

CITY & COUNTY OF SAN FRANCISCO, CALIFORNIA

DANIEL LURIE

PROPOSED BUDGET

FISCAL YEARS 2025-2026 & 2026-2027



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EXECUTIVE SUMMARY

CIVIC
CENTER



MAYOR'S LETTER

May 30, 2025

Dear San Franciscans,

The people of this city have called on us to rebuild a safer, cleaner, more prosperous San Francisco. Since day one, we have been working to advance our recovery by investing in public safety, addressing the crises of homelessness and addiction on our streets, and reinvigorating businesses and neighborhoods across this city. As we lay the foundation for our city to grow long-term, we must boldly and responsibly realign San Francisco's spending with its revenue.

The era of soaring city budgets and deteriorating street conditions is over. San Franciscans voted for accountable leadership, service, and change, and that is what we are going to deliver. We must face the historic \$817.5 million budget deficit that we inherited head-on. A budget crisis of this magnitude means we cannot avoid painful decisions, but we are acting with great intention to double down on core services that enhance quality of life for all San Franciscans, make our neighborhoods vibrant, and drive our economic vitality.

I am proud to present the City and County of San Francisco's \$15.9 billion budget for FY 2025-2026 and \$16.3 billion in FY 2026-27, which represents a collaborative effort to close the \$800 million two-year deficit and makes significant strides to address future projected shortfalls. In a time of unprecedented uncertainty at the state and federal level, this budget also sets aside \$400 million in reserves to prepare for the challenges that may lie ahead.



Nowhere is the spirit of San Francisco more clear than in the service and commitment of thousands of city employees and service providers who go to work every day to keep our city running and take care of our most vulnerable. Unfortunately, the financial crisis we face requires some incredibly difficult decisions that will impact our workforce and nonprofit partners. We have worked hard to limit those impacts and are grateful for the contributions and sacrifice of these dedicated public servants as we work to reclaim our place as the greatest city in the world.

Public safety remains my top priority. In addition to our Rebuilding the Ranks plan, we will avoid any cuts to sworn officers while investing in the training and hiring of police officers, sheriff's deputies, 911 dispatchers, and first responders who play a critical role in keeping our residents, tourists, and businesses safe. We will maintain funding and operations for the San Francisco Fire Department, District Attorney and Public Defender's Office, including support for those facing domestic violence. In keeping with

San Francisco's long-standing values, we will also preserve legal services for our city's immigrant and LGBTQ+ communities.

We will meet the call for clean and safe streets from our merchants and residents by preserving critical funds for street cleaning and the Department of Public Works while building on the momentum of our Breaking the Cycle Fund, launched with \$37.5 million in private funding to tackle the behavioral health and homelessness crisis.

An additional \$3 million public-private partnership will help us clean and maintain commercial corridors across seven neighborhoods.

Following the success of our integrated street outreach teams and the Drug Market Agency Coordination Center, this budget also strengthens public safety ambassador programs across the city. It is clear that expanding homeless shelters alone won't solve the behavioral health crisis playing out on our streets. Fentanyl changed the game, and we need to change with it. Our investment in interim housing capacity will allow us to provide the supportive services that meet the specific needs of those struggling on our streets.

Building on our strong record of partnership with the Board of Supervisors, I will work with them to unlock unspent Homelessness Gross Receipts Tax (Proposition C) dollars to build more family shelter, increase access to proven strategies like rapid-rehousing, and improve our street conditions through a rigorous, data-driven approach.

This budget breaks with the unsustainable practice of using one-time funds to cover ongoing costs. Over-leveraging emergency federal funds was a short-term band-aid that masked the true cost of rising expenditures. As we get our fiscal house in order, we are bringing service-provider grants back in line with pre-pandemic levels. Going forward, grants will be allocated with greater accountability and the expectation of measurable results.

As we tackle the challenges in front of us today, we must also invest in the future of San Francisco. To create the conditions for our success, we will continue to implement common-sense reforms to help businesses grow, bolster the innovation our region is known for, and invite tourism. We will also look to the arts as a powerful driver of recovery, connection, and joy.

Data shows that for the first time in five years, people feel San Francisco is headed in the right direction. Crime is down and street encampments are dropping, while convention and hotel bookings continue to rise. But we have more work to do. Our comeback is rooted in a new culture of leadership and accountability for every tax dollar we spend.

As we tackle chronic deficits and start living within our means, together we will ensure that San Francisco's comeback isn't just a moment, it is the foundation of a new level of prosperity that will benefit generations of San Franciscans to come.

Sincerely,

A handwritten signature in dark ink, appearing to read 'D. Lurie', with a stylized flourish at the end.

Daniel L. Lurie
Mayor of San Francisco

EXECUTIVE SUMMARY

SAN FRANCISCO'S BUDGET

The budget for the City and County of San Francisco (the City) for Fiscal Years (FY) 2025-26 and FY 2026-27 is \$15.9 billion and \$16.3 billion, respectively. Just over half (56 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 44 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.

Total Department Uses by Major Service Area	FY 2025-26 (\$ millions)	FY 2026-27 (\$ millions)
Community Health	\$3,376.76	\$3,500.18
Culture and Recreation	\$560.98	\$639.66
General Administration and Finance	\$1,445.57	\$1,473.54
General City Responsibilities	\$1,684.65	\$1,608.17
Human Welfare and Neighborhood Development	\$3,013.19	\$3,125.85
Public Protection	\$2,223.96	\$2,245.28
Public Works, Transportation and Commerce	\$6,229.89	\$6,348.98
Less Transfer Adjustments	\$(2,587.49)	\$(2,665.84)
Total Budget	\$15,947.51	\$16,275.82

The City and County of San Francisco is also a major employer. The proposed budget for FY 2025-26 includes salaries and benefits for 32,791 employees.

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 his staff conduct budget outreach with community members to obtain feedback on budget priorities.

The Mayor presents a balanced two-year budget proposal 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. Majority of City Departments retain a rolling two-year budget, meaning the FY 2026-27 budget will be revisited next year.

FIVE-YEAR FINANCIAL PLAN AND BUDGET INSTRUCTIONS FOR FISCAL YEARS 2025-26 AND 2026-27

On December 18, 2024, 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 2025-26 through FY 2029-30, also referred to as the Joint Report. The report projected a General Fund deficit of \$253.2 million in FY 2025-26 and \$622.7 million in FY 2026-27, for a cumulative deficit of \$875.9 million. The report also projected that the deficit would grow to \$1.47 billion by the end of the forecast period.

The forecast was driven by several of the key factors affecting the City since the COVID-19 pandemic era, including continued office vacancies due to remote work; rising city workforce costs; declining hotel tax revenue, and instability in property tax revenues.

Joint Report General Fund Shortfall: December 2024 (\$ Millions)	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
Sources Increase/(Decrease)	(9.2)	132.9	225.8	350.4	518.6
Uses (Increase)/Decrease	(244.0)	(755.7)	(1,279.1)	(1,684.9)	(1,989.8)
Projected Cumulative Surplus/(Shortfall)	(253.2)	(622.7)	(1,053.3)	(1,334.5)	(1,471.2)
Two-Year Deficit	(876.0)				

In recognition of the projected deficit reaching over \$1 billion, the Mayor required departments to propose on-going, permanent spending reductions of 15% starting in FY 2025-26. Departments were also discouraged from considering increases in revenue from fees and fines when calculating how to meet reduction targets.

In March 2025, 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

\$817.5 million shortfall, a modest improvement from the projected deficit in the December report due to a net increase in forecast revenues, an improved current year fund balance outlook, and nominal updates to expenditure projections. Nonetheless, the underlying trend of cost growth outpacing revenue growth remained unchanged. Economic and fiscal effects of federal policy changes heighten uncertainty of the long-term forecast.

Joint Report General Fund Shortfall: March 2025 (\$ Millions)	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
Sources Increase/(Decrease)	(6.4)	216.1	325.4	425.6	597.9
Uses (Increase)/Decrease	(265.9)	(761.3)	(1,284.1)	(1,684.1)	(1,946.4)
Projected Cumulative Surplus/(Shortfall)	(272.3)	(545.2)	(958.7)	(1,258.5)	(1,348.5)
Two-Year Deficit	(817.5)				

BALANCING THE BUDGET

In their proposed budgets to the mayor, departments were asked to identify ongoing savings that would both balance the two-year deficit, and significantly reduce the out-year deficit projections, focusing on eliminating their least effective programs while maintaining core city services. Departments identified savings such as realigning grant portfolios, decreasing expected contracting costs, and eliminating vacant positions.

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 support, including:

- Reducing expenses in Citywide operations, spending such as real estate, IT spending, and fleet management
- Consolidating duplicative or closely aligned functions across the city
- Proposing fee increases across departments that charge for services to ensure that they are keeping pace with the cost of those services
- Leveraging certificates of participation and other alternative funding sources to finance critical infrastructure maintenance
- Other business tax 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 or equipment
- Realigning programmatic grant portfolios to prioritize direct services for San Francisco residents
- Eliminating positions across most departments, including vacant and limited number of filled positions

While the ongoing savings and revenues identified will have a significant positive impact on the long-term deficit, it will not eliminate the structural deficit outright. Future budgets will need to continue making reductions and consolidations, pending overall fiscal health, local revenues, and state and federal revenue outlook. In balancing

this budget, the Mayor recognizes the hard work of its frontline city workers in keeping the city's residents safe, streets clean, and social services intact. Some of the key initiatives the budget expands and sustains are further described below.

HIGHLIGHTS FROM THE FISCAL YEARS 2025-26 AND 2026-27 BUDGET

The Mayor's proposed FY 2025-26 and FY 2026-27 budget makes investments in the following priority areas discussed further below and throughout this book:

- Public Safety
- Homelessness and Behavioral Health
- Economic Recovery
- Children and Families
- Government Accountability

PUBLIC SAFETY

The Mayor's proposed budget prioritizes maintaining staffing levels for the City's sworn public safety officers, improves coordination for and continues to build out 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 alternatives to law enforcement where appropriate.

Further, the proposed budget increases funding at the Sheriff's Department to help fill vacancies and provide staffing support for custody services,

while renewing funding for much-needed capital and technology investments at our county jails.

Rebuilding the Ranks

The Mayor's proposed budget prioritizes providing resources across public safety departments to continue delivering on increasing ranks of sworn officers, taking the burden off current personnel, and managing overtime costs. The San Francisco Police Department (SFPD) and Sheriff's Office face persistent and severe sworn member staffing shortages, representing historically low staffing levels that fall short of the city's operational needs. The proposed budget continues investments within the SFPD and Sheriff's Office to ensure these departments can have an increased neighborhood presence, decrease response times, and decrease their reliance on costly and unsustainable overtime.

The proposed budget makes new investments to speed up the sworn staff hiring process, lower attrition to other jurisdictions, increase recruitment efforts, and focus the assignment of officers to core department functions. Investments include the establishment of a Reserve Officer Program to allow recently retired SFPD officers to return to service in patrol and investigative roles, and establishment of a Sheriff's Office Retention Program that will allow recently retired deputies to return to full duty service.

Additional investments in the Mayor's proposed budget include funding for a Special Events Officer Program to permit recently retired peace officers from San Francisco and neighboring jurisdictions to support scheduled events and activities, new data and technology-leveraged solutions to the hiring process, and an expansion of technological tools, such as the Drones and First Responder program and the Real Time Investigations Center (RTIC).

In addition to investments made at the Police Department and Sheriff's Office, the Mayor's proposed budget fully funds the Offices of the District Attorney and Public Defender, offices that serve as critical support to the core work of our law enforcement agencies in keeping our communities safe.

Continued Public Enforcement

Mayor Lurie's proposed budget seeks to build on early signs of progress on public safety and street conditions. Since the beginning of 2025, overall crime was down 28% year over year, including a 29% decrease in property crime and a 16% decrease in violent crime. Car break-ins have dropped to a 22-year low, and street encampments are at their lowest number since 2019. The proposed budget recognizes that the increased focus on street conditions and law enforcement throughout San Francisco communities must continue, both through service levels and investments in the future

The budget continues funding for four full academy classes each year at SFPD, building on the recent progress seen in recruitment that has resulted in three consecutive full classes of SFPD recruits after six year without a full class. These investments will put more officers on San Francisco streets to keep communities safe, whether through direct policing of open-air drug markets and illegal street vending, targeted multi-agency operations through the Drug

Market Agency Coordination Center (DMACC), or standing up new initiatives such as the Sixth Street Triage Center and new, expanded Entertainment Zones.

Street Teams and Police Alternatives

The proposed budget invests in a strengthened Street Teams model to improve coordination and outcomes for people in crisis on our streets. Aligning with the new neighborhood-based model, the budget includes increased staffing at the Department of Emergency Management to lead the coordinated and proactive response in each of the 5 neighborhood zones, new investments in behavioral health clinicians and outreach workers, and dedicated street cleaning resources for each neighborhood team.

The Budget also includes focused investments in alternatives to police response through the Street Crisis Response Team (SCRT) and Homeless Engagement Assistance Response Team (HEART) programs to respond to 911 and 311 calls about individuals in crisis in both FY 2025-26 and FY 2026-27.

The budget includes an additional \$675K investment through the Committee on Information Technology for the "All Street Teams Integrated Dataset" (ASTRID) initiative to strengthen coordinated client data management for the City's street teams and frontline outreach workers.

The Mayor's proposed budget also takes a first step towards streamlining the City's police alternatives and public safety ambassadors. The FY 2025-26 budget consolidates the majority of street ambassador funding in the Department of Emergency Management, including over \$20 million for general safety ambassadors.

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 2025-26 budget funds three POST classes with 15 candidates in each class, with the goal of eliminating the need for overtime utilization.

HOMELESSNESS AND BEHAVIORAL HEALTH

The Mayor's Budget works to reprioritize resources within the Department of Public Health and the Department of Homelessness and Supportive Housing and make strategic investments to address homelessness, mental health crisis, and addiction on our streets.

Breaking the Cycle

Mayor Lurie's budget funds work at both DPH and HSH to ensure that we have the right beds at the right clinical levels of care to meet the crisis on our streets, and includes funding for crisis stabilization, mental health treatment, addiction treatment, and recovery services.

The FY 2025-26 and FY 2026-27 budget invests in changes to the existing system to improve effectiveness, including additional clinical staffing necessary to achieve better outcomes for higher acuity patients.

Leveraging unspent Our City Our Home fund dollars, the proposed budget also strategically invests in more interim and transitional housing, behavioral health, and recovery services for families, young people, victims of domestic violence, and other communities to achieve lasting housing stability.

Improving Outcomes

Mayor Lurie's budget invests in strategies to improve retention and continuity of care by funding a pilot program and staffing to ensure individuals placed into shelters, treatment, or stabilization programs receive long-term treatment, case management, and navigation assistance. The Department of Public Health will also ensure expanded support in jail health services. The goal is to give people the best possible chance of progressing successfully through the entire treatment and recovery system, rather than cycling back to crisis.

The FY 2025-26 and FY 2026-27 budget includes significant new investments in behavioral health outpatient treatment, including intensive case management, 5150 follow-up, navigation, and expansion of the reformed Journey Home program.

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.

Supporting Small Businesses

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.

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).

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 2025-26 and \$45.0 million in FY 2026-27 for the Fund.

Planning for Childcare Infrastructure

Mayor Lurie's budget maintains DEC's historic investment in early care and education (ECE) while preserving the forward-looking fund balance to ensure that San Francisco continues to build toward universal childcare. This budget ensures families earning up to 150% of the area median income have continued access to tuition support for high-quality ECE.

The budget also maintains its landmark programs for early educators, including enhanced compensation for teachers serving the most vulnerable students, funding the attainment of higher education and teacher permits, and efforts to recruit and retain early educators. The proposed budget continues its funding to build and improve childcare facilities, with an emphasis on infant and toddler spaces.

CORE GOVERNMENT OPERATIONS AND ACCOUNTABILITY

Finally, the Mayor's proposed budget makes invests in fiscal accountability and responsibility for the future by prioritizing capital investments, new investigation and audit capability, and streamlining department functions. It also funds ongoing and new IT projects and makes investments in capital maintenance and critical repairs.

Office of the Inspector General

Mayor Lurie's budget fully funds the addition of the Office of the Inspector General in the Controller's Office, following the November 2024 passage of Proposition C. This office will work independently to investigate and prevent fraud and ensure accountability in City government.

Department Consolidations

Mayor Lurie's budget creates two new agencies to improve coordination across departments where mission and function are aligned, in order improve outcomes for residents and grant recipients. The first, Agency on Human Rights, combines the Human Rights Commission and the Department on the Status of Women. Both departments will retain their independent commissions, but will be able to collaborate on community-facing grant services and their charter-mandated functions to defend civil rights.

The second agency aligns the Arts Commission, the Film Commission (formerly in the Office of Economic and Workforce Development), and Grants for the Arts (formerly in the City Administrator's office). This agency will help reinforce arts organizations' role in driving the economic engine of San Francisco while continuing to celebrate San Francisco's cultural legacy.

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 \$132 million of General Fund support for Pay-As-You-Go Program over two years to fund fire station repairs, pothole and curb ramp fixes, athletic field and playground resurfacing, shelter roof repairs, and other efforts that support San Francisco's long-term resilience. An additional \$25 million in debt financing will help pay for ongoing street resurfacing and other critical renewal needs.

The City continues to invest in vital technology projects through the Committee of Information Technology (COIT) allocation. The Mayor's proposed budget designates \$49.8 million for 22 projects over the two budget years, including funding for a citywide data management system, the development of a street outreach client management tool, and funds the final stages of the new property assessment and tax system.

BALANCING A \$817 MILLION DEFICIT

San Francisco will continue to face challenging financial realities as its budget is re-aligned to the post-pandemic economy. Revenue growth is inconsistent, with expenditure growth far outpacing it. This gap creates large deficits and poses to for years to come absent major structural adjustments. This two-year budget eliminated more than 1,400 vacant positions, reduced grants and contracts to pre-pandemic levels, limited the use of one-time funds, and made tough choices about spending priorities to lay the foundation for future economic recovery. The result is a significant first step in reducing the structural deficit by nearly \$300 million dollars. Coming budget cycles will face similar challenges as we work to eliminate the remaining structural deficit.

In balancing this budget, the Mayor invests in the core frontline city services that keep our city running, while investing in clean and safe streets, to build a foundation for the continued economic recovery for all of San Francisco.

HOW TO USE THIS BOOK

MAYOR'S PROPOSED TWO-YEAR BUDGET

The Mayor's proposed Fiscal Year (FY) 2025-26 and 2026-27 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.

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 2024-25 budgeted, and the proposed (FY) 2025-26 and 2026-27 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) 2025-26 and 2026-27, and highlights key areas of focus.
- Performance Measures illustrates the department's progress in meeting strategic goals. Readers are encouraged to visit the Controller's office website for the full City-wide performance report.
- 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

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**City and County of San Francisco
California**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morrell

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

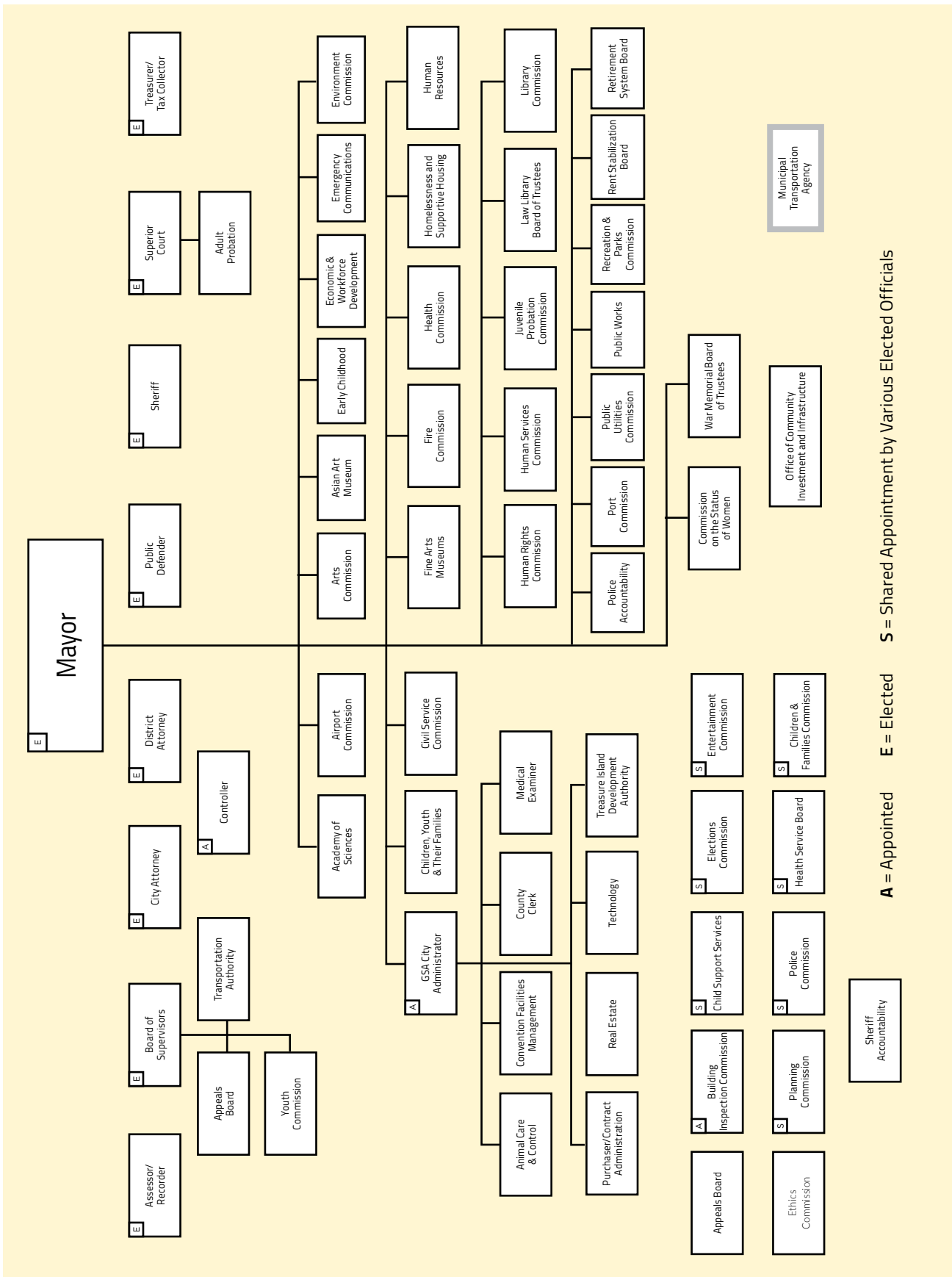
The City and County of San Francisco (the City) was established by Charter in 1850 and is a legal subdivision of the State of California. It is the only consolidated city and county in the State, exercising the governmental powers of both a city and a county under California law. The City's governance 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



ELECTED OFFICIALS

Mayor

Daniel Lurie

Board of Supervisors

Supervisor, District 1

Connie Chan

Supervisor, District 2

Stephen Sherrill

Supervisor, District 3

Danny Sauter

Supervisor, District 4

Joel Engardio

Supervisor, District 5

Bilal Mahmood

Supervisor, District 6

Matt Dorsey

President, District 7

Myrna Melgar

Supervisor, District 8

Rafael Mandelman

Supervisor, District 9

Jackie Fielder

Supervisor, District 10

Shamann Walton

Supervisor, District 11

Chyanne Chen

Assessor-Recorder

Joaquín Torres

City Attorney

David Chiu

District Attorney

Brooke Jenkins

Public Defender

Manohar Raju

Sheriff

Paul Miyamoto

Superior Courts Presiding Judge

Rochelle C. East

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)

Mike Nakornkhet

Animal Care and Control (ACC)

Virginia Donohue

Arts Commission (ART)
Asian Arts Museum (AAM)
Assessor-Recorder (ASR)
Board of Appeals (BOA/PAB)
Board of Supervisors (BOS)
Building Inspection (DBI)
Child Support Services (CSS)
Children, Youth and Their Families (DCYF)
City Administrator (ADM)
City Attorney (CAT)
City Planning (CPC)
Civil Service Commission (CSC)
Controller (CON)
Convention Facilities Management
County Transportation Authority (SFCTA)
Disability and Aging Services (DAS)
District Attorney (DAT)
Early Childhood (DEC)
Economic and Workforce Development (ECN/OEWD)
Elections (REG)
Emergency Management (ECD/DEM)
Entertainment Commission
Environment (ENV)
Ethics (ETH)
Fine Arts Museums (FAM)
Fire (FIR)
Health Service System (HSS)
Homelessness and Supportive Housing (HOM)
Human Resources (HRD/DHR)
Human Rights Commission (HRC)
Human Services Agency (HSA)
Juvenile Probation (JPD)
Law Library (LLB)
Library (LIB)

Ralph Remington
Soyoung Lee
Joaquín Torres
Julie Lamarre
Angela Calvillo
Patrick O’Riordan
Karen M. Roye
Sherrice Dorsey-Smith
Carmen Chu
David Chiu
Rich Hillis
Sandra Eng
Greg Wagner
Ken Bukowski
Tilly Chang
Kelly Dearman
Brooke Jenkins
Ingrid Mezquita
Sarah Dennis-Phillips
John Arntz
Mary Ellen Carroll
Maggie Weiland
Tyrone Jue
Patrick Ford
Thomas Campbell
Dean Crispen
Rey Guillen
Shireen McSpadden
Carol Isen
Mawuli Tugbenyoh
Trent Rhorer
Katherine Weinsten Miller
Diane Rodriguez
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)
Superior Court (CRT)
Technology (TIS/DT)
Treasure Island Development Authority (TIDA)
Treasurer/Tax Collector (TTX)
War Memorial (WAR)

David Serrano-Sewell
Julie Kirschbaum
Thor Kaslofsky
Paul Henderson
William Scott
Elaine Forbes
Manohar Raju
Daniel Tsai
Dennis Herrera
Carla Short
Phil Ginsburg
Christina Varner
Alison Romano
Paul Miyamoto
Terry Wiley
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

Maria Su
Carlos O. Cortez

DEMOGRAPHIC AND ECONOMIC STATISTICS

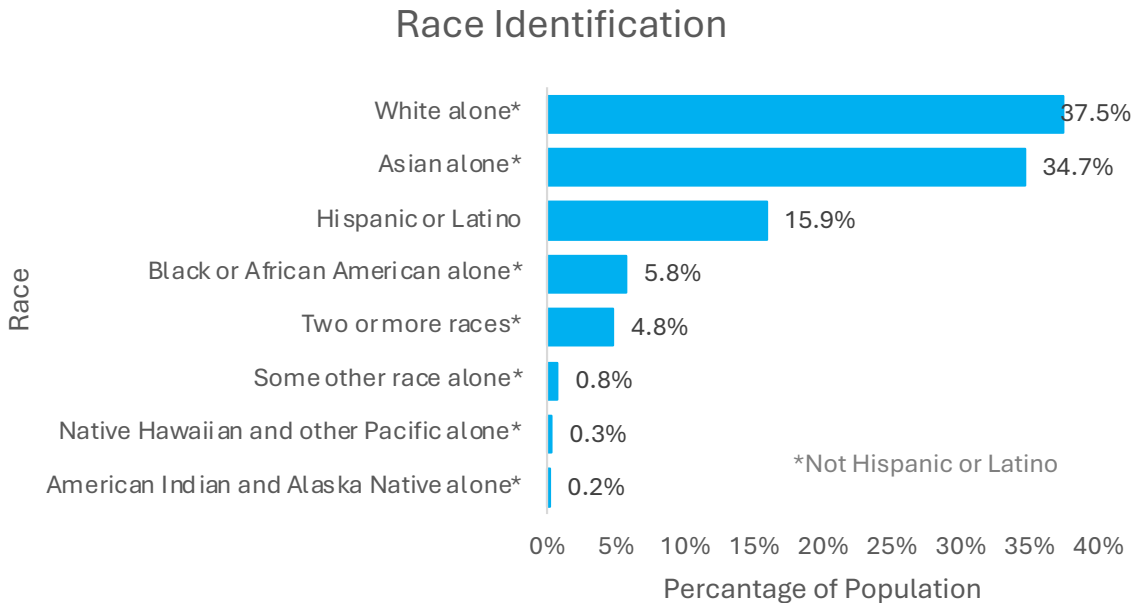
Incorporated on April 15, 1850, San Francisco ranks as California’s fourth largest city and occupies only about 47 square miles, making it the state’s smallest county by area. The city is located on a peninsula bounded by the Pacific Ocean to the west, San Francisco Bay to the east, the entrance to the 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 city’s success owes much to the ingenuity and ambition of its residents, whose pioneering spirit continues to shape its identity.

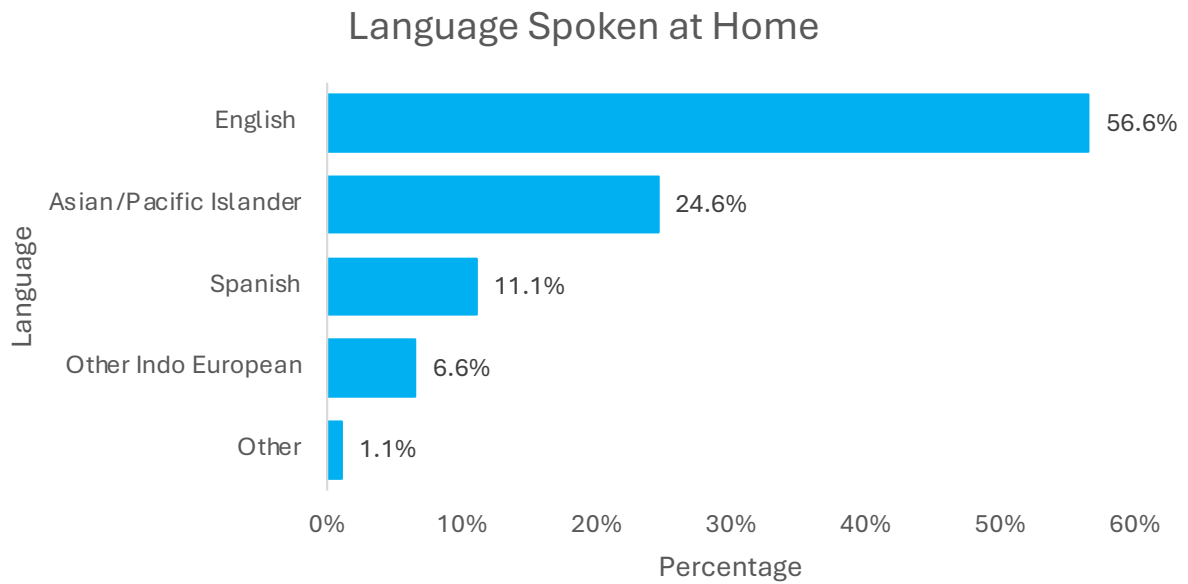
According to the U.S. Census Bureau, as of July 1, 2024, San Francisco’s population reached 827,526, reflecting an increase of 8,375 residents—about a 1.0% growth from the previous year. This was the most significant annual gain since 2015. This follows a smaller increase of 4,975 people (0.6%) in 2023. In contrast, the city experienced its sharpest decline in 2021, when the population dropped by 59,328, or 6.8%.

International immigration continues to play a vital role in shaping San Francisco’s rich cultural landscape. Nearly 36% of the city’s residents over the age of five were born outside the United States, and approximately 43% speak a language other than English at home. This enduring influence of immigration not only enhances the city’s diversity but also strengthens its workforce by fostering global perspectives and multilingual skills—key assets in today’s interconnected global economy.

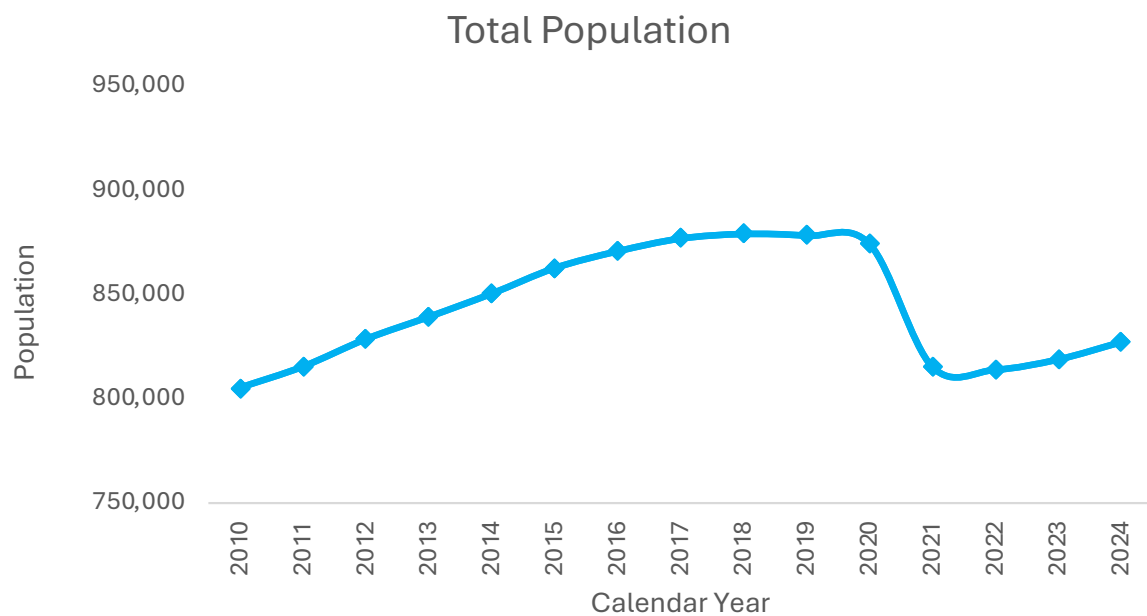
Based on data from the U.S. Census Bureau’s American Community Survey (2019–2023), San Francisco reflects a diverse demographic profile. An estimated 37.5% of residents identify as white, while 34.7% identify as Asian. Hispanic or Latino individuals make up 15.9% of the population, and 4.8% identify as Black or African American. Additionally, 5.8% identify with two or more races, 0.3% as Native Hawaiian or other Pacific Islander, and 0.2% as American Indian or Alaska Native.



Source: U.S. Census Bureau, 2019-2023 American Community Survey 5-year Estimate

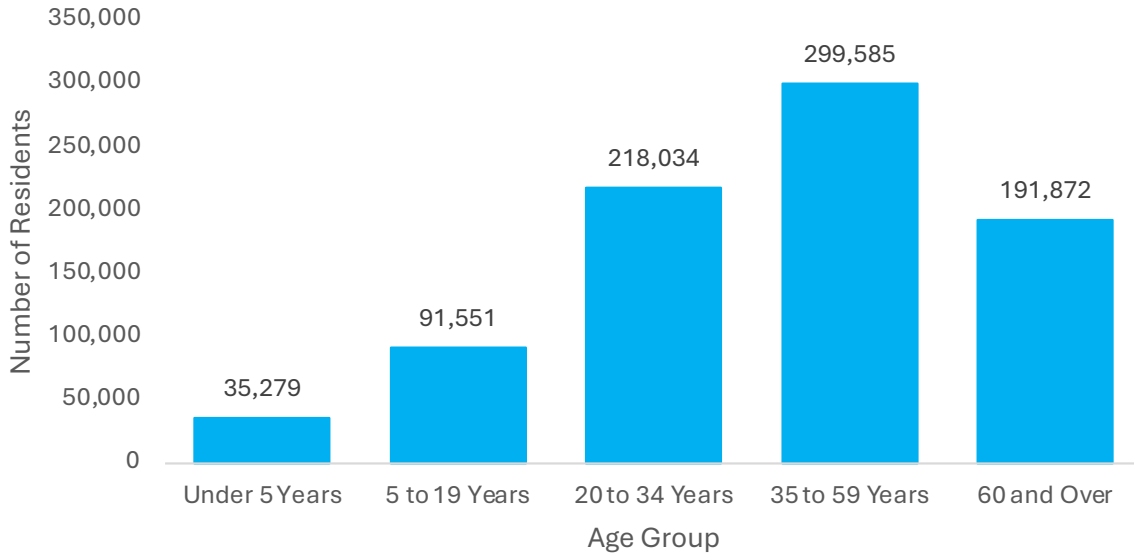


Source: U.S. Census Bureau, 2019-2023 American Community Survey 5-year Estimate



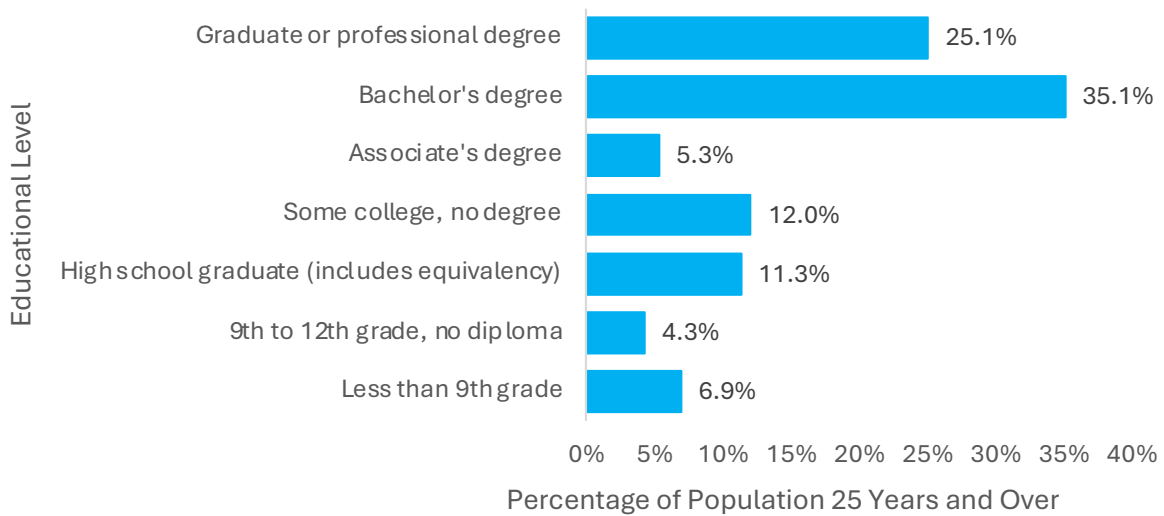
Source: U.S. Census Bureau, County Population Estimate (as of July 1)

Population by Age



Source: U.S. Census Bureau, 2019-2023 American Community Survey 5-year Estimate

Educational Attainment



Source: U.S. Census Bureau, 2019-2023 American Community Survey 5-years Estimate

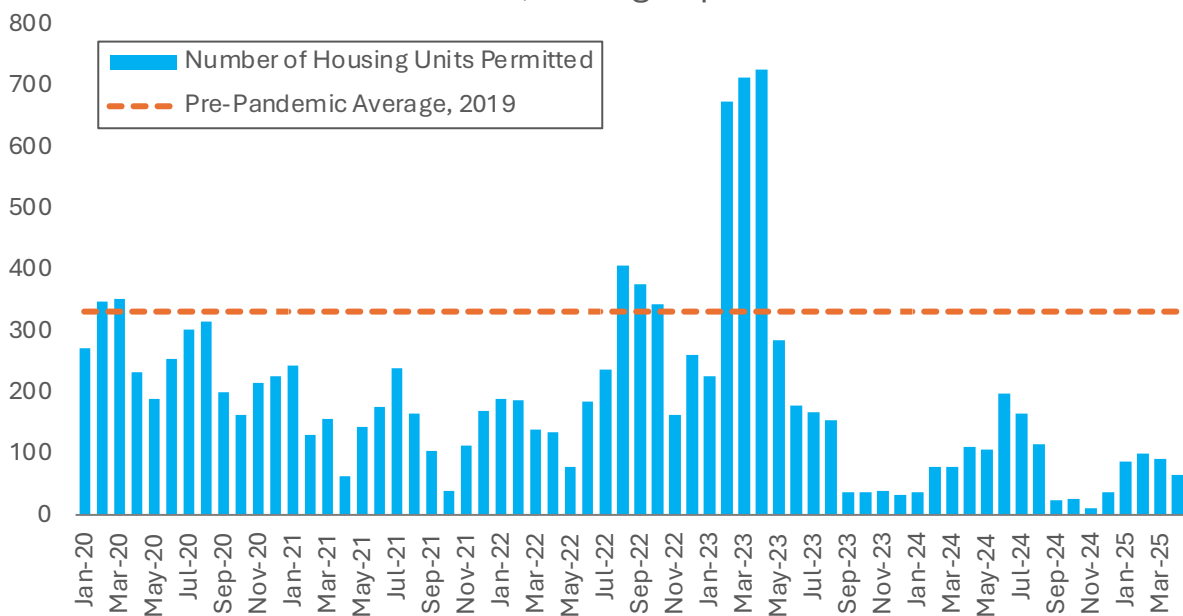
LOCAL ECONOMY

As a hub of innovation and creativity, San Francisco has long shaped industries, inspired cultural change, and launched ideas that resonate around the world. While recent shifts in the post-pandemic economy, the City's enduring strengths—its diverse economy, entrepreneurial spirit, and global connectivity—continue to position it for long-term success.

San Francisco's economic strength lies in its broad mix of established industries and expanding sectors. As a hub for advanced services—including professional and financial services, information technology, digital media, and healthcare—the City continues to lead in knowledge-based innovation. At the same time, San Francisco is actively investing in emerging fields such as civic tech and green manufacturing, aiming to diversify and revitalize its industrial base.

San Francisco's job market has experienced dramatic shifts in recent years. At its peak in December 2019, the City had approximately 776,000 jobs—the highest on record, according to the Quarterly Census of Employment and Wages (QCEW). The COVID-19 pandemic quickly reversed this trend, and by April 2020, the workforce had shrunk by 126,000 jobs, a 16.2% decline. The leisure and hospitality sector was hit the hardest, losing 62,000 jobs, or 60% of its workforce. Recovery began in early 2021, and by November 2022, total employment had rebounded to about 747,000. However, momentum slowed again, and according to the latest QCEW figures, by September 2024, total employment slipped to about 709,000. Despite labor market recovery since the Pandemic, in September 2024, according to QCEW, San Francisco had 57,000 fewer jobs (7.4%) than its pre-pandemic employment peak.

Authorized Housing Units (3 Month Moving Average),
San Francisco, Through April 2025



Source: San Francisco Planning Department

San Francisco's housing market continues to feel the strain of reduced prices, high interest rates, and broader economic uncertainty. According to the San Francisco Planning Department, residential building permit activity have generally remained well below 2019 levels since the pandemic.

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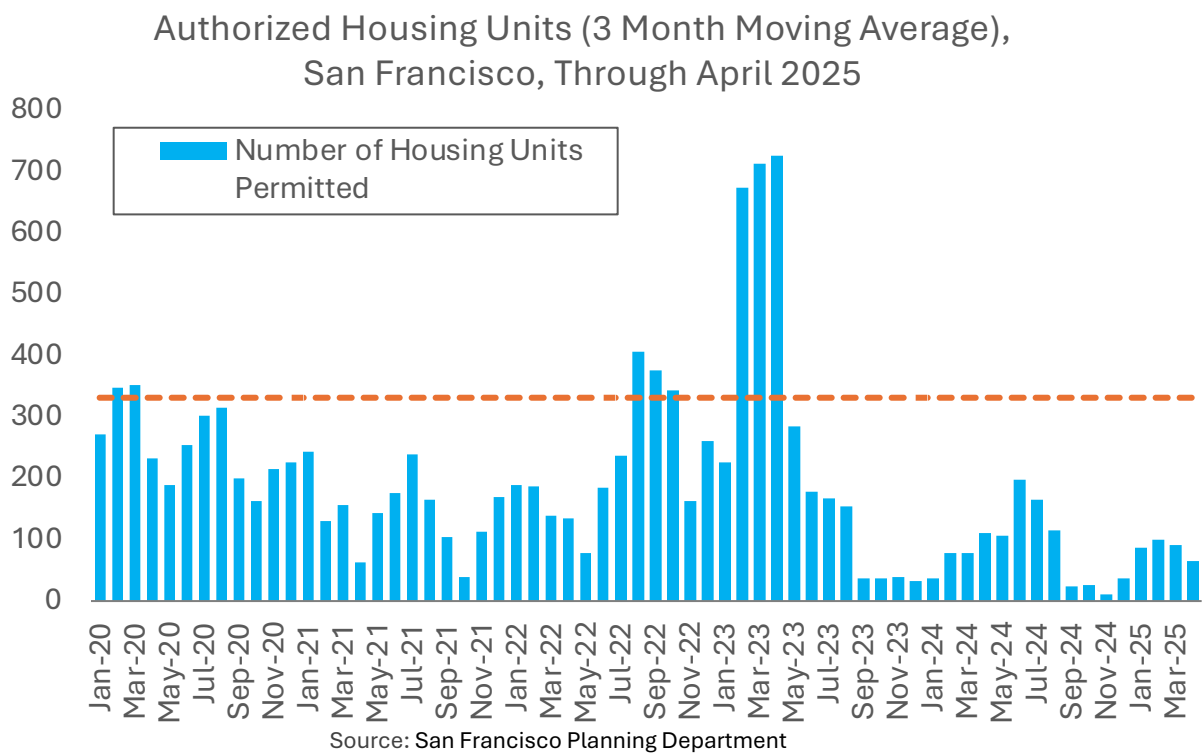
Prior to the pandemic, San Francisco was a key driver of economic growth in both the Bay Area and the state of California, maintaining full employment for more than three years. Full employment doesn't imply that everyone has a job, but rather that almost all individuals who want to work and are capable of working at current wage levels are employed. This typically corresponds to a very low unemployment rate. For instance, prior to the pandemic in 2019, the city's unemployment rate was just 2.4%, reflecting conditions close to full employment.

Despite accounting for just 2.1% of California's population, the city accounted for 8.6% of the state's GDP growth between 2014 and 2023. Over that same decade, data from the QCEW shows that San Francisco accounted for 20% of all new jobs created across the nine-county Bay Area—equivalent to one in every five new jobs. San Francisco's economic performance was especially strong in the decade before the pandemic. Between 2010 and 2019, the city

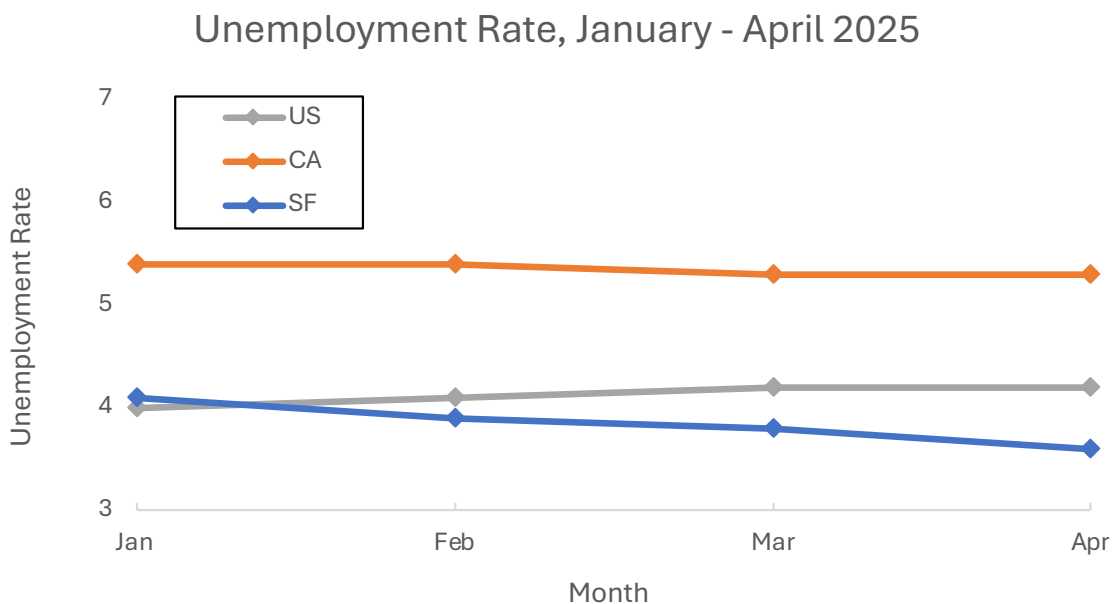
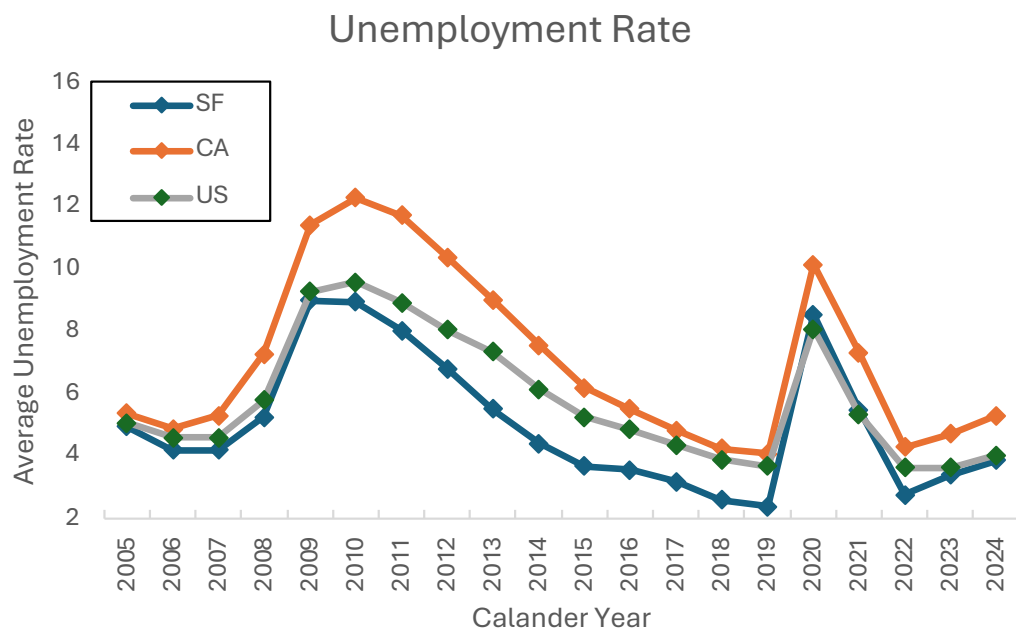
contributed 10.2% to California's GDP growth. During the same period, it was responsible for 24% of all new jobs added in the Bay Area, highlighting City's role as a key driver of regional economic expansion despite its geographically small size.

San Francisco continues to grapple with structural changes brought on by the pandemic, most notably the persistence of remote work. This shift has far-reaching economic consequences. Office attendance in major metropolitan areas remains between 45% and 65% of pre-pandemic levels and has shown only minimal improvement over the past year, suggesting a new long-term norm. San Francisco lags behind most other metro areas in

returning to the office—a troubling sign, given that office-based industries generate roughly 75% of the city's GDP. As a result, remote work remains a key factor behind the city's slower economic recovery.

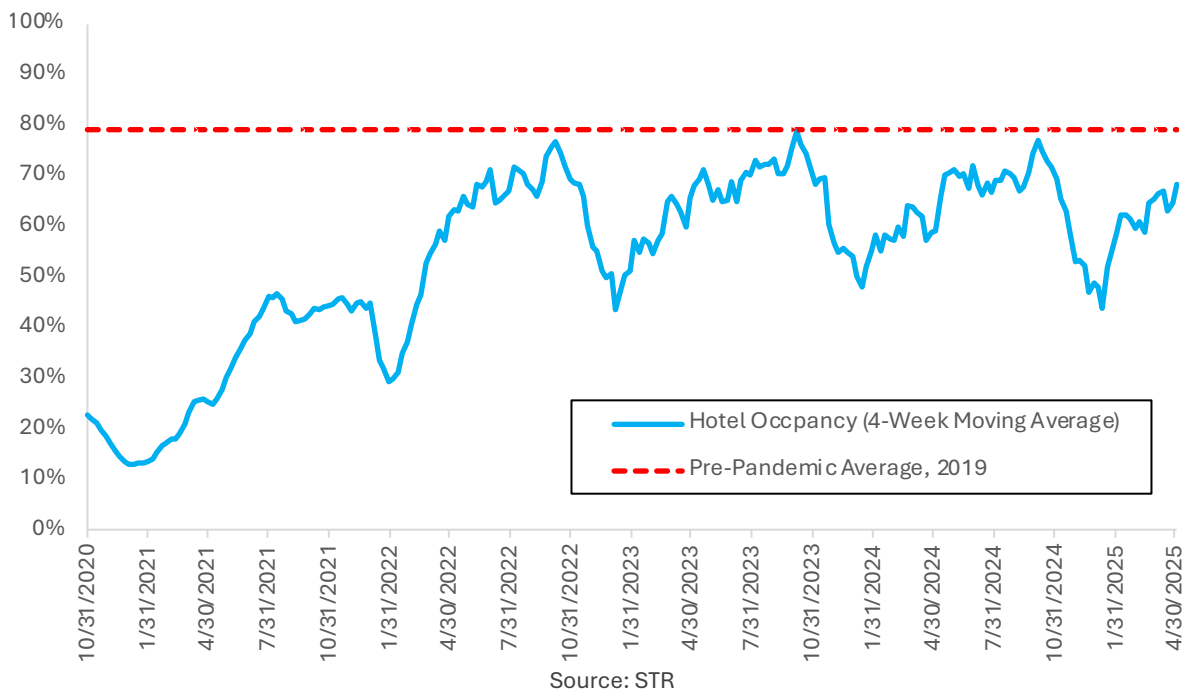


San Francisco's housing market continues to feel the strain of reduced prices, high interest rates, and broader economic uncertainty. According to the San Francisco Planning Department, residential building permit activity have generally remained well below 2019 levels since the pandemic.



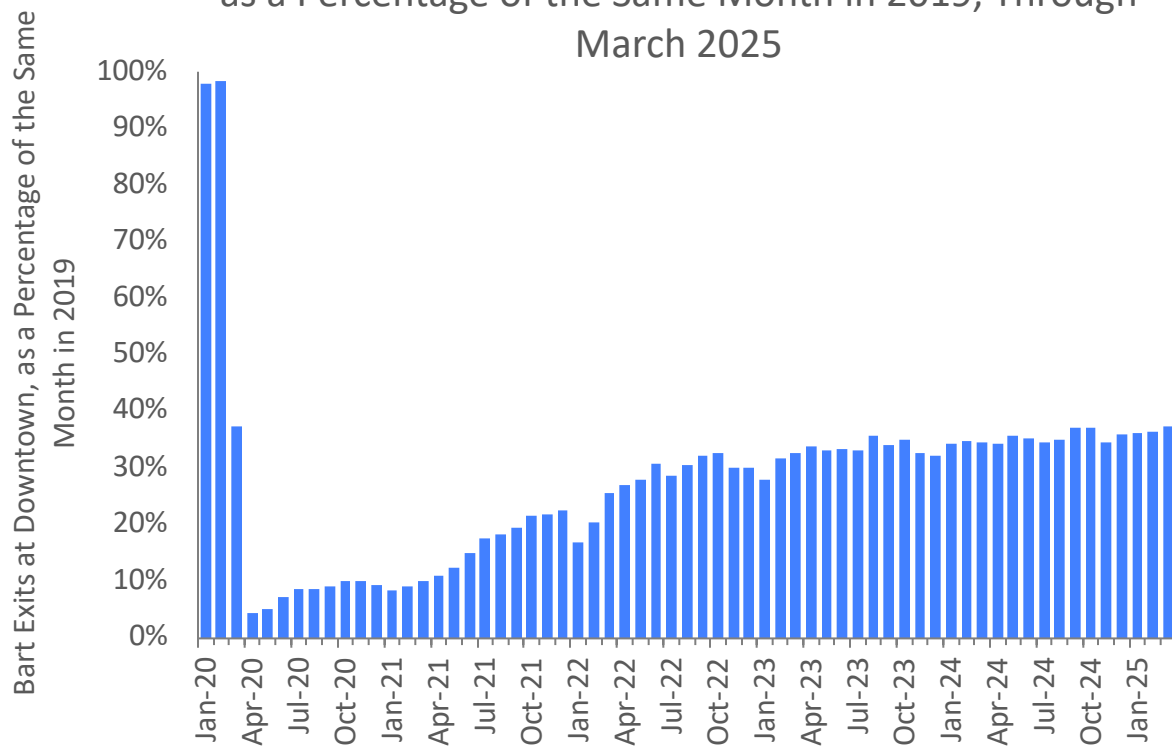
Other indicators of economic recovery include hotel occupancy rates, BART downtown station exits, and Muni Metro ridership. As noted previously, the leisure and hospitality sector was among the hardest hit sectors during the COVID-19 shutdown, leading to a sharp decline in hotel occupancy. Since then, occupancy rates have gradually rebounded and, over the past couple of years, have returned to near-normal levels, signaling a slow but steady recovery.

Weekly San Francisco Hotel Occupancy Rate, 4-week Moving Average, Through May 3, 2025



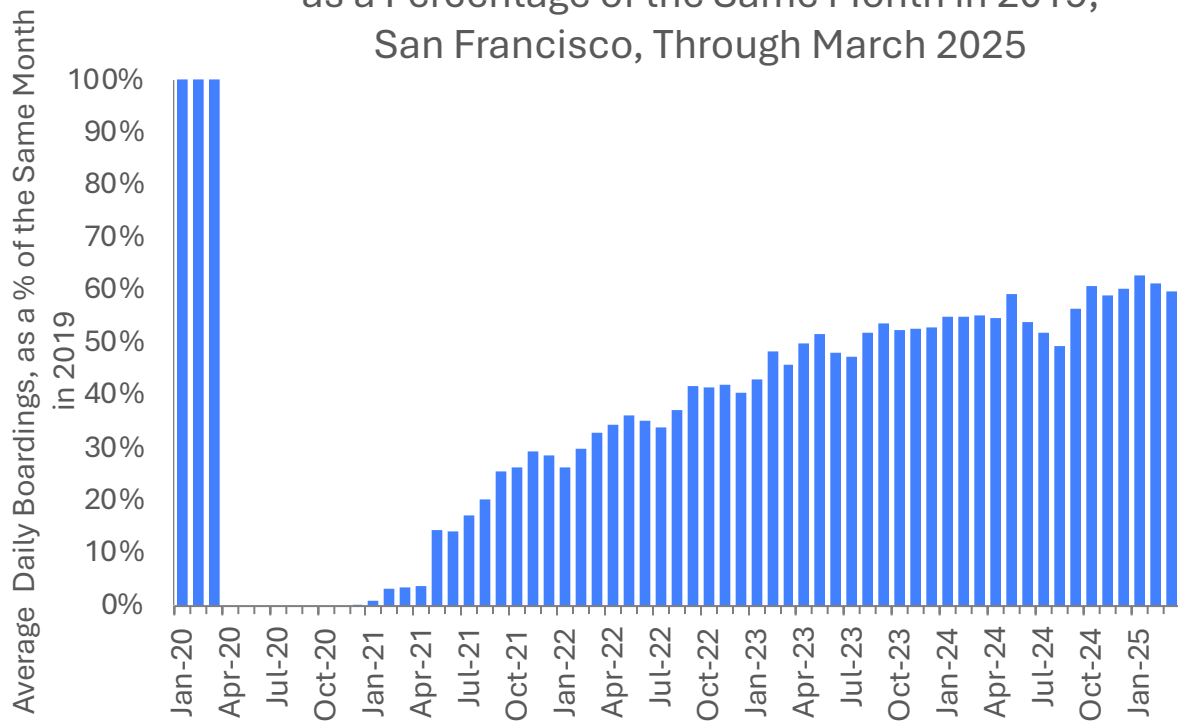
BART downtown exits and Muni Metro ridership continue to signal underlying weakness in San Francisco's economic recovery. These trends reflect a shifting landscape, where hybrid work and remote arrangements have become the norm. BART ridership remains well below pre-pandemic levels, hovering at just 34–37% of the same month in 2019. Muni Metro has seen a somewhat stronger rebound, reaching 50–63% of pre-COVID levels. This reduced transit usage has broader implications—not only for the financial stability and service levels of BART and Muni but also for downtown businesses, such as retail and food services, which rely heavily on consistent foot traffic.

BART Exits At Downtown San Francisco Stations,
as a Percentage of the Same Month in 2019, Through
March 2025



Source: BART

Average Weekday Boardings, Muni Metro (Subway), as a Percentage of the Same Month San Francisco, Through March 2025



Source: SFMTA

The City's budget outlook in the coming years will be shaped by structural shifts in the local economy and broader macroeconomic factors. Despite these challenges, San Francisco continues to benefit from strong long-term economic fundamentals—including a highly skilled workforce, a robust business and technology ecosystem, and a high quality of life.

BUDGET PROCESS

THE CASTRO



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 December 18, 2024, the Mayor proposed the City's eighth Five-Year Financial Plan for Fiscal Years 2025-26 through 2029-30, which was updated on March 31, 2025 and heard by the Board of Supervisors on April 23, 2025.

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.

ANNUAL BUDGET PROCESS

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

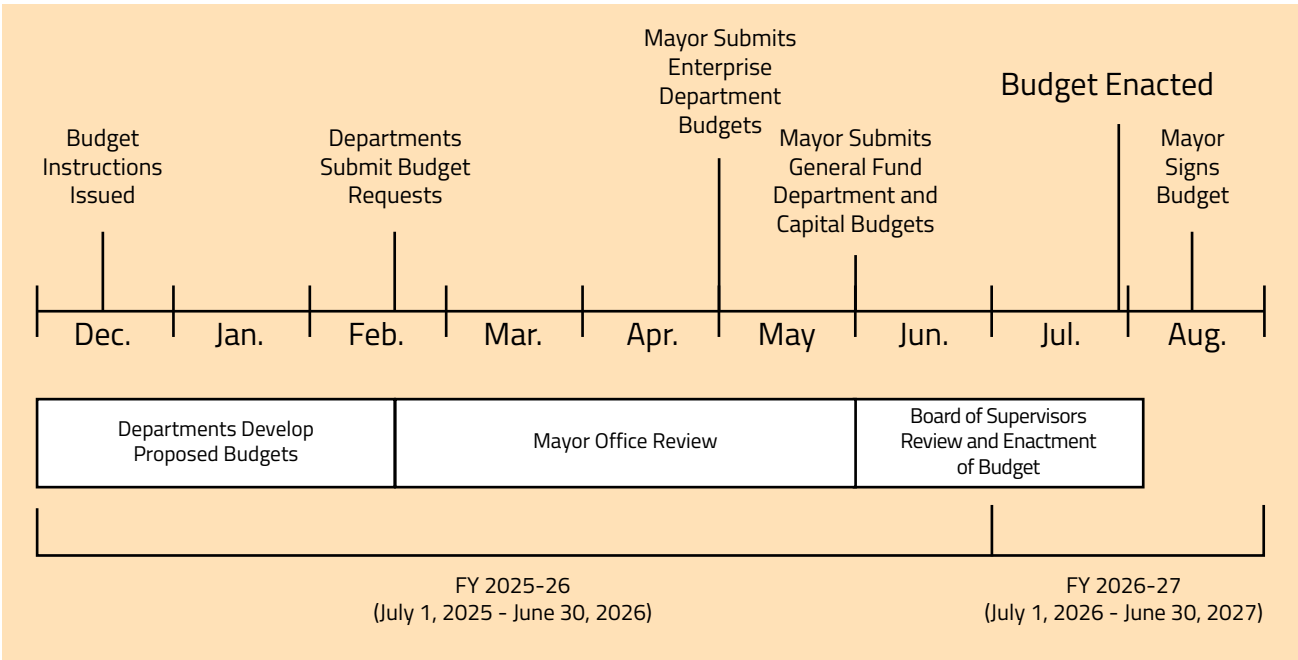
Should the Mayor opt not to sign the budget within the ten-day period, the budget is automatically enacted but without the Mayor's signature of

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 2025. The March Joint Report projected

deficits of \$272.3 million in FY 2025-26, \$545.2 million in FY 2026-27, \$958.7 million in FY 2027-28, \$1,284.1 million in FY 2028-29, and \$1,348.5 in FY 2029-30.

The City is legally required to balance its budget each year. The proposed FY 2025-26 budget totals \$15.9 billion, a \$29.6 million, or 0.2 percent, increase over the FY 2024-25 budget. The proposed FY 2026-27 budget totals \$16.3 billion, a \$328.3 million, or 2.1 percent, increase over the FY 2025-26 proposed budget.

TRENDS IN GENERAL FUND SOURCES

Total General Fund resources – which include regular revenue, transfers, fund balance, and use of reserves – are projected to increase by \$165.9 million in FY 2025-26, or 2.4 percent above the FY 2024-25 original budget, and increase by \$354.4 million, or 5.0 percent, in FY 2026-27.

REGULAR REVENUES. General Fund regular revenues make up 93.6 and 92.3 percent of total General Fund resources in FY 2025-26 and FY 2026-27, respectively, with General Fund taxes making up the largest share of regular revenue. The tax forecast assumes that the City's commercial real estate sector reached a bottom in FY 2023-24, reflected in the historically low number of large, real property transfers. Transactions in the office sector increased in FY 2024-25 and are expected to continue in the budget period, resulting in an office value reset. These dynamics are reflected

in the City's lowered property tax yet growing transfer tax forecasts. Business tax is a bright spot in the revenue outlook, with growth largely reflecting revenue growth in the technology and professional services sectors, as well as changes to rates from November 2020 Proposition M. Finally, the forecast continues to assume slow recovery in sales and hotel taxes.

Regular revenues are budgeted to increase by \$223.5 million in FY 2025-26, 3.5 percent more than the FY 2024-25 original budget, and increase by \$234.3 million in FY 2026-27, 3.6 percent higher than the FY 2025-26 proposed budget. The FY 2025-26 increase is largely driven by increases in business and transfer taxes, intergovernmental payments from the State and Federal government for services at the Human Services Agency and Department of Public Health, and charges for services. In

FY 2026-27, revenue growth is driven by increases in business, hotel, and transfer taxes, growing by \$231.9 million, \$12.2 million, and \$48.7 million, respectively from the FY 2025-26 budget as well as increases in intergovernmental payments from the State and Federal government for services at the Human Services Agency and Department of Public Health. Partially offsetting this growth are reductions to Federal Emergency Management Agency reimbursements for COVID-19, which are expected to completely wind down to \$0 in FY 2026-27 from a final \$80.0 million in FY 2025-26.

USE OF FUND BALANCE AND USE OF RESERVES. The proposed budget allocates \$377.5 million in General Fund year-end fund balance as a source in the two budget years. The budget also withdraws \$105.3 million from reserves in the two budget years, including \$54.8 million from the Budget Stabilization One Time Reserve, which was used to balance the previously approved FY 2025-26 budget, \$40.0 million from the Fiscal Cliff Reserve, and \$10.5 million from various other reserves.

OPERATING TRANSFERS-IN. Transfers into the General Fund are budgeted at \$259.3 million in FY 2025-26, which is \$52.8 million, or 20.3 percent, more than what was budgeted in FY 2024-25. In FY 2026-27, transfers-in are budgeted at \$279.8 million, which is \$20.5 million, or 7.3 percent, more than the proposed FY 2025-26 budget. These transfers include a portion of Airport concessions revenue, 15 percent of commercial rent tax collections authorized by June 2018 Proposition C, and transfers from the General Hospital Fund to support increased General Fund-backed intergovernmental payments required to draw down increased State and Federal funding.

DETAIL ABOUT GENERAL FUND REVENUES

Property Tax Revenue

Taxable property valuations remain in flux for properties recently built or sold due to elevated vacancy rates and a significant increase in interest rates compared to the recent historic average. Office transactions are increasing and interest among institutional investors has begun to return, as reflected in the positive outlook for the City's transfer tax. However, the average reduction in sale values versus currently assessed values points to both property tax refunds for those properties with open appeals for prior years' assessments awaiting decisions from the Assessment Appeals Board (AAB) and also high levels of appeals for years going forward for those that do not transact. These sale values will also result in a downward reset in assessed values that will limit roll growth for the medium term. Interest rates along with high construction costs continue to constrain construction of some entitled development projects, which would otherwise contribute to growth in the tax base. The FY 2025-26 General Fund share of property tax revenue is budgeted at \$2,437.0 million, which is \$32.6 million, or 1.3 percent, less than the FY 2024-25 budget. The FY 2026-27 General Fund share of property tax revenue is budgeted at \$2,422.2 million, which is \$14.8 million, or 0.6 percent, less than the proposed FY 2025-26 budget.

The budget assumes secured roll growth of 3% in FY 2025-26 and 2.0% in FY 2026-27, including the 2% inflation allowed under the state constitution, and unsecured values are projected to remain at current levels. Approximately \$110.0 million is assumed diverted from the General Fund to tax increment financing districts in FY 2025-26, increasing to \$122.9 million in FY 2026-27. Of these totals, approximately \$18.3 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 \$129.1 million in General Fund revenue from appeals of assessed values filed in FY 2025-26 and \$188.5 million from appeals filed in FY 2026-27, which will 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 \$20.0 million in FY 2025-26 and \$31.0 million in FY 2026-27. The implementation of a new real property assessment software system in the first quarter of FY 2025-26 is anticipated to slow issuance of new supplemental assessments for several months as staff transition to the new system. 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 \$5.0 million in FY 2025-26 and \$8.0 million in FY 2026-27.

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 \$273.0 million in FY 2025-26 and \$270.2 million in FY 2026-27, based on current state law.

Business Tax Revenue

The FY 2025-26 budget projects General Fund business tax revenue to reach \$1,139.3 million, representing a \$116.6 million, or 11.4 percent increase from the FY 2024-25 budget. The FY 2026-27 budget anticipates a further increase of \$231.9 million, or 20.4 percent increase in business tax revenue, bringing the projected total to \$1,371.2 million. Business tax revenue is comprised of business registration fees, administrative office tax, gross receipts tax, and the overpaid executive tax.

Much of the increase over FY 2024-25 is attributed to unexpectedly high increases in gross receipts in tax year 2024. For businesses that filed in both 2023 and 2024, gross receipts increased by almost 14%, largely due to gains in worldwide sales, a portion of which are attributed to San Francisco. Growth in sales and payroll in the City made only modest contributions to the growth in gross receipts.

In November 2024, voters passed Proposition M, which consolidated the number of business activities, increased gross receipts tax rates, raised the small business exemption, and reduced the Overpaid Executive tax rates by 80%. These changes go into effect beginning in tax year 2025, but the full effect on revenue will not be known until late 2026, as the measure allows taxpayers to request an extension to file their taxes from the February 28 deadline to November 30. Revenue projections also rely on estimates of San Francisco sales for firms that previously were only required to provide payroll data, which may lead to variances from budget.

The pandemic precipitated a shift in work from offices to homes, which led to a decline in business tax revenues as revenues depend, in part, on employees working within City limits.

Although office workers appear to be coming into the office in greater numbers, the growth has been slow. Proposition M changed the way that gross receipts are calculated, reducing the importance of payroll in the City and increasing the importance of sales in the City, which is intended to make the tax base more resilient against employees working from home.

There continue to be significant ongoing and new litigated claims of prior year gross receipts tax payments, which affect revenue projections. These claims involve a wide range of issues including which business activity (and therefore tax rate) businesses fall into, what receipts are attributed to businesses, and how to apportion worldwide gross receipts to San Francisco. Although some Gross Receipts Tax claims have settled, new claims continue to be filed. On net, the Gross Receipts Tax liability has increased almost \$150 million to date in FY 2024-25, for a total expected liability of approximately \$440 million. To manage litigation-related revenue volatility across fiscal years, the City reduced the amount held in reserve in FY 2024-25 to 75% of the total liability, to be replenished in the budget year, which shifts deposits to reserves needed to cover new and existing liabilities by \$110 million from FY 2024-25 to FY 2025-26. In addition, the budget reduces the forecast by \$12.5 million in FY 2025-26 and \$25.0 million in FY 2026-27 to account for potential future litigation.

Sales Tax Revenue

In FY 2025-26, local sales tax revenue is budgeted at \$189.6 million, which is \$4.1 million, or 2.1 percent, lower than what was budgeted in FY 2024-25. FY 2026-27 local sales tax revenue is budgeted at \$195.3 million, which is \$5.7 million, or 3.0 percent, higher than the proposed FY 2025-26 budget.

Sales tax experienced significant losses during the COVID-19 public health emergency shut-downs

and subsequent population decline. The budget assumes sales tax revenues will increase by the second budget year, but the City is not expected to reach pre-pandemic levels until FY 2029-30. Factors such as inflation, interest rates, store closures, online shopping, daytime population loss, sluggish hospitality industry recovery, and a shift in spending patterns toward nontaxable services have resulted in fewer luxury and discretionary purchases.

Transient Occupancy (Hotel) Tax

The FY 2025-26 General Fund share of hotel tax revenue is budgeted at \$265.2 million, which is \$20.0 million, or 7.0 percent, less than what was budgeted in FY 2024-25. FY 2026-27 revenue is budgeted at \$277.4 million, an increase of \$12.2 million, or 4.6 percent, from the proposed FY 2025-26 budget.

The City's budget assumes hotel tax revenue will improve in FY 2026-27, but it will not reach pre-pandemic levels until after FY 2029-30. Because conventions drive up hotel room rates through compression pricing, the return of conferences and conventions play a key role in the recovery of hotel tax revenues. For example, revenue per available room during the NBA All-Star weekend in February was 176% higher than the same weekend in 2024. In the first three quarters of FY 2024-25, San Francisco hosted 25 conferences with about 240,000 attendees. An additional ten conferences are planned in the fourth quarter, for a total estimated attendance of almost 360,000, versus 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. While FY 2024-25 domestic enplanements through March

2025 were 3.8% higher than FY 2023-24 and international enplanements were 7.0% higher, year-over-year international enplanement growth in February and March sank to 1.1%. Excluding the 12 months most affected by the pandemic, this was the slowest two-month average growth rate since April and May of 2013.

Real Property Transfer Tax Revenue

Real property transfer tax revenue is budgeted at \$267.6 million in FY 2025-26, representing an increase of \$48.7 million, or 22.3 percent, above what was budgeted in FY 2024-25. In FY 2026-27, revenue is budgeted at \$316.3 million, an increase of \$48.7 million, or 18.2 percent, above the proposed FY 2025-26 budget.

High interest rates make borrowing more difficult for individuals and businesses, and persistent remote work makes office space less attractive. This dynamic has reduced property transfers in recent years. However, with workers returning to the office, new leases in the AI industry, and the opportunity to purchase space at significantly reduced prices, a functional market has been re-established, with commercial real estate transactions up 11% in the first quarter of 2025 over the same quarter the prior year. The budget assumes FY 2025-26 and FY 2026-27 transfer taxes continue to build on strong results in FY 2024-25 and reach a new long-term average by FY 2028-29. 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.

Federal Grants and Subventions

General Fund federal grants and subventions are budgeted at \$459.7 million in FY 2025-26, which is \$23.6 million, or 5.4 percent, more than what was budgeted in FY 2024-25. In FY 2026-27, federal grants and subventions are budgeted at \$386.2 million, which is \$73.5 million, or 16.0 percent, less than the proposed FY 2025-26 budget.

These changes are largely driven by increases of \$10.1 million, or 35.8 percent, for Welfare to Work reimbursements and \$13.7 million, or 12.0 percent, for IHSS reimbursements. Federal Emergency Management Agency (FEMA) reimbursements for the City's COVID-19 emergency response are budgeted at \$87.0 million in FY 2025-26, which is \$7.0 million, or 8.8 percent, more than what was budgeted in FY 2024-25. In FY 2026-27, FEMA reimbursements are budgeted at \$1.7 million, which is \$85.3 million, or 98.0 percent, less than the proposed FY 2025-26 budget. Updates in FEMA reimbursement policy and practices will require consistent monitoring throughout the budget period.

USE TRENDS

Personnel Expenses

The proposed budget includes an increase in total labor costs of \$291.0 million, or 4.2 percent, from FY 2024-25 to FY 2025-26 and an additional increase of \$284.6 million, or 3.9 percent, from FY 2025-26 to FY 2026-27. This total increase includes an increase in General Fund labor costs of \$135.1 million, or 4.1 percent, in FY 2025-26 and an additional increase of \$122.4 million, or 3.6 percent, in FY 2026-27. The change in FY 2025-26 and FY 2026-27 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 increase by \$42.0 million, or 1.4 percent, to \$3.0 billion in FY 2025-26 and will increase by \$125.6 million, or 4.2 percent, to \$3.1 billion in FY 2026-27. In FY 2025-26, the change is primarily

due to increased costs to debt service, services of other departments, professional services, and contributions to reserves, and is offset by decreased grant expenditures. The change in FY 2026-27 is primarily due to increased costs to professional services, grants, debt service, services to other departments, and contributions to reserves, and is offset by decreased costs in capital projects and equipment.

Transfers Out

Transfers Out of the General Fund are budgeted at \$1.25 billion and \$1.35 billion in FY 2025-26 and FY 2026-27, respectively, representing a reduction of \$1.9 million in FY 2025-26 from the previous year and an increase of \$96.8 million in FY 2026-27. Overall, mandatory baseline funding requirements continue to grow in both years. In FY 2025-26, growth in baseline requirements is more than offset by decreased General Fund support of hospital and other funds, resulting in a net decrease in transfers out. In FY 2026-27, General Fund Support of hospital and other funds resumes its growth.

