File No. 260596 **Committee Item No.** 2
Board Item No. _____

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee: Budget and Appropriations Committee **Date** June 11, 2026
Board of Supervisors Meeting **Date** _____

Cmte Board

☒ ☐ **Ordinance**
- **Proposed Annual Appropriation Ordinance FYs 2026-2027 and 2027-2028 – 6/1/2026**

☐ ☐ **Budget and Legislative Analyst Report**
☐ ☐ **Youth Commission Report**
☒ ☐ **Department/Agency Cover Letter and/or Report**
- **MYR Proposed Budget Book FYs 2026-2027 and 2027-2028**
- **AAO Administrative Provisions- Clean and Redlined**
- **MYR Interim Exceptions – AAO/ASO Letter 6/1/2026**
- **MYR Minimum Compensation – Non-Profits Letter 6/1/2026**
- **MYR Transfer of Functions Letter 6/1/2026**
- **MYR Technical Adjustments Letter 6/1/2026**
- **MYR Transmittal Letter and Trailing Legislation 6/1/2026**
- **MYR 30-Day Waiver Request 6/1/2026**

☐ ☐ **Public Correspondence**

OTHER **(Use back side if additional space is needed)**

☒ ☐ Presidential Action Memo – 30-Day Waiver 6/4/2026
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Completed by: Brent Jalipa **Date** June 5, 2026
Completed by: Brent Jalipa **Date** _____

CITY AND COUNTY OF SAN FRANCISCO

MAYOR'S PROPOSED
BUDGET AND APPROPRIATION ORDINANCE

AS OF JUNE 1, 2026

File No. 260596 **Ordinance No. _____**

FISCAL YEAR ENDING JUNE 30, 2027 and
FISCAL YEAR ENDING JUNE 30, 2028

OFFICE OF THE CONTROLLER

CITY AND COUNTY OF SAN FRANCISCO

Greg Wagner
Controller

ChiaYu Ma
Deputy Controller

PROPOSED INTERIM BUDGET AND APPROPRIATION ORDINANCE

AS OF JUNE 1, 2026

FISCAL YEAR ENDING JUNE 30, 2027

and

FISCAL YEAR ENDING JUNE 30, 2028

The Proposed Interim Budget and Appropriation Ordinance as of June 1, 2026 and its accompanying schedules are produced by the Controller's Budget Office. Upon approval, this is the document that is the legal authority for the City to spend funds during the fiscal year.

This document contains information on the sources and uses of City funds detailed by department and program. Additional schedules summarize City revenues and expenditures by service area, department, and fund. Please see the table of contents for a complete list of the information contained in this document.

Copies of this document are distributed to City libraries and posted on the City Controller's website (http://www.sfcontroller.org). They may also be viewed at the following City Hall offices:

Mayor's Office of Public Policy and Finance
1 Dr. Carlton B. Goodlett Place, Room 288

Controller's Office
1 Dr. Carlton B. Goodlett Place, Room 316

Clerk of the Board of Supervisors
1 Dr. Carlton B. Goodlett Place, Room 244

If you would like additional copies or need further information, please call the Controller's Budget Office at (415) 554-7500.

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FILE NO. _____ ORDINANCE NO. _____

AN ORDINANCE APPROPRIATING ALL ESTIMATED RECEIPTS

AND ALL ESTIMATED EXPENDITURES FOR THE

CITY AND COUNTY OF SAN FRANCISCO

FOR THE FISCAL YEAR ENDING JUNE 30, 2027

and

THE FISCAL YEAR ENDING JUNE 30, 2028

BE IT ORDAINED BY THE PEOPLE OF THE CITY AND COUNTY OF SAN FRANCISCO

SECTION 1. The amounts of estimated receipts, income, prior-year fund balance, prior-year reserves, de-appropriations, and revenue enumerated herein are hereby appropriated to the funds and departments indicated in this ordinance for the purpose of meeting appropriations herein provided.

SECTION 2. The amounts of proposed expenditures are hereby appropriated to the funds and departments as enumerated herein. Each department for which an expenditure appropriation is herein made is hereby authorized to use, in the manner provided by the law, the amounts so appropriated for the purposes specified in this appropriation ordinance.

CONSOLIDATED SCHEDULE OF SOURCES AND USES

Consolidated Schedule of Sources and Uses

Sources of Funds	FY 2026-27			FY 2027-28		
	General Fund	Self Supporting	Total	General Fund	Self Supporting	Total
Prior Year Fund Balance	42,448,773	573,880,980	616,329,753	462,546,684	353,903,141	816,449,825
Prior Year Reserves	117,602,320	2,835,013	120,437,333	73,520,816	2,389,055	75,909,871
Regular Revenues	7,140,359,896	8,975,075,826	16,115,435,722	7,109,594,361	9,236,868,066	16,346,462,427
Transfers Into the General Fund	297,199,449	(297,199,449)		266,569,368	(266,569,368)	
Sources of Funds Total	**7,597,610,438**	**9,254,592,370**	**16,852,202,808**	**7,912,231,229**	**9,326,590,894**	**17,238,822,123**

Uses of Funds	FY 2026-27			FY 2027-28		
	General Fund	Self Supporting	Total	General Fund	Self Supporting	Total
Gross Expenditures	6,704,304,179	10,646,606,479	17,350,910,658	6,938,065,411	10,975,856,040	17,913,921,451
Less Interdepartmental Recoveries	(751,521,759)	(797,636,157)	(1,549,157,916)	(781,391,333)	(862,777,407)	(1,644,168,740)
Capital Projects	95,820,572	475,341,325	571,161,897	106,496,355	322,162,520	428,658,875
Facilities Maintenance	2,993,998	75,865,326	78,859,324	3,062,948	83,372,661	86,435,609
Reserves	123,366,420	277,062,425	400,428,845	128,316,392	325,658,536	453,974,928
Transfers From the General Fund	1,422,647,028	(1,422,647,028)		1,517,681,456	(1,517,681,456)	
Uses of Funds Total	**7,597,610,438**	**9,254,592,370**	**16,852,202,808**	**7,912,231,229**	**9,326,590,894**	**17,238,822,123**

SOURCES OF FUNDS BY MAJOR SERVICE AREA

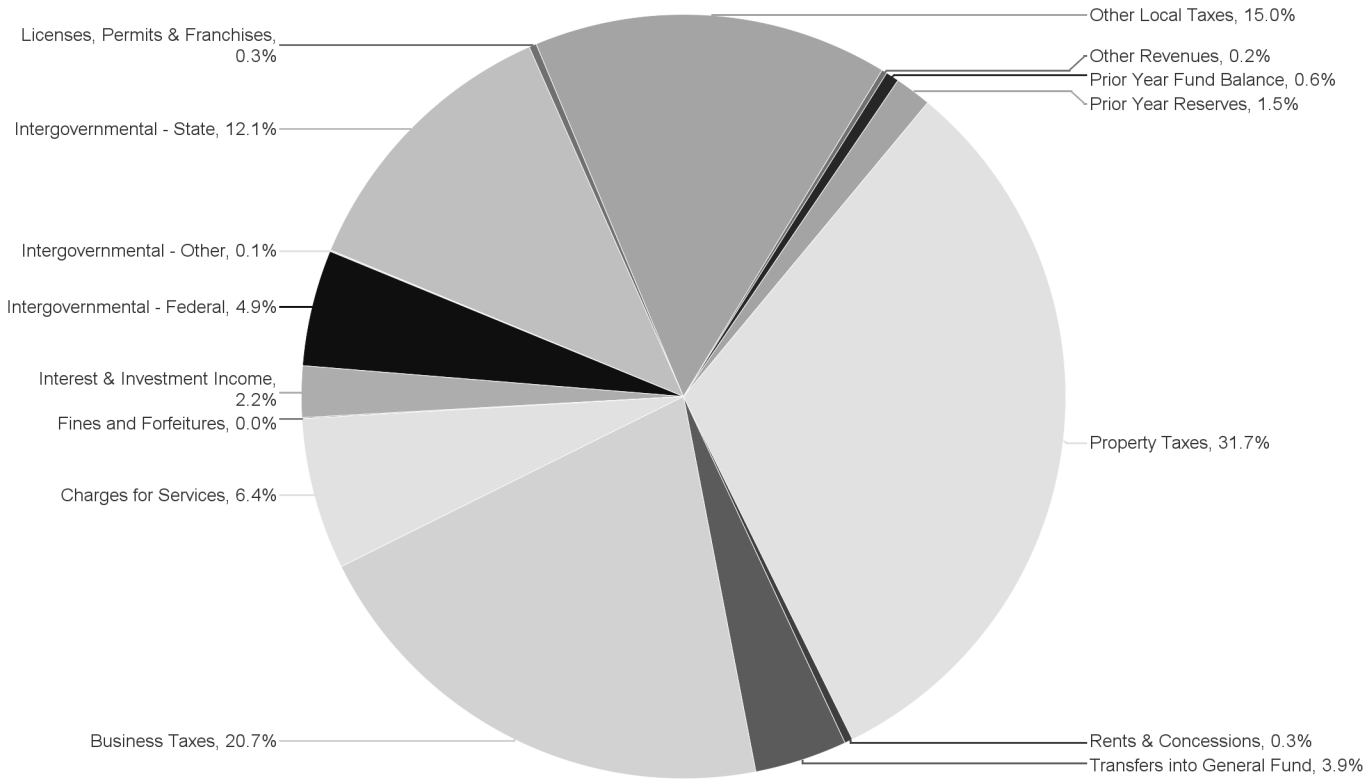
AND DEPARTMENT

Department	Fiscal Year FY 2026-27			Fiscal Year FY 2027-28		
	Departmental Revenue and Recoveries	Allocated General Fund Support	Total Departmental Sources	Departmental Revenue and Recoveries	Allocated General Fund Support	Total Departmental Sources
01: Public Protection						
ADP Adult Probation	31,465,813	41,219,559	72,685,372	31,452,556	43,641,698	75,094,254
CRT Superior Court	0	34,010,934	34,010,934	0	34,326,323	34,326,323
DAT District Attorney	9,542,617	89,603,623	99,146,240	8,424,459	92,935,598	101,360,057
DEM Emergency Management	9,038,922	104,950,743	113,989,665	8,248,508	104,566,605	112,815,113
DPA Department Of Police Accountability	759,795	9,512,630	10,272,425	759,795	10,065,231	10,825,026
FIR Fire Department	184,902,781	390,610,096	575,512,877	186,390,125	409,556,738	595,946,863
JUV Juvenile Probation	18,407,543	37,056,785	55,464,328	18,658,421	34,498,862	53,157,283
PDR Public Defender	1,274,682	59,761,871	61,036,553	702,682	62,185,459	62,888,141
POL Police	180,552,785	702,143,717	882,696,502	178,457,446	722,541,898	900,999,344
SDA Office of Sheriff's Inspector General	0	1,557,714	1,557,714	0	1,659,170	1,659,170
SHF Sheriff	72,358,838	305,118,720	377,477,558	73,392,199	304,852,079	378,244,278
TOTAL Public Protection	**508,303,776**	**1,775,546,392**	**2,283,850,168**	**506,486,191**	**1,820,829,661**	**2,327,315,852**
02: Public Works, Transportation & Commerce						
AIR Airport Commission	1,778,391,861	0	1,778,391,861	1,922,805,350	0	1,922,805,350
BOA Board Of Appeals	1,246,830	0	1,246,830	1,298,958	0	1,298,958
DBI Building Inspection	93,681,380	3,000,000	96,681,380	98,394,999	3,000,000	101,394,999
DPW Public Works	334,699,962	151,483,978	486,183,940	325,215,753	178,747,138	503,962,891
ECN Economic And Workforce Development	31,868,765	52,308,296	84,177,061	31,932,841	55,456,426	87,389,267
MTA Municipal Transportation Agency	942,996,045	662,210,000	1,605,206,045	1,050,306,664	657,750,000	1,708,056,664
PRT Port	231,787,269	0	231,787,269	172,680,199	0	172,680,199
PUC Public Utilities Commission	2,180,629,872	0	2,180,629,872	2,355,353,248	0	2,355,353,248
TOTAL Public Works, Transportation & Commerce	**5,595,301,984**	**869,002,274**	**6,464,304,258**	**5,957,988,012**	**894,953,564**	**6,852,941,576**
03: Human Welfare & Neighborhood Development						
AHR Agency for Human Rights	4,032,512	25,477,970	29,510,482	4,032,512	22,828,388	26,860,900
CHF Children; Youth & Their Families	162,596,426	207,986,932	370,583,358	159,983,868	222,398,152	382,382,020
CSS Child Support Services	13,503,765	0	13,503,765	14,149,555	0	14,149,555
DEC Dept of Early Childhood	286,958,228	56,680,184	343,638,412	278,780,323	58,686,295	337,466,618
ENV Environment	35,961,541	545,149	36,506,690	36,406,668	390,998	36,797,666
HOM Homelessness And Supportive Housing	580,952,702	254,397,813	835,350,515	514,714,768	267,204,721	781,919,489
HSA Human Services	1,004,266,112	378,942,962	1,383,209,074	1,052,034,538	412,672,763	1,464,707,301
MYR Mayor	52,074,964	165,879,876	217,954,840	40,097,208	158,440,666	198,537,874
RNT Rent Arbitration Board	14,345,256	0	14,345,256	15,009,005	0	15,009,005
TOTAL Human Welfare & Neighborhood Development	**2,154,691,506**	**1,089,910,886**	**3,244,602,392**	**2,115,208,445**	**1,142,621,983**	**3,257,830,428**
04: Community Health						
DPH Public Health	2,750,259,145	869,178,846	3,619,437,991	2,679,499,130	1,029,957,466	3,709,456,596
TOTAL Community Health	**2,750,259,145**	**869,178,846**	**3,619,437,991**	**2,679,499,130**	**1,029,957,466**	**3,709,456,596**