SPENDING MANDATES AND DISCRETIONARY SOURCES

The General Fund represents 44.0 percent and 45.3 percent in FY 2025-26 and FY 2026-27, respectively, of the City's total budget. General Fund discretionary spending capacity, however, is less, due to legal spending requirements. San Francisco voters have approved ballot measures that require minimum spending levels for certain service areas, 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, Affordable Housing Opportunity 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 2025-26			FY 2026-27		
	General Fund	Self Supporting	Total	General Fund	Self Supporting	Total
Prior Year Fund Balance	157,197,092	315,557,428	472,754,520	220,312,152	223,817,721	444,129,873
Prior Year Reserves	34,410,000	11,217,431	45,627,431	70,908,688		70,908,688
Regular Revenues	6,574,008,943	8,855,124,011	15,429,132,954	6,808,268,181	8,952,503,259	15,760,771,440
Transfers Into the General Fund	259,257,883	(259,257,883)		279,762,114	(279,762,114)	
Sources of Funds Total	7,024,873,918	8,922,640,987	15,947,514,905	7,379,251,135	8,896,558,866	16,275,810,001
Uses of Funds	FY 2025-26			FY 2026-27		
	General Fund	Self Supporting	Total	General Fund	Self Supporting	Total
Gross Expenditures	6,382,518,451	10,115,054,495	16,497,572,946	6,638,070,669	10,181,226,975	16,819,297,644
Less Interdepartmental Recoveries	(727,132,884)	(781,134,071)	(1,508,266,955)	(734,733,800)	(829,410,189)	(1,564,143,989)
Capital Projects	56,657,522	441,677,922	498,335,444	40,291,147	315,102,966	355,394,113
Facilities Maintenance	2,578,332	74,596,778	77,175,110	2,743,998	72,420,618	75,164,616
Reserves	61,872,277	320,826,083	382,698,360	87,723,430	502,374,187	590,097,617
Transfers From the General Fund	1,248,380,220	(1,248,380,220)		1,345,155,691	(1,345,155,691)	
Uses of Funds Total	7,024,873,918	8,922,640,987	15,947,514,905	7,379,251,135	8,896,558,866	16,275,810,001
* The table above reflects preliminary Fiscal Year 2026-27 appropriations for the Airport Commission, Municipal Transportation Agency, Port Commission, and Public Utilities Commission						

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	157,197	181,036		2,623	124,262	7,574	63	472,755
Prior Year Reserves	34,410	11,217						45,627
Prior Year Sources Total	191,607	192,254		2,623	124,262	7,574	63	518,382
Property Taxes	2,437,000	285,590		388,341				3,110,931
Other Local Taxes	1,002,170	54,993						1,057,163
Business Taxes	1,139,600	522,758						1,662,358
Rents & Concessions	17,674	72,825			685,222	597	13,686	790,004
Fines and Forfeitures	6,038	43,696		14,766	124,969			189,469
Interest & Investment Income	151,882	42,416			74,381		9,427	278,106
Licenses, Permits & Franchises	23,126	16,080			30,494			69,699
Intergovernmental - State	910,325	262,733	500	700	149,205			1,323,463
Intergovernmental - Federal	459,672	226,381			113,057			799,110
Intergovernmental - Other	3,429	7,255			363,788	247		374,720
Charges for Services	405,184	163,688	13		4,809,549	1,045	100	5,379,579
Other Revenues	17,909	80,237	375	10,664	186,457		66,388	362,030
Other Financing Sources			32,500					32,500
Current Year Sources Total	6,574,009	1,778,652	33,388	414,471	6,537,122	1,889	89,601	15,429,133
Contribution Transfers In		319,920			676,880			996,800
Operating Transfer In	259,258	178,556		2,000	301,391			741,205
Transfer In Total	259,258	498,476		2,000	978,271			1,738,005
Available Sources Total	7,024,874	2,469,382	33,388	419,094	7,639,655	9,463	89,663	17,685,520
Community Health	(1,233,979)	(344,370)			(1,743,241)		(9,124)	(3,330,715)
Culture & Recreation	(205,253)	(347,814)	(375)				(115)	(553,557)
General Administration & Finance	(339,303)	(188,699)				(8,713)	(80,424)	(617,140)
General City Responsibilities	(203,442)	(70,373)		(419,094)				(692,909)
Human Welfare & Neighborhood Development	(1,669,514)	(1,157,565)						(2,827,080)
Public Protection	(1,922,568)	(82,626)			(134,976)			(2,140,170)
Public Works, Transportation & Commerce	(174,854)	(219,568)	(33,013)		(5,282,275)			(5,709,711)
Current Year Uses Total	(5,748,914)	(2,411,015)	(33,388)	(419,094)	(7,160,493)	(8,713)	(89,663)	(15,871,280)
Contribution Transfers Out	(996,800)							(996,800)
Operating Transfer Out	(251,580)	(54,885)			(433,990)	(750)		(741,205)
Transfer Out Total	(1,248,380)	(54,885)			(433,990)	(750)		(1,738,005)
Proposed Uses Total	(6,997,294)	(2,465,900)	(33,388)	(419,094)	(7,594,483)	(9,463)	(89,663)	(17,609,285)
Fund Balance	27,580	3,482			45,172			76,235

CITY AND COUNTY OF SAN FRANCISCO MAJOR FUND

BUDGETARY RECAP, FY 2026-27 (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	220,312	178,899		3,079	34,627	7,150	63	444,130
Prior Year Reserves	70,909							70,909
Prior Year Sources Total	291,221	178,899		3,079	34,627	7,150	63	515,038
Property Taxes	2,422,170	282,130		266,774				2,971,074
Other Local Taxes	1,076,350	56,508						1,132,858
Business Taxes	1,371,500	547,158						1,918,658
Rents & Concessions	24,443	72,731			688,387	616	13,673	799,850
Fines and Forfeitures	3,608	37,602		14,315	120,104			175,629
Interest & Investment Income	132,661	41,286			79,614		9,431	262,992
Licenses, Permits & Franchises	23,051	16,721			30,494			70,266
Intergovernmental - State	936,333	213,831		700	150,135			1,300,999
Intergovernmental - Federal	386,155	217,703			53,935			657,793
Intergovernmental - Other	4,915	7,123			154,460	256		166,754
Charges for Services	409,151	180,775			5,278,384	1,045	100	5,869,455
Other Revenues	17,932	148,630		2,713	163,346		69,325	401,946
Other Financing Sources			32,500					32,500
Current Year Sources Total	6,808,268	1,822,197	32,500	284,501	6,718,859	1,916	92,530	15,760,771
Contribution Transfers In		354,720			734,991			1,089,711
Operating Transfer In	279,762	182,665		2,000	301,416			765,843
Transfer In Total	279,762	537,385		2,000	1,036,407			1,855,554
Available Sources Total	7,379,251	2,538,481	32,500	289,580	7,789,893	9,066	92,592	18,131,361
Community Health	(1,298,748)	(348,970)			(1,796,764)		(9,124)	(3,453,606)
Culture & Recreation	(221,409)	(403,803)					(115)	(625,327)
General Administration & Finance	(364,517)	(162,028)				(9,066)	(83,353)	(618,964)
General City Responsibilities	(243,844)	(68,834)		(289,580)				(602,258)
Human Welfare & Neighborhood Development	(1,737,277)	(1,206,022)						(2,943,299)
Public Protection	(1,961,183)	(76,002)			(139,093)			(2,176,278)
Public Works, Transportation & Commerce	(184,241)	(214,091)	(32,500)		(5,113,683)			(5,544,515)
Current Year Uses Total	(6,011,219)	(2,479,750)	(32,500)	(289,580)	(7,049,540)	(9,066)	(92,592)	(15,964,248)
Contribution Transfers Out	(1,089,711)							(1,089,711)
Operating Transfer Out	(255,445)	(53,597)			(456,801)			(765,843)
Transfer Out Total	(1,345,156)	(53,597)			(456,801)			(1,855,554)
Proposed Uses Total	(7,356,375)	(2,533,347)	(32,500)	(289,580)	(7,506,341)	(9,066)	(92,592)	(17,819,802)
Fund Balance	22,876	5,134			283,552			311,562

SOURCES AND USES OF FUNDS EXCLUDING FUND TRANSFERS

	2024-2025 Budget	2025-2026 Proposed	Changes from 2024-2025	2026-2027 Proposed	Changes from 2025-2026
Sources of Fund					
Local Taxes	5,661,214,975	5,830,452,120	169,237,145	6,022,588,917	192,136,797
Licenses & Fines	242,319,166	259,168,647	16,849,481	245,894,809	(13,273,838)
Use of Money or Property	994,972,783	1,055,109,763	60,136,980	1,062,842,043	7,732,280
Intergovernmental Revenue - Federal	949,828,651	799,110,404	(150,718,247)	657,793,004	(141,317,400)
Intergovernmental Revenue - State	1,345,678,564	1,323,462,755	(22,215,809)	1,300,998,318	(22,464,437)
Intergovernmental Revenue - Other	259,142,666	374,720,419	115,577,753	166,753,763	(207,966,656)
Charges for Services	4,809,068,244	5,379,578,507	570,510,263	5,869,454,562	489,876,055
Other Revenues	471,451,895	407,530,339	(63,921,556)	434,446,024	26,915,685
Use of / (Deposit to) Fund Balance	1,184,193,203	518,381,951	(665,811,252)	515,038,561	(3,343,390)
Sources of Fund Subtotals	15,917,870,147	15,947,514,905	29,644,758	16,275,810,001	328,295,096
Uses of Fund					
Salaries & Wages	5,027,548,286	5,251,849,677	224,301,391	5,425,854,950	174,005,273
Fringe Benefits	1,969,159,096	2,035,880,258	66,721,162	2,146,489,346	110,609,088
Overhead	(94,074,762)	(100,961,527)	(6,886,765)	(105,752,706)	(4,791,179)
Professional & Contractual Services	3,479,419,717	3,454,242,717	(25,177,000)	3,481,451,549	27,208,832
Aid Assistance / Grants	2,214,200,311	2,083,570,861	(130,629,450)	2,164,448,686	80,877,825
Materials & Supplies	467,146,186	515,953,074	48,806,888	526,121,934	10,168,860
Equipment	45,700,376	46,769,654	1,069,278	14,158,545	(32,611,109)
Debt Service	1,669,216,980	1,863,111,834	193,894,854	1,765,049,838	(98,061,996)
Services of Other Departments	1,319,065,724	1,347,156,398	28,090,674	1,401,475,502	54,319,104
Expenditure Recovery	(1,458,914,901)	(1,508,266,955)	(49,352,054)	(1,564,143,989)	(55,877,034)
Budgetary Reserves	326,885,725	382,698,360	55,812,635	590,097,617	207,399,257
Facilities Maintenance	84,940,986	77,175,110	(7,765,876)	75,164,616	(2,010,494)
Capital Renewal	23,177,757	25,887,547	2,709,790	21,321,175	(4,566,372)
Capital Projects	844,398,666	472,447,897	(371,950,769)	334,072,938	(138,374,959)
Uses of Fund Subtotals	15,917,870,147	15,947,514,905	29,644,758	16,275,810,001	328,295,096

* The table above reflects preliminary Fiscal Year 2026-27 appropriations for the Airport Commission, Municipal Transportation Agency, Port Commission, and Public Utilities Commission

USES BY SERVICE AREA AND DEPARTMENT

Service Area: Community Health

Department	2024-2025 Budget	2025-2026 Proposed	Changes from 2024-2025	2026-2027 Proposed	Changes from 2025-2026
Public Health	3,231,869,228	3,376,765,772	144,896,544	3,500,182,571	123,416,799
COMMUNITY HEALTH Total	3,231,869,228	3,376,765,772	144,896,544	3,500,182,571	123,416,799

Service Area: Culture & Recreation

Department	2024-2025 Budget	2025-2026 Proposed	Changes from 2024-2025	2026-2027 Proposed	Changes from 2025-2026
Academy Of Sciences	7,658,802	8,112,940	454,138	8,736,106	623,166
Arts Commission	29,911,303	24,419,984	(5,491,319)	24,184,209	(235,775)
Asian Art Museum	11,814,506	12,978,037	1,163,531	13,225,249	247,212
Fine Arts Museum	23,789,575	24,248,270	458,695	25,237,731	989,461
Law Library	1,286,319	1,240,588	(45,731)	1,427,670	187,082
Public Library	187,512,289	193,997,478	6,485,189	191,883,786	(2,113,692)
Recreation And Park Commission	254,873,111	263,862,131	8,989,020	341,898,256	78,036,125
War Memorial	30,516,780	32,117,473	1,600,693	33,064,312	946,839
CULTURE & RECREATION Total	547,362,685	560,976,901	13,614,216	639,657,319	78,680,418

Service Area: General Administration & Finance

Department	2024-2025 Budget	2025-2026 Proposed	Changes from 2024-2025	2026-2027 Proposed	Changes from 2025-2026
Assessor / Recorder	39,711,689	42,083,202	2,371,513	42,047,318	(35,884)
Board Of Supervisors	23,611,933	26,083,262	2,471,329	24,779,222	(1,304,040)
City Attorney	117,716,023	125,434,892	7,718,869	129,444,081	4,009,189
City Planning	55,060,285	58,209,111	3,148,826	49,516,445	(8,692,666)
Civil Service Commission	1,524,657	1,497,359	(27,298)	1,512,805	15,446
Controller	88,797,154	86,149,779	(2,647,375)	85,472,713	(677,066)
Elections	25,672,135	22,859,398	(2,812,737)	24,110,366	1,250,968
Ethics Commission	14,285,132	6,482,472	(7,802,660)	8,858,740	2,376,268
General Services Agency - City Admin	616,895,884	610,510,618	(6,385,266)	637,827,697	27,317,079
General Services Agency - Technology	168,555,616	173,707,878	5,152,262	181,870,922	8,163,044
Health Service System	12,682,101	12,462,123	(219,978)	12,890,494	428,371
Human Resources	156,672,431	157,980,174	1,307,743	157,140,439	(839,735)
Mayor	10,869,847	11,402,590	532,743	11,821,319	418,729
Retirement System	54,824,818	55,680,767	855,949	57,273,698	1,592,931
Treasurer/Tax Collector	49,013,115	55,029,857	6,016,742	48,971,765	(6,058,092)
GENERAL ADMINISTRATION & FINANCE Total	1,435,892,820	1,445,573,482	9,680,662	1,473,538,024	27,964,542

Service Area: General City Responsibilities

Department	2024-2025 Budget	2025-2026 Proposed	Changes from 2024-2025	2026-2027 Proposed	Changes from 2025-2026
General City Responsibility	1,656,487,698	1,684,649,775	28,162,077	1,608,170,714	(76,479,061)
GENERAL CITY RESPONSIBILITIES Total	1,656,487,698	1,684,649,775	28,162,077	1,608,170,714	(76,479,061)

USES BY SERVICE AREA AND DEPARTMENT, *Continued*

Department	2024-2025 Budget	2025-2026 Proposed	Changes from 2024-2025	2026-2027 Proposed	Changes from 2025-2026
Children; Youth & Their Families	349,435,136	348,519,980	(915,156)	355,479,268	6,959,288
Child Support Services	13,291,458	13,310,465	19,007	13,908,589	598,124
Dept of Early Childhood	336,660,759	341,983,695	5,322,936	348,070,494	6,086,799
Environment	45,708,789	40,887,390	(4,821,399)	41,059,485	172,095
Homelessness And Supportive Housing	846,323,741	742,650,158	(103,673,583)	760,342,473	17,692,315
Human Rights Commission	44,751,345	27,948,262	(16,803,083)	28,204,420	256,158
Human Services	1,231,253,530	1,311,816,588	80,563,058	1,370,858,576	59,041,988
Mayor	196,674,076	171,571,745	(25,102,331)	192,857,080	21,285,335
Rent Arbitration Board	13,812,353	14,501,458	689,105	15,070,971	569,513
Status Of Women	11,909,801	0	(11,909,801)	0	0
HUMAN WELFARE & NEIGHBORHOOD DEVELOPMENT Tot	3,089,820,988	3,013,189,741	(76,631,247)	3,125,851,356	112,661,615
Service Area: Public Protection					
Department	2024-2025 Budget	2025-2026 Proposed	Changes from 2024-2025	2026-2027 Proposed	Changes from 2025-2026
Adult Probation	61,597,678	62,035,932	438,254	62,339,470	303,538
Department Of Police Accountability	10,037,592	9,500,441	(537,151)	9,110,420	(390,021)
District Attorney	93,586,565	96,676,234	3,089,669	99,453,638	2,777,404
Emergency Management	140,623,335	161,211,086	20,587,751	162,101,476	890,390
Fire Department	530,775,857	553,755,836	22,979,979	562,423,064	8,667,228
Juvenile Probation	46,628,943	53,064,520	6,435,577	47,871,336	(5,193,184)
Police	822,835,972	849,262,063	26,426,091	857,319,829	8,057,766
Public Defender	56,698,180	58,389,127	1,690,947	58,655,067	265,940
Sheriff	323,076,630	345,636,970	22,560,340	351,553,413	5,916,443
Sheriff's Department Office of Inspector General	1,303,559	1,217,923	(85,636)	1,244,683	26,760
Superior Court	32,956,944	33,205,508	248,564	33,205,508	0
PUBLIC PROTECTION Total	2,120,121,255	2,223,955,640	103,834,385	2,245,277,904	21,322,264
Service Area: Public Works, Transportation & Commerce					
Department	2024-2025 Budget	2025-2026 Proposed	Changes from 2024-2025	2026-2027 Proposed	Changes from 2025-2026
Airport Commission	2,003,762,534	1,789,868,715	(213,893,819)	1,808,323,688	18,454,973
Board Of Appeals	1,198,622	1,254,289	55,667	1,244,217	(10,072)
Building Inspection	88,340,956	88,131,270	(209,686)	92,054,975	3,923,705
Economic And Workforce Development	140,623,065	83,633,648	(56,989,417)	86,344,715	2,711,067
Municipal Transportation Agency	1,521,768,064	1,553,590,668	31,822,604	1,572,338,078	18,747,410
Port	156,486,598	156,220,545	(266,053)	155,779,607	(440,938)
Public Utilities Commission	2,024,002,957	2,130,411,833	106,408,876	2,193,782,318	63,370,485
Public Works	452,952,912	426,778,118	(26,174,794)	439,111,716	12,333,598
PUBLIC WORKS, TRANSPORTATION & COMMERCE Total	6,389,135,708	6,229,889,086	(159,246,622)	6,348,979,314	119,090,228
Expenditure Subtotals	18,470,690,382	18,535,000,397	64,310,015	18,941,657,202	406,656,805
Less Interdepartmental Recoveries And Transfers	(2,552,820,235)	(2,587,485,492)	(34,665,257)	(2,665,847,201)	(78,361,709)
Net	15,917,870,147	15,947,514,905	29,644,758	16,275,810,001	328,295,096

* The table above reflects preliminary Fiscal Year 2026-27 appropriations for the Airport Commission, Municipal Transportation Agency, Port Commission, and Public Utilities Commission

USES BY SERVICE AREA, DEPARTMENT AND DIVISION

Department & Division	2024-2025 Budget	2025-2026 Proposed	Changes from 2024-2025	2026-2027 Proposed	Changes from 2025-2026
Public Health					
HAD Public Health Admin	202,034,401	201,911,079	(123,322)	212,708,725	10,797,646
HBH Behavioral Health	660,726,310	663,307,544	2,581,234	686,752,004	23,444,460
HGH Zuckerberg SF General	1,272,888,438	1,351,985,582	79,097,144	1,388,593,447	36,607,865
HJH Jail Health	45,909,440	55,408,204	9,498,764	59,029,852	3,621,648
HLH Laguna Honda Hospital	356,440,489	343,851,866	(12,588,623)	359,341,410	15,489,544
HNS Health Network Services	391,534,131	454,035,585	62,501,454	483,614,014	29,578,429
HPC Primary Care	144,776,822	154,957,328	10,180,506	158,960,040	4,002,712
HPH Population Health Division	157,559,197	151,308,584	(6,250,613)	151,183,079	(125,505)
Public Health Total	3,231,869,228	3,376,765,772	144,896,544	3,500,182,571	123,416,799
COMMUNITY HEALTH Total	3,231,869,228	3,376,765,772	144,896,544	3,500,182,571	123,416,799
Service Area: Culture & Recreation					
Department & Division	2024-2025 Budget	2025-2026 Proposed	Changes from 2024-2025	2026-2027 Proposed	Changes from 2025-2026
Academy Of Sciences					
SCI Academy of Sciences	7,658,802	8,112,940	454,138	8,736,106	623,166
Academy Of Sciences Total	7,658,802	8,112,940	454,138	8,736,106	623,166
Arts Commission					
ART Administration	8,420,472	6,833,131	(1,587,341)	6,746,370	(86,761)
ART Civic Design	100,921	147,758	46,837	150,618	2,860
ART Community Investments	16,841,644	14,434,478	(2,407,166)	14,485,303	50,825
ART Municipal Galleries	913,423	769,338	(144,085)	793,560	24,222
ART Public Art & Collections	3,426,292	2,026,711	(1,399,581)	1,799,768	(226,943)
ART Street Artist Program	208,551	208,568	17	208,590	22
Arts Commission Total	29,911,303	24,419,984	(5,491,319)	24,184,209	(235,775)
Asian Art Museum					
AAM Asian Art Museum	11,814,506	12,978,037	1,163,531	13,225,249	247,212
Asian Art Museum Total	11,814,506	12,978,037	1,163,531	13,225,249	247,212
Fine Arts Museum					
FAM Fine Arts Museum	23,789,575	24,248,270	458,695	25,237,731	989,461
Fine Arts Museum Total	23,789,575	24,248,270	458,695	25,237,731	989,461
Law Library					
LLB Law Library	1,286,319	1,240,588	(45,731)	1,427,670	187,082
Law Library Total	1,286,319	1,240,588	(45,731)	1,427,670	187,082
Public Library					
LIB Public Library	187,512,289	193,997,478	6,485,189	191,883,786	(2,113,692)
Public Library Total	187,512,289	193,997,478	6,485,189	191,883,786	(2,113,692)
Recreation And Park Commission					
REC Admin Services	2,826,909	21,044,700	18,217,791	23,253,686	2,208,986
REC Capital Division	16,318,320	16,934,870	616,550	86,879,801	69,944,931
REC Operations	231,727,882	221,882,561	(9,845,321)	227,764,769	5,882,208
REC Zoo	4,000,000	4,000,000		4,000,000	
Recreation And Park Commission Total	254,873,111	263,862,131	8,989,020	341,898,256	78,036,125
War Memorial					

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

Department & Division	2024-2025 Budget	2025-2026 Proposed	Changes from 2024-2025	2026-2027 Proposed	Changes from 2025-2026
War Memorial					
WAR War Memorial	30,516,780	32,117,473	1,600,693	33,064,312	946,839
War Memorial Total	30,516,780	32,117,473	1,600,693	33,064,312	946,839
CULTURE & RECREATION Total	547,362,685	560,976,901	13,614,216	639,657,319	78,680,418
Service Area: General Administration & Finance					
Department & Division	2024-2025 Budget	2025-2026 Proposed	Changes from 2024-2025	2026-2027 Proposed	Changes from 2025-2026
Assessor / Recorder					
ASR Administration	8,990,812	10,024,038	1,033,226	10,869,091	845,053
ASR Exemptions	739,771	746,676	6,905	764,756	18,080
ASR Personal Property	3,885,535	3,932,549	47,014	4,026,163	93,614
ASR Public Service	2,340,211	2,558,740	218,529	2,625,571	66,831
ASR Real Property	15,456,603	16,389,807	933,204	15,158,350	(1,231,457)
ASR Recorder	2,536,330	2,203,609	(332,721)	2,221,564	17,955
ASR Standards Mapping Analysis	3,419,552	4,302,269	882,717	4,412,689	110,420
ASR Transactions	2,342,875	1,925,514	(417,361)	1,969,134	43,620
Assessor / Recorder Total	39,711,689	42,083,202	2,371,513	42,047,318	(35,884)
Board Of Supervisors					
BOS Assessment Appeals Board	1,113,181	1,145,567	32,386	1,182,997	37,430
BOS Budget & Legis Analysis	3,246,171	3,246,171		3,176,171	(70,000)
BOS Clerk Of The Board	5,994,941	7,985,880	1,990,939	6,173,211	(1,812,669)
BOS Local Agncy Formation Comm	396,196	409,397	13,201	426,894	17,497
BOS Sunshine Ord Task Force	203,404	210,482	7,078	218,798	8,316
BOS Supervisors	12,198,894	12,611,220	412,326	13,107,223	496,003
BOS Youth Commission	459,146	474,545	15,399	493,928	19,383
Board Of Supervisors Total	23,611,933	26,083,262	2,471,329	24,779,222	(1,304,040)
City Attorney					
CAT City Attorney	117,716,023	125,434,892	7,718,869	129,444,081	4,009,189
City Attorney Total	117,716,023	125,434,892	7,718,869	129,444,081	4,009,189
City Planning					
CPC Administration	17,001,984	16,880,456	(121,528)	17,134,917	254,461
CPC Citywide Planning	6,989,677	14,095,583	7,105,906	5,125,316	(8,970,267)
CPC Community Equity	5,875,068	3,585,208	(2,289,860)	2,924,248	(660,960)
CPC Current Planning	17,469,628	16,406,735	(1,062,893)	16,858,845	452,110
CPC Environmental Planning	5,694,968	5,271,522	(423,446)	5,490,970	219,448
CPC Executive Office	1,461,111	1,969,607	508,496	1,982,149	12,542
CPC Zoning Admin & Compliance	567,849		(567,849)		
City Planning Total	55,060,285	58,209,111	3,148,826	49,516,445	(8,692,666)
Civil Service Commission					
CSC Civil Service Commission	1,524,657	1,497,359	(27,298)	1,512,805	15,446
Civil Service Commission Total	1,524,657	1,497,359	(27,298)	1,512,805	15,446
Controller					
CON Accounting	18,415,894	16,651,547	(1,764,347)	14,957,832	(1,693,715)
CON Administration	1,601,511	1,999,589	398,078	2,093,250	93,661
CON Budget & Analysis	4,122,162	4,035,531	(86,631)	4,215,682	180,151
CON City Services Auditor	28,058,689	27,558,625	(500,064)	27,850,279	291,654

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

Department & Division	2024-2025 Budget	2025-2026 Proposed	Changes from 2024-2025	2026-2027 Proposed	Changes from 2025-2026
Controller					
CON Citywide Systems	30,076,002	29,719,721	(356,281)	29,824,576	104,855
CON Economic Analysis	654,375	687,406	33,031	710,530	23,124
CON Payroll	3,412,566	3,369,748	(42,818)	3,511,225	141,477
CON Public Finance	998,436	1,077,612	79,176	1,109,339	31,727
CON Refuse Rates Adm	1,457,519	1,050,000	(407,519)	1,200,000	150,000
Controller Total	88,797,154	86,149,779	(2,647,375)	85,472,713	(677,066)
Elections					
REG Elections-Commission	77,249	78,512	1,263	81,762	3,250
REG Elections Services	25,594,886	22,780,886	(2,814,000)	24,028,604	1,247,718
Elections Total	25,672,135	22,859,398	(2,812,737)	24,110,366	1,250,968
Ethics Commission					
ETH Ethics Commission	14,285,132	6,482,472	(7,802,660)	8,858,740	2,376,268
Ethics Commission Total	14,285,132	6,482,472	(7,802,660)	8,858,740	2,376,268
General Services Agency - City Admin					
ADM Administration	17,935,141	3,366,538	(14,568,603)	3,556,271	189,733
ADM Animal Care And Control	9,870,882	11,611,948	1,741,066	12,088,884	476,936
ADM City Administrator Prog	120,578,399	113,040,913	(7,537,486)	136,004,263	22,963,350
ADM Convention Facilities Mgmt	99,010,854	105,480,189	6,469,335	103,331,684	(2,148,505)
ADM Entertainment Commission	1,443,115	1,741,267	298,152	1,826,699	85,432
ADM Internal Services	354,514,349	359,491,310	4,976,961	365,156,505	5,665,195
ADM Medical Examiner	13,543,144	15,778,453	2,235,309	15,863,391	84,938
General Services Agency - City Admin Total	616,895,884	610,510,618	(6,385,266)	637,827,697	27,317,079
General Services Agency - Technology					
DT Administration	63,859,468	69,144,660	5,285,192	70,983,488	1,838,828
DT Capital And Equipment	1,000,000	1,300,000	300,000	650,000	(650,000)
DT Communications	7,377,632	7,028,937	(348,695)	7,016,664	(12,273)
DT Cybersecurity	14,336,438	15,098,804	762,366	15,505,006	406,202
DT Emerging Technologies		1,107,594	1,107,594	1,672,279	564,685
DT Enterprise Applications	8,463,616	6,157,613	(2,306,003)	6,479,812	322,199
DT Infrastructure & Operations	27,163,343	26,335,338	(828,005)	30,378,087	4,042,749
DT Innovation	712,593	204,392	(508,201)	212,384	7,992
DT JUSTIS	2,591,848	2,954,663	362,815	3,039,592	84,929
DT PMO	2,734,306	2,570,437	(163,869)	2,664,258	93,821
DT Public Safety	20,438,857	20,825,405	386,548	21,551,026	725,621
DT Rate Model Usage	8,593,604	8,265,568	(328,036)	8,462,420	196,852
DT Support Services	11,283,911	12,714,467	1,430,556	13,255,906	541,439
General Services Agency - Technology Total	168,555,616	173,707,878	5,152,262	181,870,922	8,163,044
Health Service System					
HSS Health Service System	12,682,101	12,462,123	(219,978)	12,890,494	428,371
Health Service System Total	12,682,101	12,462,123	(219,978)	12,890,494	428,371
Human Resources					
HRD Administration	7,064,123	7,903,162	839,039	8,353,807	450,645
HRD Employee Relations	4,847,885	5,164,014	316,129	4,958,323	(205,691)
HRD Employment Services	15,342,910	15,660,651	317,741	15,127,567	(533,084)
HRD Equal Emplmt Opportunity	9,000,313	9,311,110	310,797	9,486,481	175,371

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

Department & Division	2024-2025 Budget	2025-2026 Proposed	Changes from 2024-2025	2026-2027 Proposed	Changes from 2025-2026
Human Resources					
HRD Workers Compensation	109,630,003	112,213,625	2,583,622	112,247,725	34,100
HRD Workforce Development	10,787,197	7,727,612	(3,059,585)	6,966,536	(761,076)
Human Resources Total	156,672,431	157,980,174	1,307,743	157,140,439	(839,735)
Mayor					
MYR Office Of The Mayor	10,869,847	11,402,590	532,743	11,821,319	418,729
Mayor Total	10,869,847	11,402,590	532,743	11,821,319	418,729
Retirement System					
RET Administration	17,968,681	18,232,117	263,436	19,664,201	1,432,084
RET Health Care Trust	1,688,565	1,581,145	(107,420)	1,485,645	(95,500)
RET Investment	13,336,627	13,921,985	585,358	14,476,824	554,839
RET Retirement Services	19,903,490	19,841,697	(61,793)	19,550,486	(291,211)
RET SF Deferred Comp Program	1,927,455	2,103,823	176,368	2,096,542	(7,281)
Retirement System Total	54,824,818	55,680,767	855,949	57,273,698	1,592,931
Treasurer/Tax Collector					
TTX Collection	32,056,352	35,835,805	3,779,453	32,125,566	(3,710,239)
TTX Impact	4,935,060	6,860,688	1,925,628	4,227,715	(2,632,973)
TTX Management	5,401,571	5,631,609	230,038	5,758,755	127,146
TTX Treasury	6,620,132	6,701,755	81,623	6,859,729	157,974
Treasurer/Tax Collector Total	49,013,115	55,029,857	6,016,742	48,971,765	(6,058,092)
GENERAL ADMINISTRATION & FINANCE Total	1,435,892,820	1,445,573,482	9,680,662	1,473,538,024	27,964,542
Service Area: General City Responsibilities					
Department & Division	2024-2025 Budget	2025-2026 Proposed	Changes from 2024-2025	2026-2027 Proposed	Changes from 2025-2026
General City Responsibility					
GEN General City Responsibility	1,656,487,698	1,684,649,775	28,162,077	1,608,170,714	(76,479,061)
General City Responsibility Total	1,656,487,698	1,684,649,775	28,162,077	1,608,170,714	(76,479,061)
GENERAL CITY RESPONSIBILITIES Total	1,656,487,698	1,684,649,775	28,162,077	1,608,170,714	(76,479,061)
Service Area: Human Welfare & Neighborhood Development					
Department & Division	2024-2025 Budget	2025-2026 Proposed	Changes from 2024-2025	2026-2027 Proposed	Changes from 2025-2026
Children; Youth & Their Families					
CHF Children; Youth & Families	349,435,136	348,519,980	(915,156)	355,479,268	6,959,288
Children; Youth & Their Families Total	349,435,136	348,519,980	(915,156)	355,479,268	6,959,288
Child Support Services					
CSS Child Support Services	13,291,458	13,310,465	19,007	13,908,589	598,124
Child Support Services Total	13,291,458	13,310,465	19,007	13,908,589	598,124
Dept of Early Childhood					
DEC Children & Families Commsn	18,656,033	20,510,732	1,854,699	20,942,846	432,114
DEC Early Care & Education	318,004,726	321,472,963	3,468,237	327,127,648	5,654,685
Dept of Early Childhood Total	336,660,759	341,983,695	5,322,936	348,070,494	6,086,799
Environment					
ENV Environment	45,708,789	40,887,390	(4,821,399)	41,059,485	172,095
Environment Total	45,708,789	40,887,390	(4,821,399)	41,059,485	172,095
Homelessness And Supportive Housing					
HOM Administration		23,893,293	23,893,293	24,934,343	1,041,050

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

Department & Division	2024-2025 Budget	2025-2026 Proposed	Changes from 2024-2025	2026-2027 Proposed	Changes from 2025-2026
Homelessness And Supportive Housing					
HOM ADMINISTRATION	24,755,771		(24,755,771)		
HOM Programs		718,756,865	718,756,865	735,408,130	16,651,265
HOM PROGRAMS	821,567,970		(821,567,970)		
Homelessness And Supportive Housing Total	846,323,741	742,650,158	(103,673,583)	760,342,473	17,692,315
Human Rights Commission					
HRC Human Rights Commission	44,751,345	27,948,262	(16,803,083)	28,204,420	256,158
Human Rights Commission Total	44,751,345	27,948,262	(16,803,083)	28,204,420	256,158
Human Services					
HSA Admin Support (HSA)	168,582,654	193,916,939	25,334,285	201,852,742	7,935,803
HSA Benefits & Family Support	552,898,333	569,571,517	16,673,184	571,947,924	2,376,407
HSA Disability & Aging Svc	509,772,543	548,328,132	38,555,589	597,057,910	48,729,778
Human Services Total	1,231,253,530	1,311,816,588	80,563,058	1,370,858,576	59,041,988
Mayor					
MYR Housing & Community Dev	196,674,076	171,571,745	(25,102,331)	192,857,080	21,285,335
Mayor Total	196,674,076	171,571,745	(25,102,331)	192,857,080	21,285,335
Rent Arbitration Board					
RNT Rent Arbitration Board	13,812,353	14,501,458	689,105	15,070,971	569,513
Rent Arbitration Board Total	13,812,353	14,501,458	689,105	15,070,971	569,513
Status Of Women					
WOM Status Of Women	11,909,801		(11,909,801)		
Status Of Women Total	11,909,801	0	(11,909,801)	0	0
HUMAN WELFARE & NEIGHBORHOOD DEVELOPMENT Tot	3,089,820,988	3,013,189,741	(76,631,247)	3,125,851,356	112,661,615
Service Area: Public Protection					
Department & Division	2024-2025 Budget	2025-2026 Proposed	Changes from 2024-2025	2026-2027 Proposed	Changes from 2025-2026
Adult Probation					
ADP Adult Probation	61,597,678	62,035,932	438,254	62,339,470	303,538
Adult Probation Total	61,597,678	62,035,932	438,254	62,339,470	303,538
Department Of Police Accountability					
DPA Police Accountability	10,037,592	9,500,441	(537,151)	9,110,420	(390,021)
Department Of Police Accountability Total	10,037,592	9,500,441	(537,151)	9,110,420	(390,021)
District Attorney					
DAT District Attorney	93,586,565	96,676,234	3,089,669	99,453,638	2,777,404
District Attorney Total	93,586,565	96,676,234	3,089,669	99,453,638	2,777,404
Emergency Management					
DEM Administration	41,438,581	61,693,149	20,254,568	59,662,607	(2,030,542)
DEM Emergency Communications	51,900,279	55,557,078	3,656,799	58,269,214	2,712,136
DEM Emergency Services	7,001,831	5,667,915	(1,333,916)	5,863,376	195,461
DEM Homeland Security Grants	40,282,644	38,292,944	(1,989,700)	38,306,279	13,335
Emergency Management Total	140,623,335	161,211,086	20,587,751	162,101,476	890,390
Fire Department					
FIR Administration	31,331,810	31,558,448	226,638	31,362,529	(195,919)
FIR Airport	36,113,364	37,834,057	1,720,693	38,697,636	863,579
FIR Capital Project & Grants	2,484,914	3,914,160	1,429,246	2,997,367	(916,793)
FIR Fireboat	4,253,864	4,381,900	128,036	4,277,077	(104,823)

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

Department & Division	2024-2025 Budget	2025-2026 Proposed	Changes from 2024-2025	2026-2027 Proposed	Changes from 2025-2026
Fire Department					
FIR Investigation	3,380,327	3,737,487	357,160	3,851,038	113,551
FIR Nert	394,354	404,667	10,313	411,776	7,109
FIR Operations	389,508,844	407,015,017	17,506,173	415,318,712	8,303,695
FIR Prevention	24,557,438	25,234,915	677,477	25,876,686	641,771
FIR Support Services	33,881,619	34,589,068	707,449	34,390,522	(198,546)
FIR Training	4,869,323	5,086,117	216,794	5,239,721	153,604
Fire Department Total	530,775,857	553,755,836	22,979,979	562,423,064	8,667,228
Juvenile Probation					
JUV Community Investments	5,175,797	4,546,215	(629,582)	3,029,418	(1,516,797)
JUV General	15,433,603	15,770,118	336,515	14,196,721	(1,573,397)
JUV Juvenile Hall	16,355,428	22,129,216	5,773,788	20,033,399	(2,095,817)
JUV Log Cabin Ranch		185,000	185,000		(185,000)
JUV Probation Services	9,664,115	10,433,971	769,856	10,611,798	177,827
Juvenile Probation Total	46,628,943	53,064,520	6,435,577	47,871,336	(5,193,184)
Police					
POL Admin	153,060,039	159,310,355	6,250,316	159,847,669	537,314
POL - Airport	90,903,844	97,142,143	6,238,299	100,395,627	3,253,484
POL - FOB - Field Operations	524,805,013	536,734,463	11,929,450	539,507,749	2,773,286
POL - SOB - Special Operations	54,067,076	56,075,102	2,008,026	57,568,784	1,493,682
Police Total	822,835,972	849,262,063	26,426,091	857,319,829	8,057,766
Public Defender					
PDR Public Defender	56,698,180	58,389,127	1,690,947	58,655,067	265,940
Public Defender Total	56,698,180	58,389,127	1,690,947	58,655,067	265,940
Sheriff					
SHF Administration	76,054,021	76,895,581	841,560	75,946,403	(949,178)
SHF Custody	153,989,016	164,811,975	10,822,959	170,700,082	5,888,107
SHF Field	77,397,788	83,584,104	6,186,316	85,563,420	1,979,316
SHF Planning	15,635,805	20,345,310	4,709,505	19,343,508	(1,001,802)
Sheriff Total	323,076,630	345,636,970	22,560,340	351,553,413	5,916,443
Sheriff's Department Office of Inspector General					
SDA Inspector General	1,081,172	1,065,844	(15,328)	1,134,167	68,323
SDA Sheriff Oversight	222,387	152,079	(70,308)	110,516	(41,563)
Sheriff's Department Office of Inspector General Total	1,303,559	1,217,923	(85,636)	1,244,683	26,760
Superior Court					
CRT Superior Court	32,956,944	33,205,508	248,564	33,205,508	
Superior Court Total	32,956,944	33,205,508	248,564	33,205,508	0
PUBLIC PROTECTION Total	2,120,121,255	2,223,955,640	103,834,385	2,245,277,904	21,322,264

Service Area: Public Works, Transportation & Commerce

Department & Division	2024-2025 Budget	2025-2026 Proposed	Changes from 2024-2025	2026-2027 Proposed	Changes from 2025-2026
Airport Commission					
AIR Airport Director	3,412,717	3,512,687	99,970	3,627,389	114,702
AIR Capital Projects	203,959,343	103,571,983	(100,387,360)	54,021,983	(49,550,000)
AIR Chief Development Office	81,395,984		(81,395,984)		
AIR Chief Operating Office	433,085,752		(433,085,752)		

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

Department & Division	2024-2025 Budget	2025-2026 Proposed	Changes from 2024-2025	2026-2027 Proposed	Changes from 2025-2026
Airport Commission					
AIR Commission Secretary	741,888	765,416	23,528	792,752	27,336
AIR Design & Construction		86,622,726	86,622,726	94,860,022	8,237,296
AIR External Affairs	12,106,931	12,778,131	671,200	12,919,571	141,440
AIR Facilities; Maintenance	15,750,000	15,750,000		15,750,000	
AIR Finance & Commercial	756,124,133	864,173,521	108,049,388	867,101,296	2,927,775
AIR General	61,001,848	63,942,848	2,941,000	202,664,786	138,721,938
AIR Information Tech & Telecom	53,650,501	59,256,621	5,606,120	59,861,923	605,302
AIR Office of General Counsel	5,654,486		(5,654,486)		
AIR Office of General Counsel		6,352,085	6,352,085	6,577,749	225,664
AIR Operations		455,254,858	455,254,858	462,378,221	7,123,363
AIR ORCIF	348,306,000	89,888,000	(258,418,000)		(89,888,000)
AIR Resilience & Sustainability	28,572,951	27,999,839	(573,112)	27,767,996	(231,843)
Airport Commission Total	2,003,762,534	1,789,868,715	(213,893,819)	1,808,323,688	18,454,973
Board Of Appeals					
BOA Board of Appeals	1,198,622	1,254,289	55,667	1,244,217	(10,072)
Board Of Appeals Total	1,198,622	1,254,289	55,667	1,244,217	(10,072)
Building Inspection					
DBI Administration	24,058,414	33,327,906	9,269,492	34,604,234	1,276,328
DBI Inspection Services	43,315,324	32,798,802	(10,516,522)	34,390,278	1,591,476
DBI Permit Services	20,967,218	22,004,562	1,037,344	23,060,463	1,055,901
Building Inspection Total	88,340,956	88,131,270	(209,686)	92,054,975	3,923,705
Economic And Workforce Development					
ECN Economic and Workforce Dev	38,444	500,000	461,556	(57,459)	(557,459)
ECN Economic Development	74,560,290	28,435,153	(46,125,137)	27,912,238	(522,915)
ECN Film Commission	900,000	925,000	25,000	1,550,000	625,000
ECN Office of Small Business	3,778,252	3,901,730	123,478	4,230,732	329,002
ECN Real Estate Development	15,234,708	14,764,870	(469,838)	14,749,281	(15,589)
ECN Workforce Development	46,111,371	35,106,895	(11,004,476)	37,959,923	2,853,028
Economic And Workforce Development Total	140,623,065	83,633,648	(56,989,417)	86,344,715	2,711,067
Municipal Transportation Agency					
MTAAW Agency-wide	144,389,402	141,162,327	(3,227,075)	145,517,165	4,354,838
MTABD Board Of Directors	695,184	719,305	24,121	747,633	28,328
MTACC CV-Captl Progr & Constr	81,098,283	102,046,254	20,947,971	86,189,222	(15,857,032)
MTACO Communications	7,393,663	7,751,181	357,518	6,971,144	(780,037)
MTAED Executive Director	7,613,091	6,462,406	(1,150,685)	6,735,101	272,695
MTAFA Fit Finance & Info Tech	106,158,130	95,240,756	(10,917,374)	98,391,158	3,150,402
MTAGA Government Affairs	2,085,213		(2,085,213)		
MTAHR Human Resources	64,545,735	66,244,731	1,698,996	67,043,342	798,611
MTAOC Office of Civil Rights		9,474,405	9,474,405	9,875,400	400,995
MTASA Safety	6,210,528	6,763,846	553,318	7,002,854	239,008
MTASS Sustainable Streets	234,988,113	194,220,859	(40,767,254)	199,554,354	5,333,495
MTAST Chief Strategy Office	52,550,601	89,230,092	36,679,491	92,142,793	2,912,701
MTATS Transit Svc Division	778,307,956	800,755,382	22,447,426	818,371,098	17,615,716
MTATZ Taxi & Accessible Svc	35,732,165	33,519,124	(2,213,041)	33,796,814	277,690
Municipal Transportation Agency Total	1,521,768,064	1,553,590,668	31,822,604	1,572,338,078	18,747,410

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

Department & Division	2024-2025 Budget	2025-2026 Proposed	Changes from 2024-2025	2026-2027 Proposed	Changes from 2025-2026
Port					
PRT Engineering	8,313,683	8,563,488	249,805	8,873,010	309,522
PRT Executive	10,363,113	9,329,611	(1,033,502)	9,453,920	124,309
PRT Finance And Administration	39,639,836	40,063,640	423,804	43,601,981	3,538,341
PRT Maintenance	24,032,883	24,859,064	826,181	25,089,712	230,648
PRT Maritime	14,029,490	14,473,331	443,841	15,220,321	746,990
PRT Planning & Environment	4,037,752	3,870,142	(167,610)	3,994,506	124,364
PRT Port Commission (Portwide)	36,410,146	35,217,816	(1,192,330)	29,268,603	(5,949,213)
PRT Real Estate & Development	19,659,695	19,843,453	183,758	20,277,554	434,101
Port Total	156,486,598	156,220,545	(266,053)	155,779,607	(440,938)
Public Utilities Commission					
HHP CleanPowerSF	464,121,833	444,375,300	(19,746,533)	441,705,439	(2,669,861)
HHP Hetch Hetchy Water & Power	345,623,725	382,508,840	36,885,115	404,729,121	22,220,281
PUB Public Utilities Bureaus	938,043	1,056,356	118,313	1,016,356	(40,000)
WTR Water Enterprise	738,482,655	774,438,622	35,955,967	781,622,584	7,183,962
WWE Wastewater Enterprise	474,836,701	528,032,715	53,196,014	564,708,818	36,676,103
Public Utilities Commission Total	2,024,002,957	2,130,411,833	106,408,876	2,193,782,318	63,370,485
Public Works					
DPW Administration	(4,938,119)	(4,197,011)	741,108	(7,769,759)	(3,572,748)
DPW Buildings	48,393,725	34,062,349	(14,331,376)	36,752,144	2,689,795
DPW Infrastructure	172,102,502	168,721,659	(3,380,843)	177,139,804	8,418,145
DPW Operations	236,978,546	227,760,139	(9,218,407)	232,541,571	4,781,432
DPW Public Works Oversight	416,258	430,982	14,724	447,956	16,974
Public Works Total	452,952,912	426,778,118	(26,174,794)	439,111,716	12,333,598
PUBLIC WORKS, TRANSPORTATION & COMMERCE Total	6,389,135,708	6,229,889,086	(159,246,622)	6,348,979,314	119,090,228
Expenditure Subtotals	18,470,690,382	18,535,000,397	64,310,015	18,941,657,202	406,656,805
Less Interdepartmental Recoveries And Transfers	(2,552,820,235)	(2,587,485,492)	(34,665,257)	(2,665,847,201)	(78,361,709)
Net	15,917,870,147	15,947,514,905	29,644,758	16,275,810,001	328,295,096

AUTHORIZED POSITIONS, GRAND RECAP DETAIL

	Position Detail	2024-2025 Budget	2025-2026 Proposed	Changes from 2024-2025	2026-2027 Proposed	Changes from 2025-2026
Operating	Permanent	36,463.26	35,438.55	(1,024.71)	35,438.53	(0.02)
	Temporary	901.94	897.92	(4.02)	880.17	(17.75)
Non-Operating	Capital/Other	2,797.21	2,596.36	(200.85)	2,592.82	(3.54)
	Grant	395.96	398.88	2.92	394.85	(4.03)
Authorized Positions Total		40,558.37	39,331.71	(1,226.66)	39,306.37	(25.34)
Unfunded Positions	Attrition Savings	(4,100.11)	(3,542.42)	557.69	(3,524.4)	18.02
	Capital/Other	(3,196.71)	(2,997.46)	199.25	(2,993.92)	3.54
Unfunded Positions Total		(7,296.82)	(6,539.88)	756.94	(6,518.32)	21.56
Net Funded Positions		33,261.55	32,791.83	(469.72)	32,788.05	(3.78)

* The table above reflects preliminary Fiscal Year 2026-27 appropriations for the Airport Commission, Municipal Transportation Agency, Port Commission, and Public Utilities Commission

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

Service Area: A Public Protection

Department	2024-2025 Budget	2025-2026 Proposed	Changes from 2024-2025	2026-2027 Proposed	Changes from 2025-2026
Adult Probation	144.06	146.87	2.81	147.35	0.48
Department Of Police Accountability	39.82	34.75	(5.07)	33.69	(1.06)
District Attorney	292.99	282.51	(10.48)	281.39	(1.12)
Emergency Management	304.11	308.57	4.46	313.57	5.00
Fire Department	1,815.47	1,851.54	36.07	1,867.46	15.92
Juvenile Probation	174.89	177.97	3.08	177.72	(0.25)
Police	2,974.30	2,904.16	(70.14)	2,892.64	(11.52)
Public Defender	228.37	215.02	(13.35)	206.69	(8.33)
Sheriff	1,002.80	944.75	(58.05)	939.77	(4.98)
Sheriff's Department Office of Inspector General	1.15	1.71	0.56	1.44	(0.27)
Service Area: A Total	6,977.96	6,867.85	(110.11)	6,861.72	(6.13)

Service Area: B Public Works, Transportation & Commerce

Department	2024-2025 Budget	2025-2026 Proposed	Changes from 2024-2025	2026-2027 Proposed	Changes from 2025-2026
Airport Commission	1,763.79	1,820.44	56.65	1,820.44	0.00
Board Of Appeals	3.94	3.50	(0.44)	3.50	0.00
Building Inspection	278.68	291.49	12.81	291.87	0.38
Economic And Workforce Development	115.10	103.69	(11.41)	101.75	(1.94)
Municipal Transportation Agency	5,472.06	5,169.36	(302.70)	5,176.04	6.68
Port	241.66	243.93	2.27	243.93	0.00
Public Utilities Commission	1,750.12	1,781.15	31.03	1,783.72	2.57
Public Works	1,151.19	1,090.87	(60.32)	1,078.76	(12.11)
Service Area: B Total	10,776.54	10,504.43	(272.11)	10,500.01	(4.42)

Service Area: C Human Welfare & Neighborhood Development

Department	2024-2025 Budget	2025-2026 Proposed	Changes from 2024-2025	2026-2027 Proposed	Changes from 2025-2026
Children; Youth & Their Families	66.83	68.03	1.20	68.01	(0.02)
Child Support Services	59.76	59.43	(0.33)	59.43	0.00
Dept of Early Childhood	69.89	67.89	(2.00)	67.89	0.00
Environment	92.31	95.92	3.61	96.74	0.82
Homelessness And Supportive Housing	256.63	254.67	(1.96)	253.95	(0.72)
Human Rights Commission	33.39	26.99	(6.40)	26.59	(0.40)
Human Services	2,292.21	2,306.87	14.66	2,297.37	(9.50)
Mayor	37.14	46.77	9.63	46.77	0.00
Rent Arbitration Board	49.94	47.49	(2.45)	47.43	(0.06)
Status Of Women	8.24	0.00	(8.24)	0.00	0.00
Service Area: C Total	2,966.34	2,974.06	7.72	2,964.18	(9.88)

Service Area: D Community Health

Department	2024-2025 Budget	2025-2026 Proposed	Changes from 2024-2025	2026-2027 Proposed	Changes from 2025-2026
Public Health	7,620.61	7,625.59	4.98	7,649.99	24.40
Service Area: D Total	7,620.61	7,625.59	4.98	7,649.99	24.40

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

Service Area: E Culture & Recreation

Department	2024-2025 Budget	2025-2026 Proposed	Changes from 2024-2025	2026-2027 Proposed	Changes from 2025-2026
Academy Of Sciences	13.35	12.20	(1.15)	13.17	0.97
Arts Commission	28.13	26.13	(2.00)	26.05	(0.08)
Asian Art Museum	52.07	54.41	2.34	54.28	(0.13)
Fine Arts Museum	107.97	102.71	(5.26)	102.47	(0.24)
Law Library	2.41	1.54	(0.87)	2.23	0.69
Public Library	723.73	734.24	10.51	736.87	2.63
Recreation And Park Commission	987.24	970.37	(16.87)	983.60	13.23
War Memorial	66.41	65.06	(1.35)	64.88	(0.18)
Service Area: E Total	1,981.31	1,966.66	(14.65)	1,983.55	16.89

Service Area: F General Administration & Finance

Department	2024-2025 Budget	2025-2026 Proposed	Changes from 2024-2025	2026-2027 Proposed	Changes from 2025-2026
Assessor / Recorder	177.11	178.68	1.57	175.94	(2.74)
Board Of Supervisors	92.92	92.97	0.05	92.66	(0.31)
City Attorney	334.03	339.18	5.15	338.75	(0.43)
City Planning	168.72	161.45	(7.27)	155.11	(6.34)
Civil Service Commission	6.00	5.34	(0.66)	5.10	(0.24)
Controller	245.25	247.98	2.73	245.65	(2.33)
Elections	57.53	53.10	(4.43)	53.05	(0.05)
Ethics Commission	27.61	24.49	(3.12)	23.61	(0.88)
General Services Agency - City Admin	941.58	898.34	(43.24)	890.72	(7.62)
General Services Agency - Technology	258.31	253.57	(4.74)	253.42	(0.15)
Health Service System	43.04	38.24	(4.80)	38.55	0.31
Human Resources	200.86	186.68	(14.18)	184.55	(2.13)
Mayor	42.08	41.09	(0.99)	40.84	(0.25)
Retirement System	154.45	156.82	2.37	156.82	0.00
Treasurer/Tax Collector	189.30	175.31	(13.99)	173.83	(1.48)
Service Area: F Total	2,938.79	2,853.24	(85.55)	2,828.60	(24.64)
Report Grand Total	33,261.55	32,791.83	(469.72)	32,788.05	(3.78)

DEPARTMENT BUDGETS

UPPER
MARKET



ACADEMY OF SCIENCES

MISSION

The Academy of Sciences is San Francisco's most-visited museum and a world-class scientific institution. Its mission is to regenerate the natural world through science, learning, and collaboration. As the only place with a planetarium, rainforest, aquarium, and natural history museum under one living roof, the Academy inspires visitors of all ages. With 60,000+ live animals, 800+ species, and 46 million scientific specimens, it serves as a vital resource for understanding life on Earth. For more information on this department's services, please visit calacademy.org

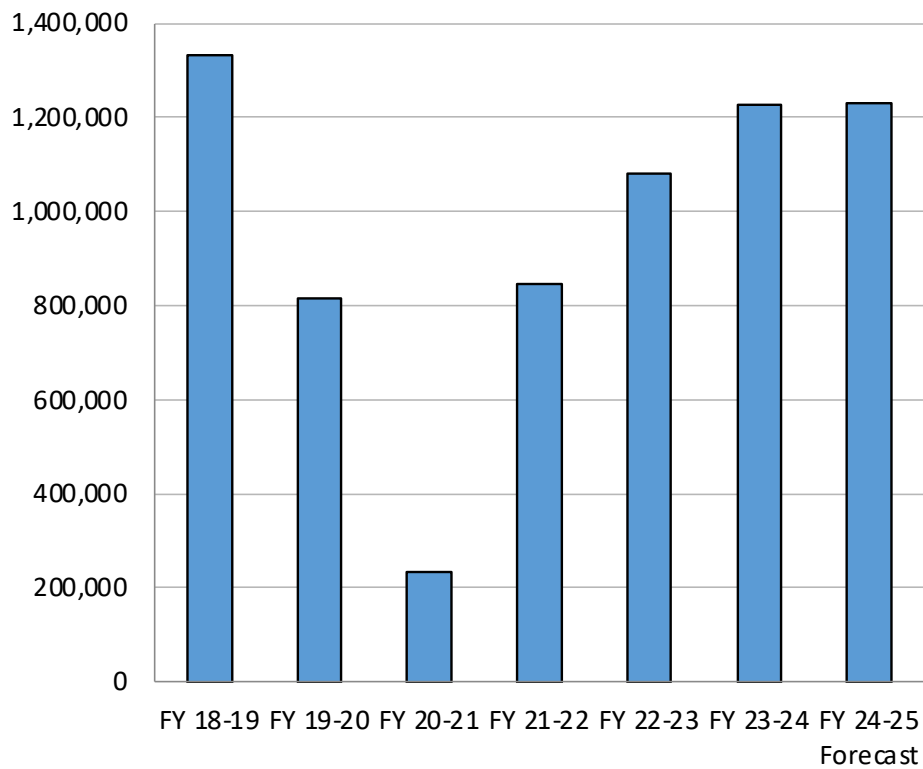
BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2025-26 budget of \$8.1 million for the Academy of Science is approximately \$0.45 million, or 5.9 percent, higher than the FY 2024-25 budget. This is primarily due to interdepartmental spending. The FY 2026-27 proposed budget of \$8.7 million is \$0.62 million, or 7.7 percent, higher than the FY 2025-26 proposed budget. This change is also primarily due to interdepartmental spending.

Founded in 1853, the Academy of Sciences has grown with San Francisco for over 170 years and welcomed 1.1 million guests in Fiscal Year 2024. Anchoring the experience is the Steinhart Aquarium, one of the most advanced and biodiverse in the world. Science is at the heart of the Academy. Academy scientists advance biodiversity research that regenerates the natural world. Scientific collections support data-driven action, while local initiatives—from equitably increasing access to urban biodiversity to restoring butterflies in the Presidio—demonstrate how science and community engagement can regenerate urban ecosystems.

Education is also core to the Academy's mission. Annually the Academy engages thousands of students, families, and educators through programs grounded in equity, place-based learning, and action. Since 2010, over 1.4 million students have visited on field trips. The Academy provides professional development for SFUSD teachers and paid internships for high school students historically underrepresented in STEM fields.

In Fiscal Year 2025–26, the Academy will expand support for educators and families, advance biodiversity initiatives across San Francisco, and inspire deeper engagement with science and nature. In Fiscal Year 2024, more than 261,000 visitors accessed the museum through free and discounted admission programs—a commitment to making science accessible to all.



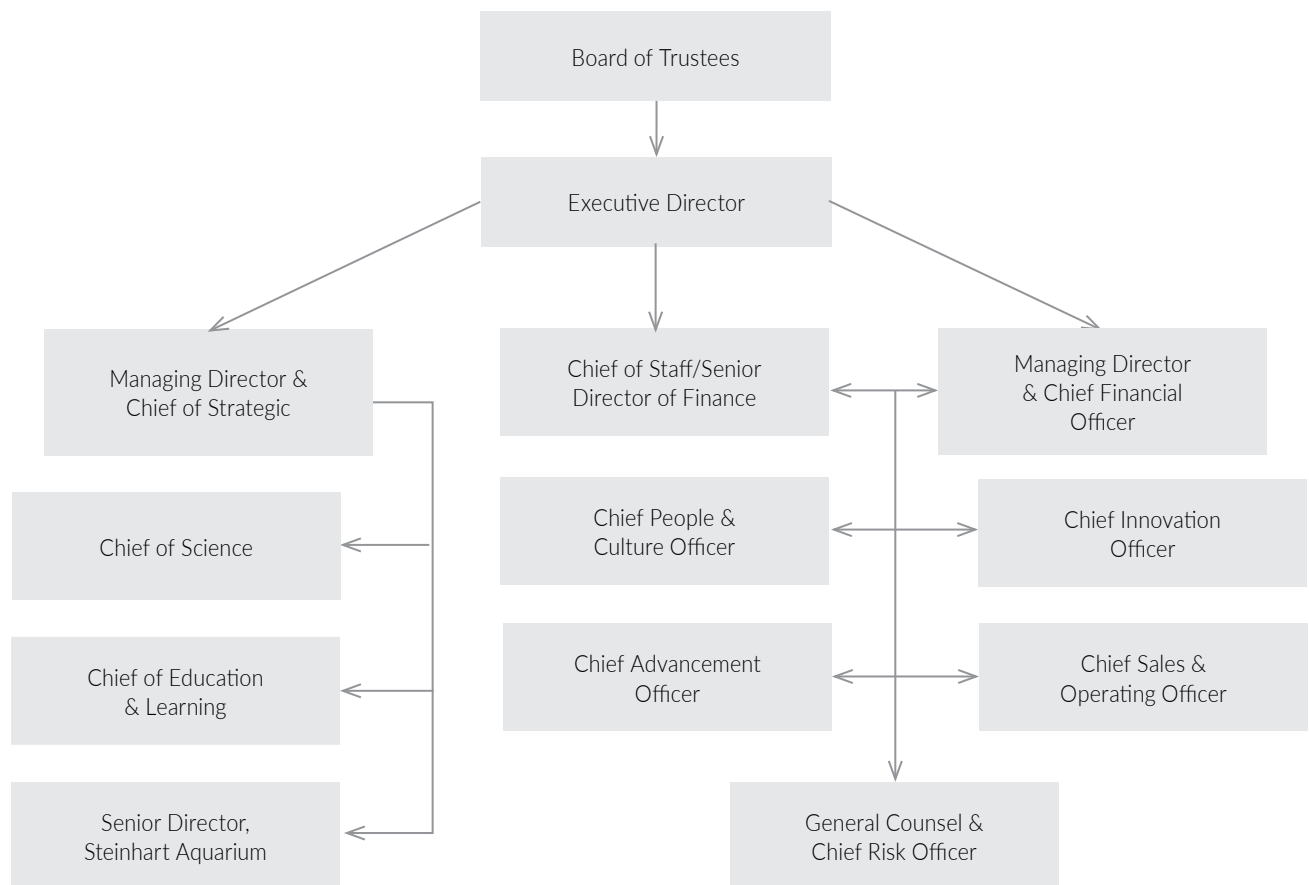
NUMBER OF VISITORS

On average, the Academy hosts over 1 million visitors each year.

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Educate and inspire the world				
Number of visitors	1,226,452	1,228,690	1,322,185	1,198,392
Recycling rate of Academy waste	74%	75%	70%	70%
Ensure unencumbered access to science learning experiences				
City \$ cost per visitor (SCI)	\$5.13	\$6.00	\$4.54	\$5.47
Number of visitors utilizing the Museums for All Program	126,232	131,263	121,880	136,490
Maintain the Steinhart aquarium as a world class leading aquarium				
Percentage of randomly surveyed visitors rating the quality of the Aquarium as good or better	94%	95%	96%	96%

ORGANIZATIONAL STRUCTURE: ACADEMY OF SCIENCES



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	13.35	12.20	(1.15)	13.17	0.97
Non-Operating Positions (CAP/Other)					
Net Operating Positions	13.35	12.20	(1.15)	13.17	0.97

Sources

General Fund	7,658,802	8,112,940	454,138	8,736,106	623,166
Sources Total	7,658,802	8,112,940	454,138	8,736,106	623,166

Uses - Operating Expenditures

Salaries	1,906,527	1,812,990	(93,537)	2,011,755	198,765
Mandatory Fringe Benefits	705,852	677,387	(28,465)	767,494	90,107
Non-Personnel Services	1,140,081	1,140,081		1,140,081	
Capital Outlay	928,782	1,327,221	398,439	1,240,582	(86,639)
Services Of Other Depts	2,977,560	3,155,261	177,701	3,576,194	420,933
Uses Total	7,658,802	8,112,940	454,138	8,736,106	623,166

Uses - By Division Description

SCI Academy of Sciences	7,658,802	8,112,940	454,138	8,736,106	623,166
Uses by Division Total	7,658,802	8,112,940	454,138	8,736,106	623,166

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's core services include investigation and court services, supervision, risk needs and assessment and reentry. For more information on this department, please visit sf.gov/departments--adult-probation-department

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2025-26 budget of \$62.0 million for the Adult Probation Department is approximately \$0.44 million, or 0.7 percent, higher than the FY 2024-25 budget. This change is primarily due to increased funding for transitional housing, offset by salary and benefit cost reductions. The FY 2026-27 proposed budget of \$62.3 million is \$0.30 million, or 0.5 percent, higher than the FY 2025-26 proposed budget. This change is primarily due to reductions in grants to community-based organizations.

San Francisco Adult Probation Department provides a variety of mandated services. Our core services include investigation and court services; supervision, risk needs and assessments and reentry. ADP invests in clients' success by providing a continuum of integrated services designed to address clients' needs to assist clients permanently exit the criminal justice system.

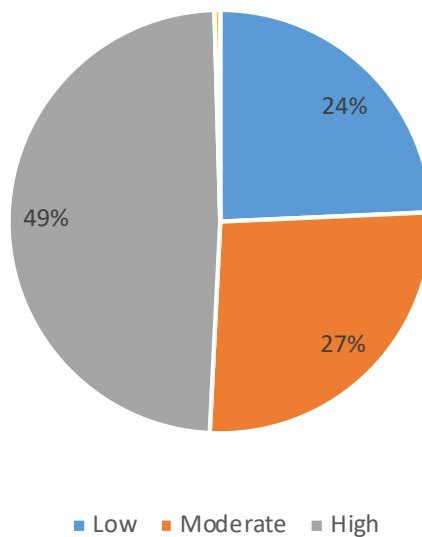
Building Capacity for Proposition 36- Homeless, Drug Addiction and Theft Reduction Act California

Proposition 36 modifies penalties for non-violent drug offenses and adds fentanyl and other new drugs to penal codes and sentencing structures. Burglary and Drug offenses are the two most common offense types associated with new grant of probation.

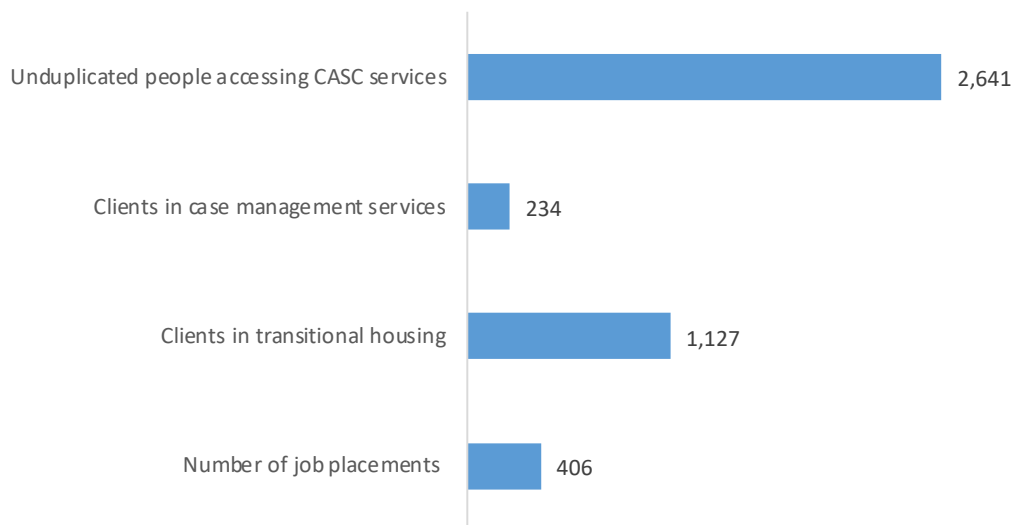
The passage of Proposition 36 will send a higher number of individuals with drug and property related offenses into the department's investigation, supervision and reentry divisions. The department is expanding services to address this high-risk population that is prone to cycling through arrest, incarceration and homelessness. In addition, Mobile Probation Services program will expand department services into the community and assist the department in reaching unhoused clients.

Maintaining Housing and Supportive Services for Justice Involved Adults

The Community Assessment and Service Center (CASC), California's First Reentry Center, serves as a behavioral health-focused, multi-service one-stop reentry center. The CASC combines supervision services with comprehensive support services including case management, education, employment and housing. The proposed budget dedicates \$19 million dollars to these community-based services.



ADP CLIENT RISK LEVELS AS OF 6/30/24.
ADP Client Risk Levels as of 6/30/24.

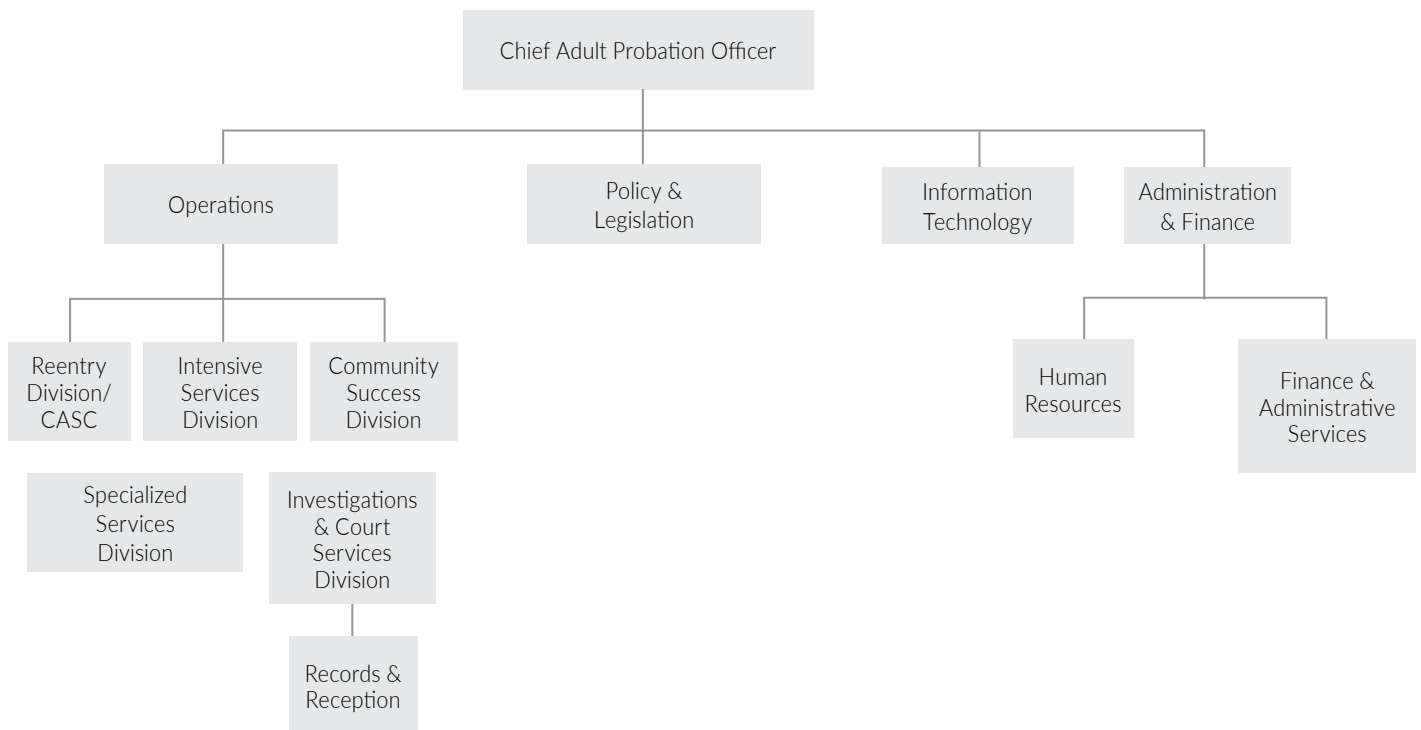


FY 2023-24 ADP REENTRY SERVICES
Addressing Justice-Involved Client's Needs.

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Provide services that break the cycle of crime				
Number of clients receiving housing services through APD-funded programs	1,127	850	600	600
Number of unique clients accessing Community Assessment & Services Center (CASC) services	2,641	3,000	2,000	2,000
Percentage of individuals who successfully completed (terminated) probation	89%	80%	80%	80%
Percentage of individuals who successfully completed a term of Mandatory Supervision	90%	80%	80%	80%
Percentage of individuals who successfully completed Post Release Community Supervision after being on PRCS for at least 12 months	85%	80%	75%	75%

ORGANIZATIONAL STRUCTURE: ADULT PROBATION



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	144.06	146.87	2.81	147.35	0.48
Non-Operating Positions (CAP/Other)					
Net Operating Positions	144.06	146.87	2.81	147.35	0.48

Sources

Intergovernmental: Federal	466,004	160,729	(305,275)	160,729	
Intergovernmental: Other	531,618		(531,618)		
Intergovernmental: State	23,358,449	22,675,132	(683,317)	23,209,832	534,700
Charges for Services	2,500	500	(2,000)	500	
Expenditure Recovery	7,584,977	7,765,537	180,560	7,802,736	37,199
General Fund	29,654,130	31,434,034	1,779,904	31,165,673	(268,361)
Sources Total	61,597,678	62,035,932	438,254	62,339,470	303,538

Uses - Operating Expenditures

Salaries	19,404,639	20,654,548	1,249,909	21,593,864	939,316
Mandatory Fringe Benefits	10,916,334	10,143,992	(772,342)	10,721,538	577,546
Non-Personnel Services	6,865,396	6,848,340	(17,056)	6,680,228	(168,112)
City Grant Program	17,744,868	17,456,172	(288,696)	16,974,391	(481,781)
Materials & Supplies	588,570	682,572	94,002	681,070	(1,502)
Programmatic Projects	3,120,659	3,194,935	74,276	2,739,664	(455,271)
Services Of Other Depts	2,957,212	3,055,373	98,161	2,948,715	(106,658)
Uses Total	61,597,678	62,035,932	438,254	62,339,470	303,538

Uses - By Division Description

ADP Adult Probation	61,597,678	62,035,932	438,254	62,339,470	303,538
Uses by Division Total	61,597,678	62,035,932	438,254	62,339,470	303,538

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) 2025-26 budget of \$1.78 billion for the Airport is approximately \$213 million, or 10.7 percent, lower than the FY 2024-25 budget. This is primarily due to a decrease in Capital funding now that the AIOC center has been completed. The FY 2026-27 proposed budget of \$1.8 billion is \$18.4 million, or 1 percent, higher than the FY 2025-26 proposed budget. This change is primarily due salary and benefit cost increases.

Passenger Growth

Passenger traffic is forecast to grow by 11 percent over the next two fiscal years. The Annual Service Payment (ASP) to the City, based upon non-aviation concession revenues, is dependent on passenger levels. With additional passenger activity, the ASP is forecasted to grow by 10 percent over the next two years.

Airport Integrated Operations Center (AIOC)

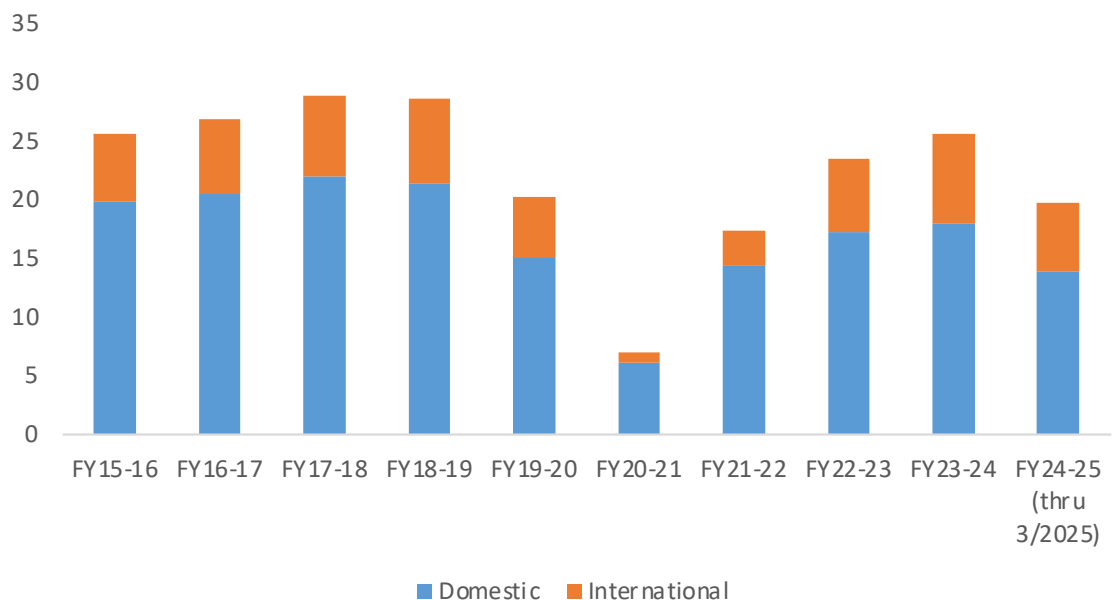
The AIOC is a transformative, multi-year initiative to enhance safety, efficiency, and services at SFO. It centralizes operations for real-time visibility, predictive insights, and collaborative planning. Modeled after global leaders, the AIOC will set a new standard for U.S. airports. With 48 positions and go-live by mid-2026, the AIOC is a key investment in SFO's future.

Accelerating Sustainability

SFO continues to lead in sustainability, earning top LEED v4 and Fitwel certifications, expanding its Zero Waste Concessions Policy, and leading in Sustainable Aviation Fuel pipeline deliveries. The Airport remains committed to progress on its net zero goals.

Career Pathway Programs

The Airport is committed to youth employment, internships, apprenticeships, fellowships, and training that build essential workforce skills. The Airport's budget supports Career Pathway Programs that develop a talent pipeline aligned with operational needs. The Airport ensures its outreach efforts reach local youth and students from diverse communities aligned with its Racial Equity Action Plan, so that everyone has knowledge of and access to these opportunities. To provide in-depth learning experiences, the Airport offers Career Advance Internships with valuable job training workshops. Interns, trainees, fellows and apprentices play a vital role in the Airport's operations.

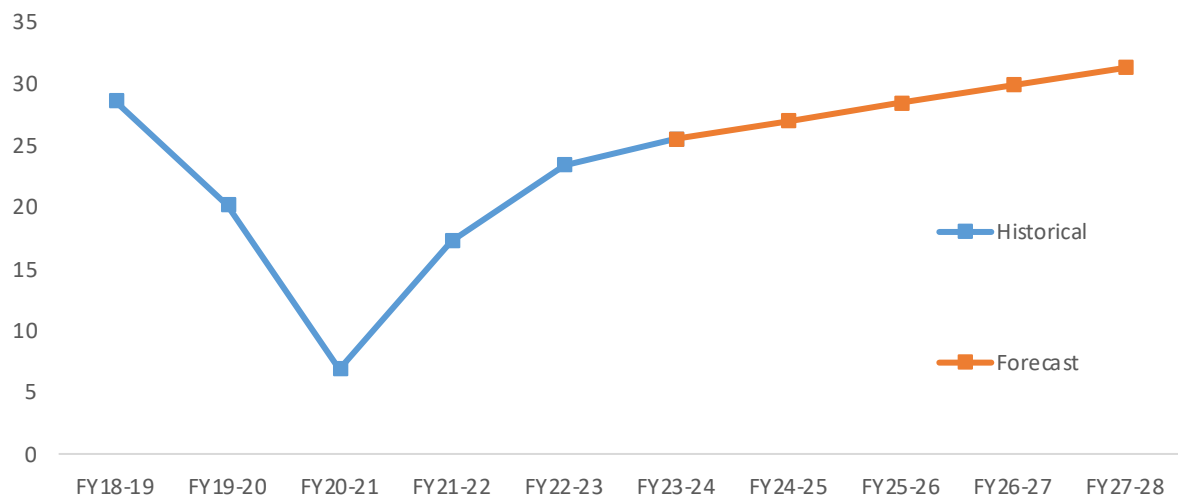


PASSENGER TRAFFIC CONTINUES TO RECOVER.

Passenger traffic continues to recover and as of Mar 2025 has recovered close to 94 percent of pre-pandemic levels.

PERFORMANCE MEASURES

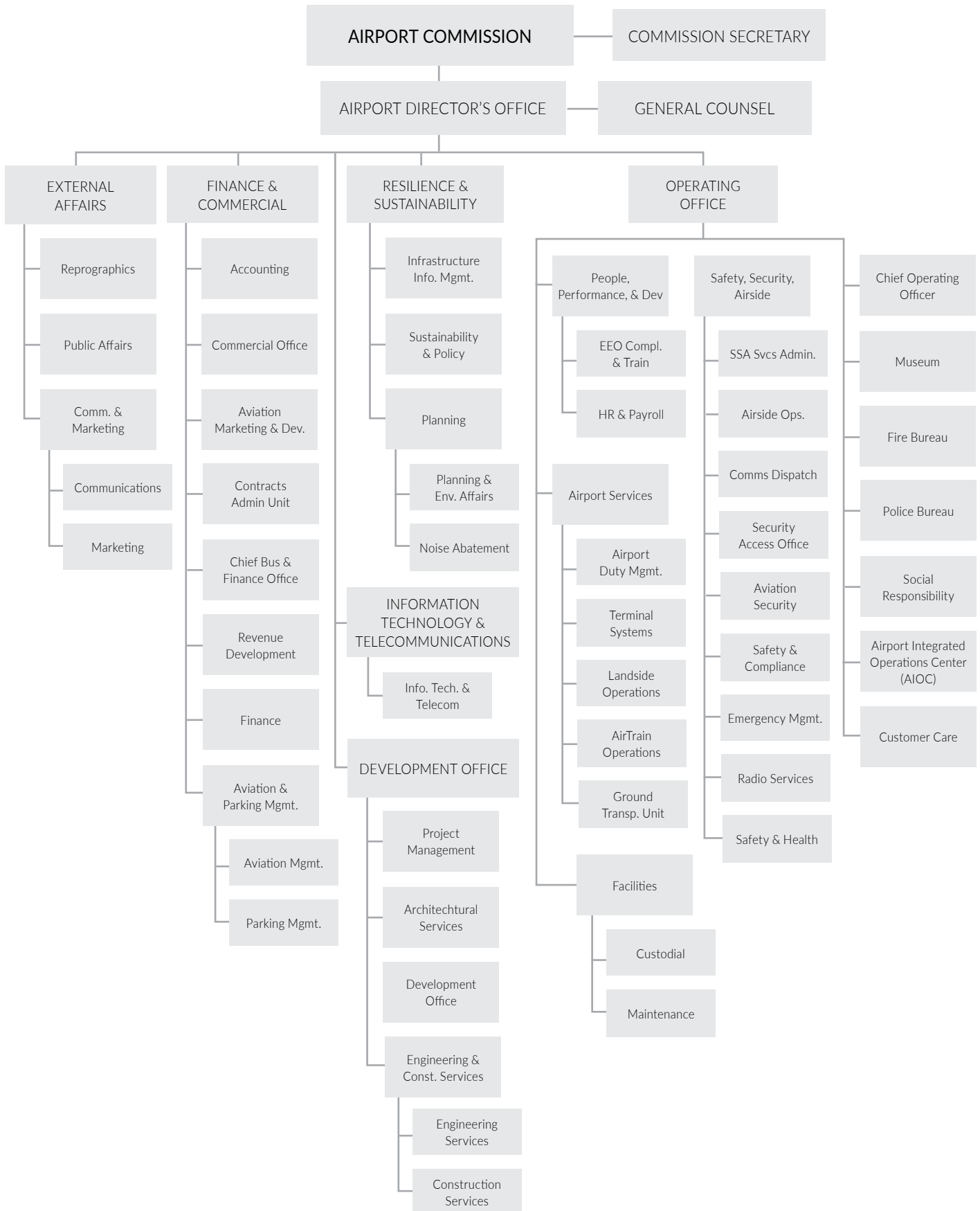
FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Be the industry leader in safety and security				
Number of Airport-controlled runway incursions	4	2	0	0
Deliver exceptional business performance				
Total Annual Non-Airline Revenue	\$593,616,360	\$622,892,853	\$625,270,000	\$656,009,000
Nurture a competitive air service market				
Airline cost per enplaned passenger in nominal dollars	\$22.94	\$25.47	\$25.34	\$27.41



PASSENGER ENPLANEMENTS.

The latest forecast shows SFO returning to FY 2018-19 passenger levels by FY 2026-27.

ORGANIZATIONAL STRUCTURE: AIRPORT



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	2,022.74	2,073.44	50.70	2,073.44	
Non-Operating Positions (CAP/Other)	(258.95)	(253.00)	5.95	(253.00)	
Net Operating Positions	1,763.79	1,820.44	56.65	1,820.44	0.00

Sources

Intergovernmental: Federal	138,710,000	83,310,000	(55,400,000)	48,010,000	(35,300,000)
Charges for Services	1,008,980,000	1,263,856,000	254,876,000	1,309,406,104	45,550,104
Fines, Forfeiture, & Penalties	1,924,000	1,950,000	26,000	1,585,000	(365,000)
Rents & Concessions	451,312,000	450,144,000	(1,168,000)	456,794,000	6,650,000
Other Revenues	74,893,000	77,762,000	2,869,000	77,144,000	(618,000)
Interest & Investment Income	34,756,291	43,383,939	8,627,648	54,438,203	11,054,264
Expenditure Recovery	38,994	39,644	650	39,644	
IntraFund Transfers In	625,427,660	436,731,315	(188,696,345)	302,543,087	(134,188,228)
Other Financing Sources	3,000,000		(3,000,000)		
Beg Fund Balance - Budget Only	417,165,457	4,399,332	(412,766,125)		(4,399,332)
Transfer Adjustment-Source	(752,444,868)	(571,707,515)	180,737,353	(441,636,350)	130,071,165
General Fund					
Sources Total	2,003,762,534	1,789,868,715	(213,893,819)	1,808,323,688	18,454,973

Uses - Operating Expenditures

Salaries	244,616,243	260,478,263	15,862,020	269,863,633	9,385,370
Mandatory Fringe Benefits	102,459,671	110,658,226	8,198,555	116,363,609	5,705,383
Non-Personnel Services	267,341,794	302,769,394	35,427,600	300,999,194	(1,770,200)
Capital Outlay	563,310,582	197,758,979	(365,551,603)	53,011,983	(144,746,996)
Debt Service	631,236,669	719,304,175	88,067,506	719,304,175	
Facilities Maintenance	15,750,000	15,750,000		15,750,000	
Intrafund Transfers Out	625,427,660	436,731,315	(188,696,345)	302,543,087	(134,188,228)
Materials & Supplies	22,571,722	22,478,649	(93,073)	22,376,817	(101,832)
Overhead and Allocations	(6,509,123)	(6,576,322)	(67,199)	(6,805,345)	(229,023)
Services Of Other Depts	104,624,263	105,945,638	1,321,375	117,435,971	11,490,333
Transfers Out	58,360,713	61,301,713	2,941,000	64,391,713	3,090,000
Unappropriated Rev-Designated				135,631,938	135,631,938
Transfer Adjustment - Uses	(625,427,660)	(436,731,315)	188,696,345	(302,543,087)	134,188,228
Uses Total	2,003,762,534	1,789,868,715	(213,893,819)	1,808,323,688	18,454,973

Uses - By Division Description

AIR Airport Director	3,412,717	3,512,687	99,970	3,627,389	114,702
AIR Capital Projects	203,959,343	103,571,983	(100,387,360)	54,021,983	(49,550,000)
AIR Chief Development Office	81,395,984		(81,395,984)		
AIR Chief Operating Office	433,085,752		(433,085,752)		
AIR Commission Secretary	741,888	765,416	23,528	792,752	27,336
AIR Design & Construction		86,622,726	86,622,726	94,860,022	8,237,296
AIR External Affairs	12,106,931	12,778,131	671,200	12,919,571	141,440
AIR Facilities; Maintenance	15,750,000	15,750,000		15,750,000	
AIR Finance & Commercial	756,124,133	864,173,521	108,049,388	867,101,296	2,927,775
AIR General	61,001,848	63,942,848	2,941,000	202,664,786	138,721,938
AIR Information Tech & Telecom	53,650,501	59,256,621	5,606,120	59,861,923	605,302

Page 1 of 2

Funded Positions	2024-2025 Original Budget	2025-2026 Proposed Budget	Changes from 2024-2025	2026-2027 Proposed Budget	Changes from 2025-2026
Total Funded	2,022.74	2,073.44	50.70	2,073.44	
Non-Operating Positions (CAP/Other)	(258.95)	(253.00)	5.95	(253.00)	
Net Operating Positions	1,763.79	1,820.44	56.65	1,820.44	0.00

Sources

Intergovernmental: Federal	138,710,000	83,310,000	(55,400,000)	48,010,000	(35,300,000)
Charges for Services	1,008,980,000	1,263,856,000	254,876,000	1,309,406,104	45,550,104
Fines, Forfeiture, & Penalties	1,924,000	1,950,000	26,000	1,585,000	(365,000)
Rents & Concessions	451,312,000	450,144,000	(1,168,000)	456,794,000	6,650,000
Other Revenues	74,893,000	77,762,000	2,869,000	77,144,000	(618,000)

TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Uses - By Division Description					
AIR Office of General Counsel	5,654,486		(5,654,486)		
AIR Office of General Counsel		6,352,085	6,352,085	6,577,749	225,664
AIR Operations		455,254,858	455,254,858	462,378,221	7,123,363
AIR ORCIF	348,306,000	89,888,000	(258,418,000)		(89,888,000)
AIR Resilience & Sustainability	28,572,951	27,999,839	(573,112)	27,767,996	(231,843)
Uses by Division Total	2,003,762,534	1,789,868,715	(213,893,819)	1,808,323,688	18,454,973

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

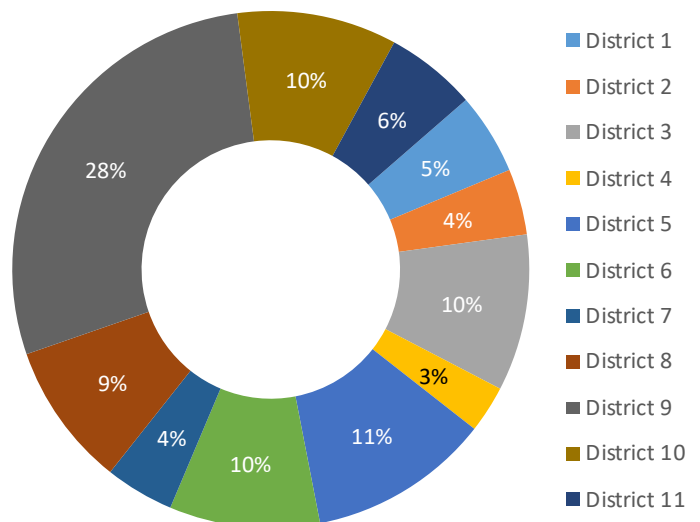
BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2025-26 budget of \$24.4 million for the Art Commission is approximately \$5.49 million, or 18.4 percent, lower than the FY 2024-25 budget. This is primarily due to reductions in capital expenditures, grants, and non-personnel services. The FY 2026-27 proposed budget of \$24.1 million is \$0.24 million, or 1 percent, lower than the FY 2025-26 proposed budget. This change is primarily due to reductions in capital expenditures and non-personnel services.

The Arts Commission (SFAC) advances the Mayor's vision for a world-class city through innovative cultural policy, strategic investments in the arts, and public programming that enriches neighborhoods and supports economic recovery by strengthening San Francisco's arts and cultural ecosystem.

As the City agency that champions the arts as essential to daily life, SFAC supports San Francisco's vibrant cultural ecosystem through its core programs: Community Investments and

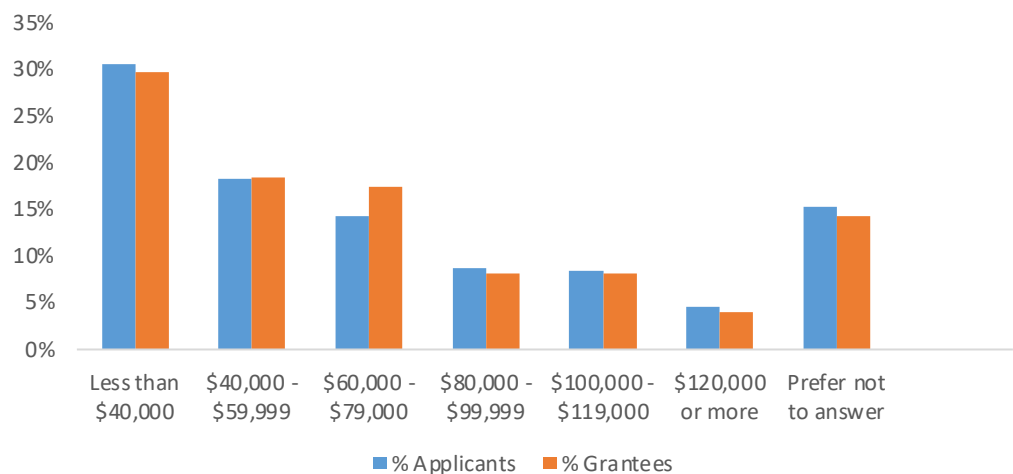
Art Vendor Licensing, Civic Art Collection and Public Art Program, Civic Design Review, Capital Programs, and Galleries. Aligned with the Mayor's



FY25 SFAC GRANT APPLICATIONS BY DISTRICT *Applications for FY25 Arts Commission grants came from artists and organizations in every district in San Francisco.*

priorities of improving street conditions, revitalizing the economy, and delivering effective services, SFAC activates public spaces with impactful public art, maintains the City's Civic Art Collection, cultivates and supports local talent and arts organizations through its robust community-led grantmaking efforts, and invests in community-based cultural centers. Operationally, SFAC continues to improve transparency, enhance its service delivery, and lower barriers to access by ensuring the agency is appropriately staffed and equipped to meet the evolving needs of the arts community.

As part of the agency's strategic planning work, SFAC is engaging community voices to shape a culturally rich and diverse arts ecosystem that supports local artists and arts organizations, ensuring stories and voices from all communities are reflected and heard. The agency remains committed to ensuring San Francisco's arts and cultural landscape continues to thrive and reflect the City's values of service, inclusion, and change by enhancing access to core services through our focus on equity, accountability, and innovation.



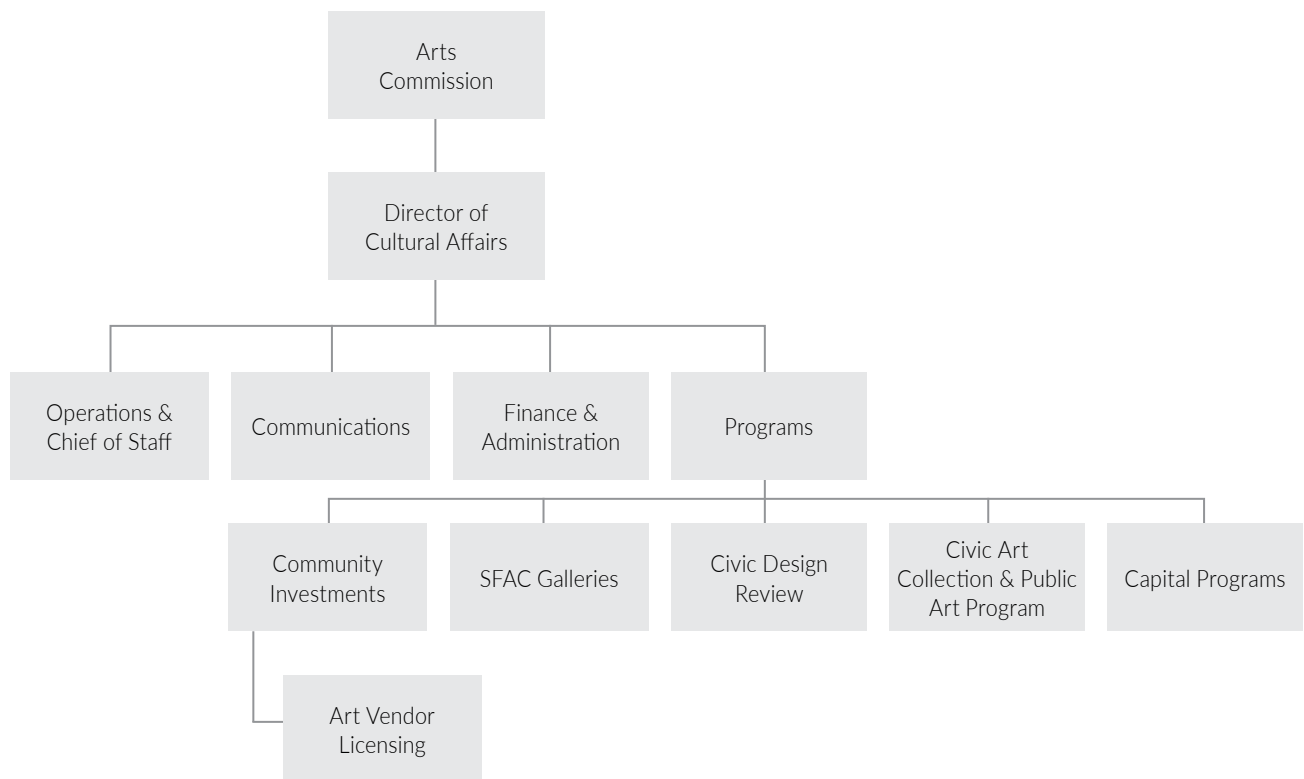
HOUSEHOLD INCOME OF FY25 SFAC APPLICANTS & GRANTEEES.

Over 80% of individual artists awarded grants by the Arts Commission in FY25 earn less than the San Francisco median income

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
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	1,812	7,327	1,080	6,633
Enliven the urban environment				
Number of permanently-sited artworks accessible to the public during the fiscal year	697	727	721	734
Invest in a vibrant arts community				
Number of payments to individual artists by the Arts Commission	450	643	400	920

ORGANIZATIONAL STRUCTURE: ARTS COMMISSION



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	40.08	38.18	(1.90)	38.10	(0.08)
Non-Operating Positions (CAP/Other)	(11.95)	(12.05)	(0.10)	(12.05)	
Net Operating Positions	28.13	26.13	(2.00)	26.05	(0.08)

Sources

Other Local Taxes	14,204,000	13,094,500	(1,109,500)	13,695,400	600,900
Intergovernmental: Federal	60,000		(60,000)		
Intergovernmental: State	65,000	65,000		65,000	
Charges for Services	1,796,752	1,750,986	(45,766)	1,753,846	2,860
Other Revenues	1,500,000		(1,500,000)		
Interest & Investment Income	(272)	(255)	17	(233)	22
Expenditure Recovery	1,641,640	924,330	(717,310)	935,449	11,119
IntraFund Transfers In	2,671		(2,671)		
Transfers In	208,823	208,823		208,823	
Beg Fund Balance - Budget Only	1,117,131	694,792	(422,339)	178,598	(516,194)
General Fund	9,315,558	7,681,808	(1,633,750)	7,347,326	(334,482)
Sources Total	29,911,303	24,419,984	(5,491,319)	24,184,209	(235,775)

Uses - Operating Expenditures

Salaries	3,638,915	3,524,644	(114,271)	3,657,762	133,118
Mandatory Fringe Benefits	1,567,576	1,537,126	(30,450)	1,615,480	78,354
Non-Personnel Services	6,970,529	5,571,150	(1,399,379)	5,652,019	80,869
City Grant Program	10,617,614	8,106,102	(2,511,512)	7,963,012	(143,090)
Capital Outlay	2,910,004	1,526,804	(1,383,200)	1,018,395	(508,409)
Materials & Supplies	22,706	22,706		22,138	(568)
Overhead and Allocations	296,001	319,694	23,693	319,694	
Programmatic Projects	2,734,497	2,464,025	(270,472)	2,544,600	80,575
Services Of Other Depts	1,153,461	1,347,733	194,272	1,391,109	43,376
Uses Total	29,911,303	24,419,984	(5,491,319)	24,184,209	(235,775)

Uses - By Division Description

ART Administration	8,420,472	6,833,131	(1,587,341)	6,746,370	(86,761)
ART Civic Design	100,921	147,758	46,837	150,618	2,860
ART Community Investments	16,841,644	14,434,478	(2,407,166)	14,485,303	50,825
ART Municipal Galleries	913,423	769,338	(144,085)	793,560	24,222
ART Public Art & Collections	3,426,292	2,026,711	(1,399,581)	1,799,768	(226,943)
ART Street Artist Program	208,551	208,568	17	208,590	22
Uses by Division Total	29,911,303	24,419,984	(5,491,319)	24,184,209	(235,775)

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

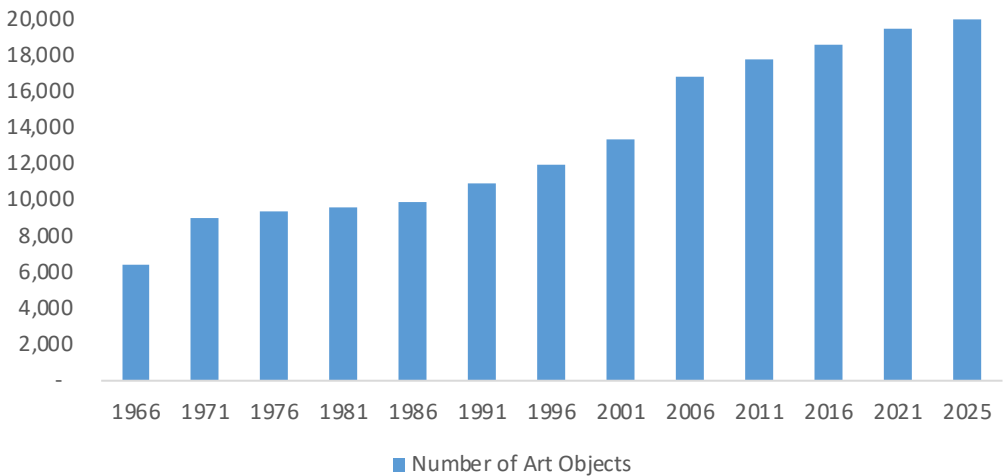
The proposed Fiscal Year (FY) 2025-26 budget of \$12.9 million for the Asian Arts Museum is approximately \$1.1 million, or 9.8 percent, higher than the FY 2024-25 budget. The FY 2026-27 proposed budget of \$13.2 million is \$0.25 million, or 1.9 percent, higher than the FY 2025-26 proposed budget. These changes are primarily due to increases due to salary and benefit cost increases.

The Asian Art Museum is home to one of the world's most comprehensive collections of Asian art. The museum's collection holds more than 20,000 objects spanning 6,000 years of history, representing diverse cultures across South Asia, West Asia, Southeast Asia, the Himalayas, China, Korea, and Japan. The museum has recently expanded its mission to showcase Asian American art and culture and to display and collect contemporary art alongside masterworks of the past.

Through its permanent collection, special exhibitions, and diverse programming, the museum creates thought-provoking experiences for the public that highlight the ongoing impact and relevance of Asian and Asian American art in contemporary life. With the recent addition of a Pavilion and Art Terrace, the museum is now able to present exhibitions and events on a larger and more ambitious scale. Mission-critical work also includes the study and professional conservation of artworks under the museum's care to ensure future generations will have continued access to this material.

Each year, the museum welcomes thousands of SFUSD students through educational programs designed to meet California state curriculum standards, fostering learning and cultural understanding from an early age.

The museum promotes accessibility through free general admission on the first Sunday of every month, and on designated community access days. It also participates in the San Francisco Museums for All program, and offers free admission to children 12 and under, SFUSD students, active-duty military, and college students visiting as part of their coursework.

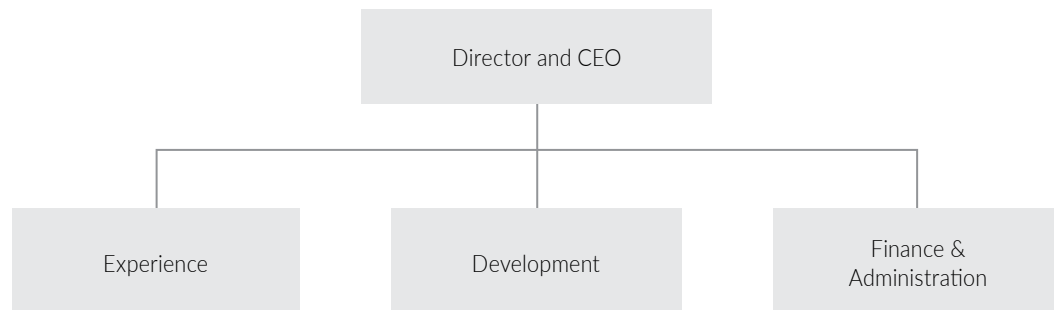


ART COLLECTION. *The museum's collection holds more than 20,000 objects spanning 6,000 years of history.*

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Illuminate Asian art and culture for a global audience				
Number of museum members	8,865	9,000	10,000	10,000
Number of museum visitors	180,900	110,000	175,000	125,000
Reach and engage expanded audiences				
Number of school program participants	10,686	9,000	15,000	15,000
Social Media Followers	799,594	520,000	598,771	535,600

ORGANIZATIONAL STRUCTURE: ASIAN ART MUSEUM



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	52.07	54.41	2.34	54.28	(0.13)
Non-Operating Positions (CAP/Other)					
Net Operating Positions	52.07	54.41	2.34	54.28	(0.13)

Sources

Charges for Services	388,636	405,686	17,050	423,484	17,798
General Fund	11,425,870	12,572,351	1,146,481	12,801,765	229,414
Sources Total	11,814,506	12,978,037	1,163,531	13,225,249	247,212

Uses - Operating Expenditures

Salaries	5,743,126	6,103,934	360,808	6,330,836	226,902
Mandatory Fringe Benefits	2,313,738	2,480,665	166,927	2,608,480	127,815
Non-Personnel Services	1,041,116	1,041,116		1,031,116	(10,000)
Capital Outlay	864,807	1,072,547	207,740	941,175	(131,372)
Overhead and Allocations	12,532	11,039	(1,493)	11,039	
Services Of Other Depts	1,839,187	2,268,736	429,549	2,302,603	33,867
Uses Total	11,814,506	12,978,037	1,163,531	13,225,249	247,212

Uses - By Division Description

AAM Asian Art Museum	11,814,506	12,978,037	1,163,531	13,225,249	247,212
Uses by Division Total	11,814,506	12,978,037	1,163,531	13,225,249	247,212

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 www.sf.gov/ASR.

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2025-26 budget of \$42.1 million for the Office of the Assessor-Recorder is approximately \$2.0 million, or 6.1 percent, higher than the FY 2024-25 budget. The FY 2026-27 proposed budget of \$42.0 million is \$0.04 million, or 0.1 percent, lower than the FY 2025-26 proposed budget. These changes are primarily due to salary and benefit cost savings and recorder revenue reductions.

Property Reassessments

Despite the ongoing economic headwinds, the City's Assessment Roll grew by 2.2%, reaching to \$351.9 billion in assessed value which is expected to generate approximately \$4.1 billion in property tax revenue for FY 2024-25.

Assessment Appeals

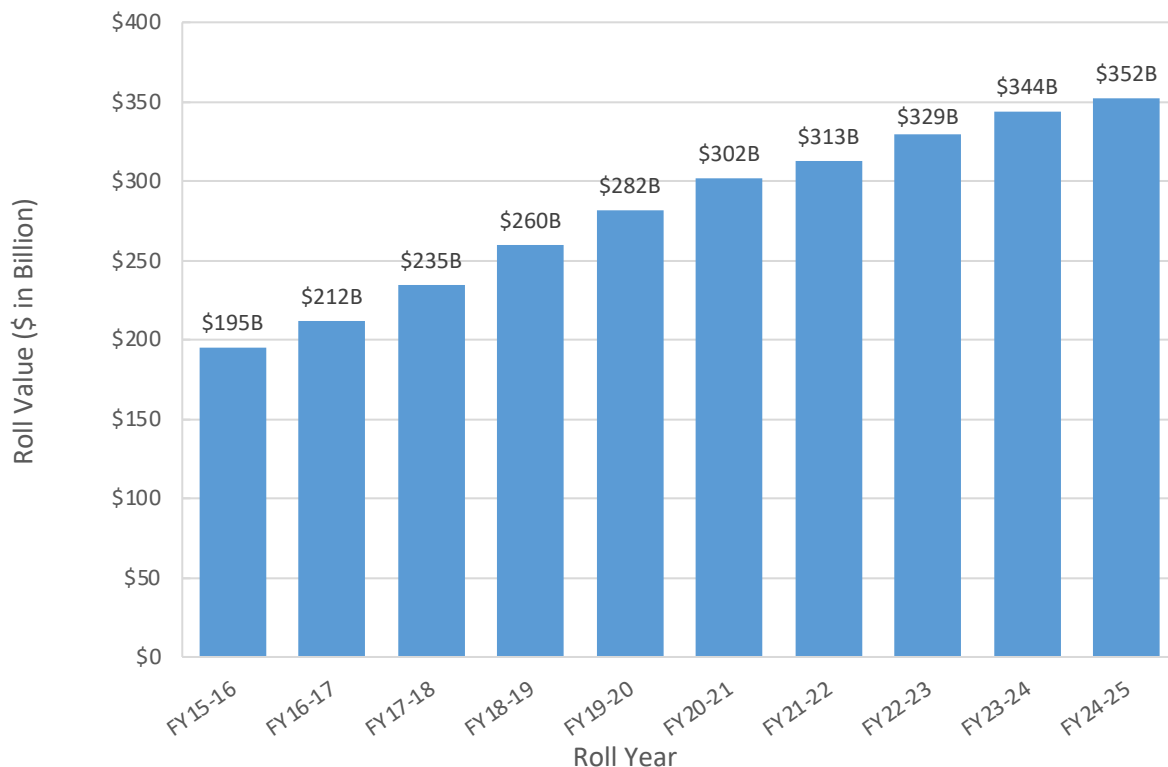
Assessment appeal filings have risen sharply, significantly exceeding pre-pandemic levels. In September 2023, the Assessment Appeals Board reported 7,508 newly filed appeals—a 25-year record and more than four times the typical volume. That number has since grown to 9,164 appeals, surpassing last year’s historic high.

In response to this workload, the Assessor-Recorder’s Office has reprioritized core functions, reassigned resources, restructured teams, upgraded processes and systems, and expanded staffing capacity to ensure timely enrollment of assessed values and effective resolution of appeals.

Modernizing Technology

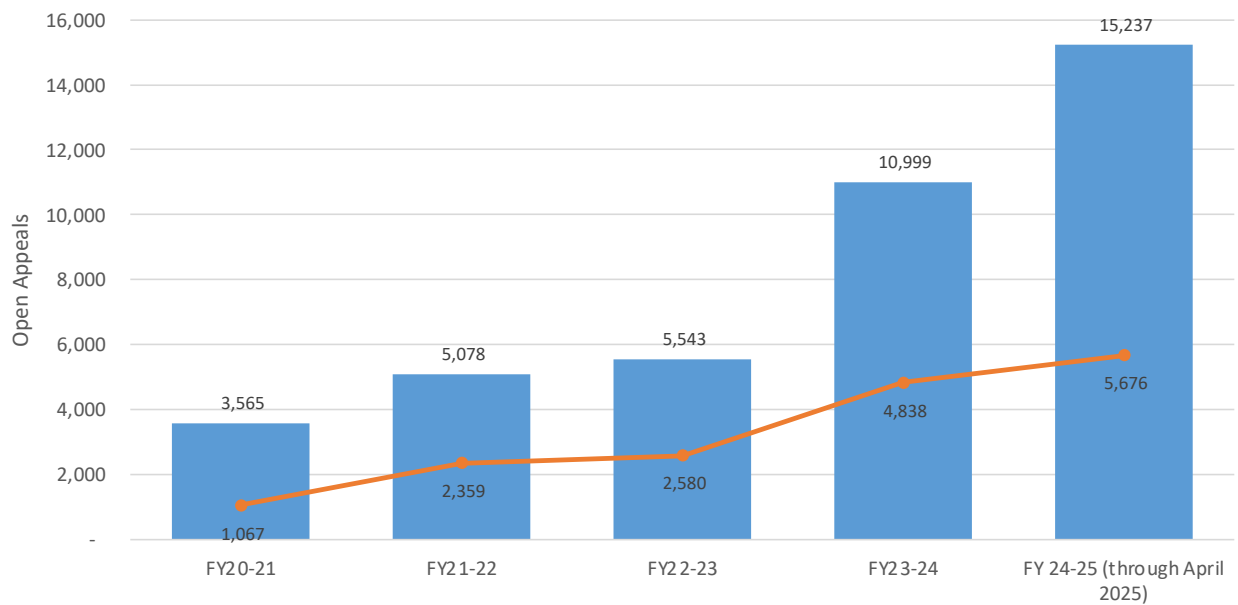
In the coming year, ASR will launch the System for Managing Assessment, Records, and Transactions (SMART). This modernization effort, including integration with the Treasurer & Tax Collector’s system, will replace outdated legacy platforms and improve data integrity, service delivery, and operational efficiency.

The SMART system will not only streamline internal workflows, but also transform the public’s experience through a new online community portal. This portal will provide more intuitive and timely access to property information, assessment records, and other essential services.



VALUE OF CERTIFIED ASSESSMENT ROLL.

The Certified Assessment Roll (after non-reimbursable exemptions) value has increased each of the last twelve years. In FY 2024-25, the Roll grew by 2.2% or \$7.4 billion.



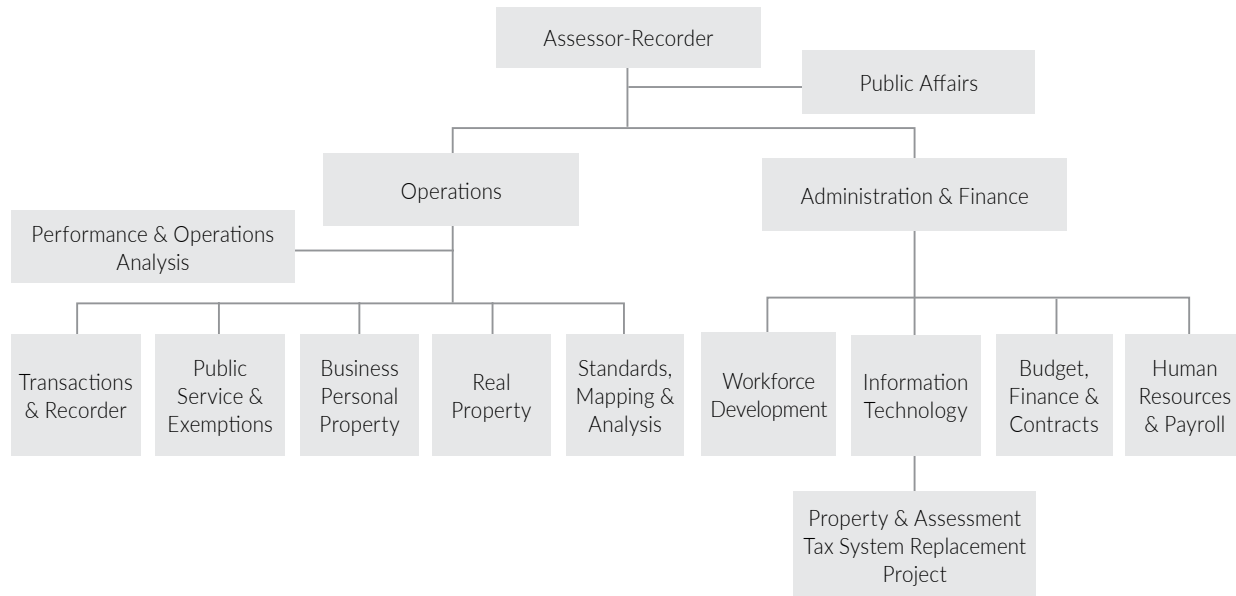
*FY23-24 data is as of 12/31/2023

TOTAL APPEALS WORKLOAD.
Open versus closed appeals over the last five years.

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24		FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
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	312	303	303	303	303
Percent of transactions items worked in the fiscal year		99%	97%	97%	97%
Collect documentary transfer tax due					
Value of transfer tax from non-recorded documents and under-reported transactions	\$12,462,472	\$7,000,000	\$5,000,000	\$5,000,000	\$4,000,000

ORGANIZATIONAL STRUCTURE: ASSESSOR-RECORDER



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	184.11	188.60	4.49	186.94	(1.66)
Non-Operating Positions (CAP/Other)	(7.00)	(9.92)	(2.92)	(11.00)	(1.08)
Net Operating Positions	177.11	178.68	1.57	175.94	(2.74)

Sources

Charges for Services	3,296,668	2,338,000	(958,668)	2,461,000	123,000
Beg Fund Balance - Budget Only	560,705	670,874	110,169	633,124	(37,750)
General Fund	35,854,316	39,074,328	3,220,012	38,953,194	(121,134)
Sources Total	39,711,689	42,083,202	2,371,513	42,047,318	(35,884)

Uses - Operating Expenditures

Salaries	23,262,337	24,177,339	915,002	24,929,408	752,069
Mandatory Fringe Benefits	8,913,955	9,327,245	413,290	9,701,613	374,368
Non-Personnel Services	2,503,126	2,882,965	379,839	3,157,464	274,499
Materials & Supplies	64,429	48,143	(16,286)	46,728	(1,415)
Overhead and Allocations	154,769	197,455	42,686	197,455	
Programmatic Projects	1,500,000	1,560,000	60,000		(1,560,000)
Services Of Other Depts	3,313,073	3,890,055	576,982	4,014,650	124,595
Uses Total	39,711,689	42,083,202	2,371,513	42,047,318	(35,884)

Uses - By Division Description

ASR Administration	8,990,812	10,024,038	1,033,226	10,869,091	845,053
ASR Exemptions	739,771	746,676	6,905	764,756	18,080
ASR Personal Property	3,885,535	3,932,549	47,014	4,026,163	93,614
ASR Public Service	2,340,211	2,558,740	218,529	2,625,571	66,831
ASR Real Property	15,456,603	16,389,807	933,204	15,158,350	(1,231,457)
ASR Recorder	2,536,330	2,203,609	(332,721)	2,221,564	17,955
ASR Standards Mapping Analysis	3,419,552	4,302,269	882,717	4,412,689	110,420
ASR Transactions	2,342,875	1,925,514	(417,361)	1,969,134	43,620
Uses by Division Total	39,711,689	42,083,202	2,371,513	42,047,318	(35,884)

BOARD OF APPEALS

MISSION

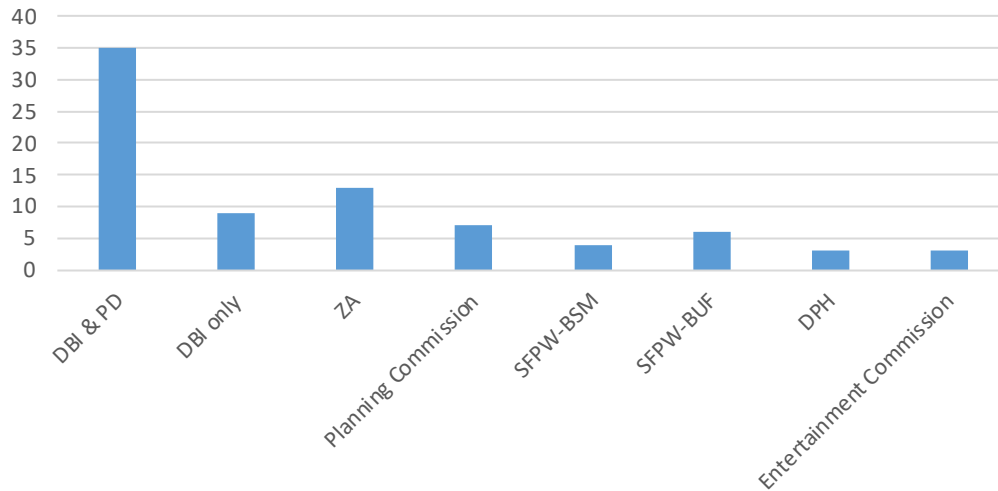
The Board's mission is to provide an efficient, fair and expeditious public hearing and decision-making process before an impartial panel. For more information about this department's services, please visit sf.gov/departments/board-appeals

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2025-26 budget of \$1.3 million for the Board of Appeals is approximately \$0.06 million, or 4.6 percent, higher than the FY 2024-25 budget. This is primarily due to non-personnel increases. The FY 2026-27 proposed budget of \$1.2 million is \$0.01 million, or 0.8 percent, lower than the FY 2025-26 proposed budget. This change is primarily due to non-personnel decreases.

Established in 1932 under the San Francisco Charter, the Board of Appeals is a quasi-judicial body and provides the public with the final administrative review process for a wide range of City permits and determinations. Appeals may be taken on decisions to grant, deny, suspend, revoke or modify permits, licenses, and other use entitlements issued by most of the departments and commissions of the City and County of San Francisco. Approximately 80% of the Board's cases concern land use issues and are appeals of permits and determinations by the Department of Building Inspection and Planning Department.

The Board of Appeals has five commissioner seats: Three commissioners are appointed by the Mayor and two by the President of the Board of Supervisors. Hearings are conducted at City Hall 2-3 times a month. All hearings are televised and can be attended by members of the public in-person or remotely via Zoom or telephone.

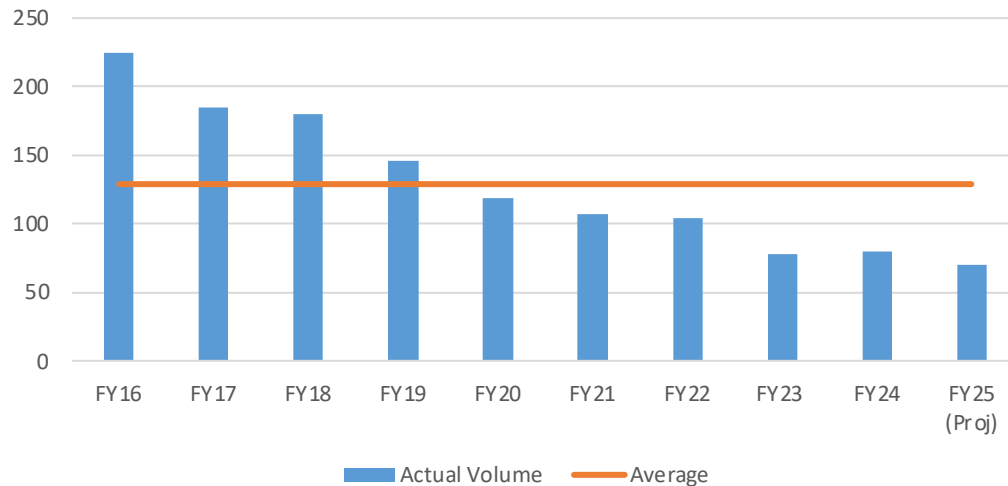


APPEAL DISTRIBUTION.

This graph shows the distribution of appeals heard based on the department issuing the determination/permit being appealed.

PERFORMANCE MEASURES

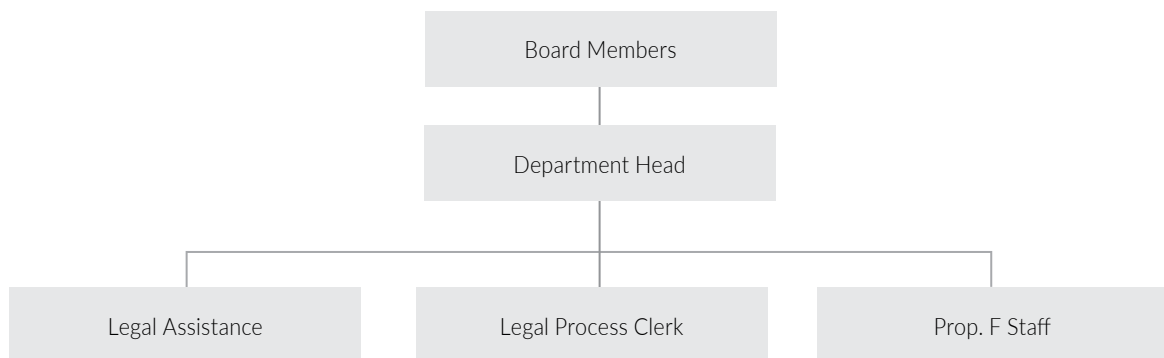
FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Measure the quality of our services and timeliness of decisions by tracking appeals				
Percentage of cases decided within 75 days of filing, excluding those cases that have been rescheduled or continued at the request of the parties.	78%	94%	80%	80%
Percentage of written decisions released within 15 days of final action	100%	100%	90%	95%
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	2	2	2
# of employees for whom scheduled performance appraisals were completed (PAB)	2	2	2	2



APPEAL VOLUME.

This graph shows the volume of appeals filed in each of the last ten fiscal years, the projected volume for FY25, and shows the ten-year average.

ORGANIZATIONAL STRUCTURE: BOARD OF APPEALS



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	3.94	3.50	(0.44)	3.50	
Non-Operating Positions (CAP/Other)					
Net Operating Positions	3.94	3.50	(0.44)	3.50	0.00

Sources

Charges for Services	1,198,622	1,254,289	55,667	1,244,217	(10,072)
General Fund					
Sources Total	1,198,622	1,254,289	55,667	1,244,217	(10,072)

Uses - Operating Expenditures

Salaries	519,560	505,780	(13,780)	521,876	16,096
Mandatory Fringe Benefits	276,527	243,256	(33,271)	254,687	11,431
Non-Personnel Services	34,158	77,958	43,800	34,658	(43,300)
Materials & Supplies	9,558	9,558		9,319	(239)
Services Of Other Depts	358,819	417,737	58,918	423,677	5,940
Uses Total	1,198,622	1,254,289	55,667	1,244,217	(10,072)

Uses - By Division Description

BOA Board of Appeals	1,198,622	1,254,289	55,667	1,244,217	(10,072)
Uses by Division Total	1,198,622	1,254,289	55,667	1,244,217	(10,072)

BOARD OF SUPERVISORS

MISSION

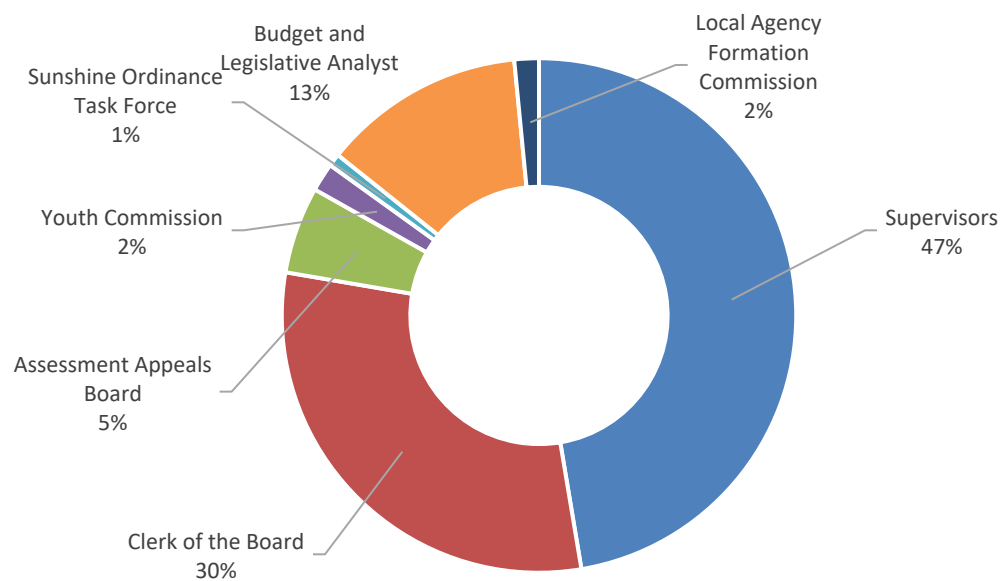
The Board of Supervisors is the legislative branch of the City and County of San Francisco. It addresses the needs of San Franciscans by passing legislation—such as the Annual Appropriations and Salary Ordinances—shaping public policy and supporting constituents. The Board is also committed to transparency, ensuring the public has 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) 2025-26 budget of \$26.1 million for the Board of Supervisors is approximately \$2.5 million, or 10.5 percent, higher than the FY 2024-25 budget. This is primarily due to a one-time technology cost increase. The FY 2026-27 proposed budget of \$24.8 million is \$1.30 million, or 5.0 percent lower than the FY 2025-26 proposed budget.

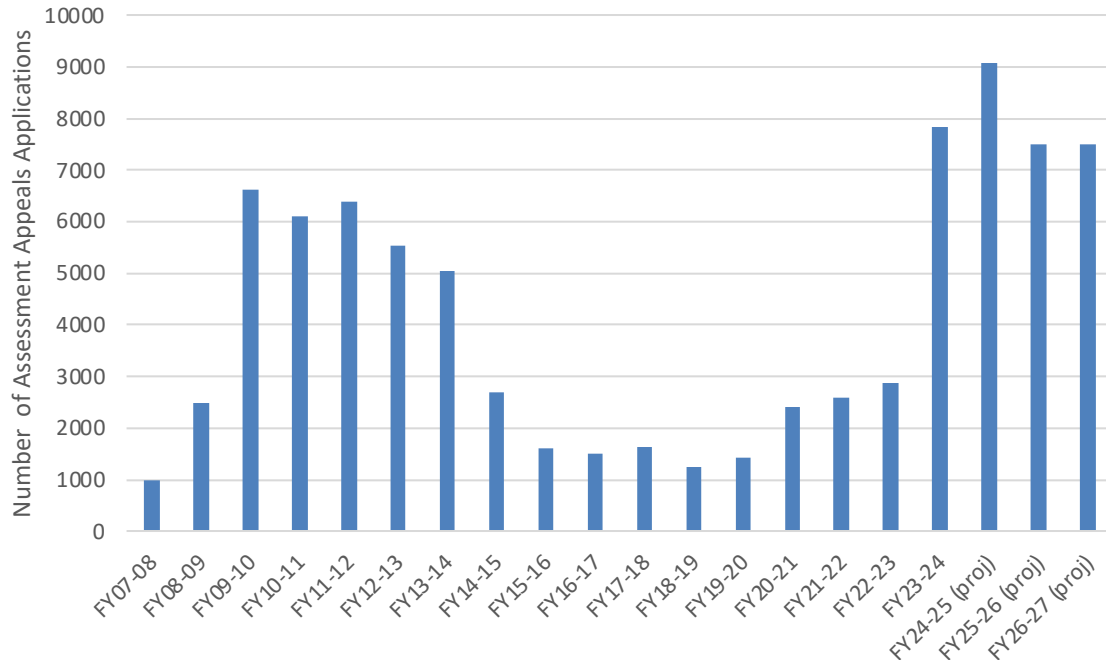
Charter Mandated Services

Under the City Charter, the Office of the Clerk of the Board of Supervisors is responsible for preserving official records and providing administrative support to the Board. This includes maintaining the legislative and committee processes and proceedings. The Charter also mandates that the Board deliver services that promote open and participatory government. Charter-required roles and programs include the elected Supervisors, legislative assistants, Clerk of the Board, committee clerks, the Assessment Appeals Board, the Sunshine Ordinance Task Force, the Youth Commission, and the Budget and Legislative Analyst—who is appointed by the Board.



PROPOSED BUDGET BY DIVISION

The largest division within the Department is the Supervisors, which includes all 11 District offices and their staff.



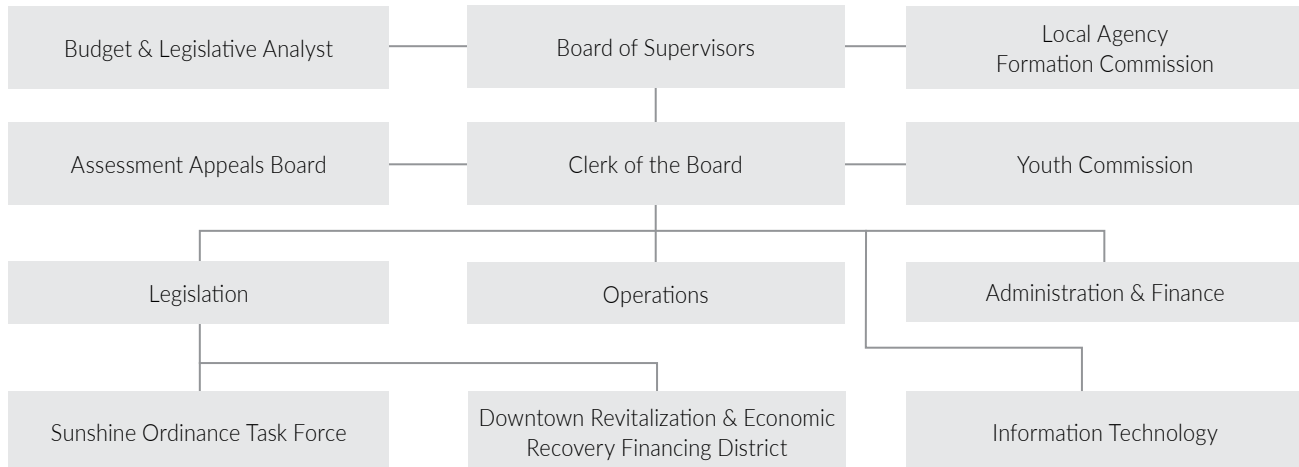
ASSESSMENT APPEALS APPLICATIONS.

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	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Align resources to allow the Board to achieve its mission and duties to support open and participatory government				
Percentage of vacancy notices posted within 30 days of expiration	100%	100%	100%	100%
Ensure accurate and comprehensive public access to information				
Percentage of hearing notifications issued to parties within the required timeframe	100%	100%	100%	100%
Percentage of Youth Commission referral responses posted on the website within 72 hours of action taken at a meeting	96%	100%	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%
Manage the Board effectively				
Percentage of Board or Committee meeting agendas continued due to improper notice and/or missed publication within required timeframes	0%	0%	0%	0%

ORGANIZATIONAL STRUCTURE: BOARD OF SUPERVISORS



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	93.92	93.97	0.05	93.66	(0.31)
Non-Operating Positions (CAP/Other)	(1.00)	(1.00)		(1.00)	
Net Operating Positions	92.92	92.97	0.05	92.66	(0.31)

Sources

Intergovernmental: Federal	154,000		(154,000)		
Charges for Services	638,150	638,150		638,150	
Expenditure Recovery	161,996	71,996	(90,000)	71,996	
General Fund	22,657,787	25,373,116	2,715,329	24,069,076	(1,304,040)
Sources Total	23,611,933	26,083,262	2,471,329	24,779,222	(1,304,040)

Uses - Operating Expenditures

Salaries	13,392,485	13,893,876	501,391	14,389,381	495,505
Mandatory Fringe Benefits	4,851,220	5,058,857	207,637	5,302,176	243,319
Non-Personnel Services	4,425,857	6,414,535	1,988,678	4,344,445	(2,070,090)
Capital Outlay	142,000		(142,000)		
Materials & Supplies	172,201	154,509	(17,692)	150,646	(3,863)
Programmatic Projects	12,000		(12,000)		
Services Of Other Depts	616,170	561,485	(54,685)	592,574	31,089
Uses Total	23,611,933	26,083,262	2,471,329	24,779,222	(1,304,040)

Uses - By Division Description

BOS Assessment Appeals Board	1,113,181	1,145,567	32,386	1,182,997	37,430
BOS Budget & Legis Analysis	3,246,171	3,246,171		3,176,171	(70,000)
BOS Clerk Of The Board	5,994,941	7,985,880	1,990,939	6,173,211	(1,812,669)
BOS Local Agency Formation Comm	396,196	409,397	13,201	426,894	17,497
BOS Sunshine Ord Task Force	203,404	210,482	7,078	218,798	8,316
BOS Supervisors	12,198,894	12,611,220	412,326	13,107,223	496,003
BOS Youth Commission	459,146	474,545	15,399	493,928	19,383
Uses by Division Total	23,611,933	26,083,262	2,471,329	24,779,222	(1,304,040)

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) 2025-26 budget of \$88.1 million for the Department of Building Inspection is approximately \$0.21 million, or 0.2 percent, lower than the FY 2024-25 budget. This is primarily due to a reduction in one-time use of reserves. The FY 2026-27 proposed budget of \$92.1 million is \$3.92 million, or 4.5 percent, higher than the FY 2025-26 proposed budget. This is primarily due to salary and benefit cost increases.

Permit Services: Responsible for all steps of permit issuance. Our services ensure that proposed construction meets all safety requirements in a timely professional manner.

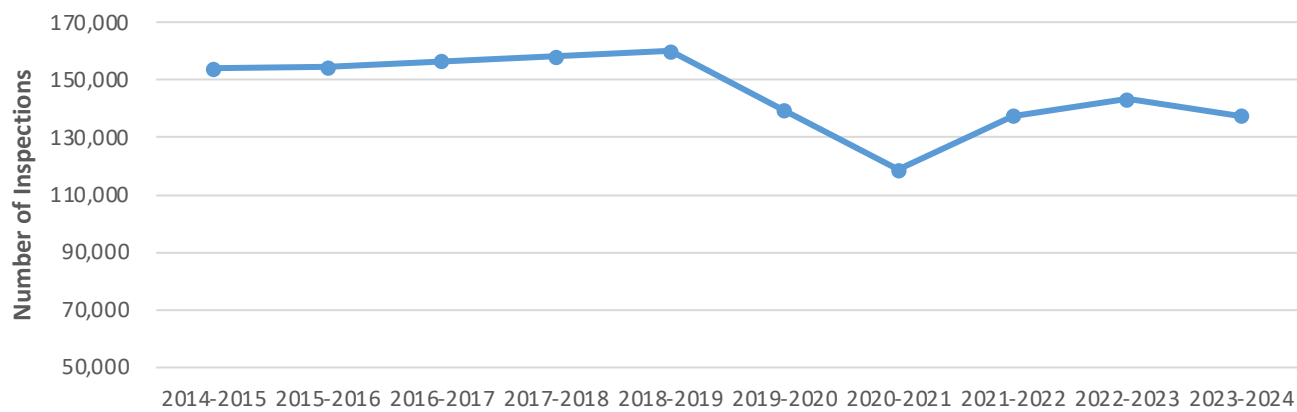
Plan Review Services: Responsible for review and approval of all permit applications to ensure that proposed construction work meets accessibility, life and structural safety requirements.

Technical Services: Focuses on code interpretation, code and policy review and development, major emergency response planning and representation at the Board of Appeals, the Code Advisory Committee, and other official bodies.

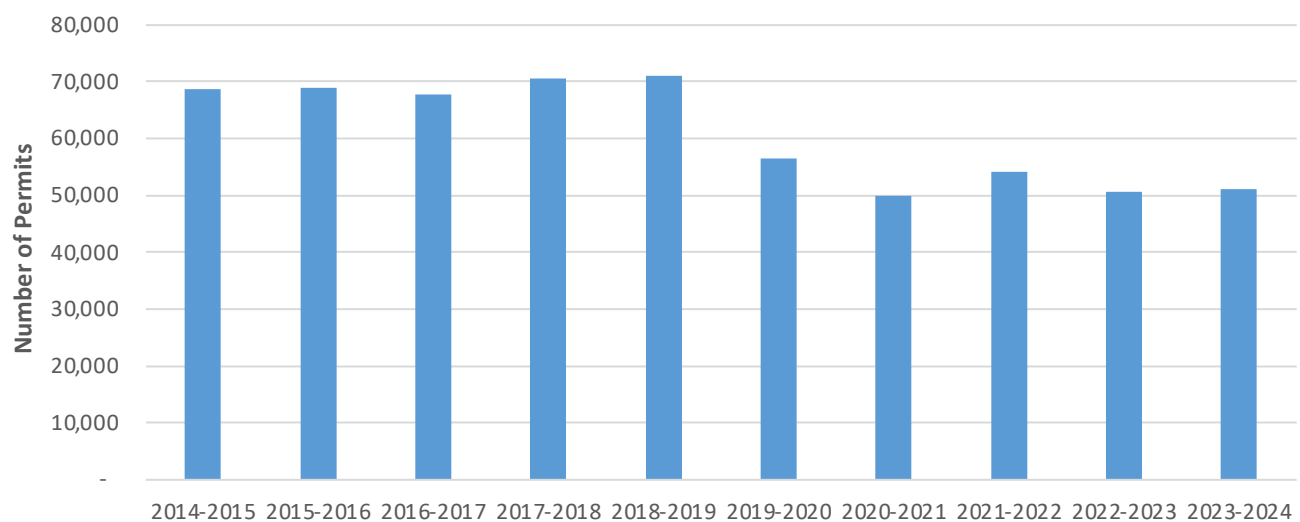
Inspection Services: Inspects buildings for compliance with code requirements, permit scope and responds to building complaints.

Code Enforcement: Investigates complaints of building code violations and compels building owners to fix the violations.

Records Management: Stores, maintains and makes available records of buildings, including plans, permit applications and job cards.



TOTAL INSPECTIONS PERFORMED. *Total Inspections Performed.*

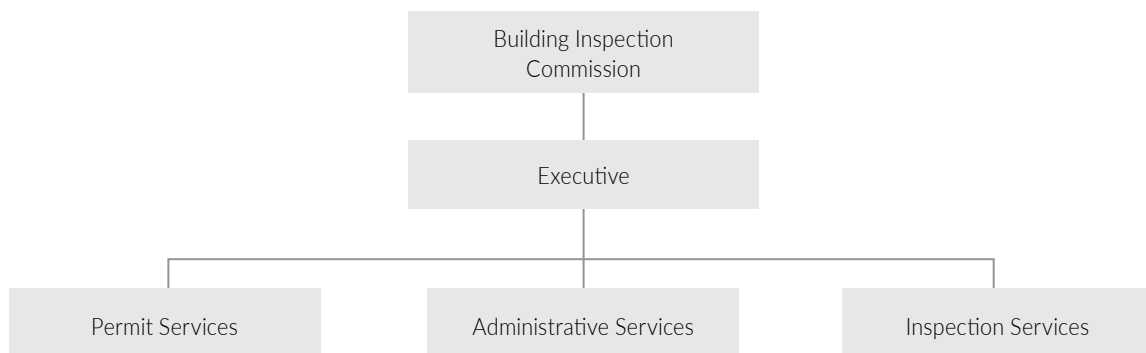


TOTAL NUMBER OF PERMITS ISSUED. *Total Number of Permits Issued.*

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Perform inspections to enforce codes and standards to ensure safety and quality of life				
Percentage of Life Hazards or Lack of Heat Complaints Responded to Within One Business Day	83%	85%	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 multi-family/residential mixed use buildings meeting specified review time, based on project scope of work	71%	75%	85%	85%
Percent of over the counter building permits that are issued in 2 business days or less	63%	62%	60%	60%
Percent of over-the-counter, no-plans building permits that are processed online	14%	16%	15%	20%
Utilize efficient and effective administrative practices				
Percentage of Reports of Residential Building Records (3R reports) Produced Within Seven Business Days	100%	100%	93%	93%

ORGANIZATIONAL STRUCTURE: BUILDING INSPECTION



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	278.68	291.49	12.81	291.87	0.38
Non-Operating Positions (CAP/Other)					
Net Operating Positions	278.68	291.49	12.81	291.87	0.38

Sources

Charges for Services	48,827,361	60,772,545	11,945,184	75,889,496	15,116,951
Fines, Forfeiture, & Penalties	650,000	650,000		650,000	
Licenses, Permits, & Franchises	12,083,145	12,728,050	644,905	13,341,775	613,725
Other Revenues	1,250,000	1,250,000		1,250,000	
Interest & Investment Income	1,262,379	884,676	(377,703)	760,074	(124,602)
Expenditure Recovery	162,329	163,630	1,301	163,630	
IntraFund Transfers In	19,555,742	13,217,045	(6,338,697)	1,410,074	(11,806,971)
Transfers In	5,000,000		(5,000,000)		
Beg Fund Balance - Budget Only	9,000,000	464,938	(8,535,062)		(464,938)
Prior Year Designated Reserve	10,105,742	11,217,431	1,111,689		(11,217,431)
Transfer Adjustment-Source	(19,555,742)	(13,217,045)	6,338,697	(1,410,074)	11,806,971
General Fund					
Sources Total	88,340,956	88,131,270	(209,686)	92,054,975	3,923,705

Uses - Operating Expenditures

Salaries	43,689,504	47,628,857	3,939,353	50,002,089	2,373,232
Mandatory Fringe Benefits	17,593,102	19,132,512	1,539,410	20,295,886	1,163,374
Non-Personnel Services	3,756,165	3,767,000	10,835	3,698,000	(69,000)
City Grant Program	4,800,000		(4,800,000)		
Carry-Forward Budgets Only	(1,745,432)		1,745,432		
Intrafund Transfers Out	19,555,742	13,217,045	(6,338,697)	1,410,074	(11,806,971)
Materials & Supplies	442,000	381,000	(61,000)	285,000	(96,000)
Overhead and Allocations	457,525		(457,525)		
Programmatic Projects	1,995,432	50,000	(1,945,432)	50,000	
Services Of Other Depts	17,352,660	17,171,901	(180,759)	17,724,000	552,099
Transfer Adjustment - Uses	(19,555,742)	(13,217,045)	6,338,697	(1,410,074)	11,806,971
Uses Total	88,340,956	88,131,270	(209,686)	92,054,975	3,923,705

Uses - By Division Description

DBI Administration	24,058,414	33,327,906	9,269,492	34,604,234	1,276,328
DBI Inspection Services	43,315,324	32,798,802	(10,516,522)	34,390,278	1,591,476
DBI Permit Services	20,967,218	22,004,562	1,037,344	23,060,463	1,055,901
Uses by Division Total	88,340,956	88,131,270	(209,686)	92,054,975	3,923,705

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. The department serves over 7,000 children and their families each year through services that include establishing legal parentage, securing and modifying child support orders, collecting and distributing support payments, and providing referrals to employment and social services. For more information about this department's services, please visit sf.gov/departments/child-support-services

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2025-26 budget of \$13.3 million for the Department of Children Support Services is approximately \$0.02 million, or 0.1 percent, higher than the FY 2024-25 budget. This is primarily due to salary increases as well as increases in non-personnel services. The FY 2026-27 proposed budget of \$13.9 million is \$0.6 million, or 4.5 percent, higher than the FY 2025-26 proposed budget. This change is primarily due to salary increase.

The San Francisco Department of Child Support Services (DCSS) ensures children receive the financial and medical support they need to thrive. Serving over 7,000 families annually, DCSS provides parentage establishment, child support order services, payment collections, and referrals to employment and social programs. Over 90% of staffing resources support direct client services, emphasizing culturally competent, language-accessible care.

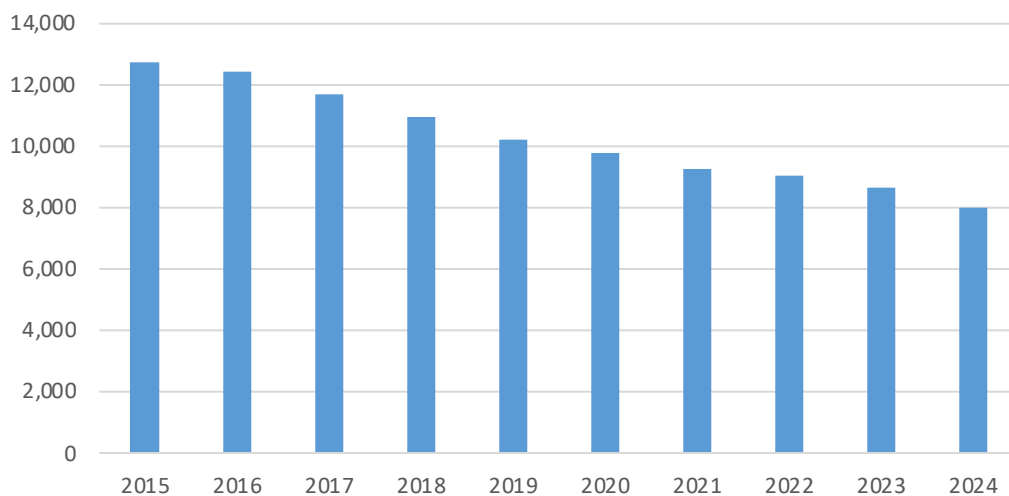
DCSS prioritizes equitable access and collaborates with courts, reentry programs, and workforce partners to assist parents facing housing instability, justice involvement, or financial hardship. Key initiatives include online case openings, virtual court hearings (used by 77% of parents), and Project Homeless Connect participation.

Innovative programs include EPIC, which promotes voluntary engagement and reduced default judgments (down to 13% in FY 2024), and a pilot for in-kind child support contributions. DCSS also advances economic stability through job placement referrals and a Debt Reduction Program benefiting non-custodial parents and their families.

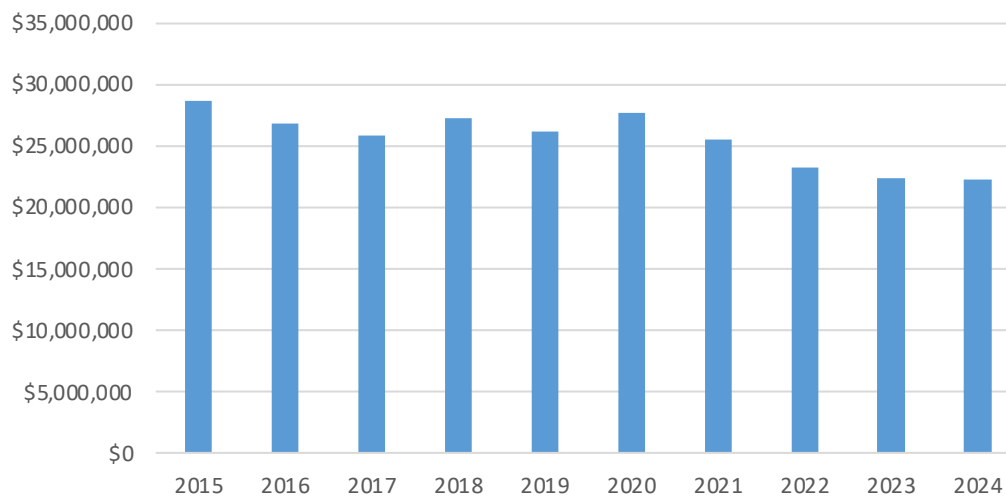
Justice-involved parents are supported through virtual access to services and Sheriff's Department partnerships. Parenting time plans and early paternity establishment programs promote child-parent bonds and long-term support compliance.

The department invests in succession planning with a focus on equity and leverages community feedback via its Advisory Committee. Looking ahead, DCSS will launch electronic Voluntary Declarations of Parentage (eVDOP) to streamline legal parentage processes and ensure timely service.

DCSS remains committed to operational excellence, family-centered support, and inclusive strategies that empower parents and improve child outcomes citywide.



AVERAGE CASELOAD. Cases managed by CSS has decreased over the last several years, averaging 7,999 in Federal FY 2023-24.

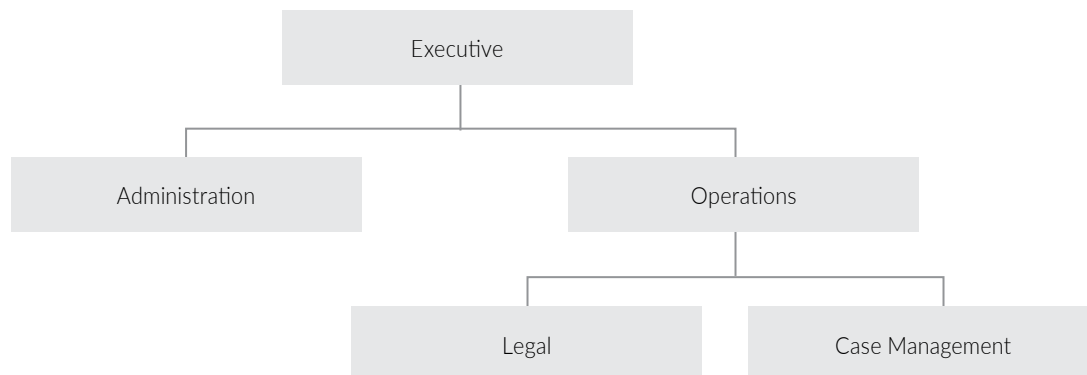


ANNUAL DISTRIBUTED COLLECTIONS. The annual amount of support collections distributed to families on the CSS caseload over recent years.

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
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	100%	100%	100%	100%
Develop and strengthen collaborative partnerships				
Amount of child support collected by SF DCSS annually, in millions	\$22	\$22	\$22	\$22
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	67%	64%	68%	68%
San Francisco current collections as a percentage of current support owed	83%	82%	82%	82%

ORGANIZATIONAL STRUCTURE: CHILD SUPPORT SERVICES



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	59.76	59.43	(0.33)	59.43	
Non-Operating Positions (CAP/Other)					
Net Operating Positions	59.76	59.43	(0.33)	59.43	0.00

Sources

Intergovernmental: Federal	8,359,395	8,359,395		8,725,194	365,799
Intergovernmental: State	4,306,354	4,306,354		4,494,796	188,442
Other Revenues	469,343	482,595	13,252	518,782	36,187
Expenditure Recovery	156,366	162,121	5,755	169,817	7,696
General Fund					
Sources Total	13,291,458	13,310,465	19,007	13,908,589	598,124

Uses - Operating Expenditures

Salaries	7,654,003	7,812,037	158,034	8,175,598	363,561
Mandatory Fringe Benefits	3,714,056	3,794,686	80,630	4,000,960	206,274
Non-Personnel Services	601,187	878,479	277,292	887,976	9,497
Materials & Supplies	59,551	38,426	(21,125)	38,317	(109)
Services Of Other Depts	1,262,661	786,837	(475,824)	805,738	18,901
Uses Total	13,291,458	13,310,465	19,007	13,908,589	598,124

Uses - By Division Description

CSS Child Support Services	13,291,458	13,310,465	19,007	13,908,589	598,124
Uses by Division Total	13,291,458	13,310,465	19,007	13,908,589	598,124

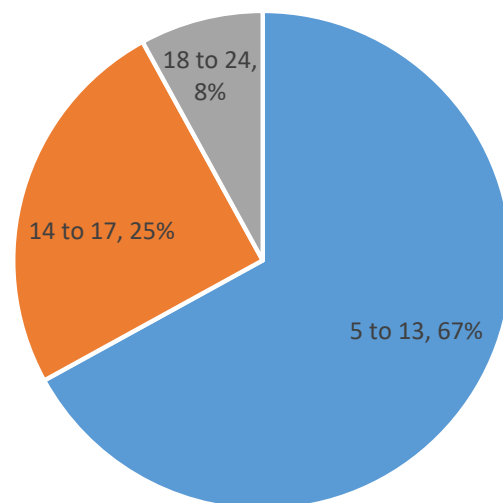
CHILDREN, YOUTH AND THEIR FAMILIES

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) 2025-26 budget of \$348.5 million for the Department of Children, Youth and their Families is \$0.92 million, or 0.3 percent, lower than the FY 2024-25 budget. This is primarily due to General Fund reductions in response to the unprecedented deficits, offset by the slight increase in the projection for Public Education Enrichment Fund. The FY 2026-27 proposed budget of \$355.5 million is \$6.96 million, or 2 percent, higher than the FY 2025-26 proposed budget. This change is primarily due to the increase in the Student Success Fund transfer.



YOUTH SERVED BY AGE GROUP (FY 2023-24).

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.

Newly Approved Proposition J

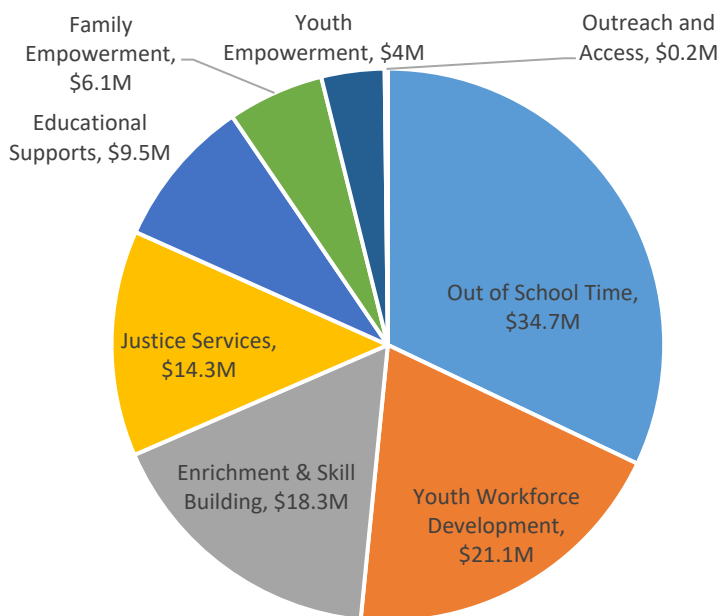
In November 2024, San Francisco voters approved Proposition J to create an Our Children, Our Families Initiative to coordinate efforts by City departments and San Francisco Unified School District (SFUSD) to deliver outcomes-based services for children youth and families. The proposition requires the Initiative to use an objective and measurable outcomes framework to evaluate the budget and spending and set up guardrails to ensure the efficiency and effectiveness of the use of the City funds. To prepare for the implementation of this Initiative, DCYF increased the Department's budget by \$0.8M for each of FY 2025-26 and FY 2026-27.

San Francisco Unified School District and the City College of San Francisco (CCSF)

Due to the unprecedented fiscal deficit the City is facing, the funding for SFUSD and CCSF also faces some reduction in the upcoming fiscal years. The funding for the Student Success Fund Initiative will remain at \$35 million for FY 2025-26 and \$45 million for FY2026-27. DCYF is working closely with SFUSD to hold the funding to school grants at the same level of the current year. The funding for the Free City College Program for FY2025-26 is increased to \$9.3M pending the audit results.

Operation Efficiency Improvement

In response to Mayor's budget priority to improve operational efficiency, the Department proposed to transfer two IT positions from DCYF to Department of Technology. The move will streamline the IT service provision citywide, although there is no budget change at the citywide level.

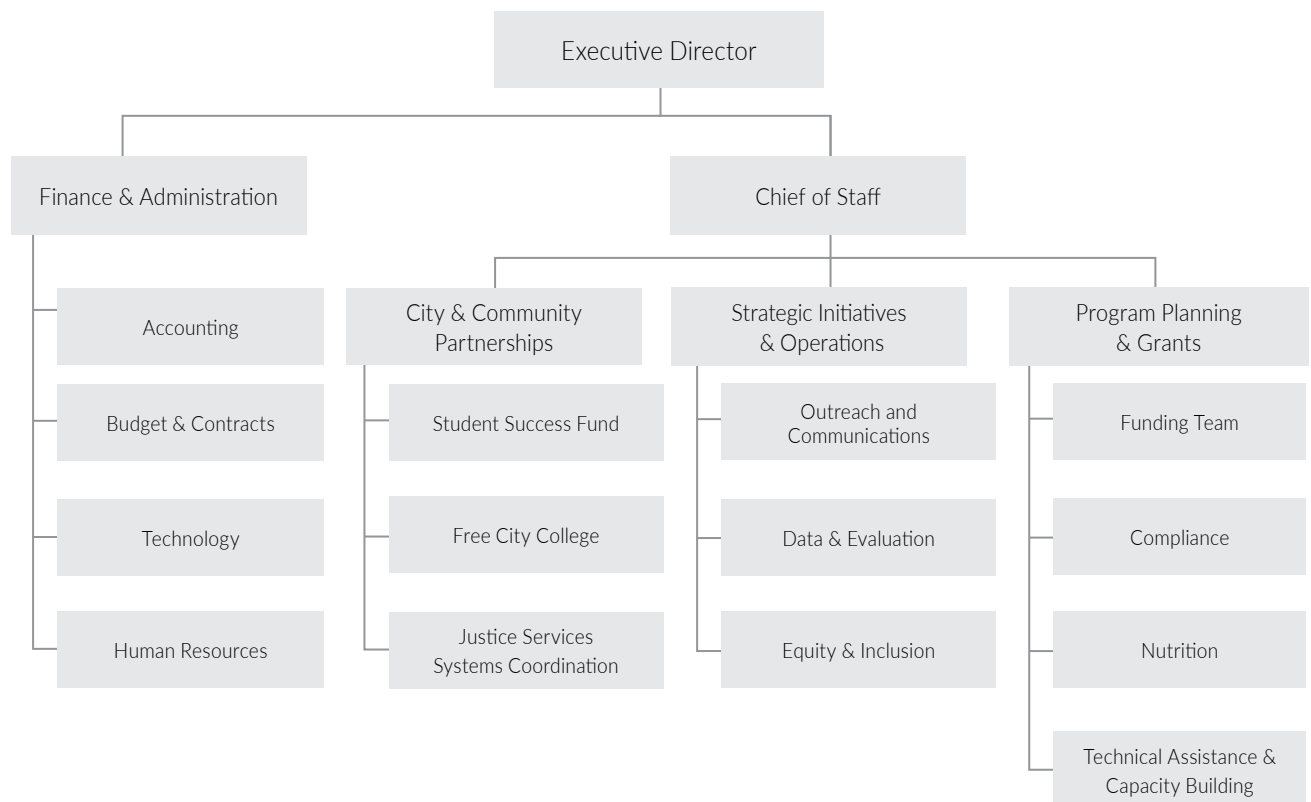


INVESTMENTS BY SERVICE AREA (FY 2024-25). *Dollars invested by service area.*

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Promote practice- and research-informed programs, seed innovation, and seek to address inequities in access and opportunity				
Number of children and youth who participate in programs and services funded by DCYF grants	36,808	31,000	35,000	31,000
Number of disconnected transitional age youth who participate in programs and services funded by DCYF grants	2,572	2,400	1,300	2,400
Percent of DCYF-funded programs that meet or exceed annual targets for number of youth served	78%	75%	75%	75%
Percent of participants in DCYF-funded programs from populations that demonstrate increased levels of need	74%	75%	75%	75%

ORGANIZATIONAL STRUCTURE: CHILDREN, YOUTH AND THEIR FAMILIES



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	71.83	69.03	(2.80)	69.01	(0.02)
Non-Operating Positions (CAP/Other)	(5.00)	(1.00)	4.00	(1.00)	
Net Operating Positions	66.83	68.03	1.20	68.01	(0.02)

Sources

Property Taxes	126,930,000	126,930,000		125,390,000	(1,540,000)
Intergovernmental: Federal	2,642,239	1,324,389	(1,317,850)	1,402,090	77,701
Intergovernmental: State	6,599,894	8,610,864	2,010,970	3,089,975	(5,520,889)
Interest & Investment Income	60,867	62,043	1,176	63,590	1,547
Expenditure Recovery	4,936,695	4,501,989	(434,706)	3,993,032	(508,957)
IntraFund Transfers In	7,048,329	6,760,000	(288,329)	7,150,000	390,000
Transfers In	100,605,000	108,180,000	7,575,000	109,180,000	1,000,000
Beg Fund Balance - Budget Only	14,900,022	15,259,845	359,823	18,008,943	2,749,098
Prior Year Designated Reserve	7,500,000	8,350,000	850,000		(8,350,000)
Transfer Adjustment-Source	(6,570,000)	(6,760,000)	(190,000)	(7,150,000)	(390,000)
General Fund	84,782,090	75,300,850	(9,481,240)	94,351,638	19,050,788
Sources Total	349,435,136	348,519,980	(915,156)	355,479,268	6,959,288

Uses - Operating Expenditures

Salaries	10,005,360	10,356,655	351,295	10,748,862	392,207
Mandatory Fringe Benefits	3,781,811	4,002,959	221,148	4,221,204	218,245
Non-Personnel Services	9,357,712	9,383,420	25,708	9,458,419	74,999
City Grant Program	286,604,778	285,896,525	(708,253)	290,914,694	5,018,169
Intrafund Transfers Out	6,570,000	6,760,000	190,000	7,150,000	390,000
Materials & Supplies	365,945	381,445	15,500	382,945	1,500
Overhead and Allocations	1,215,000	1,215,000		1,565,000	350,000
Programmatic Projects	400,785	609,000	208,215	609,000	
Services Of Other Depts	37,703,745	36,674,976	(1,028,769)	37,579,144	904,168
Transfer Adjustment - Uses	(6,570,000)	(6,760,000)	(190,000)	(7,150,000)	(390,000)
Uses Total	349,435,136	348,519,980	(915,156)	355,479,268	6,959,288

Uses - By Division Description

CHF Children; Youth & Families	349,435,136	348,519,980	(915,156)	355,479,268	6,959,288
Uses by Division Total	349,435,136	348,519,980	(915,156)	355,479,268	6,959,288

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) 2025-26 budget of \$610.5 million for the City Administrator is \$6.3 million, or 1.0 percent, lower than the FY 2024-25 budget. The FY 2026-27 proposed budget of \$637.8 million is \$27.3 million, or 4.5 percent, higher than the FY 2025-26 proposed budget. These changes are primarily due to reduced risk management costs, right-sizing of building maintenance budgets, reduced convention center costs, elimination of vacant positions and increases to fee revenue.

Driving Citywide Progress

In the forthcoming fiscal year, the Fleet Management Division will utilize two state grants to develop a comprehensive plan for the procurement and installation of electric vehicle (EV) charging infrastructure and hydrogen fueling stations. This initiative marks a significant step toward reducing the City's reliance on gas-powered vehicles and advancing its sustainability goals.

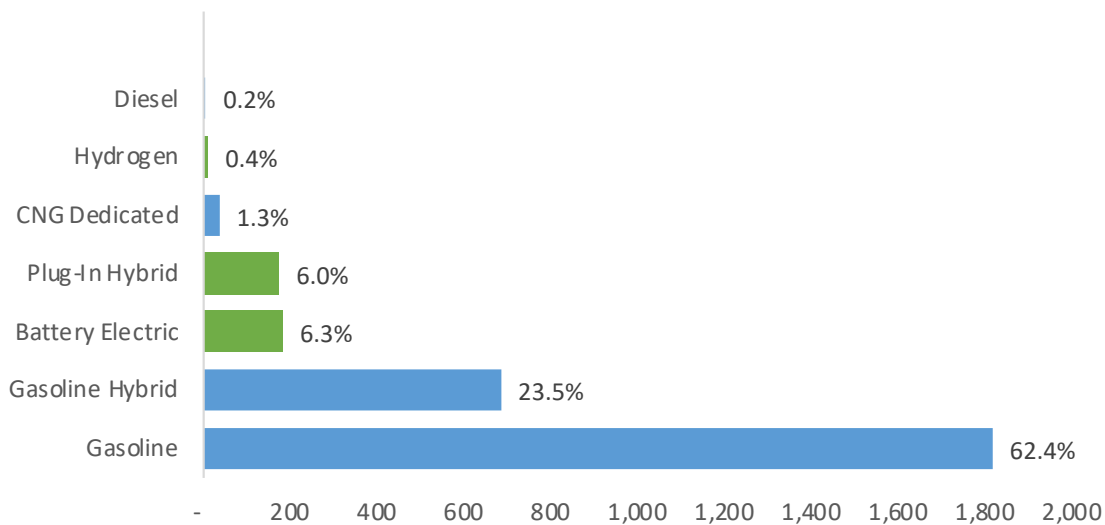
The proposed budget also provides resources for Digital and Data Services to partner with the Department of Technology and the Controller to create a data sharing and governance framework to support citywide inter-departmental data use.

Additionally, the Government Operations Recovery Initiative team will lead a strategic review of the City's supplier payment processes. The goal is to identify and implement improvements that benefit Local Business Enterprises (LBEs) and other small businesses, ensuring a more efficient and equitable payment system.

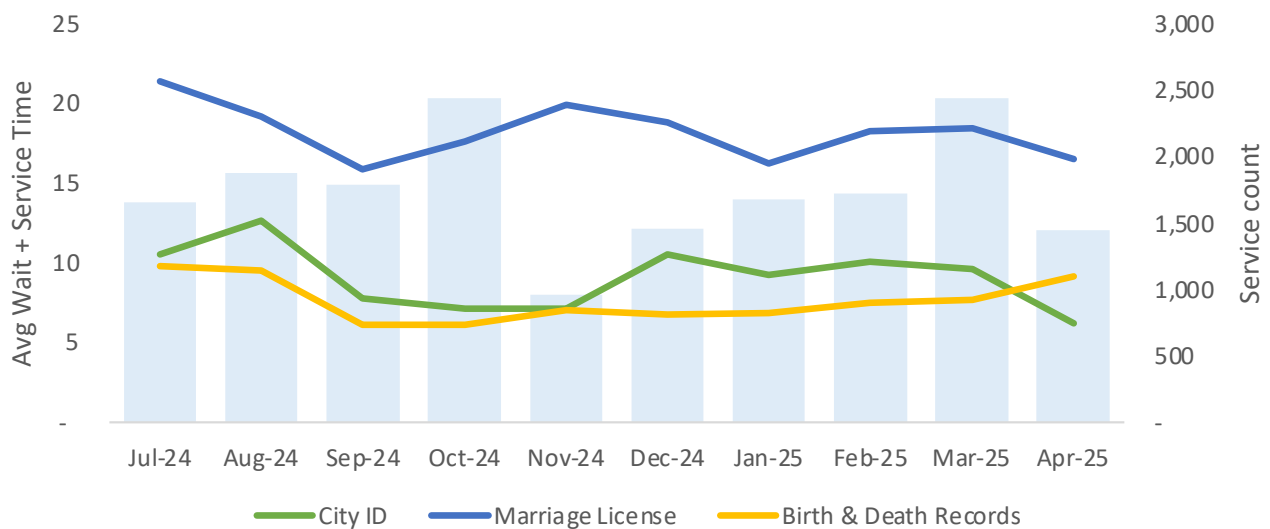
Finally, the City Administrator's Office, in partnership with the Mayor, Board of Supervisors, and other stakeholders, will conduct a comprehensive evaluation of the City's governance structure. This effort will result in recommendations aimed at enhancing transparency, accountability, and operational effectiveness.

Championing Inclusion

The City Administrator's Office will continue to support underserved communities in the upcoming fiscal year. The Treasure Island Development Authority will begin Stage 2 of infrastructure development in FY 2025-26, including breaking ground on a behavioral health facility with 240 beds. Additionally, the Office of Civic Engagement and Immigrant Affairs will continue to work with City and community-based partners to provide legal and financial support to immigrants, newcomers, and other communities in need.



LIGHT-DUTY VEHICLES BY FUEL TYPE. 13% of the city's light duty vehicle is currently electric, plug-in hybrid, or hydrogen. State grants for the Fleet Management division will help reduce the City's reliance on gas-powered vehicles.



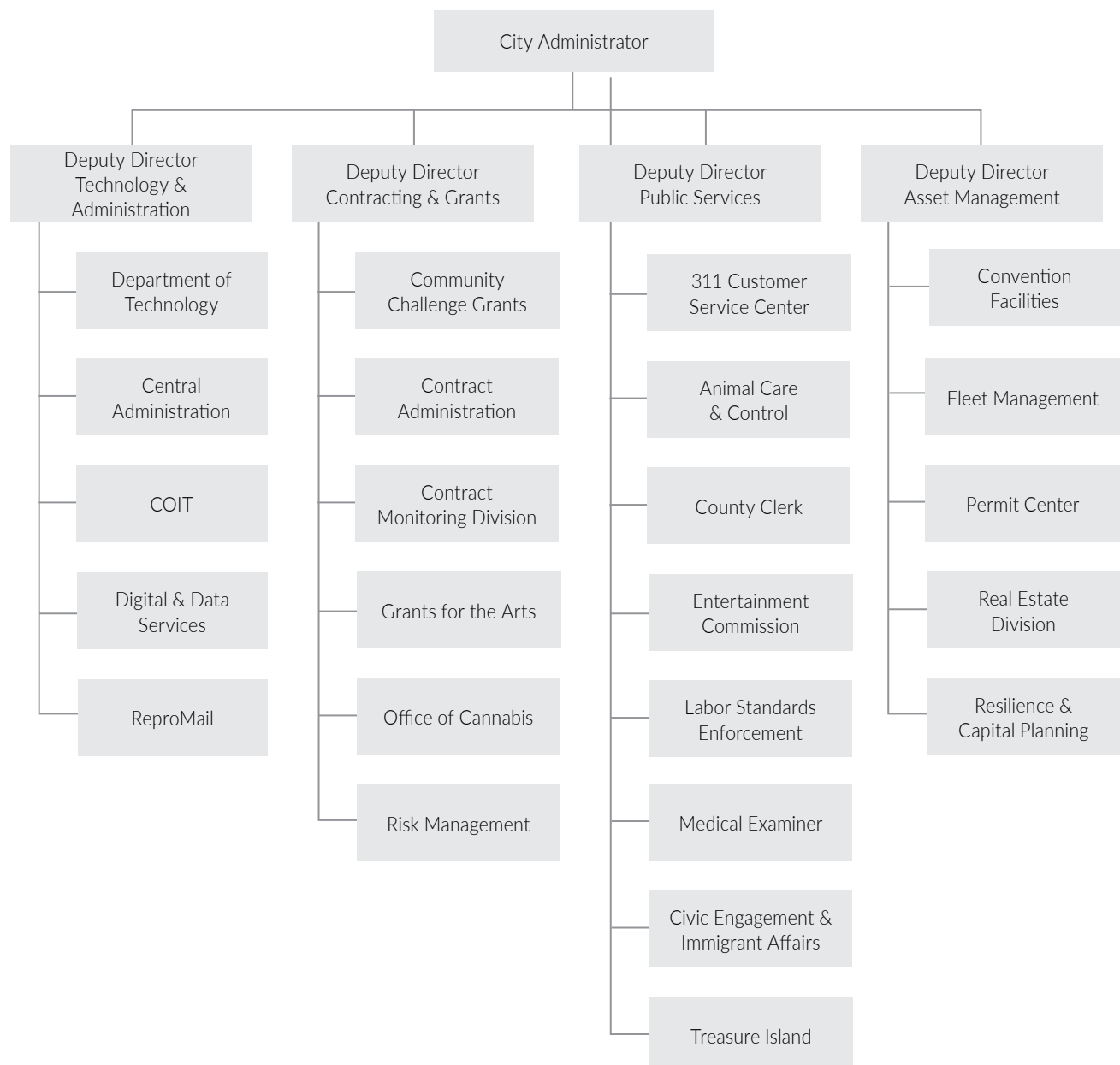
AVERAGE COUNTY CLERK WAIT & SERVICE TIME.

County Clerk implemented a new customer queuing system in late FY4 that allows for streamlined check-in and comprehensive data on customer flow and staff performance. The average wait and service time for County Clerk's three primary service groups is under twenty minutes.

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Equity and Inclusion				
Number of individuals who received immigration legal and support services from OCEIA grantees	N/A	8,000	7,500	7,500
Percentage of investigations in the Office of Labor Standards closed within one year	N/A	90%	80%	80%
Excellent Services				
Percentage of customers waiting less than 25 minutes for over-the-counter, in person services on the second floor of the Permit Center		80%	70%	70%

ORGANIZATIONAL STRUCTURE: CITY ADMINISTRATOR'S OFFICE



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	1,000.01	957.37	(42.64)	946.25	(11.12)
Non-Operating Positions (CAP/Other)	(58.43)	(59.03)	(0.60)	(55.53)	3.50
Net Operating Positions	941.58	898.34	(43.24)	890.72	(7.62)

Sources

Business Taxes	2,500,000	2,500,000		2,500,000	
Other Local Taxes	18,231,000	16,805,500	(1,425,500)	17,577,100	771,600
Intergovernmental: Other	2,271,789	3,340,474	1,068,685	3,416,585	76,111
Intergovernmental: State	769,468	825,227	55,759	456,170	(369,057)
Charges for Services	23,017,973	21,199,913	(1,818,060)	21,013,924	(185,989)
Fines, Forfeiture, & Penalties	925,000	1,227,350	302,350	1,227,350	
Licenses, Permits, & Franchises	2,842,333	2,530,505	(311,828)	2,534,245	3,740
Rents & Concessions	58,318,972	71,126,311	12,807,339	70,411,426	(714,885)
Other Revenues	11,073,442	14,713,523	3,640,081	16,064,098	1,350,575
Interest & Investment Income	(650)	(607)	43	(555)	52
Expenditure Recovery	328,490,446	338,088,924	9,598,478	361,295,305	23,206,381
IntraFund Transfers In	2,650,000	5,000,000	2,350,000	2,485,810	(2,514,190)
Transfers In	40,899,444	31,402,425	(9,497,019)	36,323,352	4,920,927
Other Financing Sources	22,432,053		(22,432,053)		
Beg Fund Balance - Budget Only	20,399,177	33,240,493	12,841,316	9,857,190	(23,383,303)
Transfer Adjustment-Source	(2,650,000)	(5,750,000)	(3,100,000)	(2,485,810)	3,264,190
General Fund	84,725,437	74,260,580	(10,464,857)	95,151,507	20,890,927
Sources Total	616,895,884	610,510,618	(6,385,266)	637,827,697	27,317,079

Uses - Operating Expenditures

Salaries	125,811,000	126,445,629	634,629	130,832,899	4,387,270
Mandatory Fringe Benefits	48,006,355	48,666,956	660,601	50,998,473	2,331,517
Non-Personnel Services	188,143,079	192,361,003	4,217,924	202,100,188	9,739,185
City Grant Program	34,320,178	30,891,984	(3,428,194)	30,942,093	50,109
Capital Outlay	24,420,800	23,211,739	(1,209,061)	4,007,163	(19,204,576)
Debt Service	75,678,399	75,745,973	67,574	98,085,613	22,339,640
Intrafund Transfers Out	2,650,000	5,000,000	2,350,000	2,485,810	(2,514,190)
Materials & Supplies	20,168,954	18,924,014	(1,244,940)	18,952,767	28,753
Overhead and Allocations	9,465,440	6,589,005	(2,876,435)	6,589,007	2
Programmatic Projects	1,359,798	3,255,595	1,895,797	2,071,214	(1,184,381)
Services Of Other Depts	88,834,151	84,418,720	(4,415,431)	93,248,280	8,829,560
Transfers Out	687,730	750,000	62,270		(750,000)
Transfer Adjustment - Uses	(2,650,000)	(5,750,000)	(3,100,000)	(2,485,810)	3,264,190
Uses Total	616,895,884	610,510,618	(6,385,266)	637,827,697	27,317,079

Uses - By Division Description

ADM Administration	17,935,141	3,366,538	(14,568,603)	3,556,271	189,733
ADM Animal Care And Control	9,870,882	11,611,948	1,741,066	12,088,884	476,936
ADM City Administrator Prog	120,578,399	113,040,913	(7,537,486)	136,004,263	22,963,350
ADM Convention Facilities Mgmt	99,010,854	105,480,189	6,469,335	103,331,684	(2,148,505)
ADM Entertainment Commission	1,443,115	1,741,267	298,152	1,826,699	85,432
ADM Internal Services	354,514,349	359,491,310	4,976,961	365,156,505	5,665,195

TOTAL BUDGET – HISTORICAL COMPARISON CONTINUED

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026

Uses - By Division Description

ADM Medical Examiner	13,543,144	15,778,453	2,235,309	15,863,391	84,938
Uses by Division Total	616,895,884	610,510,618	(6,385,266)	637,827,697	27,317,079

CITY ADMINISTRATOR'S OFFICE—TECHNOLOGY

MISSION

The Department of Technology delivers resilient, cost-effective, and efficient technology and communication services to City departments and San Francisco residents. These solutions drive innovation while promoting public safety, digital equity, and effective government services. For more information about this department's services, please visit sf.gov/departments/departments-technology

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2025-26 budget of \$173.7 million for the Department of Technology is approximately \$5.15 million, or 3.1 percent, higher than the FY 2024-25 budget. The FY 2026-27 proposed budget of \$181.9 million is \$8.16 million, or 8.2 percent, higher than the FY 2025-26 proposed budget. These changes in both years are due to increased software license costs, capacity increases, and salary and benefit cost increases.

Accelerating a Digital City

The Department is advancing enterprise-level business applications and modernizing the City's technology infrastructure. Key initiatives include migrating departments to a Software Defined Network for improved performance and enabling new services like VoIP. Upgraded infrastructure enhances security, reliability, and service delivery.

Office of Cybersecurity

The Office of Cybersecurity protects City systems, ensuring essential services continue during disasters. The team proactively addresses risks and promotes staff awareness to strengthen the City's cybersecurity posture.

Disaster Recovery & Data Center Resiliency

Supporting the City's Disaster Recovery Program, the Department minimizes disruption risks and ensures service continuity. Data Center Resiliency focuses on securing access to City data services, including Internet, DNS, VPN, and network transport—ensuring application recoverability.

Cloud Center of Excellence

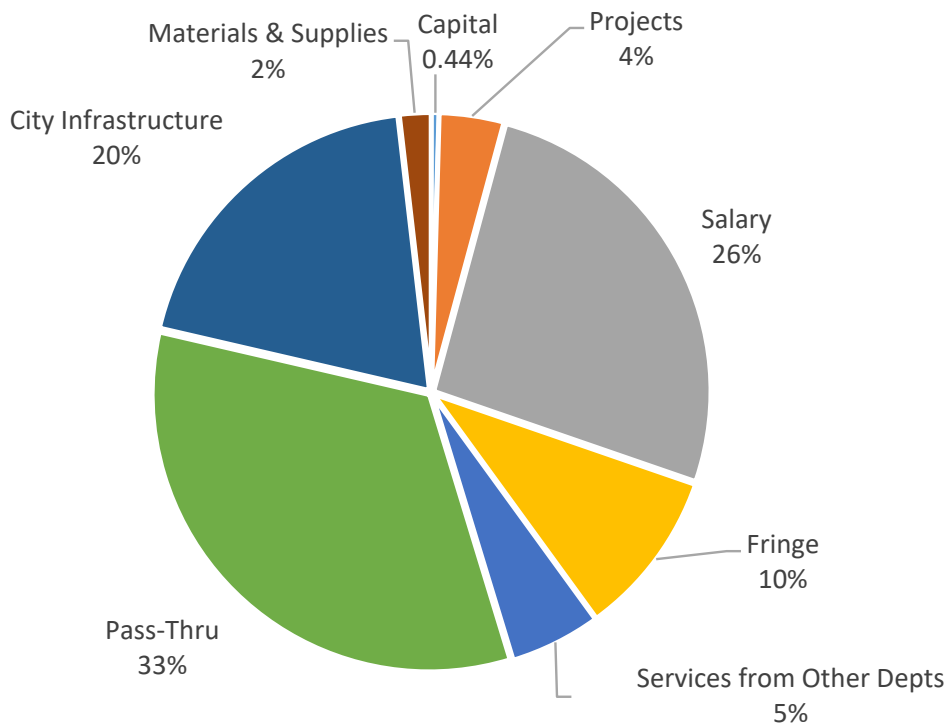
The Department helps partner departments transition to cloud services, improving operational efficiency, reducing costs, and increasing system resilience. The DT Cloud Desktop allows departments to avoid costly hardware upgrades, delivering modern tools affordably.

Closing the Digital Divide

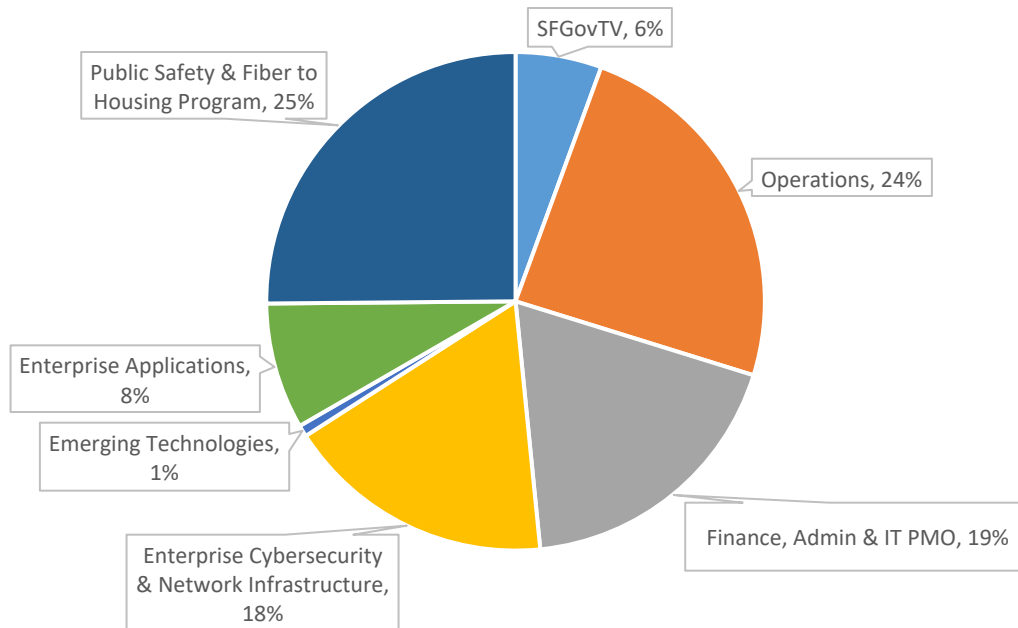
The Department continues to expand municipal broadband, delivering free high-speed internet to thousands in public and affordable housing and community centers, advancing equitable internet access citywide.

Innovation through Emerging Technology

The Department is leading GenAI evaluations to support productivity initiatives across departments. A successful pilot has laid the foundation for broader adoption. The Department is also preparing for the implementation of Administrative Code 22J to catalog the City's AI systems.



BUDGET USE BY EXPENDITURE TYPE. *Expenditures by budget category.*

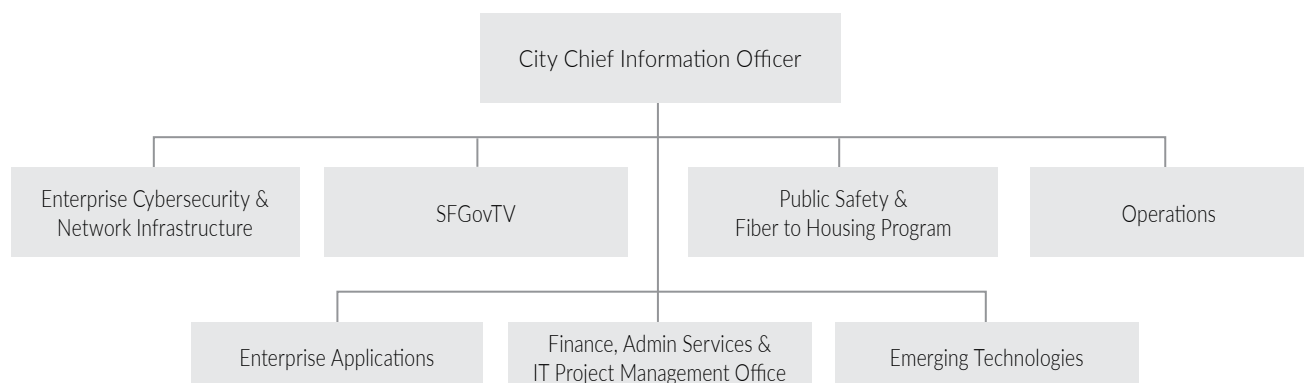


STAFF RESOURCE BY DIVISION. *Staff allocation by division.*

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Invest in IT infrastructure and communications				
Percent of Data Center Uptime	100%	100%	100%	100%
Percent of E-mail System Uptime	100%	100%	100%	100%
Percent of Fiber Infrastructure Uptime	100%	100%	100%	100%
Percent of Network Services Uptime	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%
Strengthen shared services delivery				
Percent of SFGOVTV Uptime	99%	99%	99%	99%

ORGANIZATIONAL STRUCTURE: CITY ADMINISTRATOR'S OFFICE - TECHNOLOGY



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	313.37	311.57	(1.80)	313.22	1.65
Non-Operating Positions (CAP/Other)	(55.06)	(58.00)	(2.94)	(59.80)	(1.80)
Net Operating Positions	258.31	253.57	(4.74)	253.42	(0.15)

Sources

Intergovernmental: Other	114,635	139,874	25,239	142,263	2,389
Charges for Services		679,916	679,916	679,916	
Licenses, Permits, & Franchises	1,828,000	1,570,000	(258,000)	1,490,000	(80,000)
Rents & Concessions	594,060	597,398	3,338	615,564	18,166
Interest & Investment Income	90,000	90,000		90,000	
Expenditure Recovery	152,056,800	158,263,839	6,207,039	166,312,380	8,048,541
IntraFund Transfers In	3,511,799	2,460,000	(1,051,799)	3,640,000	1,180,000
Beg Fund Balance - Budget Only	8,231,164	5,328,489	(2,902,675)	5,999,781	671,292
Transfer Adjustment-Source	(3,511,799)	(2,460,000)	1,051,799	(3,640,000)	(1,180,000)
General Fund	5,640,957	7,038,362	1,397,405	6,541,018	(497,344)
Sources Total	168,555,616	173,707,878	5,152,262	181,870,922	8,163,044

Uses - Operating Expenditures

Salaries	45,139,325	46,095,585	956,260	47,794,941	1,699,356
Mandatory Fringe Benefits	16,584,566	17,176,292	591,726	18,084,861	908,569
Non-Personnel Services	76,223,037	81,041,184	4,818,147	84,580,515	3,539,331
City Grant Program	95,000	95,000		95,000	
Capital Outlay	2,250,000	3,300,000	1,050,000	3,330,000	30,000
Intrafund Transfers Out	3,511,799	2,460,000	(1,051,799)	3,640,000	1,180,000
Materials & Supplies	4,179,165	3,112,096	(1,067,069)	3,276,746	164,650
Overhead and Allocations	1,475,706	1,603,622	127,916	1,603,622	
Programmatic Projects	3,904,799	3,663,881	(240,918)	4,866,678	1,202,797
Services Of Other Depts	18,704,018	17,620,218	(1,083,800)	18,238,559	618,341
Transfer Adjustment - Uses	(3,511,799)	(2,460,000)	1,051,799	(3,640,000)	(1,180,000)
Uses Total	168,555,616	173,707,878	5,152,262	181,870,922	8,163,044

Uses - By Division Description

DT Administration	63,859,468	69,144,660	5,285,192	70,983,488	1,838,828
DT Capital And Equipment	1,000,000	1,300,000	300,000	650,000	(650,000)
DT Communications	7,377,632	7,028,937	(348,695)	7,016,664	(12,273)
DT Cybersecurity	14,336,438	15,098,804	762,366	15,505,006	406,202
DT Emerging Technologies		1,107,594	1,107,594	1,672,279	564,685
DT Enterprise Applications	8,463,616	6,157,613	(2,306,003)	6,479,812	322,199
DT Infrastructure & Operations	27,163,343	26,335,338	(828,005)	30,378,087	4,042,749
DT Innovation	712,593	204,392	(508,201)	212,384	7,992
DT JUSTIS	2,591,848	2,954,663	362,815	3,039,592	84,929
DT PMO	2,734,306	2,570,437	(163,869)	2,664,258	93,821
DT Public Safety	20,438,857	20,825,405	386,548	21,551,026	725,621
DT Rate Model Usage	8,593,604	8,265,568	(328,036)	8,462,420	196,852
DT Support Services	11,283,911	12,714,467	1,430,556	13,255,906	541,439
Uses by Division Total	168,555,616	173,707,878	5,152,262	181,870,922	8,163,044

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) 2025-26 budget of \$125.4 million for the Office of the City Attorney is approximately \$7.7 million, or 6.6 percent, higher than the FY 2024-25 budget. The FY 2026-27 proposed budget of \$129.4 million is \$4.0 million, or 3.2 percent, higher than the FY 2025-26 proposed budget. These changes are primarily due to salary and benefit cost increases, increases in litigation expenses and professional and specialized services.

The City Attorney's office provides high-quality and cost-effective legal advice and representation to the City.

Defending Core City Services

The Office's advice, transactional, and defensive litigation efforts save the City billions in liability and ensure delivery of core services. As the federal administration threatens core City functions and federal funding, the Office fights for the City's public safety, housing, health care, transportation, employment, social safety net, and environmental initiatives. Public integrity work addressing waste,

fraud and abuse ensures that taxpayer dollars are spent appropriately.

Public Safety

The Office advises public safety departments on initiatives to combat crime and ensure safe and clean public streets. Attorneys enforce building safety and habitability codes, and abate public nuisances, such as illegal gambling dens and unsanctioned nightclubs that fuel criminal activity.

Homelessness and Housing

The Office works on every aspect of the City's homelessness and mental health response,

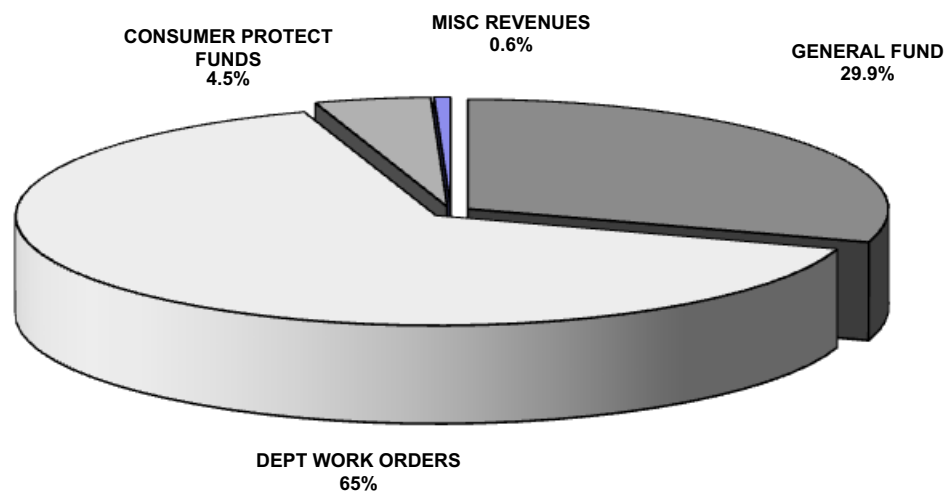
including homelessness encampment practices, financing and developing shelters and housing, and connecting people to services, treatment, and shelter. Attorneys advise on development projects, housing streamlining legislation, tax and fee abatement, housing element law, and land use flexibility.

Economic Development and Downtown Revitalization

The Office advises on tax and fee relief programs permitting reform, improved transportation services and funding, and programs to boost commerce, travel, and tourism.

Revenue Generation

The Office's work ensures the City can collect and generate revenue, and through affirmative efforts, the Office has recovered tens of millions of dollars benefitting the City, consumers, and workers.