Department	Fiscal Year FY 2026-27			Fiscal Year FY 2027-28		
	Departmental Revenue and Recoveries	Allocated General Fund Support	Total Departmental Sources	Departmental Revenue and Recoveries	Allocated General Fund Support	Total Departmental Sources
05: Culture & Recreation						
AAM Asian Art Museum	428,377	12,692,612	13,120,989	464,902	14,071,993	14,536,895
ART Arts Commission	37,464,736	8,343,955	45,808,691	39,183,786	6,661,934	45,845,720
FAM Fine Arts Museum	1,474,690	25,156,490	26,631,180	1,551,343	25,199,770	26,751,113
LIB Public Library	77,754,107	120,700,000	198,454,107	81,073,912	119,550,000	200,623,912
LLB Law Library	0	1,387,348	1,387,348	0	1,448,532	1,448,532
REC Recreation And Park Commission	262,646,273	91,500,021	354,146,294	188,914,489	89,810,677	278,725,166
SCI Academy Of Sciences	0	9,045,125	9,045,125	0	9,596,904	9,596,904
WAR War Memorial	22,660,353	9,014,763	31,675,116	24,254,417	9,037,232	33,291,649
TOTAL Culture & Recreation	**402,428,536**	**277,840,314**	**680,268,850**	**335,442,849**	**275,377,042**	**610,819,891**
06: General Administration & Finance						
ADM General Services Agency - City Admin	505,563,124	88,073,745	593,636,869	535,920,843	107,982,595	643,903,438
ASR Assessor / Recorder	3,719,416	39,560,631	43,280,047	4,061,749	41,081,392	45,143,141
BOS Board Of Supervisors	737,466	24,911,294	25,648,760	710,146	25,901,734	26,611,880
CAT City Attorney	97,076,568	35,587,054	132,663,622	96,177,489	40,292,463	136,469,952
CON Controller	72,330,511	14,030,832	86,361,343	74,702,125	11,529,411	86,231,536
CPC City Planning	67,696,232	8,044,184	75,740,416	68,857,938	4,353,717	73,211,655
CSC Civil Service Commission	430,839	1,265,638	1,696,477	430,839	1,343,302	1,774,141
ETH Ethics Commission	157,200	9,146,980	9,304,180	157,200	9,258,450	9,415,650
HRD Human Resources	140,101,052	23,989,424	164,090,476	143,712,791	18,234,892	161,947,683
HSS Health Service System	12,160,612	1,150,000	13,310,612	12,767,441	0	12,767,441
MYR Mayor	3,019,223	9,221,372	12,240,595	3,148,448	9,693,557	12,842,005
REG Elections	923,191	22,097,366	23,020,557	379,148	23,186,843	23,565,991
RET Retirement System	62,148,297	0	62,148,297	63,470,330	0	63,470,330
TIS General Services Agency - Technology	164,897,836	7,640,547	172,538,383	170,232,433	4,284,021	174,516,454
TTX Treasurer/Tax Collector	28,475,553	21,473,896	49,949,449	28,381,423	22,051,784	50,433,207
TOTAL General Administration & Finance	**1,159,437,120**	**306,192,963**	**1,465,630,083**	**1,203,110,343**	**319,194,161**	**1,522,304,504**
07: General City Responsibilities						
GEN General City Responsibility	6,771,186,340	(5,187,671,675)	1,583,514,665	7,034,747,509	(5,482,933,877)	1,551,813,632
TOTAL General City Responsibilities	**6,771,186,340**	**(5,187,671,675)**	**1,583,514,665**	**7,034,747,509**	**(5,482,933,877)**	**1,551,813,632**
Less Citywide Transfer Adjustments	(940,247,683)	0	(940,247,683)	(953,325,454)	0	(953,325,454)
Less Interdepartmental Recoveries	(1,549,157,916)	0	(1,549,157,916)	(1,644,168,740)	0	(1,644,168,740)
Net Total Sources of Funds	**16,852,202,808**	**0**	**16,852,202,808**	**17,234,988,285**	**0**	**17,234,988,285**

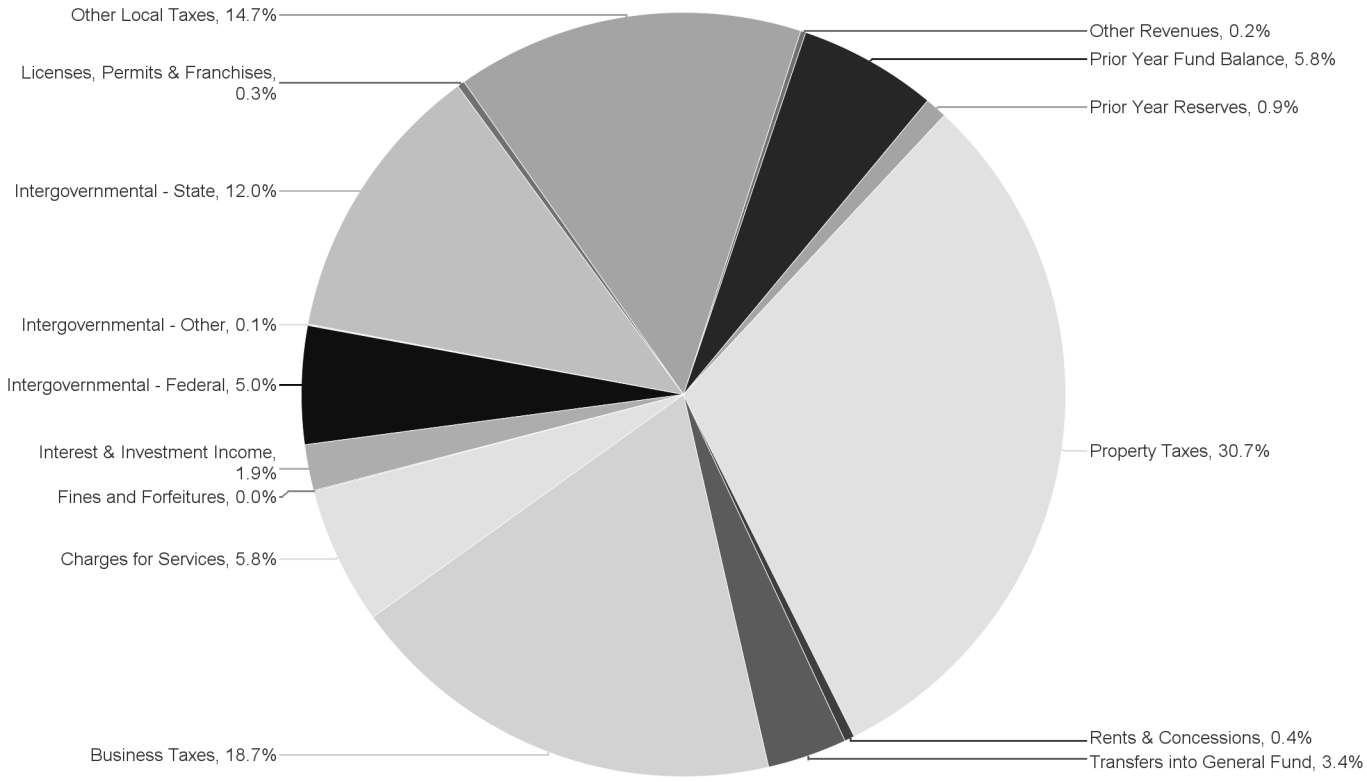
SOURCES OF FUNDS

Sources of Funds - FY 2026-27
General Fund



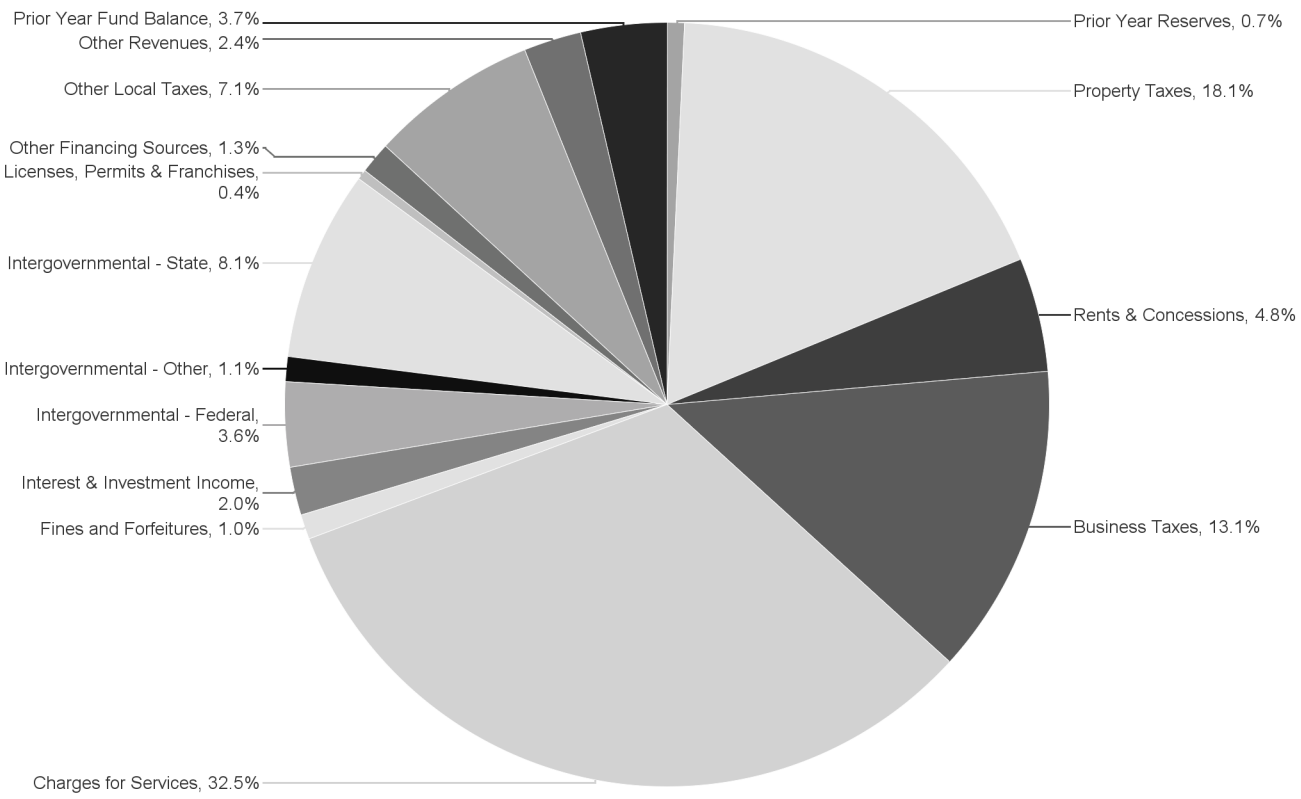
All Funds	Sorted by Size	
Sources of Funds	**FY 2026-27**	**% of Total**
Property Taxes	2,407,000,000	31.7%
Business Taxes	1,572,180,000	20.7%
Other Local Taxes	1,139,550,000	15.0%
Intergovernmental - State	921,200,085	12.1%
Charges for Services	487,089,606	6.4%
Intergovernmental - Federal	373,437,373	4.9%
Interest & Investment Income	164,804,277	2.2%
Rents & Concessions	25,886,450	0.3%
Licenses, Permits & Franchises	24,070,691	0.3%
Other Revenues	17,344,192	0.2%
Intergovernmental - Other	4,189,399	0.1%
Fines and Forfeitures	3,607,823	0.0%
Regular Revenues	**7,140,359,896**	**94.0%**
Transfers into General Fund	297,199,449	3.9%
Prior Year Reserves	117,602,320	1.5%
Prior Year Fund Balance	42,448,773	0.6%
	457,250,542	**6.0%**
Total Sources	**7,597,610,438**	**100.0%**