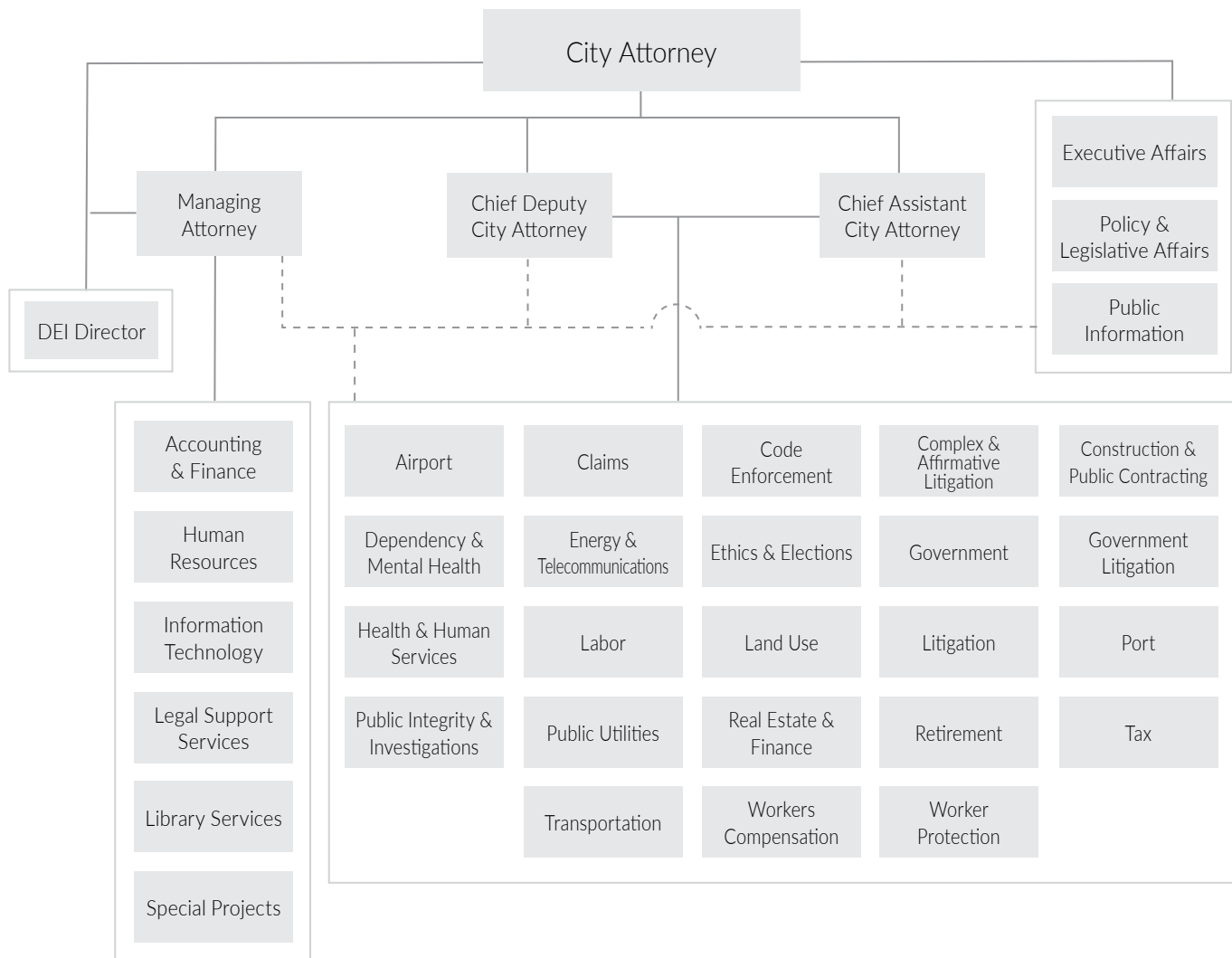


REVENUE SOURCES. FY 2025/26

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
1. 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				
Number of hours required to respond to requests for advice and counsel.	199,212	190,000	180,000	190,000
3. 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	536	525	350	525
4. 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 opened	2,656	2,500	2,300	2,500
5. 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	448	450	425	425

ORGANIZATIONAL STRUCTURE: CITY ATTORNEY



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	340.61	348.58	7.97	348.75	0.17
Non-Operating Positions (CAP/Other)	(6.58)	(9.40)	(2.82)	(10.00)	(0.60)
Net Operating Positions	334.03	339.18	5.15	338.75	(0.43)

Sources

Intergovernmental: Other	400,000	400,000		400,000	
Fines, Forfeiture, & Penalties	5,993,063	5,905,514	(87,549)	6,148,358	242,844
Expenditure Recovery	76,110,691	82,365,698	6,255,007	83,041,664	675,966
General Fund	35,212,269	36,763,680	1,551,411	39,854,059	3,090,379
Sources Total	117,716,023	125,434,892	7,718,869	129,444,081	4,009,189

Uses - Operating Expenditures

Salaries	70,441,772	73,962,791	3,521,019	76,918,380	2,955,589
Mandatory Fringe Benefits	24,456,545	25,716,201	1,259,656	27,032,884	1,316,683
Non-Personnel Services	18,719,263	20,310,919	1,591,656	20,114,142	(196,777)
Materials & Supplies	139,500	139,500		136,012	(3,488)
Programmatic Projects		1,060,000	1,060,000	1,060,000	
Services Of Other Depts	3,958,943	4,245,481	286,538	4,182,663	(62,818)
Uses Total	117,716,023	125,434,892	7,718,869	129,444,081	4,009,189

Uses - By Division Description

CAT City Attorney	117,716,023	125,434,892	7,718,869	129,444,081	4,009,189
Uses by Division Total	117,716,023	125,434,892	7,718,869	129,444,081	4,009,189

CITY PLANNING

MISSION

San Francisco Planning shapes how land is used to meet community needs and guide our city's future, creating inclusive, sustainable, and prosperous neighborhoods. We envision an equitable San Francisco where everyone thrives—a welcoming city that honors diverse cultures, provides secure housing, strengthens environmental resilience, and drives economic stability for current and future generations. For more information about this department's services, please visit sf-planning.org

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2025-26 budget of \$58.2 million for City Planning is approximately \$3.15 million, or 5.7 percent, higher than the FY 2024-25 budget. This is primarily due to salary and benefit cost increases. The FY 2026-27 proposed budget of \$49.5 million is \$8.69 million, or 14.9 percent, lower than the FY 2025-26 proposed budget. This change is primarily due to the expiration of one-time grant funding.

The Department supports housing production, equitable community development, downtown recovery, and climate resilience through planning and policy initiatives. Core services include development application and permit review, environmental analysis under CEQA, historic preservation, rezoning, and staffing the Planning and Historic Preservation Commissions. Staff lead Housing Element implementation, administer the Planning Code, support community planning initiatives, and deliver equity-driven projects in historically marginalized communities. The

Department also oversees implementation of adopted area plans and manages cultural resource surveys, discretionary review processes, and interagency coordination for major public and private development projects.

The Planning Department is primarily funded through planning and permit application fees, which continue to trend below pre-pandemic levels. While ministerial housing applications have increased, overall activity remains flat due to market conditions and shifts in development patterns. In response, the Department has realigned its budget—streamlining operations, eliminating vacant positions, and prioritizing essential services—to maintain a structurally balanced budget while continuing to advance housing production, equity-focused planning, and long-range policy initiatives.

New Initiatives:

PermitSF is a new multi-agency mayoral initiative. It aims to drive meaningful reform through structural changes, making it easier, more cost-effective, transparent, and efficient for businesses and property owners to secure the permits they need for successful projects. The initiative is a top priority for the Department and one of the Mayor's efforts to improve permitting citywide. It will rely

on cross-departmental collaboration, updated systems, and staff expertise to streamline processes and enhance public service delivery.

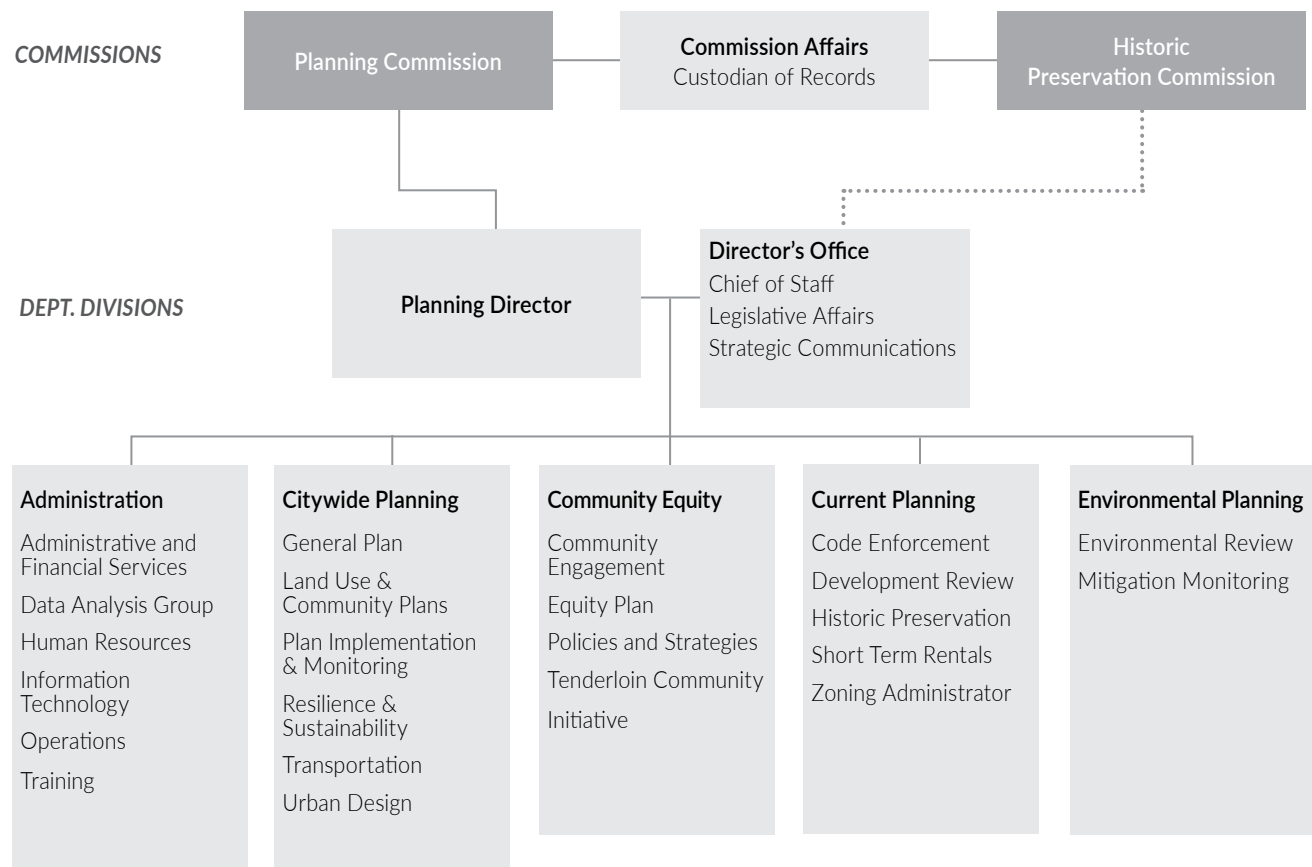


PROJECT SUBMITTALS & APPROVALS MAP. *'This map shows projects filed and approved during the current fiscal year from June 1st, 2023 to April 1st, 2024.'*

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Build Neighborhoods & Public Spaces that Welcome All				
Historical Resource Evaluation Responses: Average number of days to complete	45	45	45	45
Legislation: Percentage of ordinances initiated by an elected official that are reviewed by the Commission within 90 days or continued at the request of the elected official	88%	80%	80%	80%
Streamline Project Approval Processes				
Completeness Review: Average days from Completeness Check Start Date to earliest Completion Letter or Incompleteness Letter issued	14	30	30	30
Timeline to Approve or Deny: Average days from Application Accepted to Project Record Closed	39	30	30	30

ORGANIZATIONAL STRUCTURE: CITY PLANNING



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	192.14	173.87	(18.27)	167.53	(6.34)
Non-Operating Positions (CAP/Other)	(23.42)	(12.42)	11.00	(12.42)	
Net Operating Positions	168.72	161.45	(7.27)	155.11	(6.34)

Sources

Intergovernmental: Federal	3,970,500	6,195,000	2,224,500	1,540,000	(4,655,000)
Intergovernmental: Other	761,000	691,000	(70,000)	341,000	(350,000)
Intergovernmental: State	2,602,000	5,477,000	2,875,000	700,000	(4,777,000)
Charges for Services	36,026,347	35,212,569	(813,778)	35,261,037	48,468
Other Revenues	336,167	360,000	23,833	360,000	
Expenditure Recovery	3,814,109	3,875,764	61,655	3,690,836	(184,928)
General Fund	7,550,162	6,397,778	(1,152,384)	7,623,572	1,225,794
Sources Total	55,060,285	58,209,111	3,148,826	49,516,445	(8,692,666)

Uses - Operating Expenditures

Salaries	25,599,352	25,597,994	(1,358)	25,601,277	3,283
Mandatory Fringe Benefits	10,097,571	10,200,698	103,127	10,398,746	198,048
Non-Personnel Services	2,081,597	1,845,630	(235,967)	1,815,630	(30,000)
Materials & Supplies	303,743	296,166	(7,577)	288,987	(7,179)
Overhead and Allocations	131,442	372,008	240,566	372,008	
Programmatic Projects	9,001,291	12,245,998	3,244,707	3,218,097	(9,027,901)
Services Of Other Depts	7,845,289	7,650,617	(194,672)	7,821,700	171,083
Uses Total	55,060,285	58,209,111	3,148,826	49,516,445	(8,692,666)

Uses - By Division Description

CPC Administration	17,001,984	16,880,456	(121,528)	17,134,917	254,461
CPC Citywide Planning	6,989,677	14,095,583	7,105,906	5,125,316	(8,970,267)
CPC Community Equity	5,875,068	3,585,208	(2,289,860)	2,924,248	(660,960)
CPC Current Planning	17,469,628	16,406,735	(1,062,893)	16,858,845	452,110
CPC Environmental Planning	5,694,968	5,271,522	(423,446)	5,490,970	219,448
CPC Executive Office	1,461,111	1,969,607	508,496	1,982,149	12,542
CPC Zoning Admin & Compliance	567,849		(567,849)		
Uses by Division Total	55,060,285	58,209,111	3,148,826	49,516,445	(8,692,666)

CIVIL SERVICE COMMISSION

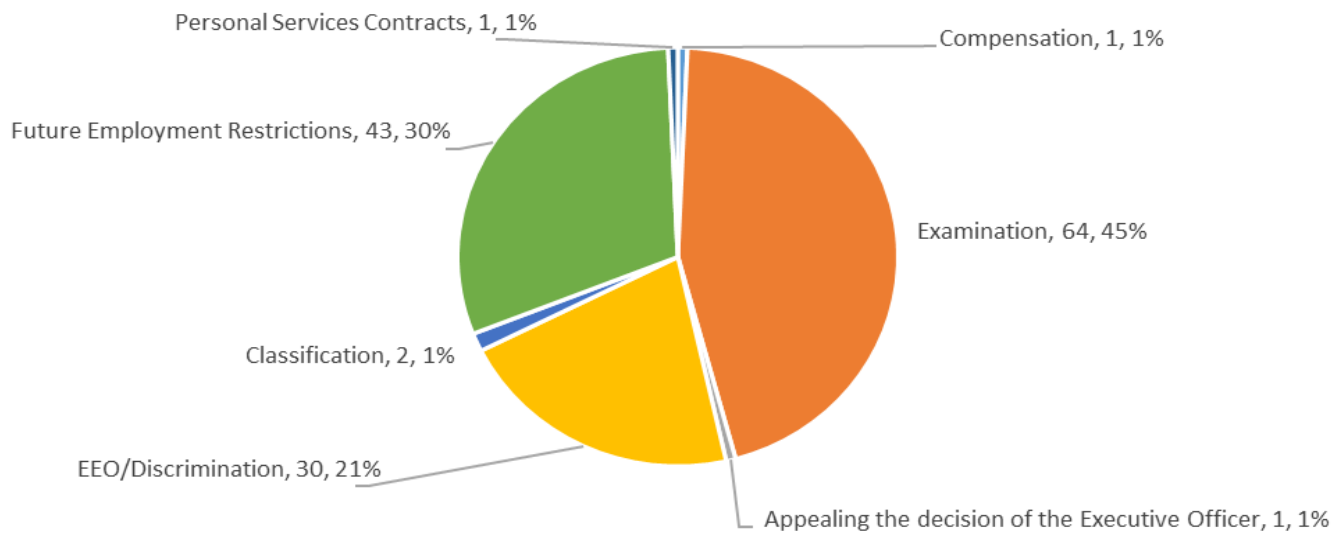
MISSION

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) 2025-26 budget of \$1.5 million for the Civil Service Commission is approximately \$0.03 million, or 1.8 percent, lower than the FY 2024-25 budget. This is primarily due to salary decreases. The FY 2026-27 proposed budget of \$1.5 million is \$0.02 million, or 1 percent, higher than the FY 2025-26 proposed budget. This change is primarily due to increases in interdepartmental spending and salary increases.

The Mayor's proposed budget allocates funding for the Civil Service Commission to perform its responsibilities in establishing, regulating, overseeing and serving as final arbiter of the City's merit system. 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.



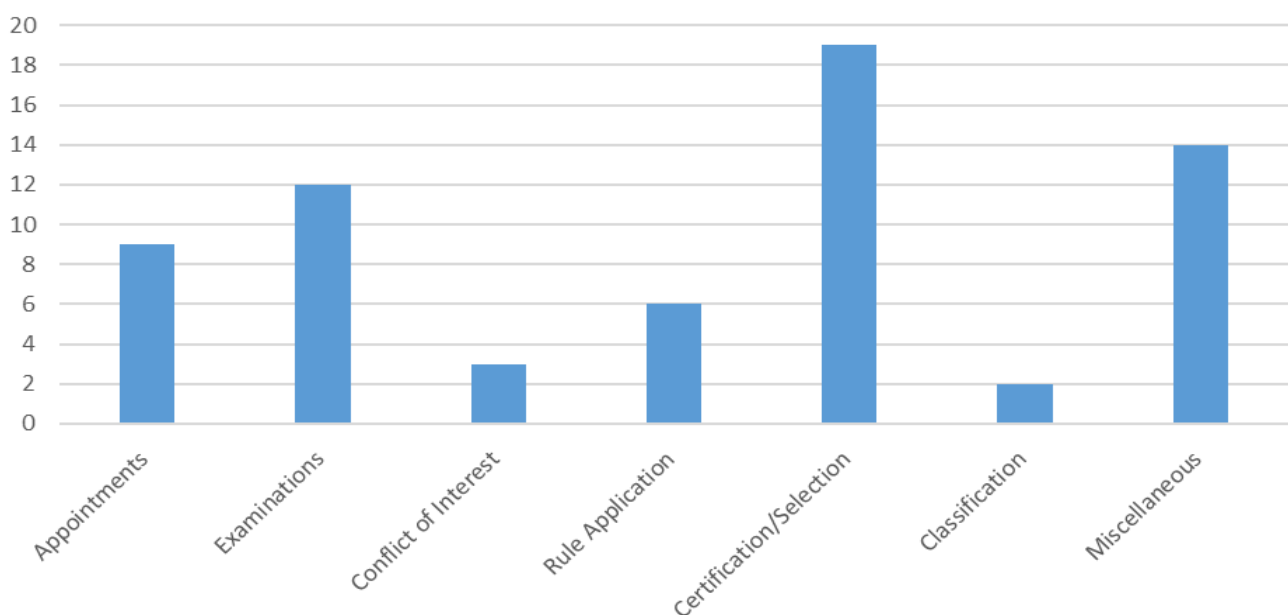
APPEALS FISCAL YEAR 2023-2024. *Types of appeals.*

Inspection Service Requests

In Fiscal Year 2023-2024, the Commission received a total of 90 Inspection Service Requests from employees, labor representatives, job applicants/candidates, anonymous individuals, and members of the public. Commission staff resolved 60% (54 out of 90) of the Inspection Service Requests within 60 days.

Appeals and Hearings

The Commission received a total of 71 new appeals and requests for hearings in Fiscal Year 2023-2024, in addition to the 44 active unresolved appeals that were carried over from the previous fiscal year. The Commission heard and resolved 73 of the 115 pending appeals last fiscal year, representing 63%.

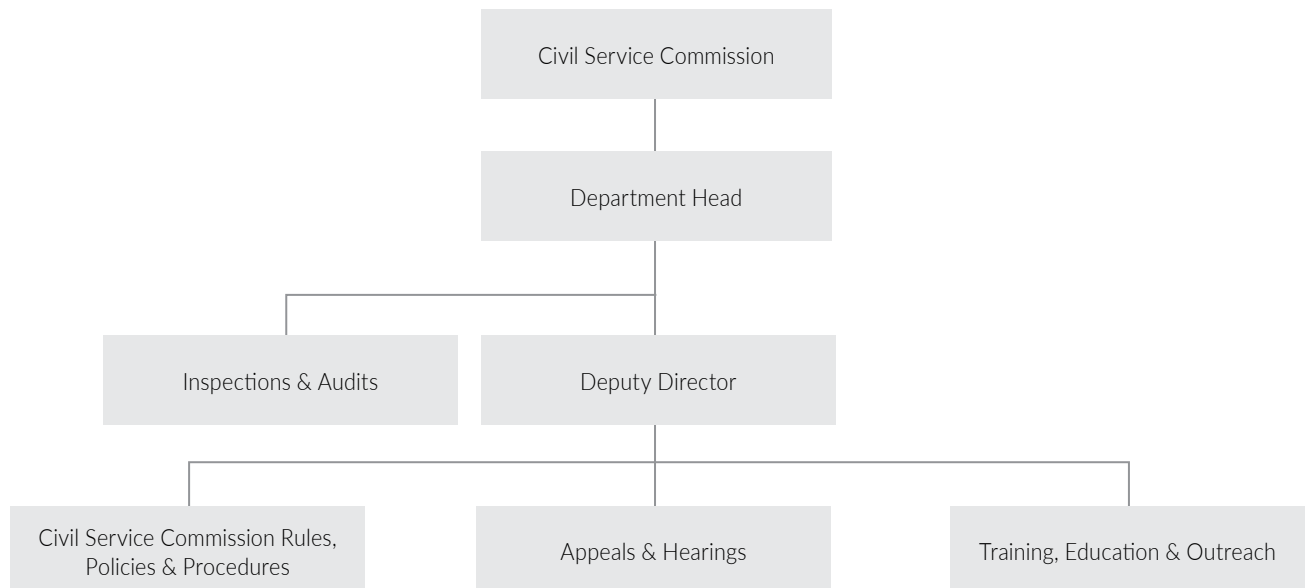


INSPECTION SERVICE REQUESTS FISCAL YEAR 2023-2024. *Types of investigations.*

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Create greater transparency and efficiencies in the Commission's procedures and communications				
The percentage of completed Inspection Service Requests	89%	90%	90%	90%
Ensure the timely resolution of appeals				
Percentage of appeals pertaining to other matters calendared and resolved by the Commission in the fiscal year	N/A	60%	60%	60%
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	12	12	12

ORGANIZATIONAL STRUCTURE: CIVIL SERVICE COMMISSION



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	6.00	5.34	(0.66)	5.10	(0.24)
Non-Operating Positions (CAP/Other)					
Net Operating Positions	6.00	5.34	(0.66)	5.10	(0.24)

Sources

Expenditure Recovery	430,839	430,839		430,839	
General Fund	1,093,818	1,066,520	(27,298)	1,081,966	15,446
Sources Total	1,524,657	1,497,359	(27,298)	1,512,805	15,446

Uses - Operating Expenditures

Salaries	918,248	878,327	(39,921)	882,795	4,468
Mandatory Fringe Benefits	336,210	318,443	(17,767)	322,270	3,827
Non-Personnel Services	25,000	25,000		25,000	
Materials & Supplies	3,055	3,055		2,979	(76)
Services Of Other Depts	242,144	272,534	30,390	279,761	7,227
Uses Total	1,524,657	1,497,359	(27,298)	1,512,805	15,446

Uses - By Division Description

CSC Civil Service Commission	1,524,657	1,497,359	(27,298)	1,512,805	15,446
Uses by Division Total	1,524,657	1,497,359	(27,298)	1,512,805	15,446

COMMUNITY INVESTMENT AND INFRASTRUCTURE

MISSION

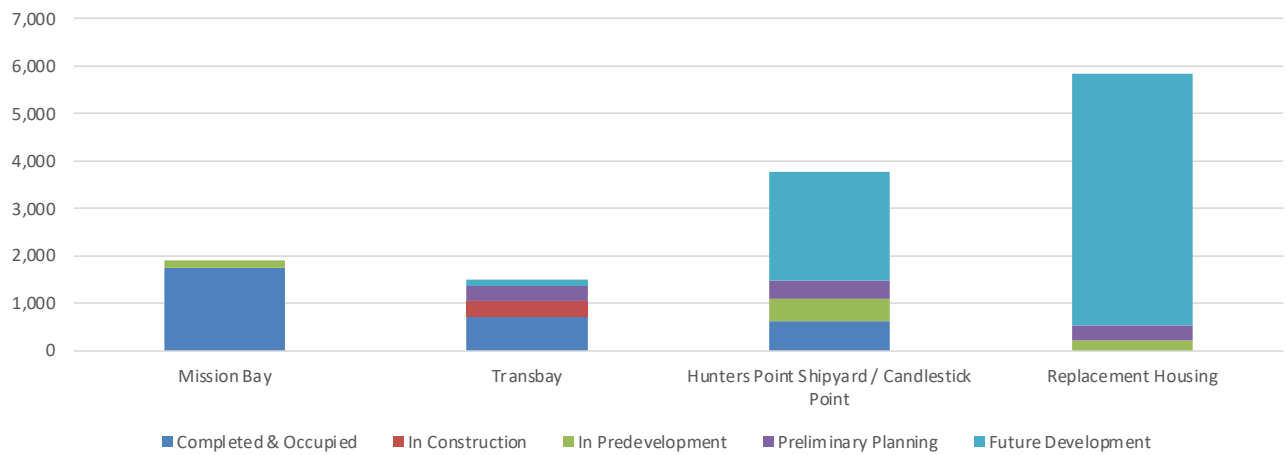
OCII is the Successor Agency to the San Francisco Redevelopment Agency. OCII is winding down redevelopment projects and completing development in Mission Bay, Transbay, & Hunters Point Shipyard/Candlestick Point to provide 22,000 housing units (7,000 affordable), 400 acres of parks, and 14 million sq. ft. of commercial space. Under SB593, OCII's mission also includes funding and developing 5,842 affordable housing units to replace units destroyed by the former redevelopment agency. For more information on this department's services, please visit sfocii.org

BUDGET ISSUES & DETAILS

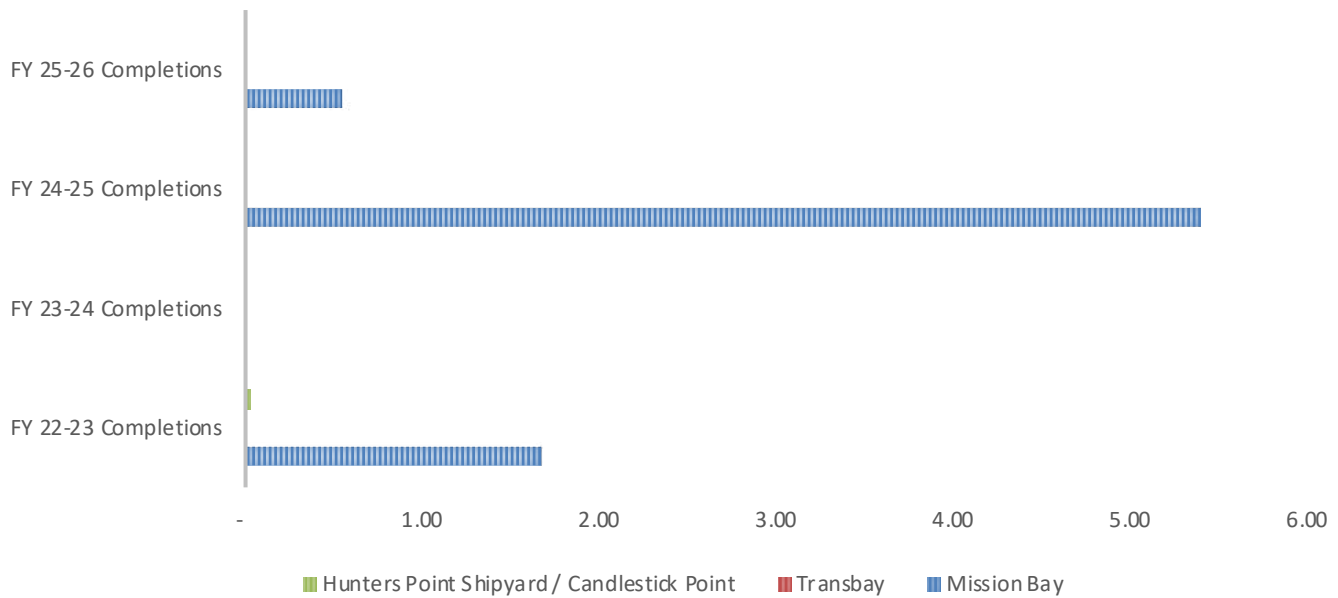
OCII is a separate legal entity from the City and County of San Francisco and does not rely on General Fund appropriation. Rather, OCII uses property tax increment authorized under state law. Accordingly, OCII's budget is considered separately from the City and County budget. OCII operates with an annual budget with expenditures approved by the California Department of Finance and required to complete enforceable obligations.

The Fiscal Year ("FY") 2025-26 proposed budget is presented here and is consistent with State Department of Finance's (DOF) approval of expenditures dated April 11, 2025. OCII's core services are delivering affordable housing, creating public infrastructure and open spaces, and maximizing opportunities for local businesses and workers. OCII's proposed FY 2025-26 budget is \$622.6 million. OCII will expend \$293.2 million on affordable housing and \$189.5 million on infrastructure and open spaces. OCII funds its construction programs primarily with bond

proceeds generated by the issuance of tax allocation bonds. In FY 2025-26, OCII anticipates expending \$85.8 million on its debt program. OCII will expend \$1.5 million for community and workforce development, \$20.0 million for project management and operations, and \$32.0 million pledged to the Transbay Joint Powers Authority for the Transbay Terminal Project.



OCII'S HOUSING PRODUCTION OBLIGATION, BY UNITS.
OCII-Funded Retained Affordable Housing Production Obligation, by Project Area.

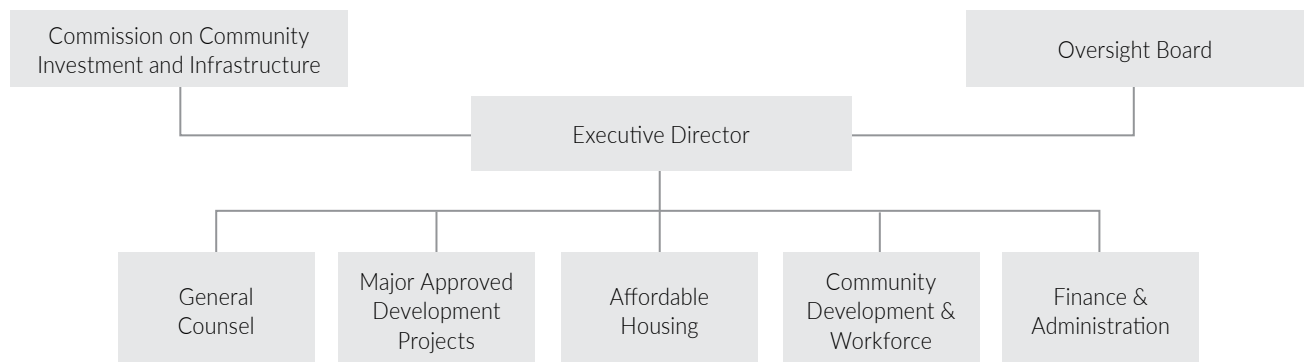


OCII'S PARKS & OPEN SPACE COMPLETIONS, BY ACREAGE.
OCII's Infrastructure and Non-Housing Completions, by Acreage.

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Create New Public Infrastructure & Open Spaces				
Total number of new parks open to the public by OCII	0	1	1	1
Invest in Disadvantaged Communities by Accelerating Delivery of New Housing				
Total number of new housing units completed by OCII	0	410	410	335
Maximize Opportunities for Local Businesses & Workers				
Percent of Contract Dollars Awarded to Small Business Enterprises for OCII Sponsored Projects	45%	45%	50%	50%

ORGANIZATIONAL STRUCTURE: COMMUNITY INVESTMENT AND INFRASTRUCTURE



TOTAL BUDGET – HISTORICAL COMPARISON

	FY2024-25	FY2025-26	YOY
	BUDGET	PROPOSED	DIFFERENCE
Sources			
Property Tax Increment - TAB Debt Service	\$ 72.9	\$ 57.1	\$ (15.9)
Property Tax Increment - Mission Bay	\$ 38.9	\$ 35.7	\$ (3.3)
Property Tax Increment - HPS2/CP	\$ 1.9	\$ 1.5	\$ (0.4)
Property Tax Increment - State Owned TBY	\$ 33.2	\$ 32.0	\$ (1.2)
Property Tax Increment - Other	\$ 9.3	\$ 6.6	\$ (2.6)
Property Tax Increment - Residual	\$ 0.3	\$ 0.3	\$ -
Property Tax Increment - ACA	\$ 3.8	\$ 3.6	\$ (0.2)
Subtotal Property Tax Increment	\$ 160.4	\$ 136.9	\$ (23.5)
 New Bonds - Housing	 \$ -	 \$ 95.8	 \$ 95.8
New Bonds - Infra	\$ 64.0	\$ 37.4	\$ (26.6)
Subtotal New Bonds	\$ 64.0	\$ 133.3	\$ 69.3
 Developer Payments	 \$ 104.6	 \$ 10.3	 \$ (94.2)
Subtotal Developer Payments	\$ 104.6	\$ 10.3	\$ (94.2)
 Rent & Lease Revenue	 \$ 0.4	 \$ 0.4	 \$ -
Payments from Other Gov Entities	\$ 0.0	\$ 0.0	\$ 0.0
Special Tax	\$ 1.1	\$ 0.5	\$ (0.6)
Hotel Tax	\$ 4.7	\$ -	\$ (4.7)
Subtotal Other	\$ 6.2	\$ 0.9	\$ (5.3)
 Fund Balance - Housing	 \$ 23.2	 \$ 42.1	 \$ 18.8
Fund Balance - Non-Housing	\$ 20.8	\$ 26.0	\$ 5.2
Subtotal Fund Balance	\$ 44.0	\$ 68.1	\$ 24.1
 Prior Period Authority - Housing	 \$ 231.4	 \$ 157.3	 \$ (74.2)
Prior Period Authority - Non-Housing	\$ 74.6	\$ 115.4	\$ 40.9
Subtotal Prior Period Authority	\$ 306.0	\$ 272.7	\$ (33.3)
 Total Sources	 \$ 685.2	 \$ 622.2	 \$ (62.9)

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

TOTAL BUDGET – HISTORICAL COMPARISON

	FY2024-25	FY2025-26	YOY
	BUDGET	PROPOSED	DIFFERENCE
Uses			
Uses - Operations			
Operational Salaries and Benefits	\$ 10.3	\$ 10.1	\$ (0.1)
Affordable Housing Services	\$ 1.3	\$ 1.5	\$ 0.1
Rent	\$ 0.9	\$ 0.9	\$ 0.0
Retiree Health and Pension Costs	\$ 3.9	\$ 4.2	\$ 0.3
Auditing & Accounting Services	\$ 0.3	\$ 0.2	\$ (0.1)
Legal Services	\$ 1.4	\$ 1.3	\$ (0.2)
Planning & Infrastructure Rvw	\$ 5.0	\$ 4.9	\$ (0.0)
Real Estate Development Services	\$ 0.0	\$ 0.1	\$ 0.0
Workforce Development Services	\$ 0.2	\$ 0.1	\$ (0.1)
Other Professional Services	\$ 7.9	\$ 7.4	\$ (0.5)
Grants to Community-Based Organizations	\$ 1.3	\$ 1.2	\$ (0.0)
Payments to Other Public Agencies	\$ 0.4	\$ 0.4	\$ -
Other Current Expenses	\$ 2.3	\$ 1.3	\$ (1.1)
Subtotal Uses - Operations	\$ 35.3	\$ 33.6	\$ (1.6)
Uses - Non-Operations			
Affordable Housing Loans	\$ 111.5	\$ 40.1	\$ (71.5)
Replacement Housing	\$ 0.7	\$ -	\$ (0.7)
Development Infrastructure	\$ 98.8	\$ 72.0	\$ (26.7)
Pass-through to TJPA	\$ 33.2	\$ 32.0	\$ (1.2)
Debt Service - OCII TAB Bonds	\$ 110.0	\$ 85.8	\$ (24.2)
Public Art	\$ 1.0	\$ 0.8	\$ (0.2)
Other Debt	\$ 4.7	\$ -	\$ (4.7)
Subtotal Uses - Non-Operations	\$ 359.8	\$ 230.7	\$ (129.1)
Prior Period Authority - Housing	\$ 231.4	\$ 253.0	\$ 21.5
Prior Period Authority - Non-Housing	\$ 58.7	\$ 104.9	\$ 46.3
Subtotal Prior Period Authority	\$ 290.1	\$ 357.9	\$ 67.8
Total Uses	\$ 685.2	\$ 622.2	\$ (62.9)
Sources vs. Uses	\$ -	\$ -	\$ -

**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) 2025-26 budget of \$86.1 million for the Controller's Office is approximately \$2.65 million, or 3 percent, lower than the FY 2024-25 budget. This is primarily due to salary and benefit cost savings. The FY 2026-27 proposed budget of \$85.5 million is \$0.68 million, or 0.8 percent, lower than the FY 2025-26 proposed budget. This is primarily due to salary and benefit cost savings.

Public Integrity, Transparency & Accountability

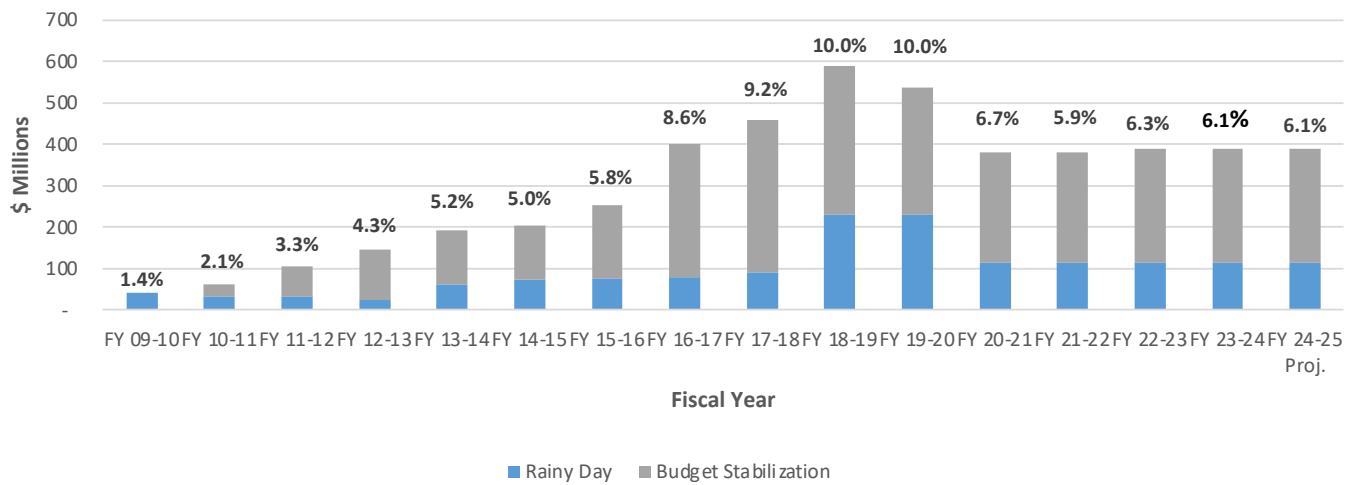
Accountability and transparency through compliance and performance audits and whistleblower investigations are important Controller responsibilities. In FY 2025-26, capability will expand with the hire of the Inspector General responsible for initiating and leading investigations of potential violations of laws or policies to prevent and detect fraud, waste and abuse. Further, the Controller has a role in providing transparency to and oversight of City services, as well as supporting City departments to improve efficiency and effectiveness of these services. The department continues to support the Citywide Nonprofit Monitoring and Capacity Building Program.

City Business Tax Reform

Prop M reforms the City's business tax structure to be less dependent on a small number of large payers and adapt to post-COVID hybrid work patterns. The new structure affects over \$1.4 billion in annual revenue, changes tax rates, tiers, and tax base on which firms calculate tax liabilities for both the General Fund and the Our City, Our Home fund supporting homelessness services. The Controller will report on the fiscal and economic impact of Prop M September 2026 and 2027.

Public Financing

The Controller expects the issuance of ~26 financings totaling \$1.95 billion, including General Obligation Bonds, Commercial Paper, Special Tax Bonds, Tax Increment Bonds and Certificates of Participation to meet project funding requirements and/or to provide refunding savings. Other activities include management of Enhanced Infrastructure Financing Districts Public Financing Authority, the San Francisco Finance Corporation and the City's existing debt portfolio, consisting of 78 financings totaling \$5.25 billion.



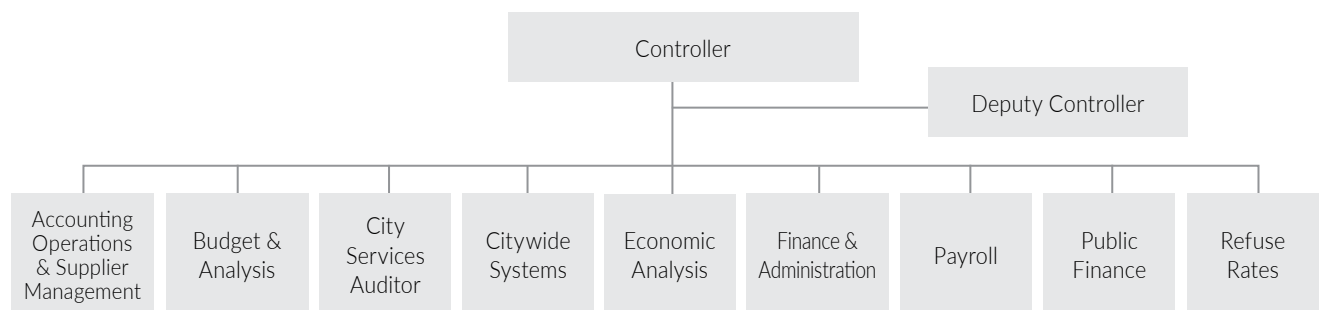
GROWTH OF FINANCIAL STABILIZATION RESERVES.

Rainy Day and Budget Stabilization Reserves, Percentage of General Fund Revenue.

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24		FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Ensure Government is Accountable to City Residents					
Percent of audit recommendations implemented within 2 years after report issuance.	90%	85%	85%	85%	85%
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
Safeguard the City's Long-Term Financial Health					
Ratings of the City's General Obligation Bonds from Moody's. Highest: 1=Aaa	1	2	1	1	1

ORGANIZATIONAL STRUCTURE: CONTROLLER



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	305.04	302.78	(2.26)	300.65	(2.13)
Non-Operating Positions (CAP/Other)	(59.79)	(54.80)	4.99	(55.00)	(0.20)
Net Operating Positions	245.25	247.98	2.73	245.65	(2.33)

Sources

Property Taxes	100,000	100,000		100,000	
Intergovernmental: Other	329,800	329,800		329,800	
Charges for Services	440,000	1,490,000	1,050,000	1,640,000	150,000
Other Revenues	1,000,000	1,000,000		1,000,000	
Expenditure Recovery	72,987,270	70,252,912	(2,734,358)	69,124,889	(1,128,023)
Beg Fund Balance - Budget Only	1,457,519		(1,457,519)		
General Fund	12,482,565	12,977,067	494,502	13,278,024	300,957
Sources Total	88,797,154	86,149,779	(2,647,375)	85,472,713	(677,066)

Uses - Operating Expenditures

Salaries	41,943,529	44,415,561	2,472,032	45,817,952	1,402,391
Mandatory Fringe Benefits	15,315,575	16,390,695	1,075,120	17,146,196	755,501
Non-Personnel Services	14,927,212	12,605,224	(2,321,988)	12,362,796	(242,428)
Materials & Supplies	547,486	390,486	(157,000)	425,459	34,973
Programmatic Projects	11,905,226	7,177,909	(4,727,317)	4,381,294	(2,796,615)
Services Of Other Depts	4,158,126	5,169,904	1,011,778	5,339,016	169,112
Uses Total	88,797,154	86,149,779	(2,647,375)	85,472,713	(677,066)

Uses - By Division Description

CON Accounting	18,415,894	16,651,547	(1,764,347)	14,957,832	(1,693,715)
CON Administration	1,601,511	1,999,589	398,078	2,093,250	93,661
CON Budget & Analysis	4,122,162	4,035,531	(86,631)	4,215,682	180,151
CON City Services Auditor	28,058,689	27,558,625	(500,064)	27,850,279	291,654
CON Citywide Systems	30,076,002	29,719,721	(356,281)	29,824,576	104,855
CON Economic Analysis	654,375	687,406	33,031	710,530	23,124
CON Payroll	3,412,566	3,369,748	(42,818)	3,511,225	141,477
CON Public Finance	998,436	1,077,612	79,176	1,109,339	31,727
CON Refuse Rates Adm	1,457,519	1,050,000	(407,519)	1,200,000	150,000
Uses by Division Total	88,797,154	86,149,779	(2,647,375)	85,472,713	(677,066)

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) 2025-26 budget of \$96.7 million for the District Attorney is approximately \$3.09 million, or 3.3 percent, higher than the FY 2024-25 budget. This is primarily due to salary and benefit cost increases. The FY 2026-27 proposed budget of \$99.5 million is \$2.78 million, or 2.97 percent, higher than the FY 2025-26 proposed budget. This change is due to further salary and benefit cost increases.

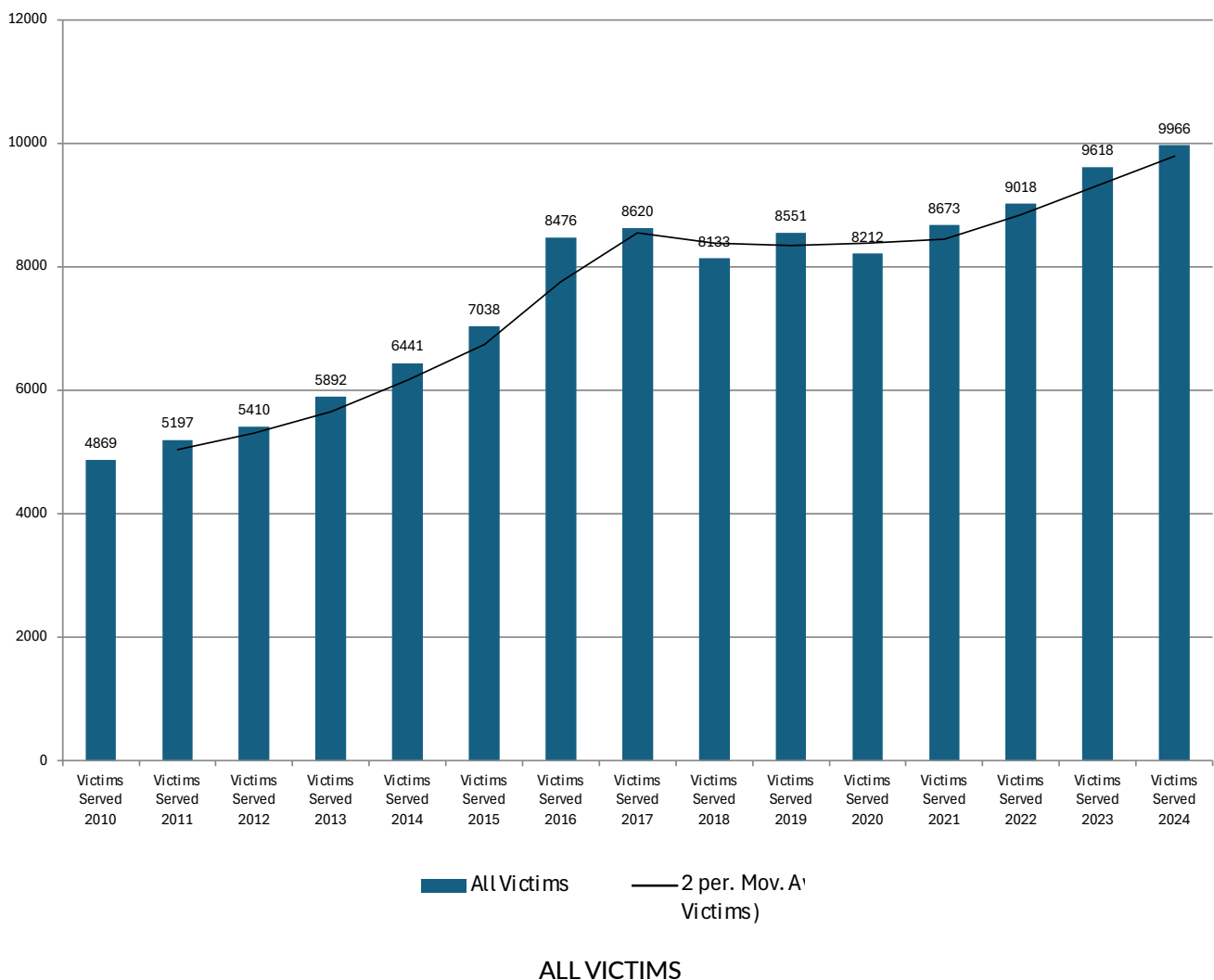
As the Chief law enforcement officer of the County, the Office of the District Attorney is the sole agency that institutes criminal charges for public offenses and handles all charged criminal cases in San Francisco. In doing so, the District

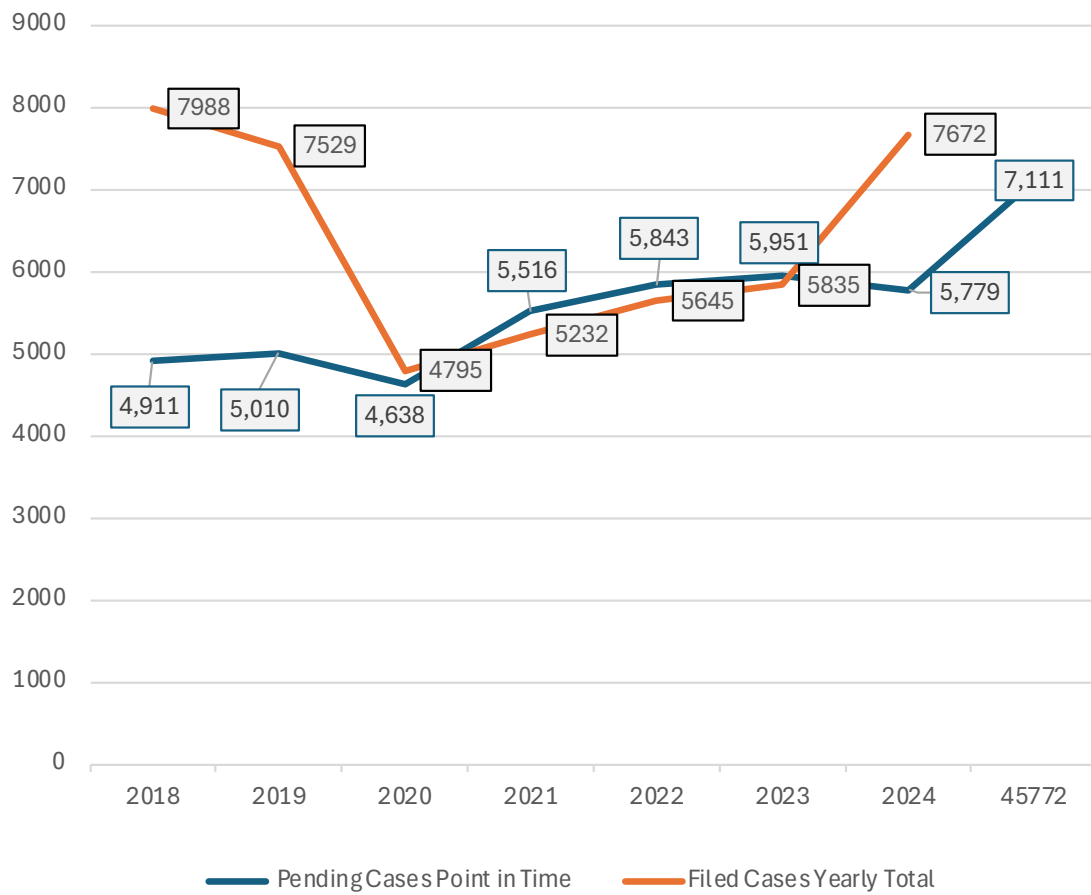
Attorney employs Prosecutors, Investigators, Victim Advocates and a myriad of legal and general support personnel to bring charges against individuals accused of criminal activity to hold them accountable and bring justice to those impacted by crime.

Assistant District Attorneys are organized into units that address specific crime types and are organized to handle the over 7,000 current pending criminal cases as efficiently as possible. The District Attorney's Investigative Division works to support cases by serving subpoenas and conducting complete or follow up investigations in support of moving cases through the criminal justice system.

The Victim Services Division promotes justice and safety for those impacted directly or indirectly by crime by supporting victims in the immediate aftermath of an incident, in charged and uncharged crimes, as well as on an ongoing basis as criminal cases move through the criminal justice system – in 2024 alone they handled services to over 9,000 victims of crime. In the upcoming fiscal year, the Department will continue to focus on prosecuting all crime types and will continue to work alongside law enforcement agencies to address those crimes that plague entire communities like narcotics

sales, organized retail theft, auto burglaries, and other quality of life crimes that lead to a pervasive sense of lack of safety.



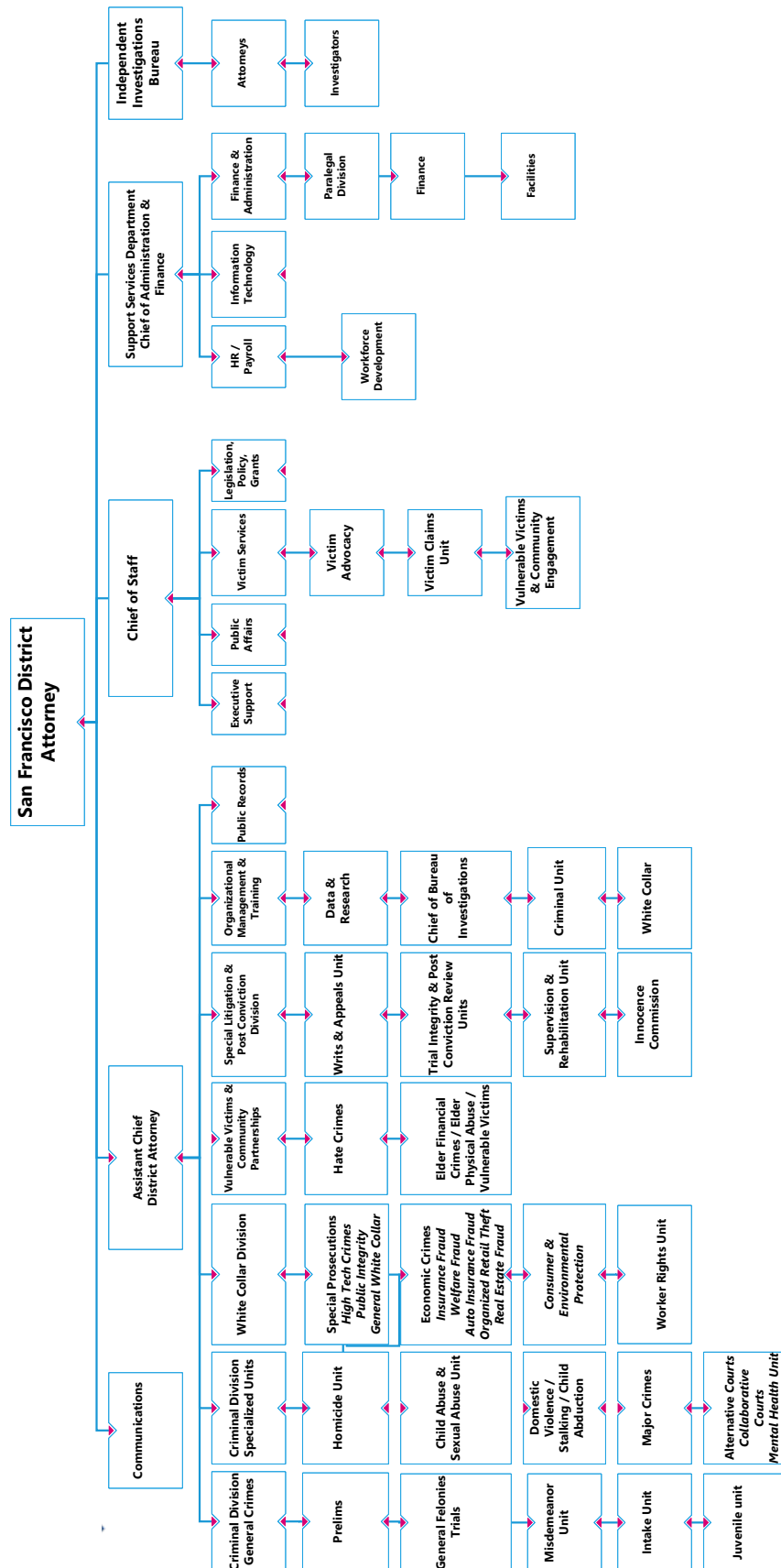


PENDING CASES VERSUS FILED CASES

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
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
Number of victims receiving an orientation to the criminal justice system (Services)	7,115	4,000	8,000	4,000
Effectively Prosecute Homicide Cases				
Average Pending Caseload by ADA, Homicide Unit (Cases)	17	10	10	10
Median number of days (age) of Pending Homicide Cases	980	700	700	700
Administer Justice in a Timely & Efficient Manner				
Average Pending Caseload by ADA, Misdemeanor Unit (Cases)	99	90	115	90
Average Pending Caseload by ADA, General Felonies Units (Cases)	123	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
Median number of days (age) of Pending Child Abuse & Sexual Assault Unit Cases	559	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
Hold Offenders Accountable				
Charging Rate for Felony Incidents	63%	50%	50%	50%
Total Rate of Action Taken for Felony Incidents	72%	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

ORGANIZATIONAL STRUCTURE:



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	322.99	312.51	(10.48)	311.39	(1.12)
Non-Operating Positions (CAP/Other)	(30.00)	(30.00)		(30.00)	
Net Operating Positions	292.99	282.51	(10.48)	281.39	(1.12)

Sources

Intergovernmental: Federal	2,402,990	1,752,265	(650,725)	1,752,265	
Intergovernmental: State	3,915,599	4,173,010	257,411	3,758,438	(414,572)
Charges for Services	706,604	706,604		706,604	
Expenditure Recovery	495,353	488,635	(6,718)	491,743	3,108
Beg Fund Balance - Budget Only	1,900,797	1,900,797		1,900,797	
General Fund	84,165,222	87,654,923	3,489,701	90,843,791	3,188,868
Sources Total	93,586,565	96,676,234	3,089,669	99,453,638	2,777,404

Uses - Operating Expenditures

Salaries	53,586,200	55,857,505	2,271,305	58,121,252	2,263,747
Mandatory Fringe Benefits	17,320,728	18,272,099	951,371	18,947,405	675,306
Non-Personnel Services	4,009,573	3,511,003	(498,570)	2,919,269	(591,734)
City Grant Program	1,079,764	808,063	(271,701)	795,956	(12,107)
Materials & Supplies	152,967	152,967		149,777	(3,190)
Overhead and Allocations	(223,683)	(210,670)	13,013	(222,559)	(11,889)
Programmatic Projects	3,086,304	3,086,304		3,086,304	
Services Of Other Depts	14,574,712	15,198,963	624,251	15,656,234	457,271
Uses Total	93,586,565	96,676,234	3,089,669	99,453,638	2,777,404

Uses - By Division Description

DAT District Attorney	93,586,565	96,676,234	3,089,669	99,453,638	2,777,404
Uses by Division Total	93,586,565	96,676,234	3,089,669	99,453,638	2,777,404

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) 2025-26 budget of \$342.0 million for the Department of Early Childhood is approximately \$5.32 million, or 1.6 percent, higher than the FY 2024-25 budget. This is primarily due to increased funding from state and federal grants. The FY 2026-27 proposed budget of \$348.1 million is \$6.09 million, or 1.8 percent, higher than the FY 2025-26 proposed budget. This change is also primarily due to increased funding from state and federal grants. The department is leveraging both prior year balances of Proposition C revenue and new projected revenues to maintain programming.

Entering its fourth year of operation in FY2025-26, the Department of Early Childhood (DEC) will continue its nation-leading investment in systems and resources to support young children, caregivers, and early educators.

Early Care and Education

The FY2026-27 budget maintains DEC's historic investment in early care and education (ECE). This budget ensures families earning up to 150% of the area median income have continued access to tuition support for high-quality ECE. DEC will also maintain its landmark programs for early educators, including enhanced compensation for teachers serving the most vulnerable students, funding the attainment of higher education and teacher permits, and efforts to recruit and retain early educators. The proposed budget continues its funding to build and improve childcare facilities, with an emphasis on infant and toddler spaces.

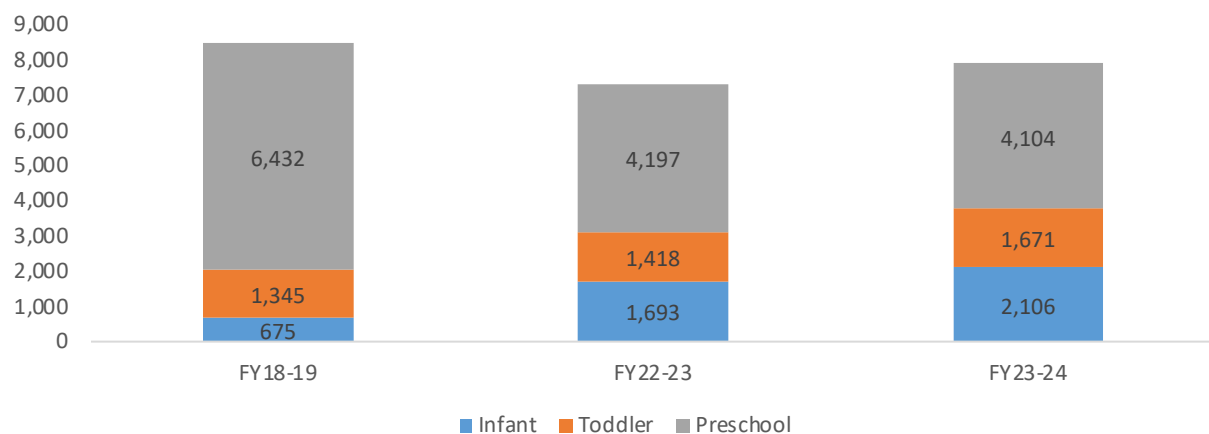
Child Family Wellbeing

This budget maintains DEC's Family Resource Center Initiative. These 26 centers offer innovative, culturally responsive activities designed to enhance parenting skills, nurture children's early development, and connect caregivers to additional resources.

Building on years of City-funded developmental screening and early intervention support, the proposed budget focuses on coordinating systems of care to ensure families have the information and resources they need to support healthy development. Early Connections initiative provides free developmental screenings to every family in San Francisco, and access to early intervention and care coordination services for families that need them. DEC aims to screen 5,500 children for special needs in FY2025-26.

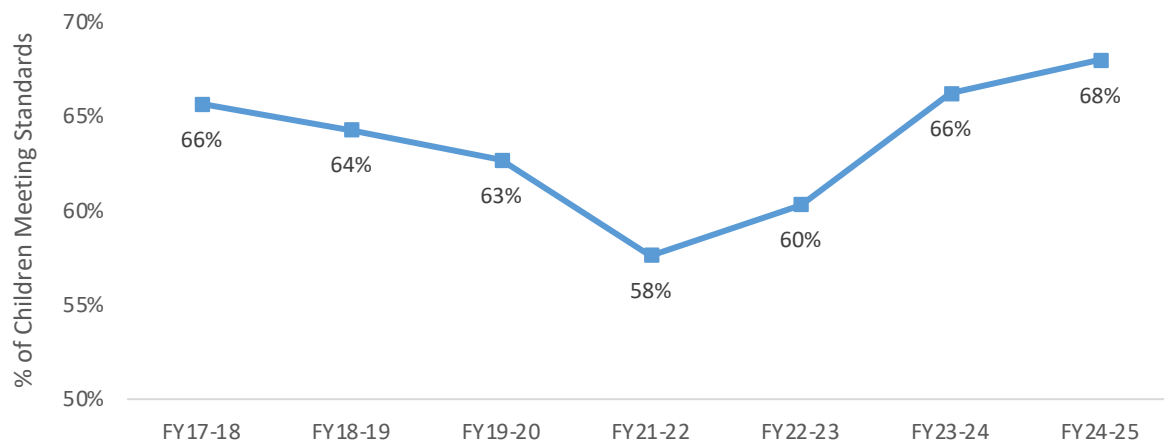
Impact

This budget commits to a comprehensive evaluation of the impact of DEC's programs on children, caregivers and educators.



ENROLLMENT IN EARLY LEARNING FOR ALL (2018-19 VS. 2022-23 AND 2023-24).

Early Learning for All enrollment has rebounded by shifting to younger children.



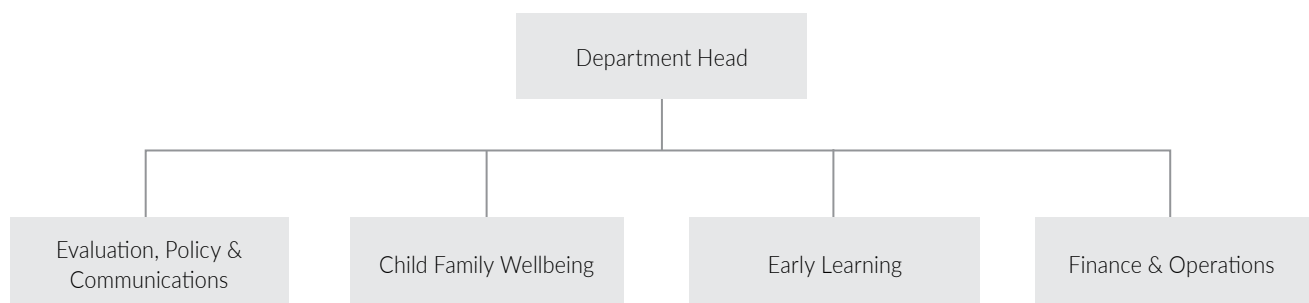
KINDERGARTEN READINESS OF ENTERING SFUSD STUDENTS (2017-2024).

Kindergarten readiness of children entering the San Francisco Unified School District has increased for three straight years and reached an all-time high, as measured by the Kindergarten Readiness Inventory (KRI).

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
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
Percent of children ages 0 to 5 enrolled in City-funded ECE programs meeting quality standards	22%	N/A	19%	19%
Number of educators receiving compensation enhancements (i.e. stipends and wage supports)	2,638	N/A	N/A	N/A
Number of children screened for special needs	4,621	4,500	4,500	4,500
Percent of subsidy-eligible children ages 0 to 5 receiving fully or partially funded services in an ECE setting	57%	N/A	60%	60%
Number of parents served in Family Resource Centers (FRC)	7,526	8,000	8,000	7,000

ORGANIZATIONAL STRUCTURE: EARLY CHILDHOOD



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	69.89	67.89	(2.00)	67.89	
Non-Operating Positions (CAP/Other)					
Net Operating Positions	69.89	67.89	(2.00)	67.89	0.00

Sources

Business Taxes	187,300,000	184,400,000	(2,900,000)	184,800,000	400,000
Intergovernmental: Federal	5,401,075	7,663,845	2,262,770	7,663,845	
Intergovernmental: State	13,916,438	16,850,452	2,934,014	17,145,640	295,188
Charges for Services	500,000	1,000,000	500,000	1,000,000	
Other Revenues	2,500,000	2,500,000		2,500,000	
Interest & Investment Income	17,284,301	17,560,859	276,558	17,562,743	1,884
Expenditure Recovery	57,272,485	57,711,145	438,660	58,580,537	869,392
Beg Fund Balance - Budget Only	5,698,960	6,218,704	519,744	3,168,868	(3,049,836)
General Fund	46,787,500	48,078,690	1,291,190	55,648,861	7,570,171
Sources Total	336,660,759	341,983,695	5,322,936	348,070,494	6,086,799

Uses - Operating Expenditures

Salaries	10,032,186	10,122,151	89,965	10,480,334	358,183
Mandatory Fringe Benefits	3,861,441	4,019,985	158,544	4,229,050	209,065
Non-Personnel Services	3,125,434	3,360,675	235,241	3,875,675	515,000
City Grant Program	284,679,510	289,214,554	4,535,044	295,490,491	6,275,937
Materials & Supplies	439,660	439,660		439,660	
Services Of Other Depts	6,422,528	7,166,670	744,142	5,835,284	(1,331,386)
Transfers Out	28,100,000	27,660,000	(440,000)	27,720,000	60,000
Uses Total	336,660,759	341,983,695	5,322,936	348,070,494	6,086,799

Uses - By Division Description

DEC Children & Families Commsn	18,656,033	20,510,732	1,854,699	20,942,846	432,114
DEC Early Care & Education	318,004,726	321,472,963	3,468,237	327,127,648	5,654,685
Uses by Division Total	336,660,759	341,983,695	5,322,936	348,070,494	6,086,799

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

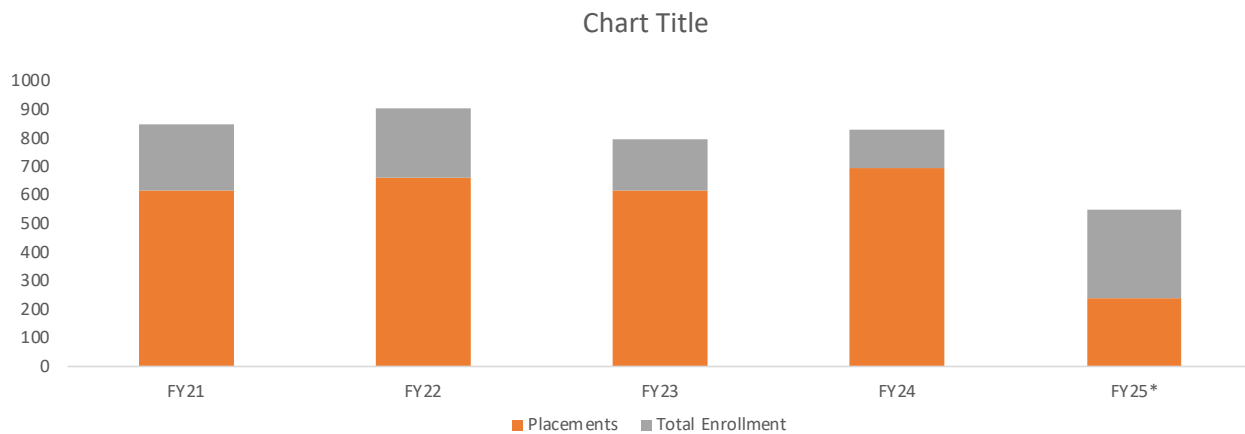
BUDGET ISSUES & DETAILS

OEWD's Workforce Development Division will continue to invest in job centers across the city, including neighborhood-based and specialized job centers, to provide career training and hiring services to attract, grow, and retain a diverse workforce.

OEWD's Community Economic Development Division will continue to implement programs that support entrepreneurs and local businesses, including storefront enhancement initiatives and other efforts designed to revitalize and strengthen vibrant commercial corridors. This includes economic development interventions in key corridors to foster equitable growth and opportunity.

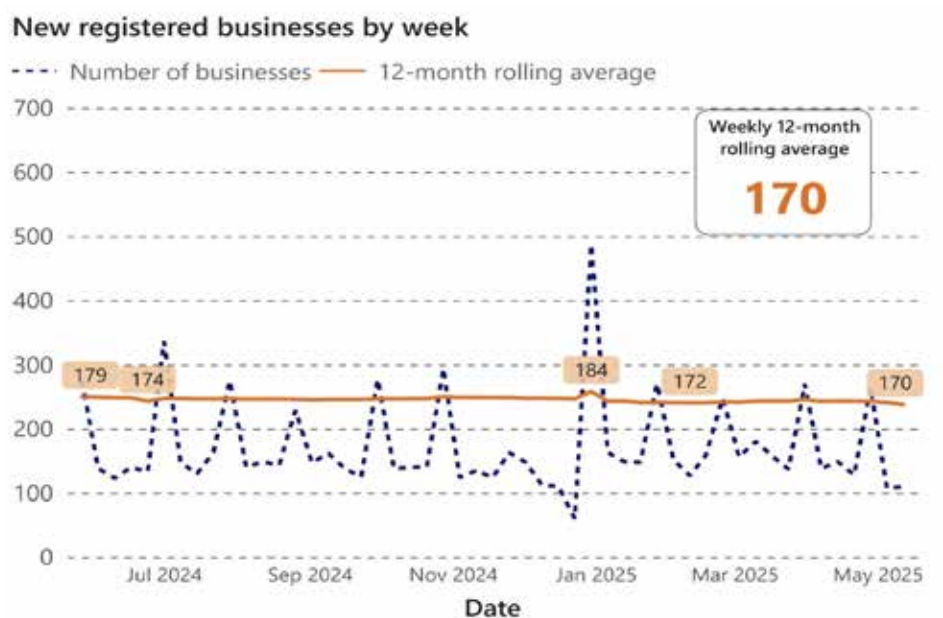
The OEWD's Business Development Division will continue investing in initiatives that contribute to the transformation of Downtown into a vibrant, 24/7 area. These efforts are already driving an increase in activity, particularly during evenings and weekends, helping to revitalize the area.

Film SF is focused on simplifying the production permitting process to further support local businesses. OEWD will continue to develop and expand economic incentive programs to support business and real estate investment. The Joint Development Division will maintain efforts to incentivize commercial-to-residential conversions and accelerate housing production within the City's large-scale development projects.



WORKFORCE SECTOR ACADEMIES.

Enrollments in both the Healthcare and Hospitality Academies YOY.



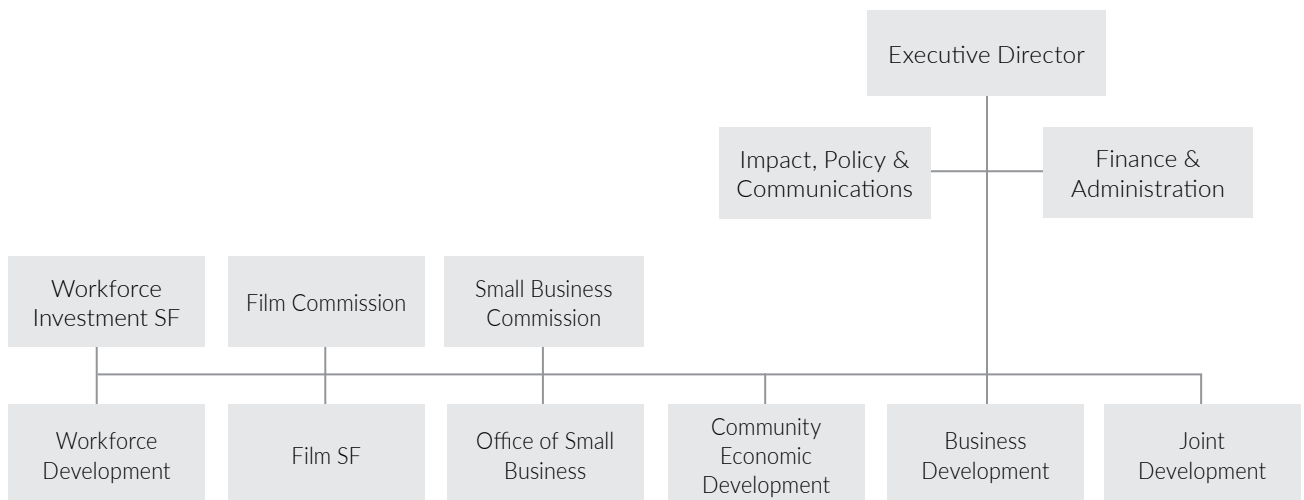
BUSINESS REGISTRATIONS.

Weekly Business Registrations. 12 Month Average

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
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	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	157.07	141.38	(15.69)	138.72	(2.66)
Non-Operating Positions (CAP/Other)	(41.97)	(37.69)	4.28	(36.97)	0.72
Net Operating Positions	115.10	103.69	(11.41)	101.75	(1.94)

Sources

Business Taxes	350,000	350,000		350,000	
Other Local Taxes	1,000,000	2,000,000	1,000,000	2,000,000	
Intergovernmental: Federal	6,683,073	6,171,757	(511,316)	6,020,626	(151,131)
Intergovernmental: Other	251,600	248,600	(3,000)	248,600	
Intergovernmental: State	820,000	570,000	(250,000)	570,000	
Charges for Services	620,000	645,000	25,000	670,000	25,000
Fines, Forfeiture, & Penalties		20,000	20,000	20,000	
Rents & Concessions	300,000	300,000		300,000	
Other Revenues	13,951,851	14,519,842	567,991	14,028,202	(491,640)
Expenditure Recovery	18,888,440	4,759,732	(14,128,708)	4,759,732	
IntraFund Transfers In	58,785		(58,785)		
Transfers In				600,000	600,000
Beg Fund Balance - Budget Only		1,666,899	1,666,899		(1,666,899)
General Fund	97,699,316	52,381,818	(45,317,498)	56,777,555	4,395,737
Sources Total	140,623,065	83,633,648	(56,989,417)	86,344,715	2,711,067

Uses - Operating Expenditures

Salaries	17,448,155	16,655,383	(792,772)	16,972,663	317,280
Mandatory Fringe Benefits	6,123,836	5,870,915	(252,921)	6,054,644	183,729
Non-Personnel Services	1,948,862	1,667,899	(280,963)	2,277,965	610,066
City Grant Program	95,202,575	36,602,284	(58,600,291)	40,613,753	4,011,469
Materials & Supplies	57,299	56,599	(700)	55,244	(1,355)
Programmatic Projects	7,725,290	7,276,508	(448,782)	7,178,578	(97,930)
Services Of Other Depts	12,117,048	15,504,060	3,387,012	13,191,868	(2,312,192)
Uses Total	140,623,065	83,633,648	(56,989,417)	86,344,715	2,711,067

Uses - By Division Description

ECN Economic and Workforce Dev	38,444	500,000	461,556	(57,459)	(557,459)
ECN Economic Development	74,560,290	28,435,153	(46,125,137)	27,912,238	(522,915)
ECN Film Commission	900,000	925,000	25,000	1,550,000	625,000
ECN Office of Small Business	3,778,252	3,901,730	123,478	4,230,732	329,002
ECN Real Estate Development	15,234,708	14,764,870	(469,838)	14,749,281	(15,589)
ECN Workforce Development	46,111,371	35,106,895	(11,004,476)	37,959,923	2,853,028
Uses by Division Total	140,623,065	83,633,648	(56,989,417)	86,344,715	2,711,067

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) 2025-26 budget of \$22.9 million for the Department of Elections is approximately \$2.81 million, or 11 percent, lower than the FY 2024-25 budget. This is primarily due to decreases in non-personnel services. The FY 2026-27 proposed budget of \$24.1 million is \$1.25 million, or 5.5 percent, higher than the FY 2025-26 proposed budget. This change is primarily due to increases in non-personnel services.

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.

Providing Accessible and Equitable Voting Services

In FY 2025-26 and FY 2026-27, the Department of Elections (REG) will conduct the June 2, 2026, Statewide Direct Primary Election and the November 3, 2026, General Election.

REG will provide accessible voting services for all eligible San Franciscans, with additional programs designed for residents with limited English proficiency, disabilities, justice-involved individuals, and people experiencing homelessness.

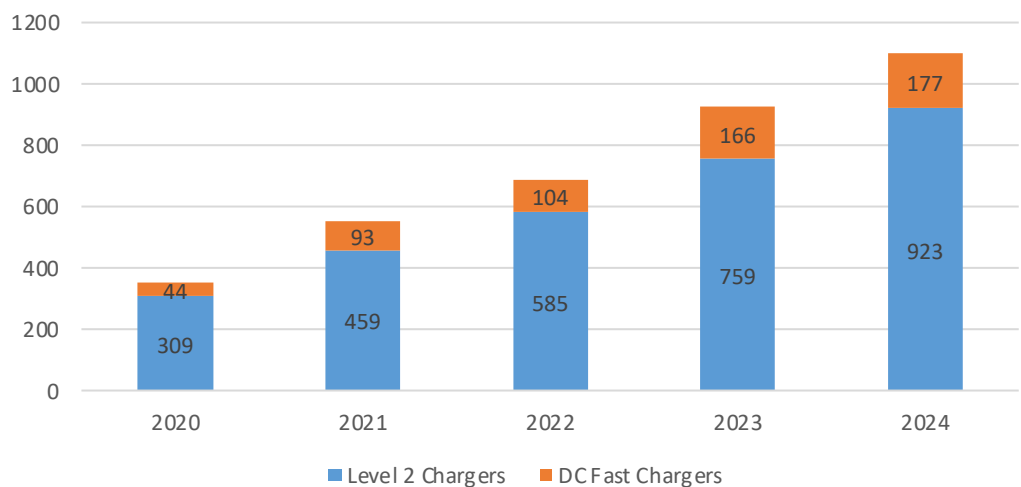
Services will include universal vote-by-mail ballots, in-person voting at City Hall and polling places, emergency ballot delivery to homebound and hospitalized voters, and registration and ballot delivery for incarcerated voters. The proposed budget supports both the public-facing services and internal operations needed to maintain inclusive access to voting and registration.

Engaging Voters Citywide

To support two elections, REG must maintain a comprehensive voter outreach program. Planned activities include distributing information online and at community events, mailing election notices, placing multilingual advertisements, broadcasting public service announcements, and collaborating with nonprofits to reach vulnerable populations. These efforts are designed to build awareness, encourage participation, and ensure equitable access to voting services.

Fostering Transparency and Participation

REG will continue promoting transparency and public involvement through election observation, poll worker service, and participation in language access and accessibility committees. The Department will also maintain its High School Student Poll Worker and Ambassador programs to foster lifelong civic engagement through partnerships with local schools and city agencies.

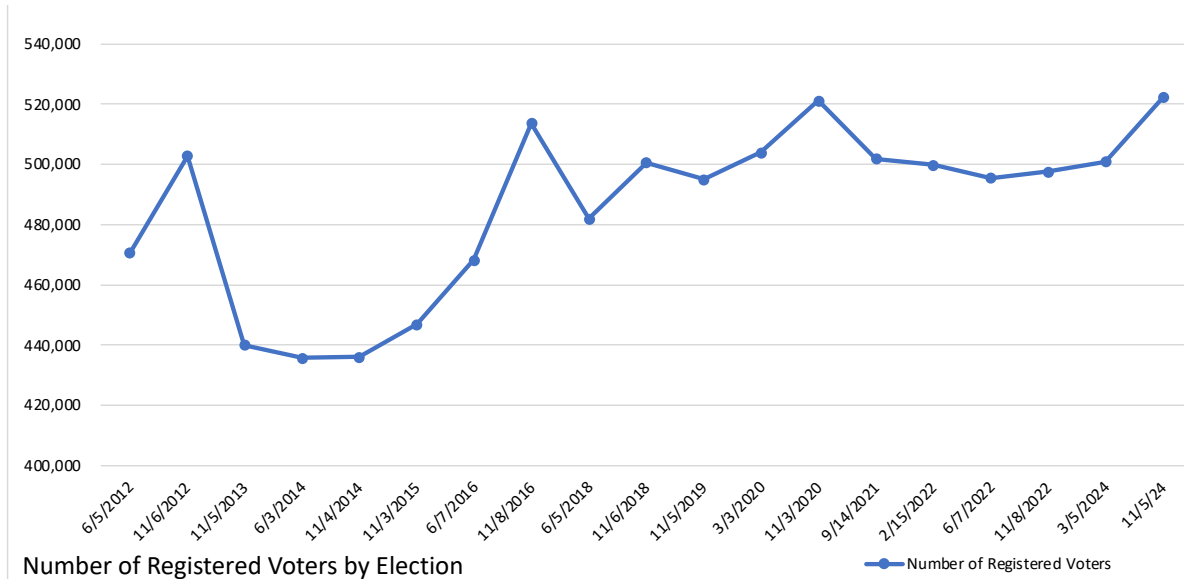


ELECTRIC VEHICLE (EV) CHARGING INFRASTRUCTURE GROWTH.

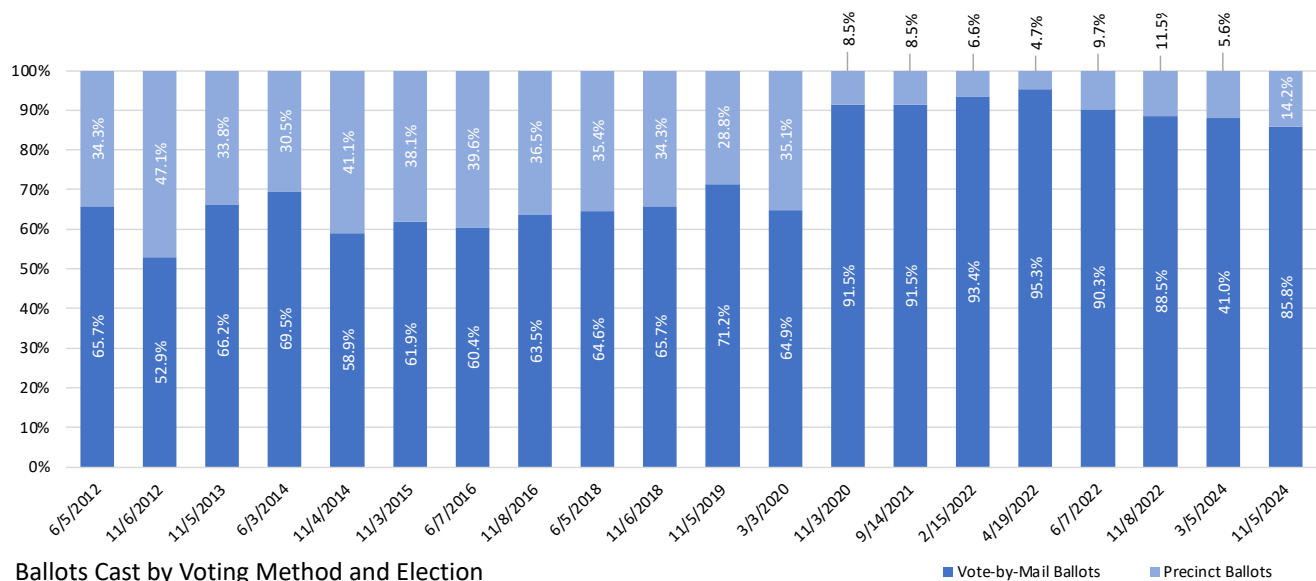
This graph shows the cumulative total of publicly accessible EV chargers installed in San Francisco.

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Ensure access for all residents and raise awareness through community partners				
Number of bilingual poll workers recruited	1,047	2,245	1,200	700
Number of outreach events (REG)	347	360	300	300
Turnout as a percentage of registration	47%	79%	86%	80%
Voter turnout	233,465	412,231	464,400	416,000
Expand programs serving new registrants				
Number of registered voters	505,693	530,000	510,000	520,000



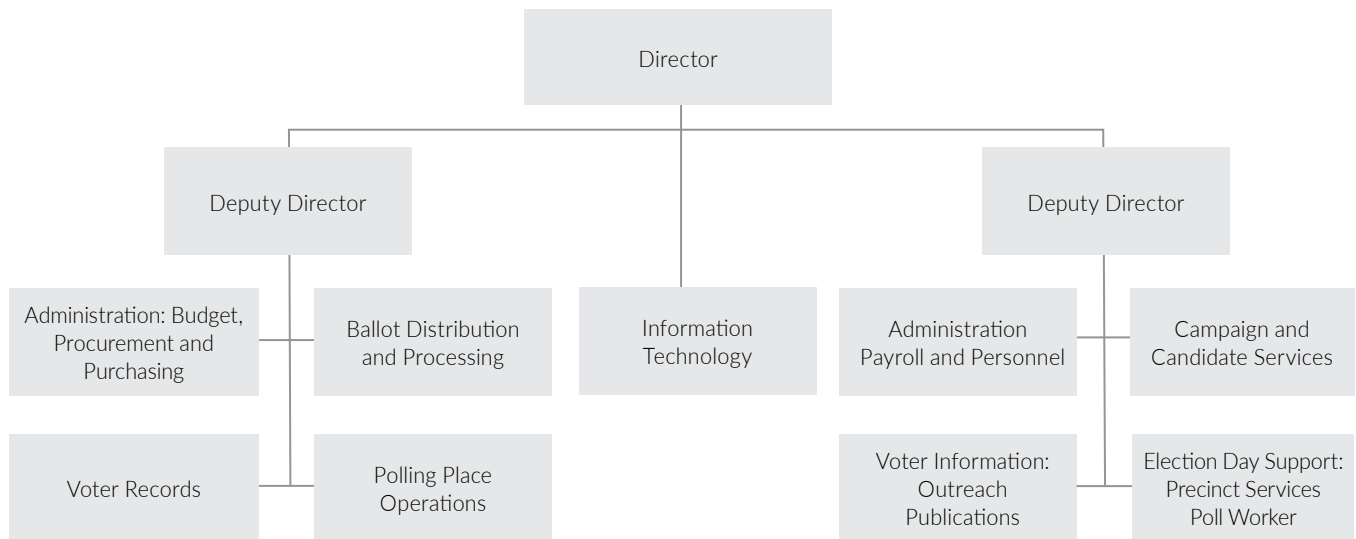
NUMBER OF REGISTERED VOTERS BY ELECTION



BALLOTS CAST BY VOTING METHOD AND ELECTION.

Ballots Cast by Voting Method and Election.

ORGANIZATIONAL STRUCTURE: ELECTIONS



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	57.53	53.10	(4.43)	53.05	(0.05)
Non-Operating Positions (CAP/Other)					
Net Operating Positions	57.53	53.10	(4.43)	53.05	(0.05)

Sources

Charges for Services	898,909	309,748	(589,161)	823,191	513,443
Expenditure Recovery	210,000	200,000	(10,000)	100,000	(100,000)
General Fund	24,563,226	22,349,650	(2,213,576)	23,187,175	837,525
Sources Total	25,672,135	22,859,398	(2,812,737)	24,110,366	1,250,968

Uses - Operating Expenditures

Salaries	8,143,747	7,392,532	(751,215)	7,556,288	163,756
Mandatory Fringe Benefits	1,932,673	1,927,670	(5,003)	2,013,921	86,251
Non-Personnel Services	13,293,326	11,330,131	(1,963,195)	12,299,764	969,633
City Grant Program	140,000		(140,000)		
Materials & Supplies	315,425	349,866	34,441	341,119	(8,747)
Services Of Other Depts	1,846,964	1,859,199	12,235	1,899,274	40,075
Uses Total	25,672,135	22,859,398	(2,812,737)	24,110,366	1,250,968

Uses - By Division Description

REG Elections-Commission	77,249	78,512	1,263	81,762	3,250
REG Elections Services	25,594,886	22,780,886	(2,814,000)	24,028,604	1,247,718
Uses by Division Total	25,672,135	22,859,398	(2,812,737)	24,110,366	1,250,968

EMERGENCY MANAGEMENT

MISSION

The San Francisco 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. As the agency responsible for the City's 9-1-1 dispatch center, coordinated street response, local emergency medical services authority, Emergency Operations Center, and emergency alerts for the public, DEM serves as the vital link for emergency coordination and leadership for City departments, stakeholders, residents, and visitors. For more information about this department's services, please visit:

sf.gov/departments/departments-emergency-management

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2025-26 budget of \$161.2 million for the Department of Emergency Management is approximately \$20.5 million, or 14.6 percent, higher than the FY 2024-25 budget. This change is primarily due to increased funding for public safety dispatchers, neighborhood-based street teams, and centralizing the funding for Ambassadors within DEM. The FY 2026-27 proposed budget of \$162.1 million is \$0.89 million, or 0.6 percent, higher than the FY 2025-26 proposed budget. This change is primarily due to investments in technology projects and increased funding from state and federal grants.

The FY 2025-26 and FY 2026-27 Mayor's proposed budget focuses on enhancing core service delivery and ensuring that all emergencies are responded to efficiently and safely.

Continuing Dispatcher Hiring

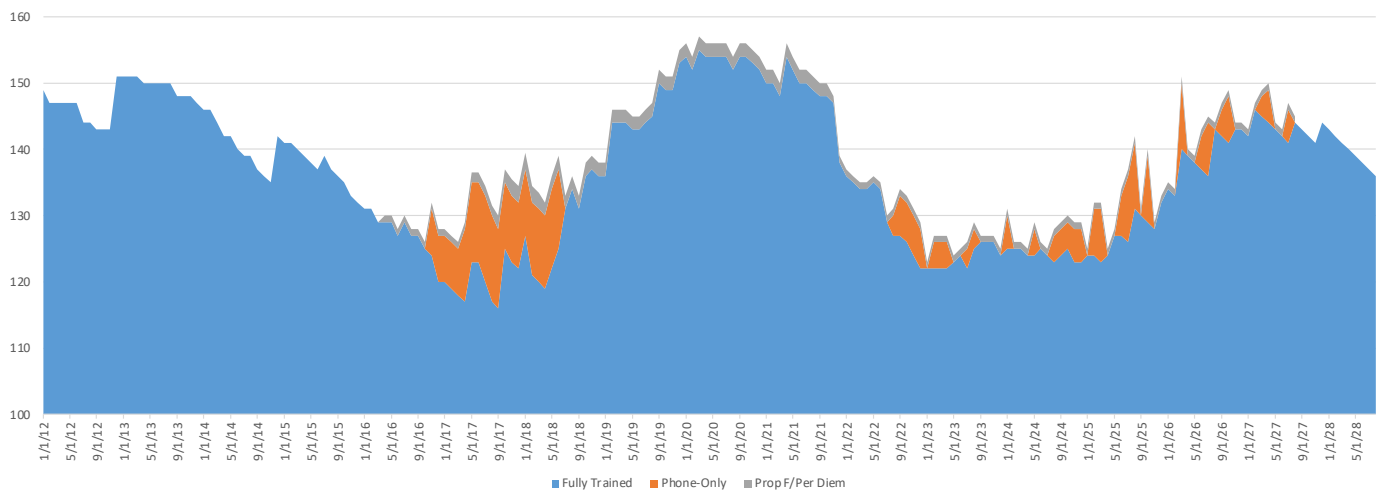
Overcoming hiring challenges, this budget continues the hiring of another 45 new dispatchers in FY 2025-26 to further improve emergency call response times towards the performance standard of answering 90% of 9-1-1 calls within 10 seconds.

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

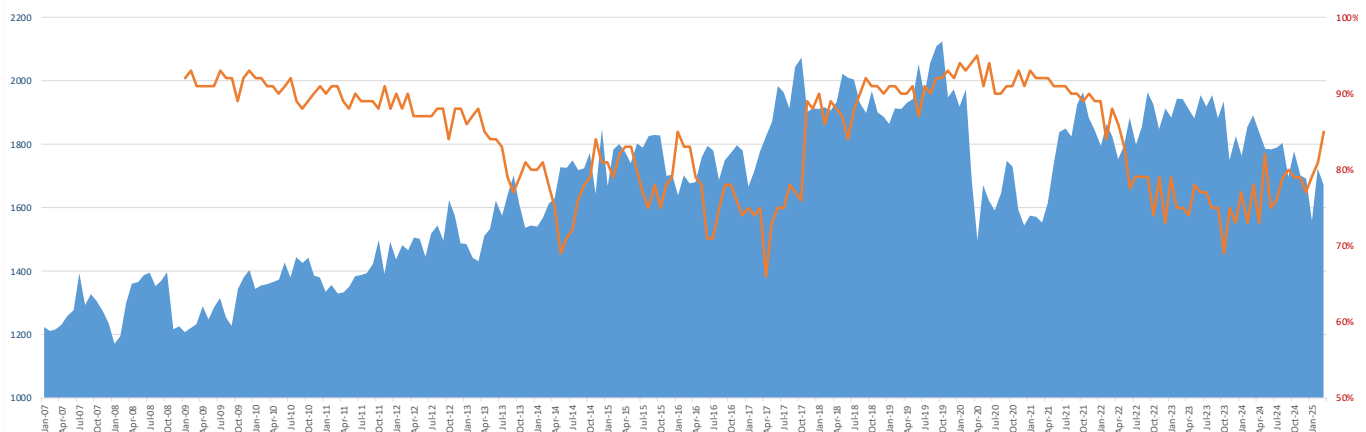
The Mayor's proposed budget includes funding for capital investments in FY 2025-26 to replace critical infrastructure systems to ensure continuity of 24/7 operations for DEM's Headquarters at 1011 Turk, which houses the City's 9-1-1 Center and the Citywide Data Center.

Advancing the Neighborhood Street Teams

In 2015, San Francisco launched a complete overhaul of outreach, engagement and enforcement services to people experiencing homelessness and who have behavioral health challenges on the streets of San Francisco, creating “Neighborhood Street Teams (NST).” NST operates under a “Unified Command” structure led by SFPD and DEM and aligned around a shared goal to improve street conditions through expedited responses to hotspots and connections to care.



TOTAL EFFECTIVE STAFFING LEVEL. *Total number of available 9-1-1 Dispatchers.*

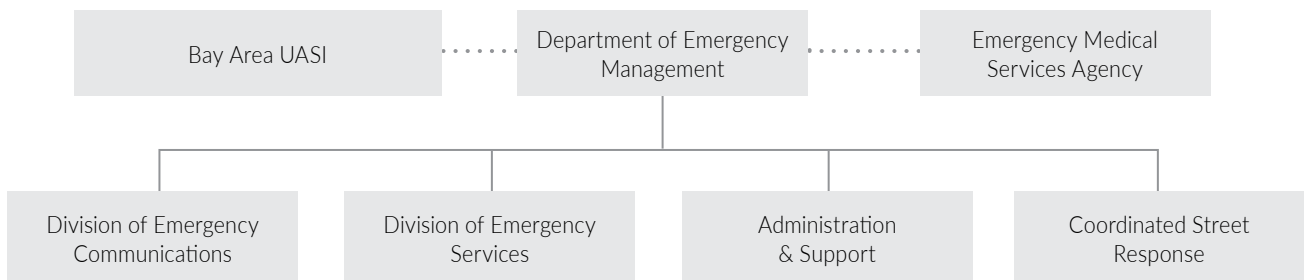


CALL VOLUME V PERFORMANCE. *Service Standard v. Average Daily Emergency Call Volume.*

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Create a Thriving Workforce				
Number of new dispatchers successfully completing the training program	10	9	24	24
Invest in the 911 Center				
Percentage of emergency calls answered within 10 seconds ("Ring Time")	75%	85%	90%	90%
Percentage of non-emergency calls answered within 1 minute	65%	75%	80%	80%

ORGANIZATIONAL STRUCTURE: EMERGENCY MANAGEMENT



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	310.11	314.57	4.46	319.57	5.00
Non-Operating Positions (CAP/Other)	(6.00)	(6.00)		(6.00)	
Net Operating Positions	304.11	308.57	4.46	313.57	5.00

Sources

Intergovernmental: Federal	41,957,326	39,024,954	(2,932,372)	39,132,955	108,001
Charges for Services	1,305,883	1,372,248	66,365	1,433,625	61,377
Expenditure Recovery	1,183,938	17,183,938	16,000,000	1,183,938	(16,000,000)
General Fund	96,176,188	103,629,946	7,453,758	120,350,958	16,721,012
Sources Total	140,623,335	161,211,086	20,587,751	162,101,476	890,390

Uses - Operating Expenditures

Salaries	55,801,686	58,271,951	2,470,265	60,465,647	2,193,696
Mandatory Fringe Benefits	17,179,859	18,108,448	928,589	19,230,902	1,122,454
Non-Personnel Services	36,320,893	33,856,095	(2,464,798)	33,661,639	(194,456)
Capital Outlay	2,122,680	5,150,000	3,027,320		(5,150,000)
Debt Service	3,963,872	3,739,872	(224,000)	1,875,436	(1,864,436)
Materials & Supplies	3,025,173	2,302,428	(722,745)	2,300,355	(2,073)
Programmatic Projects	12,684,197	9,243,276	(3,440,921)	15,852,170	6,608,894
Services Of Other Depts	9,524,975	30,539,016	21,014,041	28,715,327	(1,823,689)
Uses Total	140,623,335	161,211,086	20,587,751	162,101,476	890,390

Uses - By Division Description

DEM Administration	41,438,581	61,693,149	20,254,568	59,662,607	(2,030,542)
DEM Emergency Communications	51,900,279	55,557,078	3,656,799	58,269,214	2,712,136
DEM Emergency Services	7,001,831	5,667,915	(1,333,916)	5,863,376	195,461
DEM Homeland Security Grants	40,282,644	38,292,944	(1,989,700)	38,306,279	13,335
Uses by Division Total	140,623,335	161,211,086	20,587,751	162,101,476	890,390

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) 2025-26 budget of \$40.9 million for the Environment Department is approximately \$4.82 million, or 10.5 percent, lower than the FY 2024-25 budget. This is primarily due to the expiration of one-time grants. The FY 2026-27 proposed budget of \$41.1 million is \$0.17 million, or 0.4 percent, higher than the FY 2025-26 proposed budget. This change is primarily due to salary and benefit cost increases.

Green Businesses for a Safer and More Sustainable City

The Department of Environment's Green Business Program encourages City businesses to transition their operations and activities to green alternatives while generating cost savings through lower utility

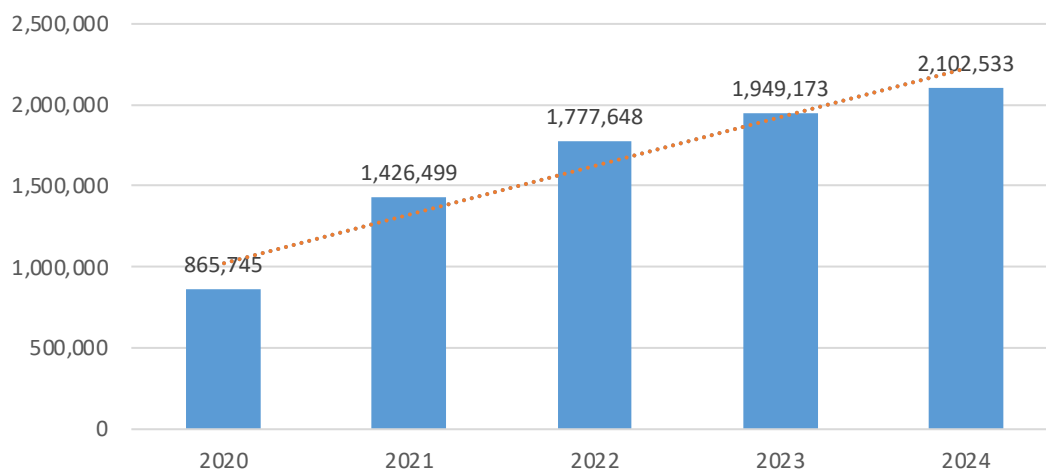
bills. Since inception, the program has certified 951 San Francisco businesses that have taken key environmental actions to ensure the health and safety of their customers, employees, and the planet. In 2024 alone, San Francisco's certified green businesses diverted 66,000 pounds of solid waste and saved 330,000 gallons of water, 80,000 kilowatt hours of energy, and over 100,000 pounds of greenhouse gas emissions. The program has distributed over \$60,000 in rebates and pre-bates to 65 businesses to operate more sustainably.

Expanding Access to E-Mobility Modes and Infrastructure

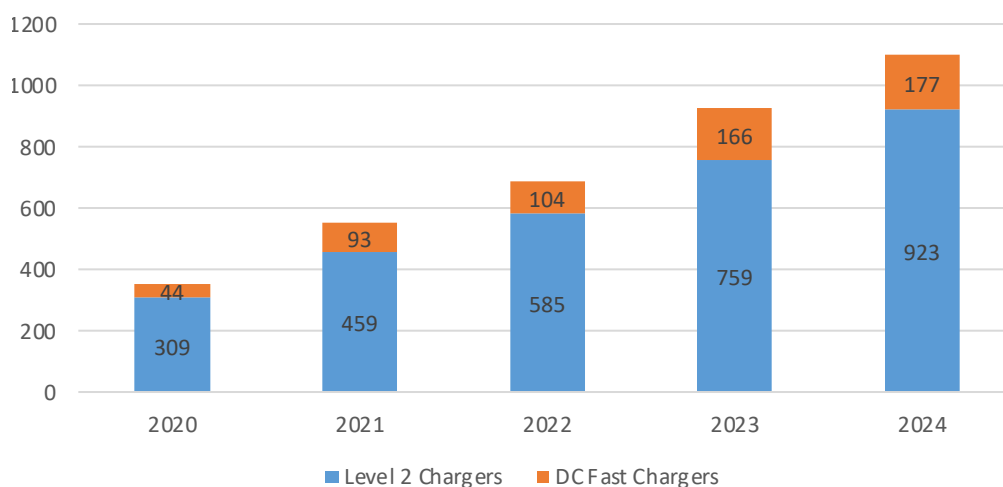
The Department develops transportation electrification plans and implements zero-emission transportation strategies. As of April 2025, San Francisco County had 1,152 public electric vehicle chargers. In 2024, the Department's engagement with 75 community members resulted in site selection for a new public fast-charging plaza with 6 chargers. The Department also collaborates with City partners and external agencies to implement pilot programs including the curbside charging permitting pilot and E-Bike Delivery Pilot.

Tackling the Climate Crisis through Building Decarbonization

The Department's Climate Equity Hub promotes home electrification upgrades through outreach, education, and assistance in the City's environmental justice communities. The Hub is on track to complete 55-75 heat pump water heater installations and 5-10 full home electrifications by June 30. The Department helps decarbonize existing municipal buildings through Chapter 7 of the City's environmental code and is developing Building Performance Standards for large buildings that support zero-operational greenhouse gas emissions by 2040.



GREEN BUSINESS GHG EMISSIONS SAVED. *This graph shows the pounds of greenhouse gas emissions reduced from direct participation in the San Francisco Green Business Program.*

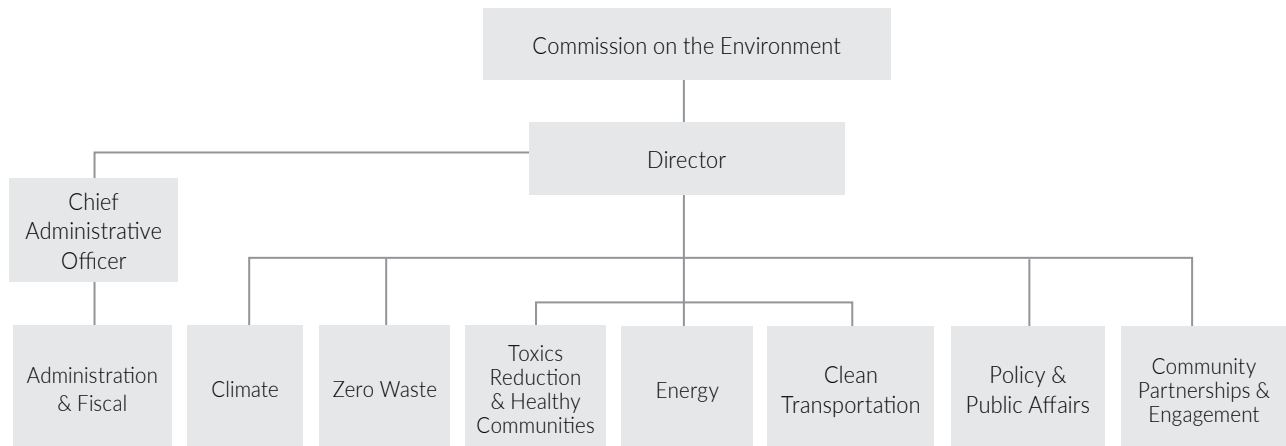


ELECTRIC VEHICLE (EV) CHARGING INFRASTRUCTURE GROWTH. *This graph shows the cumulative total of publicly accessible EV chargers installed in San Francisco.*

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27	
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Amplifying community action					
Number of K-12 students reached annually through the school education environmental sustainability program	13,080	16,500	13,000	20,000	22,000
Eliminating waste					
Percentage of residential and commercial refuse recovered through recycling and composting	46%	55%	50%	55%	55%
Pounds of non-electronic household hazardous waste properly managed and recycled or disposed of	895,403	947,592	920,000	950,000	1,000,000
Leading on climate action					
Percent of vehicles registered in San Francisco that are zero emission vehicles	8%	9%	10%	12%	13%

ORGANIZATIONAL STRUCTURE: ENVIRONMENT



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	103.02	111.44	8.42	113.86	2.42
Non-Operating Positions (CAP/Other)	(10.71)	(15.52)	(4.81)	(17.12)	(1.60)
Net Operating Positions	92.31	95.92	3.61	96.74	0.82

Sources

Intergovernmental: Federal	2,596,610	400,000	(2,196,610)		(400,000)
Intergovernmental: State	14,777,281	9,920,146	(4,857,135)	9,975,803	55,657
Charges for Services	16,938,810	19,979,244	3,040,434	21,132,458	1,153,214
Rents & Concessions	106,832	80,268	(26,564)	82,674	2,406
Other Revenues	2,995,651	3,370,560	374,909	3,830,554	459,994
Expenditure Recovery	5,310,126	6,113,696	803,570	5,437,324	(676,372)
IntraFund Transfers In	5,048,014	4,487,256	(560,758)	4,786,449	299,193
Beg Fund Balance - Budget Only	1,474,932	118,643	(1,356,289)		(118,643)
Transfer Adjustment-Source	(5,048,014)	(4,487,256)	560,758	(4,786,449)	(299,193)
General Fund	1,508,547	904,833	(603,714)	600,672	(304,161)
Sources Total	45,708,789	40,887,390	(4,821,399)	41,059,485	172,095

Uses - Operating Expenditures

Salaries	11,628,631	12,401,012	772,381	13,002,459	601,447
Mandatory Fringe Benefits	4,504,881	4,950,556	445,675	5,300,241	349,685
Non-Personnel Services	15,964,811	11,520,037	(4,444,774)	11,672,850	152,813
City Grant Program	2,182,854	1,313,096	(869,758)	1,311,516	(1,580)
Intrafund Transfers Out	5,048,014	4,487,256	(560,758)	4,786,449	299,193
Materials & Supplies	249,508	670,043	420,535	228,280	(441,763)
Overhead and Allocations	2,926,165	3,183,764	257,599	2,755,059	(428,705)
Programmatic Projects	3,012,261	1,069,481	(1,942,780)	1,069,171	(310)
Services Of Other Depts	5,239,678	5,779,401	539,723	5,719,909	(59,492)
Transfer Adjustment - Uses	(5,048,014)	(4,487,256)	560,758	(4,786,449)	(299,193)
Uses Total	45,708,789	40,887,390	(4,821,399)	41,059,485	172,095

Uses - By Division Description

ENV Environment	45,708,789	40,887,390	(4,821,399)	41,059,485	172,095
Uses by Division Total	45,708,789	40,887,390	(4,821,399)	41,059,485	172,095

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, please visit [SFethics.org](https://sfethics.org)

BUDGET ISSUES & DETAILS

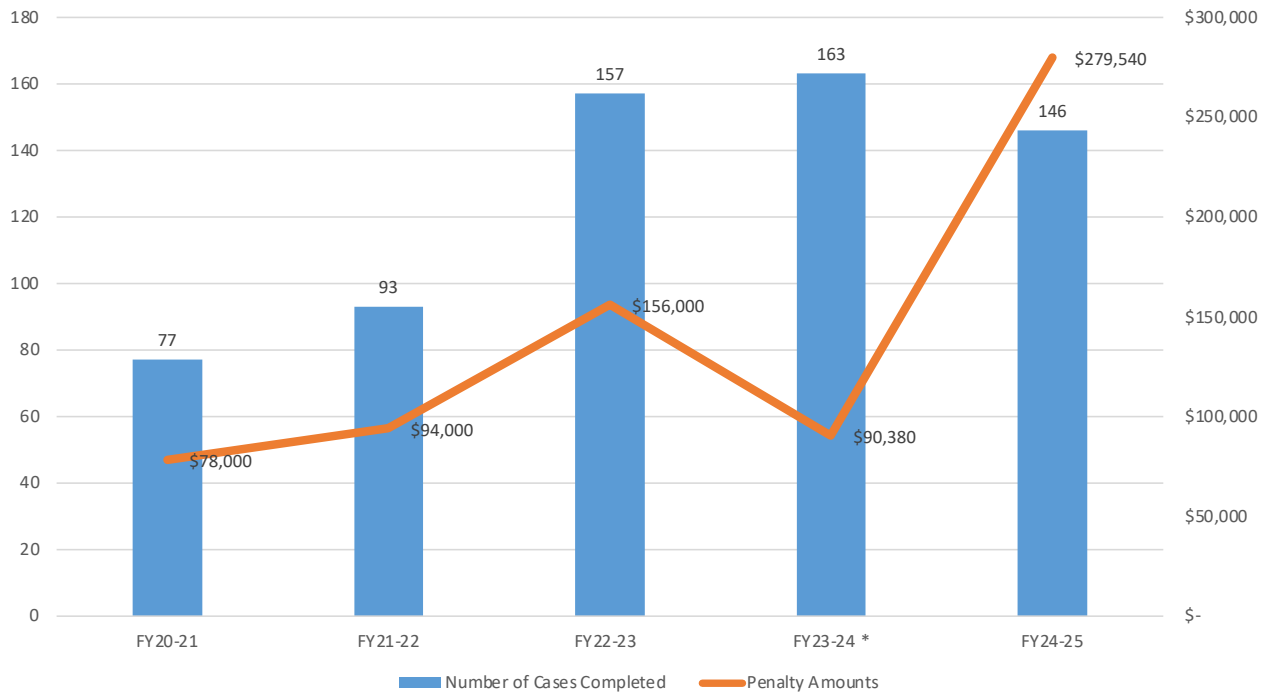
The proposed Fiscal Year (FY) 2025-26 budget of \$6.5 million for the Ethics Commission is approximately \$7.8 million, or 54.6 percent, lower than the FY 2024-25 budget. This is primarily due to decreases in non-programmatic projects. The FY 2026-27 proposed budget of \$8.9 million is \$2.38 million, or 36.7 percent, higher than the FY 2025-26 proposed budget. This change is primarily due to increases in non-programmatic projects.

Enforcement and Audits

The Ethics Commission conducts investigations and audits and imposes penalties for violations of the law. These essential functions ensure accountability and deter future violations. Since last year, the Enforcement Division has eliminated its case backlog and completes 95% of cases within one year. In FY 2024-25, the Audits Division completed one-third of the 2024 election audits and is on schedule to complete the remainder by January 2026.

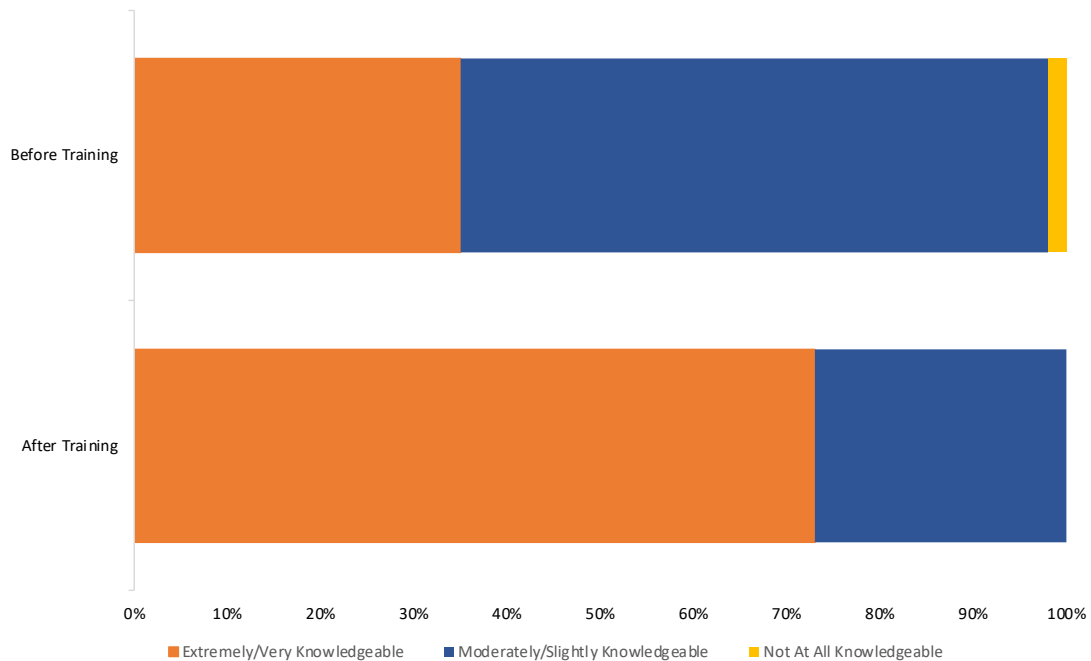
Program Administration and Policy Development

The Commission administers online disclosure systems, answers advice questions from City officials and candidates, provides training and direct support to other City departments, publishes educational material, and collaborates with City officials and other stakeholders to revisit existing programs and to develop new laws to address emerging issues. Beginning in FY 2024-25, City law requires 6,000 high-level City officials to complete annual ethics training provided by the Commission. So far in FY 2024-25, the Commission has responded to 1,915 requests for assistance, including 280 questions regarding ethics rules and 1,186 questions regarding the Form 700 Statement of Economic Interests.



ENFORCEMENT CASES COMPLETED AND PENALTY AMOUNTS.

This table shows the total number of cases completed and the total penalty amounts since FY20-21.



SELF-RATED LEVEL OF KNOWLEDGE OF ETHICS RULES AMONG TRAINEES.

This chart shows the self-rated level of knowledge among trainees before and after completing the Annual Ethics Training created by the Commission.

ORGANIZATIONAL STRUCTURE: ETHICS COMMISSION



PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27	
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Enhance Transparency Through Public Disclosure					
Percentage of annual Statements of Economic Interests e-filed with the Ethics Commission on time	95%	94%	94%	94%	94%
Percentage of expected campaign finance statements (Form 460) filed on time	90%	90%	85%	85%	90%
Percentage of identified lobbyists filing reports on a timely basis	98%	99%	99%	99%	99%
Increase Accountability in Government					
Average age (in months) of open matters in preliminary review at end of the fiscal year	1	3	3	3	3
Number of campaign committees and publicly financed candidate committees audited	8	9	3	25	16
Number of investigations opened during the fiscal year	88	168	70	70	85

TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	27.61	24.49	(3.12)	23.61	(0.88)
Non-Operating Positions (CAP/Other)					
Net Operating Positions	27.61	24.49	(3.12)	23.61	(0.88)

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	14,127,932	6,325,272	(7,802,660)	8,701,540	2,376,268
Sources Total	14,285,132	6,482,472	(7,802,660)	8,858,740	2,376,268

Uses - Operating Expenditures

Salaries	4,282,713	4,088,746	(193,967)	4,131,356	42,610
Mandatory Fringe Benefits	1,503,794	1,433,128	(70,666)	1,457,287	24,159
Non-Personnel Services	277,384	149,559	(127,825)	232,663	83,104
Materials & Supplies	26,617	23,767	(2,850)	25,952	2,185
Programmatic Projects	7,525,700	26,400	(7,499,300)	2,231,160	2,204,760
Services Of Other Depts	668,924	760,872	91,948	780,322	19,450
Uses Total	14,285,132	6,482,472	(7,802,660)	8,858,740	2,376,268

Uses - By Division Description

ETH Ethics Commission	14,285,132	6,482,472	(7,802,660)	8,858,740	2,376,268
Uses by Division Total	14,285,132	6,482,472	(7,802,660)	8,858,740	2,376,268

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) 2025-26 budget of \$24.2 million for the Fine Arts Museum is approximately \$0.46 million, or 1.9 percent, higher than the FY 2024-25 budget. This is primarily due to capital project increases. The FY 2026-27 proposed budget of \$25.2 million is \$0.98 million, or 4.1 percent, higher than the FY 2025-26 proposed budget. This change is primarily due to ongoing salary and benefit cost increases.

Exhibitions that Expand Knowledge and Drive Audiences to San Francisco

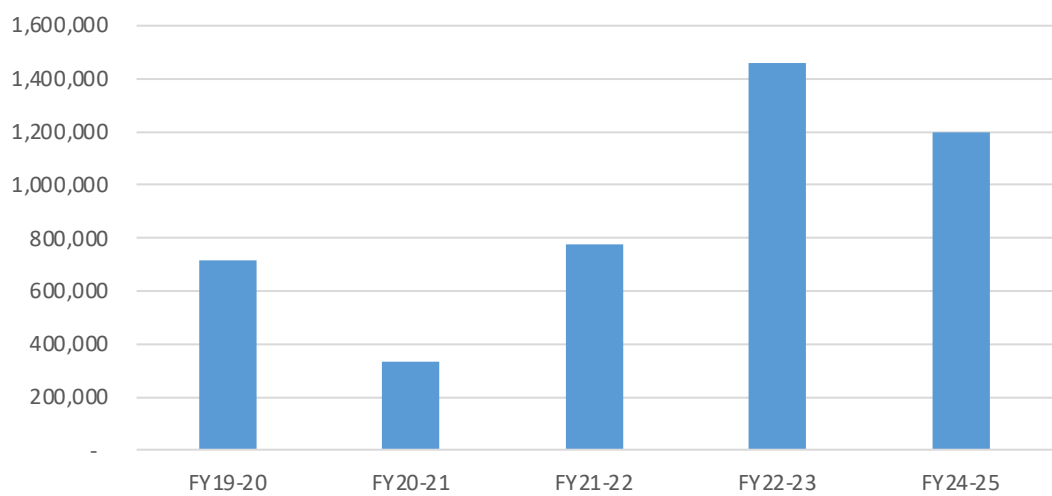
The Museums offer a wide range of programs that expand knowledge and provide audiences with an inclusive and equitable lens on historic and contemporary issues. Additionally, this programming supports economic growth by bringing large

audiences to San Francisco. The Museums will offer special exhibitions in FY 2025-26 including Isaac Julien: I Dream a World, Art of Manga, Manet & Morisot, the Etruscans and Monet and Venice.

Equitable Access to the Museums through Free Saturdays

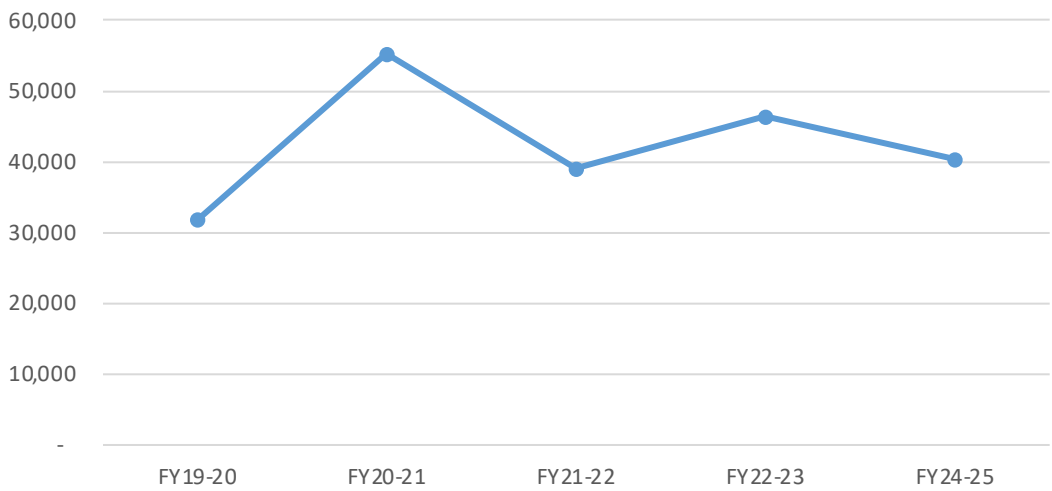
The Museums ensure that the City's collections are accessible to all City residents. The Free Saturdays program provides free general admission to all residents of the nine county Bay Area. As part of the Free Saturdays program, the Museums provide a variety of complimentary public and family programming every Saturday. Since its inception, the program has provided over 700,000 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 the de Young Museum and the Legion of Honor, is among the most visited arts institutions in the United States.



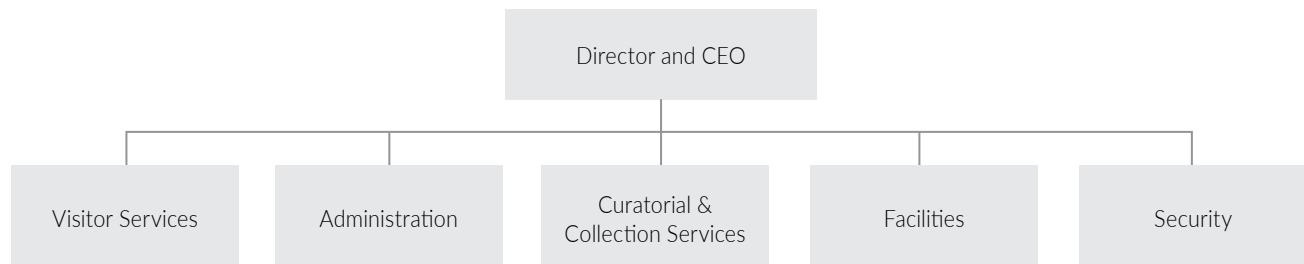
FREE STUDENT MUSEUM VISITS.

Museum visits and programming are provided free of charge at the Fine Arts Museums for thousands of local students each year. Include digital programs in FY 2020-21.

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Create a welcoming and stimulating environment for all audiences				
Number of participants in public programs	115,545	200,000	200,000	175,000
Lead as two of the major museums on the West Coast				
Number of de Young visitors	859,246	800,000	1,000,000	900,000
Number of Legion of Honor visitors	339,772	300,000	300,000	250,000

ORGANIZATIONAL STRUCTURE: FINE ARTS MUSEUM



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	107.97	102.71	(5.26)	102.47	(0.24)
Non-Operating Positions (CAP/Other)					
Net Operating Positions	107.97	102.71	(5.26)	102.47	(0.24)

Sources

Charges for Services	1,196,375	1,219,750	23,375	1,256,343	36,593
Expenditure Recovery	179,000	179,000		179,000	
Beg Fund Balance - Budget Only	75,194		(75,194)		
General Fund	22,339,006	22,849,520	510,514	23,802,388	952,868
Sources Total	23,789,575	24,248,270	458,695	25,237,731	989,461

Uses - Operating Expenditures

Salaries	11,177,196	11,141,076	(36,120)	11,666,268	525,192
Mandatory Fringe Benefits	4,639,491	4,628,297	(11,194)	4,877,546	249,249
Non-Personnel Services	733,134	647,557	(85,577)	627,278	(20,279)
Capital Outlay	1,836,802	2,058,917	222,115	1,798,113	(260,804)
Materials & Supplies	60,990	62,650	1,660	61,139	(1,511)
Overhead and Allocations	37,774	39,274	1,500	39,274	
Services Of Other Depts	5,304,188	5,670,499	366,311	6,168,113	497,614
Uses Total	23,789,575	24,248,270	458,695	25,237,731	989,461

Uses - By Division Description

FAM Fine Arts Museum	23,789,575	24,248,270	458,695	25,237,731	989,461
Uses by Division Total	23,789,575	24,248,270	458,695	25,237,731	989,461

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

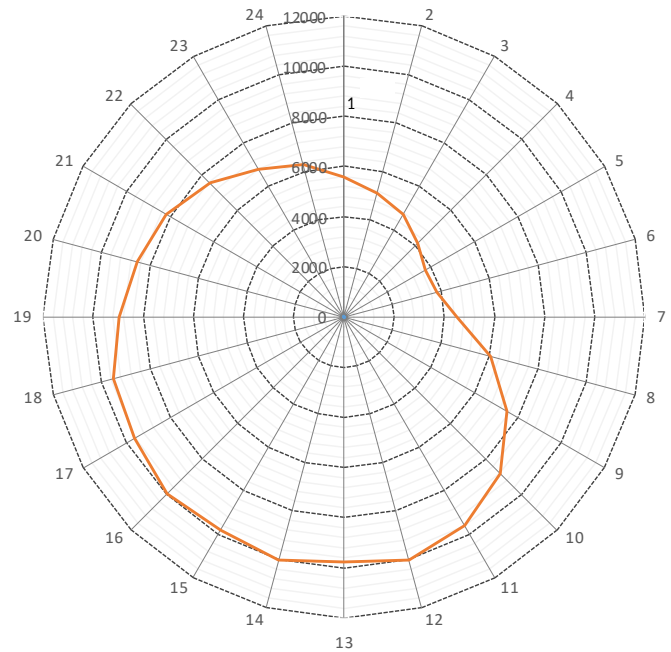
The proposed Fiscal Year (FY) 2025-26 budget of \$553.8 million for the Fire Department is approximately \$22.98 million, or 4.3 percent, higher than the FY 2024-25 budget. This is primarily due to increased salary and benefit cost increases, equipment, and materials and supplies increases. The FY 2026-27 proposed budget of \$562.4 million is \$8.67 million, or 1.6 percent, higher than the FY 2025-26 proposed budget. This change is primarily due to ongoing salary and benefit cost increases.

The San Francisco Fire Department (SFFD) is a key partner in the City's commitment to public safety, as the Department continues in its roles of Fire Suppression, Emergency Medical Services (EMS), and Community Paramedicine.

SFFD continues to combat ongoing staffing challenges, and extends important hiring initiatives across the Department, including two Firefighter academies per year, as well as additional academies to support established staffing levels in the EMS and Community Paramedicine Divisions. These investments are vital for the Department to meet its goal of reducing mandatory overtime, adhering to minimum staffing requirements, and maintaining healthy staffing levels for emergency operations in all disciplines.

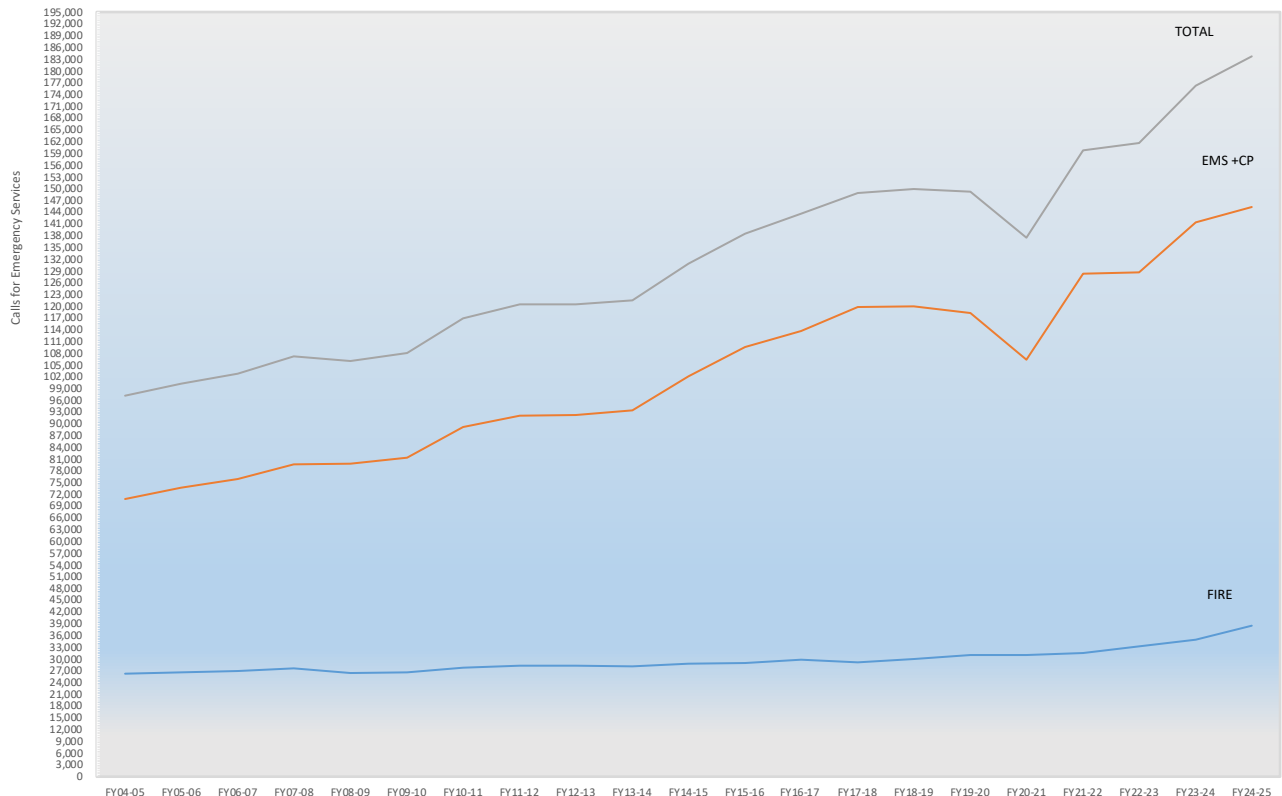
The Fire Department will continue its crucial work as an important part of the City's Neighborhood Street Teams, as SFFD is on the front lines of the City's behavioral health, mental health, and homelessness efforts. The Department will also continue prioritizing support to infrastructure needs, including fleet, facilities, and equipment initiatives, which will focus on procurement

of the safest and most effective equipment available and the maintenance and repair of Department facilities. In addition to responding to fire, medical, and other emergencies, SFFD also provides a variety of other services. These include assisting the public with fire code requirements, responding to requests regarding legal matters, and participating in neighborhood and community events.



CALLS FOR SERVICE BY HOUR.

A breakdown of the busiest periods for call volume for the Fire Department.



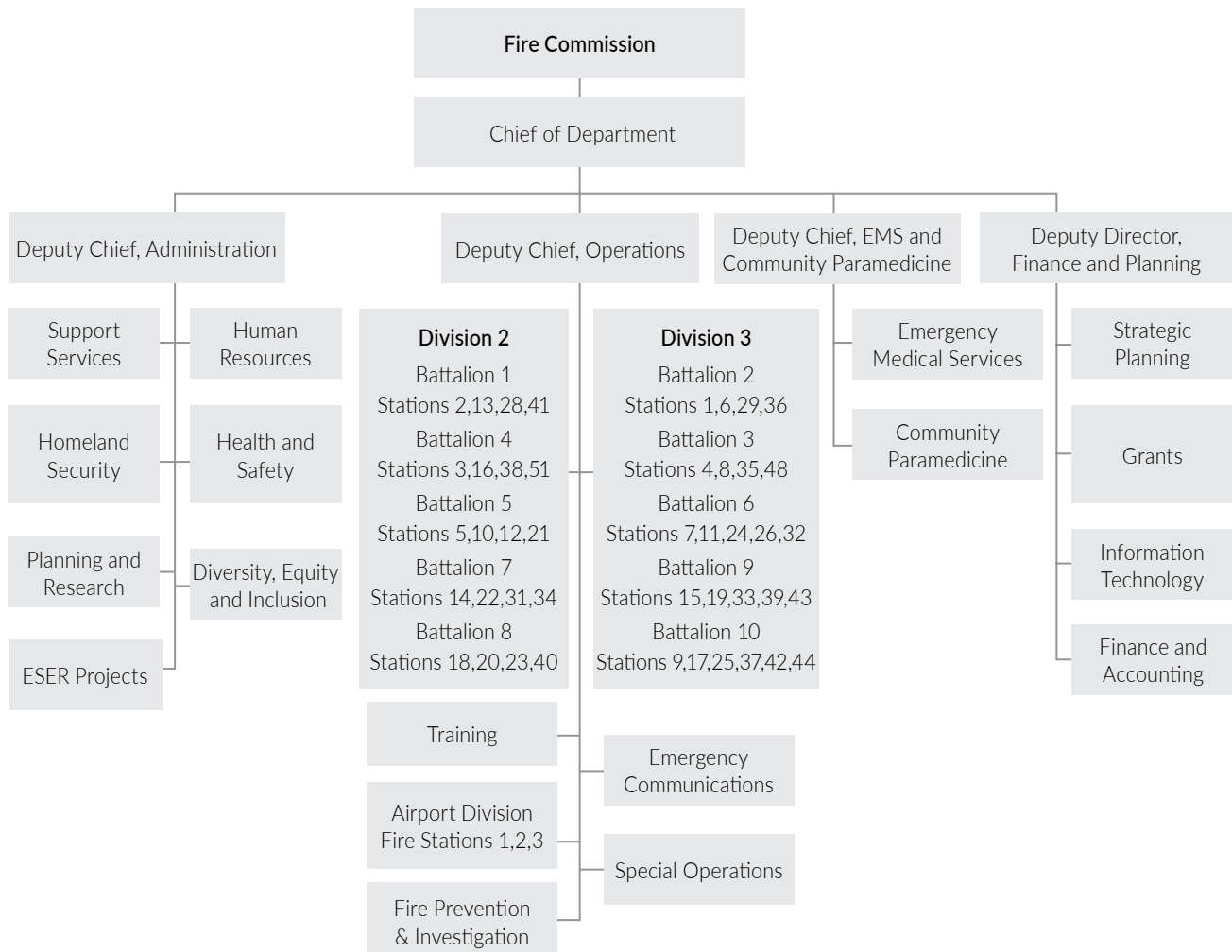
CALLS FOR EMERGENCY SERVICES.

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

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Provide the Highest Level of Service				
Number of inspections made	27,204	25,000	23,000	25,000
Percentage of ambulances that arrive on-scene within 10 minutes to life-threatening medical emergencies	87%	90%	90%	90%
Roll time of first unit to respond to Code 3 incidents, in seconds - 90th percentile	361	300	300	300
Total number of responses to emergency incidents	364,814	390,000	390,000	400,000

ORGANIZATIONAL STRUCTURE: FIRE DEPARTMENT



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	1,918.47	1,918.54	0.07	1,934.46	15.92
Non-Operating Positions (CAP/Other)	(103.00)	(67.00)	36.00	(67.00)	
Net Operating Positions	1,815.47	1,851.54	36.07	1,867.46	15.92

Sources

Intergovernmental: Federal	1,387,784	1,422,427	34,643	1,458,282	35,855
Intergovernmental: State	51,280,000	50,620,000	(660,000)	52,230,000	1,610,000
Charges for Services	62,871,080	67,917,437	5,046,357	67,931,329	13,892
Rents & Concessions	320,000	320,000		320,000	
Expenditure Recovery	16,863,243	17,365,386	502,143	17,505,054	139,668
Transfers In	1,387,784	1,422,427	34,643	1,458,282	35,855
Transfer Adjustment-Source	34,725,580	36,411,630	1,686,050	37,239,354	827,724
General Fund	361,940,386	378,276,529	16,336,143	384,280,763	6,004,234
Sources Total	530,775,857	553,755,836	22,979,979	562,423,064	8,667,228

Uses - Operating Expenditures

Salaries	377,149,484	391,296,145	14,146,661	398,395,812	7,099,667
Mandatory Fringe Benefits	95,362,277	101,808,063	6,445,786	107,163,171	5,355,108
Non-Personnel Services	3,364,719	2,963,890	(400,829)	2,772,925	(190,965)
Capital Outlay	5,484,914	6,923,351	1,438,437	2,997,367	(3,925,984)
Materials & Supplies	8,884,026	8,884,026		7,308,241	(1,575,785)
Overhead and Allocations	177,024	260,770	83,746	260,770	
Programmatic Projects	2,375,000	2,975,000	600,000	3,475,000	500,000
Services Of Other Depts	37,978,413	38,644,591	666,178	40,049,778	1,405,187
Transfers Out	1,387,784	1,422,427	34,643	1,458,282	35,855
Transfer Adjustment - Uses	(1,387,784)	(1,422,427)	(34,643)	(1,458,282)	(35,855)
Uses Total	530,775,857	553,755,836	22,979,979	562,423,064	8,667,228

Uses - By Division Description

FIR Administration	31,331,810	31,558,448	226,638	31,362,529	(195,919)
FIR Airport	36,113,364	37,834,057	1,720,693	38,697,636	863,579
FIR Capital Project & Grants	2,484,914	3,914,160	1,429,246	2,997,367	(916,793)
FIR Fireboat	4,253,864	4,381,900	128,036	4,277,077	(104,823)
FIR Investigation	3,380,327	3,737,487	357,160	3,851,038	113,551
FIR Nert	394,354	404,667	10,313	411,776	7,109
FIR Operations	389,508,844	407,015,017	17,506,173	415,318,712	8,303,695
FIR Prevention	24,557,438	25,234,915	677,477	25,876,686	641,771
FIR Support Services	33,881,619	34,589,068	707,449	34,390,522	(198,546)
FIR Training	4,869,323	5,086,117	216,794	5,239,721	153,604
Uses by Division Total	530,775,857	553,755,836	22,979,979	562,423,064	8,667,228

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	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Non-Operating Positions (CAP/Other)					
Net Operating Positions					
Sources					
Business Taxes	885,837,187	1,159,483,486	273,646,299	1,347,843,842	188,360,356
Property Taxes	2,844,897,788	2,824,441,159	(20,456,629)	2,688,043,544	(136,397,615)
Other Local Taxes	1,126,170,000	1,008,170,000	(118,000,000)	1,124,350,000	116,180,000
Intergovernmental: Federal	80,000,000	87,000,000	7,000,000	1,700,000	(85,300,000)
Intergovernmental: State	5,150,000	5,050,000	(100,000)	5,050,000	
Charges for Services	27,651,672	22,304,146	(5,347,526)	22,304,146	
Fines, Forfeiture, & Penalties	18,179,702	18,996,384	816,682	16,115,048	(2,881,336)
Licenses, Permits, & Franchises	16,240,000	16,050,000	(190,000)	15,870,000	(180,000)
Other Revenues	63,605,841	64,713,798	1,107,957	56,762,837	(7,950,961)
Interest & Investment Income	140,443,232	144,874,150	4,430,918	125,460,420	(19,413,730)
Expenditure Recovery	1,934,088	1,955,412	21,324	1,955,412	
IntraFund Transfers In	714,576,137	705,461,287	(9,114,850)	715,776,026	10,314,739
Transfers In	91,929,000	90,930,000	(999,000)	94,080,000	3,150,000
Beg Fund Balance - Budget Only	226,709,488	159,819,708	(66,889,780)	223,391,004	63,571,296
Prior Year Designated Reserve	67,665,991	26,060,000	(41,605,991)	70,908,688	44,848,688
Transfer Adjustment-Source	(2,271,000)		2,271,000		
General Fund	(4,652,231,428)	(4,650,659,755)	1,571,673	(4,901,440,253)	(250,780,498)
Sources Total	1,656,487,698	1,684,649,775	28,162,077	1,608,170,714	(76,479,061)

TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Non-Operating Positions (CAP/Other)					
Net Operating Positions					
Sources					
Business Taxes	885,837,187	1,159,483,486	273,646,299	1,347,843,842	188,360,356
Property Taxes	2,844,897,788	2,824,441,159	(20,456,629)	2,688,043,544	(136,397,615)
Other Local Taxes	1,126,170,000	1,008,170,000	(118,000,000)	1,124,350,000	116,180,000
Intergovernmental: Federal	80,000,000	87,000,000	7,000,000	1,700,000	(85,300,000)
Intergovernmental: State	5,150,000	5,050,000	(100,000)	5,050,000	
Charges for Services	27,651,672	22,304,146	(5,347,526)	22,304,146	
Fines, Forfeiture, & Penalties	18,179,702	18,996,384	816,682	16,115,048	(2,881,336)
Licenses, Permits, & Franchises	16,240,000	16,050,000	(190,000)	15,870,000	(180,000)
Other Revenues	63,605,841	64,713,798	1,107,957	56,762,837	(7,950,961)
Interest & Investment Income	140,443,232	144,874,150	4,430,918	125,460,420	(19,413,730)
Expenditure Recovery	1,934,088	1,955,412	21,324	1,955,412	
IntraFund Transfers In	714,576,137	705,461,287	(9,114,850)	715,776,026	10,314,739
Transfers In	91,929,000	90,930,000	(999,000)	94,080,000	3,150,000
Beg Fund Balance - Budget Only	226,709,488	159,819,708	(66,889,780)	223,391,004	63,571,296
Prior Year Designated Reserve	67,665,991	26,060,000	(41,605,991)	70,908,688	44,848,688
Transfer Adjustment-Source	(2,271,000)		2,271,000		
General Fund	(4,652,231,428)	(4,650,659,755)	1,571,673	(4,901,440,253)	(250,780,498)
Sources Total	1,656,487,698	1,684,649,775	28,162,077	1,608,170,714	(76,479,061)
Uses - Operating Expenditures					
Mandatory Fringe Benefits	89,705,160	95,369,745	5,664,585	101,915,926	6,546,181
Non-Personnel Services	72,074,790	74,973,917	2,899,127	74,973,484	(433)
City Grant Program	11,620,085	7,623,720	(3,996,365)	9,927,025	2,303,305
Debt Service	405,354,331	419,093,957	13,739,626	289,580,281	(129,513,676)
Intrafund Transfers Out	715,115,922	705,461,287	(9,654,635)	715,776,026	10,314,739
Programmatic Projects	10,092,095	5,342,095	(4,750,000)	5,342,095	
Services Of Other Depts	46,851,167	58,168,646	11,317,479	57,627,089	(541,557)
Transfers Out	262,137,386	256,744,131	(5,393,255)	265,305,358	8,561,227
Unapprop Rev-Charter Reserves				30,000,000	30,000,000
Unappropriated Rev-Designated	14,570,000	27,580,000	13,010,000	22,876,000	(4,704,000)
Unappropriated Rev Retained	31,237,762	34,292,277	3,054,515	34,847,430	555,153
Transfer Adjustment - Uses	(2,271,000)		2,271,000		
Uses Total	1,656,487,698	1,684,649,775	28,162,077	1,608,170,714	(76,479,061)
Uses - By Division Description					
GEN General City Responsibility	1,656,487,698	1,684,649,775	28,162,077	1,608,170,714	(76,479,061)
Uses by Division Total	1,656,487,698	1,684,649,775	28,162,077	1,608,170,714	(76,479,061)

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**

BUDGET ISSUES & DETAILS

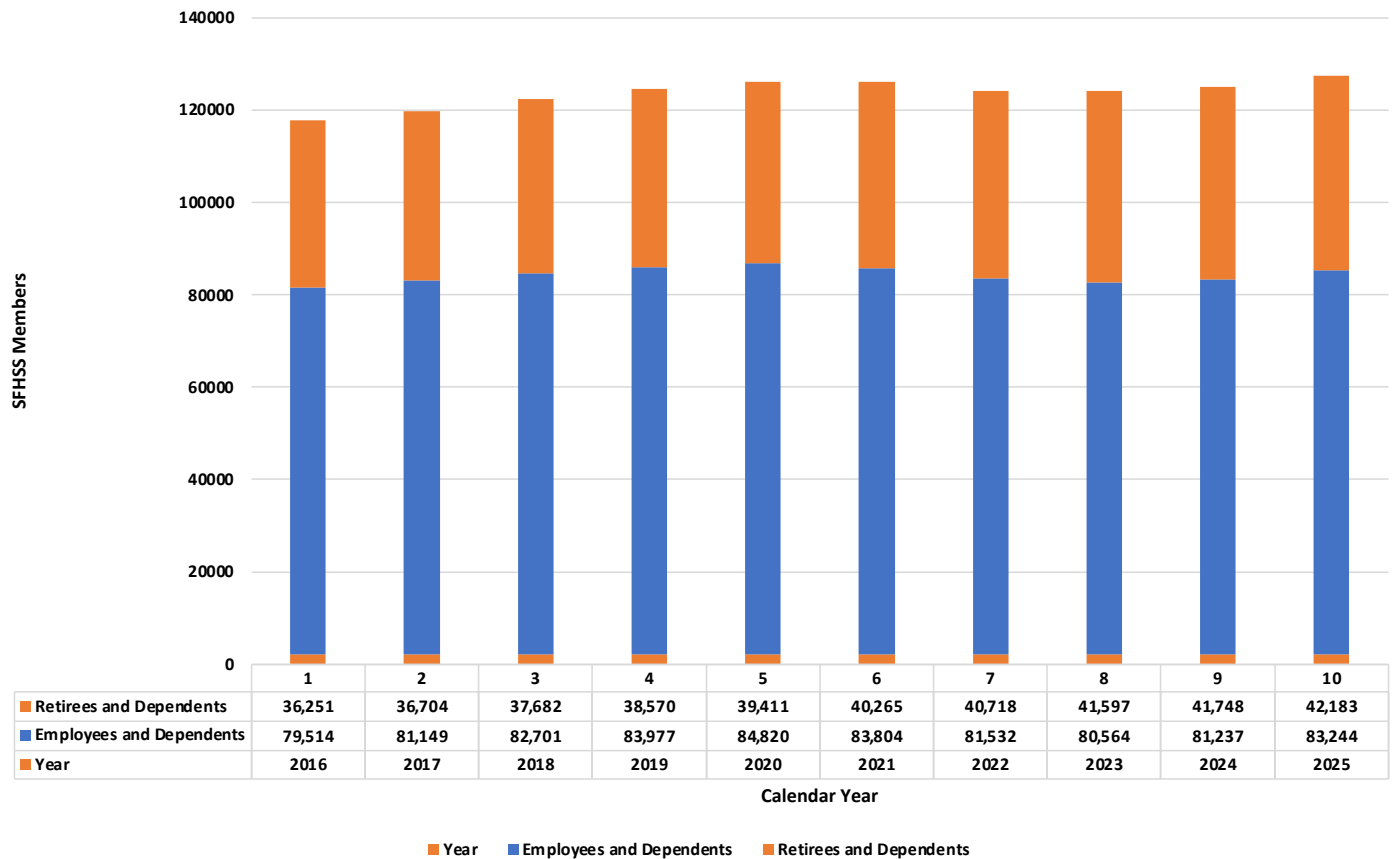
The proposed Fiscal Year (FY) 2025-26 budget of \$12.5 million for the Health Services System is approximately \$0.22 million, or 1.7 percent, lower than the FY 2024-25 budget. This is primarily due to salary and benefit savings. The FY 2026-27 proposed budget of \$12.9 million is \$0.43 million, or 3.4 percent, higher than the FY 2025-26 proposed budget. This change is primarily due to ongoing salary and benefit cost increases.

The San Francisco Health Service System (SFHSS) is charged with managing the health benefits for the employees and retirees of the City and County of San Francisco, San Francisco Unified School District, City College of San Francisco, and the Superior Court of San Francisco. Today, SFHSS has 125,427 enrolled members and is responsible for administering their medical, dental, vision, and voluntary benefits.

SFHSS continues to focus on its mission of delivering high-quality, sustainable, and affordable healthcare. Recently, the healthcare industry has faced rising costs that have significantly outpaced general inflation. To ensure the plans SFHSS offers provide the best value, service, and pricing for its members, it periodically evaluates its existing service providers and the market landscape through a Request for Proposals (RFP) process. This allows

SFHSS to stay abreast of evolving market trends and ensure its current arrangements remain competitive and efficient. One RFP SFHSS conducted for the 2025 Plan Year was for the Medicare Advantage PPO plan. Staff worked to transition 19,000 members from the existing vendor to Blue Shield of California, which helped SFHSS capture savings of up to \$60 million in premiums over the next three years.

SFHSS also conducted a Dependent Eligibility Verification Audit (DEVA) pilot to determine the resources needed to complete a full membership audit. This DEVA will control costs by ensuring accurate enrollment and eligibility compliance.



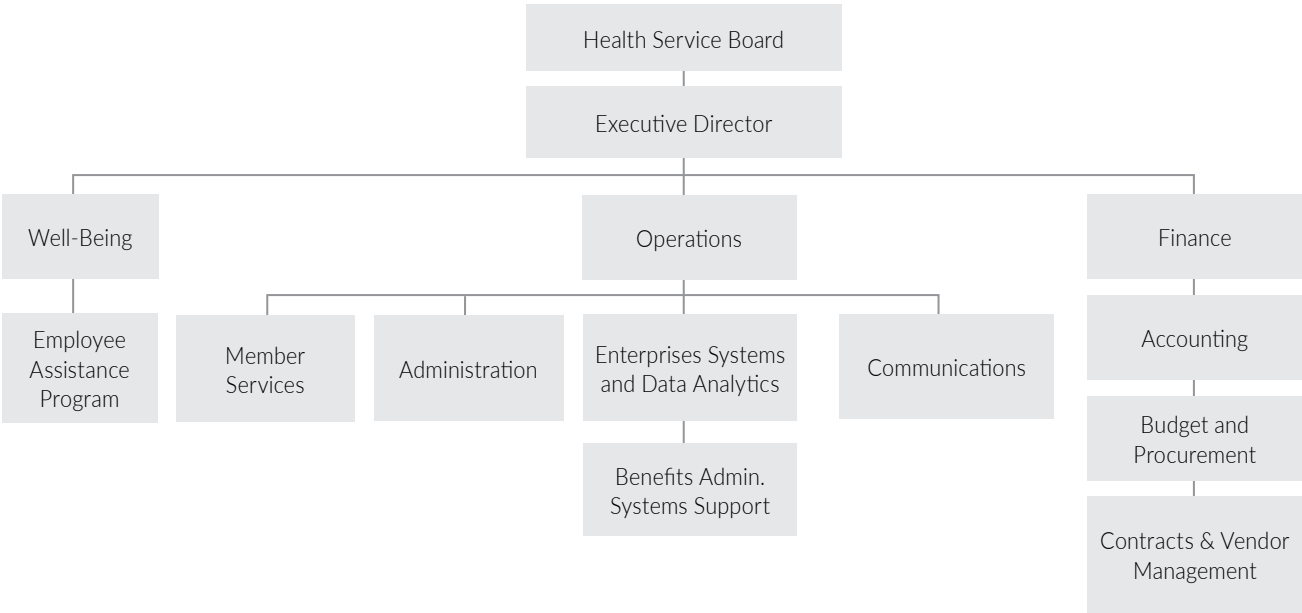
SFHSS ENROLLMENT TREND.

SFHSS Enrollment in grew for the first time in 2024 after the pandemic as vacant positions are filled and the trend continues in 2025.

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Advance Primary Care Practice				
Percentage of vendor contracts that include HSS specific performance guarantees	65%	67%	79%	76%
Optimize Service				
Average time to answer telephone calls (in seconds)	195	180	180	180
Rate of inquiries resolved on the first call or interaction	61%	75%	75%	75%
Support Mental Health and Well-Being				
Percentage of departments that have a well-being annual plan	43%	52%	46%	56%

ORGANIZATIONAL STRUCTURE: HEALTH SERVICE SYSTEM



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	56.39	53.59	(2.80)	53.90	0.31
Non-Operating Positions (CAP/Other)	(13.35)	(15.35)	(2.00)	(15.35)	
Net Operating Positions	43.04	38.24	(4.80)	38.55	0.31

Sources

Other Revenues	2,068,410	580,000	(1,488,410)	580,000	
Expenditure Recovery	10,613,691	11,682,123	1,068,432	12,110,494	428,371
General Fund		200,000	200,000	200,000	
Sources Total	12,682,101	12,462,123	(219,978)	12,890,494	428,371

Uses - Operating Expenditures

Salaries	5,820,949	5,629,021	(191,928)	5,884,428	255,407
Mandatory Fringe Benefits	2,440,791	2,380,533	(60,258)	2,529,344	148,811
Non-Personnel Services	2,377,136	2,494,577	117,441	2,459,720	(34,857)
Materials & Supplies	50,873	36,758	(14,115)	35,839	(919)
Services Of Other Depts	1,992,352	1,921,234	(71,118)	1,981,163	59,929
Uses Total	12,682,101	12,462,123	(219,978)	12,890,494	428,371

Uses - By Division Description

HSS Health Service System	12,682,101	12,462,123	(219,978)	12,890,494	428,371
Uses by Division Total	12,682,101	12,462,123	(219,978)	12,890,494	428,371

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) 2025-26 budget of \$742.7 million for the Department of Homelessness and Supportive Housing is \$103.7 million, or 12 percent, lower than the FY 2024-25 adopted budget. This decrease is primarily due to the loss of one-time Our City, Our Home (OCOH) Fund expenditures compared to the prior year, and a reduction in General Fund expenditures as the Local Operating Subsidy Program (LOSP) moves from HSH's budget to the Mayor's Office of Housing and Community Development's budget. The FY 2026-27 proposed budget of \$760.3 million is \$17.8 million, or 2.4 percent, higher than the FY 2025-26 proposed budget due to an increase in OCOH funds budgeted for two years of expenditures (FY 2026-FY 2028) for interim housing expansion.

Interim Housing Expansion

The Mayor's proposed budget includes new investments to expand interim housing capacity to support immediate pathways from streets to stability for our most vulnerable residents under the Mayor's Breaking the Cycle plan. The proposed budget leverages state funding, Our City, Our Home fund balance and reallocated General Fund expenditures within the Department to add new capacity and maintain existing capacity for interim housing beds citywide for two years. The proposed budget invests \$91.2 million over three years to bring online and operate approximately 630 new interim housing beds serving unsheltered adults, families, people in recovery, and people fleeing violence. The budget also includes \$31.6 million to maintain current system capacity for three additional years, including a 40-bed sober living program and 140 hotel vouchers for families needing emergency shelter.

Reducing Vehicular Homelessness

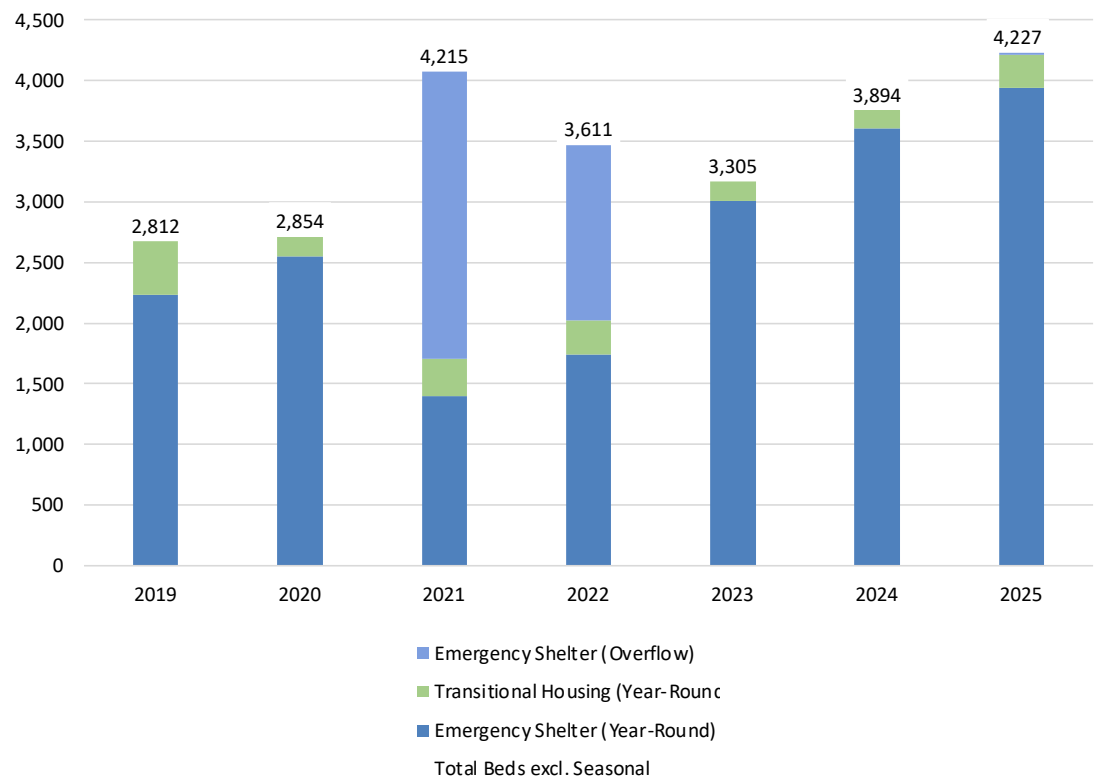
In San Francisco, vehicular homelessness has reached crisis proportions, with the number of people living in their vehicles surging by 37% since 2022 to an estimated 1,444 households, according to the 2024 Point-in-Time (PIT) Count.

In coordination with SFMTA, HSH will implement a program to help individuals transition away from vehicular living, allocating dedicated rapid rehousing subsidies to move families directly from vehicles into stable housing, and funding dedicated case management for eligible households to retain housing.

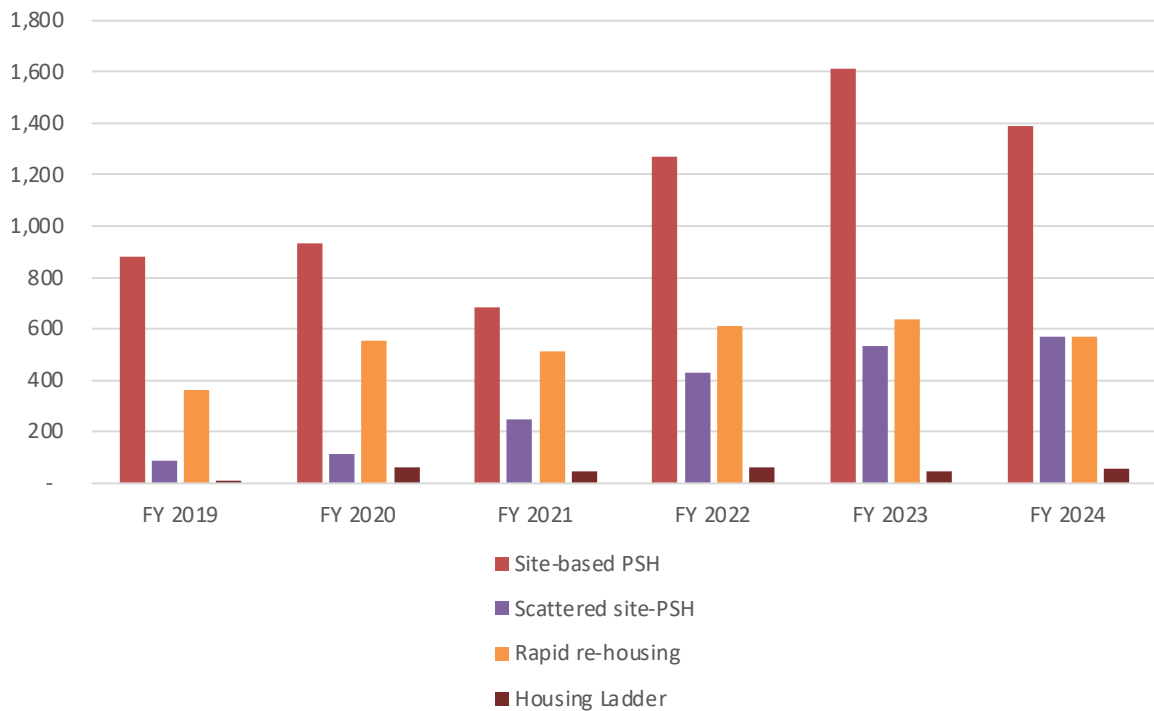
homelessness with support networks and stable homes outside the city. To achieve this goal, the Mayor has proposed a new \$4.5 million investment to support 24/7 coverage for relocation assistance services. The program is expected to serve up to 600 people in the first year and expand to serve up to 900 people on an ongoing basis.

Journey Home Expansion

The Mayor's proposed budget merges the city's relocation assistance programs provided through Journey Home and Homeward Bound, improving the effectiveness of reconnecting people experiencing homelessness or at risk of



NUMBER OF EMERGENCY SHELTER AND TRANSITIONAL HOUSING BEDS.
*Number of emergency shelter and transitional housing beds from 2019 to 2025.
The City had 4,227 shelter and transitional housing beds in 2025.*



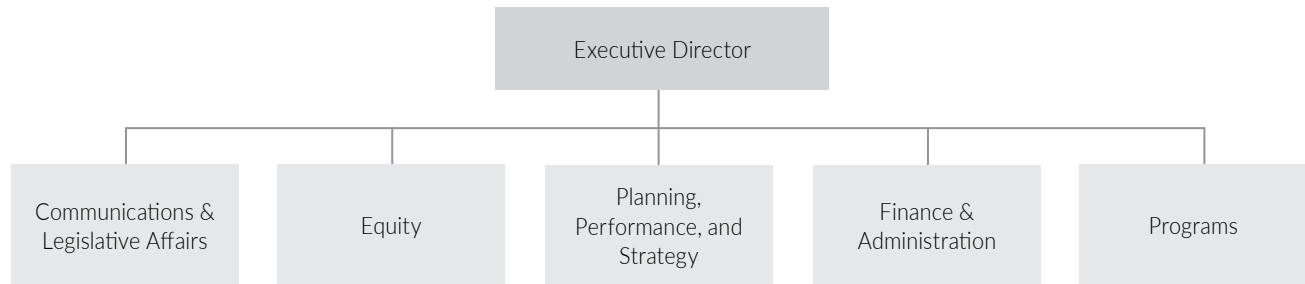
NUMBER OF HOUSING PLACEMENTS.

Number of housing placements from FY2019 to FY2024 categorized by housing type.

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Decreasing Homelessness				
Average monthly occupancy rate within all year-round temporary shelter or crisis intervention programs	94%	94%	95%	95%
Increasing Number of People Exiting Homelessness				
Number of households whose homelessness was resolved through Problem Solving interventions	1,209	1,034	1,000	400
Unduplicated number of households who moved into housing through a Rapid Rehousing program	544	618	575	614
Unduplicated number of households who move-in to Permanent Supportive Housing, broken out by site-based and scattered-site Permanent Supportive Housing programs	1,933	1,722	1,786	1,554
Preventing Homelessness				
Number of people at imminent risk of homelessness who receive prevention assistance	1,396	2,472	1,200	1,200

ORGANIZATIONAL STRUCTURE: HOMELESSNESS AND SUPPORTIVE HOUSING



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	278.63	277.47	(1.16)	276.95	(0.52)
Non-Operating Positions (CAP/Other)	(22.00)	(22.80)	(0.80)	(23.00)	(0.20)
Net Operating Positions	256.63	254.67	(1.96)	253.95	(0.72)

Sources

Business Taxes	203,110,000	247,218,312	44,108,312	266,372,957	19,154,645
Intergovernmental: Federal	62,815,200	64,663,571	1,848,371	64,663,571	
Intergovernmental: State	56,357,456	39,923,547	(16,433,909)		(39,923,547)
Charges for Services	13,971,642	13,375,632	(596,010)	8,536,503	(4,839,129)
Rents & Concessions	129,840	129,840		129,840	
Interest & Investment Income	22,021,033	16,712,756	(5,308,277)	16,717,511	4,755
Expenditure Recovery	11,751,996	19,389,104	7,637,108	17,251,426	(2,137,678)
IntraFund Transfers In	23,118,299	22,955,710	(162,589)	23,284,740	329,030
Beg Fund Balance - Budget Only	137,211,042	39,118,072	(98,092,970)	87,715,983	48,597,911
General Fund	315,837,233	279,163,614	(36,673,619)	275,669,942	(3,493,672)
Sources Total	846,323,741	742,650,158	(103,673,583)	760,342,473	17,692,315

Uses - Operating Expenditures

Salaries	35,401,628	37,122,817	1,721,189	38,477,184	1,354,367
Mandatory Fringe Benefits	12,870,184	13,443,971	573,787	14,104,628	660,657
Non-Personnel Services	27,799,805	33,459,437	5,659,632	34,826,852	1,367,415
City Grant Program	607,475,908	524,018,930	(83,456,978)	533,457,405	9,438,475
Capital Outlay		1,000,000	1,000,000		(1,000,000)
Aid Assistance	2,754,382	2,956,300	201,918	2,956,300	
Materials & Supplies	183,165	183,165		178,586	(4,579)
Programmatic Projects	106,634,460	111,836,945	5,202,485	117,213,030	5,376,085
Services Of Other Depts	53,204,209	18,628,593	(34,575,616)	19,128,488	499,895
Uses Total	846,323,741	742,650,158	(103,673,583)	760,342,473	17,692,315

Uses - By Division Description

HOM Administration		23,893,293	23,893,293	24,934,343	1,041,050
HOM ADMINISTRATION	24,755,771		(24,755,771)		
HOM Programs		718,756,865	718,756,865	735,408,130	16,651,265
HOM PROGRAMS	821,567,970		(821,567,970)		
Uses by Division Total	846,323,741	742,650,158	(103,673,583)	760,342,473	17,692,315

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) 2025-26 budget of \$158.0 million for the Department of Human Resources is approximately \$1.31 million, or 0.8 percent, higher than the FY 2024-25 budget. This is primarily due to salary and benefit cost increases. The FY 2026-27 proposed budget of \$157.1 million is \$0.84 million, or 0.5 percent, lower than the FY 2025-26 proposed budget. This change is primarily due to personnel savings, offset by costs related to negotiating labor agreements.

The Department of Human Resources provides essential personnel services that support a fair, equitable, and high-performing workforce for the City and County of San Francisco. Core functions include hiring and recruitment, equal employment opportunity (EEO) compliance, labor negotiations, workers' compensation administration, and workforce development. The department ensures consistent, merit-based hiring and fosters inclusive workplaces through exam administration, reasonable accommodations, training, and labor relations.

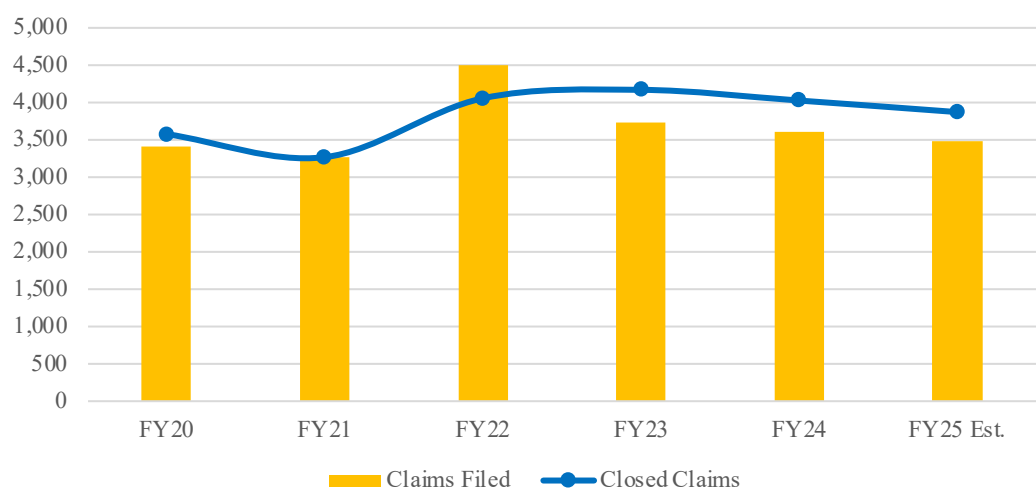
Labor negotiations remain a critical responsibility, and the Department of Human Resources is preparing for public safety bargaining in the upcoming year. The department partners with City agencies and labor organizations to support collaborative, fiscally responsible agreements that promote workforce stability.

To better serve employees and departments, the Department of Human Resources continues to modernize systems and improve service delivery. As part of the Human Resources Modernization Project, the department launched the City's first

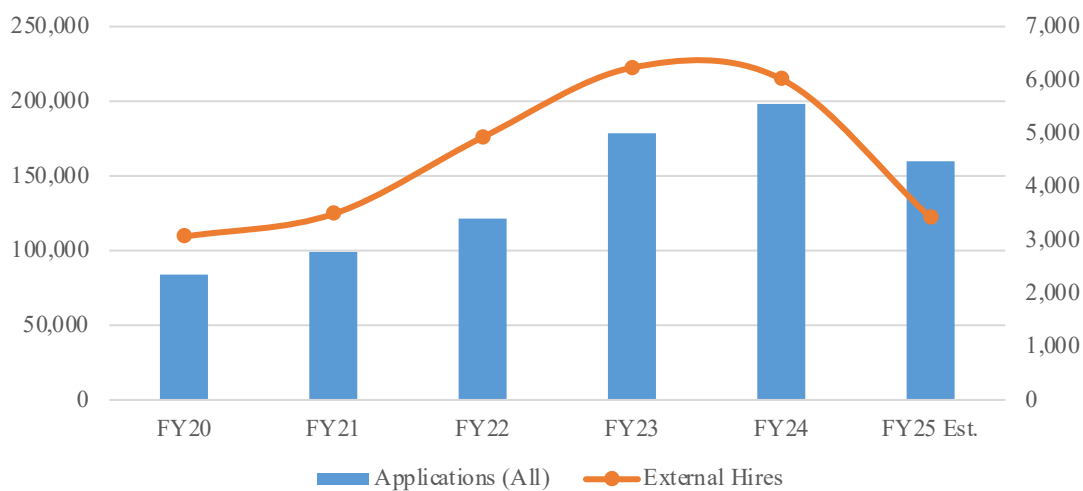
centralized Intranet Portal, providing current and retired employees with streamlined access to human resources tools, records, and support. Employment Services is simplifying hiring processes to reduce barriers and accelerate recruitment for critical roles.

The department is also reducing onboarding time by streamlining pre-employment and job-specific medical exam processing. Employee growth is supported through training and career development resources. The City's first

Career Center served over 8,000 employees in its inaugural year through workshops and individualized advising.



ANNUAL FILED & CLOSED CLAIMS. *Case to Closure.*

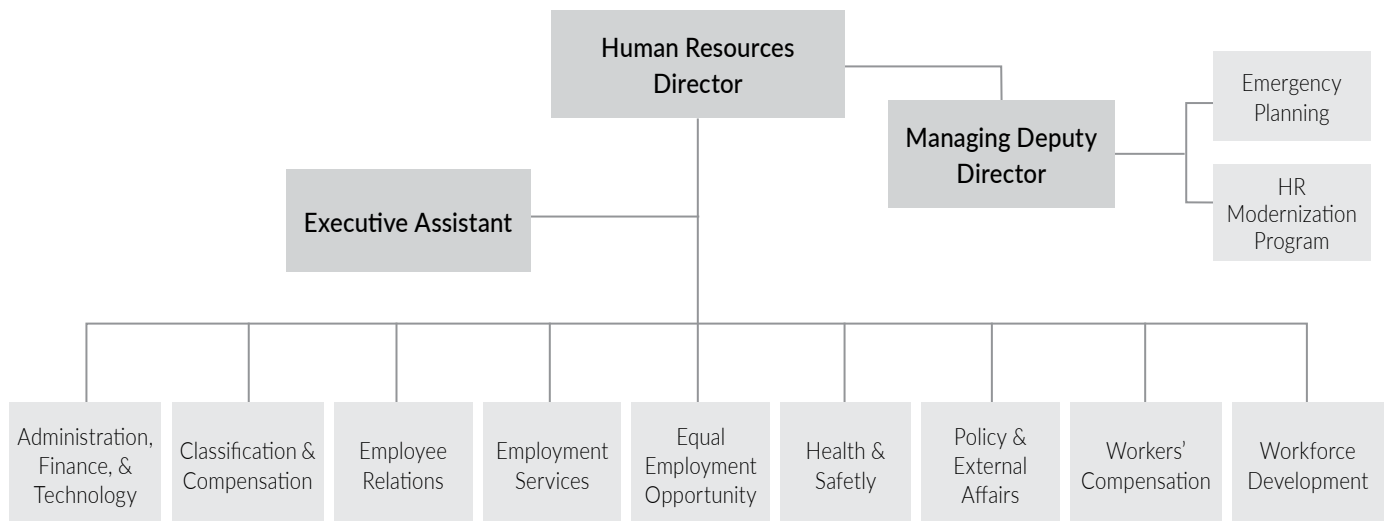


APPLICATIONS & EXTERNAL HIRES. *Hiring Information.*

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Champion diversity, fairness and equity				
Number of Equal Employment Opportunities complaints closed	583	480	400	480
Improve employee well-being, satisfaction and engagement				
Workers' Compensation claims closing ratio	103%	100%	100%	100%
Retain top talent while shaping the future workforce				
Number of employees who participate in career development services offered by WD	662	500	500	500

ORGANIZATIONAL STRUCTURE: HUMAN RESOURCES



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	287.86	236.68	(51.18)	234.55	(2.13)
Non-Operating Positions (CAP/Other)	(87.00)	(50.00)	37.00	(50.00)	
Net Operating Positions	200.86	186.68	(14.18)	184.55	(2.13)

Sources

Other Revenues	151,980	169,111	17,131	176,204	7,093
Expenditure Recovery	141,582,603	140,918,480	(664,123)	141,184,520	266,040
General Fund	14,937,848	16,892,583	1,954,735	15,779,715	(1,112,868)
Sources Total	156,672,431	157,980,174	1,307,743	157,140,439	(839,735)

Uses - Operating Expenditures

Salaries	31,144,755	30,417,361	(727,394)	31,317,677	900,316
Mandatory Fringe Benefits	11,287,498	10,962,632	(324,866)	11,448,727	486,095
Non-Personnel Services	101,072,194	104,144,932	3,072,738	102,271,537	(1,873,395)
Materials & Supplies	402,220	503,301	101,081	454,114	(49,187)
Overhead and Allocations		(157,087)	(157,087)		157,087
Programmatic Projects	4,980,000	2,840,000	(2,140,000)	2,070,000	(770,000)
Services Of Other Depts	7,785,764	9,269,035	1,483,271	9,578,384	309,349
Uses Total	156,672,431	157,980,174	1,307,743	157,140,439	(839,735)

Uses - By Division Description

HRD Administration	7,064,123	7,903,162	839,039	8,353,807	450,645
HRD Employee Relations	4,847,885	5,164,014	316,129	4,958,323	(205,691)
HRD Employment Services	15,342,910	15,660,651	317,741	15,127,567	(533,084)
HRD Equal Emplmnt Opportunity	9,000,313	9,311,110	310,797	9,486,481	175,371
HRD Workers Compensation	109,630,003	112,213,625	2,583,622	112,247,725	34,100
HRD Workforce Development	10,787,197	7,727,612	(3,059,585)	6,966,536	(761,076)
Uses by Division Total	156,672,431	157,980,174	1,307,743	157,140,439	(839,735)

HUMAN RIGHTS COMMISSION

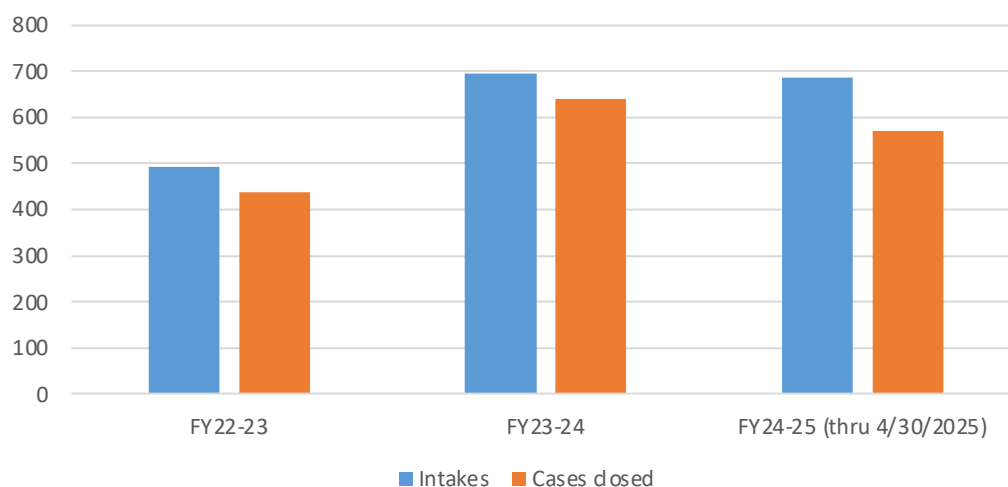
MISSION

The Human Rights Commission works in service of the city's anti-discrimination laws by being rooted in community, protecting civil rights, upholding dignity, and working toward equitable outcomes in San Francisco. For more information about this department's services, please visit sf.gov/departments/human-rights-commission

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2025-26 budget of \$27.9 million for the Human Rights Commission is approximately \$16.80 million, or 37.5 percent, lower than the FY 2024-25 budget. This is primarily due to decreases in spending in the department's grant program and salaries and benefit costs decreases as the department restructures itself to improve grant compliance and fiscal oversight. The FY 2026-27 proposed budget of \$28.2 million is \$0.26 million, or 0.9 percent, higher than the FY 2025-26 proposed budget. This change is primarily due to salary and benefit cost increases.