Sources of Funds - FY 2027-28
General Fund



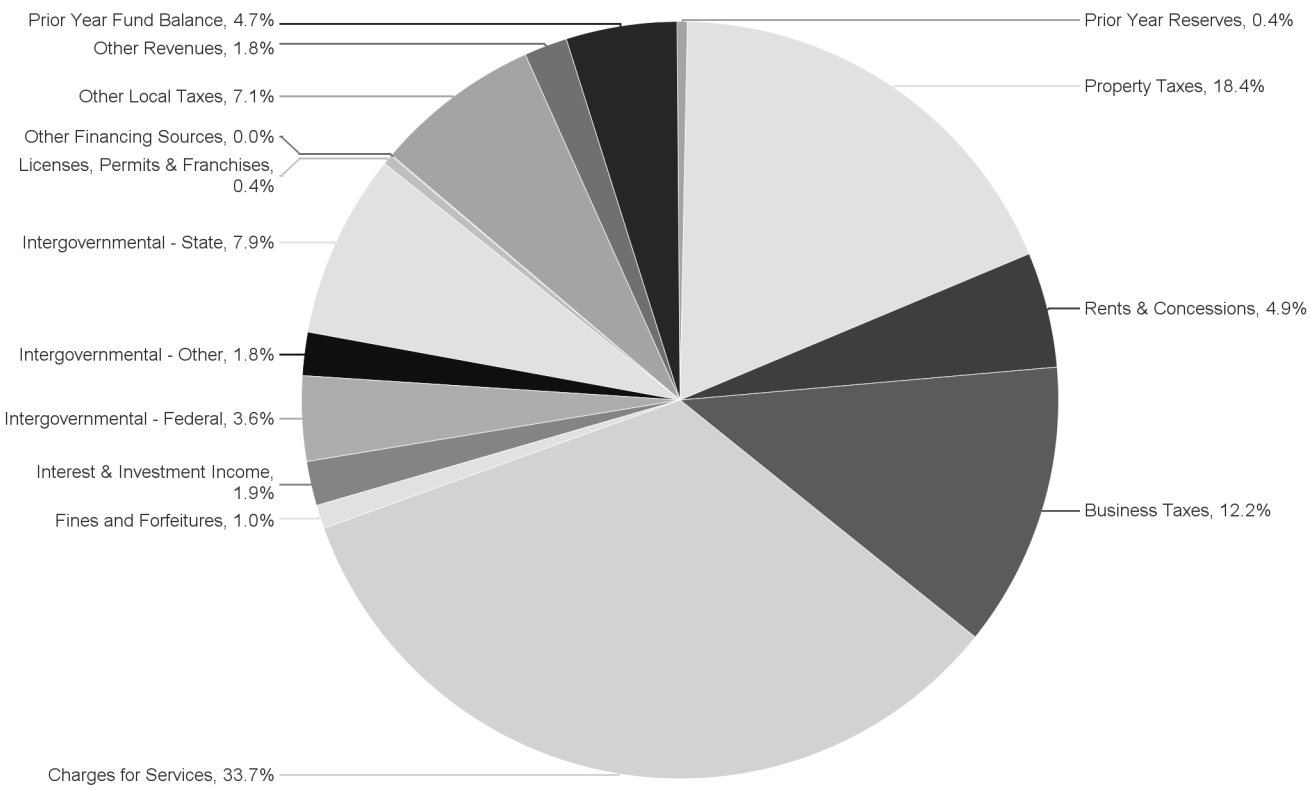
All Funds	Sorted by Size	
Sources of Funds	**FY 2027-28**	**% of Total**
Property Taxes	2,427,000,000	30.7%
Business Taxes	1,477,740,000	18.7%
Other Local Taxes	1,163,630,000	14.7%
Intergovernmental - State	949,265,847	12.0%
Charges for Services	459,882,735	5.8%
Intergovernmental - Federal	395,369,833	5.0%
Interest & Investment Income	153,454,277	1.9%
Rents & Concessions	33,387,572	0.4%
Licenses, Permits & Franchises	24,453,994	0.3%
Other Revenues	17,550,881	0.2%
Intergovernmental - Other	4,251,399	0.1%
Fines and Forfeitures	3,607,823	0.0%
Regular Revenues	**7,109,594,361**	**89.9%**
Prior Year Fund Balance	462,546,684	5.8%
Transfers into General Fund	266,569,368	3.4%
Prior Year Reserves	73,520,816	0.9%
	802,636,868	**10.1%**
Total Sources	**7,912,231,229**	**100.0%**

Sources of Funds FY 2026-27
All Funds



All Funds	Sorted by Size	
Sources of Funds	**FY 2026-27**	**% of Total**
Charges for Services	5,481,567,151	32.5%
Property Taxes	3,042,960,858	18.1%
Business Taxes	2,215,211,062	13.1%
Intergovernmental - State	1,357,316,209	8.1%
Other Local Taxes	1,197,000,000	7.1%
Rents & Concessions	812,380,283	4.8%
Intergovernmental - Federal	604,503,871	3.6%
Other Revenues	410,302,526	2.4%
Interest & Investment Income	343,382,009	2.0%
Other Financing Sources	225,064,447	1.3%
Intergovernmental - Other	177,580,951	1.1%
Fines and Forfeitures	176,698,065	1.0%
Licenses, Permits & Franchises	71,468,290	0.4%
Regular Revenues	**16,115,435,722**	**95.6%**
Prior Year Fund Balance	616,329,753	3.7%
Prior Year Reserves	120,437,333	0.7%
	736,767,086	**4.4%**
Total Sources	**16,852,202,808**	**100.0%**

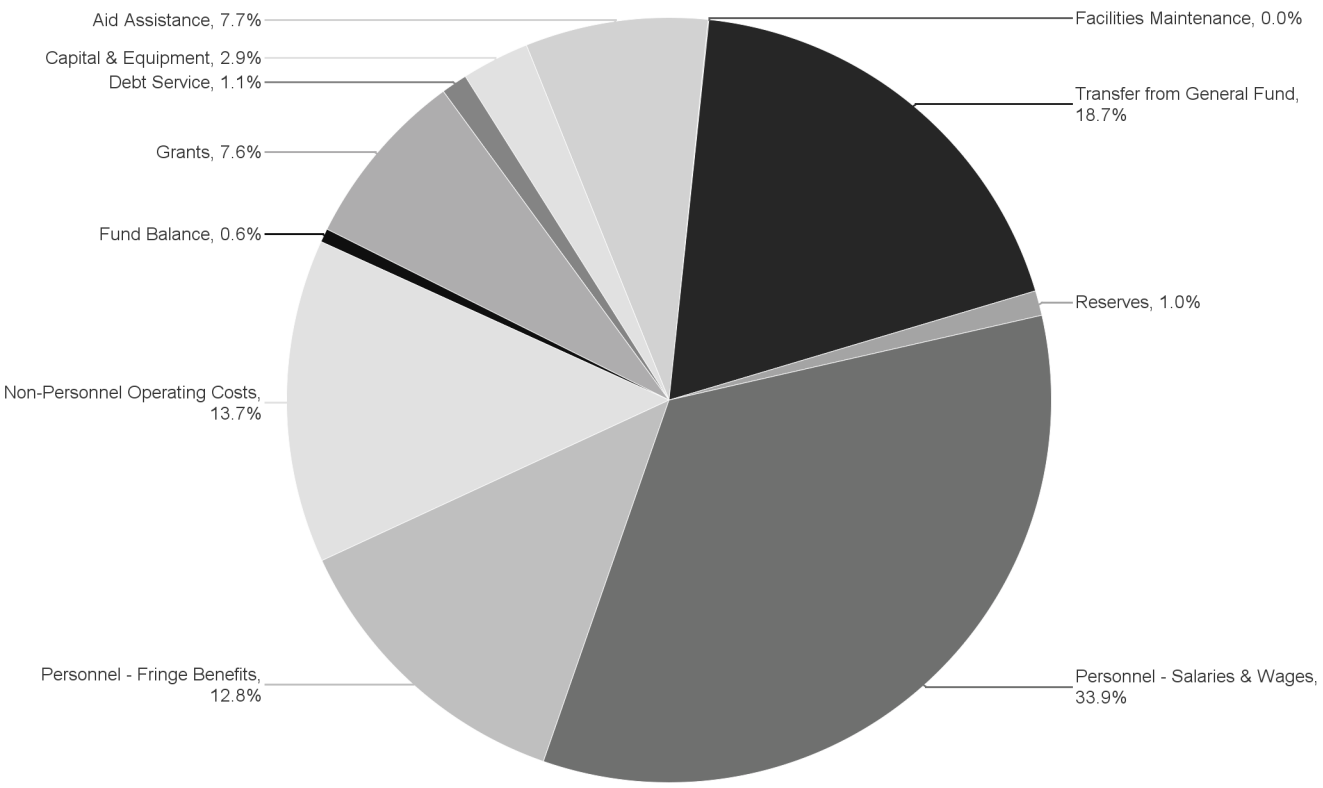
Sources of Funds FY 2027-28
All Funds



All Funds	Sorted by Size	
Sources of Funds	**FY 2027-28**	**% of Total**
Charges for Services	5,815,269,788	33.7%
Property Taxes	3,167,534,707	18.4%
Business Taxes	2,095,491,620	12.2%
Intergovernmental - State	1,354,946,308	7.9%
Other Local Taxes	1,221,310,000	7.1%
Rents & Concessions	848,659,313	4.9%
Intergovernmental - Federal	625,455,796	3.6%
Interest & Investment Income	326,283,720	1.9%
Intergovernmental - Other	318,820,902	1.8%
Other Revenues	318,055,290	1.8%
Fines and Forfeitures	173,961,248	1.0%
Licenses, Permits & Franchises	73,673,735	0.4%
Other Financing Sources	7,000,000	0.0%
Regular Revenues	**16,346,462,427**	**94.8%**
Prior Year Fund Balance	816,449,825	4.7%
Prior Year Reserves	75,909,871	0.4%
	892,359,696	**5.2%**
Total Sources	**17,238,822,123**	**100.0%**