Starting in FY 2025-26, HRC and the Department on the Status of Women (WOM) will consolidate into a singular agency to share financial resources that will allow both Commissions to effectively follow their Charter mandates and align departments for more administrative support.



CIVIL RIGHTS DIVISION INTAKES & CASES CLOSED.

The number of Intakes Conducted and Cases Closed for the current fiscal year project to exceed the prior year, continuing a trend of increasing services provided by the Civil Rights Division.

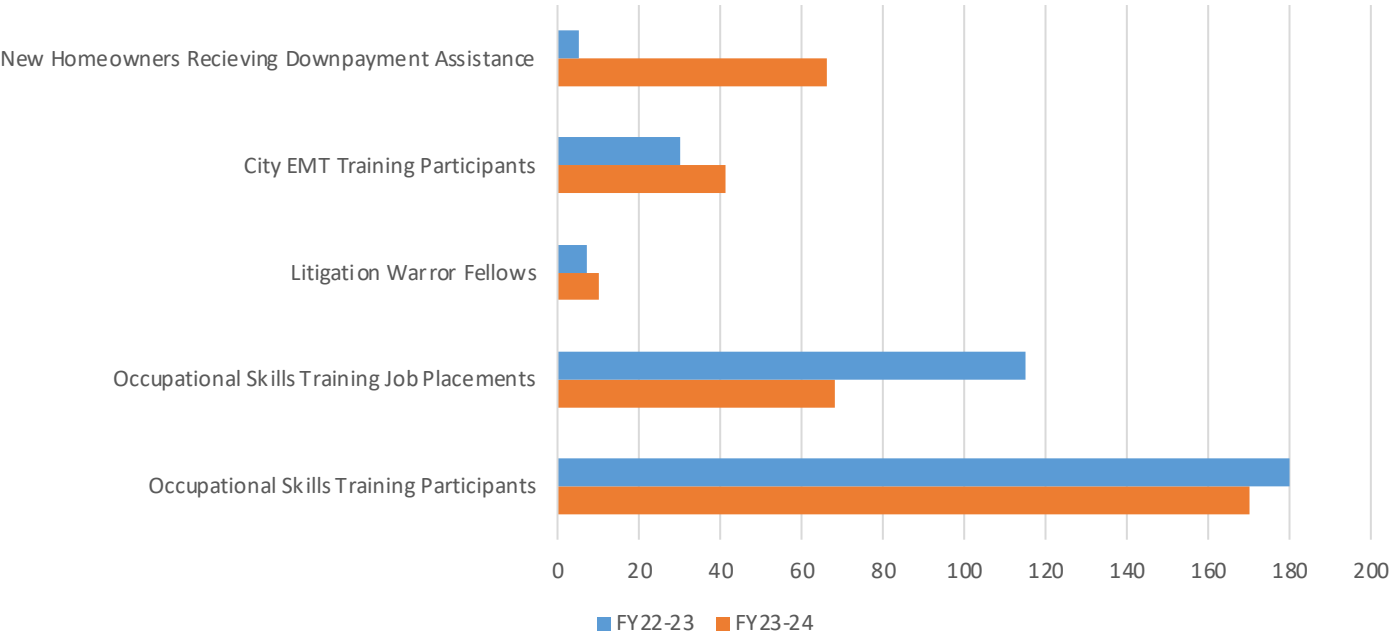
The HRC's commitment to community remains steadfast. To enhance the effectiveness, efficiency, and accountability of our organization, the Department is undergoing a strategic, department-wide realignment. This effort aims to ensure the long-term impact and sustainability of HRC's core operations and services.

The FY 2025–26 budget includes multi-million dollar investment in community grants including the Dream Keeper Initiative (DKI), exemplifying the City's dedication to equity and economic empowerment for marginalized communities. DKI not only strengthens citywide economic growth but also paves the way for community resilience and deepens civic engagement. DKI grants are aligned across three major sub-portfolios—Arts & Culture, Health & Well-Being, and Workforce & Education—as well as one major foundation partnership. This investment reflects the City's commitment to meaningful partnerships with organizations

embedded in and proximate to the marginalized communities we strive to uplift.

Opportunities for All (OFA) is the Mayor's youth workforce development initiative operationalized by the HRC. OFA serves nearly 2,500 youth annually through paid internships, fellowships, and specialized tracks such as YouthWorks, Community Safety Initiative (CSI) Cohort, and Black 2 San Francisco (B2SF). In addition to the broader OFA internship program, the B2SF initiative envisions a satellite HBCU campus being established in San Francisco in partnership with multiple HBCUs, offering comprehensive academic and professional programming.

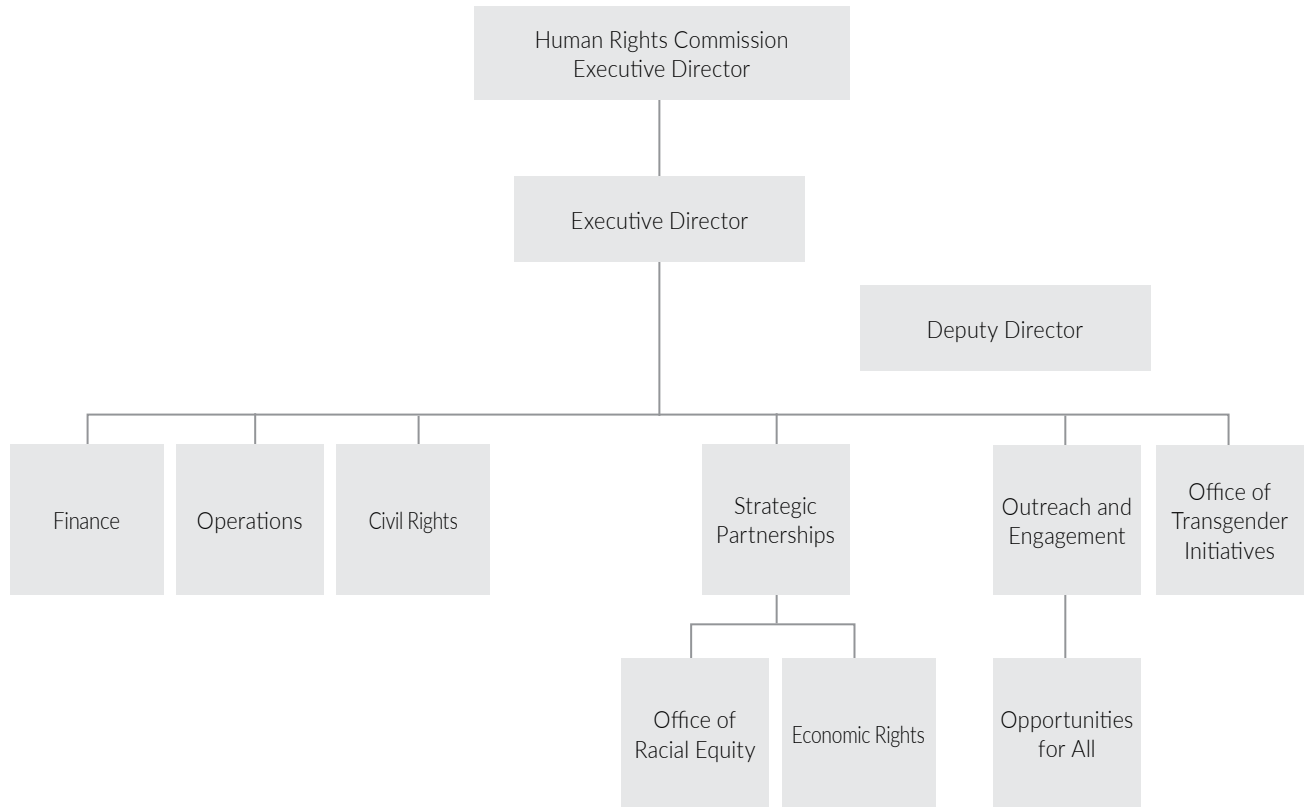
In 2024, the HRC welcomed the Office of Transgender Initiatives (OTI), deepening its commitment to equity and inclusion. OTI advocates for and uplifts the voices of transgender, gender non-conforming, intersex, and two-spirit individuals, serving as a bridge between community and local government.



DREAM KEEPER INITIATIVE'S COMMUNITY INVESTMENTS.

DKI investments have created tangible change and opportunities for San Franciscans to thrive. This DKI data reflects impact across several departments, but funds are coordinated and managed by HRC through 2024..

ORGANIZATIONAL STRUCTURE: HUMAN RIGHTS COMMISSION



PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Workforce Alignment				
Number of job placement through the Opportunities For All program	2,176	N/A	2,400	N/A
Youth Empowerment Programs				
Number of Education, Training & Awareness Events lead by HRC	84	N/A	22	N/A
Number of Reoccurring Committee and Collaborative Meetings staffed by HRC	252	25	35	N/A

TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	46.39	41.39	(5.00)	40.59	(0.80)
Non-Operating Positions (CAP/Other)	(13.00)	(14.40)	(1.40)	(14.00)	0.40
Net Operating Positions	33.39	26.99	(6.40)	26.59	(0.40)

Sources

Intergovernmental: State	9,900,000		(9,900,000)		
Licenses, Permits, & Franchises		200,000	200,000	200,000	
Expenditure Recovery	100,080	100,584	504	100,584	
General Fund	34,751,265	27,647,678	(7,103,587)	27,903,836	256,158
Sources Total	44,751,345	27,948,262	(16,803,083)	28,204,420	256,158

Uses - Operating Expenditures

Salaries	4,712,718	4,147,291	(565,427)	4,310,893	163,602
Mandatory Fringe Benefits	1,737,695	1,479,672	(258,023)	1,546,700	67,028
Non-Personnel Services	301,850	181,980	(119,870)	156,099	(25,881)
City Grant Program	1,645,580	1,639,508	(6,072)	1,659,661	20,153
Materials & Supplies	33,066	33,066		32,239	(827)
Programmatic Projects	35,238,255	19,113,079	(16,125,176)	19,113,079	
Services Of Other Depts	1,082,181	1,353,666	271,485	1,385,749	32,083
Uses Total	44,751,345	27,948,262	(16,803,083)	28,204,420	256,158

Uses - By Division Description

HRC Human Rights Commission	44,751,345	27,948,262	(16,803,083)	28,204,420	256,158
Uses by Division Total	44,751,345	27,948,262	(16,803,083)	28,204,420	256,158

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 proposed Fiscal Year (FY) 2025-26 budget of \$1.31 billion for the Human Services Agency is \$80.4 million, or 6.5 percent, higher than the FY 2024-25 budget. This increase is primarily due to growth in Federal and State revenue streams that offset General Fund reductions, the addition of the \$17 million Ambassador program transferred from other departments and reduced budgeted salary and fringe benefits attrition to align with current staffing levels. The FY 2026-27 proposed budget of \$1.37 billion is \$59.0 million, or 4.5 percent, higher than the FY 2025-26 proposed budget. This change is primarily due to continued revenue growth from Federal programs like IHSS and State funding allocations, along with the addition of new debt service requirements for the agency's planned relocation from seismically deficient buildings.

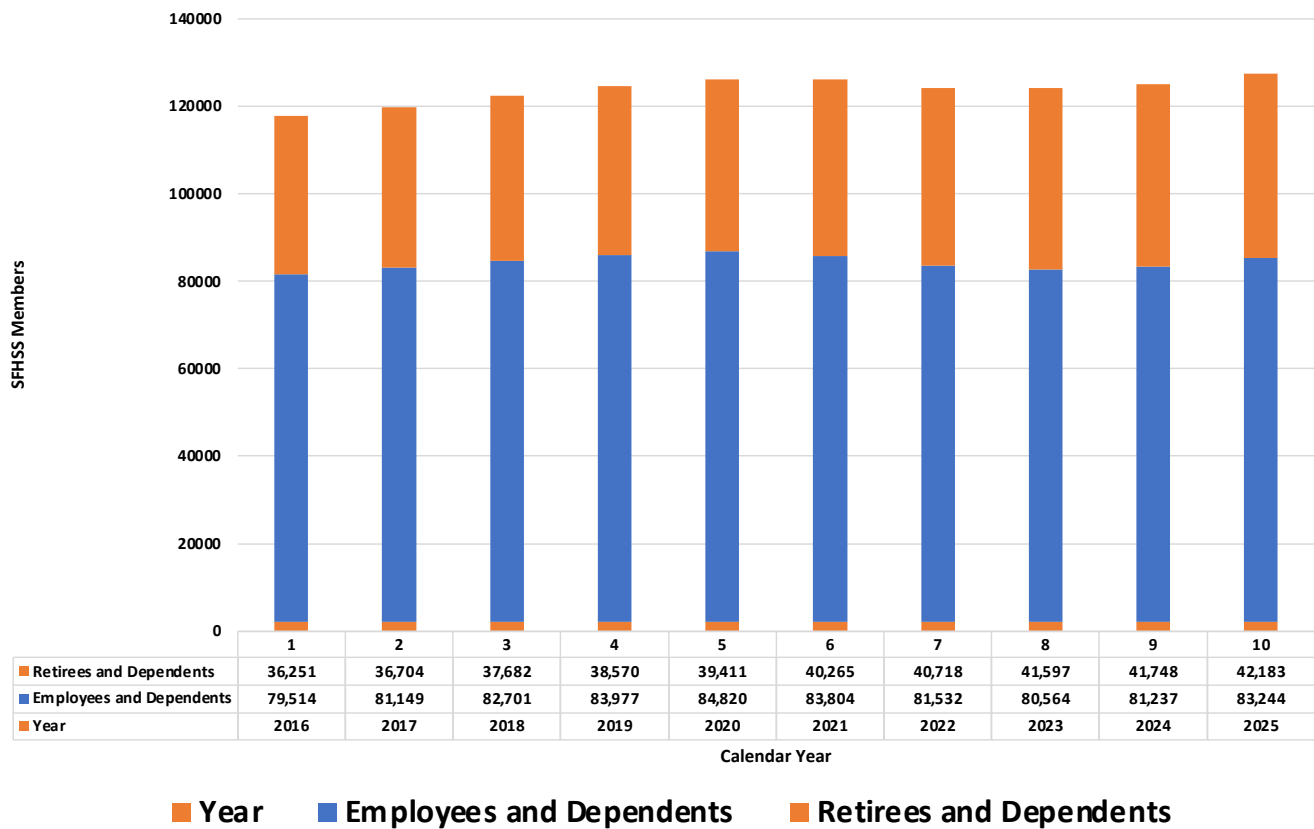
HSA Relocation

During the upcoming biennium, HSA will undertake a major relocation from two seismically deficient buildings at 170 Otis and 1235 Mission Streets. These locations have housed both public-facing and back-office operations for the agency during the past several decades. A new, street-level client service center for Economic Support and Self-

Sufficiency (ESSS) programs will be established in leased space at 1460 Mission Street. Office support staff for ESSS, plus the agency's Administrative, Budget, Policy, and Executive teams will move to two floors at the same newly leased space, accessed by the rear entrance at 1455 Market Street. The overarching relocation project also includes movement of staff within HSA's extant buildings, and the acquisition of an office and client-facing site in the Southeast of the City, where a significant number of the agency's clients reside; financing for this purchase is currently included in the Capital Plan.

CAAP Reforms

HSA is proposing a series of administrative changes to the County Adult Assistance Program (CAAP), which provides County-funded cash assistance to single adults. These changes will strengthen program integrity, improve administrative efficiency, and advance CAAP's broader goals of individual self-sufficiency. These changes will ensure that San Francisco residents who rely on CAAP are assisted not only through financial support, but also through pathways towards employment, federal SSI, and/or recovery.



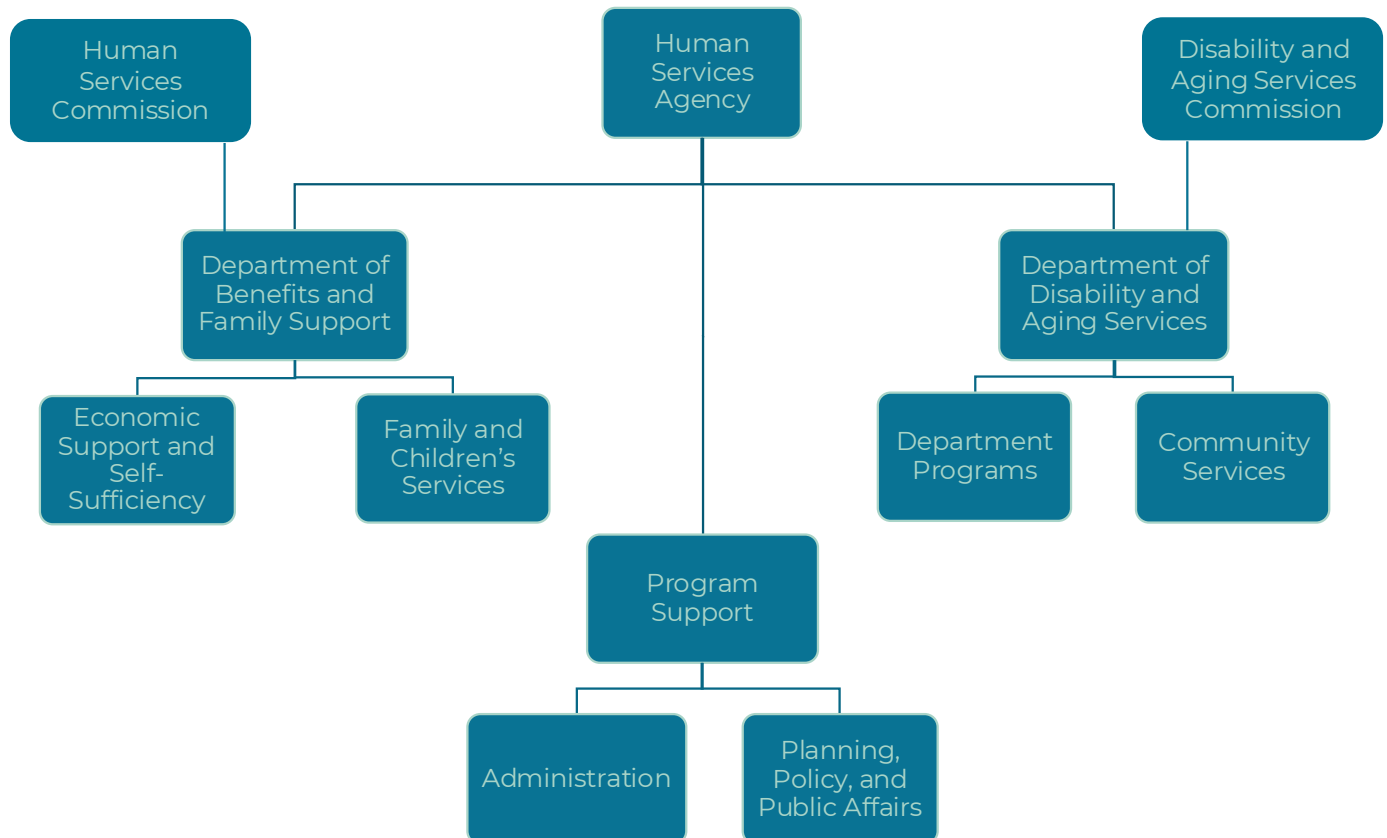
SFHSS ENROLLMENT TREND.

SFHSS Enrollment in grew for the first time in 2024 after the pandemic as vacant positions are filled and the trend continues in 2025.

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Help residents reach economic stability (DHS)				
CAAP: Current active CAAP caseload	6,264	7,000	5,360	7,100
Medi-Cal: Current active Medi-Cal caseload	139,863	147,000	162,000	160,000
Protect children from abuse and neglect (DHS)				
FCS: Total number of children in foster care	608	598	675	675
Maintain strong network of community-based services (DAS)				
OCP: Number of unduplicated clients enrolled in OCP programs	53,032	110,000	41,000	41,000
Protect populations from abuse, neglect, and financial exploitation (DAS)				
PC: Number of unique individuals with an active case with the Public Conservator (including referrals)	806	810	750	800
PG: Number of unique individuals with an active case with the Public Guardian (including all accepted referrals)	278	265	280	275

ORGANIZATIONAL STRUCTURE: HUMAN SERVICES AGENCY



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	2,303.99	2,320.87	16.88	2,311.37	(9.50)
Non-Operating Positions (CAP/Other)	(11.78)	(14.00)	(2.22)	(14.00)	
Net Operating Positions	2,292.21	2,306.87	14.66	2,297.37	(9.50)

Sources

Intergovernmental: Federal	354,693,308	373,325,575	18,632,267	383,984,878	10,659,303
Intergovernmental: State	499,984,711	523,914,534	23,929,823	537,528,853	13,614,319
Charges for Services	2,311,225	3,520,746	1,209,521	3,803,562	282,816
Rents & Concessions	145,000	145,000		145,000	
Other Revenues	330,000	80,000	(250,000)	80,000	
Interest & Investment Income	279,820	272,133	(7,687)	272,795	662
Expenditure Recovery	22,248,606	41,263,832	19,015,226	39,201,965	(2,061,867)
IntraFund Transfers In	393,971	206,991	(186,980)	206,991	
Transfers In	17,421,307	16,359,307	(1,062,000)	16,359,307	
Transfer Adjustment-Source	(393,971)	(206,991)	186,980	(206,991)	
General Fund	333,839,553	352,935,461	19,095,908	389,482,216	36,546,755
Sources Total	1,231,253,530	1,311,816,588	80,563,058	1,370,858,576	59,041,988

Uses - Operating Expenditures

Salaries	272,160,828	284,273,026	12,112,198	294,261,001	9,987,975
Mandatory Fringe Benefits	121,667,491	127,598,774	5,931,283	134,447,890	6,849,116
Non-Personnel Services	48,051,638	66,555,255	18,503,617	59,309,330	(7,245,925)
City Grant Program	166,435,755	164,450,328	(1,985,427)	161,064,291	(3,386,037)
Capital Outlay	73,917	350,000	276,083	350,000	
Aid Assistance	11,246,053	10,882,695	(363,358)	10,882,695	
Aid Payments	486,045,579	524,764,772	38,719,193	568,846,775	44,082,003
Debt Service		1,592,842	1,592,842	6,033,525	4,440,683
Intrafund Transfers Out	23,512,270	23,162,701	(349,569)	23,491,731	329,030
Materials & Supplies	3,675,322	3,679,447	4,125	3,588,125	(91,322)
Other Support/Care of Persons	1,140,687	140,687	(1,000,000)	140,687	
Services Of Other Depts	97,637,961	104,573,052	6,935,091	108,649,517	4,076,465
Transfer Adjustment - Uses	(393,971)	(206,991)	186,980	(206,991)	
Uses Total	1,231,253,530	1,311,816,588	80,563,058	1,370,858,576	59,041,988

Uses - By Division Description

HSA Admin Support (HSA)	168,582,654	193,916,939	25,334,285	201,852,742	7,935,803
HSA Benefits & Family Support	552,898,333	569,571,517	16,673,184	571,947,924	2,376,407
HSA Disability & Aging Svc	509,772,543	548,328,132	38,555,589	597,057,910	48,729,778
Uses by Division Total	1,231,253,530	1,311,816,588	80,563,058	1,370,858,576	59,041,988

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 proposed Fiscal Year (FY) 2025-26 budget of \$53.1 million for the Juvenile Probation Department is approximately \$6.4 million, or 13.8 percent, higher than the FY 2024-25 budget. This is due to increased revenue from the state. The FY 2026-27 proposed budget of \$47.9 million is \$5.2 million, or 9.8 percent, lower than the FY 2025-26 proposed budget. This change is due to reduced estimates in revenue from the state and a one-time state grant sunseting.

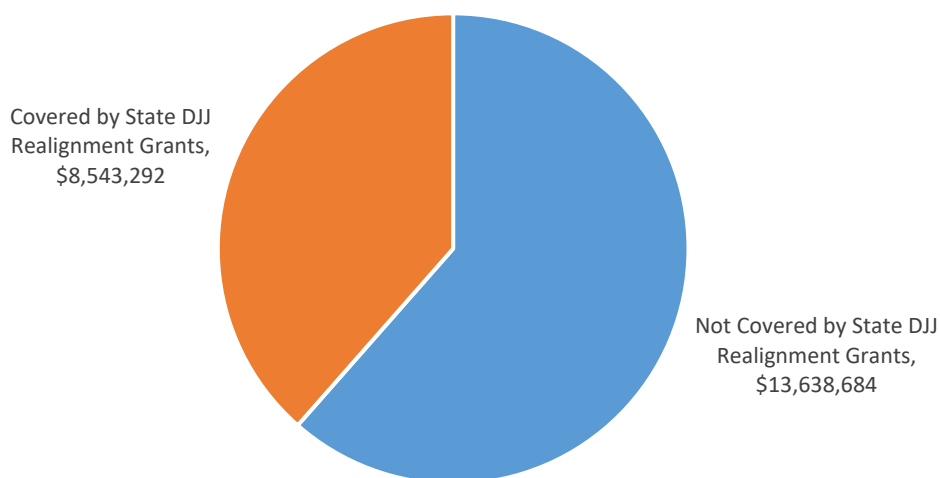
The department maintains its focus on public safety, equity, and accountability in two ways:

1. Focusing on core department operations and services; including supporting youth and families from arrest through supervision; fulfilling legal mandates with care and compassion; and advancing community safety through evidence-based practices.
2. Partnering with stakeholders – including youth, families, community, and government – to ensure youth and families have resources needed to succeed.

New Initiatives

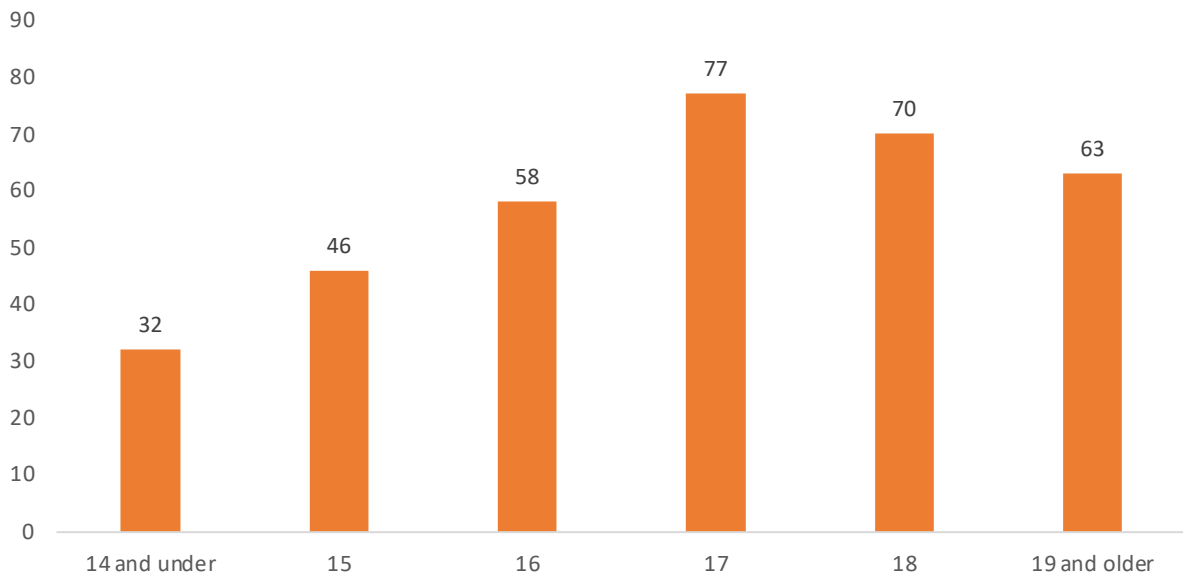
The closure of California's Division of Juvenile Justice realigned responsibility to counties for the care, custody, rehabilitation and supervision of youth previously eligible for state incarceration. JPD continues to take significant steps to implement DJJ Realignment, including intensive staff training and program design; investment in new services and partnerships – within the facility and to support reentry; physical site improvements; and implementation of an innovative evidence-based behavior development and rehabilitation model. Five years of planning and stakeholder engagement paved the way for a new collaborative Justice Services Model, jointly funded by JPD and DCYF, and launched in September 2024.

Through this public-private model, every young person arrested in San Francisco is quickly assessed and connected to one of five community-based organizations funded to support youth and families throughout the juvenile justice process, in partnership with probation, the court, and counsel. Effective implementation is a key priority of JPD and will continue to be so in 2025-26. The proposed budget represents five years of right-sizing the department and right-structuring San Francisco's investment in and approach to juvenile delinquency.



SAN FRANCISCO JUVENILE PROBATION - DIVISION OF JUVENILE JUSTICE REALIGNMENT ACTUALS/ COSTS FY21-22 TO FY 24-25.

"Since the Division of Juvenile Justice closed in 2021: JPD has incurred nearly \$22.2 M in costs associated with DJJ Realignment responsibilities. JPD has received \$8.5 M in DJJ grants from the state, leaving a shortfall of \$13.6 M, which has been covered by General Fund and other grants/apportionments." are filled and the trend continues in 2025.



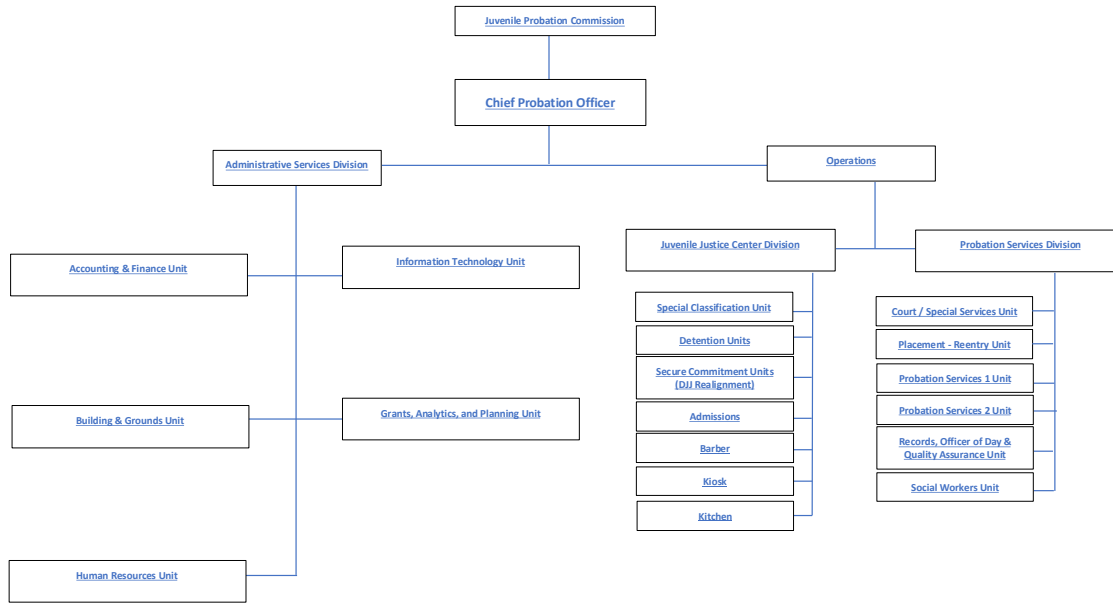
SAN FRANCISCO JUVENILE PROBATION DEPARTMENT CASELOAD BY AGE (4/30/25).

The Juvenile Probation Department serves all youth arrested in San Francisco under the age of 18 or for a juvenile court matter. With limited exceptions, the age of juvenile court jurisdiction ranges from 12-25.

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Advance the goals of the City and DJJ Realignment Subcommittee				
Commitments as a Percentage of the Average Daily Juvenile Justice Center Population	27%	35%	28%	35%
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.	76%	80%	100%	100%
Reimagine how the City addresses juvenile crime and delinquency				
Average Daily Juvenile Justice Center Population	27	30	28	28
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.	37%	30%	20%	20%

ORGANIZATIONAL STRUCTURE: JUVENILE PROBATION



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	177.89	177.97	0.08	177.72	(0.25)
Non-Operating Positions (CAP/Other)	(3.00)		3.00		
Net Operating Positions	174.89	177.97	3.08	177.72	(0.25)

Sources

Intergovernmental: Federal	1,575,140	1,542,640	(32,500)	1,542,640	
Intergovernmental: State	14,378,520	20,139,505	5,760,985	16,159,051	(3,980,454)
Charges for Services	3,000	3,000		3,000	
Expenditure Recovery	205,638	180,000	(25,638)	180,000	
General Fund	30,466,645	31,199,375	732,730	29,986,645	(1,212,730)
Sources Total	46,628,943	53,064,520	6,435,577	47,871,336	(5,193,184)

Uses - Operating Expenditures

Salaries	21,510,201	23,687,044	2,176,843	24,508,589	821,545
Mandatory Fringe Benefits	10,135,916	11,339,424	1,203,508	11,924,120	584,696
Non-Personnel Services	3,504,437	860,978	(2,643,459)	873,978	13,000
Capital Outlay	1,900,000	2,300,000	400,000		(2,300,000)
Debt Service		2,290,000	2,290,000	2,291,250	1,250
Facilities Maintenance	417,126	437,982	20,856	459,881	21,899
Materials & Supplies	590,413	350,413	(240,000)	341,653	(8,760)
Programmatic Projects	1,405,120	4,882,030	3,476,910	963,482	(3,918,548)
Services Of Other Depts	7,165,730	6,916,649	(249,081)	6,508,383	(408,266)
Uses Total	46,628,943	53,064,520	6,435,577	47,871,336	(5,193,184)

Uses - By Division Description

JUV Community Investments	5,175,797	4,546,215	(629,582)	3,029,418	(1,516,797)
JUV General	15,433,603	15,770,118	336,515	14,196,721	(1,573,397)
JUV Juvenile Hall	16,355,428	22,129,216	5,773,788	20,033,399	(2,095,817)
JUV Log Cabin Ranch		185,000	185,000		(185,000)
JUV Probation Services	9,664,115	10,433,971	769,856	10,611,798	177,827
Uses by Division Total	46,628,943	53,064,520	6,435,577	47,871,336	(5,193,184)

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

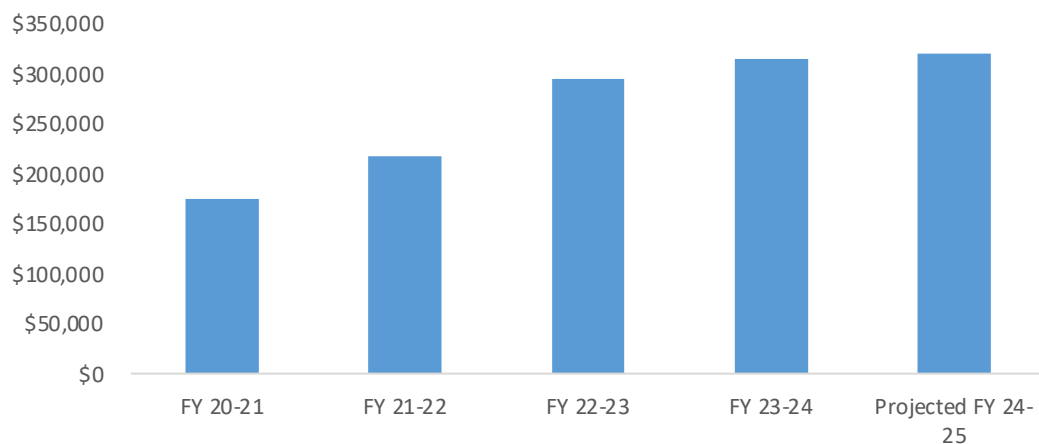
The proposed Fiscal Year (FY) 2024-25 budget of \$1.3 million for the Law Library is \$0.5 million, or 28.3 percent, lower than the FY 2023-24 budget. This is primarily due to a decrease in interdepartmental spending. The FY 2025-26 proposed budget of \$1.3 million is \$0.1 million, or 4.5 percent, higher than the FY 2024-25 proposed budget. This change is due to an increase in salary and benefit costs.

The Law Library's (LLB) priority is to promote access to justice by providing professional legal reference assistance and resources to San Francisco residents, City departments, and the Courts. Additionally, the Law Library extends its support to local attorneys and legal professionals, law firms, students, legal service providers, and businesses.

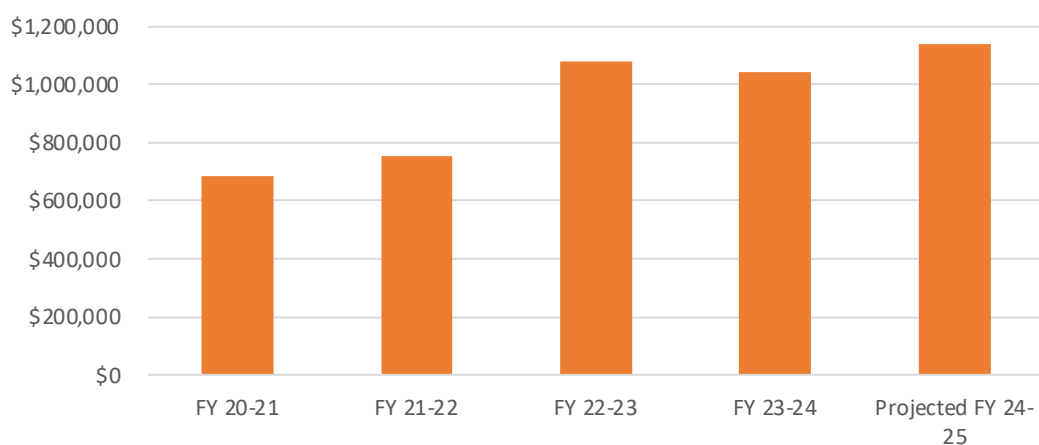
LLB provides resources in a variety of formats, covering all areas of the law and legal procedures. Services are provided both in-person and online to expand our reach to all corners of San Francisco. Free educational programs and clinics inform the community on legal issues such as

housing, employment, discrimination, consumer debt, domestic violence, municipal and building codes, disaster recovery, homelessness, and small businesses. LLB has increased outreach to the local reentry community by participating in monthly PACT (Probation/Parole and Community Team) meetings and citywide reentry conferences and resource fairs to provide legal resource awareness and support to formerly incarcerated patrons in our community. Legal issues important to reentry patrons include housing, family law, employment, and expungement.

The Law Library strives to provide a welcoming environment and accessible resources for all citizens to learn and explore the legal system, to understand civics, and to learn how to engage in meaningful access to justice.



LEGAL MATERIALS EXPENSES: DATABASES, PRINT, MULTIMEDIA.
Legal Collection Costs

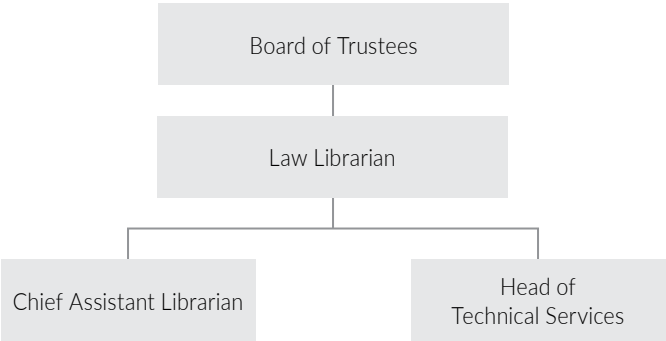


PROMOTING ACCESS TO JUSTICE: LIBRARY SERVICES COSTS.
Library Services Costs

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27	
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Promote access to justice for all San Franciscans					
Weekly hours of operation staffed by legal professionals to meet user needs	40	40	40	40	40
Promote community legal education					
Number of legal education program attendees	481	501	250	250	410
Patrons rating of legal seminars & educational programs	100%	95%	85%	85%	90%
Provide free access to extensive legal databases					
Electronic, print & multimedia collection costs.	\$316,052	\$321,264	\$210,000	\$215,000	\$330,902

ORGANIZATIONAL STRUCTURE: LAW LIBRARY



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	2.41	1.54	(0.87)	2.23	0.69
Non-Operating Positions (CAP/Other)					
Net Operating Positions	2.41	1.54	(0.87)	2.23	0.69

Sources

General Fund	1,286,319	1,240,588	(45,731)	1,427,670	187,082
Sources Total	1,286,319	1,240,588	(45,731)	1,427,670	187,082

Uses - Operating Expenditures

Salaries	419,212	366,982	(52,230)	481,165	114,183
Mandatory Fringe Benefits	180,257	159,931	(20,326)	207,676	47,745
Materials & Supplies	5,700	5,700		5,557	(143)
Services Of Other Depts	681,150	707,975	26,825	733,272	25,297
Uses Total	1,286,319	1,240,588	(45,731)	1,427,670	187,082

Uses - By Division Description

LLB Law Library	1,286,319	1,240,588	(45,731)	1,427,670	187,082
Uses by Division Total	1,286,319	1,240,588	(45,731)	1,427,670	187,082

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 sf.gov/departments/office-mayor

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2025-26 budget of \$183.0 million for the Mayor's Office is approximately \$24.6 million, or 11.8 percent, lower than the FY 2024-25 budget. This reduction is primarily due to postponed collection of residential vacancy taxes and delays in revenue from market-rate developers. Reductions to grants to community-based organizations and salaries and benefits are offset by increases in the Local Operating Subsidy Program (LOSP). The FY 2026-27 proposed budget of \$204.7 million is \$21.7 million, or 11.9 percent, higher than the FY 2025-26 proposed budget. This change is primarily due to increases in housing investments for low-income seniors, families, and persons with disabilities.

Maximizing Affordable Housing Opportunities

In FY 2025-26 and FY 2026-27, MOHCD will continue to expand its new construction pipeline of affordable housing projects and expand the supply of permanent supportive housing units serving San Franciscans experiencing homelessness. MOHCD will advance catalytic investments at the Balboa

Reservoir site, construction of new affordable housing projects, capital improvements to existing MOHCD-funded properties, and new permanently affordable educator housing projects. Approximately 595 permanent supportive housing Local Operating Subsidy Program permanent supportive housing units will be under construction and are expected to be completed by July 2026. MOHCD is also redoubling portfolio stabilization efforts for its 25,000+ unit affordable housing portfolio in the face of industry-wide challenges including insurance costs, staff turnover, and rent collection.

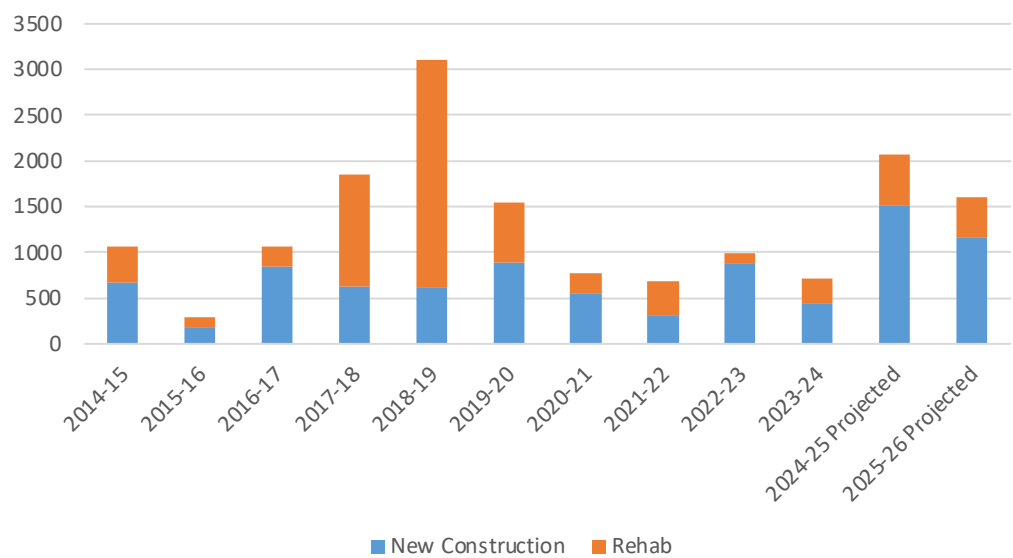
Eviction Prevention and Housing Stabilization

In FY 2025-26 and FY 2026-27, MOHCD will continue to provide funding for guaranteed legal representation for all individuals facing unlawful detainer notices as well as continuing to stabilize

housing for our most vulnerable residents through financial assistance, rent subsidies, and tenant counseling. In addition, the proposed budget continues funding for direct services at HOPESF and RAD properties.

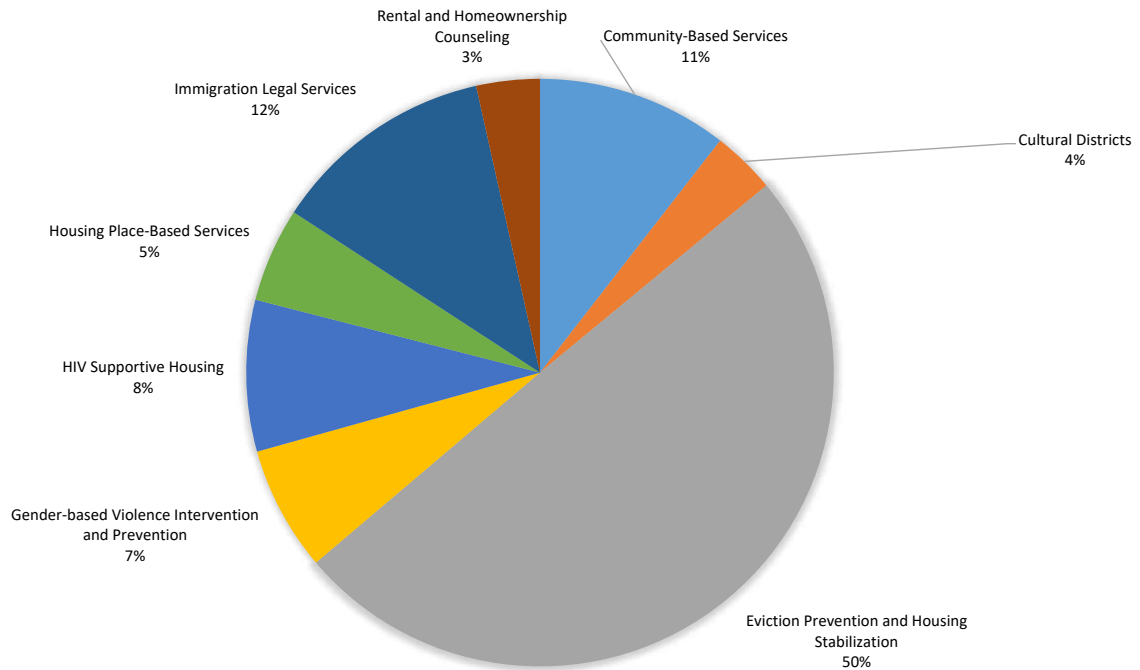
Fostering Community Safety and Neighborhood Vitality

The proposed FY 2025-26 budget funds a variety of outcome-driven Community Based Strategies aimed at promoting safety, stability, and opportunity for San Francisco residents. These investments include Immigration Legal Services and the Gender-Based Violence Prevention and Intervention portfolios. In addition, the budget supports Place-Based Strategies that focus on neighborhood and cultural stabilization, including the Cultural Districts Program and SOMA Stabilization Fund.



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.



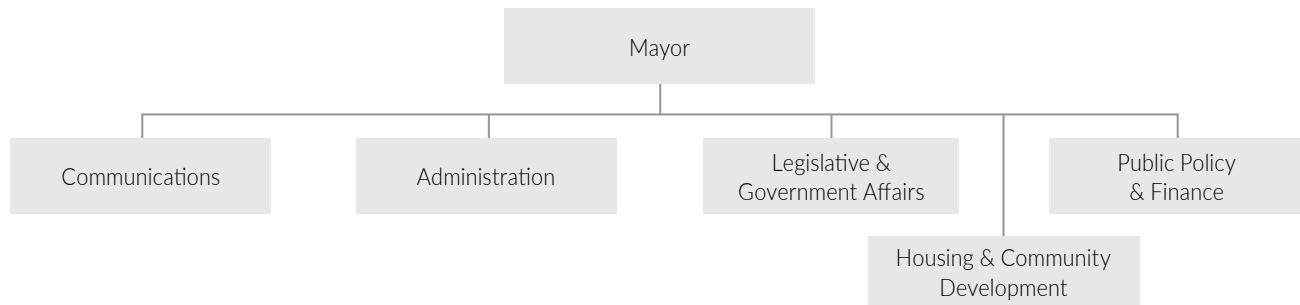
MOHCD GRANT AWARD AMOUNTS BY PROGRAM AREA, FY 2025-26.

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	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Create permanently affordable housing				
Number of loans or other types of assistance to first time homebuyers	124	90	50	60
Number of newly constructed low and moderate-income rental units completed with public financial assistance	336	1,130	1,371	1,043
Increase housing stability and prevent displacement				
# of individuals who received comprehensive legal counsel, rental assistance, and housing support services to prevent displacement	26,297	15,225	15,000	12,000
Preserve affordable housing				
Number of low-and-moderate income rental units rehabilitated or preserved with public financial assistance	279	545	0	430
Promote self-sufficiency and increase safety for all				
# of individuals that received essential direct services to increase safety and promote self-sufficiency	20,206	16,183	15,000	12,000

ORGANIZATIONAL STRUCTURE: MAYOR



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	186.51	177.15	(9.36)	175.90	(1.25)
Non-Operating Positions (CAP/Other)	(107.29)	(89.29)	18.00	(88.29)	1.00
Net Operating Positions	79.22	87.86	8.64	87.61	(0.25)

Sources

Other Local Taxes	23,355,000	3,093,000	(20,262,000)	3,235,000	142,000
Intergovernmental: Other	1,382,947	1,381,396	(1,551)	2,866,593	1,485,197
Licenses, Permits, & Franchises		200,000	200,000	200,000	
Rents & Concessions	5,030,000	5,030,000		5,030,000	
Other Revenues	10,626,422	3,634,104	(6,992,318)	3,649,098	14,994
Interest & Investment Income	(1,470)	(1,372)	98	(1,254)	118
Expenditure Recovery	38,349,050	6,745,756	(31,603,294)	7,393,387	647,631
Transfers In	246,843		(246,843)		
Beg Fund Balance - Budget Only	3,531,470	3,781,372	249,902	3,531,254	(250,118)
General Fund	125,023,661	159,110,079	34,086,418	178,774,321	19,664,242
Sources Total	207,543,923	182,974,335	(24,569,588)	204,678,399	21,704,064

Uses - Operating Expenditures

Salaries	11,682,879	13,449,728	1,766,849	13,919,937	470,209
Mandatory Fringe Benefits	4,149,839	4,835,030	685,191	5,074,347	239,317
Non-Personnel Services	2,573,452	2,806,174	232,722	2,518,267	(287,907)
City Grant Program	91,827,728	102,199,990	10,372,262	117,184,358	14,984,368
Aid Assistance	4,200,000	6,200,000	2,000,000	6,200,000	
Debt Service	9,581,118	8,634,092	(947,026)	12,194,576	3,560,484
Materials & Supplies	27,000	27,000		26,325	(675)
Other Support/Care of Persons	44,113,842	27,882,790	(16,231,052)	30,309,196	2,426,406
Overhead and Allocations	3,987,296	3,470,755	(516,541)	3,449,802	(20,953)
Programmatic Projects	27,375,740	5,228,469	(22,147,271)	5,377,868	149,399
Services Of Other Depts	6,025,029	6,240,307	215,278	6,423,723	183,416
Transfers Out	2,000,000	2,000,000		2,000,000	
Uses Total	207,543,923	182,974,335	(24,569,588)	204,678,399	21,704,064

Uses - By Division Description

MYR Housing & Community Dev	196,674,076	171,571,745	(25,102,331)	192,857,080	21,285,335
MYR Office Of The Mayor	10,869,847	11,402,590	532,743	11,821,319	418,729
Uses by Division Total	207,543,923	182,974,335	(24,569,588)	204,678,399	21,704,064

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) 2025-26 budget of \$1.55 billion for the Municipal Transportation Agency is approximately \$31.82 million, or 2.1 percent, higher than the FY 2024-25 budget. The FY 2026-27 proposed budget of \$1.57 billion is \$18.75 million, or 1.2 percent, higher than the FY 2025-26 proposed budget. These changes are primarily due to salary and benefit cost increases and increases in interdepartmental spending.

Muni Service

The SFMTA's Muni Forward program has made significant upgrades to San Francisco's busiest transit corridors. These projects have reduced travel times for buses by up to 35 percent and resulted in transit service that is 51 percent more reliable.

Muni Metro service has improved thanks to preventive maintenance efforts, such as Fix-It! Week. Moderate subway delays are down 63 percent since 2019, and long delays are down 69 percent.

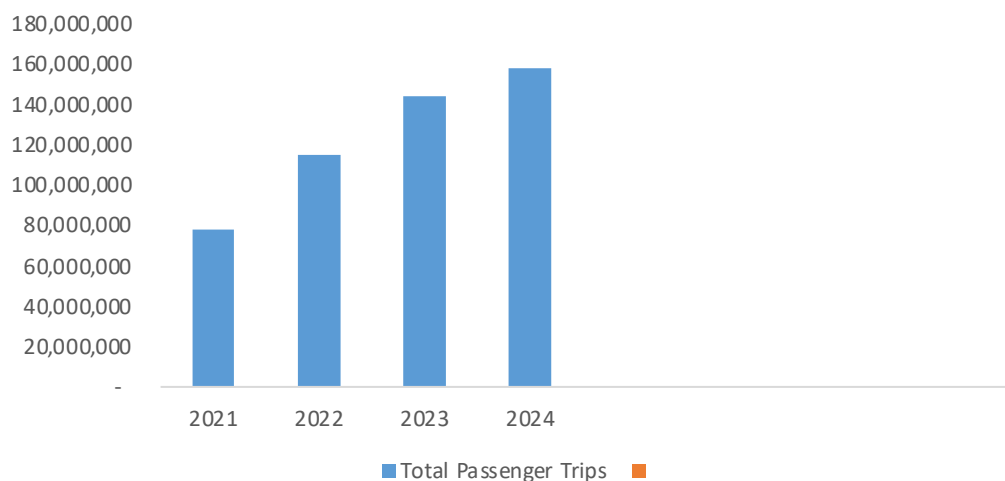
Muni ridership continues to grow. Ridership is now at 78 percent of pre-pandemic levels. Ridership on 13 Muni routes has surpassed those levels.

Street Safety and Functionality

The SFMTA invests in numerous projects to improve safety for travelers and keep traffic flowing. During FY 2025-26, the SFMTA will begin operating 33 speed safety cameras, which are a proven tool to reduce speeding.

Capital Investment

The FY 2025-26 capital budget is \$454.3 million. The largest component is \$172.4 million for Muni buses and light-rail vehicles and also includes \$75.5 million for upgraded maintenance facilities and \$51.4 million for street safety improvements. These investments make Muni service more reliable and San Francisco's streets safer.

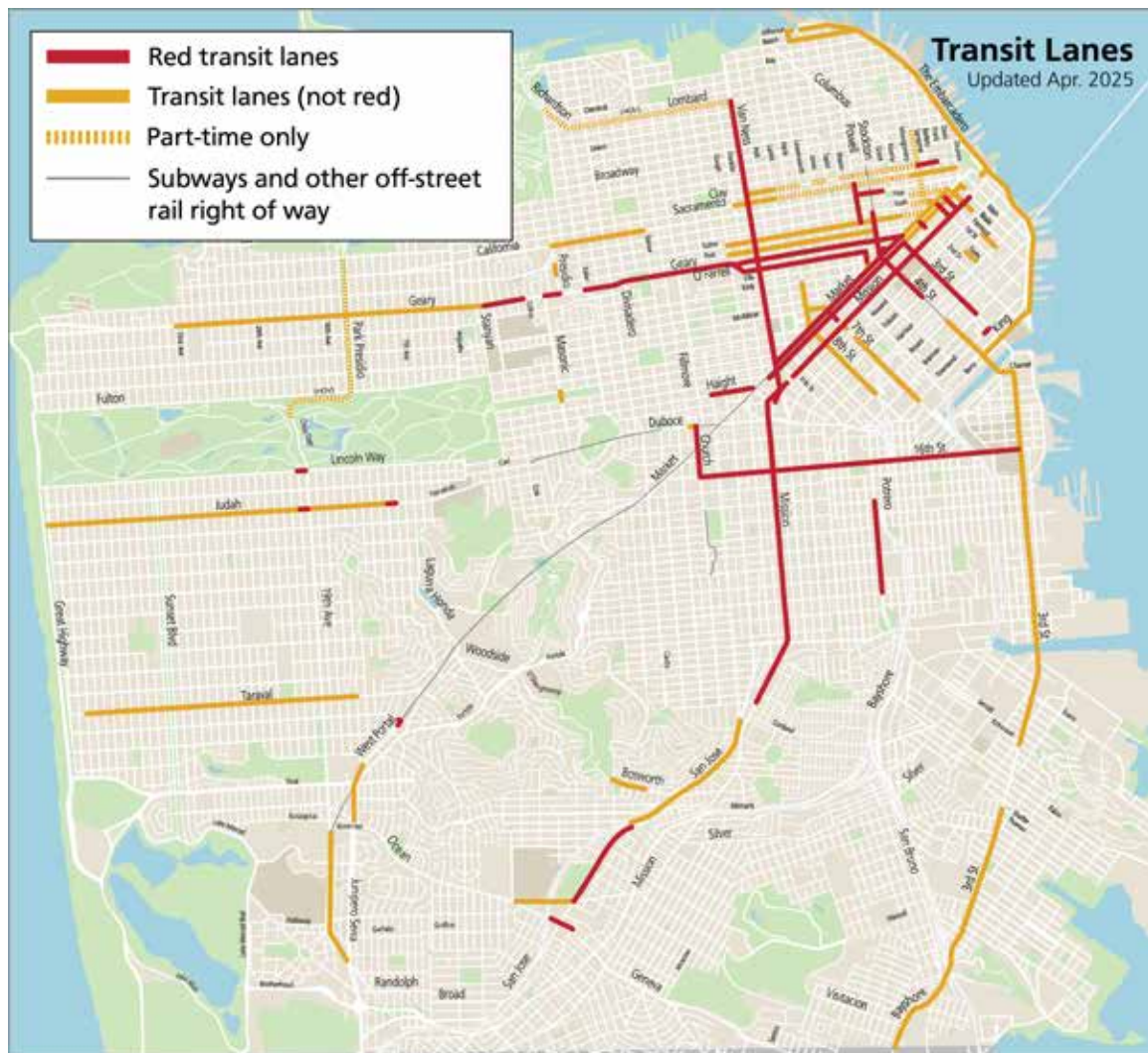


2024 MUNI PASSENGER TRIPS.

Muni delivered 158 million passenger trips in 2024, 13.5 million more than in 2023.

PERFORMANCE MEASURES

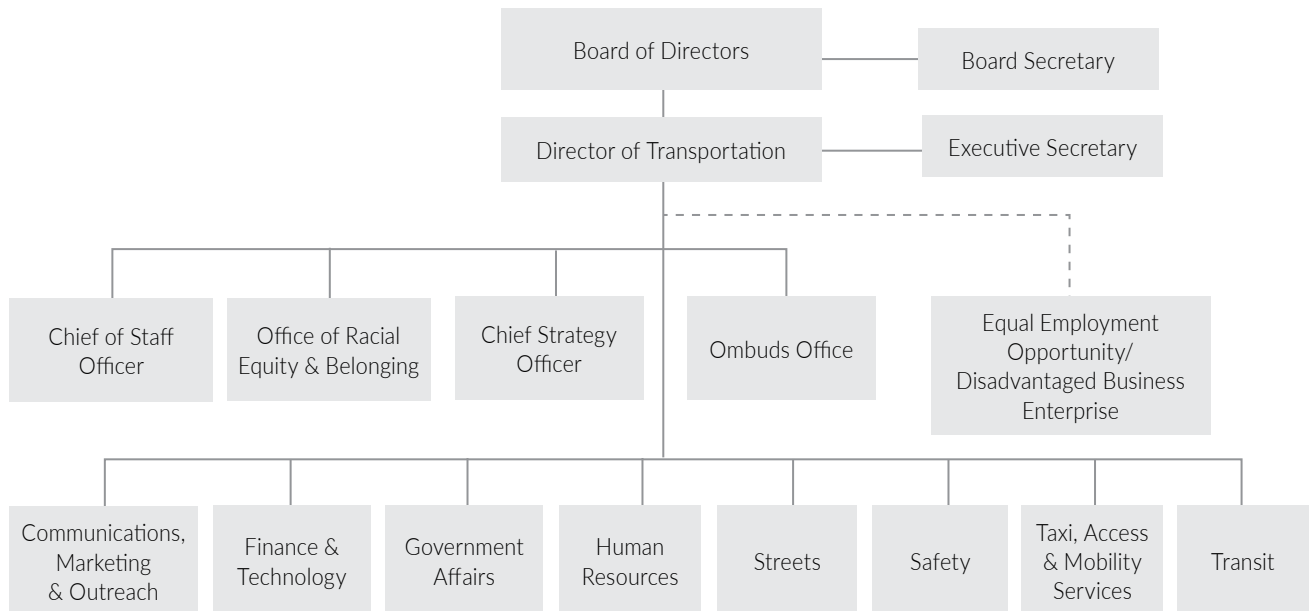
FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Deliver reliable and equitable transportation services.				
Muni total annual ridership	152,407,611	165,980,145	162,441,318	N/A
Percentage of scheduled service hours delivered	99%	99%	99%	99%
Eliminate pollution and greenhouse gas emissions by increasing use of transit, walking, and bicycling.				
Muni average weekday boardings	464,013	496,733	410,450	N/A
Make streets safer for everyone.				
Muni collisions per 100,000 vehicle miles	4	5	5	N/A
SFPD-reported Muni-related crimes per 100,000 miles	2	3	3	N/A



MUNI TRANSIT LANES.

San Francisco now has more than 75 miles of transit lanes, which have reduced travel times for buses and made Muni service more reliable.

ORGANIZATIONAL STRUCTURE: MUNICIPAL TRANSPORTATION AGENCY



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	5,994.35	5,649.36	(344.99)	5,656.04	6.68
Non-Operating Positions (CAP/Other)	(522.29)	(480.00)	42.29	(480.00)	
Net Operating Positions	5,472.06	5,169.36	(302.70)	5,176.04	6.68

Sources

Intergovernmental: Federal	140,154,314	29,747,343	(110,406,971)	5,925,293	(23,822,050)
Intergovernmental: Other	259,645,488	375,467,819	115,822,331	166,139,819	(209,328,000)
Intergovernmental: State	75,262,844	71,678,908	(3,583,936)	71,678,908	
Charges for Services	149,605,038	150,165,600	560,562	389,007,659	238,842,059
Fines, Forfeiture, & Penalties	95,303,594	108,873,968	13,570,374	108,873,968	
Licenses, Permits, & Franchises	27,763,853	30,493,617	2,729,764	30,493,617	
Rents & Concessions	107,934,854	125,333,018	17,398,164	125,333,018	
Other Revenues	17,354,344	17,420,016	65,672	7,122,984	(10,297,032)
Interest & Investment Income	11,815,975	17,331,469	5,515,494	12,438,450	(4,893,019)
Expenditure Recovery	4,219,348	3,719,988	(499,360)	3,719,988	
IntraFund Transfers In	41,478,946	49,529,258	8,050,312	45,759,233	(3,770,025)
Transfers In	240,095,766	244,944,452	4,848,686	245,052,903	108,451
Beg Fund Balance - Budget Only	41,146,478	1,110,729	(40,035,749)		(1,110,729)
Transfer Adjustment-Source	(198,392,778)	(208,885,517)	(10,492,739)	(204,137,762)	4,747,755
General Fund	508,380,000	536,660,000	28,280,000	564,930,000	28,270,000
Sources Total	1,521,768,064	1,553,590,668	31,822,604	1,572,338,078	18,747,410

Uses - Operating Expenditures

Salaries	630,509,700	647,723,146	17,213,446	665,492,575	17,769,429
Mandatory Fringe Benefits	288,862,901	287,868,563	(994,338)	303,342,809	15,474,246
Non-Personnel Services	271,889,465	261,436,210	(10,453,255)	263,946,228	2,510,018
Capital Outlay	83,680,019	105,903,836	22,223,817	86,526,804	(19,377,032)
Debt Service	27,840,451	27,826,522	(13,929)	27,826,522	
Intrafund Transfers Out	41,478,946	49,529,258	8,050,312	45,759,233	(3,770,025)
Materials & Supplies	98,961,172	112,505,719	13,544,547	112,514,512	8,793
Overhead and Allocations	(18,870,448)	(20,096,444)	(1,225,996)	(20,249,876)	(153,432)
Programmatic Projects	15,933,000	112,233	(15,820,767)	112,233	
Services Of Other Depts	123,061,804	127,880,883	4,819,079	132,826,271	4,945,388
Transfers Out	156,913,832	159,356,259	2,442,427	158,378,529	(977,730)
Unappropriated Rev-Designated	(4,900,000)	2,430,000	7,330,000		(2,430,000)
Unappropriated Rev Retained	4,800,000		(4,800,000)		
Transfer Adjustment - Uses	(198,392,778)	(208,885,517)	(10,492,739)	(204,137,762)	4,747,755
Uses Total	1,521,768,064	1,553,590,668	31,822,604	1,572,338,078	18,747,410

Uses - By Division Description

MTAAW Agency-wide	144,389,402	141,162,327	(3,227,075)	145,517,165	4,354,838
MTABD Board Of Directors	695,184	719,305	24,121	747,633	28,328
MTACC CV-Captl Progr & Constr	81,098,283	102,046,254	20,947,971	86,189,222	(15,857,032)
MTACO Communications	7,393,663	7,751,181	357,518	6,971,144	(780,037)
MTAED Executive Director	7,613,091	6,462,406	(1,150,685)	6,735,101	272,695
MTAFA Fit Finance & Info Tech	106,158,130	95,240,756	(10,917,374)	98,391,158	3,150,402
MTAGA Government Affairs	2,085,213		(2,085,213)		

TOTAL BUDGET – HISTORICAL COMPARISON CONTINUED

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Uses - By Division Description					
MTAHR Human Resources	64,545,735	66,244,731	1,698,996	67,043,342	798,611
MTAOC Office of Civil Rights		9,474,405	9,474,405	9,875,400	400,995
MTASA Safety	6,210,528	6,763,846	553,318	7,002,854	239,008
MTASS Sustainable Streets	234,988,113	194,220,859	(40,767,254)	199,554,354	5,333,495
MTAST Chief Strategy Office	52,550,601	89,230,092	36,679,491	92,142,793	2,912,701
MTATS Transit Svc Division	778,307,956	800,755,382	22,447,426	818,371,098	17,615,716
MTATZ Taxi & Accessible Svc	35,732,165	33,519,124	(2,213,041)	33,796,814	277,690
Uses by Division Total	1,521,768,064	1,553,590,668	31,822,604	1,572,338,078	18,747,410

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/departments-police-accountability

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2025-26 budget of \$9.5 million for the Department of Police Accountability is approximately \$0.54 million, or 5.4 percent, lower than the FY 2024-25 budget. This is primarily due to personnel savings. The FY 2026-27 proposed budget of \$9.1 million is \$0.39 million, or 4.1 percent, lower than the FY 2025-26 proposed budget. This change is due to further personnel savings.

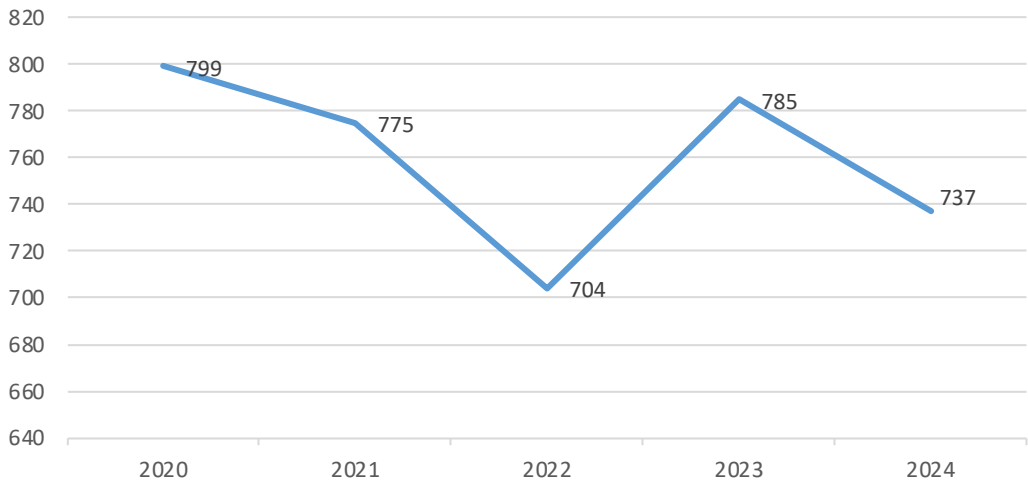
The Department of Police Accountability (DPA) provides independent oversight of the San Francisco Police Department through six core services: Investigations, Audits, Policy & Legal, Public Records, Mediation & Outreach, and Sheriff's Oversight Support. DPA is also launching new initiatives to modernize oversight through cloud-based case integration, real-time data sharing with SFPD, and streamlined workflows to improve efficiency and service delivery.

DPA conducts independent and impartial investigations into allegations of police misconduct and investigates all officer-involved shootings. The Department also performs audits to evaluate officer conduct and departmental practices, particularly regarding use of force and allegations of misconduct. DPA's audits have been nationally recognized for excellence, including receiving the Association of Local Government Auditors' Award for an audit examining the SFPD's handling of officer misconduct.

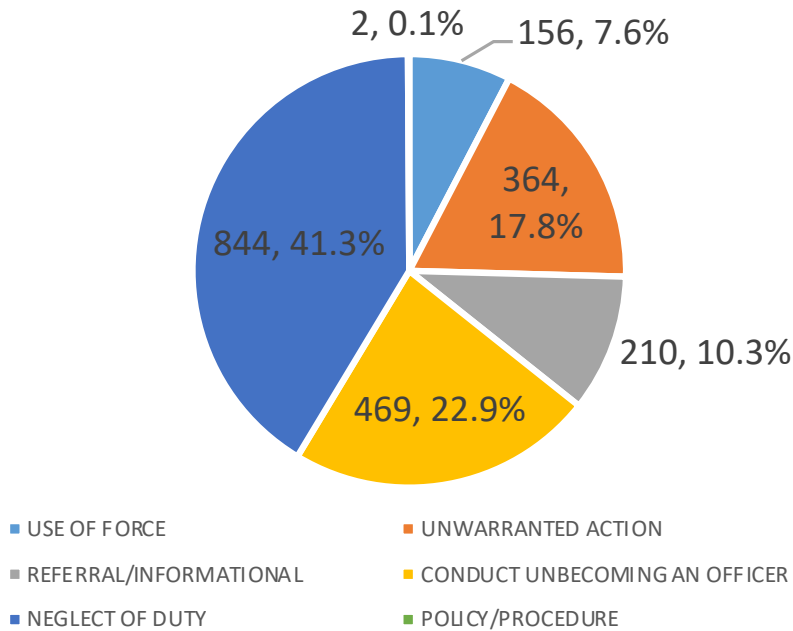
DPA attorneys present misconduct cases to the Police Chief and the Police Commission, under the Commission's guidelines. Attorneys also make recommendations on SFPD policies and practices to improve community relations and ensure effective police services. The Department's public records division ensures public access to records pursuant to California's police transparency laws, including Senate Bill 1421 and Senate Bill 16, which includes the disclosure of records related to officer-involved shootings, incidents resulting in great bodily injury, and sustained findings of misconduct.

Finally, DPA offers voluntary mediation to resolve complaints through structured dialogue. The Outreach Program works to build trust and access for those who have been economically, racially, culturally, or linguistically disadvantaged, while being isolated from police services.

As the build-out of the Inspector General’s Office at SDA continues, DPA provides a support and shared-resource role in conducting independent and impartial investigations into serious misconduct allegations against Sheriff’s Office Deputies.



5 YEAR COMPARISON OF OPENED CASES. *DPA has consistently opened more than 700 cases annually over the past five years.*

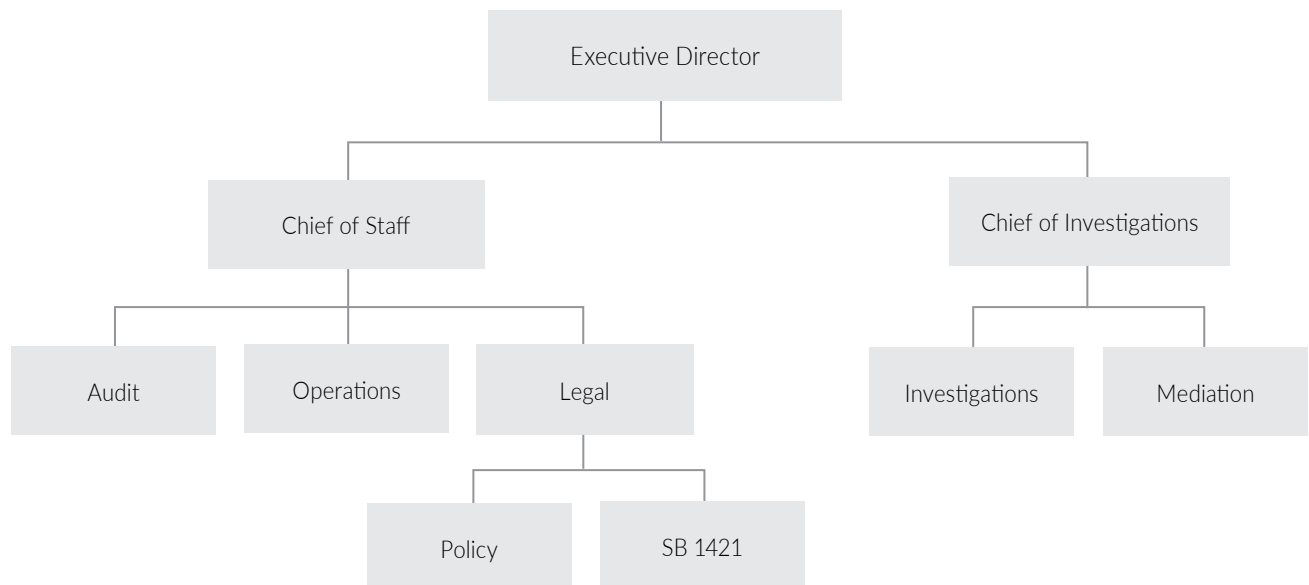


2024 CASE ALLEGATIONS. *Allegations outline instances of officer misconduct. Typically, multiple allegations are investigated for each case. In 2024, a total of 2045 allegations were investigated in 1247 officer investigations (some officers were the subject of multiple investigations). The most prevalent allegations included Neglect of Duty, Conduct Unbecoming an Officer, and Unwarranted Action, accounting for a combined 82% of all allegations.*

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Address civilian complaints of police misconduct professionally and efficiently				
Number of Cases Closed During the Reporting Period	848	622	576	576
Number of Cases Closed During the Reporting Period per FTE Investigator	55	45	48	36
Number of Cases Mediated During the Reporting Period	31	23	36	24
Percentage of Sustained Cases Completed within the One-Year Statute of Limitations Under	100%	100%	100%	100%

ORGANIZATIONAL STRUCTURE: POLICE ACCOUNTABILITY



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	40.82	35.75	(5.07)	34.69	(1.06)
Non-Operating Positions (CAP/Other)	(1.00)	(1.00)		(1.00)	
Net Operating Positions	39.82	34.75	(5.07)	33.69	(1.06)

Sources

Expenditure Recovery	654,795	654,795		654,795	
General Fund	9,382,797	8,845,646	(537,151)	8,455,625	(390,021)
Sources Total	10,037,592	9,500,441	(537,151)	9,110,420	(390,021)

Uses - Operating Expenditures

Salaries	5,900,254	5,450,431	(449,823)	5,517,354	66,923
Mandatory Fringe Benefits	2,075,955	1,958,811	(117,144)	2,003,535	44,724
Non-Personnel Services	331,242	301,223	(30,019)	301,223	
Materials & Supplies	33,424	33,422	(2)	30,640	(2,782)
Programmatic Projects	650,000	645,000	(5,000)	100,000	(545,000)
Services Of Other Depts	1,046,717	1,111,554	64,837	1,157,668	46,114
Uses Total	10,037,592	9,500,441	(537,151)	9,110,420	(390,021)

Uses - By Division Description

DPA Police Accountability	10,037,592	9,500,441	(537,151)	9,110,420	(390,021)
Uses by Division Total	10,037,592	9,500,441	(537,151)	9,110,420	(390,021)

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

BUDGET ISSUES & DETAILS

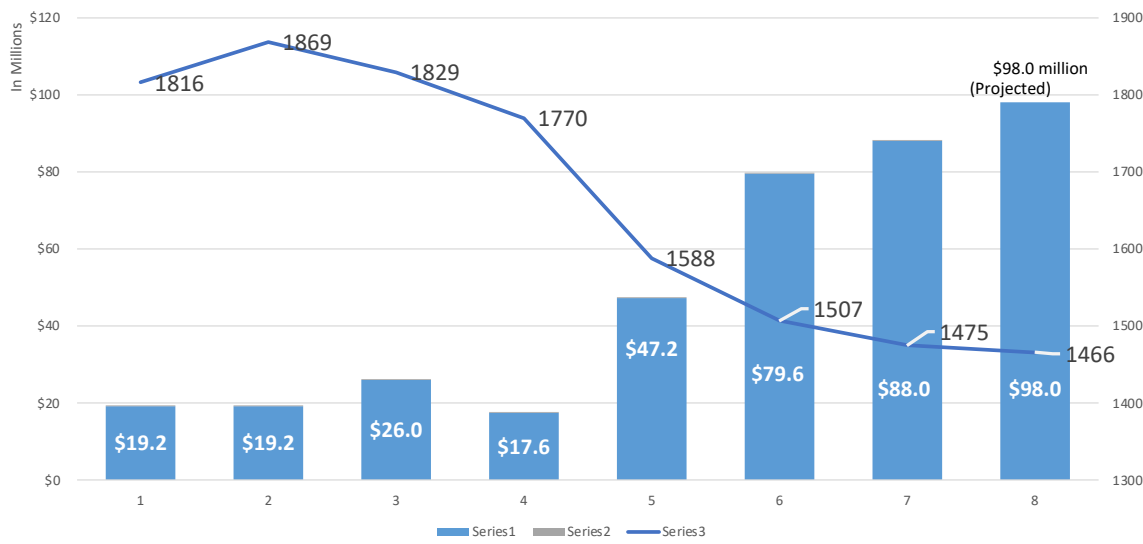
The proposed Fiscal Year (FY) 2025-26 budget of \$849.3 million for the Police Department is approximately \$26.43 million, or 3.2 percent, higher than the FY 2024-25 budget. This is primarily due to increased salary and benefits costs, offset by personnel savings. The FY 2026-27 proposed budget of \$857.3 million is \$8.06 million, or 0.9 percent, higher than the FY 2025-26 proposed budget. This change is due to further increased salary and benefits costs, offset by reductions to attrition and overtime.

The San Francisco Police Department (SFPD) engages in just, transparent, unbiased and responsive policing in collaboration with the community. The Department continues successful crime reduction efforts, incorporating new technologies and targeted programs, investigations, and operations that have resulted in the lowest number of homicides in 60 years and a two-decade low in car break-ins.

While implementing more efficient staffing approaches, SFPD will continue to rely on overtime to address an ongoing shortage of sworn personnel. Simultaneously, the Department is establishing an internal task force to review the

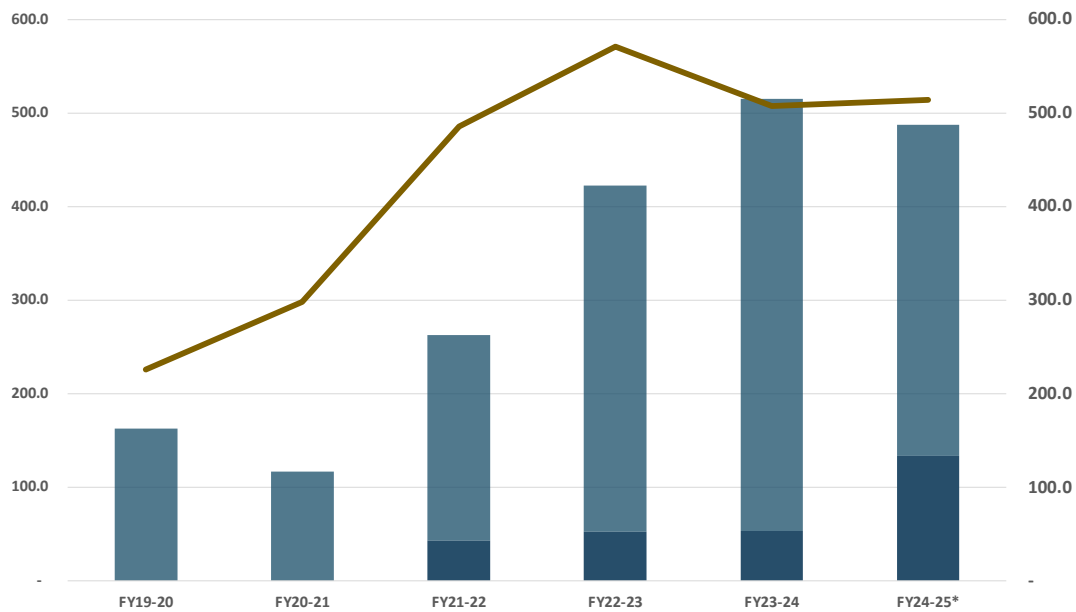
hiring process thoroughly, working to remove unnecessary barriers, modernize standards, and speed up the time between application submission and completion of field training.

To maximize officer resources, SFPD has deployed new and increased use of existing technologies. With these tools, SFPD can be in more locations throughout the City when looking for or investigating suspects. The Department will continue the increased use of technologies, centralized logistics, and launch a "Drone as a First Responder" program from a new Real Time Investigations Center. By 2027, SFPD will deploy a fully-integrated ecosystem of enterprise tools, including body worn cameras, records and case management systems, and other tools designed to improve efficiency and yield more time in the community for officers.



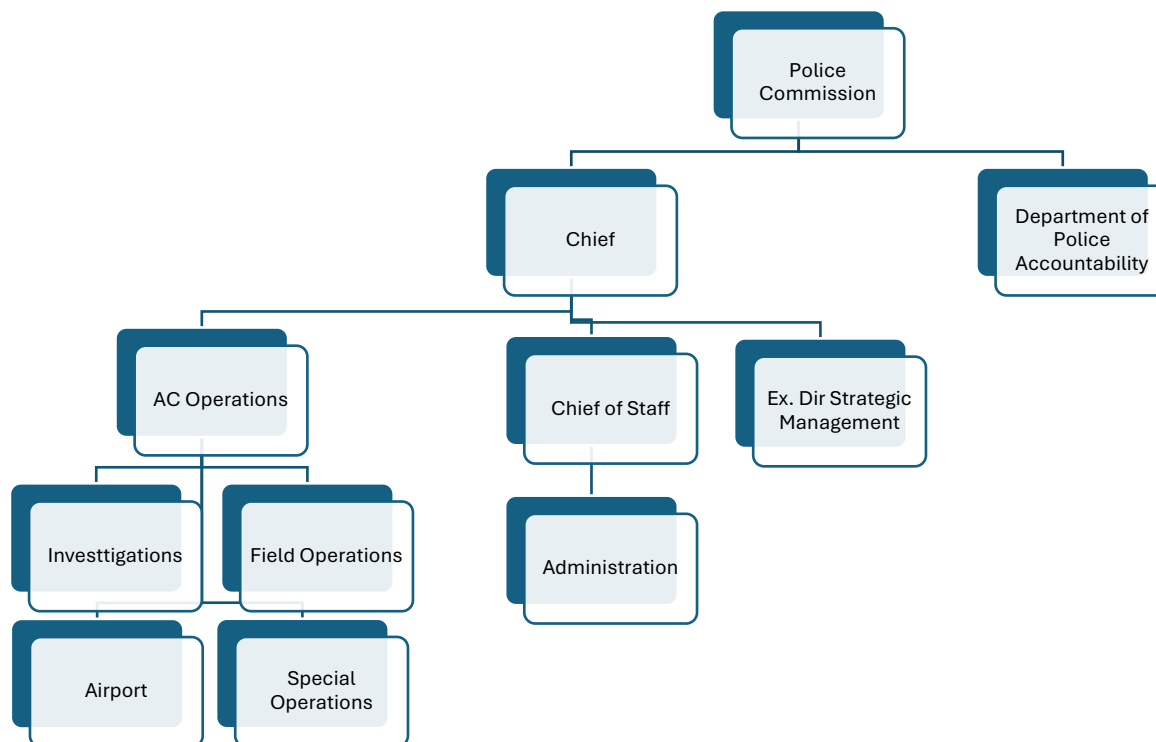
GENERAL FUND OVERTIME VERSUS STAFFING TREND.

Overtime expenditures continue to increase as the number of full duty sworn decreases.



OVERTIME SERVES TO FILL STAFFING NEEDS. *Staffing needs in FTEs.*

ORGANIZATIONAL STRUCTURE: POLICE DEPARTMENT



PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Measure and Communicate				
UCR: Number of UCR homicides per 100,000 population	5	4	0	0
UCR: Number of UCR Part I property offenses reported per 100,000 population	4,235	3,673	4,752	4,517
UCR: Number of UCR Part I violent offenses reported per 100,000 population	601	539	634	603

TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	3,078.30	2,958.16	(120.14)	2,946.64	(11.52)
Non-Operating Positions (CAP/Other)	(104.00)	(54.00)	50.00	(54.00)	
Net Operating Positions	2,974.30	2,904.16	(70.14)	2,892.64	(11.52)

Sources

Intergovernmental: Federal	1,937,687	3,143,834	1,206,147	1,778,218	(1,365,616)
Intergovernmental: State	52,401,173	49,094,217	(3,306,956)	50,629,561	1,535,344
Charges for Services	9,045,630	9,045,630		9,048,304	2,674
Fines, Forfeiture, & Penalties	795,454	795,454		795,454	
Licenses, Permits, & Franchises	1,278,109	1,381,499	103,390	1,489,610	108,111
Expenditure Recovery	7,542,994	7,362,134	(180,860)	7,535,134	173,000
Transfer Adjustment-Source	90,903,844	97,142,143	6,238,299	100,395,627	3,253,484
General Fund	658,931,081	681,297,152	22,366,071	685,647,921	4,350,769
Sources Total	822,835,972	849,262,063	26,426,091	857,319,829	8,057,766

Uses - Operating Expenditures

Salaries	562,067,162	600,457,324	38,390,162	602,864,374	2,407,050
Mandatory Fringe Benefits	142,445,687	135,039,230	(7,406,457)	141,399,782	6,360,552
Non-Personnel Services	19,080,013	17,310,757	(1,769,256)	16,714,367	(596,390)
Capital Outlay	4,393,603	3,322,347	(1,071,256)	1,358,464	(1,963,883)
Carry-Forward Budgets Only	494,805		(494,805)		
Debt Service	550,000	550,000		550,000	
Materials & Supplies	7,062,332	6,427,830	(634,502)	6,048,481	(379,349)
Overhead and Allocations		(5,244)	(5,244)	(5,244)	
Programmatic Projects	9,458,353	7,501,583	(1,956,770)	7,390,106	(111,477)
Services Of Other Depts	77,284,017	78,658,236	1,374,219	80,999,499	2,341,263
Uses Total	822,835,972	849,262,063	26,426,091	857,319,829	8,057,766

Uses - By Division Description

POL Admin	153,060,039	159,310,355	6,250,316	159,847,669	537,314
POL - Airport	90,903,844	97,142,143	6,238,299	100,395,627	3,253,484
POL - FOB - Field Operations	524,805,013	536,734,463	11,929,450	539,507,749	2,773,286
POL - SOB - Special Operations	54,067,076	56,075,102	2,008,026	57,568,784	1,493,682
Uses by Division Total	822,835,972	849,262,063	26,426,091	857,319,829	8,057,766

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) 2025-26 budget of \$156.2 million for the Port is approximately \$0.27 million, or 0.2 percent, lower than the FY 2024-25 budget. The FY 2026-27 proposed budget of \$155.8 million is \$0.44 million, or 0.3 percent, lower than the FY 2025-26 proposed budget. These changes are primarily due to adjustments in capital funding and a reduction in non-personnel services spending.

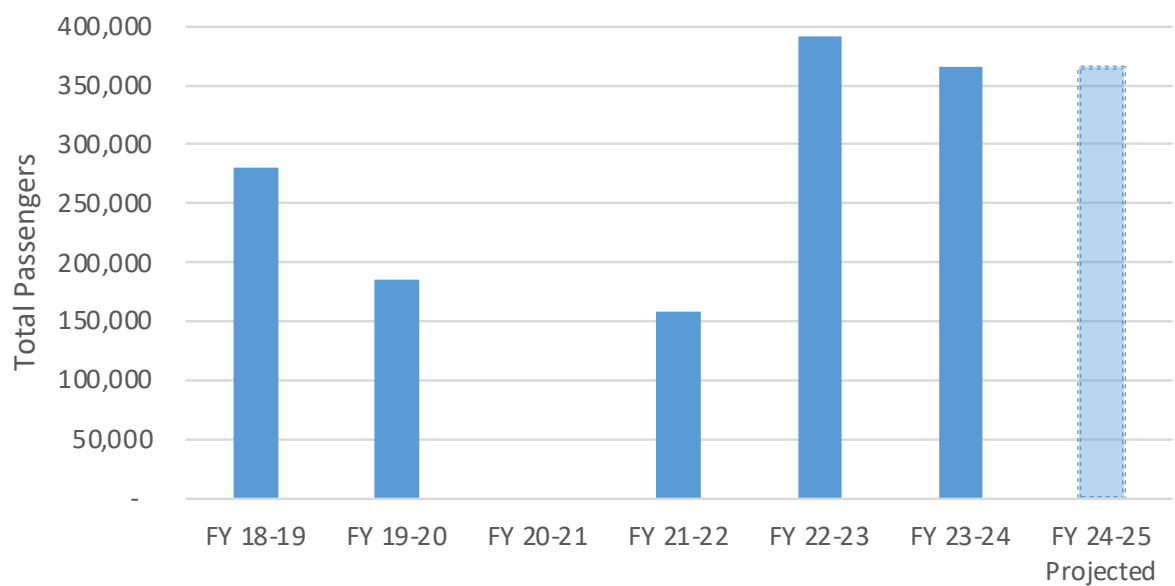
The Port of San Francisco leases properties for commercial, industrial, and recreational use along 7.5 miles of the City's waterfront, extending from Hyde Street Harbor in the north to Heron's Head Park in the south. The diverse portfolio of more than 500 leases includes internationally recognized landmarks such as the Ferry Building, Oracle Park (home of the San Francisco Giants baseball team), Fisherman's Wharf, and PIER 39.