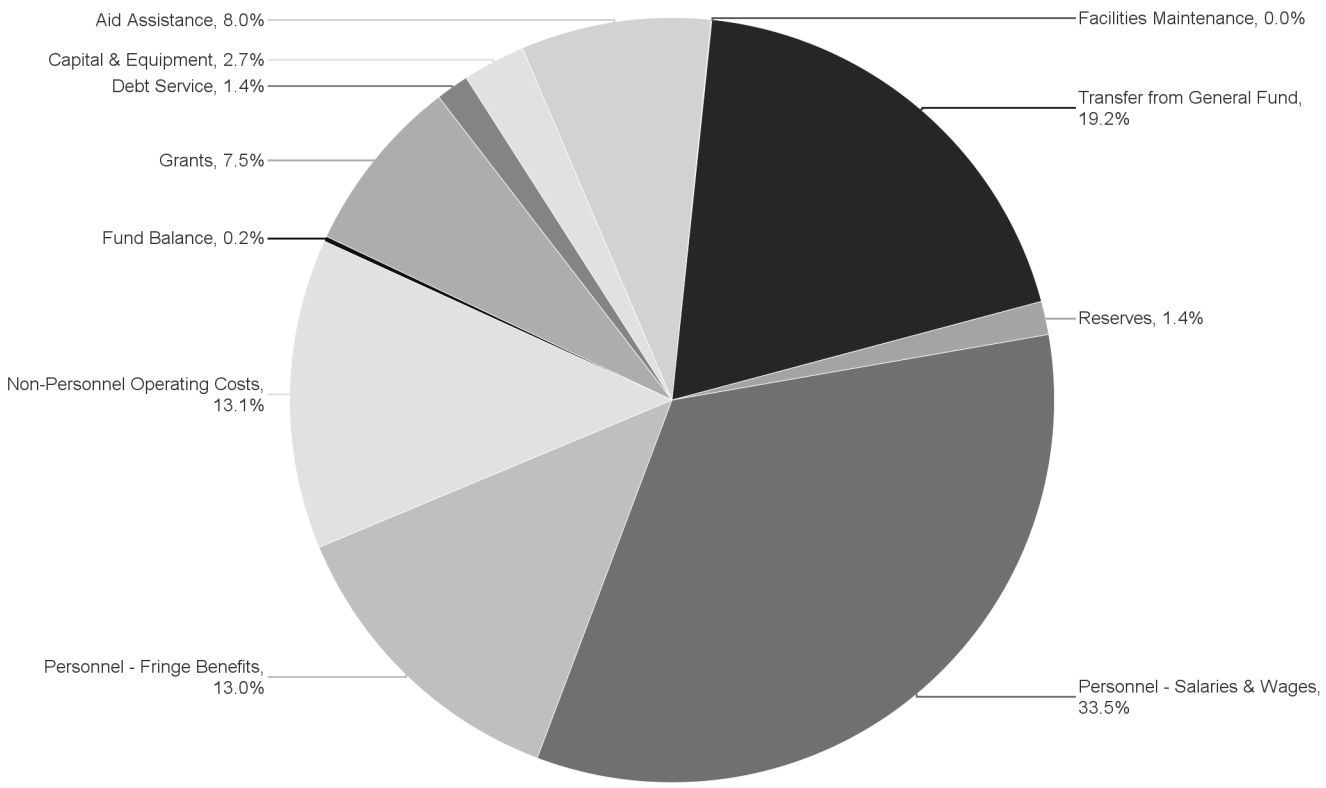
USES OF FUNDS

Uses of Funds - FY 2026-27
General Fund



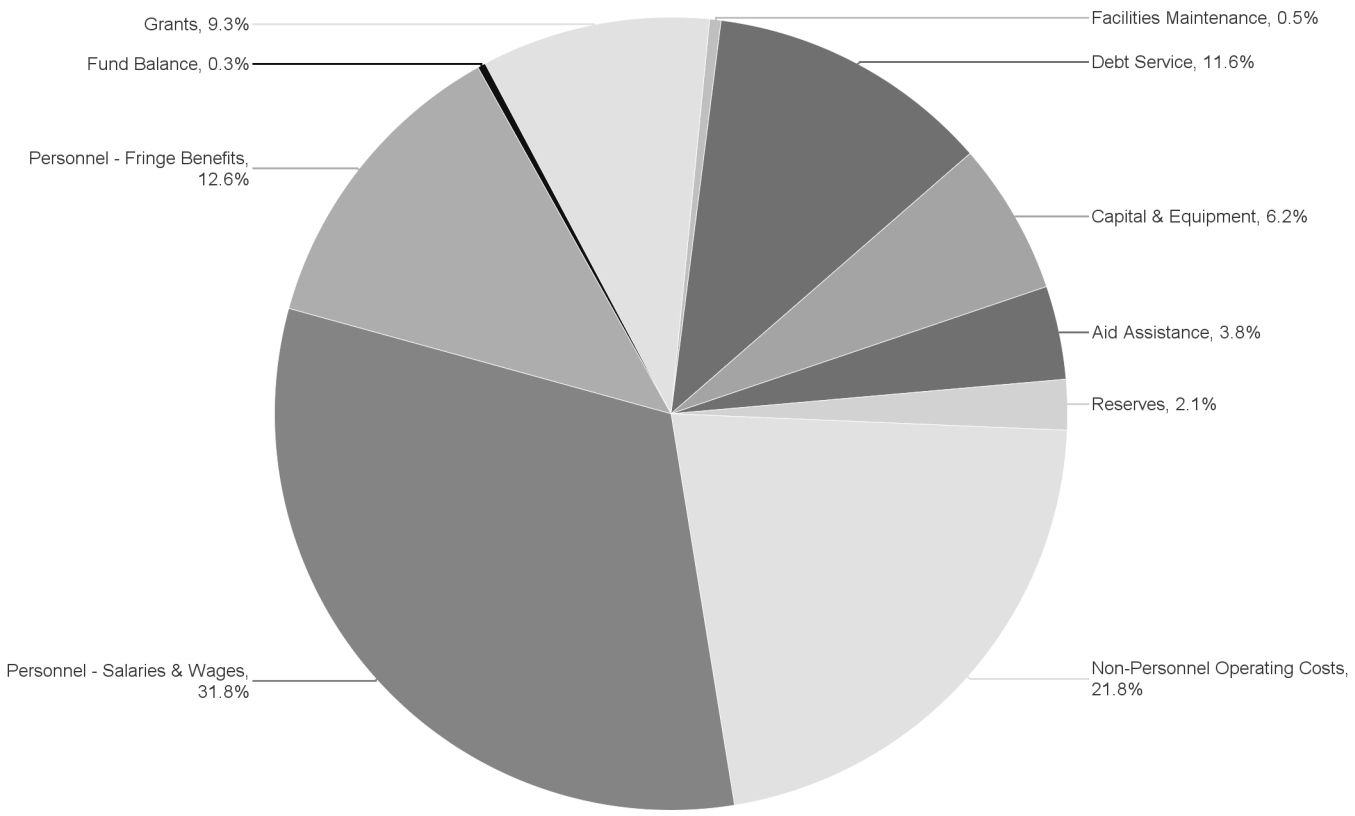
	Gross		Net Recoveries	
Types of Uses	**FY 2026-27**	**% of Total**	**FY 2026-27**	**% of Total**
Personnel - Salaries & Wages	2,610,378,084	34.4%	2,574,761,588	33.9%
Personnel - Fringe Benefits	984,600,439	13.0%	971,166,363	12.8%
Personnel - Sub Total	**3,594,978,523**	**47.3%**	**3,545,927,951**	**46.7%**
Non-Personnel Operating Costs	1,054,046,215	13.9%	1,039,664,608	13.7%
Aid Assistance	585,993,679	7.7%	585,993,679	7.7%
Grants	575,723,084	7.6%	575,723,084	7.6%
Capital & Equipment	217,323,070	2.9%	217,323,070	2.9%
Debt Service	83,970,600	1.1%	83,970,600	1.1%
Reserves	79,647,430	1.0%	79,647,430	1.0%
Fund Balance	43,718,990	0.6%	43,718,990	0.6%
Facilities Maintenance	2,993,998	0.0%	2,993,998	0.0%
Services of Other Depts, Recoveries & Ov	(63,432,179)	(0.8%)	0	0.0%
Transfer from General Fund	1,422,647,028	18.7%	1,422,647,028	18.7%
Non-Personnel - Sub Total	**4,002,631,915**	**52.7%**	**4,051,682,487**	**53.3%**
Grand Total	**7,597,610,438**	**100.0%**	**7,597,610,438**	**100.0%**

Uses of Funds - FY 2027-28
General Fund



	Gross		Net Recoveries	
Types of Uses	**FY 2027-28**	**% of Total**	**FY 2027-28**	**% of Total**
Personnel - Salaries & Wages	2,667,986,151	33.7%	2,648,790,965	33.5%
Personnel - Fringe Benefits	1,034,111,145	13.1%	1,026,671,093	13.0%
Personnel - Sub Total	**3,702,097,296**	**46.8%**	**3,675,462,059**	**46.5%**
Non-Personnel Operating Costs	1,044,779,754	13.2%	1,037,262,945	13.1%
Aid Assistance	635,378,731	8.0%	635,378,731	8.0%
Grants	595,068,365	7.5%	595,068,365	7.5%
Capital & Equipment	209,687,345	2.7%	209,687,345	2.7%
Reserves	111,386,392	1.4%	111,386,392	1.4%
Debt Service	110,310,988	1.4%	110,310,988	1.4%
Fund Balance	16,930,000	0.2%	16,930,000	0.2%
Facilities Maintenance	3,062,948	0.0%	3,062,948	0.0%
Services of Other Depts, Recoveries & Ov	(34,152,046)	(0.4%)	0	0.0%
Transfer from General Fund	1,517,681,456	19.2%	1,517,681,456	19.2%
Non-Personnel - Sub Total	**4,210,133,933**	**53.2%**	**4,236,769,170**	**53.5%**
Grand Total	**7,912,231,229**	**100.0%**	**7,912,231,229**	**100.0%**

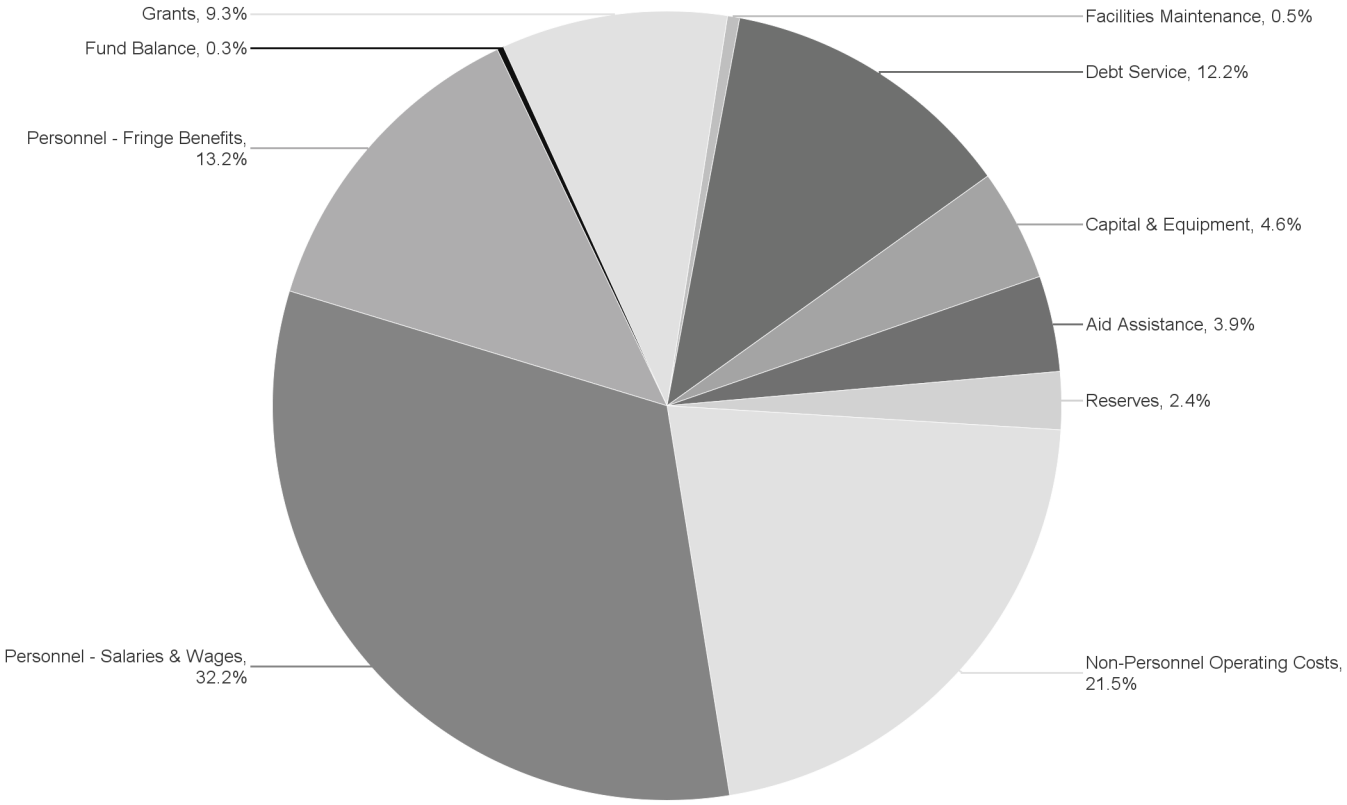
Uses of Funds - FY 2026-27
All Funds



	Gross		Net Recoveries	
Types of Uses	**FY 2026-27**	**% of Total**	**FY 2026-27**	**% of Total**
Personnel - Salaries & Wages	5,488,806,410	32.6%	5,365,940,381	31.8%
Personnel - Fringe Benefits	2,176,046,444	12.9%	2,127,336,002	12.6%
Personnel - Sub Total	**7,664,852,854**	**45.5%**	**7,493,276,384**	**44.5%**
Non-Personnel Operating Costs	3,753,683,041	22.3%	3,669,657,463	21.8%
Debt Service	1,951,842,886	11.6%	1,951,842,886	11.6%
Capital & Equipment	1,045,292,551	6.2%	1,045,292,551	6.2%
Aid Assistance	641,526,741	3.8%	641,526,741	3.8%
Grants	1,571,318,614	9.3%	1,571,318,614	9.3%
Reserves	345,816,491	2.1%	345,816,491	2.1%
Fund Balance	54,612,354	0.3%	54,612,354	0.3%
Facilities Maintenance	78,859,324	0.5%	78,859,324	0.5%
Services of Other Depts, Recoveries & Ov	(255,602,048)	(1.5%)	0	0.0%
Non-Personnel - Sub Total	**9,187,349,954**	**54.5%**	**9,358,926,424**	**55.5%**
Grand Total	**16,852,202,808**	**100.0%**	**16,852,202,808**	**100.0%**

Average Per Employee (FTE)		
Personnel - Salary & Wages	167,565	71.6%
Personnel - Fringe Benefits	66,432	28.4%
Grand Total	**233,997**	**100.0%**

Uses of Funds - FY 2027-28
All Funds



	Gross		Net Recoveries	
Types of Uses	**FY 2027-28**	**% of Total**	**FY 2027-28**	**% of Total**
Personnel - Salaries & Wages	5,693,188,417	33.0%	5,557,072,530	32.2%
Personnel - Fringe Benefits	2,335,319,844	13.5%	2,279,485,730	13.2%
Personnel - Sub Total	**8,028,508,261**	**46.6%**	**7,836,558,259**	**45.5%**
Non-Personnel Operating Costs	3,794,500,521	22.0%	3,703,779,511	21.5%
Debt Service	2,095,992,794	12.2%	2,095,992,794	12.2%
Capital & Equipment	789,148,828	4.6%	789,148,828	4.6%
Aid Assistance	676,337,713	3.9%	676,337,713	3.9%
Grants	1,596,594,481	9.3%	1,596,594,481	9.3%
Reserves	407,628,036	2.4%	407,628,036	2.4%
Fund Balance	46,346,892	0.3%	46,346,892	0.3%
Facilities Maintenance	86,435,609	0.5%	86,435,609	0.5%
Services of Other Depts, Recoveries & Ov	(282,671,012)	(1.6%)	0	0.0%
Non-Personnel - Sub Total	**9,210,313,862**	**53.4%**	**9,402,263,864**	**54.5%**
Grand Total	**17,238,822,123**	**100.0%**	**17,238,822,123**	**100.0%**

Average Per Employee (FTE)		
Personnel - Salary & Wages	175,135	70.9%
Personnel - Fringe Benefits	71,840	29.1%
Grand Total	**246,975**	**100.0%**

POSITIONS BY MAJOR SERVICE AREA

AND DEPARTMENT

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Service Area: A, Public Protection					
Adult Probation	146.07	181.30	35.23	185.51	4.21
Department Of Police Accountability	35.26	39.21	3.95	39.26	0.05
District Attorney	282.28	280.32	(1.96)	274.89	(5.43)
Emergency Management	311.97	293.13	(18.84)	274.21	(18.92)
Fire Department	1,852.20	1,838.09	(14.11)	1,848.98	10.89
Juvenile Probation	176.96	178.28	1.32	173.42	(4.86)
Office of Sheriff's Inspector General	2.14	2.80	0.66	2.77	(0.03)
Police	2,902.98	2,867.97	(35.01)	2,854.74	(13.23)
Public Defender	214.85	215.55	0.70	209.23	(6.32)
Sheriff	944.75	983.93	39.18	972.49	(11.44)
Service Area: A, Public Protection Total	**6,869.46**	**6,880.58**	**11.12**	**6,835.5**	**(45.08)**
Service Area: B, Public Works, Transportation & Commerce					
Airport Commission	1,820.44	1,826.30	5.86	1,825.77	(0.53)
Board Of Appeals	3.50	3.49	(0.01)	3.49	0.00
Building Inspection	291.35	233.10	(58.25)	234.21	1.11
Economic And Workforce Development	109.61	105.21	(4.40)	94.71	(10.50)
Municipal Transportation Agency	5,169.36	5,168.72	(0.64)	5,245.42	76.70
Port	243.93	250.49	6.56	251.41	0.92
Public Utilities Commission	1,781.15	1,793.03	11.88	1,792.30	(0.73)
Public Works	1,087.02	1,061.93	(25.09)	1,038.92	(23.01)
Service Area: B, Public Works, Transportation & Commerc	**10,506.36**	**10,442.27**	**(64.09)**	**10,486.23**	**43.96**
Service Area: C, Human Welfare & Neighborhood Development					
Agency for Human Rights	0.00	32.54	32.54	26.28	(6.26)
Children; Youth & Their Families	67.03	65.07	(1.96)	65.07	0.00
Child Support Services	59.43	59.47	0.04	57.45	(2.02)
Dept of Early Childhood	62.39	67.68	5.29	71.89	4.21
Environment	95.92	92.99	(2.93)	92.60	(0.39)
Homelessness And Supportive Housing	247.47	229.03	(18.44)	218.51	(10.52)
Human Rights Commission	32.84	0.00	(32.84)	0.00	0.00
Human Services	2,302.39	2,267.87	(34.52)	2,228.97	(38.90)
Mayor	46.77	44.52	(2.25)	44.55	0.03
Rent Arbitration Board	47.49	47.43	(0.06)	47.20	(0.23)
Service Area: C, Human Welfare & Neighborhood Develop	**2,961.73**	**2,906.6**	**(55.13)**	**2,852.52**	**(54.08)**
Service Area: D, Community Health					
Public Health	7,614.95	7,690.07	75.12	7,610.98	(79.09)
Service Area: D, Community Health Total	**7,614.95**	**7,690.07**	**75.12**	**7,610.98**	**(79.09)**
Service Area: E, Culture & Recreation					
Academy Of Sciences	12.20	13.17	0.97	13.17	0.00
Arts Commission	26.94	32.98	6.04	30.78	(2.20)