The Port plays a central role in maintaining and activating public spaces, promoting maritime uses, preserving historic piers and buildings, and planning for long-term sustainability through the Waterfront Resilience Program and public-private development partnerships.

New initiatives

The Port’s new initiatives focus on community partnerships, public safety, and visitor experience. The Port is strengthening its collaboration with the Fisherman’s Wharf Community Benefit District to build on recent beautification and public activation successes, aiming to enhance the vibrancy and appeal of this iconic waterfront destination. Security improvements are also underway, including growing the Port’s in-house Homeland Security team, developing an ambassador program, and installing new CCTV and controlled access infrastructure.

In parallel, the Port and the San Francisco Municipal Transportation Agency are gearing up to improve the parking experience through expanded management of off-street parking lots to better serve visitors and businesses. Together, these efforts support the Port’s mission to ensure a safe and welcoming waterfront that benefits all San Franciscans and visitors alike.



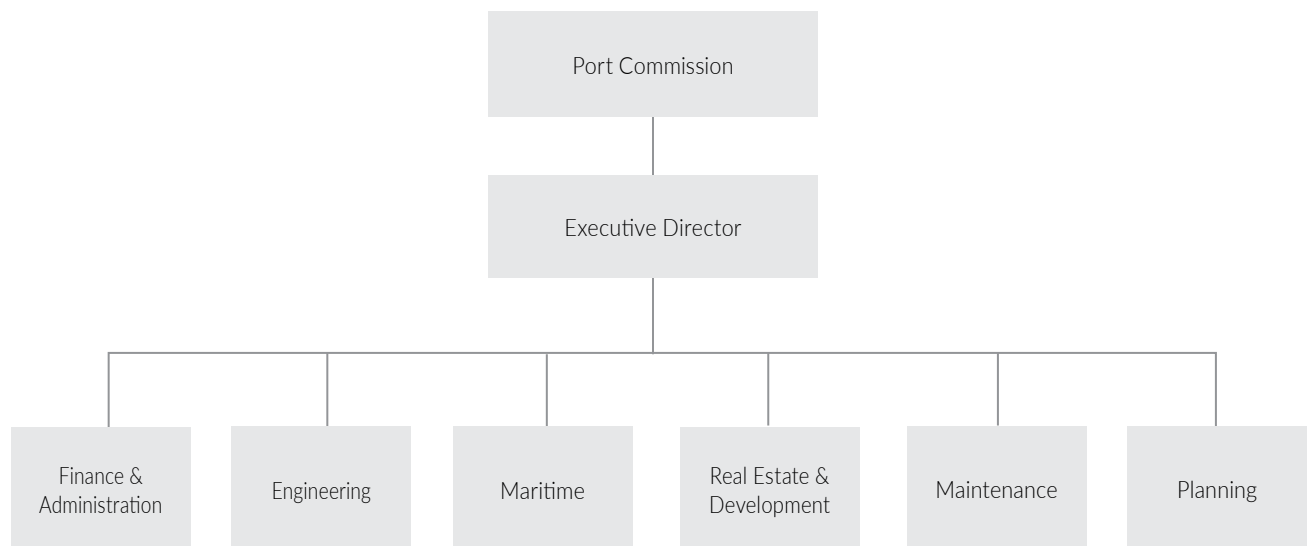
CRUISE PASSENGER VOLUME BY FISCAL YEAR.

Cruise passenger volume continues to exceed pre-pandemic levels, serving as a steady revenue source and driving tourism.

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
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				
Total number of cruise ship passengers	365,451	365,000	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				
Total number of community meetings held to discuss ongoing Port projects and programs	53	49	48	50
Livability: 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	60%	60%	50%	50%
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	\$15	\$25	\$26	\$17

ORGANIZATIONAL STRUCTURE: PORT



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	308.35	306.93	(1.42)	306.93	
Non-Operating Positions (CAP/Other)	(66.69)	(63.00)	3.69	(63.00)	
Net Operating Positions	241.66	243.93	2.27	243.93	0.00

Sources

Intergovernmental: Federal	118,314		(118,314)		
Intergovernmental: Other	1,005,933	1,416,713	410,780	1,416,713	
Charges for Services	30,728,795	30,447,075	(281,720)	30,447,075	
Fines, Forfeiture, & Penalties	8,614,839	9,644,874	1,030,035	9,644,874	
Rents & Concessions	93,369,096	98,484,515	5,115,419	98,484,515	
Other Revenues	7,786,571	13,293,046	5,506,475	13,844,728	551,682
Interest & Investment Income	2,908,935	2,914,322	5,387	1,921,702	(992,620)
Expenditure Recovery	20,000	20,000		20,000	
IntraFund Transfers In	30,624,539	18,254,705	(12,369,834)	4,818,908	(13,435,797)
Beg Fund Balance - Budget Only	11,934,115		(11,934,115)		
Transfer Adjustment-Source	(30,624,539)	(18,254,705)	12,369,834	(4,818,908)	13,435,797
General Fund					
Sources Total	156,486,598	156,220,545	(266,053)	155,779,607	(440,938)

Uses - Operating Expenditures

Salaries	36,406,536	37,975,850	1,569,314	39,520,264	1,544,414
Mandatory Fringe Benefits	15,429,991	16,359,820	929,829	17,226,995	867,175
Non-Personnel Services	16,001,866	15,236,503	(765,363)	15,241,503	5,000
Capital Outlay	32,998,039	25,777,495	(7,220,544)	11,682,060	(14,095,435)
Debt Service	6,445,497	6,677,102	231,605	6,675,145	(1,957)
Intrafund Transfers Out	30,624,539	18,254,705	(12,369,834)	4,818,908	(13,435,797)
Materials & Supplies	1,621,672	1,680,700	59,028	1,677,700	(3,000)
Overhead and Allocations	1,950,841	1,591,857	(358,984)	1,591,857	
Programmatic Projects	4,633,062	4,510,481	(122,581)	4,876,093	365,612
Services Of Other Depts	40,957,071	40,258,930	(698,141)	43,974,234	3,715,304
Transfers Out	31,713	31,713		31,713	
Unappropriated Rev Retained	10,310	6,120,094	6,109,784	13,282,043	7,161,949
Transfer Adjustment - Uses	(30,624,539)	(18,254,705)	12,369,834	(4,818,908)	13,435,797
Uses Total	156,486,598	156,220,545	(266,053)	155,779,607	(440,938)

Uses - By Division Description

PRT Engineering	8,313,683	8,563,488	249,805	8,873,010	309,522
PRT Executive	10,363,113	9,329,611	(1,033,502)	9,453,920	124,309
PRT Finance And Administration	39,639,836	40,063,640	423,804	43,601,981	3,538,341
PRT Maintenance	24,032,883	24,859,064	826,181	25,089,712	230,648
PRT Maritime	14,029,490	14,473,331	443,841	15,220,321	746,990
PRT Planning & Environment	4,037,752	3,870,142	(167,610)	3,994,506	124,364
PRT Port Commission (Portwide)	36,410,146	35,217,816	(1,192,330)	29,268,603	(5,949,213)
PRT Real Estate & Development	19,659,695	19,843,453	183,758	20,277,554	434,101
Uses by Division Total	156,486,598	156,220,545	(266,053)	155,779,607	(440,938)

PUBLIC DEFENDER

MISSION

The Public Defender's Office fiercely defends over 20,000 indigent persons facing criminal charges, deportation, or conservatorship. We provide zealous, compassionate, client-centered representation while confronting state-sponsored violence and advocating for systemic changes that build community power. We work to ensure all San Franciscans live safe, healthy lives, with focus on disenfranchised communities. For more information about this department's services, please visit sfpublicdefender.org

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2025-26 budget of \$58.4 million for the Public Defender's Office is approximately \$1.69 million, or 3.0 percent, higher than the FY 2024-25 budget. The FY 2026-27 proposed budget of \$58.7 million is \$0.27 million, or 0.5 percent, higher than the FY 2025-26 proposed budget. These changes are primarily due to salary and benefit cost increases, increased costs for non-personnel services for litigation related expenses, and increased revenue from grants.

The Immigration Unit

The Public Defender's Office is actively responding to the federal administration's aggressive immigration enforcement policies. Deportation constitutes one of law's severest penalties—causing exile, family separation, income loss, and community disconnection. Despite

having legal rights to contest deportation, many immigrants accept removal simply because they lack legal representation. San Francisco protects immigrant communities by investing in legal services, including establishing PDR's Immigration Unit. This created a crucial safety net for immigrant communities and substantially reduced deportations, as represented immigrants are five times more likely to win their cases.

Currently handling 150-200 cases simultaneously, PDR's Immigration Unit has prevented hundreds of deportations, helped close detention facilities, and reunited numerous families. The Unit continues expanding its capacity while fostering solidarity against oppression.

The Freedom Project

Launched in 2020 amid strong public support for expanded legal services for those serving lengthy prison terms, the Freedom Project leverages 23 new California laws to advocate for resentencing and release. The Project combats California’s large prison population, which disproportionately affects poor people and BIPOC communities. Attorneys navigate specialized post-conviction proceedings while social workers facilitate reentry with comprehensive plans and housing connections. In 2024, reentry specialists initiated quarterly Peer Support Groups, providing safe spaces for trauma processing and healing.

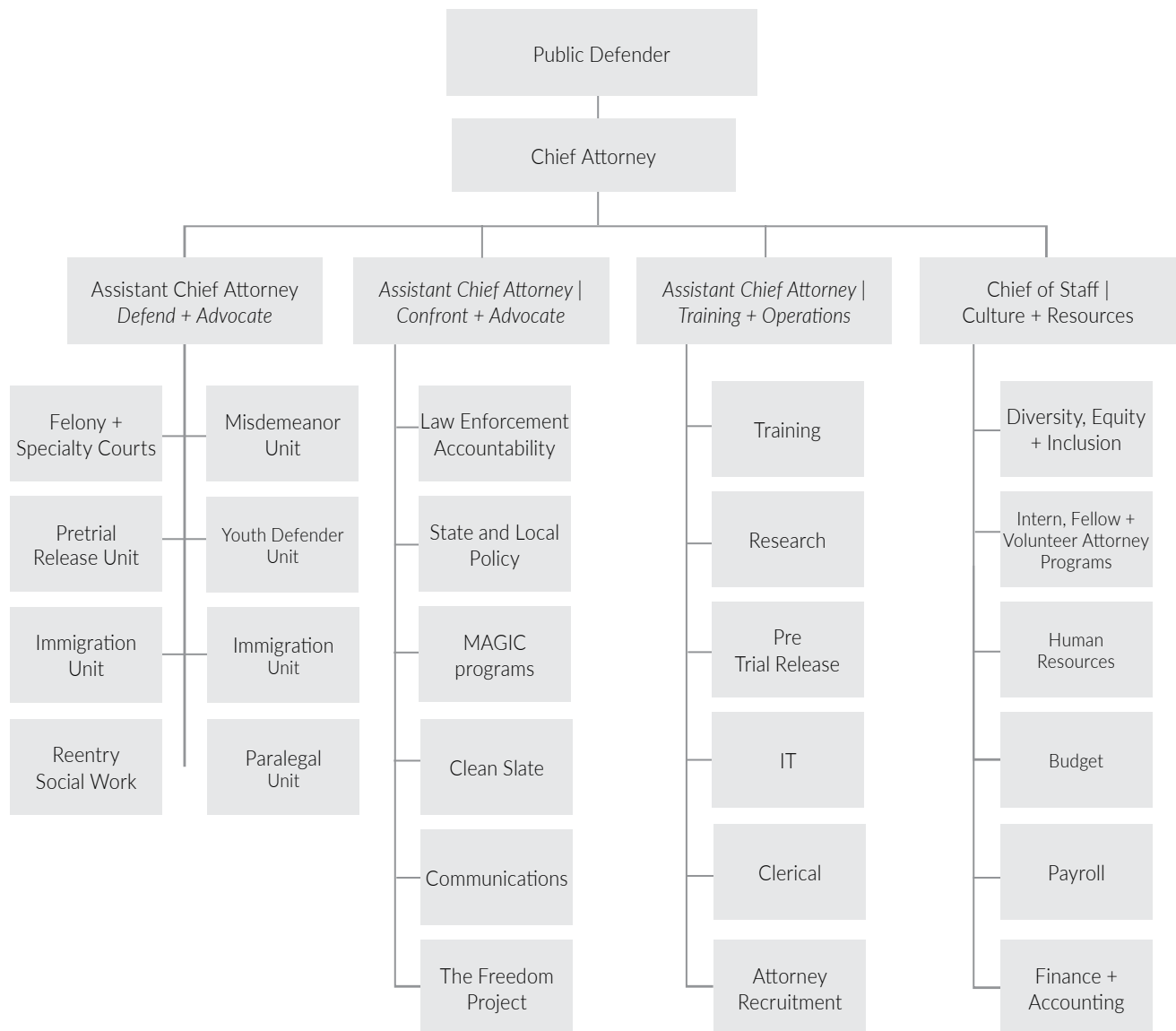
In five years, the Project has helped 96 people return home from prison, contributing to

San Francisco’s 32% decrease in state prison population. With zero felony recidivism among those identified as successfully rehabilitated and provided wraparound support, the Project has saved California an estimated \$200 million in incarceration costs while reuniting families and strengthening communities.

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Provide immigration representation				
Number of immigration matters handled	1,194	1,200	1,200	1,200
Provide re-entry services to clients				
Number of clients referred to services including shelter, housing, drug treatment, mental health treatment, educational and vocational services	266	200	200	200
Represent defendants effectively				
Number of felony matters handled	7,701	7,476	6,452	7,313
Number of juvenile matters handled	12,647	13,698	13,623	13,863
Number of misdemeanor matters handled	4,575	4,898	4,130	4,294

ORGANIZATIONAL STRUCTURE: PUBLIC DEFENDER



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	233.71	220.02	(13.69)	211.69	(8.33)
Non-Operating Positions (CAP/Other)	(5.34)	(5.00)	0.34	(5.00)	
Net Operating Positions	228.37	215.02	(13.35)	206.69	(8.33)

Sources

Intergovernmental: Federal	55,275	42,682	(12,593)	42,682	
Intergovernmental: State	1,610,250	782,154	(828,096)	700,000	(82,154)
Other Revenues	250,000	600,000	350,000	500,000	(100,000)
Expenditure Recovery	92,000	92,000			(92,000)
General Fund	54,690,655	56,872,291	2,181,636	57,412,385	540,094
Sources Total	56,698,180	58,389,127	1,690,947	58,655,067	265,940

Uses - Operating Expenditures

Salaries	39,387,909	40,148,257	760,348	40,320,676	172,419
Mandatory Fringe Benefits	12,835,500	13,041,513	206,013	13,216,147	174,634
Non-Personnel Services	1,250,242	2,043,487	793,245	1,930,354	(113,133)
City Grant Program	301,904	44,021	(257,883)		(44,021)
Materials & Supplies	131,809	131,809		128,514	(3,295)
Programmatic Projects	333,212	393,212	60,000	333,212	(60,000)
Services Of Other Depts	2,457,604	2,586,828	129,224	2,726,164	139,336
Uses Total	56,698,180	58,389,127	1,690,947	58,655,067	265,940

Uses - By Division Description

PDR Public Defender	56,698,180	58,389,127	1,690,947	58,655,067	265,940
Uses by Division Total	56,698,180	58,389,127	1,690,947	58,655,067	265,940

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/departments-public-health

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2025-26 budget of \$3.3 billion for the Department of Public Health is approximately \$144.9 million, or 4.5 percent, higher than the FY 2024-25 budget. This is primarily due to non-personnel cost increases. The FY 2026-27 proposed budget of \$3.5 billion is \$123.4 million, or 3.7 percent, higher than the FY 2025-26 proposed budget. This is primarily due to non-personnel cost increases.

DPH provides core public health services including health protection and promotion, disease and injury prevention, disaster preparedness and response, and environmental health services. It is also home to the San Francisco Health Network which provides the direct health care to more than 125,000 insured and uninsured San Franciscans annually. The network includes Zuckerberg San Francisco General, Laguna Honda Hospital and Rehabilitation Center, and more than 14 primary care clinics throughout the city.

DPH's Behavioral Health Services division is the largest provider of mental health and substance use prevention, early intervention, and treatment services in the City.

Revenue Growth to Sustain Critical Health Services

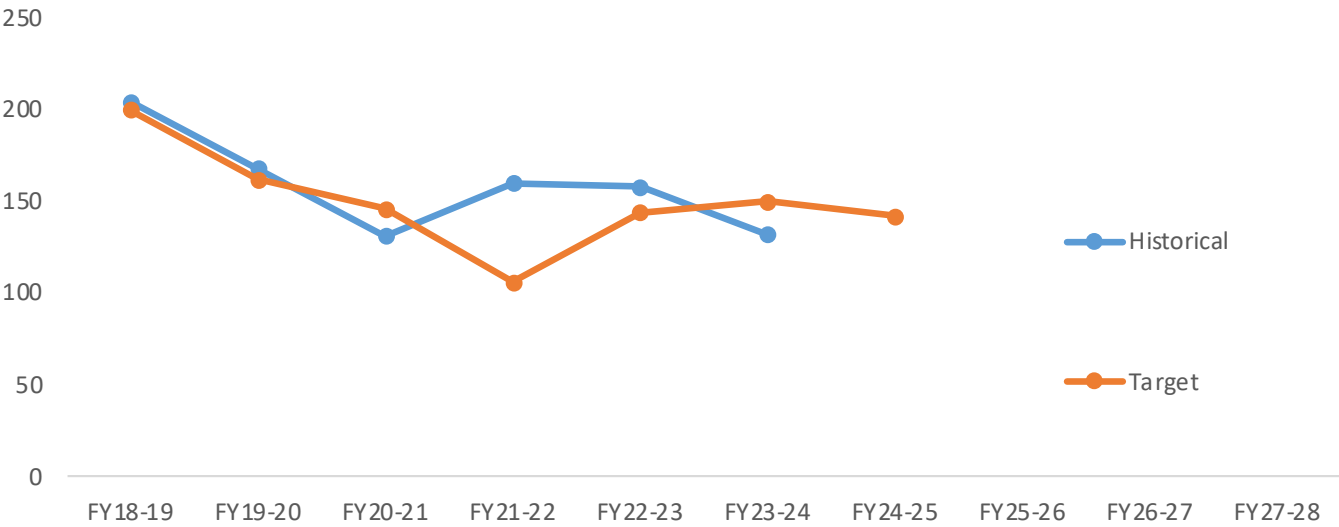
The Department’s proposed budget identifies approximately \$390 million of revenue solutions over the two-years, almost \$220 million of which is ongoing.

This significant increase in revenue is driven by three major factors: changes in state funding allocations, including through the supplemental Medi-Cal Enhanced Payment and Quality Incentive Pool programs, a change to rates for Distinct Part/Nursing Facility for skilled nursing facilities, and the full impact of changes under the California Advancing and Innovating Medi-Cal (CalAIM) program.

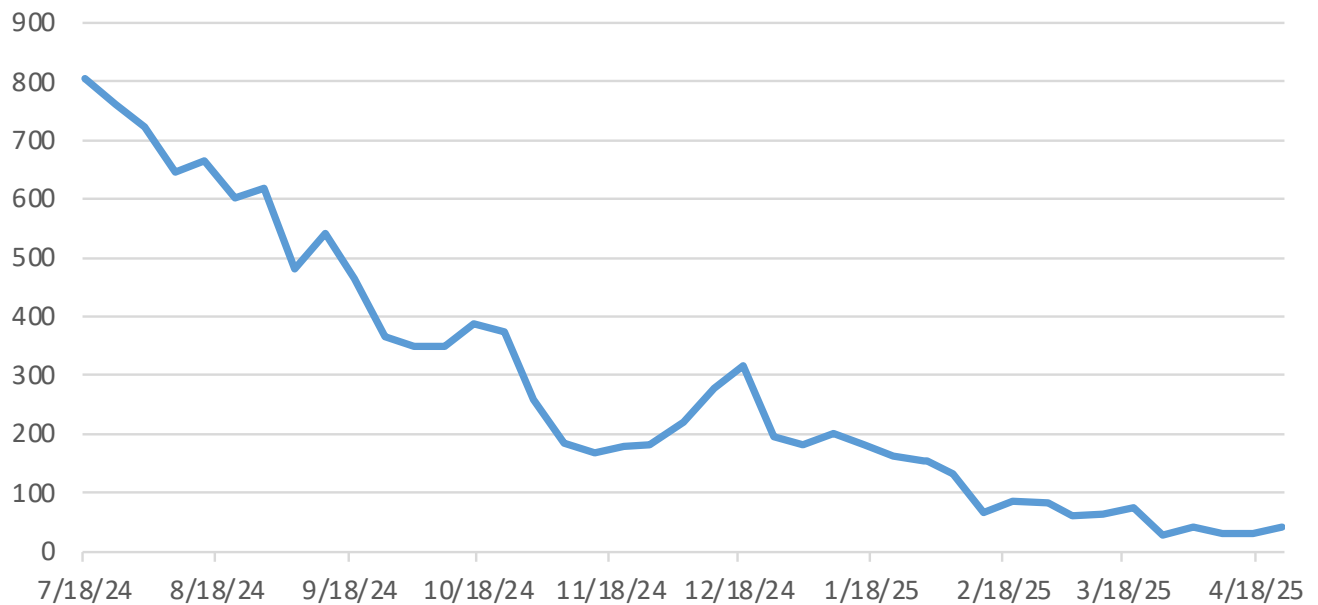
Increases in service volume and census additionally support revenue solutions – these include expected patient census at Zuckerberg San Francisco General Hospital and Laguna

Honda Hospital and increases in billable encounters in Whole Person Integrated Care and Primary Care.

The Department continues to review revenue opportunities and to improve revenue capture, especially as we have completed our last major expansion of Epic, our electronic health record project, to Behavioral Health Services.



NUMBER OF NEW HIV DIAGNOSES. *The number of new HIV diagnoses continues to decrease over the past three years, and with a 17.5% decrease from FY22 to FY24.*

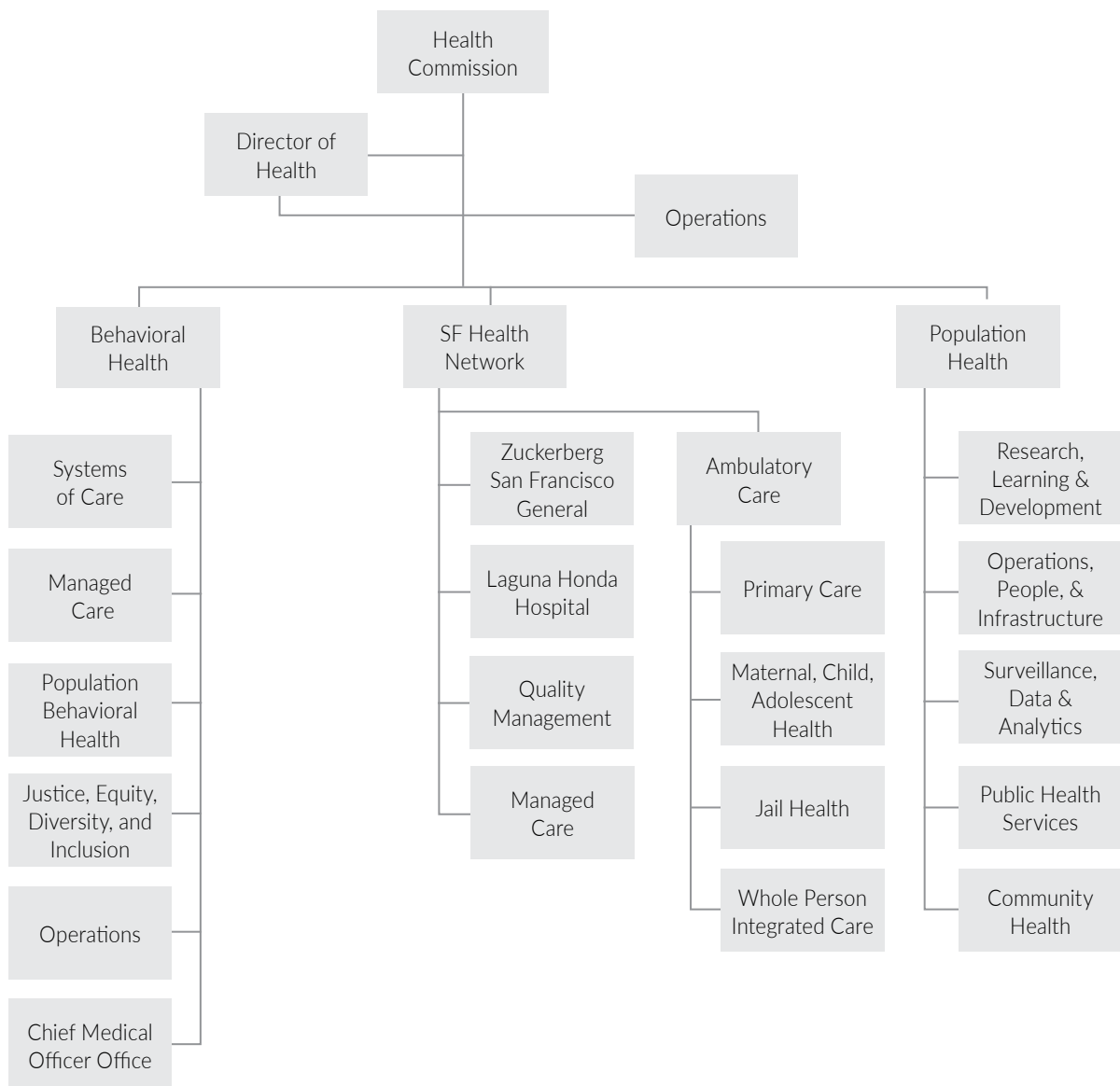


IMPROVING ACCES TO CARE: OUTCOMES. *New patient waitlist trend over time.*
 97% reduction in patient waitlist awaiting an established care appointment since July 2024.

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24		FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Protect & Promote the Health of all San Franciscans					
Total managed care program enrollees in the San Francisco Health Network, the City's health system	117,308	119,500	107,200	123,200	125,700
Number of participants in the Healthy San Francisco program for uninsured residents	5,229	3,200	4,000	3,100	3,100
Number of new HIV diagnoses	132	145	142	151	158
Percent of HIV infected patients who are virally suppressed within one year of diagnosis	86%	81%	85%	81%	86%
Number of unique individuals receiving a mental health service in the SF Health Network	35,404	N/A	40,800	40,800	N/A
Number of unique individuals receiving a substance use service in the SF Health Network	14,581	N/A	16,200	17,000	N/A
Number of unique patients on buprenorphine (citywide)	2,870	N/A	3,114	3,425	N/A
Number of Naloxone doses distributed	157,528	200,000	149,171	164,171	220,000

ORGANIZATIONAL STRUCTURE: PUBLIC HEALTH



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	7,677.20	7,684.38	7.18	7,708.78	24.40
Non-Operating Positions (CAP/Other)	(56.59)	(58.79)	(2.20)	(58.79)	
Net Operating Positions	7,620.61	7,625.59	4.98	7,649.99	24.40

Sources

Business Taxes	67,770,000	82,406,163	14,636,163	88,791,074	6,384,911
Intergovernmental: Federal	91,688,417	83,652,570	(8,035,847)	82,082,308	(1,570,262)
Intergovernmental: Other	600,000	600,000		600,000	
Intergovernmental: State	388,092,741	373,857,352	(14,235,389)	388,542,571	14,685,219
Charges for Services	1,609,022,438	1,829,967,666	220,945,228	1,898,512,943	68,545,277
Fines, Forfeiture, & Penalties	34,865,257	41,292,937	6,427,680	30,455,533	(10,837,404)
Licenses, Permits, & Franchises	12,111,790	4,127,741	(7,984,049)	4,229,223	101,482
Rents & Concessions	747,990	844,364	96,374	851,640	7,276
Other Revenues	57,353,393	49,799,497	(7,553,896)	35,420,991	(14,378,506)
Interest & Investment Income	10,844,438	15,826,030	4,981,592	14,896,497	(929,533)
Expenditure Recovery	46,843,658	46,051,064	(792,594)	46,576,265	525,201
IntraFund Transfers In	40,334,086	31,480,524	(8,853,562)	27,911,587	(3,568,937)
Transfers In	108,881,834	159,966,743	51,084,909	180,746,922	20,780,179
Beg Fund Balance - Budget Only	80,785,745	57,646,639	(23,139,106)	58,026,102	379,463
Transfer Adjustment-Source	(147,614,179)	(189,843,254)	(42,229,075)	(207,055,186)	(17,211,932)
General Fund	829,541,620	789,089,736	(40,451,884)	849,594,101	60,504,365
Sources Total	3,231,869,228	3,376,765,772	144,896,544	3,500,182,571	123,416,799

Uses - Operating Expenditures

Salaries	1,219,520,358	1,281,300,009	61,779,651	1,342,172,883	60,872,874
Mandatory Fringe Benefits	438,057,920	459,006,076	20,948,156	486,007,429	27,001,353
Non-Personnel Services	1,061,133,370	1,113,898,783	52,765,413	1,166,394,652	52,495,869
City Grant Program	11,613,957	14,980,393	3,366,436	11,586,672	(3,393,721)
Capital Outlay	26,243,109	16,903,629	(9,339,480)	2,350,000	(14,553,629)
Debt Service	23,180,854	19,452,090	(3,728,764)	18,267,175	(1,184,915)
Facilities Maintenance	4,516,603	4,742,433	225,830	4,979,554	237,121
Intrafund Transfers Out	40,334,086	31,480,524	(8,853,562)	27,911,587	(3,568,937)
Materials & Supplies	201,260,449	238,404,577	37,144,128	250,232,227	11,827,650
Overhead and Allocations	1,816,576	2,893,976	1,077,400	2,802,187	(91,789)
Programmatic Projects	51,493,024	34,866,466	(16,626,558)	18,371,130	(16,495,336)
Services Of Other Depts	193,033,008	190,317,340	(2,715,668)	197,018,662	6,701,322
Transfers Out	107,280,093	158,362,730	51,082,637	179,143,599	20,780,869
Transfer Adjustment - Uses	(147,614,179)	(189,843,254)	(42,229,075)	(207,055,186)	(17,211,932)
Uses Total	3,231,869,228	3,376,765,772	144,896,544	3,500,182,571	123,416,799

Uses - By Division Description

HAD Public Health Admin	202,034,401	201,911,079	(123,322)	212,708,725	10,797,646
HBH Behavioral Health	660,726,310	663,307,544	2,581,234	686,752,004	23,444,460
HGH Zuckerberg SF General	1,272,888,438	1,351,985,582	79,097,144	1,388,593,447	36,607,865
HJH Jail Health	45,909,440	55,408,204	9,498,764	59,029,852	3,621,648
HLH Laguna Honda Hospital	356,440,489	343,851,866	(12,588,623)	359,341,410	15,489,544
HNS Health Network Services	391,534,131	454,035,585	62,501,454	483,614,014	29,578,429

TOTAL BUDGET – HISTORICAL COMPARISON CONTINUED

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Uses - By Division Description					
HPC Primary Care	144,776,822	154,957,328	10,180,506	158,960,040	4,002,712
HPH Population Health Division	157,559,197	151,308,584	(6,250,613)	151,183,079	(125,505)
Uses by Division Total	3,231,869,228	3,376,765,772	144,896,544	3,500,182,571	123,416,799

PUBLIC LIBRARY

MISSION

Connect our diverse communities to learning, opportunities, and each other. The Public Library (Library) consists of the Main Library, 27 branch libraries the City, four Bookmobiles, and a virtual library. The Library offers a collection of over 3.8 million items in more than 50 languages, high-speed internet through public access computers and free Wi-Fi, 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) 2025-26 budget of \$194 million for the Public Library is approximately \$6.49 million, or 3.5 percent, higher than the FY 2024-25 budget. This is primarily due to salary and benefit cost increases. The FY 2026-27 proposed budget of \$191 million is \$2.1 million, or 1.1 percent, lower than the FY 2025-26 proposed budget. This change is primarily due decreases in Capital funds.

City-Wide Activation and Delivering for our Patrons

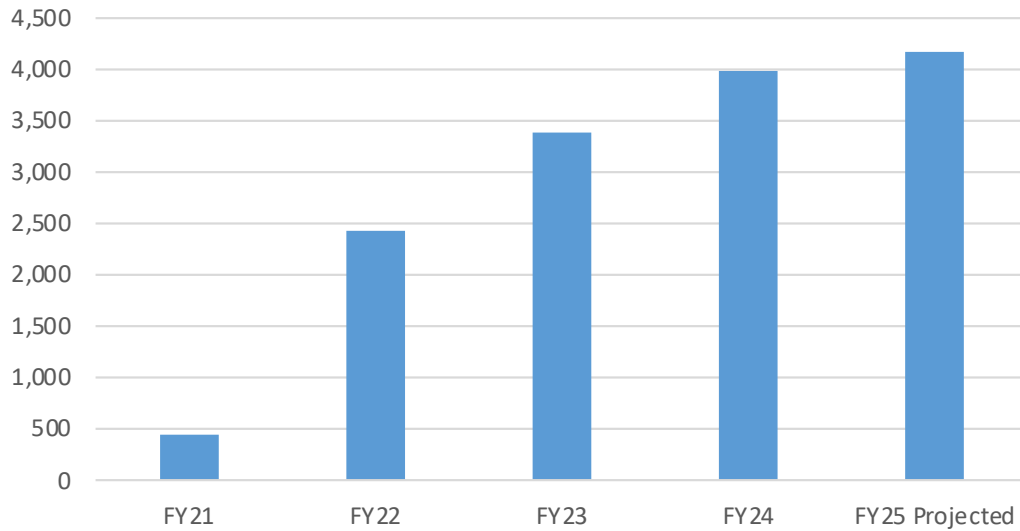
Consistent with the new Vision 2030 strategic plan, the Library's core focus for this two-year cycle is to enhance quality of life for residents as a literacy champion, resource provider, and community catalyzer across the City and County of San Francisco. Library staff will continue to deliver a high level of service through engaging programming, exhibitions, and access to robust collections and public access technology at twenty-eight library locations, all open seven days per week. This focus builds on the steady post-

pandemic recovery of foot traffic and favorable response from residents as evidenced by high levels of customer satisfaction and increased library visits.

The Library is poised to contribute to the City's economic recovery goals as a unit within the Housing & Economic Development (HED) policy area. The Library will partner with HED departments to deliver high-quality arts and culture programming for residents, and stimulate positive, pro-social activities within the Civic Center and all neighborhoods.

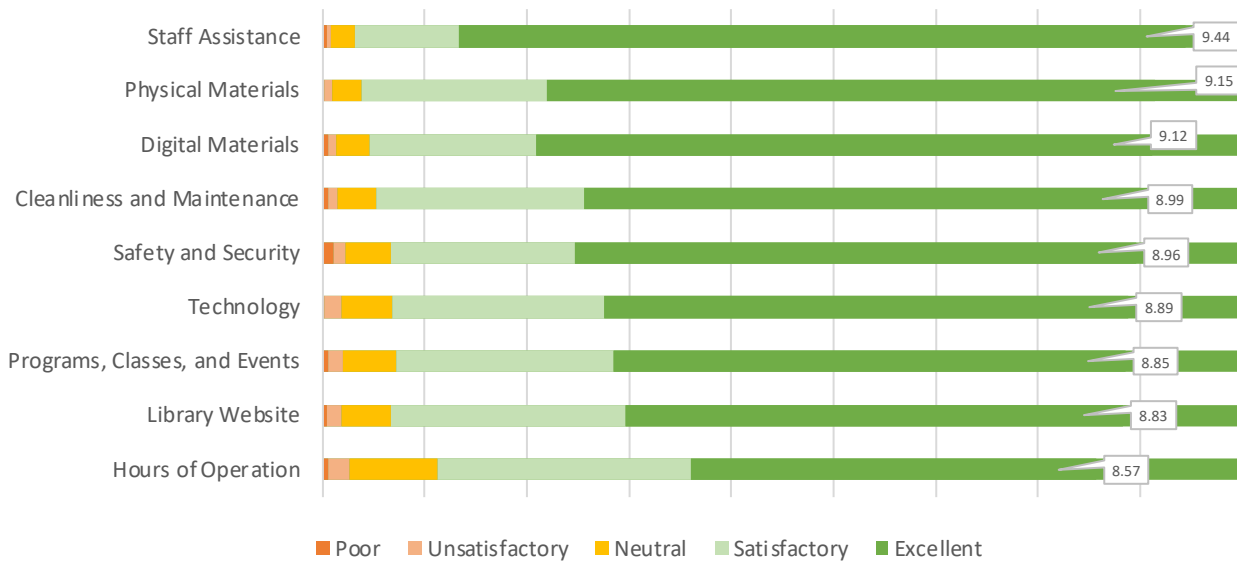
Strategic Investments

In addition to the investments in our core focus, the department is also making strategic investments in our infrastructure, with \$4.8M investment in the Ocean View Branch Library, \$3.0M towards the Mission Branch renovation project, and \$2.M in additional funding for safety enhancements at the Main Library.



SFPL VISITS BY FISCAL YEAR.

Significant recovery of library visits since FY21. Library is currently projecting a 4.8% year over year increase in FY25.



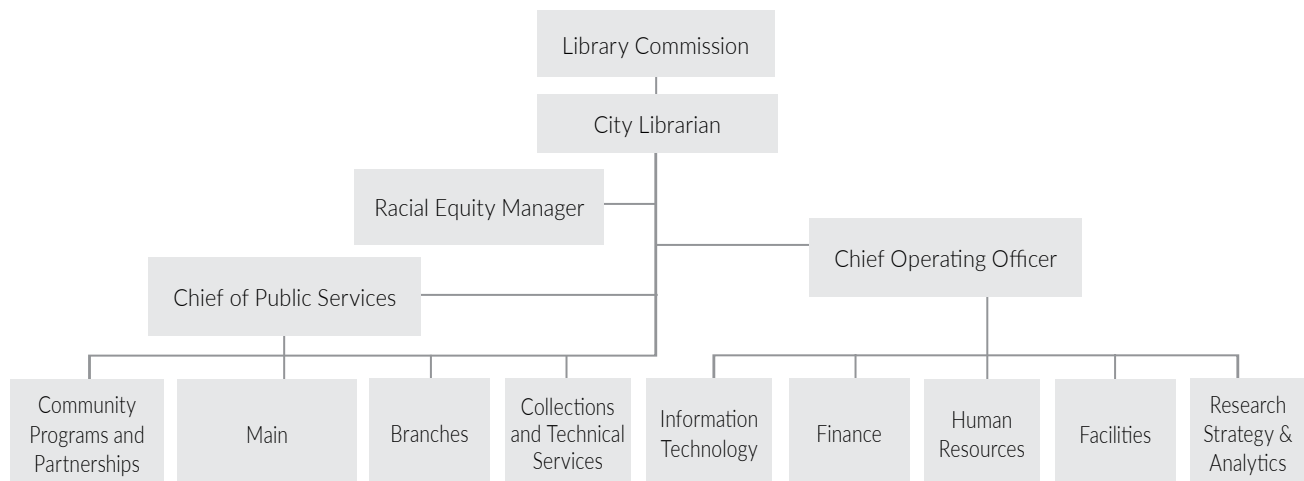
FY25 Q3 SFPL PATRON SATISFACTION.

Patron surveys ask patron to rate SFPL services, 3 month rolling weighted average for the last quarter were an 8.95 out of 10.

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Be the Premier Public Library in the Nation				
How patrons rate the quality of library staff assistance at the Main and Branch Libraries and Bookmobiles on a scale of 1-10	9	9	9	9
Number of persons entering San Francisco Main and Branch libraries, Bookmobiles, Jail and Re-Entry Services and Juvenile Justice Center	3,976,556	4,218,035	3,307,500	4,471,117
Support & Celebrate Reading and Learning				
Circulation of eBooks and eMedia	6,512,370	6,784,843	6,080,869	6,141,678
Circulation of physical books and materials	7,533,779	7,707,219	7,500,670	7,575,677

ORGANIZATIONAL STRUCTURE: PUBLIC LIBRARY



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	723.73	737.24	13.51	736.87	(0.37)
Non-Operating Positions (CAP/Other)		(3.00)	(3.00)		3.00
Net Operating Positions	723.73	734.24	10.51	736.87	2.63

Sources

Property Taxes	79,330,000	79,330,000		78,370,000	(960,000)
Intergovernmental: State	250,400	250,400		250,400	
Charges for Services	175,000	175,000		175,000	
Rents & Concessions	26,115	26,115		26,115	
Other Revenues	20,000	20,000		20,000	
Interest & Investment Income	42,430	54,768	12,338	70,498	15,730
Expenditure Recovery	90,584	95,433	4,849	99,259	3,826
IntraFund Transfers In	11,533,933	14,192,429	2,658,496	2,562,877	(11,629,552)
Beg Fund Balance - Budget Only	3,977,760	7,525,762	3,548,002	62,514	(7,463,248)
Transfer Adjustment-Source	(11,533,933)	(14,192,429)	(2,658,496)	(2,562,877)	11,629,552
General Fund	103,600,000	106,520,000	2,920,000	112,810,000	6,290,000
Sources Total	187,512,289	193,997,478	6,485,189	191,883,786	(2,113,692)

Uses - Operating Expenditures

Salaries	80,113,734	82,964,733	2,850,999	86,604,296	3,639,563
Mandatory Fringe Benefits	41,785,071	43,640,500	1,855,429	46,095,715	2,455,215
Non-Personnel Services	11,502,010	9,483,431	(2,018,579)	9,451,529	(31,902)
City Grant Program	826,081	920,926	94,845	963,555	42,629
Capital Outlay	10,871,204	13,535,010	2,663,806	1,900,000	(11,635,010)
Debt Service		1,703,419	1,703,419	1,703,136	(283)
Intrafund Transfers Out	11,533,933	14,192,429	2,658,496	2,562,877	(11,629,552)
Materials & Supplies	26,159,318	25,179,115	(980,203)	25,179,115	
Overhead and Allocations	638	841	203	841	
Services Of Other Depts	16,254,233	16,569,503	315,270	16,015,573	(553,930)
Unappropriated Rev-Designated				3,970,026	3,970,026
Transfer Adjustment - Uses	(11,533,933)	(14,192,429)	(2,658,496)	(2,562,877)	11,629,552
Uses Total	187,512,289	193,997,478	6,485,189	191,883,786	(2,113,692)

Uses - By Division Description

LIB Public Library	187,512,289	193,997,478	6,485,189	191,883,786	(2,113,692)
Uses by Division Total	187,512,289	193,997,478	6,485,189	191,883,786	(2,113,692)

PUBLIC UTILITIES COMMISSION

MISSION

To provide our customers with high quality, efficient, and reliable water, power, and sewer services in a manner that is inclusive of environmental and community interests, and that sustains the resources entrusted to our care. For more information about this department's services, please visit sfpuc.org

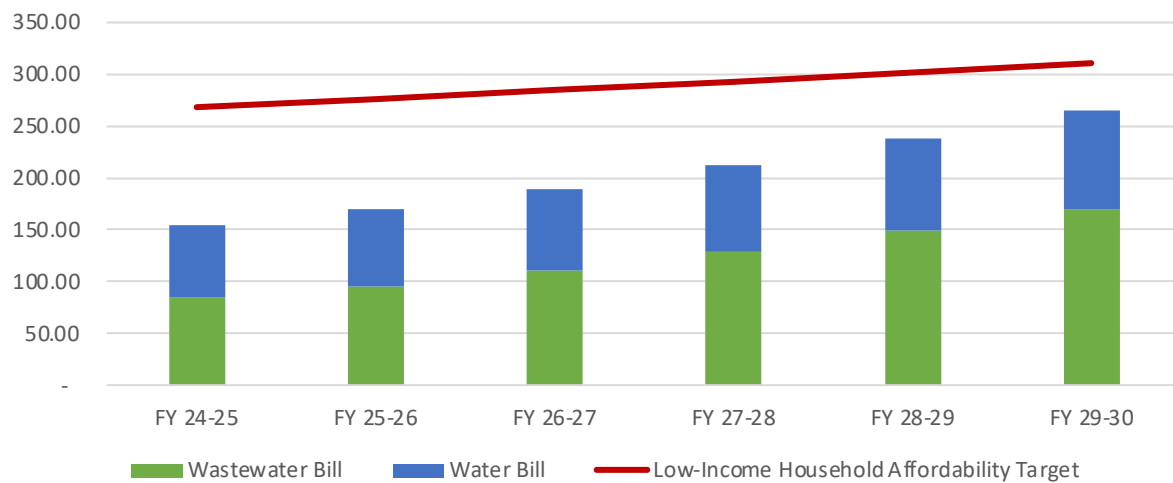
BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2025-26 budget of \$2.1 billion for the Public Utilities Commission is approximately \$106.4 million, or 5.3 percent, higher than the FY 2024-25 budget. The FY 2026-27 proposed budget of \$2.2 billion is \$63.37 million, or 3.0 percent, higher than the FY 2025-26 proposed budget. These changes in both years are due to increasing power purchase and delivery costs and increased spending on capital projects.

The SFPUC provides retail drinking water and wastewater services to the City of San Francisco, wholesale water to three Bay Area counties, green hydroelectric and solar power to Hetch Hetchy electricity customers, and clean, affordable power to residents and businesses of San Francisco through CleanPowerSF. The three 24/7 service utilities – Water, Wastewater, and Power – are supported by the Business Services, Infrastructure, and External Affairs bureaus, and around 2,500 employees.

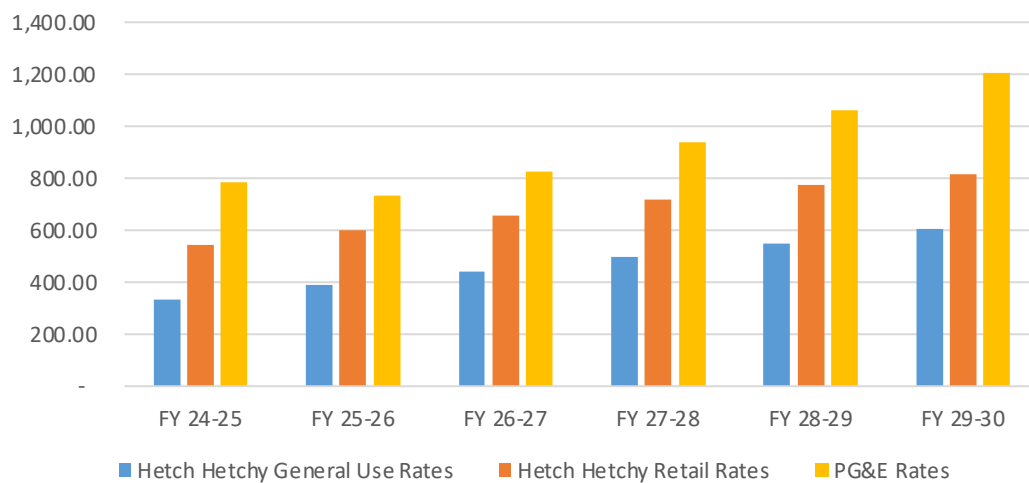
A continuing focus is ensuring rate fairness and affordability for customers. The agency adopted a new Affordability Policy in November 2023, which keeps rates as low as possible while maintaining necessary investments. To meet the Affordability Policy, the department undertook a significant effort to constrain the budget, including its 10-Year Capital Plan. This was done as part of a major and ongoing initiative to improve capital planning, leading to more efficient budgeting that aligns with capital delivery capacity.

In April 2025, the SFPUC's Commission adopted Power rates for FY 2025-26. Hetch Hetchy Power rates will remain far below the alternative, PG&E, and CleanPowerSF rates will remain flat. The SFPUC will continue delivering clean and affordable energy to City partners and residents.



AVERAGE MONTHLY WATER & SEWER BILL (PROJECTED).

Projections for the next five years of the average water and wastewater bill remain under the SFPUC's adopted affordability targets for low-income households.



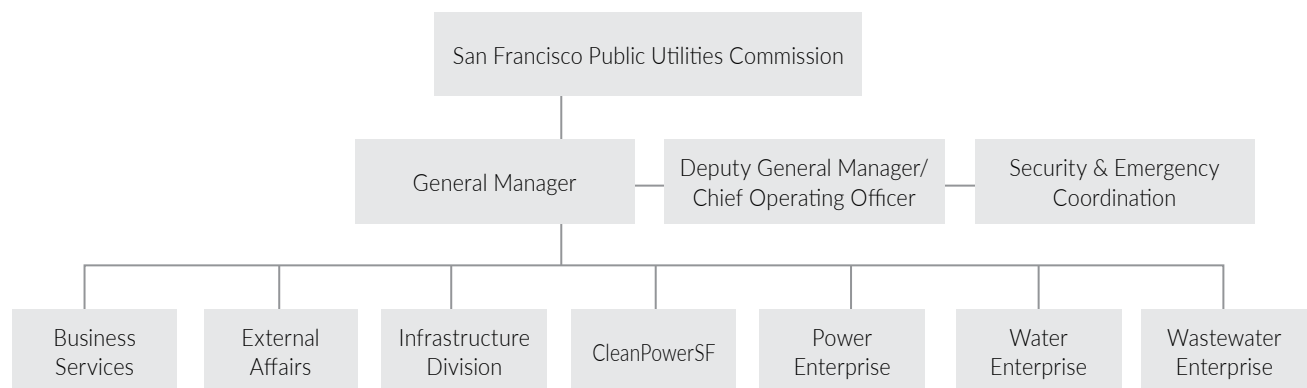
AVERAGE MONTHLY HETCH HETCHY POWER BILL (PROJECTED).

Hetch Hetchy Power provides greenhouse gas-free electricity to over 6,000 customers, including municipal buildings and facilities, at rates far below PG&E.

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Act as Environmental Stewards				
Gallons of stormwater managed annually by green infrastructure	286,000,000	296,000,000	293,000,000	298,000,000
Build an Effective Workforce				
Time to hire	96	90	90	80
Maintain Financial Sustainability				
Low-Income Customer Affordability Metric: The average individually-metered residential combined Water and Sewer bill as a percentage of the 20th percentile income		4%	7%	7%
Provide Reliable Services and Assets				
Percent of street light outages complying with 48-hour SFPUC response goal; simple street light repaired	100%	95%	100%	100%
The total number of outages that last more than 4 hours and affect more than 0.1% of customers		2	1	1

ORGANIZATIONAL STRUCTURE: PUBLIC UTILITIES COMMISSION



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	2,173.11	2,205.05	31.94	2,208.22	3.17
Non-Operating Positions (CAP/Other)	(422.99)	(423.90)	(0.91)	(424.50)	(0.60)
Net Operating Positions	1,750.12	1,781.15	31.03	1,783.72	2.57

Sources

Charges for Services	1,656,143,599	1,730,107,936	73,964,337	1,853,463,855	123,355,919
Rents & Concessions	13,382,096	10,696,681	(2,685,415)	7,211,798	(3,484,883)
Other Revenues	44,991,814	40,363,024	(4,628,790)	40,604,196	241,172
Interest & Investment Income	14,645,157	10,751,385	(3,893,772)	10,815,358	63,973
Expenditure Recovery	217,434,568	237,436,035	20,001,467	264,690,140	27,254,105
IntraFund Transfers In	324,816,730	356,551,489	31,734,759	287,486,386	(69,065,103)
Transfers In	49,861,150	54,842,311	4,981,161	54,759,882	(82,429)
Beg Fund Balance - Budget Only	77,401,185	101,056,772	23,655,587	16,996,971	(84,059,801)
Transfer Adjustment-Source	(374,673,342)	(411,393,800)	(36,720,458)	(342,246,268)	69,147,532
General Fund					
Sources Total	2,024,002,957	2,130,411,833	106,408,876	2,193,782,318	63,370,485

Uses - Operating Expenditures

Salaries	335,094,805	353,027,098	17,932,293	367,353,130	14,326,032
Mandatory Fringe Benefits	133,842,572	142,643,169	8,800,597	150,434,075	7,790,906
Non-Personnel Services	653,007,857	642,369,979	(10,637,878)	648,447,356	6,077,377
City Grant Program	2,881,524	2,878,837	(2,687)	2,878,837	
Capital Outlay	16,784,056	17,157,942	373,886	14,850,786	(2,307,156)
Debt Service	466,743,203	537,121,627	70,378,424	537,009,074	(112,553)
Facilities Maintenance	61,731,170	49,854,894	(11,876,276)	49,788,437	(66,457)
Intrafund Transfers Out	324,816,730	356,551,489	31,734,759	287,486,386	(69,065,103)
Materials & Supplies	44,164,049	45,014,696	850,647	45,017,098	2,402
Overhead and Allocations	(100,830,495)	(103,673,777)	(2,843,282)	(107,483,038)	(3,809,261)
Programmatic Projects	6,362,932	6,842,660	479,728	3,048,363	(3,794,297)
Services Of Other Depts	121,618,977	128,285,843	6,666,866	134,016,359	5,730,516
Transfers Out	53,451,749	54,937,448	1,485,699	54,855,019	(82,429)
Unappropriated Rev-Designated	42,226,237	42,742,286	516,049	147,920,475	105,178,189
Unappropriated Rev Retained	236,780,933	266,051,442	29,270,509	200,406,229	(65,645,213)
Transfer Adjustment - Uses	(374,673,342)	(411,393,800)	(36,720,458)	(342,246,268)	69,147,532
Uses Total	2,024,002,957	2,130,411,833	106,408,876	2,193,782,318	63,370,485

Uses - By Division Description

HHP CleanPowerSF	464,121,833	444,375,300	(19,746,533)	441,705,439	(2,669,861)
HHP Hetch Hetchy Water & Power	345,623,725	382,508,840	36,885,115	404,729,121	22,220,281
PUB Public Utilities Bureaus	938,043	1,056,356	118,313	1,016,356	(40,000)
WTR Water Enterprise	738,482,655	774,438,622	35,955,967	781,622,584	7,183,962
WWE Wastewater Enterprise	474,836,701	528,032,715	53,196,014	564,708,818	36,676,103
Uses by Division Total	2,024,002,957	2,130,411,833	106,408,876	2,193,782,318	63,370,485

PUBLIC WORKS

MISSION

To make San Francisco cleaner, safer and more beautiful morning, noon and night. For more information about this department's services, please visit sfpublicworks.org

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2025-26 budget of \$426.8 million for the Department of Public Works is approximately \$26 million, or 5.8 percent, lower than the FY 2024-25 budget. This is primarily due to the expiration of a one-time supplemental appropriation and reduced capital funding. The FY 2026-27 proposed budget of \$439.1 million is \$12.3 million, or 2.9 percent, higher than the FY 2025-26 proposed budget. This change is primarily due to salary and benefit cost increases.

Clean Streets and Graffiti Removal

Launched in December 2022, Public Works will continue courtesy graffiti abatement for private property in the City's designated neighborhood commercial corridors. The average turnaround time to remove reported tags is less than a week.

Curb Ramps, Tree Planting, Pothole Repair and Street Resurfacing Programs

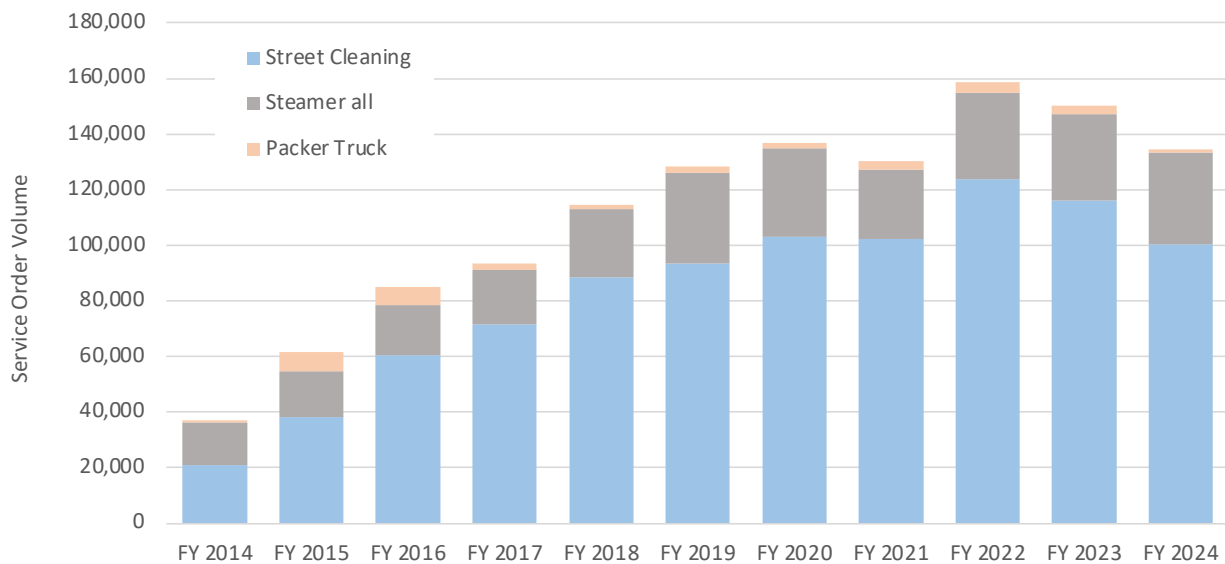
Public Works' programs, including curb ramps, tree planting, pothole repair, and street resurfacing incorporate geographic equity to improve all San Francisco neighborhoods. The Curb Ramp Program, in coordination with the San Francisco Office on Disability and Accessibility, prioritizes locations most requested by people with disabilities. The tree planting program focuses on areas with the lowest tree canopy coverage in the City. The Street Resurfacing Program aims to keep the streets in good condition for all users.

Sidewalk Vending Permits and Enforcement

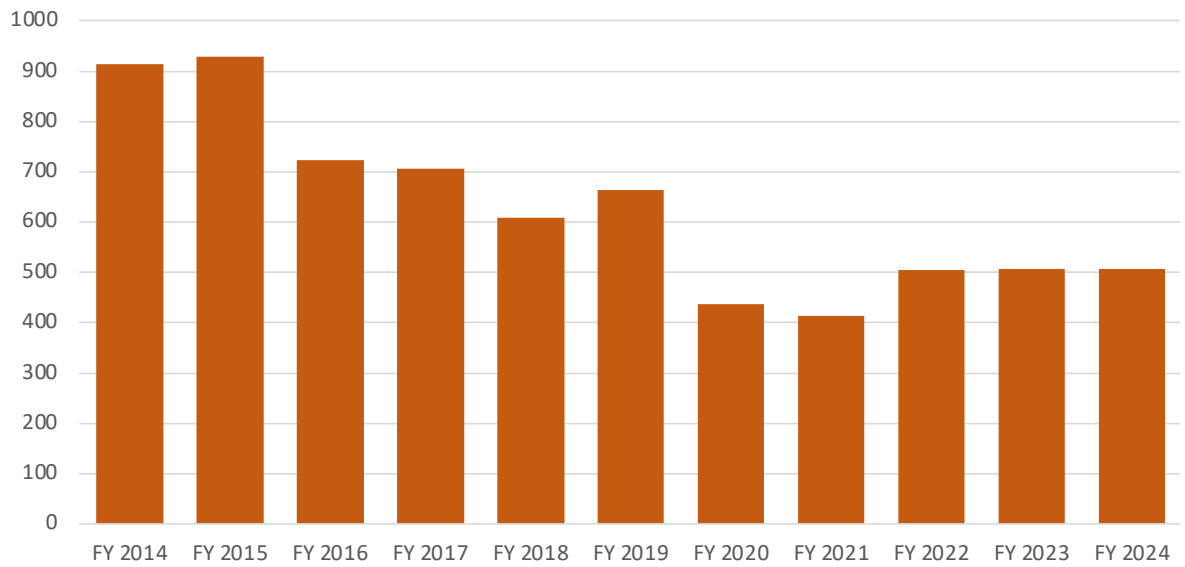
Public Works developed and implemented a new permit for street vending in September 2022 that offers a legal path for selling wares on the sidewalk, while giving Public Works street inspectors – with police support – the tools to crack down on the sale of stolen goods.

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 – in a coordinated response to make the Tenderloin neighborhood safer and cleaner. The department also participates in the multi-agency Healthy Streets Operations Center, which focuses on encampment cleanups and resolutions citywide.



STACKED BAR. SO volume has increased by 262% in FY23 compared to FY 14. SO volume has decreased by -2% in the past 5 years, from FY20. This data excludes SOs categorized in the Encampment problem description since Encampment data is unavailable prior to FY17.



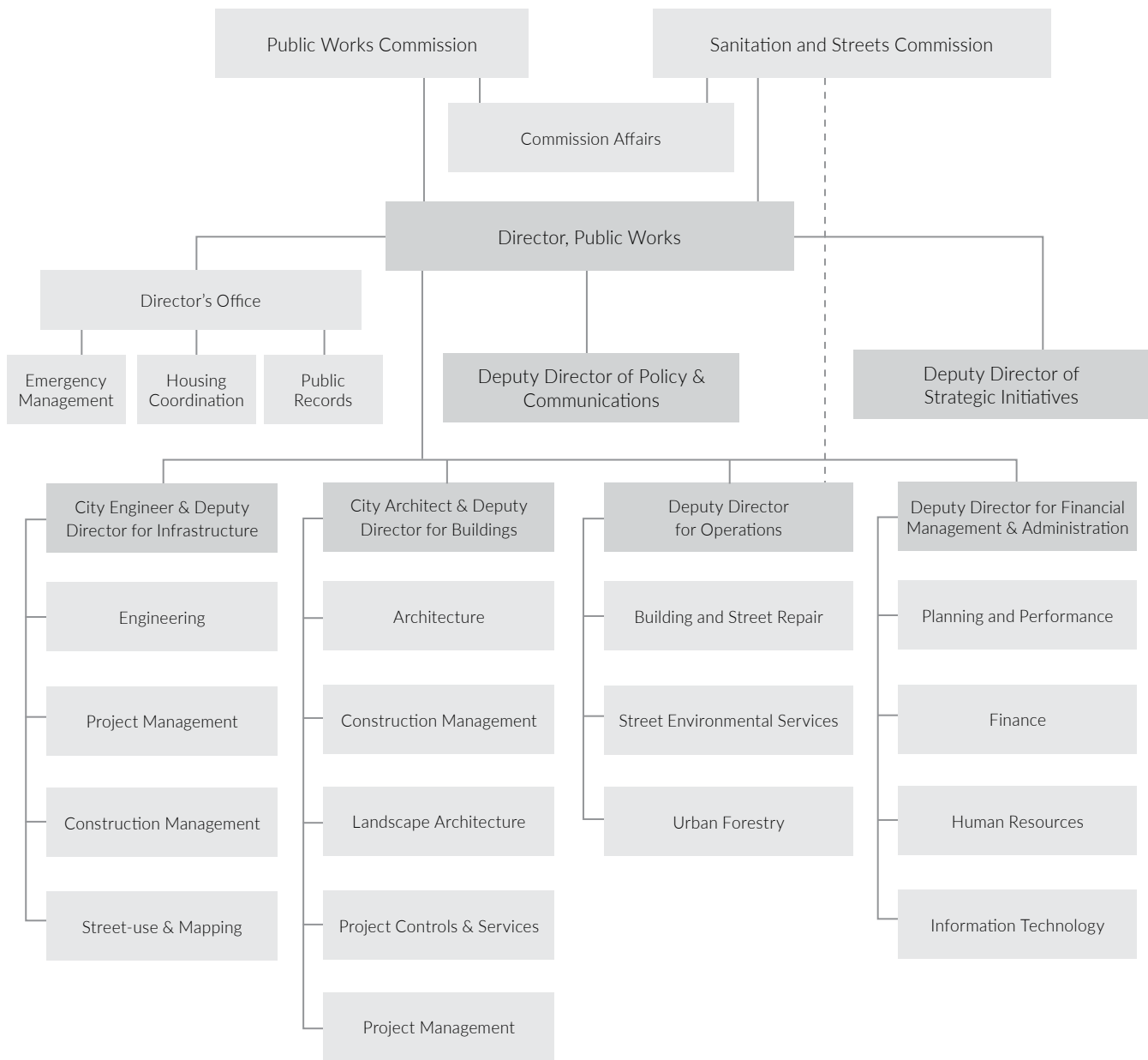
ANNUAL BLOCKS RESURFACED.

An annual average of 629 blocks per year have been resurfaced since FY 2014.

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24		FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET	TARGET
Deliver Impactful Projects and Services					
Percentage of pothole service requests responded to within 72 hours	90%	90%	90%	90%	90%
Revitalizing Our City					
Number of blocks of City streets paved or preserved	506	500	500	450	400
Number of pothole service orders received	2,192	1,531	1,531	1,491	1,410
Pavement Condition Index (PCI)	75	75	75	74	73
Volume of street cleaning requests	136,441	146,903	146,903	161,905	160,198

ORGANIZATIONAL STRUCTURE: PUBLIC WORKS



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	1,791.19	1,726.87	(64.32)	1,714.76	(12.11)
Non-Operating Positions (CAP/Other)	(640.00)	(636.00)	4.00	(636.00)	
Net Operating Positions	1,151.19	1,090.87	(60.32)	1,078.76	(12.11)

Sources

Intergovernmental: State	64,685,524	66,285,376	1,599,852	66,211,375	(74,001)
Charges for Services	34,496,036	35,468,207	972,171	35,477,252	9,045
Licenses, Permits, & Franchises	516,277	326,004	(190,273)	326,004	
Interest & Investment Income	14,069,552	151,433	(13,918,119)	45,943	(105,490)
Expenditure Recovery	156,334,151	160,987,405	4,653,254	178,737,989	17,750,584
IntraFund Transfers In	1,075,900	1,800,588	724,688	2,300,588	500,000
Transfers In	2,454,798	2,544,798	90,000	2,454,798	(90,000)
Other Financing Sources	37,962,947	32,500,000	(5,462,947)	32,500,000	
Beg Fund Balance - Budget Only	22,307,630	21,355,388	(952,242)	9,497,270	(11,858,118)
Transfer Adjustment-Source	(3,530,698)	(4,345,386)	(814,688)	(4,755,386)	(410,000)
General Fund	122,580,795	109,704,305	(12,876,490)	116,315,883	6,611,578
Sources Total	452,952,912	426,778,118	(26,174,794)	439,111,716	12,333,598

Uses - Operating Expenditures

Salaries	157,549,350	156,457,006	(1,092,344)	161,305,196	4,848,190
Mandatory Fringe Benefits	65,092,742	66,202,421	1,109,679	69,664,598	3,462,177
Non-Personnel Services	26,183,312	15,241,447	(10,941,865)	14,919,469	(321,978)
City Grant Program	7,617,105	6,249,528	(1,367,577)	5,723,084	(526,444)
Capital Outlay	103,491,781	87,344,988	(16,146,793)	87,132,309	(212,679)
Debt Service	8,650,000	16,703,857	8,053,857	20,974,957	4,271,100
Intrafund Transfers Out	1,075,900	1,800,588	724,688	2,300,588	500,000
Materials & Supplies	4,757,789	4,489,216	(268,573)	5,429,385	940,169
Overhead and Allocations	1,427,128	(177)	(1,427,305)	(917)	(740)
Programmatic Projects	25,669,032	19,843,083	(5,825,949)	19,318,974	(524,109)
Services Of Other Depts	47,324,756	47,795,642	470,886	50,382,660	2,587,018
Transfers Out	5,484,232	5,513,644	29,412	5,553,323	39,679
Unappropriated Rev-Designated	2,160,483	3,482,261	1,321,778	1,163,476	(2,318,785)
Transfer Adjustment - Uses	(3,530,698)	(4,345,386)	(814,688)	(4,755,386)	(410,000)
Uses Total	452,952,912	426,778,118	(26,174,794)	439,111,716	12,333,598

Uses - By Division Description

DPW Administration	(4,938,119)	(4,197,011)	741,108	(7,769,759)	(3,572,748)
DPW Buildings	48,393,725	34,062,349	(14,331,376)	36,752,144	2,689,795
DPW Infrastructure	172,102,502	168,721,659	(3,380,843)	177,139,804	8,418,145
DPW Operations	236,978,546	227,760,139	(9,218,407)	232,541,571	4,781,432
DPW Public Works Oversight	416,258	430,982	14,724	447,956	16,974
Uses by Division Total	452,952,912	426,778,118	(26,174,794)	439,111,716	12,333,598

RECREATION AND PARKS

MISSION

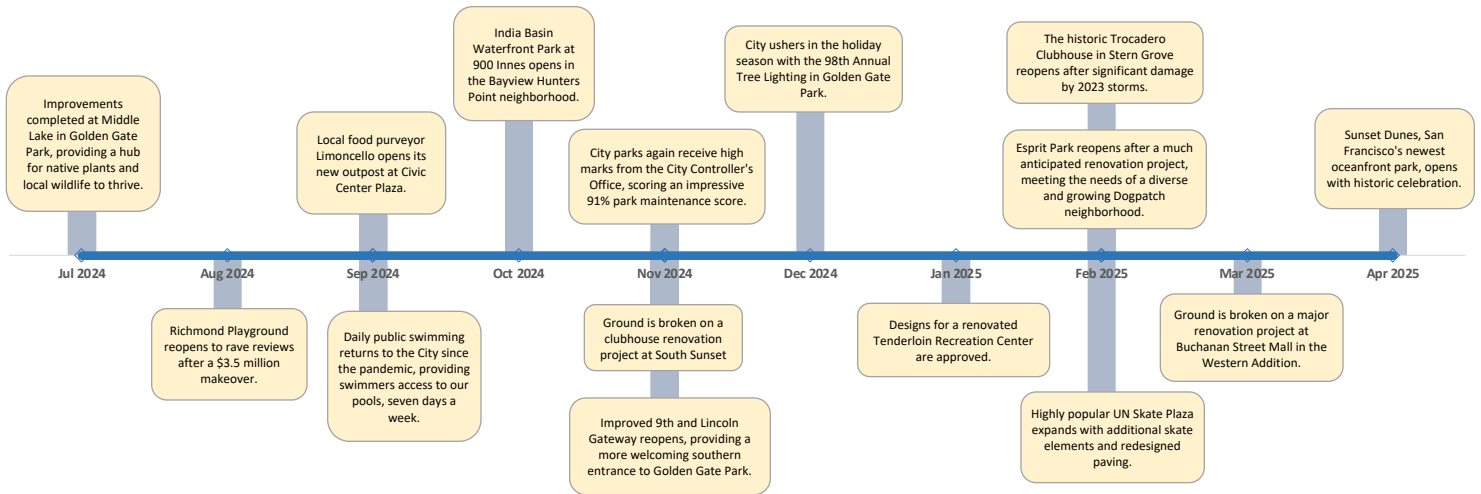
The Recreation and Park Department (RPD) manages and administers more than 230 parks, playgrounds, and open spaces, including two outside city limits—Camp Mather in Yosemite Valley and Sharp Park in Pacifica, CA. The Department provides enriching recreational activities, maintains beautiful parks and preserves the environment for the well-being of everyone in our diverse community. For more information about this department's services, please visit sfrecpark.org

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2025-26 budget of \$263.9 million for the Recreation and Parks Department is approximately \$8.99 million, or 3.5 percent, higher than the FY 2024-25 budget. This is primarily due to increased salary and benefits costs, increased interdepartmental spending, increased facilities maintenance, and increased debt service. The FY 2026-27 proposed budget of \$341.9 million is \$78.04 million, or 29.6 percent, higher than the FY 2025-26 proposed budget. This change is due to further salary and benefits cost increases, further interdepartmental spending, and increased capital spending.

The Recreation and Park Department (RPD) stewards and manages over 230 parks and recreational facilities, providing equitable access to nature, play, and wellness for all San Franciscans. Core services include park operations and maintenance, capital project delivery, recreation programming for all ages, urban forestry, and the preservation of open space. The Department's mission is to support vibrant neighborhoods, healthy communities, and a thriving environment citywide. RPD is focused on preserving these

core services while implementing forward-looking strategies that improve efficiency, reduce costs, and protect essential programs. The Department is pursuing a diversified revenue approach, that considers the needs of all stakeholders and the broader community, a restructured recreation scholarship and cost recovery model to balance affordability with sustainability, and the introduction of a court reservation fee to support maintenance and fair and equitable access. RPD will invest \$15 million in capital investments annually to advance structural solutions to reduce long-term liabilities through climate resilience, infrastructure repair, and citywide electrification projects. These efforts reflect the RPD commitment to delivering high-quality public services, while focusing on operational efficiency and protecting core functions. RPD remains a strong partner in keeping San Francisco's parks clean, safe, and accessible for all.

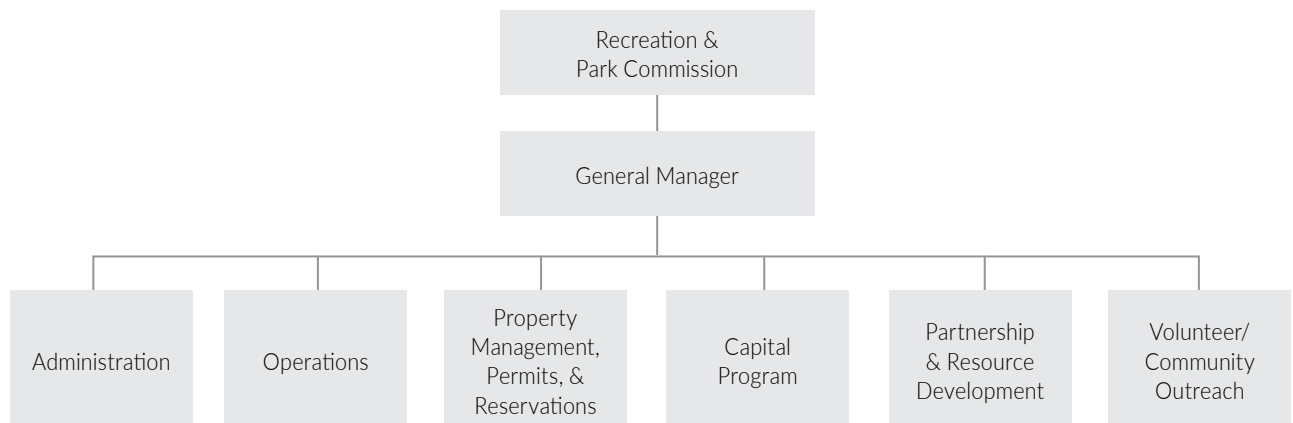


RECREATION AND PARKS HIGHLIGHTS (FY 2024-25).

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
1. Inspire Place				
Citywide Average Park Score	91%	91%	91%	90%
2. Inspire Play				
Number of recreation course registrations	39,972	35,000	40,000	40,000
3. Inspire Investment				
Number of recreation and park volunteer hours	192,910	150,000	215,000	200,000
4. Inspire Stewardship				
Tree replacement ratio	11	2	2	2
5. Inspire Team				
Number of training hours completed by RPD staff	4,729	8,000	9,800	9,000

ORGANIZATIONAL STRUCTURE: RECREATION AND PARKS



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	1,019.24	1,002.37	(16.87)	1,015.60	13.23
Non-Operating Positions (CAP/Other)	(32.00)	(32.00)		(32.00)	
Net Operating Positions	987.24	970.37	(16.87)	983.60	13.23

Sources

Property Taxes	79,330,000	79,330,000		78,370,000	(960,000)
Intergovernmental: Federal	2,000,000		(2,000,000)		
Intergovernmental: Other	3,584,059	3,765,819	181,760	3,913,466	147,647
Intergovernmental: State	1,164,085	145,000	(1,019,085)	145,000	
Charges for Services	45,377,579	50,283,427	4,905,848	51,204,603	921,176
Rents & Concessions	18,978,238	22,776,017	3,797,779	29,712,017	6,936,000
Other Revenues	1,593,489	1,485,170	(108,319)	71,134,273	69,649,103
Interest & Investment Income	630,498	(57,212)	(687,710)	(52,285)	4,927
Expenditure Recovery	4,499,262	5,920,395	1,421,133	8,827,400	2,907,005
IntraFund Transfers In	10,522,058	13,214,051	2,691,993	11,886,759	(1,327,292)
Transfers In	15,619,661	13,124,519	(2,495,142)	7,005,435	(6,119,084)
Beg Fund Balance - Budget Only	9,939,405	9,163,771	(775,634)	2,517,078	(6,646,693)
Transfer Adjustment-Source	(25,600,832)	(26,338,570)	(737,738)	(18,892,194)	7,446,376
General Fund	87,235,609	91,049,744	3,814,135	96,126,704	5,076,960
Sources Total	254,873,111	263,862,131	8,989,020	341,898,256	78,036,125

Uses - Operating Expenditures

Salaries	103,885,749	105,637,124	1,751,375	112,563,335	6,926,211
Mandatory Fringe Benefits	42,912,868	44,348,615	1,435,747	47,802,413	3,453,798
Non-Personnel Services	27,304,845	21,051,127	(6,253,718)	17,736,044	(3,315,083)
City Grant Program	2,377,319	2,584,356	207,037	2,619,369	35,013
Capital Outlay	24,110,059	23,018,269	(1,091,790)	91,691,185	68,672,916
Debt Service	1,458,020	7,325,731	5,867,711	7,326,654	923
Facilities Maintenance	2,526,087	6,389,801	3,863,714	4,186,744	(2,203,057)
Intrafund Transfers Out	10,522,058	13,214,051	2,691,993	11,886,759	(1,327,292)
Materials & Supplies	5,968,946	6,352,883	383,937	6,952,084	599,201
Overhead and Allocations	(1,604,315)	(703,684)	900,631	(1,167,953)	(464,269)
Programmatic Projects	11,323,763	9,043,068	(2,280,695)	9,948,077	905,009
Services Of Other Depts	34,609,770	38,814,841	4,205,071	42,240,304	3,425,463
Transfers Out	15,078,774	13,124,519	(1,954,255)	7,005,435	(6,119,084)
Transfer Adjustment - Uses	(25,600,832)	(26,338,570)	(737,738)	(18,892,194)	7,446,376
Uses Total	254,873,111	263,862,131	8,989,020	341,898,256	78,036,125

Uses - By Division Description

REC Admin Services	2,826,909	21,044,700	18,217,791	23,253,686	2,208,986
REC Capital Division	16,318,320	16,934,870	616,550	86,879,801	69,944,931
REC Operations	231,727,882	221,882,561	(9,845,321)	227,764,769	5,882,208
REC Zoo	4,000,000	4,000,000		4,000,000	
Uses by Division Total	254,873,111	263,862,131	8,989,020	341,898,256	78,036,125

RENT ARBITRATION BOARD

MISSION

The Rent Arbitration Board's (RNT) mission is to protect tenants from excessive rent increases and unjust evictions, while assuring landlords fair and adequate rents; to provide fair and even-handed treatment for both tenants and landlords through efficient and consistent administration of the rent law; to promote the preservation of sound, affordable housing; and to maintain San Francisco's unique ethnic and cultural diversity. For more information, visit sf.gov/departments/rent-board

BUDGET ISSUES & DETAILS

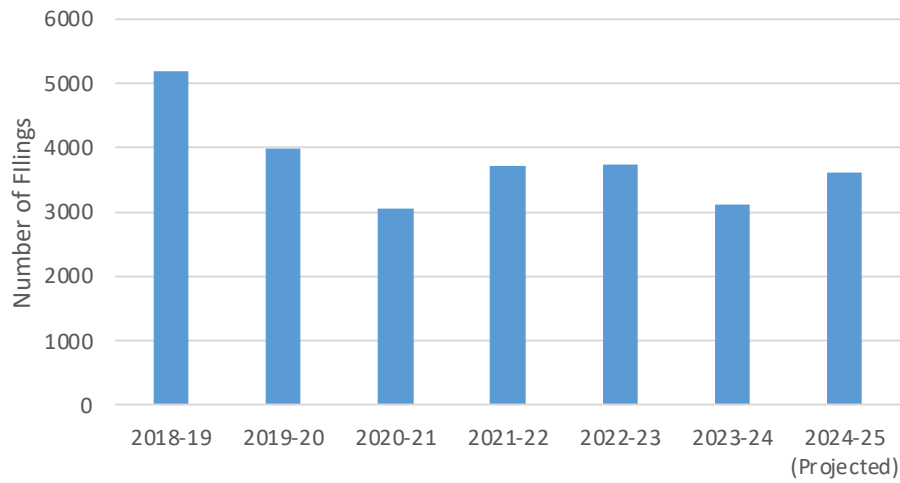
The proposed Fiscal Year (FY) 2025-26 budget of \$14.5 million for the Rent Arbitration Board is approximately \$0.69 million, or 5 percent, higher than the FY 2024-25 budget. This is primarily due to increases in non-personnel services and interdepartmental spending. The FY 2026-27 proposed budget of \$15.1 million is \$0.57 million, or 3.9 percent, higher than the FY 2025-26 proposed budget. This change is primarily due to salary increases.

RNT conducts arbitrations and mediations on petitions filed by tenants wishing to decrease their rent and landlords wishing to increase their tenants' rents beyond the annual allowable limit and investigates allegations of wrongful evictions.

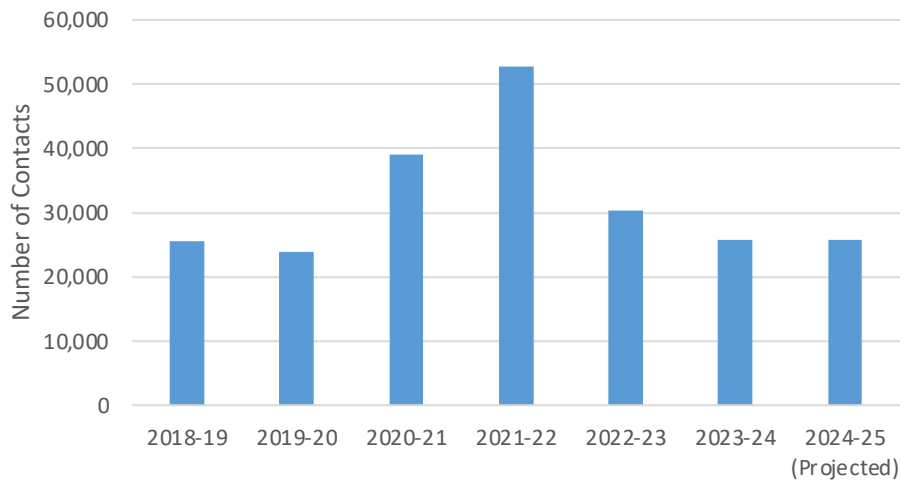
RNT's Public Information Unit responds to dozens of daily inquiries and conducts regular outreach events regarding the Rent Ordinance and related laws so that the public can make informed decisions about critical, impactful housing issues. Owners of up to 361,000 residential housing units are required to report certain information into the Rent Board Housing Inventory regarding each unit's occupancies and vacancies and

those with tenants are issued licenses to be able to impose annual and/or banked rent increases. The data collected is shared with other City departments to increase effective decision-making, and tenants who receive rent increases without a license may file a petition for arbitration. RNT is committed to an equitable and inclusive workplace and focuses an equity lens on all Departmental activities.

RNT enhances core service delivery by having broader race representation among its employees and actively works to ensure staff have the tools and resources to be effective. RNT is undergoing a multiyear business process workflow modernization project to provide more efficient services to the public. 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.*

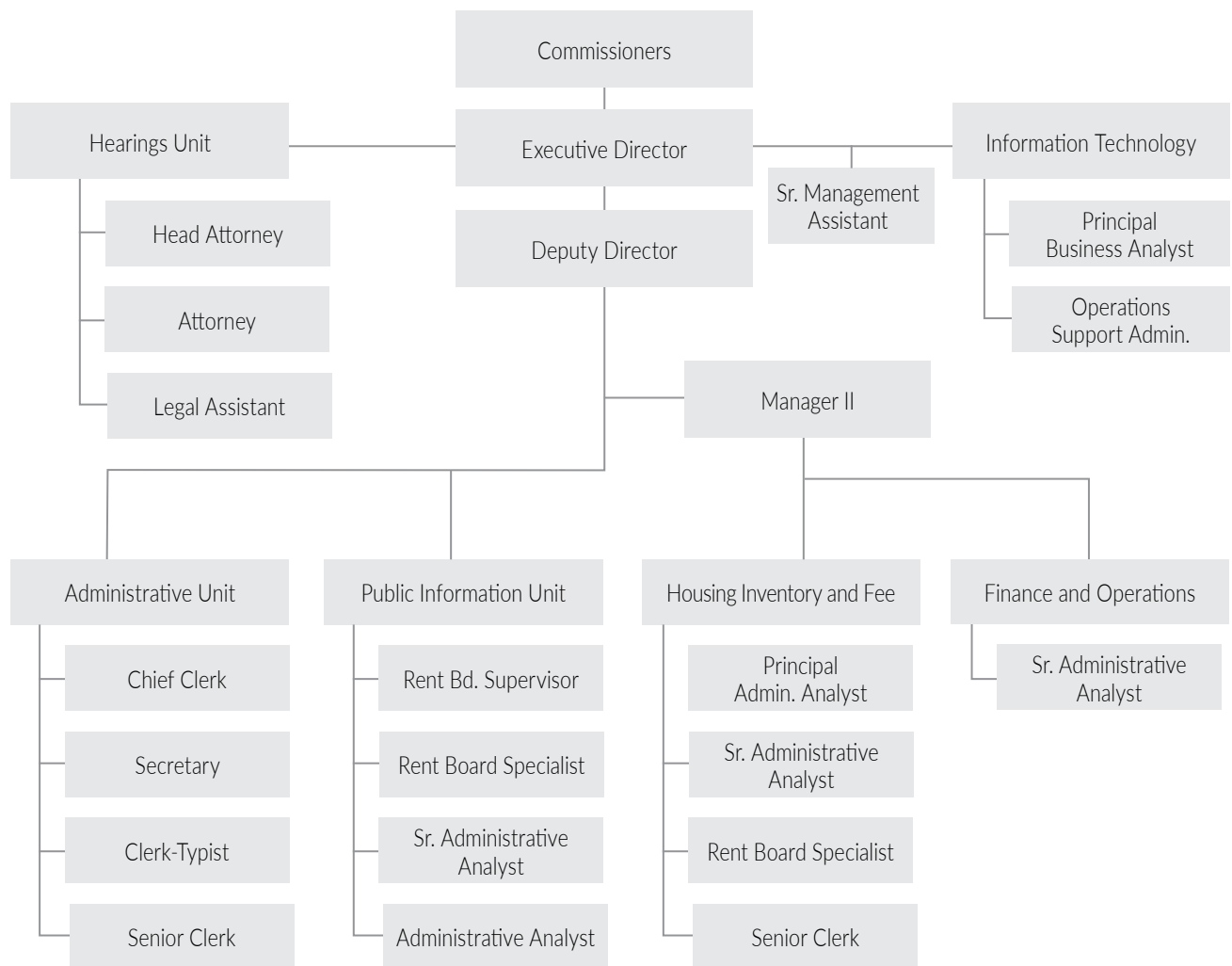


PHONE COUNSELING CONTACTS. *'Phone counseling interactions on all matters, including petition filing, evictions, fee and Housing Inventory.*

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Increase collaboration with other City agencies				
Number of Days to respond to no-fault eviction reports provided to the Planning Department	2	10	14	14
Population Measure				
Number of units fully or partially under the Rent Board's jurisdiction	197,548	230,250	N/A	N/A
Process tenant and landlord petitions efficiently				
Average number of days for Administrative Law Judges to submit decisions for review	26	32	32	32
Average number of days needed to process allegations of wrongful evictions	2	2	2	N/A
Provide effective information to tenants and landlords				
Average number of days to post a summary of amendments to the Rent Ordinance and Rules and Regulations on the website	0	5	5	N/A

ORGANIZATIONAL STRUCTURE: RENT ARBITRATION BOARD



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	49.94	47.49	(2.45)	47.43	(0.06)
Non-Operating Positions (CAP/Other)					
Net Operating Positions	49.94	47.49	(2.45)	47.43	(0.06)

Sources

Charges for Services	12,769,423	12,990,242	220,819	13,104,175	113,933
Beg Fund Balance - Budget Only	1,042,930	1,511,216	468,286	1,966,796	455,580
General Fund					
Sources Total	13,812,353	14,501,458	689,105	15,070,971	569,513

Uses - Operating Expenditures

Salaries	8,059,286	8,100,923	41,637	8,415,391	314,468
Mandatory Fringe Benefits	3,124,203	3,152,076	27,873	3,306,977	154,901
Non-Personnel Services	353,232	628,879	275,647	631,879	3,000
Materials & Supplies	46,759	76,250	29,491	76,250	
Overhead and Allocations	263,871	212,239	(51,632)	212,239	
Services Of Other Depts	1,965,002	2,331,091	366,089	2,428,235	97,144
Uses Total	13,812,353	14,501,458	689,105	15,070,971	569,513

Uses - By Division Description

RNT Rent Arbitration Board	13,812,353	14,501,458	689,105	15,070,971	569,513
Uses by Division Total	13,812,353	14,501,458	689,105	15,070,971	569,513

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) 2025-26 budget of \$58.2 million for the Retirement System is \$3.4 million, or 6.2 percent, higher than the FY 2024-25 budget. This increase is primarily due to technology platform improvements and increased administrative costs. The FY 2026-27 proposed budget of \$57.3 million is \$1.0 million, or 1.7 percent, lower than the FY 2025-26 proposed budget. This change reflects reductions in services from other departments, including lower lease costs and decreased work orders, which more than offset continued technology spending.

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 (SFDGP) recordkeeper. The Department receives no General Fund support.

Prudently Investing the SFERS Trust

In its most recent February 2025 Actuarial Valuation Report, SFERS is 97 percent funded based on the market value of the assets as of July 1, 2024. As a key strategic initiative, SFERS will continue to prudently invest the SFERS Trust assets to meet or exceed its actuarial rate of return.

Educate Employees about Retirement Planning

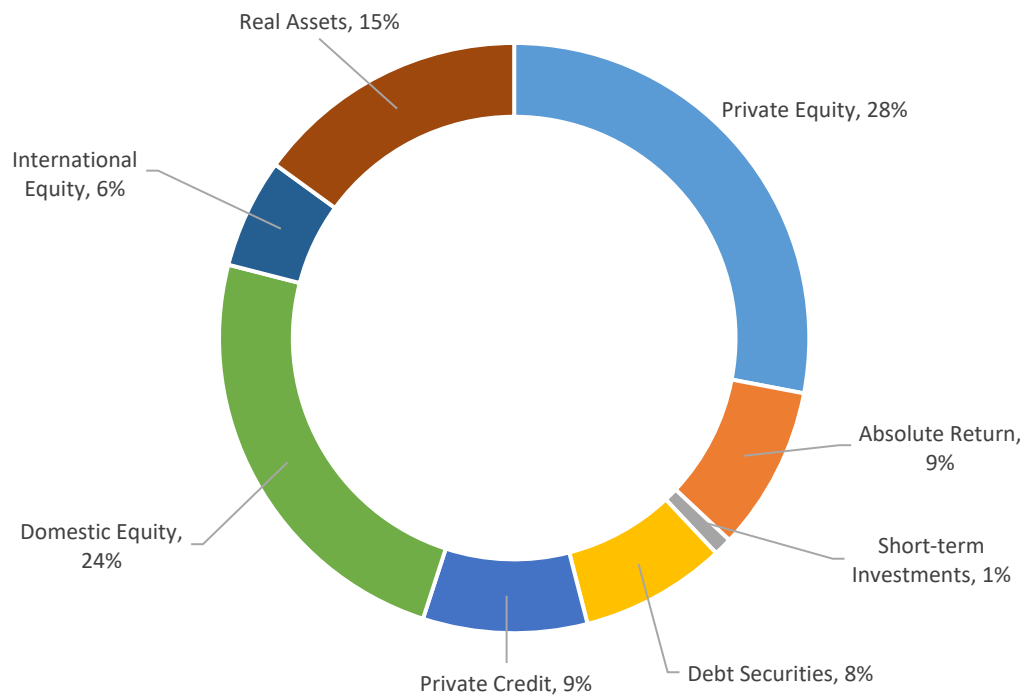
SFERS strives to provide City employees with tools and resources to ensure financial wellness and retirement readiness. SFERS partners with the City's Deferred Compensation Plan to provide a coordinated approach to employee outreach.

Enhance Member Experience

SFERS is upgrading its member services platforms to enhance member experience and offer 24/7 self-service, by increasing the self-service options available on its website and adding online educational videos. Additionally, SFERS has reopened its office for in-person service five days a week.

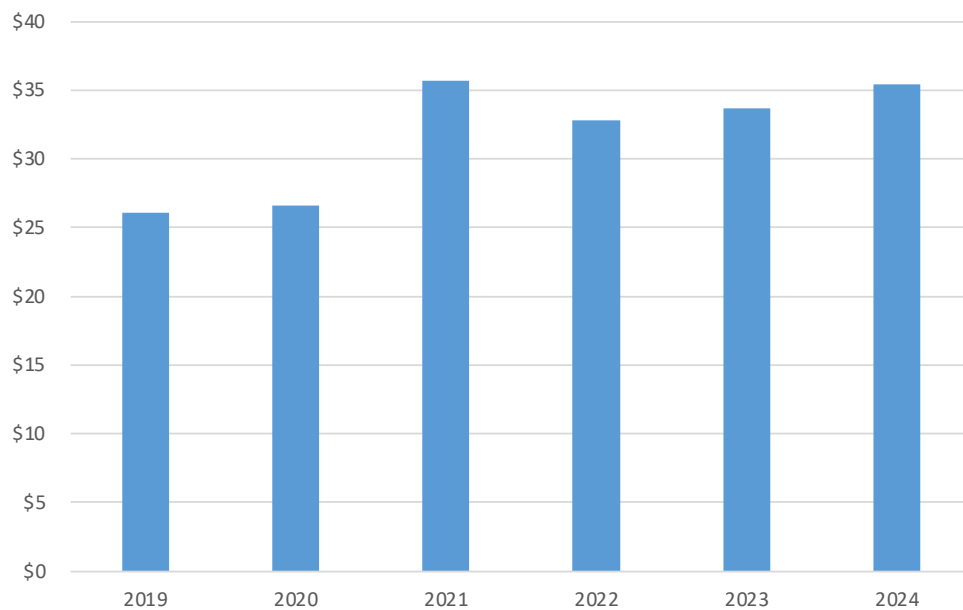
Leverage Technology and Enhance Resilience

The Department has a multi-year strategy to evolve technology, mitigate current risks and establish a technological foundation for future modernization. The strategy will enhance resilience, upgrade critical software, document data processes and broaden web capabilities. Key initiatives include strengthening cybersecurity, shifting systems to the cloud, and initiating a multi-year plan for system modernization.



INVESTMENT ALLOCATION AS OF JUNE 30, 2024 - FAIR VALUE.

SFERS has diverse investment allocations to secure and protect Trust Assets and deliver promised benefits.



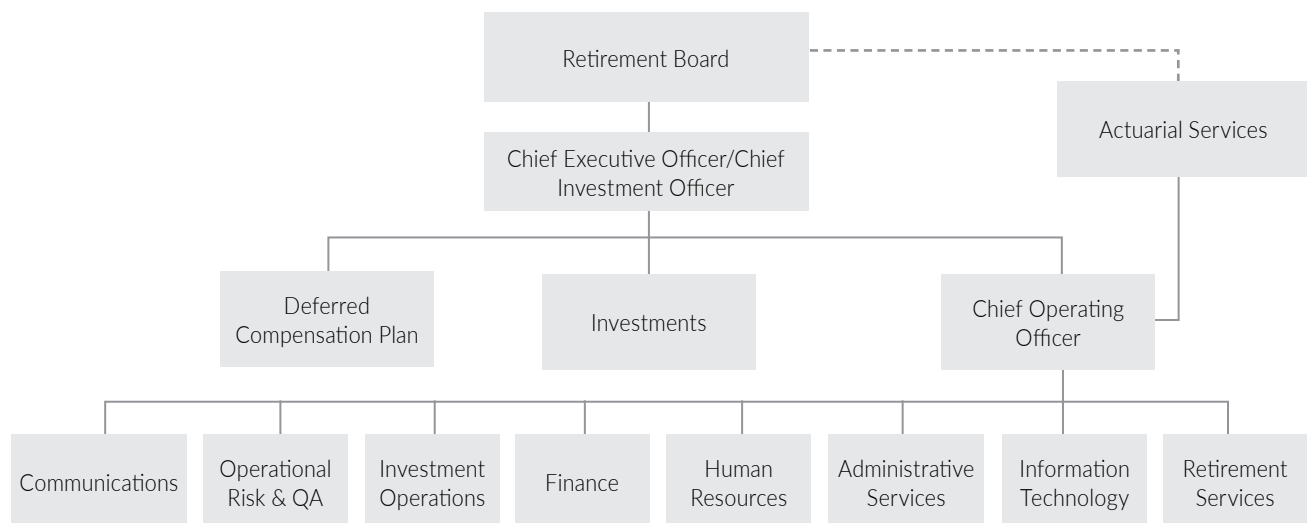
PLAN NET POSITION AS OF JUNE 30, 2024 (\$ BILLIONS) DELIVER PROMISED BENEFITS.

SFERS is 96.6 percent funded based on the market value of the assets.

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Educate Employees About Retirement Readiness				
Percentage of eligible City employees who participate in the Deferred Compensation Plan	58%	60%	55%	60%
Total number of visits to main website (mysfers.org)	1,464,784	1,050,000	1,050,000	1,150,000
Enhance Member Experience Through Self-Service Website				
Average number of SFERS members logging into the SFERS secure member portal per month	21,878	25,000	25,000	27,563
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	1	1	1

ORGANIZATIONAL STRUCTURE: RETIREMENT SYSTEM



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	154.45	156.82	2.37	156.82	
Non-Operating Positions (CAP/Other)					
Net Operating Positions	154.45	156.82	2.37	156.82	0.00

Sources

Charges for Services	1,927,455	2,103,823	176,368	2,096,542	(7,281)
Contributions Ret/HSS/HlthCare	52,503,237	53,039,414	536,177	54,634,675	1,595,261
Interest & Investment Income	284,126	287,530	3,404	292,481	4,951
Expenditure Recovery	110,000	250,000	140,000	250,000	
General Fund					
Sources Total	54,824,818	55,680,767	855,949	57,273,698	1,592,931

Uses - Operating Expenditures

Salaries	28,297,052	30,636,638	2,339,586	31,741,332	1,104,694
Mandatory Fringe Benefits	9,646,016	10,551,857	905,841	11,080,472	528,615
Non-Personnel Services	7,334,235	6,653,881	(680,354)	7,861,901	1,208,020
Capital Outlay	20,000	12,719	(7,281)		(12,719)
Materials & Supplies	180,000	405,000	225,000	194,875	(210,125)
Overhead and Allocations	1,401,092		(1,401,092)		
Services Of Other Depts	7,946,423	7,420,672	(525,751)	6,395,118	(1,025,554)
Uses Total	54,824,818	55,680,767	855,949	57,273,698	1,592,931

Uses - By Division Description

RET Administration	17,968,681	18,232,117	263,436	19,664,201	1,432,084
RET Health Care Trust	1,688,565	1,581,145	(107,420)	1,485,645	(95,500)
RET Investment	13,336,627	13,921,985	585,358	14,476,824	554,839
RET Retirement Services	19,903,490	19,841,697	(61,793)	19,550,486	(291,211)
RET SF Deferred Comp Program	1,927,455	2,103,823	176,368	2,096,542	(7,281)
Uses by Division Total	54,824,818	55,680,767	855,949	57,273,698	1,592,931

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 www.sf.gov/departments/sheriffs-department-oversight-board.

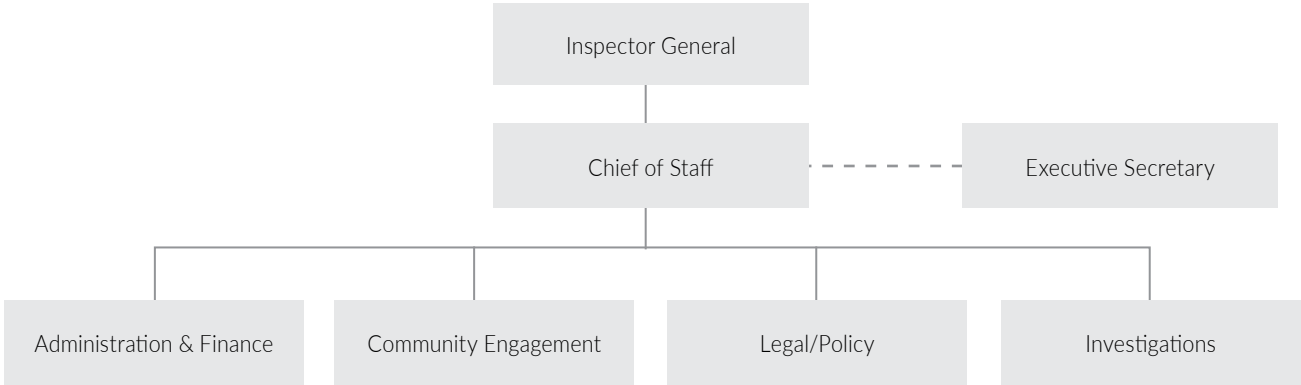
BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2025-26 budget of \$1.2 million for the Sheriff's Department of Accountability is approximately \$0.09 million, or 6.6 percent, lower than the FY 2024-25 budget. This is primarily due to non-personnel savings. The FY 2026-27 proposed budget of \$1.2 million is \$0.03 million, or 2.2 percent, higher than the FY 2025-26 proposed budget. This change is primarily due to increased salary and benefits costs.

The Office of the Sheriff's Inspector General (OSIG) is San Francisco's independent oversight body for the Sheriff's Office. A key charter mandate of the OSIG is to monitor services provided to incarcerated individuals, including access to mental health care, substance use treatment, reentry support, and housing-related services. With a jail population deeply affected by behavioral health and housing challenges, OSIG's oversight helps ensure these services address the root causes of incarceration and reduce recidivism, contributing to public safety and

long-term stability. The OSIG also investigates complaints, monitors use-of-force incidents, and reviews department policies to ensure transparency, fairness, and compliance with state laws such as Senate Bills 1421, 16, 2, and 519. Through independent reporting and policy recommendations, the OSIG advances accountability and promotes community trust. In FY 2025-26, the OSIG will implement several key initiatives to enhance transparency and modernize operations. These include publishing selected case data and oversight metrics on the City's open data portal, DataSF, and partnering with the Sheriff's Office to launch a digital use-of-force log.

ORGANIZATIONAL STRUCTURE: SHERIFF ACCOUNTABILITY



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	1.15	1.71	0.56	1.44	(0.27)
Non-Operating Positions (CAP/Other)					
Net Operating Positions	1.15	1.71	0.56	1.44	(0.27)

Sources

General Fund	1,303,559	1,217,923	(85,636)	1,244,683	26,760
Sources Total	1,303,559	1,217,923	(85,636)	1,244,683	26,760

Uses - Operating Expenditures

Salaries	394,625	288,319	(106,306)	312,223	23,904
Mandatory Fringe Benefits	79,831	74,756	(5,075)	75,702	946
Non-Personnel Services	101,600	103,742	2,142	103,742	
Materials & Supplies	4,821	4,821		4,700	(121)
Services Of Other Depts	722,682	746,285	23,603	748,316	2,031
Uses Total	1,303,559	1,217,923	(85,636)	1,244,683	26,760

Uses - By Division Description

SDA Inspector General	1,081,172	1,065,844	(15,328)	1,134,167	68,323
SDA Sheriff Oversight	222,387	152,079	(70,308)	110,516	(41,563)
Uses by Division Total	1,303,559	1,217,923	(85,636)	1,244,683	26,760

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) 2025-26 budget of \$345.6 million for the Sheriff's Office is approximately \$22.56 million, or 7.0 percent, higher than the FY 2024-25 budget. This is primarily due to new capital projects and increased salary and benefit costs. The FY 2026-27 proposed budget of \$351.6 million is \$5.92 million, or 1.7 percent, higher than the FY 2025-26 proposed budget. This change is primarily due to salary and benefit cost increases.

Staffing & Deployment

The Sheriff's Office is a key part of the City's safety, security, and well-being. In the past fiscal year, increased enforcement by City partners against open-air drug markets, retail theft, and illegal vending led to 3,993 arrests and a 31% drop in property crimes. The proposed budget includes funding to meet overtime needs and to fill deputy sheriff vacancies.

Protect and Engage San Francisco

We are increasing a law enforcement presence in the community to improve street conditions, expanding the field officer training program, and increasing staff in warrant services and fugitive recovery.

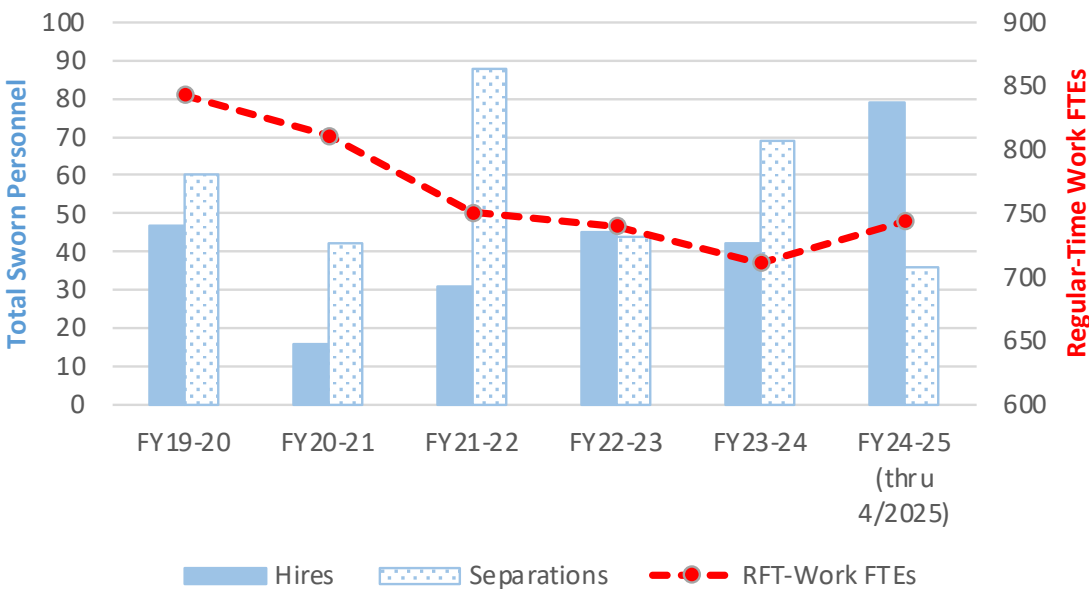
The Office continues its rehabilitative and educational in-custody programs and is exploring alternatives to incarceration to connect individuals with family, employment, and social relationships under court order to minimize incarceration.

Improve Organizational Accountability and Modernize Technology

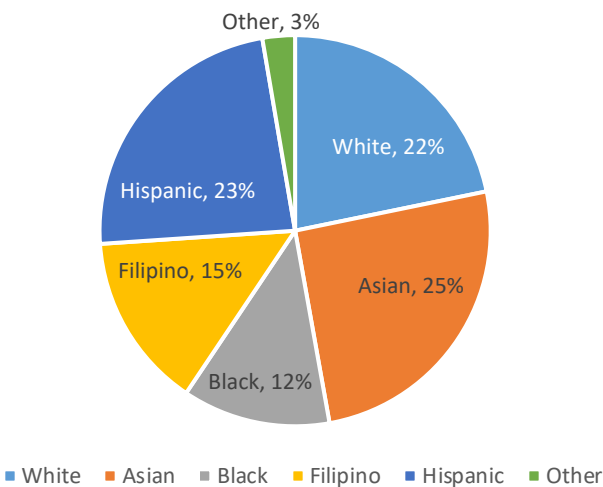
The proposed budget continues the implementation of a new jail management system. The Office continues the use of body worn cameras (BWC) and the budget includes funding to equip members with BWC and replace devices that have reached end-of-useful life. Use of BWCs improves community trust, accountability, and transparency.

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, provide comprehensive training, and replace aging vehicles.



STAFFING PROGRESS: KEEPING PACE WITH SEPARATION. *Keeping Pace with Separation.*

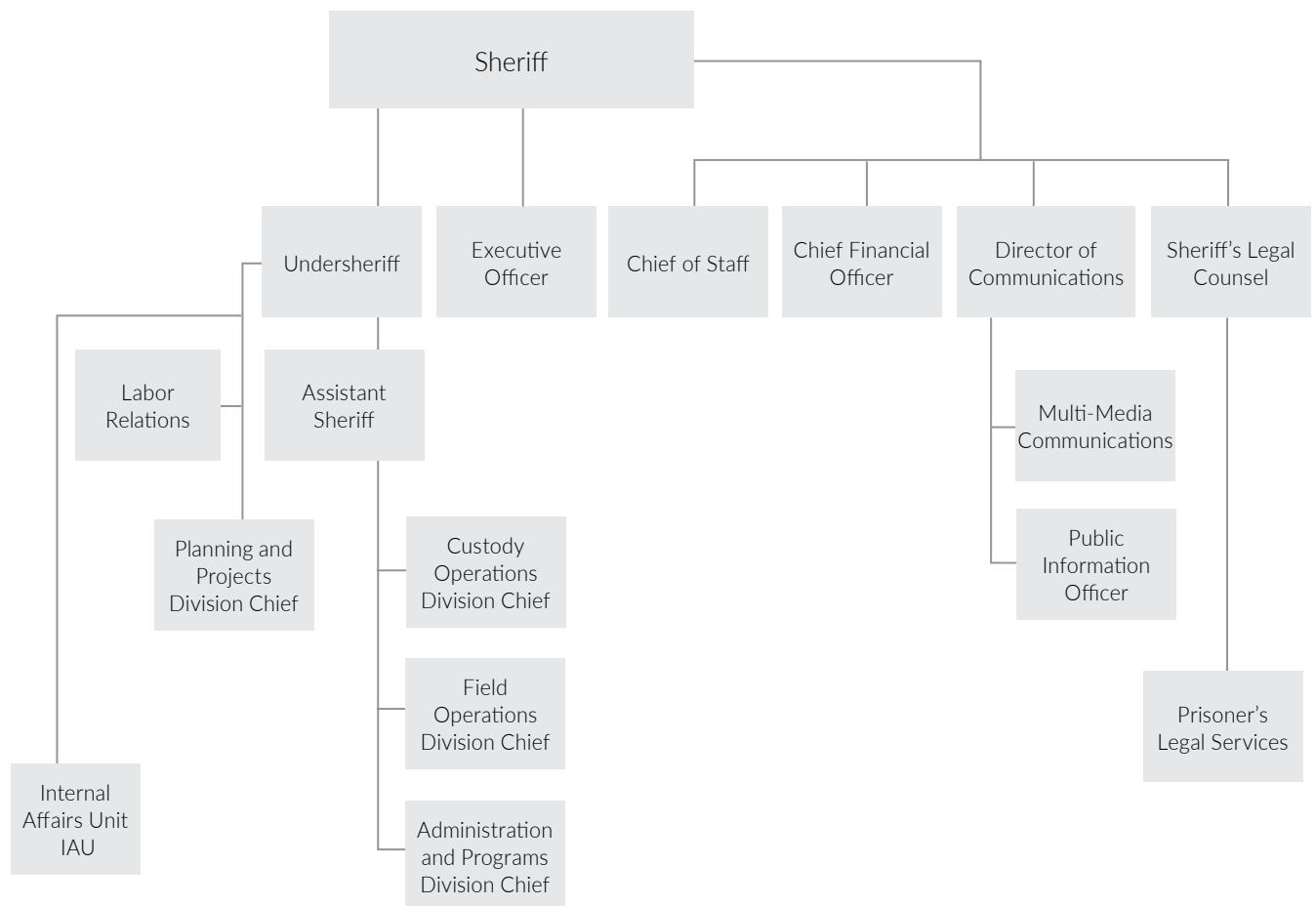


SWORN STAFF. *Ethnicity: Sworn Staff.*

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
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.				
Percent of post-eviction assistance referrals successfully completed	23%	65%	N/A	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.				
Percent of sworn staff who completed mandated POST and State and Board of Community Corrections Advanced Officer Training	80%	95%	N/A	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	1,099	1,300	N/A	N/A

ORGANIZATIONAL STRUCTURE: SHERIFF



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	1,003.80	945.75	(58.05)	939.77	(5.98)
Non-Operating Positions (CAP/Other)	(1.00)	(1.00)			1.00
Net Operating Positions	1,002.80	944.75	(58.05)	939.77	(4.98)

Sources

Intergovernmental: Federal		207,428	207,428	207,428	
Intergovernmental: State	41,609,174	35,152,501	(6,456,673)	35,310,869	158,368
Charges for Services	967,073	1,194,582	227,509	1,194,582	
Fines, Forfeiture, & Penalties	50,000	50,000		50,000	
Expenditure Recovery	33,108,653	32,693,275	(415,378)	33,646,326	953,051
Transfers In	237,289	257,698	20,409	189,880	(67,818)
Other Financing Sources	1,000,000		(1,000,000)		
Beg Fund Balance - Budget Only		150,000	150,000	150,000	
General Fund	244,734,830	275,931,486	31,196,656	280,804,328	4,872,842
Sources Total	321,707,019	345,636,970	23,929,951	351,553,413	5,916,443

Uses - Operating Expenditures

Salaries	171,249,883	189,352,641	18,102,758	194,880,746	5,528,105
Mandatory Fringe Benefits	80,321,756	84,330,564	4,008,808	88,614,897	4,284,333
Non-Personnel Services	15,791,868	8,746,637	(7,045,231)	8,501,637	(245,000)
City Grant Program	12,647,250	12,769,300	122,050	12,947,870	178,570
Capital Outlay	4,994,280	5,443,992	449,712	2,625,693	(2,818,299)
Debt Service		6,819,200	6,819,200	6,823,355	4,155
Materials & Supplies	8,560,404	9,704,297	1,143,893	9,282,897	(421,400)
Overhead and Allocations		1,483,492	1,483,492	1,552,372	68,880
Programmatic Projects	5,000,000	2,843,070	(2,156,930)	1,343,070	(1,500,000)
Services Of Other Depts	23,141,578	24,143,777	1,002,199	24,980,876	837,099
Uses Total	321,707,019	345,636,970	23,929,951	351,553,413	5,916,443

Uses - By Division Description

SHF Administration	74,684,410	76,895,581	2,211,171	75,946,403	(949,178)
SHF Custody	153,989,016	164,811,975	10,822,959	170,700,082	5,888,107
SHF Field	77,397,788	83,584,104	6,186,316	85,563,420	1,979,316
SHF Planning	15,635,805	20,345,310	4,709,505	19,343,508	(1,001,802)
Uses by Division Total	321,707,019	345,636,970	23,929,951	351,553,413	5,916,443

SUPERIOR COURT

MISSION

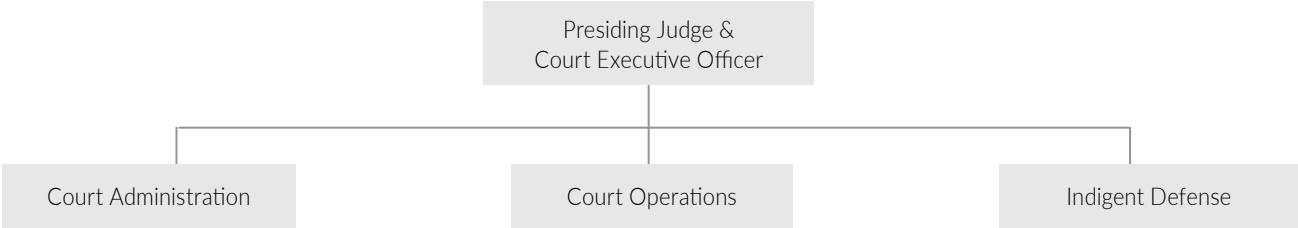
The Superior Court (CRT) assures equal access, fair treatment, and the just and efficient resolution of disputes for all people asserting their rights under the law in the City and County of San Francisco. For more information about this department's services, please visit sf.courts.ca.gov

BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2025-26 budget of \$33.2 million for the Superior Court is approximately \$0.25 million, or 0.8 percent, higher than the FY 2024-25 budget. This change is due to increases in the Indigent Defense Program (IDA) budget. The FY 2026-27 proposed budget of \$33.2 million is equivalent to the FY 2025-26 proposed 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. Adjustments have been made to funding levels to accurately reflect the billing of costs to the program.

ORGANIZATIONAL STRUCTURE: SUPERIOR COURT



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Non-Operating Positions (CAP/Other)					
Net Operating Positions					
Sources					
General Fund	32,956,944	33,205,508	248,564	33,205,508	
Sources Total	32,956,944	33,205,508	248,564	33,205,508	0
Uses - Operating Expenditures					
Mandatory Fringe Benefits	665,000	665,000		665,000	
Non-Personnel Services	32,270,944	32,519,508	248,564	32,519,508	
Services Of Other Depts	21,000	21,000		21,000	
Uses Total	32,956,944	33,205,508	248,564	33,205,508	0
Uses - By Division Description					
CRT Superior Court	32,956,944	33,205,508	248,564	33,205,508	
Uses by Division Total	32,956,944	33,205,508	248,564	33,205,508	0

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) 2025-26 budget of \$55.0 million for the Office of the Treasurer-Tax Collector is approximately \$8.03 million, or 17.1 percent, higher than the FY 2024-25 budget. This is primarily due to a one-time technology cost to replace the business tax system and an increase in interdepartmental spending. The FY 2026-27 proposed budget of \$49.0 million is \$6.06 million, or 11.0 percent, lower than the FY 2025-26 proposed budget. This change is primarily due to the ending of the one-time technology cost and salary and benefit cost increases.

Tax and Fee Collection

The Office collects over \$7.4 billion annually, nearly half the City's budget through property and business taxes and fees, and delinquent collections for SFZGH, SFMTA and other departments. Advanced online filing and payment technology supports compliance, with taxpayer communications delivered through multiple channels. Office-led reforms ensure fair late

filing and payment penalties, with audits and investigations enforcing tax law equitably.

Treasury and Banking Services

The Office safeguards the \$19 billion Treasurer's Pooled Investment Fund, ensuring liquidity, security, and positive returns. It processes over \$4 billion in online transactions annually and maintains City banking and treasury relationships. The Office standardizes citywide payments, ensures free online options, and trains City staff in cash handling.

Economic Justice

Programs like Kindergarten to College help underrepresented students by opening savings accounts for kindergartners. Over 230,000 low-income San Franciscans have benefited from \$33 million in fines and fee relief. Free financial counseling is also offered in partnership with City departments.

New Initiatives

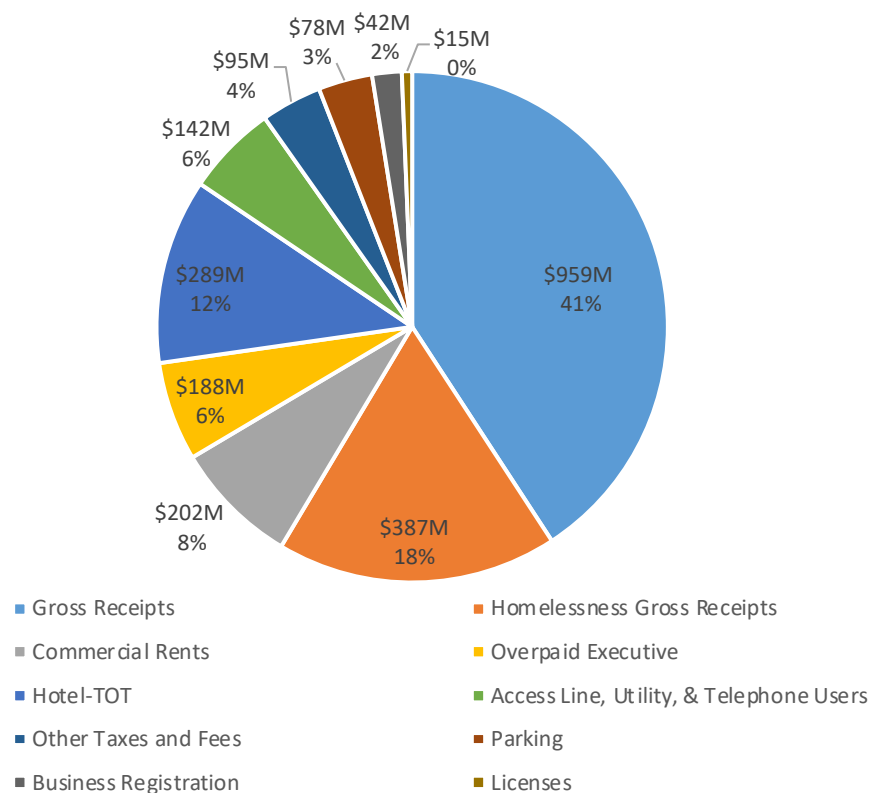
Supporting Businesses

The Office is implementing Business Tax Reform (Proposition M), including programs to encourage compliance and led on legislation waiving \$10 million in fees for small businesses. The First Year Free program waives fees for new businesses, while SF Lends connects them to capital.

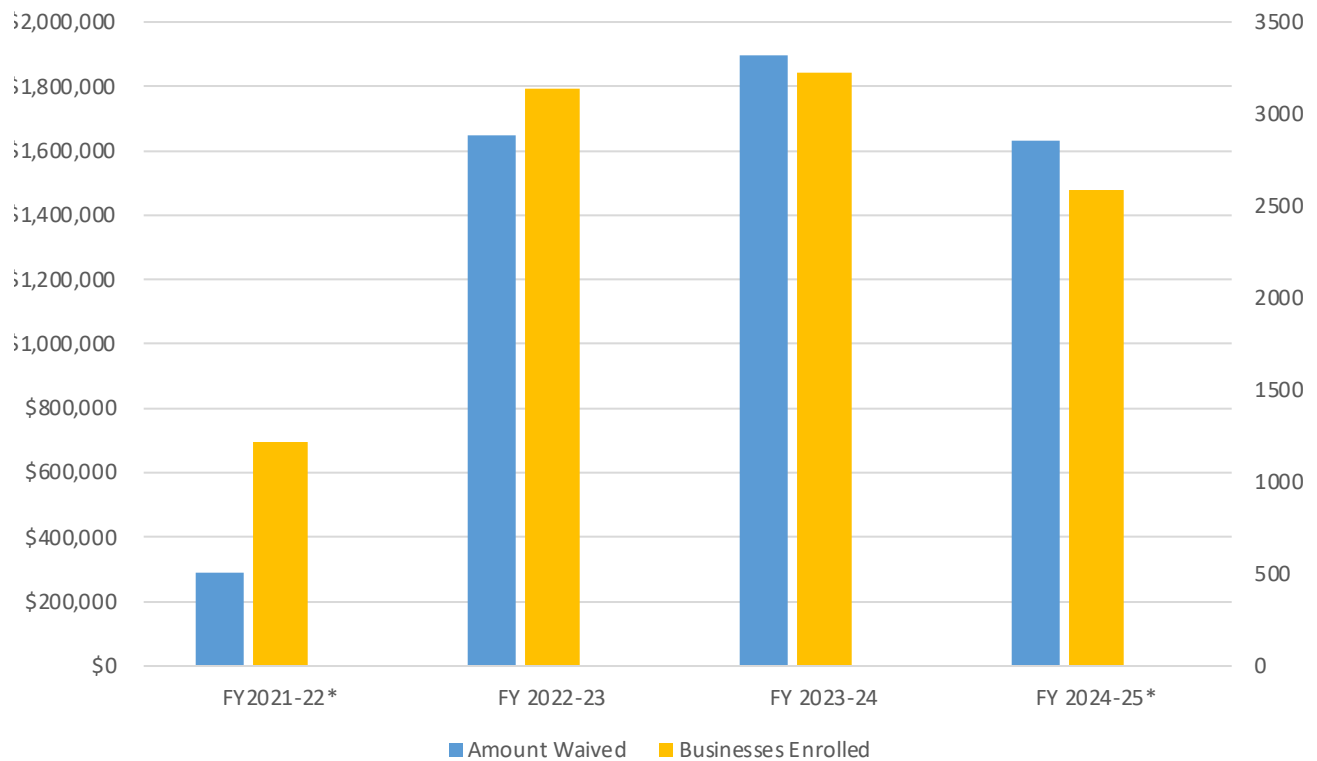
Using AI to Accelerate Outcomes

The Office leads government technology through robust tax application development and AI

utilization. It was first in the nation to implement Robotic Process Automation, expediting refunds by over 600%, reducing processing time from six months to under one.



BUSINESS TAX & FEE COLLECTIONS BY TYPE (FY23-24).
Fiscal Year 2023-2024 Business Tax & Fee Collections by Type.

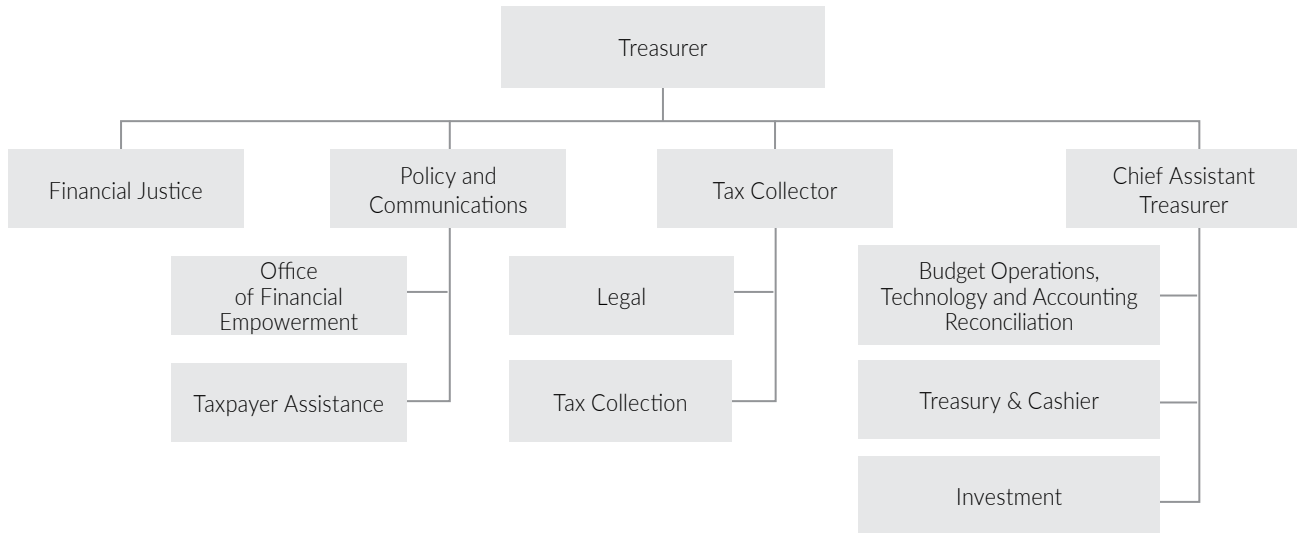


FIRST YEAR FREE BY FISCAL YEAR. *Amount of initial license and permit fees waived and number of businesses enrollment by fiscal year since the program began.*

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Financial Equity - Remove barriers and develop safe financial products for residents and businesses				
Number of fine and fee discounts provided to low-income residents	249,354	275,089	220,000	240,000
Operational Excellence - Optimize Business Effectiveness				
Number of online transactions through Citywide Payment Processing contracts	15,274,951	16,940,134	14,693,000	16,000,000
Number of refunds processed within a month	1,367	1,250	1,150	1,250
Rigorous Compliance - Digital, intelligent, and rapid				
Number of Businesses contacted for compliance review and audits	193	170	150	165

ORGANIZATIONAL STRUCTURE: TREASURER-TAX COLLECTOR



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	195.88	181.31	(14.57)	179.83	(1.48)
Non-Operating Positions (CAP/Other)	(6.58)	(6.00)	0.58	(6.00)	
Net Operating Positions	189.30	175.31	(13.99)	173.83	(1.48)

Sources

Property Taxes	800,000	800,000		800,000	
Intergovernmental: Other	35,000	35,000		35,000	
Intergovernmental: State	650,000		(650,000)		
Charges for Services	4,669,637	4,473,337	(196,300)	4,433,337	(40,000)
Other Revenues	1,451,940	874,639	(577,301)	720,402	(154,237)
Interest & Investment Income	6,271,329	7,007,745	736,416	7,200,556	192,811
Expenditure Recovery	11,912,975	19,539,650	7,626,675	14,380,581	(5,159,069)
General Fund	23,222,234	22,299,486	(922,748)	21,401,889	(897,597)
Sources Total	49,013,115	55,029,857	6,016,742	48,971,765	(6,058,092)

Uses - Operating Expenditures

Salaries	23,870,873	23,461,244	(409,629)	24,283,183	821,939
Mandatory Fringe Benefits	9,499,772	9,248,283	(251,489)	9,417,089	168,806
Non-Personnel Services	7,816,432	9,987,480	2,171,048	6,754,612	(3,232,868)
Materials & Supplies	86,717	66,717	(20,000)	65,049	(1,668)
Overhead and Allocations	(33,518)		33,518		
Programmatic Projects	2,710,000	4,870,000	2,160,000	830,000	(4,040,000)
Services Of Other Depts	5,062,839	7,396,133	2,333,294	7,621,832	225,699
Uses Total	49,013,115	55,029,857	6,016,742	48,971,765	(6,058,092)

Uses - By Division Description

TTX Collection	32,056,352	35,835,805	3,779,453	32,125,566	(3,710,239)
TTX Impact	4,935,060	6,860,688	1,925,628	4,227,715	(2,632,973)
TTX Management	5,401,571	5,631,609	230,038	5,758,755	127,146
TTX Treasury	6,620,132	6,701,755	81,623	6,859,729	157,974
Uses by Division Total	49,013,115	55,029,857	6,016,742	48,971,765	(6,058,092)

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) 2025-26 budget of \$32.1 million for the War Memorial is approximately \$1.6 million, or 5.2 percent, higher than the FY 2024-25 budget. This is primarily due to an increase in non-personnel spending. The FY 2026-27 proposed budget of \$33.1 million is \$0.95 million, or 2.9 percent, higher than the FY 2025-26 proposed budget. This change is primarily due increases in interdepartmental spending.

The War Memorial & Performing Arts Center draws more than 800,000 patrons a year. It is home to SF Ballet, SF Opera, SF Symphony, multiple Veteran organizations, two City Departments and provides event space for over 150 other non-profit and community arts organizations across 6 different venues.

New Initiatives

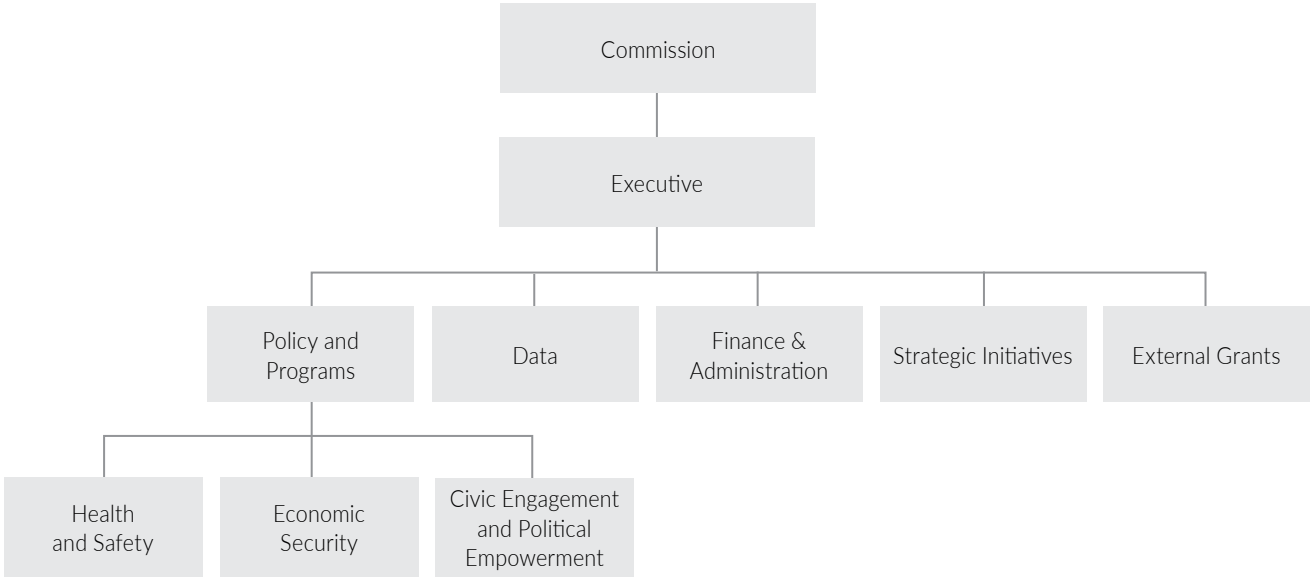
Major Capital Projects Implementation - The Department is on track to repair the 100-year-old Opera House Mansard roof. Elevator modernization projects are being accelerated in all buildings which should reduce the Department's emergency expenditures on repair. In 2025, the plan is to replace the aging cooling systems in the Opera House and Davies buildings.

Campus-Wide Security System Implementation - In July 2025, the new campus-wide patron screening system will be implemented. This next generation system will enable screening of patrons entering the venues for weapons and other prohibited items at a rate of up to 3000 people per hour.

PERFORMANCE MEASURES

FISCAL YEAR	FY2023-24	FY2024-25	FY2025-26	FY2026-27
GOAL	ACTUALS	PROJECTED	TARGET	TARGET
Increase partnerships and collaborations				
Total Social Media Followers across all social media channels	6,000	N/A	7,000	8,000
Maximize utilization of the Performing Arts Center				
Total Campus-Wide Annual Performance/Event Attendance	800,000	N/A	825,000	850,000
Total Paid Bookings: All Venues	2,240	N/A	2,304	2,372
Total Performances/Events: All Venues	793	N/A	826	857

ORGANIZATIONAL STRUCTURE: WAR MEMORIAL



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2024-2025 ORIGINAL BUDGET	2025-2026 PROPOSED BUDGET	CHANGE FROM 2024-2025	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026
Total Funded	66.41	65.06	(1.35)	64.88	(0.18)
Non-Operating Positions (CAP/Other)					
Net Operating Positions	66.41	65.06	(1.35)	64.88	(0.18)

Sources

Charges for Services	549,882	1,201,423	651,541	1,274,350	72,927
Rents & Concessions	3,569,719	3,970,444	400,725	4,401,942	431,498
Expenditure Recovery	290,424	300,735	10,311	318,779	18,044
Transfers In	16,065,307	17,021,081	955,774	17,423,387	402,306
Beg Fund Balance - Budget Only	953,164	551,285	(401,879)	527,600	(23,685)
General Fund	9,088,284	9,072,505	(15,779)	9,118,254	45,749
Sources Total	30,516,780	32,117,473	1,600,693	33,064,312	946,839

Uses - Operating Expenditures

Salaries	8,256,879	8,204,353	(52,526)	8,481,731	277,378
Mandatory Fringe Benefits	3,562,352	3,633,935	71,583	3,825,629	191,694
Non-Personnel Services	897,450	1,202,450	305,000	935,637	(266,813)
Capital Outlay	671,727	705,313	33,586	740,579	35,266
Debt Service	8,534,566	8,531,375	(3,191)	8,528,964	(2,411)
Materials & Supplies	215,000	577,841	362,841	565,272	(12,569)
Services Of Other Depts	8,378,806	9,262,206	883,400	9,986,500	724,294
Uses Total	30,516,780	32,117,473	1,600,693	33,064,312	946,839

Uses - By Division Description

WAR War Memorial	30,516,780	32,117,473	1,600,693	33,064,312	946,839
Uses by Division Total	30,516,780	32,117,473	1,600,693	33,064,312	946,839

BONDED DEBT & LONG- TERM OBLIGATION

TRANSBAY



BONDED DEBT & LONG-TERM OBLIGATIONS

MISSION

The Controller's Office of Public Finance seeks to provide and manage low-cost debt financing for large-scale, long-term capital projects and improvements that produce social and economic benefits to San Francisco and its citizens, while balancing market and credit risk with appropriate benefits, mitigations, and controls.

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 Aa1 by Moody’s, AA+ by S&P Global, and AAA by Fitch. These ratings represent the highest scores possible from Fitch and one notch below the highest scores possible from Moody’s and S&P Global for G.O. bonds. The City’s Certificates of Participation (COPs) and Lease Revenue Bonds are rated Aa2/Aa3 by Moody’s, AA/A-1 by S&P Global, 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 October 2024, Moody’s downgraded the City’s G.O. bond rating to its second highest rating from Aaa to Aa1 and revised the City’s outlook from negative to stable. The downgrade reflected the City’s weakened economy and negative impact of the sea change in office employment to hybrid work. Moody’s also recognized the City’s robust financial profile, strong fiscal management practices, and diverse revenue sources.

S&P Global

In December 2024, S&P Global downgraded the City’s G.O. bond rating to its second highest rating from AAA to AA+. The downgrade and negative outlook reflect the City’s increasingly challenging revenue environment and worsening trend in the City’s economy. S&P Global also recognizes the City’s very strong general fund reserve levels that will help weather projected deficits in the near term.

FITCH RATINGS

Fitch’s AAA rating with negative outlook recognizes the City’s strong financial resilience profile, as well as San Francisco’s role as the center of a growing metropolitan area and its high market value per

capita. Fitch also recognizes the City’s persistently large budgetary gaps, which the City is closing primarily through the use of various non-recurring resources.

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 \$4.1 billion in outstanding G.O. bonds and other long-term general fund backed obligations, as of June 30, 2025, only \$34.8 million or 0.8 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.

As of April 15th, 2025, the total amount of G.O. bonds authorized by the voters, but not yet issued, was \$1.4 billion. Of the total principal amount of \$6.4 billion of G.O. bonds originally issued from these authorizations, \$2.8 billion remains outstanding. Table 1 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.

TABLE 1: GENERAL OBLIGATION BONDS (AS OF APRIL 15, 2025)¹

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	\$10,346,426	
			2015A	\$24,000,000	-	
Reauthorization to Repurpose for Affordable Housing	11/8/16		2019A	\$72,420,000	\$67,710,000	
			2020C	\$102,580,000	\$91,915,000	
			2025E	\$38,220,000	\$38,220,000	\$47,464,550
Clean & Safe Neighborhood Parks	2/5/08	\$185,000,000	2008B	\$42,520,000	-	
			2010B	\$24,785,000	-	
			2010D	\$35,645,000	\$21,090,000	
			2012B	\$73,355,000	-	
			2016A	\$8,695,000	\$5,325,000	-
San Francisco General Hospital & Trauma Center Earthquake Safety	11/4/08	\$887,400,000	2009A	\$131,650,000	-	
			2010A	\$120,890,000	-	
			2010C	\$173,805,000	\$102,840,000	
			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	\$15,995,000	-
Road Repaving & Street Safety	11/8/11	\$248,000,000	2012C	\$74,295,000	-	
			2013C	\$129,560,000	-	
			2016E	\$44,145,000	\$28,005,000	-
Clean & Safe Neighborhood Parks	11/6/12	\$195,000,000	2013A	\$71,970,000	-	
			2016B	\$43,220,000	\$17,285,000	
			2018A	\$76,710,000	-	
			2019B	\$3,100,000	-	-
Earthquake Safety and Emergency Response Bond	6/3/14	\$400,000,000	2014D	\$100,670,000	-	
			2016D	\$109,595,000	\$53,965,000	
			2018C	\$189,735,000	-	-
Transportation and Road Improvement	11/4/14	\$500,000,000	2015B	\$67,005,000	-	
			2018B	\$174,445,000	-	
			2020B	\$135,765,000	\$95,430,000	
			2021C-1	\$104,785,000	\$81,070,000	
			2021C-2	\$18,000,000	-	-
Affordable Housing Bond	11/3/15	\$310,000,000	2016F	\$75,130,000	\$36,230,000	
			2018D	\$142,145,000	\$81,420,000	
			2019C	\$92,725,000	\$20,680,000	-
Public Health and Safety Bond	6/7/16	\$350,000,000	2017A	\$173,120,000	-	
			2018E	\$49,955,000	-	
			2020D-1	\$111,925,000	\$75,385,000	
			2020D-2	\$15,000,000	-	-
Embarcadero Seawall Earthquake Safety	11/6/18	\$425,000,000	2020A	\$49,675,000	-	
			2023B	\$39,020,000	-	
			2025A-1	\$15,085,000	\$15,085,000	
			2025A-2	\$104,910,000	\$104,910,000	\$216,310,000
Affordable Housing Bond	11/5/19	\$600,000,000	2021A	\$254,585,000	\$162,425,000	
			2023C	\$170,780,000	\$104,160,000	
			2025C	\$67,095,000	\$67,095,000	\$107,540,000
Earthquake Safety and Emergency Response Bond	3/3/20	\$628,500,000	2021B-1	\$69,215,000	\$62,665,000	
			2021B-2	\$11,500,000	-	
			2021E-1	\$74,090,000	\$57,975,000	
			2021E-2	\$13,000,000	-	
			2025B-1	\$197,030,000	\$197,030,000	
			2025B-2	\$20,680,000	-	\$242,985,000
Health and Recovery Bond	11/4/20	\$487,500,000	2021D-1	\$194,255,000	\$160,130,000	
			2021D-2	\$64,250,000	-	
			2023A	\$28,785,000	\$27,025,000	\$200,210,000
Affordable Housing Bond	3/5/24	\$300,000,000	2025D	\$147,230,000	\$147,230,000	\$152,770,000
Healthy, Safe, and Vibrant SF Bond	11/5/24	\$390,000,000				\$390,000,000
SUBTOTAL		\$6,668,700,000		\$5,311,420,450	\$1,948,641,426	\$1,357,279,550
	Dated				Bonds	
General Obligation Refunding Bonds	Issued			Bonds Issued	Outstanding	
Series 2020-R1	5/7/20			\$195,250,000	\$140,415,000	
Series 2021-R1	5/6/21			\$91,230,000	\$67,545,000	
Series 2021-R2	9/16/21			\$86,905,000	\$25,205,000	
Series 2022-R1	5/18/22			\$327,300,000	\$277,445,000	
Series 2024-R1	5/22/24			\$340,615,000	\$340,615,000	
SUBTOTAL				\$1,041,300,000	\$851,225,000	
TOTALS		\$6,668,700,000		\$6,352,720,450	\$2,799,866,426	\$1,357,279,550

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, 2025, the City will have roughly \$1.6 billion in Long-Term Obligations outstanding. The City anticipates issuing approximately \$397.7 million of COPs in FY 2025-26 to support projects, including Hall of Justice, affordable housing projects,

street repaving, Treasure Island 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 2025-26. The gross debt service payment for FY 2025-26 is estimated to be \$160.6 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 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, 2024, the total authorized and unissued amount for such financings was \$105 million.

TABLE 2: PROJECTED OUTSTANDING G.O. BONDS & LONG-TERM OBLIGATIONS, & DEBT SERVICE FOR FISCAL YEAR 2025-2026¹

Projected Principal Outstanding	
Projected Outstanding General Obligation Bonds (as of 6/30/2025) ²	\$2,499,229,950
Plus Projected New FY 2025–26 Issuance	336,670,000
Less Projected FY 2025–26 Principal Repayment	<u>–294,161,279</u>
Projected Outstanding General Obligation Bonds (as of 6/30/2026)	\$2,541,738,671
Projected Outstanding Long-Term Obligations (as of 6/30/2025) ³	\$1,597,151,960
Plus Projected New FY 2025–26 Issuance	397,710,000
Less Projected FY 2025–26 Principal Repayment	<u>–84,468,229</u>
Projected Outstanding Long Term Obligations¹ (as of 6/30/2026)	\$1,910,393,731
Total Projected Principal Outstanding (as of 6/30/2025)	\$4,096,381,910
Plus Projected New FY 2025–26 Issuance	734,380,000
Less Projected FY 2025–26 Repayment	<u>–378,629,508</u>
Total Projected Outstanding (as of 6/30/2026)	\$4,452,132,402
Projected Fiscal Year 2025–2026 Outstanding Debt Service	
General Obligation Bonds	\$419,873,630
Long-Term Obligations ²	<u>160,628,059</u>
Total Annual Debt Service	\$580,501,689

¹ Table shows amounts based on actual payment dates, e.g. 7/1/2026 maturity of Series 2018A Lease Revenue Bonds is reflected in FY 2025–26 repayment figure.

² Does not include any proposed refinancings.

³ Includes certificates of participation, lease revenue bonds and certain equipment leases.

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 \$14.1 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 BMO (Bank of the West) which expires in April 2026.

As of April 15, 2025, the outstanding principal amount of CP Notes was \$21.5 million with a weighted average interest rate of 3.56 percent. The CP Program currently provides interim financing for the following projects: HOPE SF, Critical Repairs & Recovery Stimulus projects, Hall of Justice Tenant Improvement projects, and Police Vehicles projects. The CP program has previously financed other various projects including 49 South Van Ness, the Animal Care & Control Facility, and the Moscone Convention Center Expansion.

TABLE 3: CALCULATION OF DEBT LIMIT RATIO

Assessed Valuation (as of 8/1/24)	\$351,900,093,338
Less Exemptions	(578,762,800)
Net Assessed Value (as of 8/1/24)	\$351,321,330,538
Legal Debt Capacity (3 percent of Assessed Valuation) ⁽¹⁾	\$10,539,639,916
Outstanding G.O. Bonds (as of 4/15/25)	\$2,820,546,426
G.O. Debt Ratio	0.80%
Unused Capacity	\$7,719,093,490

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.

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 \$10.5 billion, based upon the

Controller's Certificate of Assessed Valuation released on August 1, 2024 (FY 2024-25 AV). As of April 15, 2025, the City has \$2.8 billion of G.O. bonds outstanding, which results in a G.O. bond debt to assessed value ratio of 0.80 percent. Based on the FY 2024-25 AV, the City's remaining legal capacity for G.O. bond debt is \$7.7 billion. The FY 2025-26 AV will be released in August 2025 and will likely result in modest growth in the City's G.O. bond debt capacity. The City has \$1.4 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 \$6.7 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, Health and

Recovery Bonds, and Healthy, Safe, and Vibrant SF 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 2025-26 principal outstanding and debt service payments due for these enterprise departments.

As of July 1, 2025, the Public Service Enterprise Departments are expected to have approximately \$18.3 billion of principal outstanding, with \$5.6 billion of revenue bond debt expected to be issued by the end of FY 2025-26. The FY 2025-26 budget provides for an annual debt service payment of \$1.3 billion for Public Service Enterprise departments' bonds.

TABLE 4: ENTERPRISE DEPARTMENT BOND PRINCIPAL OUTSTANDING AND DEBT SERVICE FOR FISCAL YEAR 2025-2026

Agency	Principal Amount ⁽¹⁾ Outstanding as of 7/1/25	Expected New Issuance	Total	FY2025-2026 Principal and Interest Payments
PUC	\$8,102,075,000 ⁽²⁾	\$2,321,730,000 ⁽³⁾	\$ 10,423,805,000 ⁽³⁾	\$499,788,017 ⁽²⁾
SFMTA	402,240,000	-	402,240,000	27,826,522
Port Commission ⁽⁴⁾	40,097,463	-	40,097,463	4,038,309
Airport Commission ⁽⁵⁾	9,779,390,000	3,281,835,000	13,061,225,250	719,304,175
	\$18,323,802,463	\$5,603,565,00	\$23,927,367,713	\$1,250,957,023

¹ Principal and Interest Payments reflect Debt Service Budget for FY 2025-26.

² Does not include outstanding or expected WIFIA, SRF loan issuances, Federal Subsidy Payments or subordinate lien debt such as Certificates of Participation, or Energy Tax Credit Bonds.

³ Preliminary, subject to change. Estimated, based on the SFPUC 10-year Financial Plan approved February 11, 2025, and issuances expected between May 1, 2025, and June 30, 2026, including Water Refunding Bonds of approximately \$924 million par.

⁴ Includes South Beach Harbor.

⁵ Table excludes Commercial Paper and General Obligation debt. Figures are projected, subject to change.

CAPITAL PROJECTS

STONES TOWN



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 17:** *Budget requests due from departments*
- **APRIL 21:** *Review of General Fund department budget scenarios*
- **MAY 5:** *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 \$52 billion between Fiscal Years 2025-26 and 2034-35.

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; infrastructure and facilities;

**TABLE 1: FISCAL YEAR 2026-35
CAPITAL PLAN INVESTMENTS BY SERVICE AREA**

Capital Plan Funding Amounts (Funding in Millions)	FY 2026-30	FY 2031-35	Plan Total
Affordable Housing	1,937	815	2,753
Public Safety	1,253	234	1,486
Health and Human Services	407	435	841
Infrastructure & Streets	7,549	5,777	13,326
Recreation, Culture, and Education	2,461	1,627	4,088
Economic & Neighborhood Development	3,689	3,508	7,197
Transportation	13,669	8,368	22,038
General Government	140	263	403
Total	31,104	21,028	52,132

- » 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.

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 2026-35 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;

- 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.

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 \$6 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 \$6.3 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 \$73.6 million in FY 2025-26 and \$56.7 million in FY 2026-27. 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 \$25 million in FY 2025-26 and FY2026-27 Certificates of Participation to address curb ramps 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 75, 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;
- Completed China Basin Park, a new five-acre bayfront park with a great lawn, dog zone, bay trail connection, and a shoreline sand area;
- Acquired eight buildings with 691 units, completed rehabilitation of 362 units, and commenced construction of 145 new units of permanent supportive housing;
- Completed renovation of the 911 Call Center;
- 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 75. All districts have had at least one-third of their blocks resurfaced since 2009;
- Grew the city's bike network by approximately 50 miles by increasing connectivity between many of San Francisco's neighborhoods.;
- Completed the Harvey Milk Terminal 1, which received LEED Platinum certification.;
- 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 2025-26 and 2026-27

The proposed FY 2025-26 and FY 2026-27 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 2025-26 at \$73.6 million, and FY 2026-27 at \$56.7 million. In FY 2025-26 and FY2026-27, the budget also proposes a \$25.0 million Streets and Curb Ramps 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 \$90.5 million in FY 2025-26 and \$131.4 million in FY 2026-27.

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 2025-26 and FY 2026-27 proposed Capital Budget include funding for:

- On-going curb ramp improvements, barrier removals, and elevator projects 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	2025-2026 Budget	2026-2027 Budget
10016949	Sci - Facility Maintenance	Sci - Facilities Maintenance	GF Annual Authority Ctrl	387,221	406,582
10039813	Elevator Modernization	Maintenance	GF Annual Authority Ctrl	500,000	250,000
10039814	Life Support System Equipment	Maintenance	GF Annual Authority Ctrl	0	144,000
10041448	Iconic Tank Repairs	Aquarium Maintenance	GF Annual Authority Ctrl	440,000	440,000
Academy Of Sciences Total				1,327,221	1,240,582

Department: Airport Commission

Project	Project Title	Activity Title	Fund Title	2025-2026 Budget	2026-2027 Budget
10003760	AC Airfield Unallocated-Ordina	Airfield Improvements-Unalloc	SFIA-Capital Projects Fund	11,000,000	1,000,000
10004055	AC Air Support Unallocated-Ord	Airport Support-Unalloc	SFIA-Capital Projects Fund	9,700,000	100,000
10004134	AC Groundside Unallocated-Ordi	Roadway Improvements-Unalloc	SFIA-Capital Projects Fund	19,200,000	1,500,000
10004334	AC Terminals Unallocated-Ordin	Terminal Renovations-Unalloc	SFIA-Capital Projects Fund	13,911,983	1,911,983
10004436	AC Utilities Unallocated-Ordin	Utility Improvements-Unalloc	SFIA-Capital Projects Fund	48,500,000	48,500,000
		Utility Improvements-Unalloc	SFIA-Special Revenue Fund	250,000	0
10016644	Facility Maintenance	Facility Maintenance	SFIA-Operating Fund	15,750,000	15,750,000
10041139	AC ORCIF Project	AC ORCIF Project	SFIA-Special Revenue Fund	89,888,000	0
Airport Commission Total				208,199,983	68,761,983

Department: Arts Commission

Project	Project Title	Activity Title	Fund Title	2025-2026 Budget	2026-2027 Budget
10005832	AR Civic Collection Capital	CCCA - CIP CONSERVE	GF Continuing Authority Ctrl	200,000	120,000
		CCCA - CIP RESTO	GF Continuing Authority Ctrl	500,000	380,000
		CCCA - CIP STRUCT	GF Continuing Authority Ctrl	200,000	140,000
10016793	AR Civic Collection Maint	Civic Collection - Conserv	GF Continuing Authority Ctrl	141,957	149,055
10016794	AR Cultural Centers Maint	Cultural Centers - Maintenance	GF Continuing Authority Ctrl	189,847	199,340
10041426	AR Centers Door Replace Prog	AR Centers Door Replace Prog	GF Continuing Authority Ctrl	75,000	30,000
10042505	AR BVOH Fire Sprinkler System	BVOH Fire Sprinkler System	GF Continuing Authority Ctrl	20,000	0
10042512	AR BVOH Lower Roof Replacement	BVOH Lower Roof Replacement	GF Continuing Authority Ctrl	200,000	0
Arts Commission Total				1,526,804	1,018,395

Department: Asian Art Museum

Project	Project Title	Activity Title	Fund Title	2025-2026 Budget	2026-2027 Budget
10016504	Aam - Facility Maintenance	Facility Maintenance	GF Annual Authority Ctrl	372,547	391,175
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

CAPITAL PROJECTS, *CONTINUED*

Department: Asian Art Museum

Project	Project Title	Activity Title	Fund Title	2025-2026 Budget	2026-2027 Budget
10040137	Roof Repair	Roof Repair	GF Annual Authority Ctrl	125,000	125,000
10041425	HVAC UPCMs upgrade	HVAC UPCMs upgrade	GF Annual Authority Ctrl	250,000	100,000
Asian Art Museum Total				1,072,547	941,175

Department: Emergency Management

Project	Project Title	Activity Title	Fund Title	2025-2026 Budget	2026-2027 Budget
10042479	Data Center Cooling & HVAC	Data Center Cooling & HVAC	GF Continuing Authority Ctrl	2,650,000	0
10042480	UPS Replace&Transformer Reloc	UPS Replace&Transformer Reloc	GF Continuing Authority Ctrl	2,500,000	0
Emergency Management Total				5,150,000	0

Department: Fine Arts Museum

Project	Project Title	Activity Title	Fund Title	2025-2026 Budget	2026-2027 Budget
10016869	Fam Facility Maintenance	Fam - Facilities Maintenance	GF Annual Authority Ctrl	283,917	298,113
10035949	de Young Fire Doors	de Young Fire Doors	GF Continuing Authority Ctrl	200,000	150,000
10035965	de Young Chiller 1 & 2 Compnts	de Young Chiller 1 & 2 Compnts	GF Continuing Authority Ctrl	200,000	200,000
10035966	de YoungCoolingTowerSandFilter	de YoungCoolingTowerSandFilter	GF Continuing Authority Ctrl	200,000	200,000
10040170	DY Fire Alarm System Replacem	DY Fire Alarm System Replacem	GF Continuing Authority Ctrl	250,000	125,000
10041444	dY BMS Replacement	Replace the dY building BMS	GF Continuing Authority Ctrl	250,000	0
10041445	LH BMS Replacement	Replace the LH building BMS	GF Continuing Authority Ctrl	150,000	0
10041446	LH Boiler Refurbish	LH Boiler Refurbish	GF Continuing Authority Ctrl	100,000	300,000
10041447	LH Fire Alarm System replaceme	Replace LH Fire Alarm System	GF Continuing Authority Ctrl	125,000	125,000
10042501	LH-Elevator Door Modernization	LH-Elevator Door Modernization	GF Continuing Authority Ctrl	300,000	300,000
10042502	LH Waterproof Skylights	LH Waterproof Skylights	GF Continuing Authority Ctrl	0	100,000
Fine Arts Museum Total				2,058,917	1,798,113

Department: Fire Department

Project	Project Title	Activity Title	Fund Title	2025-2026 Budget	2026-2027 Budget
10009038	FD Exhaust Extractors	Exhaust Extractors Replacement	GF Continuing Authority Ctrl	40,000	40,000
10009039	FD Apparatus Door Replacement	Old Apparatus Replacement	GF Continuing Authority Ctrl	60,000	60,000
10009042	FD Generator Replacement Proj	Generator Replacement	GF Continuing Authority Ctrl	500,000	250,000
10016871	FD Underground Storage Tank Mo	Underground Storage Tank Monit	GF Continuing Authority Ctrl	518,233	544,144
10016875	FD Various Facility Maintenanc	Various Facility Maintenance P	GF Continuing Authority Ctrl	1,145,927	1,203,223
10030926	FD Boiler System Repl Pr	Boiler Replacement	GF Continuing Authority Ctrl	350,000	300,000
10033437	FD Station Roof Replacements	Fire Station Roof Replacement	GF Continuing Authority Ctrl	1,100,000	500,000
10033439	FD Station Window Replacements	Fire Station Window Replacemnt	GF Continuing Authority Ctrl	100,000	0

CAPITAL PROJECTS, *CONTINUED*

Department: Fire Department

Project	Project Title	Activity Title	Fund Title	2025-2026 Budget	2026-2027 Budget
10041452	FD Exterior Envelopes	FD Exterior Envelopes	GF Continuing Authority Ctrl	100,000	100,000
Fire Department Total				3,914,160	2,997,367

Department: General Services Agency - City Admin

Project	Project Title	Activity Title	Fund Title	2025-2026 Budget	2026-2027 Budget
10001289	ADRE Capital Improvements	25VN Elevator Control Upgrade	SR Real Property	3,800,000	0
		555 7th Cooling Tower Replcmnt	SR Real Property	1,150,000	0
10001291	ADRE Facilities Maintenance	HOJ Facilities Maintenance	GF Continuing Authority Ctrl	331,834	348,425
10003073	ADTE Convention Facilities	Convention Operations	SR Conv Fac Fd-Operating	500,000	500,000
10005814	Moscone Conv Fac Capital Proje	Moscone Conv Fac Capital Proje	SR Conv Fac Fd-Continuing	5,000,000	2,485,810
10016766	ADAD Facilities Maintenance	GSA Facilities Maintenance	GF Continuing Authority Ctrl	469,455	492,928
10035309	ADRE HOJ Relo - Non-CPC	HOJ Non-CPC Relocation Budget	SR Real Property	1,100,050	0
10037701	HOJ HVAC CR COPs	HOJ Chiller 1 CR	SR Real Property	2,700,000	0
10038915	ADRE 555 7th Elevator CR COPs	555 7th Elevator Project	SR Real Property	1,350,000	0
10041432	ADRE CCC Electrical Switchgear	Elect Switchgear Maintenance	GF Continuing Authority Ctrl	1,600,000	0
10041438	ADRE 555 7th Ext Wood Siding	Exterior Wood Siding Repairs	GF Continuing Authority Ctrl	1,200,000	0
10041442	ADFM EV Charger Infrastructure	Citywide EV Chargers	GF Continuing Authority Ctrl	930,000	180,000
10042372	ADRE HOJ Generator Emer Power	Gen and Emerg Pwr Upgrade	SR Real Property	2,000,000	0
10042373	ADRE 1650M Fire Safety Rplcmnt	Fire Safety Rplcmnt Annunciator	SR Real Property	800,000	0
General Services Agency - City Admin Total				22,931,339	4,007,163

Department: General Services Agency - Technology

Project	Project Title	Activity Title	Fund Title	2025-2026 Budget	2026-2027 Budget
10033388	DT Fiber to Public Housing	Fiber to Public Housing	GF Continuing Authority Ctrl	800,000	400,000
10040174	DT Fiber Backbone	DT Fiber Backbone	GF Continuing Authority Ctrl	500,000	250,000
General Services Agency - Technology Total				1,300,000	650,000

Department: Homelessness And Supportive Housing

Project	Project Title	Activity Title	Fund Title	2025-2026 Budget	2026-2027 Budget
10042558	260 Golden Gate - Elevator	260 Golden Gate - Elevator	GF Continuing Authority Ctrl	500,000	0
10042559	1001 Polk - Roof Replacement	1001 Polk - Roof Replacement	GF Continuing Authority Ctrl	500,000	0
Homelessness And Supportive Housing Total				1,000,000	0

Department: Human Services

Project	Project Title	Activity Title	Fund Title	2025-2026 Budget	2026-2027 Budget
10016763	ADDA Access Barrier Removal	Critical Access Repair & Maint	GF Continuing Authority Ctrl	350,000	350,000

CAPITAL PROJECTS, *CONTINUED*

Department: Human Services

Project	Project Title	Activity Title	Fund Title	2025-2026 Budget	2026-2027 Budget
Human Services Total				350,000	350,000

Department: Juvenile Probation

Project	Project Title	Activity Title	Fund Title	2025-2026 Budget	2026-2027 Budget
10016881	Juv - Facilities Maintenance	Juv - Facilities Maintenance	GF Annual Authority Ctrl	437,982	459,881
		YGC High Pressure Boiler	GF Continuing Authority Ctrl	1,300,000	0
		YGC HVAC Activities	GF Continuing Authority Ctrl	1,000,000	0
Juvenile Probation Total				2,737,982	459,881

Department: Municipal Transportation Agency

Project	Project Title	Activity Title	Fund Title	2025-2026 Budget	2026-2027 Budget
10010140	MS TSF-COMPLETE ST (BIKE&PED)	Tsf-Complete Streets (Bike& Pe	Sustainable Streets	68,562	68,562
10011999	Tsf-Transit Cap Maint & Progra	Tsf-Transit Capital Maint(Repl	Transit	1,439,802	1,439,802
10012000	MT TSF-Svc&Reliabilty Regional	MT TSF-Svc&Reli Regional FY26	Transit	45,708	0
10012001	MT TSF-Svc Exp&Reliability	MT TSF-Svc Exp&Reli FY26	Transit	731,328	0
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	42,200,000	43,640,000
10034131	MS SFMTA POP GROWTH ALLOC SSD	FY22 Prop B Alloc for SSD	Sustainable Streets	22,620,000	23,100,000
10037270	MT Revenue Bond S2021C	MT Rev Bond S2021C	Transit	7,000,000	0
10039694	MT 60' Battery Electric Bus La	Contracts, POs & Prof Svcs1	Transit	700,000	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	0
10041384	MTC State of Good Repair	FY25-26	Transit	13,096,076	0
		FY26-27	Transit	0	13,096,076
Municipal Transportation Agency Total				101,903,836	86,526,804

Department: Police

Project	Project Title	Activity Title	Fund Title	2025-2026 Budget	2026-2027 Budget
10009500	Hazmat Abatement	Hazmat Abatement	GF Continuing Authority Ctrl	35,835	37,627
10009510	Pol Station Security Camera Up	PS Security Camera Upgrd	GF Continuing Authority Ctrl	150,000	100,000
10020722	Var Loc-Misc Fac Maint Proj	Various Locations Fac Maint Pr	GF Continuing Authority Ctrl	186,512	195,837
10030970	BBR SFPD Maint and Rpr	Paint/Waterproof PS Exterior	GF Continuing Authority Ctrl	0	50,000
		Police Facilities Roofs Repair	GF Continuing Authority Ctrl	125,000	125,000
		Range Truss Replacement	GF Continuing Authority Ctrl	200,000	200,000
		Stables Building and Grounds	GF Continuing Authority Ctrl	175,000	0

CAPITAL PROJECTS, *CONTINUED*

Department: Police

Project	Project Title	Activity Title	Fund Title	2025-2026 Budget	2026-2027 Budget
		Station Key Card Access	GF Continuing Authority Ctrl	0	50,000
Police Total				872,347	758,464

Department: Port

Project	Project Title	Activity Title	Fund Title	2025-2026 Budget	2026-2027 Budget
10011395	PO SF Port Marina Repairs & Up	Marina Repairs & Upgrades	Port-South Beach Harbor	1,943,923	1,551,908
10011407	PO Waterfront Development Proj	Waterfront Development Proj	Port Operating	9,868,017	0
10032237	PO Seawall Resiliency Project	General Planning Activities	Port Operating	2,555,136	0
10032988	PO Capital Proj Implement Team	Capital Proj Implement Team	Port Operating	559,000	0
10032990	PO Cap Proj Contingency Fund	Project Overages	Port Operating	1,438,146	10,130,152
10035116	PO Facility Condition Assessm.	Facility Condition Assessment	Port Operating	652,000	0
10036012	PO Southern Waterfront Beautif	Southern Waterfront Beautifica	Port Operating	1,471,000	0
10037605	PO Hyde Street Harbor Cleanup	PO Hyde Street Harbor Cleanup	Port Operating	250,000	0
10038694	PO Stormwater Trash Capture	Stormwater Trash Capture	Port Operating	708,000	0
10039981	PO 3030 2022 J11 Settlement	3030 2022 J11 Settlement	Port Operating	800,000	0
10040237	PO PRTW 2021 Port Ownership	PRTW 2021 Port Ownership	Port Operating	692,000	0
10041049	PO 1330 2024 Bulkhead Roof Rep	2024 Bulkhead Roof Rep	Port Operating	1,269,000	0
10041090	PO 1090 2025 Repair & EQ Study	2025 Repair & EQ Study	Port Operating	2,662,000	0
Port Total				24,868,222	11,682,060

Department: Public Health

Project	Project Title	Activity Title	Fund Title	2025-2026 Budget	2026-2027 Budget
10016877	HG Misc Fac Maint Proj	Misc Fac Maint Proj	SFGH-Operating Fund	2,074,647	2,178,379
10016878	HL Dph - Facilities Maintenanc	Dph - Facilities Maintenance (	LHH-Operating Fund	1,792,436	1,882,058
10030937	HC Dph System Wide Security Im	Dph System Wide Security Impro	GF Continuing Authority Ctrl	300,000	0
10032407	HC WINDOW REPLACEMENT	HC WINDOW REPLACEMENT	GF Continuing Authority Ctrl	250,000	250,000
10033176	HA DPH Facilities Maintenance	101 Grove FM	GF Annual Authority Ctrl	100,568	105,596
		CBHS Facility	GF Annual Authority Ctrl	208,661	219,094
		PC Clinic FM	GF Annual Authority Ctrl	566,121	594,427
10034601	HG Multi-Year Window Repair	ZSFG Multi-year window repair	SFGH-Operating Fund	250,000	0
10034618	ZSFG Freight Elevator Moderniz	Freight Elevator Modernization	SFGH-Operating Fund	1,750,000	0
10042447	HL - Nurse Call Replacement	LHH Nurse Call Replacement	LHH-Operating Fund	600,000	0
10042499	HL LHH Security Cameras Upgrad	LHH Security Cameras Upgrades	LHH-Operating Fund	0	600,000
10042503	ZSFG FA Upgrade - B25 Panels	Fire Alarm Upgrade - B25 Panel	SFGH-Operating Fund	1,500,000	1,500,000

CAPITAL PROJECTS, *CONTINUED*

Department: Public Health

Project	Project Title	Activity Title	Fund Title	2025-2026 Budget	2026-2027 Budget
Public Health Total				9,392,433	7,329,554

Department: Public Library

Project	Project Title	Activity Title	Fund Title	2025-2026 Budget	2026-2027 Budget
10009363	LB Capital Improvement Project	LB Capital Improvement Project	SR Library Fund - Continuing	1,550,000	1,900,000
		Mission Renovation Project	SR Library Fund - Continuing	3,000,000	0
10032983	LB-Branch Building Envelope Pr	Branch Building Envelope Proj	SR Library Fund - Continuing	500,000	0
10034331	LB-SFPL Oceanview Capital Prj	SFPL Oceanview Branch Capital	SR Library Fund - Continuing	4,800,000	0
10040917	LIB Main Safety Barriers Proj	LIB Main Safety Barriers Proj	SR Library Fund - Continuing	2,500,000	0
Public Library Total				12,350,000	1,900,000

Department: Public Utilities Commission

Project	Project Title	Activity Title	Fund Title	2025-2026 Budget	2026-2027 Budget
10014230	Retail Customer Programs	Retail Customer Programs	Hetchy Operating Fund	3,573,000	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	3,849,650	3,849,650
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	5,670,349	5,670,349
10025175	Wecc/Nerc Transmission Line Cl	Wecc/Nerc Transmission Line Cl	Hetchy Operating Fund	223,000	223,000
10025206	Water Resources Planning And D	Water Resources Planning/ Budge	SFWD-Operating Fund	500,000	500,000
10025207	Treasure Island - Maintenance	Treasure Island - Maintenance	Hetchy Operating Fund	5,400,000	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
		525 Golden Gate - O & M	SFWD-Operating Fund	1,104,619	1,038,162
10025762	Low Impact Development	FY22 Low Impact Development	CWP-Operating Fund	681,000	681,000
10025785	Youth Employment & Environment	Youth Employment & Enviro (CB)	CWP-Operating Fund	300,000	0
		Youth Employment & Enviro (CB)	Hetchy Operating Fund	150,000	0
		Youth Employment & Enviro (CB)	SFWD-Operating Fund	1,150,000	0
		Youth Employment & Environ Bud	CWP-Operating Fund	397,000	697,000
		Youth Employment & Environ Bud	Hetchy Operating Fund	0	150,000

CAPITAL PROJECTS, *CONTINUED*

Department: Public Utilities Commission

Project	Project Title	Activity Title	Fund Title	2025-2026 Budget	2026-2027 Budget
		Youth Employment & Environ Bud	SFWD-Operating Fund	140,000	1,290,000
10036107	CleanPowerSF Customer Program	CleanPowerSF Customer Program	CleanPowerSF Operating Fund	4,931,609	4,931,609
10037757	PDP Program	Operations	CleanPowerSF Operating Fund	180,000	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	827,045	827,045
10038941	DAC Community Solar Program	DAC Community Solar Program	CleanPowerSF Special Revenue F	260,413	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	Hetchy-Joint	Hetchy Operating Fund	117,461	117,461
		Hetchy-Power	Hetchy Operating Fund	73,951	73,951
		ITS Programmatic Project	CleanPowerSF Operating Fund	25,057	25,057
		ITS Programmatic Project	CWP-Operating Fund	275,809	275,809
		ITS Programmatic Project	SFWD-Operating Fund	404,763	404,763
10041105	Heat Pump Water Heater Rebates	Program Design-Support	CleanPowerSF Operating Fund	115,288	115,288
Public Utilities Commission Total				56,854,894	56,788,437

Department: Public Works

Project	Project Title	Activity Title	Fund Title	2025-2026 Budget	2026-2027 Budget
10034075	PW Harvey Milk Plaza	DSN Building Design Dev	Grants; NonProject; Cont Sta	121,500	15,000
		Federal - CTRXXXXX	CPSIF Street Impvt-Fed	500,000	0
10034763	PW Curb Ramps Budget	Reserve- Project	CPSIF COP Streets & Curbramps	2,000,000	2,000,000
		Reserve- Project	GF Continuing Authority Ctrl	2,000,000	2,000,000
10034764	PW Street Resurfacing Budget	Reserve- Project	CPSIF COP Streets & Curbramps	23,000,000	23,000,000
		Reserve- Project	SR RMRA City Capital Funding	21,841,000	22,000,000
		Reserve- Project	SR RMRA County Capital Funding	10,920,000	11,000,000
		Reserve- Project	SR Road	3,960,000	3,950,000
		Reserve- Project	SR Special Gas Tax St Impvt	6,930,000	6,950,000
10034784	PW Tree Equity Budget	Reserve- Project	GF Continuing Authority Ctrl	600,000	600,000
10034786	PW Plazas Budget	Reserve- Project	GF Continuing Authority Ctrl	250,000	250,000
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	596,164	625,972
10034790	PW Urgent Repairs Budget	Reserve- Project	GF Continuing Authority Ctrl	349,729	425,144
10034791	PW SIRP Sidewalk Budget	Reserve- Project	GF Continuing Authority Ctrl	1,000,000	1,500,000

CAPITAL PROJECTS, *CONTINUED*

Department: Public Works

Project	Project Title	Activity Title	Fund Title	2025-2026 Budget	2026-2027 Budget
		Reserve- Project	SR Other Special Revenue	1,869,738	1,869,738
10034792	PW ASAP Sidewalk Budget	Reserve- Project	SR Other Special Revenue	814,807	814,807
10034852	PW Median Maintenance Budget	Reserve- Project	GF Continuing Authority Ctrl	150,000	150,000
10034853	PW Landslide/ Rockfall Budget	Reserve- Project	GF Continuing Authority Ctrl	191,009	200,559
10034854	PW Street Structures Budget	Reserve- Project	GF Continuing Authority Ctrl	735,109	250,000
10035833	PW Vehicular Guardrail Repair	CON Work	GF Continuing Authority Ctrl	367,500	0
10036482	PW Tree Planting and Establish	Reserve- Project	GF Continuing Authority Ctrl	1,045,732	953,330
10037647	PW Fence Repairs Budget	Reserve- Project	GF Continuing Authority Ctrl	200,000	150,000
10037693	PW SOMA Tree Nursery	Clean CA - CTR00003159	CPSIF Street Impvt-Sta	12,749	0
10040155	PW SS Bridge Inspect & Repair	Reserve- Project	GF Continuing Authority Ctrl	400,000	200,000
10041413	PW Emergency Capital Repairs	Reserve- Project	GF Continuing Authority Ctrl	250,000	200,000
10042511	PW SOMA Under Freeway Park	Reserve- Project	GF Continuing Authority Ctrl	50,000	0
10042562	PW WAR Opera Elev Mod Ph 2	Reserve - Project	GF Continuing Authority Ctrl	1,350,000	2,500,000
10042564	PW JUV East+Lobby Mod Ph 2	Reserve - Project	GF Continuing Authority Ctrl	750,000	1,000,000
Public Works Total				84,255,037	84,104,550

Department: Recreation And Park Commission

Project	Project Title	Activity Title	Fund Title	2025-2026 Budget	2026-2027 Budget
10013093	RP Open Space Acquisition	Os Acquisition-Budget	SR Open Space-Continuing	3,982,500	3,966,500
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	316,137	325,621
10013173	RP Concession Maintenance	Concession Maintenance	GF Continuing Authority Ctrl	640,000	640,000
10013254	RP Marina DBW Loan Reserve	Marina Dbw Loan Reserve	SR R&P-Marina Yacht Harbor	93,628	88,968
10013260	RP SF Marina Improv and Remed	Budget	SR R&P-Marina Yacht Harbor	0	70,000,000
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	800,000	800,000
10013283	RP Field Rehabilitation	Field Rehabilitation-Budget	GF Continuing Authority Ctrl	525,000	525,000
10013292	RP Gateways/Borders/Bollards	Gateways/Borders/Bollars/Fenci	GF Continuing Authority Ctrl	600,000	600,000
10013296	RP General Facility Renewal	General Facility Renewal Budge	GF Continuing Authority Ctrl	600,000	750,000
10013347	RP Golf Capital	Golf Program	SR Golf Fund -Continuing	552,587	569,164
10013359	RP Irrigation Systems	Irrigation Systems	GF Continuing Authority Ctrl	500,000	500,000
10013373	RP Camp Mather Capital Renewal	Camp Mather Facility Renewal B	GF Continuing Authority Ctrl	600,000	600,000
10013588	RP Paving	Paving	GF Continuing Authority Ctrl	1,000,000	1,000,000

CAPITAL PROJECTS, *CONTINUED*

Department: Recreation And Park Commission

Project	Project Title	Activity Title	Fund Title	2025-2026 Budget	2026-2027 Budget
10013593	RP Playing Fields Replacement	Playing Fields Replacement	GF Continuing Authority Ctrl	3,150,000	3,150,000
10013617	RP Pump Replacement Project	Pump Replacement Project-Budqe	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	875,000	875,000
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-Budqe	GF Annual Authority Ctrl	550,000	550,000
10016944	RP Mather Facilities Maint	Mather Facilities Maint-Budget	GF Annual Authority Ctrl	300,000	300,000
10016948	RP Marina YH Facilities Maint	Myh-Facilities Maintenance-Bud	SR R&P-Marina Yacht Harbor	2,544,502	231,105
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	585,000	600,000
10031217	RP 11th Street And Natoma Park	Budget	SR R&P Maintenance Fund	200,000	200,000
10031220	RP Floor Resurfacing Project	Floor Resurfacing Project	GF Continuing Authority Ctrl	150,000	250,000
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	250,000	250,000
10032972	RP Playground Maintenance	Playground Maintenance	GF Continuing Authority Ctrl	750,000	1,000,000
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
10035933	RP OS Contingency - GEN - NEW	OS Contingency - GEN- Budget	SR Open Space-Continuing	2,389,500	2,379,900
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	100,000	100,000
10038453	RP - GGP Tennis Ctr Maint Fund	GGP Tennis Center Maint. Fun	SR R&P Maintenance Fund	250,000	250,000
10038559	RP - Gardens of GGP	GGP Gardens - Budget	SR R&P Maintenance Fund	1,351,671	1,351,671
10042132	RP 240 6th Street	Lease Revenue	SR R&P Maintenance Fund	115,000	115,000
10042262	RP Embarcadero Plaza Project	Budget	Transbay CFD ST Pay-go Fund	375,000	0
Recreation And Park Commission Total				28,055,525	95,877,929

Department: Sheriff

Project	Project Title	Activity Title	Fund Title	2025-2026 Budget	2026-2027 Budget
10013797	Roads & Urban Forestry	Cj 5 Road Maintenance	GF Continuing Authority Ctrl	150,000	150,000
10016951	Shf - Facilites Maintenance	Shf - Facilities Maintenance	GF Annual Authority Ctrl	628,753	660,190
		Shf - Jail Maintenance - Hoj	GF Annual Authority Ctrl	205,241	215,503
10037714	CJ2 Elevators CR	CJ2 Elevators CR	CPXCF COP Crit Reprs/Rcv Stmls	2,000,000	0

CAPITAL PROJECTS, *CONTINUED*

Department: Sheriff

Project	Project Title	Activity Title	Fund Title	2025-2026 Budget	2026-2027 Budget
10038961	425 7th Street - Building Mana	425 7th Street - Building Mana	CPXCF COP Crit Reprs/Rcv Stmls	1,200,000	0
10038962	425 7th St. Roof Replacement	425 7th St. Roof Replacement	CPXCF COP Crit Reprs/Rcv Stmls	(3,200,000)	0
10038965	SBJ Boiler Repair	SBJ Boiler Repair	GF Continuing Authority Ctrl	500,000	0
10040284	PW Roof CJ3 Annex Coating	Reserve- Project	GF Continuing Authority Ctrl	600,000	600,000
10041427	CJ3 Access to Unfiltr Sunlight	CJ3- Outdoor Recreation	GF Continuing Authority Ctrl	250,000	0
10041429	San Bruno Water Heaters	San Bruno Water Heaters	GF Continuing Authority Ctrl	1,000,000	500,000
10042517	SH CJ2 and CJ3 Infrastr Upgrd	Reinforcemt and Safety Upgrade	GF Continuing Authority Ctrl	1,000,000	500,000
10042518	SH 425 7th St Steam Heat Exch	Steam Heat Exchg Replacement	GF Continuing Authority Ctrl	350,000	0
Sheriff Total				4,683,994	2,625,693

Department: War Memorial

Project	Project Title	Activity Title	Fund Title	2025-2026 Budget	2026-2027 Budget
10016982	War - Facility Maintenance	War - Facility Maintenance	SR WAR - Annual Authority Ctrl	705,313	740,579
War Memorial Total				705,313	740,579
Capital Projects Total				575,510,554	430,558,729

IT PROJECTS

ARBORETUM



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, facilitate resident and visitor engagement, and utilize 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) 2025-26 through 2029-30 was adopted by the Board in 2025, and the full plan can be found on the COIT website sf.gov/coit-strategy.

INFORMATION AND COMMUNICATION TECHNOLOGY PLAN (ICT PLAN)

San Francisco's guiding technology vision states that government services must be 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 2025-26 and FY2026-27 Proposed Technology Budget

COIT annually recommends strategic investments in technology projects citywide. The FY2025-26 and FY2026-27 Mayor's proposed budget provides \$49.8 million in funding for 22 projects for the two years. Below are some of the funded projects.

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.

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 Department of Technology has established an Emerging Technologies team that has successfully trained, piloted, and deployed Generative AI tools with 2,000+ City staff who reported notable productivity gains. In the new fiscal year, the team will build on last year's momentum by implementing and scaling AI technology to help City business leaders enhance effectiveness and efficiency of vital City services. The team will also accelerate responsible and ethical implementation of AI technology through collaborative governance and by drawing on San Francisco tech talent. Other priorities for the new fiscal year include implementing Chapter 22J, the City's AI Transparency Ordinance, and citywide workforce training and continual upskilling.

ADDITIONAL BUDGETARY RESOURCES

FILLMORE



ADDITIONAL BUDGETARY RESOURCES

The Mayor's proposed Fiscal Years (FY) 2025-26 and 2026-27 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 2025-26 and 2026-27

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, 2025-26 and FY 2026-27

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, 2024 is currently available. The FY 2025-26 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 2025-26 through FY 2029-30.

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