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Service Area: E, Culture & Recreation					
Asian Art Museum	53.88	53.90	0.02	52.86	(1.04)
Fine Arts Museum	104.52	102.48	(2.04)	97.18	(5.30)
Law Library	1.54	2.26	0.72	2.26	0.00
Public Library	733.23	737.28	4.05	737.14	(0.14)
Recreation And Park Commission	965.51	972.17	6.66	966.62	(5.55)
War Memorial	66.95	63.83	(3.12)	63.82	(0.01)
Service Area: E, Culture & Recreation Total	**1,964.77**	**1,978.07**	**13.30**	**1,963.83**	**(14.24)**
Service Area: F, General Administration & Finance					
Assessor / Recorder	180.21	183.39	3.18	181.56	(1.83)
Board Of Supervisors	95.98	95.97	(0.01)	96.30	0.33
City Attorney	339.18	339.45	0.27	328.36	(11.09)
City Planning	166.01	221.91	55.90	195.75	(26.16)
Civil Service Commission	6.10	6.10	0.00	6.10	0.00
Controller	249.02	241.01	(8.01)	229.31	(11.70)
Elections	52.36	50.39	(1.97)	50.45	0.06
Ethics Commission	26.77	23.10	(3.67)	22.98	(0.12)
General Services Agency - City Admin	899.80	848.90	(50.90)	829.89	(19.01)
General Services Agency - Technology	250.57	245.20	(5.37)	231.48	(13.72)
Health Service System	38.24	36.65	(1.59)	36.65	0.00
Human Resources	188.17	188.59	0.42	177.23	(11.36)
Mayor	42.09	41.75	(0.34)	41.79	0.04
Retirement System	152.81	158.53	5.72	158.55	0.02
Treasurer/Tax Collector	183.60	177.66	(5.94)	171.93	(5.73)
Service Area: F, General Administration & Finance Total	**2,870.91**	**2,858.6**	**(12.31)**	**2,758.33**	**(100.27)**
Grand Total	**32,788.18**	**32,756.19**	**(31.99)**	**32,507.39**	**(248.8)**

MAJOR FUND BUDGETARY RECAP

City and County of San Francisco
Major Fund Budgetary Recap
Budget Year 2026-2027
(in Thousands of Dollars)

	Governmental Funds							
	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Other Agency/ Trust	Total All Funds
Prior Year Fund Balance	42,449	192,053	5,500	451	367,145	8,669	63	616,330
Prior Year Reserves	117,602	2,835						120,437
Prior Year Sources Total	**160,051**	**194,888**	**5,500**	**451**	**367,145**	**8,669**	**63**	**736,767**
Property Taxes	2,407,000	275,710		360,251				3,042,961
Other Local Taxes	1,139,550	57,450						1,197,000
Business Taxes	1,572,180	643,031						2,215,211
Rents & Concessions	25,886	74,145			697,965	616	13,767	812,380
Fines and Forfeitures	3,608	39,590		14,315	119,185			176,698
Interest & Investment Income	164,804	50,034			118,559		9,984	343,382
Licenses, Permits & Franchises	24,071	18,793			28,605			71,468
Intergovernmental - State	921,200	261,817	580	700	173,019			1,357,316
Intergovernmental - Federal	373,437	199,813			31,253			604,504
Intergovernmental - Other	4,189	7,657			165,486	249		177,581
Charges for Services	487,090	179,393			4,813,160	1,824	100	5,481,567
Other Revenues	17,344	164,506	2,636	7,693	132,521		85,603	410,303
Other Financing Sources			25,064		200,000			225,064
Current Year Sources Total	**7,140,360**	**1,971,939**	**28,280**	**382,959**	**6,479,754**	**2,688**	**109,455**	**16,115,436**
Contribution Transfers In		474,295			865,199			1,339,494
Operating Transfer In	297,199	88,574		4,628	271,723			662,124
Transfer In Total	**297,199**	**562,869**		**4,628**	**1,136,922**			**2,001,618**
Available Sources Total	**7,597,610**	**2,729,696**	**33,780**	**388,037**	**7,983,821**	**11,357**	**109,518**	**18,853,821**
Community Health	(1,313,062)	(405,765)		(2,628)	(1,842,918)		(9,124)	(3,573,496)
Culture & Recreation	(216,575)	(452,027)	(1,522)				(115)	(670,239)
General Administration & Finance	(368,729)	(141,982)	5,390			(11,357)	(100,279)	(616,957)
General City Responsibilities	(262,247)	(72,464)		(385,410)				(720,121)
Human Welfare & Neighborhood Development	(1,733,488)	(1,310,899)						(3,044,387)
Public Protection	(2,019,924)	(53,651)	1,000		(138,976)			(2,211,551)
Public Works, Transportation & Commerce	(217,219)	(229,473)	(39,444)		(5,474,704)			(5,960,840)
Current Year Uses Total	**(6,131,244)**	**(2,666,260)**	**(34,576)**	**(388,037)**	**(7,456,597)**	**(11,357)**	**(109,518)**	**(16,797,590)**
Contribution Transfers Out	(1,339,494)							(1,339,494)
Operating Transfer Out	(83,153)	(62,167)	796		(490,847)			(635,371)
Transfer Out Total	**(1,422,647)**	**(62,167)**	**796**		**(490,847)**			**(1,974,866)**
Proposed Uses Total	**(7,553,891)**	**(2,728,428)**	**(33,780)**	**(388,037)**	**(7,947,444)**	**(11,357)**	**(109,518)**	**(18,772,456)**
Fund Balance	43,719	1,268			9,625			54,612

City and County of San Francisco
Major Fund Budgetary Recap
Budget Year 2027-2028
(in Thousands of Dollars)

	Governmental Funds							
	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Other Agency/ Trust	Total All Funds
Prior Year Fund Balance	462,547	162,106		459	183,471	7,804	63	816,450
Prior Year Reserves	73,521	2,389						75,910
Prior Year Sources Total	**536,068**	**164,495**		**459**	**183,471**	**7,804**	**63**	**892,360**
Property Taxes	2,427,000	279,290		295,245	166,000			3,167,535
Other Local Taxes	1,163,630	57,680						1,221,310
Business Taxes	1,477,740	617,752						2,095,492
Rents & Concessions	33,388	76,293			724,578	616	13,785	848,659
Fines and Forfeitures	3,608	37,128		13,856	119,370			173,961
Interest & Investment Income	153,454	47,116			115,729		9,984	326,284
Licenses, Permits & Franchises	24,454	19,135			30,084			73,674
Intergovernmental - State	949,266	228,660		700	176,320			1,354,946
Intergovernmental - Federal	395,370	193,728			36,358			625,456
Intergovernmental - Other	4,251	7,592			306,724	253		318,821
Charges for Services	459,883	186,747			5,166,716	1,824	100	5,815,270
Other Revenues	17,551	86,094		2,713	131,630		80,068	318,055
Other Financing Sources			7,000					7,000
Current Year Sources Total	**7,109,594**	**1,837,213**	**7,000**	**312,513**	**6,973,510**	**2,693**	**103,938**	**16,346,462**
Contribution Transfers In		485,170			955,007			1,440,177
Operating Transfer In	266,569	82,925		5,079	270,819			625,392
Transfer In Total	**266,569**	**568,095**		**5,079**	**1,225,826**			**2,065,569**
Available Sources Total	**7,912,231**	**2,569,804**	**7,000**	**318,051**	**8,382,807**	**10,497**	**104,001**	**19,304,391**
Community Health	(1,327,717)	(388,363)		(3,079)	(1,935,154)		(9,124)	(3,663,437)
Culture & Recreation	(222,982)	(380,670)					(115)	(603,767)
General Administration & Finance	(381,158)	(145,433)				(10,497)	(94,762)	(631,850)
General City Responsibilities	(316,128)	(74,182)		(314,973)				(705,283)
Human Welfare & Neighborhood Development	(1,813,647)	(1,251,256)						(3,064,902)
Public Protection	(2,067,957)	(42,456)			(144,959)			(2,255,372)
Public Works, Transportation & Commerce	(248,030)	(212,362)	(7,000)		(5,800,472)			(6,267,864)
Current Year Uses Total	**(6,377,620)**	**(2,494,722)**	**(7,000)**	**(318,051)**	**(7,880,585)**	**(10,497)**	**(104,001)**	**(17,192,475)**
Contribution Transfers Out	(1,440,177)							(1,440,177)
Operating Transfer Out	(77,504)	(56,845)			(456,390)			(590,739)
Transfer Out Total	**(1,517,681)**	**(56,845)**			**(456,390)**			**(2,030,916)**
Proposed Uses Total	**(7,895,301)**	**(2,551,567)**	**(7,000)**	**(318,051)**	**(8,336,974)**	**(10,497)**	**(104,001)**	**(19,223,391)**
Fund Balance	16,930	18,237			11,180			46,347

APPROPRIATION DETAIL BY DEPARTMENT

Department: SCI Academy Of Sciences

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	1,812,990	2,011,626	198,636	2,095,189	83,563
Mandatory Fringe Benefits	677,387	777,672	100,285	833,234	55,562
Non-Personnel Services	1,140,081	1,140,081		1,140,081	
Capital Outlay	1,327,221	1,676,582	349,361	1,657,911	(18,671)
Services Of Other Depts	3,155,261	3,439,164	283,903	3,870,489	431,325
Total Uses by Chart of Accounts	**8,112,940**	**9,045,125**	**932,185**	**9,596,904**	**551,779**
Sources Summary					
General Fund Support	8,112,940	9,045,125	932,185	9,596,904	551,779
Total Sources by Chart of Accounts	**8,112,940**	**9,045,125**	**932,185**	**9,596,904**	**551,779**
Fund Summary					
General Fund	8,112,940	9,045,125	932,185	9,596,904	551,779
Total Uses by Funds	**8,112,940**	**9,045,125**	**932,185**	**9,596,904**	**551,779**
Division Summary					
SCI Academy of Sciences	8,112,940	9,045,125	932,185	9,596,904	551,779
Total Uses by Division	**8,112,940**	**9,045,125**	**932,185**	**9,596,904**	**551,779**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	1,812,990	2,011,626	198,636	2,095,189	83,563
			Mandatory Fringe Benefits	677,387	777,672	100,285	833,234	55,562
			Non-Personnel Services	1,140,081	1,140,081		1,140,081	
			Services Of Other Depts	3,155,261	3,439,164	283,903	3,870,489	431,325
10000 Total				**6,785,719**	**7,368,543**	**582,824**	**7,938,993**	**570,450**
Operating Total				**6,785,719**	**7,368,543**	**582,824**	**7,938,993**	**570,450**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	15806	Sci - Facility Maintenance	1,327,221	1,676,582	349,361	1,657,911	(18,671)

Department: SCI Academy Of Sciences

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Annual Projects - Authority Control								
10010 Total				**1,327,221**	**1,676,582**	**349,361**	**1,657,911**	**(18,671)**
Annual Projects - Authority Control Total				**1,327,221**	**1,676,582**	**349,361**	**1,657,911**	**(18,671)**
Total Uses of Funds				**8,112,940**	**9,045,125**	**932,185**	**9,596,904**	**551,779**

Department: ADP Adult Probation

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	20,494,699	25,696,813	5,202,114	27,367,409	1,670,596
Mandatory Fringe Benefits	10,043,467	13,317,580	3,274,113	14,072,270	754,690
Non-Personnel Services	6,748,340	7,176,482	428,142	6,766,639	(409,843)
City Grant Program	17,456,172	17,722,377	266,205	18,626,060	903,683
Materials & Supplies	682,572	934,600	252,028	348,931	(585,669)
Programmatic Projects	3,144,935	4,484,531	1,339,596	4,470,818	(13,713)
Services Of Other Depts	3,055,373	3,352,989	297,616	3,442,127	89,138
Total Uses by Chart of Accounts	**61,625,558**	**72,685,372**	**11,059,814**	**75,094,254**	**2,408,882**
Sources Summary					
Intergovernmental: Federal	160,729	160,729			(160,729)
Intergovernmental: State	22,675,132	23,464,961	789,829	23,375,895	(89,066)
Charges for Services	500	500		2,500	2,000
Expenditure Recovery	7,765,537	7,839,623	74,086	8,074,161	234,538
General Fund Support	31,023,660	41,219,559	10,195,899	43,641,698	2,422,139
Total Sources by Chart of Accounts	**61,625,558**	**72,685,372**	**11,059,814**	**75,094,254**	**2,408,882**
Fund Summary					
General Fund	57,729,697	68,129,682	10,399,985	71,378,359	3,248,677
Public Protection Fund	3,895,861	4,555,690	659,829	3,715,895	(839,795)
Total Uses by Funds	**61,625,558**	**72,685,372**	**11,059,814**	**75,094,254**	**2,408,882**
Division Summary					
ADP Adult Probation	61,625,558	72,685,372	11,059,814	75,094,254	2,408,882
Total Uses by Division	**61,625,558**	**72,685,372**	**11,059,814**	**75,094,254**	**2,408,882**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	19,464,754	24,428,321	4,963,567	26,127,128	1,698,807

Department: ADP Adult Probation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
			Mandatory Fringe Benefits	9,548,711	12,691,731	3,143,020	13,495,601	803,870
			Non-Personnel Services	6,597,439	7,073,319	475,880	6,731,639	(341,680)
			City Grant Program	15,793,383	16,934,058	1,140,675	17,921,079	987,021
			Materials & Supplies	125,102	909,600	784,498	323,931	(585,669)
			Services Of Other Depts	3,055,373	3,352,989	297,616	3,442,127	89,138
10000 Total				**54,584,762**	**65,390,018**	**10,805,256**	**68,041,505**	**2,651,487**
Operating Total				**54,584,762**	**65,390,018**	**10,805,256**	**68,041,505**	**2,651,487**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	21824	Treatment Recovery Prevention	3,144,935	2,739,664	(405,271)	3,336,854	597,190
10010 Total				**3,144,935**	**2,739,664**	**(405,271)**	**3,336,854**	**597,190**
Annual Projects - Authority Control Total				**3,144,935**	**2,739,664**	**(405,271)**	**3,336,854**	**597,190**
Continuing Projects - Authority Control								
13470	SR ADP Special Rev Fund	16547	AP Comm Corrections Perf Incen	3,152,362	4,326,798	1,174,436	3,715,895	(610,903)
13470 Total				**3,152,362**	**4,326,798**	**1,174,436**	**3,715,895**	**(610,903)**
Continuing Projects - Authority Control Total				**3,152,362**	**4,326,798**	**1,174,436**	**3,715,895**	**(610,903)**
Grants Projects								
13550	SR Public Protection-Grant	10040869	ADP MOBILE PROBATION SERVICE C	507,470		(507,470)		
		10040873	ADP FY 2025-26 Cal -OES DV	100,000		(100,000)		
		10040874	ADP FY 2025-26 BSCC STC	75,300		(75,300)		
		10040970	CH FY25-26 Federal JAG Grant	60,729		(60,729)		
		10041869	ADP FY 2026-27 Cal -OES DV		100,000	100,000		(100,000)
		10041901	ADP FY 2026-27 BSCC STC		68,163	68,163		(68,163)
		10042164	CH FY26-27 Federal JAG Grant		60,729	60,729		(60,729)
13550 Total				**743,499**	**228,892**	**(514,607)**	**0**	**(228,892)**
Grants Projects Total				**743,499**	**228,892**	**(514,607)**	**0**	**(228,892)**
Total Uses of Funds				**61,625,558**	**72,685,372**	**11,059,814**	**75,094,254**	**2,408,882**

Department: AHR Agency for Human Rights

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries		5,174,074	5,174,074	4,503,644	(670,430)
Mandatory Fringe Benefits		1,913,287	1,913,287	1,662,420	(250,867)
Non-Personnel Services		192,099	192,099	192,099	
City Grant Program		1,459,661	1,459,661	1,503,450	43,789
Materials & Supplies		36,239	36,239	36,239	
Programmatic Projects		19,283,872	19,283,872	17,483,872	(1,800,000)
Services Of Other Depts		1,451,250	1,451,250	1,479,176	27,926
Total Uses by Chart of Accounts	**0**	**29,510,482**	**29,510,482**	**26,860,900**	**(2,649,582)**
Sources Summary					
Intergovernmental: State		3,942,512	3,942,512	3,942,512	
Expenditure Recovery		90,000	90,000	90,000	
General Fund Support		25,477,970	25,477,970	22,828,388	(2,649,582)
Total Sources by Chart of Accounts	**0**	**29,510,482**	**29,510,482**	**26,860,900**	**(2,649,582)**
Fund Summary					
Community / Neighborhood Dev		3,942,512	3,942,512	3,942,512	
General Fund		25,567,970	25,567,970	22,918,388	(2,649,582)
Total Uses by Funds	**0**	**29,510,482**	**29,510,482**	**26,860,900**	**(2,649,582)**
Division Summary					
AHRHRC Human Rights Commission		27,989,166	27,989,166	25,264,070	(2,725,096)
AHRWOM Status of Women		1,521,316	1,521,316	1,596,830	75,514
Total Uses by Division	**0**	**29,510,482**	**29,510,482**	**26,860,900**	**(2,649,582)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries		5,174,074	5,174,074	4,503,644	(670,430)
			Mandatory Fringe Benefits		1,913,287	1,913,287	1,662,420	(250,867)

Department: AHR Agency for Human Rights

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
			Non-Personnel Services		192,099	192,099	192,099	
			City Grant Program		1,459,661	1,459,661	1,503,450	43,789
			Materials & Supplies		36,239	36,239	36,239	
			Services Of Other Depts		1,176,455	1,176,455	1,204,381	27,926
10000 Total				**0**	**9,951,815**	**9,951,815**	**9,102,233**	**(849,582)**
Operating Total				**0**	**9,951,815**	**9,951,815**	**9,102,233**	**(849,582)**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	20990	Opportunities for All		64,795	64,795	64,795	
		21748	Reinvestment Initiatives		15,341,360	15,341,360	13,541,360	(1,800,000)
10010 Total				**0**	**15,406,155**	**15,406,155**	**13,606,155**	**(1,800,000)**
Annual Projects - Authority Control Total				**0**	**15,406,155**	**15,406,155**	**13,606,155**	**(1,800,000)**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	21748	Reinvestment Initiatives		210,000	210,000	210,000	
10020 Total				**0**	**210,000**	**210,000**	**210,000**	**0**
Continuing Projects - Authority Control Total				**0**	**210,000**	**210,000**	**210,000**	**0**
Grants Projects								
10770	SR Neighborhood Dev-Grants	10043375	CFA FY27-FY28		3,942,512	3,942,512	3,942,512	
10770 Total				**0**	**3,942,512**	**3,942,512**	**3,942,512**	**0**
Grants Projects Total				**0**	**3,942,512**	**3,942,512**	**3,942,512**	**0**
Total Uses of Funds				**0**	**29,510,482**	**29,510,482**	**26,860,900**	**(2,649,582)**

Department: AIR Airport Commission

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	260,478,263	271,851,820	11,373,557	283,773,621	11,921,801
Mandatory Fringe Benefits	110,658,226	117,940,077	7,281,851	126,512,579	8,572,502
Non-Personnel Services	302,769,394	315,089,645	12,320,251	310,268,685	(4,820,960)
Capital Outlay	197,758,979	139,151,069	(58,607,910)	128,840,086	(10,310,983)
Debt Service	719,304,175	730,899,243	11,595,068	858,999,562	128,100,319
Facilities Maintenance	15,750,000	15,750,000		15,750,000	
Materials & Supplies	22,478,649	26,194,452	3,715,803	25,959,454	(234,998)
Services Of Other Depts	105,945,638	108,091,676	2,146,038	116,800,054	8,708,378
Overhead and Allocations	(6,576,322)	(7,376,121)	(799,799)	(7,698,691)	(322,570)
Transfers Out	61,301,713	60,800,000	(501,713)	63,600,000	2,800,000
Intrafund Transfers Out	436,731,315	406,473,242	(30,258,073)	362,593,439	(43,879,803)
Transfer Adjustment - Uses	(436,731,315)	(406,473,242)	30,258,073	(362,593,439)	43,879,803
Total Uses by Chart of Accounts	**1,789,868,715**	**1,778,391,861**	**(11,476,854)**	**1,922,805,350**	**144,413,489**
Sources Summary					
Intergovernmental: Federal	83,310,000	26,010,000	(57,300,000)	31,010,000	5,000,000
Charges for Services	1,263,856,000	1,205,292,000	(58,564,000)	1,420,013,046	214,721,046
Fines, Forfeiture, & Penalties	1,950,000	1,461,000	(489,000)	1,465,000	4,000
Rents & Concessions	450,144,000	454,851,000	4,707,000	472,259,000	17,408,000
Other Revenues	77,762,000	76,387,482	(1,374,518)	76,982,482	595,000
Interest & Investment Income	43,383,939	58,936,184	15,552,245	64,716,184	5,780,000
Expenditure Recovery	39,644	39,644		40,328	684
IntraFund Transfers In	436,731,315	406,473,242	(30,258,073)	362,593,439	(43,879,803)
Beg Fund Balance - Budget Only	4,399,332	94,390,230	89,990,898	1,278,250	(93,111,980)
Transfer Adjustment-Source	(571,707,515)	(545,448,921)	26,258,594	(507,552,379)	37,896,542
General Fund Support					
Total Sources by Chart of Accounts	**1,789,868,715**	**1,778,391,861**	**(11,476,854)**	**1,922,805,350**	**144,413,489**
Fund Summary					
San Francisco Intl Airport	1,789,868,715	1,778,391,861	(11,476,854)	1,922,805,350	144,413,489
Total Uses by Funds	**1,789,868,715**	**1,778,391,861**	**(11,476,854)**	**1,922,805,350**	**144,413,489**

Department: AIR Airport Commission

Division Summary

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
AIR Finance		783,809,268	783,809,268	914,736,862	130,927,594
AIR Operations	455,254,858	443,593,954	(11,660,904)	457,897,800	14,303,846
AIR Airport Director	3,512,687	3,733,403	220,716	3,892,354	158,951
AIR Office of General Counsel	6,352,085	6,979,611	627,526	7,001,969	22,358
AIR Commission Secretary	765,416	820,787	55,371	857,557	36,770
AIR Design & Construction	86,622,726	107,313,248	20,690,522	114,989,125	7,675,877
AIR Capital Projects	103,571,983	52,181,012	(51,390,971)	54,366,143	2,185,131
AIR Facilities; Maintenance	15,750,000	15,750,000		15,750,000	
AIR Information Tech & Telecom	59,256,621	59,680,189	423,568	61,247,423	1,567,234
AIR Commercial		91,528,283	91,528,283	83,744,445	(7,783,838)
AIR Resilience & Sustainabilty	27,999,839		(27,999,839)		
AIR Finance & Commercial	864,173,521		(864,173,521)		
AIR ORCIF	89,888,000	80,127,000	(9,761,000)	70,502,000	(9,625,000)
AIR Org Strat & Social Impact		52,631,578	52,631,578	54,909,401	2,277,823
AIR External Affairs	12,778,131	13,084,263	306,132	13,366,945	282,682
AIR General	63,942,848	67,159,265	3,216,417	69,543,326	2,384,061
Total Uses by Division	**1,789,868,715**	**1,778,391,861**	**(11,476,854)**	**1,922,805,350**	**144,413,489**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
17960	AIR Op Annual Account Ctrl		Salaries	251,438,571	262,423,854	10,985,283	274,128,830	11,704,976
			Mandatory Fringe Benefits	104,917,618	112,033,944	7,116,326	120,500,701	8,466,757
			Non-Personnel Services	302,769,394	315,089,645	12,320,251	310,268,685	(4,820,960)
			Capital Outlay	5,308,996	7,853,057	2,544,061	4,981,943	(2,871,114)
			Debt Service	719,304,175	730,899,243	11,595,068	858,999,562	128,100,319
			Materials & Supplies	22,478,649	26,194,452	3,715,803	25,959,454	(234,998)
			Services Of Other Depts	105,945,638	108,091,676	2,146,038	116,800,054	8,708,378

Department: AIR Airport Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
			Overhead and Allocations	4,693,978	4,447,978	(246,000)	4,447,978	
			Transfers Out	61,301,713	60,800,000	(501,713)	63,600,000	2,800,000
			Intrafund Transfers Out	114,149,983	104,548,012	(9,601,971)	95,108,143	(9,439,869)
			Transfer Adjustment - Uses	(114,149,983)	(104,548,012)	9,601,971	(95,108,143)	9,439,869
17960 Total				**1,578,158,732**	**1,627,833,849**	**49,675,117**	**1,779,687,207**	**151,853,358**
18020	AIR Operating GASB 45 PEB		Mandatory Fringe Benefits	2,500,000	2,500,000		2,500,000	
18020 Total				**2,500,000**	**2,500,000**	**0**	**2,500,000**	**0**
Operating Total				**1,580,658,732**	**1,630,333,849**	**49,675,117**	**1,782,187,207**	**151,853,358**
Continuing Projects - Authority Control								
17980	AIR Continuing Authority Ctrl	15748	AC Facility Maintenance	15,750,000	15,750,000		15,750,000	
17980 Total				**15,750,000**	**15,750,000**	**0**	**15,750,000**	**0**
18951	AIR CAP 2020 APPN Capital Proj	19697	AC Terminal 1 Program CAC077		(81,884,977)	(81,884,977)		81,884,977
		19698	AC Terminal 3 Program CAC087		81,884,977	81,884,977		(81,884,977)
18951 Total				**0**	**0**	**0**	**0**	**0**
19120	AIR CAP OPERATING FUND AOF	10337	AC Airfield Improvements	1,000,000	500,000	(500,000)	500,000	
		10340	AC Airport Support Improvement	100,000	671,012	571,012	656,143	(14,869)
		10343	AC Groundside Improvements	1,500,000	1,000,000	(500,000)	1,500,000	500,000
		10345	AC Terminal Improvements	1,911,983	2,000,000	88,017	2,200,000	200,000
		10347	AC Utility Improvements	1,500,000	2,000,000	500,000	1,500,000	(500,000)
19120 Total				**6,011,983**	**6,171,012**	**159,029**	**6,356,143**	**185,131**
19125	AIR CAP UNA Replacmnt Proceeds	10343	AC Groundside Improvements	1,000,000		(1,000,000)		
19125 Total				**1,000,000**	**0**	**(1,000,000)**	**0**	**0**
19610	AIR CAP PASSENGER FAC CHG PFC	10718	AC Passenger Facility Charge P	322,581,332	301,925,230	(20,656,102)	267,485,296	(34,439,934)
			Transfer Adjustment - Uses	(322,581,332)	(301,925,230)	20,656,102	(267,485,296)	34,439,934
19610 Total				**0**	**0**	**0**	**0**	**0**
19611	AIR CAP CUSTOMER FAC CHG - CFC	10343	AC Groundside Improvements	13,000,000	20,000,000	7,000,000	17,000,000	(3,000,000)
19611 Total				**13,000,000**	**20,000,000**	**7,000,000**	**17,000,000**	**(3,000,000)**
19961	AIR Continuing ORCIF Fund	22725	AC ORCIF Authority	89,888,000	80,127,000	(9,761,000)	70,502,000	(9,625,000)
19961 Total				**89,888,000**	**80,127,000**	**(9,761,000)**	**70,502,000**	**(9,625,000)**
19962	AIR Cont Sustainability Credit	10347	AC Utility Improvements	250,000		(250,000)		

Department: AIR Airport Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
19962 Total				**250,000**	**0**	**(250,000)**	**0**	**0**
Continuing Projects - Authority Control Total				**125,899,983**	**122,048,012**	**(3,851,971)**	**109,608,143**	**(12,439,869)**
Grants Projects								
19540	AIR CAP PROJ FUND FED	10003760	AC Airfield Unallocated-Ordina	10,000,000	127,643,571	117,643,571	15,500,000	(112,143,571)
		10004055	AC Air Support Unallocated-Ord	9,600,000		(9,600,000)	10,000,000	10,000,000
		10004134	AC Groundside Unallocated-Ordi	3,700,000	25,000,000	21,300,000	1,500,000	(23,500,000)
		10004334	AC Terminals Unallocated-Ordin	12,000,000		(12,000,000)	1,500,000	1,500,000
		10004436	AC Utilities Unallocated-Ordin	47,000,000	(121,327,148)	(168,327,148)	1,500,000	122,827,148
		10030891	AC Terminal 3 Unallocated-Ordi		(6,316,423)	(6,316,423)		6,316,423
19540 Total				**82,300,000**	**25,000,000**	**(57,300,000)**	**30,000,000**	**5,000,000**
19950	AIR K9 EXPLOSIVES SRF K9F	10037040	AC TSA K9 2020-2024	1,010,000	1,010,000		1,010,000	
19950 Total				**1,010,000**	**1,010,000**	**0**	**1,010,000**	**0**
Grants Projects Total				**83,310,000**	**26,010,000**	**(57,300,000)**	**31,010,000**	**5,000,000**
Work Orders/Overhead								
18000	AIR Overhead OHF	109711	AIR Design & Construction	4,861,452	5,920,123	1,058,671	6,242,685	322,562
		210840	AIR Resilience & Sustainabilty	504,872		(504,872)		
			Transfer Adjustment - Uses	(5,366,324)	(5,920,123)	(553,799)	(6,242,685)	(322,562)
18000 Total				**0**	**0**	**0**	**0**	**0**
18040	AIR Paid Time Off PTO	228994	AIR General	5,903,976	5,903,976		5,903,984	8
			Transfer Adjustment - Uses	(5,903,976)	(5,903,976)		(5,903,984)	(8)
18040 Total				**0**	**0**	**0**	**0**	**0**
Work Orders/Overhead Total				**0**	**0**	**0**	**0**	**0**
Total Uses of Funds				**1,789,868,715**	**1,778,391,861**	**(11,476,854)**	**1,922,805,350**	**144,413,489**

Department: ART Arts Commission

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	3,617,278	4,802,395	1,185,117	4,728,201	(74,194)
Mandatory Fringe Benefits	1,582,428	2,086,276	503,848	2,110,783	24,507
Non-Personnel Services	5,563,150	7,061,095	1,497,945	9,095,477	2,034,382
Capital Outlay	1,526,804	2,527,470	1,000,666	1,070,815	(1,456,655)
City Grant Program	8,106,102	22,908,956	14,802,854	22,891,042	(17,914)
Materials & Supplies	22,706	28,438	5,732	28,438	
Programmatic Projects	2,464,025	4,487,141	2,023,116	3,964,524	(522,617)
Services Of Other Depts	1,347,733	1,626,160	278,427	1,675,680	49,520
Overhead and Allocations	319,694	280,760	(38,934)	280,760	
Total Uses by Chart of Accounts	**24,549,920**	**45,808,691**	**21,258,771**	**45,845,720**	**37,029**
Sources Summary					
Other Local Taxes	13,094,500	32,630,000	19,535,500	32,880,000	250,000
Intergovernmental: State	65,000	134,500	69,500	70,000	(64,500)
Charges for Services	1,750,986	2,473,541	722,555	4,384,697	1,911,156
Rents & Concessions		300,000	300,000	300,000	
Interest & Investment Income	(255)		255		
Expenditure Recovery	924,330	616,651	(307,679)	740,266	123,615
Transfers In	208,823	808,823	600,000	808,823	
Beg Fund Balance - Budget Only	694,792	501,221	(193,571)		(501,221)
General Fund Support	7,811,744	8,343,955	532,211	6,661,934	(1,682,021)
Total Sources by Chart of Accounts	**24,549,920**	**45,808,691**	**21,258,771**	**45,845,720**	**37,029**
Fund Summary					
Culture and Recreation Fund	14,440,643	35,474,882	21,034,239	37,070,317	1,595,435
General Fund	10,109,277	10,333,809	224,532	8,775,403	(1,558,406)
Total Uses by Funds	**24,549,920**	**45,808,691**	**21,258,771**	**45,845,720**	**37,029**
Division Summary					
ART Public Art & Collections	2,026,711	2,542,200	515,489	4,059,556	1,517,356
ART Street Artist Program	208,568	208,823	255	208,823	

Department: ART Arts Commission

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
ART Municipal Galleries	935,100	669,836	(265,264)	682,408	12,572
ART Civic Design	147,758	120,313	(27,445)	131,469	11,156
ART Community Investments	14,434,478	16,442,803	2,008,325	14,911,122	(1,531,681)
ART Film		1,550,000	1,550,000	1,550,000	
ART Grants for the Arts		17,765,000	17,765,000	17,905,000	140,000
ART Administration	6,797,305	6,509,716	(287,589)	6,397,342	(112,374)
Total Uses by Division	**24,549,920**	**45,808,691**	**21,258,771**	**45,845,720**	**37,029**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	291,052	161,384	(129,668)	22,247	(139,137)
			Mandatory Fringe Benefits	281,211	269,266	(11,945)	225,700	(43,566)
			Non-Personnel Services	60,414	68,414	8,000	68,414	
			Materials & Supplies	22,706	22,138	(568)	22,138	
			Services Of Other Depts	862,381	883,414	21,033	898,776	15,362
			Overhead and Allocations	319,694	280,760	(38,934)	280,760	
10000 Total				**1,837,458**	**1,685,376**	**(152,082)**	**1,518,035**	**(167,341)**
Operating Total				**1,837,458**	**1,685,376**	**(152,082)**	**1,518,035**	**(167,341)**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	15759	Civic Collection - Maintenance	621,729	650,120	28,391	490,023	(160,097)
		16549	AR Art Commission - Symphony O	4,520,000	4,560,000	40,000	4,640,000	80,000
		16617	AR Galleries-administration	870,100	335,336	(534,764)	357,408	22,072
10010 Total				**6,011,829**	**5,545,456**	**(466,373)**	**5,487,431**	**(58,025)**
Annual Projects - Authority Control Total				**6,011,829**	**5,545,456**	**(466,373)**	**5,487,431**	**(58,025)**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10829	AR Civic Collecn Restoration;	900,000	880,000	(20,000)	650,000	(230,000)
		15760	Maintenance - Civic Collection	141,957	149,055	7,098	156,508	7,453
		15761	AR Maintenance - Culutral Cent	189,847	199,340	9,493	209,307	9,967

Department: ART Arts Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
		16592	AR Recreation & Park Arts Proj	13,000	13,000		13,000	
		16612	AR Community Investments Admin	58,881	8,881	(50,000)	8,881	
		22828	AR Centers Door Replace Prog	75,000	70,000	(5,000)		(70,000)
		23051	AR BVOH Fire Sprinkler System	20,000		(20,000)		
		23052	AR BVOH Lower Roof Replacement	200,000	35,000	(165,000)		(35,000)
		23359	AR SOMA ADA Barrier Removal		628,286	628,286		(628,286)
		23360	AR AAACC Elevator Moderniz		565,789	565,789		(565,789)
		23361	AR GAL Acoustic Ceiling Tiles				55,000	55,000
10020 Total				**1,598,685**	**2,549,351**	**950,666**	**1,092,696**	**(1,456,655)**
11740	SR Arts Com-Public Arts	16557	AR Public Art - Market Street	150,000	150,000		150,000	
		16558	AR Public Art - Jc Decaux	30,000	30,000		30,000	
		16577	AR Arts Commission-civic Desig	147,758	120,313	(27,445)	131,469	11,156
		16586	AR Civic Collection - Airport	50,025	50,025		50,025	
		22952	AR PAMT Potrero Yard Mod		500,000	500,000	2,400,000	1,900,000
11740 Total				**377,783**	**850,338**	**472,555**	**2,761,494**	**1,911,156**
11750	SR Arts Com-Strt Artist Prog	16562	AR Street Artist License Admin	208,568	208,823	255	208,823	
11750 Total				**208,568**	**208,823**	**255**	**208,823**	**0**
11802	SR Culture & Rec Hotel Tax	20331	AR HTA Arts Impact Endow	2,655,598	2,888,598	233,000	2,830,000	(58,598)
		20449	AR HTA Cultural Centers	4,330,434	4,602,623	272,189	4,310,000	(292,623)
		20450	AR HTA Cultural Equity Endow	6,803,260	7,300,000	496,740	7,260,000	(40,000)
		23249	AR HTA Grants for the Arts		18,340,000	18,340,000	18,480,000	140,000
11802 Total				**13,789,292**	**33,131,221**	**19,341,929**	**32,880,000**	**(251,221)**
11890	SR Mobed-Film Prod Sp	23250	AR Film Services		550,000	550,000	550,000	
		23251	AR Film Rebate Program		600,000	600,000	600,000	
11890 Total				**0**	**1,150,000**	**1,150,000**	**1,150,000**	**0**
Continuing Projects - Authority Control Total				**15,974,328**	**37,889,733**	**21,915,405**	**38,093,013**	**203,280**
Grants Projects								
11870	SR Culture & Rec Grants; C	10039885	AR CAC FY25		64,500	64,500		(64,500)
		10041207	AR CAC FY26	65,000		(65,000)		
		10041988	AR CAC FY27		70,000	70,000		(70,000)

Department: ART Arts Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
		10043356	AR CAC FY28				70,000	70,000
11870 Total				**65,000**	**134,500**	**69,500**	**70,000**	**(64,500)**
Grants Projects Total				**65,000**	**134,500**	**69,500**	**70,000**	**(64,500)**
Work Orders/Overhead								
10060	GF Work Order	163646	ART Public Art & Collections	150,000	150,000		150,000	
		187644	ART Community Investments	511,305	403,626	(107,679)	527,241	123,615
10060 Total				**661,305**	**553,626**	**(107,679)**	**677,241**	**123,615**
Work Orders/Overhead Total				**661,305**	**553,626**	**(107,679)**	**677,241**	**123,615**
Total Uses of Funds				**24,549,920**	**45,808,691**	**21,258,771**	**45,845,720**	**37,029**

Department: AAM Asian Art Museum

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	5,951,359	6,171,580	220,221	6,330,310	158,730
Mandatory Fringe Benefits	2,426,517	2,594,169	167,652	2,735,417	141,248
Non-Personnel Services	1,041,116	1,031,116	(10,000)	1,031,116	
Capital Outlay	1,072,547	1,071,175	(1,372)	2,080,734	1,009,559
Services Of Other Depts	2,268,736	2,237,177	(31,559)	2,343,546	106,369
Overhead and Allocations	11,039	15,772	4,733	15,772	
Total Uses by Chart of Accounts	**12,771,314**	**13,120,989**	**349,675**	**14,536,895**	**1,415,906**
Sources Summary					
Charges for Services	405,686	428,377	22,691	464,902	36,525
General Fund Support	12,365,628	12,692,612	326,984	14,071,993	1,379,381
Total Sources by Chart of Accounts	**12,771,314**	**13,120,989**	**349,675**	**14,536,895**	**1,415,906**
Fund Summary					
Culture and Recreation Fund	405,686	428,377	22,691	464,902	36,525
General Fund	12,365,628	12,692,612	326,984	14,071,993	1,379,381
Total Uses by Funds	**12,771,314**	**13,120,989**	**349,675**	**14,536,895**	**1,415,906**
Division Summary					
AAM Asian Art Museum	12,771,314	13,120,989	349,675	14,536,895	1,415,906
Total Uses by Division	**12,771,314**	**13,120,989**	**349,675**	**14,536,895**	**1,415,906**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	5,707,050	5,920,480	213,430	6,061,928	141,448
			Mandatory Fringe Benefits	2,276,179	2,432,664	156,485	2,554,669	122,005
			Non-Personnel Services	1,041,116	1,031,116	(10,000)	1,031,116	
			Services Of Other Depts	2,268,736	2,237,177	(31,559)	2,343,546	106,369
10000 Total				**11,293,081**	**11,621,437**	**328,356**	**11,991,259**	**369,822**

Department: AAM Asian Art Museum

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
Operating Total				**11,293,081**	**11,621,437**	**328,356**	**11,991,259**	**369,822**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	10325	Museum Repair Projects	700,000	680,000	(20,000)	1,670,000	990,000
		15741	Aam - Facility Maintenance	372,547	391,175	18,628	410,734	19,559
10010 Total				**1,072,547**	**1,071,175**	**(1,372)**	**2,080,734**	**1,009,559**
Annual Projects - Authority Control Total				**1,072,547**	**1,071,175**	**(1,372)**	**2,080,734**	**1,009,559**
Continuing Projects - Authority Control								
11940	SR Museums Admission	16472	AA Asian Arts Operating Rev-ex	405,686	428,377	22,691	464,902	36,525
11940 Total				**405,686**	**428,377**	**22,691**	**464,902**	**36,525**
Continuing Projects - Authority Control Total				**405,686**	**428,377**	**22,691**	**464,902**	**36,525**
Total Uses of Funds				**12,771,314**	**13,120,989**	**349,675**	**14,536,895**	**1,415,906**

Department: ASR Assessor / Recorder

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	24,359,984	25,601,087	1,241,103	26,652,873	1,051,786
Mandatory Fringe Benefits	9,385,072	10,124,883	739,811	10,783,182	658,299
Non-Personnel Services	2,884,165	3,380,257	496,092	3,452,076	71,819
Materials & Supplies	56,712	51,030	(5,682)	54,685	3,655
Programmatic Projects	1,560,000		(1,560,000)		
Services Of Other Depts	3,890,055	4,009,735	119,680	4,087,270	77,535
Overhead and Allocations	197,455	113,055	(84,400)	113,055	
Total Uses by Chart of Accounts	**42,333,443**	**43,280,047**	**946,604**	**45,143,141**	**1,863,094**
Sources Summary					
Charges for Services	2,338,000	3,427,000	1,089,000	3,788,000	361,000
Beg Fund Balance - Budget Only	670,874	292,416	(378,458)	273,749	(18,667)
General Fund Support	39,324,569	39,560,631	236,062	41,081,392	1,520,761
Total Sources by Chart of Accounts	**42,333,443**	**43,280,047**	**946,604**	**45,143,141**	**1,863,094**
Fund Summary					
General Fund	40,806,569	41,758,631	952,062	43,492,392	1,733,761
General Services Fund	1,526,874	1,521,416	(5,458)	1,650,749	129,333
Total Uses by Funds	**42,333,443**	**43,280,047**	**946,604**	**45,143,141**	**1,863,094**
Division Summary					
ASR Transactions	1,896,460	2,105,512	209,052	2,222,658	117,146
ASR Exemptions	746,676	708,967	(37,709)	744,959	35,992
ASR Public Service	2,529,626	1,950,395	(579,231)	2,054,006	103,611
ASR Standards Mapping Analysis	4,302,269	4,604,724	302,455	4,873,590	268,866
ASR Real Property	16,695,362	15,797,854	(897,508)	16,356,939	559,085
ASR Personal Property	3,932,549	4,541,356	608,807	4,771,072	229,716
ASR Administration	10,026,892	11,545,703	1,518,811	11,947,082	401,379
ASR Recorder	2,203,609	2,025,536	(178,073)	2,172,835	147,299
Total Uses by Division	**42,333,443**	**43,280,047**	**946,604**	**45,143,141**	**1,863,094**

Uses of Funds Detail Appropriation

Department: ASR Assessor / Recorder

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	23,425,192	24,826,770	1,401,578	25,839,304	1,012,534
			Mandatory Fringe Benefits	8,990,445	9,770,389	779,944	10,401,622	631,233
			Non-Personnel Services	2,884,165	3,100,707	216,542	3,109,511	8,804
			Materials & Supplies	56,712	51,030	(5,682)	54,685	3,655
			Services Of Other Depts	2,090,055	2,209,735	119,680	2,287,270	77,535
10000 Total				**37,446,569**	**39,958,631**	**2,512,062**	**41,692,392**	**1,733,761**
Operating Total				**37,446,569**	**39,958,631**	**2,512,062**	**41,692,392**	**1,733,761**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16628	AS Assessment Appeals Research	1,800,000	1,800,000		1,800,000	
		16629	AS Property Tax Assessment Sys	1,560,000		(1,560,000)		
10020 Total				**3,360,000**	**1,800,000**	**(1,560,000)**	**1,800,000**	**0**
12610	SR State Auth Special Rev	16627	AS Recorder - Erecording	206,584	99,000	(107,584)	111,000	12,000
		17402	AS Doc Storage Conver Fund Ab3	111,345	120,003	8,658	127,172	7,169
		17403	AS Page Recorders Modernizatio	448,709	549,000	100,291	615,000	66,000
		17405	AS Assessor 10% Alloc Real Est	76,843	69,969	(6,874)	75,050	5,081
		17409	AS Recorder Indexing Project	292,352	317,647	25,295	335,107	17,460
		19830	SB2 Building Homes & Jobs Fee	264,944	233,675	(31,269)	248,062	14,387
12610 Total				**1,400,777**	**1,389,294**	**(11,483)**	**1,511,391**	**122,097**
12650	SR Vital & Hlth Stat Fees	17404	AS Statistics Fee Collection-r	126,097	132,122	6,025	139,358	7,236
12650 Total				**126,097**	**132,122**	**6,025**	**139,358**	**7,236**
Continuing Projects - Authority Control Total				**4,886,874**	**3,321,416**	**(1,565,458)**	**3,450,749**	**129,333**
Total Uses of Funds				**42,333,443**	**43,280,047**	**946,604**	**45,143,141**	**1,863,094**

Department: BOA Board Of Appeals

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	505,780	521,877	16,097	542,215	20,338
Mandatory Fringe Benefits	243,256	257,112	13,856	273,910	16,798
Non-Personnel Services	77,958	37,591	(40,367)	47,920	10,329
Materials & Supplies	9,558	9,319	(239)	9,319	
Services Of Other Depts	417,737	420,931	3,194	425,594	4,663
Total Uses by Chart of Accounts	**1,254,289**	**1,246,830**	**(7,459)**	**1,298,958**	**52,128**
Sources Summary					
Charges for Services	1,254,289	1,246,830	(7,459)	1,298,958	52,128
General Fund Support					
Total Sources by Chart of Accounts	**1,254,289**	**1,246,830**	**(7,459)**	**1,298,958**	**52,128**
Fund Summary					
General Fund	1,254,289	1,246,830	(7,459)	1,298,958	52,128
Total Uses by Funds	**1,254,289**	**1,246,830**	**(7,459)**	**1,298,958**	**52,128**
Division Summary					
BOA Board of Appeals	1,254,289	1,246,830	(7,459)	1,298,958	52,128
Total Uses by Division	**1,254,289**	**1,246,830**	**(7,459)**	**1,298,958**	**52,128**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	505,780	521,877	16,097	542,215	20,338
			Mandatory Fringe Benefits	243,256	257,112	13,856	273,910	16,798
			Non-Personnel Services	77,958	37,591	(40,367)	47,920	10,329
			Materials & Supplies	9,558	9,319	(239)	9,319	
			Services Of Other Depts	417,737	420,931	3,194	425,594	4,663
10000 Total				**1,254,289**	**1,246,830**	**(7,459)**	**1,298,958**	**52,128**
Operating Total				**1,254,289**	**1,246,830**	**(7,459)**	**1,298,958**	**52,128**

Department: BOA Board Of Appeals

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Total Uses of Funds				**1,254,289**	**1,246,830**	**(7,459)**	**1,298,958**	**52,128**

Department: BOS Board Of Supervisors

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	14,217,638	14,748,684	531,046	15,464,714	716,030
Mandatory Fringe Benefits	5,190,633	5,550,259	359,626	5,969,800	419,541
Non-Personnel Services	6,204,097	4,411,475	(1,792,622)	4,365,891	(45,584)
Materials & Supplies	176,509	176,509		172,646	(3,863)
Programmatic Projects	205,000	145,000	(60,000)		(145,000)
Services Of Other Depts	561,485	616,833	55,348	638,829	21,996
Total Uses by Chart of Accounts	**26,555,362**	**25,648,760**	**(906,602)**	**26,611,880**	**963,120**
Sources Summary					
Charges for Services	638,150	638,150		638,150	
Expenditure Recovery	71,996	71,996		71,996	
Beg Fund Balance - Budget Only		27,320	27,320		(27,320)
General Fund Support	25,845,216	24,911,294	(933,922)	25,901,734	990,440
Total Sources by Chart of Accounts	**26,555,362**	**25,648,760**	**(906,602)**	**26,611,880**	**963,120**
Fund Summary					
General Fund	26,537,362	25,603,440	(933,922)	26,593,880	990,440
General Services Fund	18,000	45,320	27,320	18,000	(27,320)
Total Uses by Funds	**26,555,362**	**25,648,760**	**(906,602)**	**26,611,880**	**963,120**
Division Summary					
BOS Youth Commission	474,545	495,858	21,313	521,826	25,968
BOS Sunshine Ord Task Force	210,482	219,933	9,451	231,123	11,190
BOS Budget & Legis Analysis	3,392,249	3,544,900	152,651	3,544,900	
BOS Clerk Of The Board	8,182,136	6,440,824	(1,741,312)	6,653,127	212,303
BOS Assessment Appeals Board	1,599,849	1,662,958	63,109	1,744,981	82,023
BOS Supervisors	12,285,937	12,837,755	551,818	13,464,291	626,536
BOS Local Agncy Formation Comm	410,164	446,532	36,368	451,632	5,100
Total Uses by Division	**26,555,362**	**25,648,760**	**(906,602)**	**26,611,880**	**963,120**

Uses of Funds Detail Appropriation

Department: BOS Board Of Supervisors

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	13,918,796	14,437,873	519,077	15,138,910	701,037
			Mandatory Fringe Benefits	5,081,815	5,434,449	352,634	5,845,619	411,170
			Non-Personnel Services	4,167,297	4,329,948	162,651	4,329,948	
			Materials & Supplies	176,509	176,509		172,646	(3,863)
			Services Of Other Depts	561,485	616,833	55,348	638,829	21,996
10000 Total				**23,905,902**	**24,995,612**	**1,089,710**	**26,125,952**	**1,130,340**
12600	SR Outreach Fund - Prop J		Non-Personnel Services	18,000	45,320	27,320	18,000	(27,320)
12600 Total				**18,000**	**45,320**	**27,320**	**18,000**	**(27,320)**
Operating Total				**23,923,902**	**25,040,932**	**1,117,030**	**26,143,952**	**1,103,020**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16641	BD Bd Of Supervisors Lafco Pro	410,164	446,532	36,368	451,632	5,100
		19667	BD Legislative Management Syst	2,000,000		(2,000,000)		
		22688	BOS Charter Mandates	221,296	161,296	(60,000)	16,296	(145,000)
10020 Total				**2,631,460**	**607,828**	**(2,023,632)**	**467,928**	**(139,900)**
Continuing Projects - Authority Control Total				**2,631,460**	**607,828**	**(2,023,632)**	**467,928**	**(139,900)**
Total Uses of Funds				**26,555,362**	**25,648,760**	**(906,602)**	**26,611,880**	**963,120**

Department: DBI Building Inspection

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	47,609,255	39,833,683	(7,775,572)	42,401,822	2,568,139
Mandatory Fringe Benefits	19,124,748	16,866,382	(2,258,366)	18,335,277	1,468,895
Non-Personnel Services	3,727,000	2,427,000	(1,300,000)	2,407,000	(20,000)
Capital Outlay		450,000	450,000	450,000	
City Grant Program	4,714,170	4,714,170		4,714,170	
Materials & Supplies	381,000	502,000	121,000	342,000	(160,000)
Programmatic Projects		50,000	50,000	50,000	
Services Of Other Depts	17,171,901	31,699,133	14,527,232	32,555,718	856,585
Overhead and Allocations		139,012	139,012	139,012	
Intrafund Transfers Out	13,957,003		(13,957,003)		
Transfer Adjustment - Uses	(13,957,003)		13,957,003		
Total Uses by Chart of Accounts	**92,728,074**	**96,681,380**	**3,953,306**	**101,394,999**	**4,713,619**
Sources Summary					
Charges for Services	61,049,760	75,088,627	14,038,867	79,776,722	4,688,095
Fines, Forfeiture, & Penalties	650,000		(650,000)		
Licenses, Permits,& Franchises	13,307,681	15,716,077	2,408,396	16,187,559	471,482
Other Revenues	1,250,000		(1,250,000)		
Interest & Investment Income	884,676		(884,676)		
Expenditure Recovery	163,630	41,663	(121,967)	41,663	
IntraFund Transfers In	13,957,003		(13,957,003)		
Prior Year Designated Reserve	11,957,389	2,835,013	(9,122,376)	2,389,055	(445,958)
Beg Fund Balance - Budget Only	464,938		(464,938)		
Transfer Adjustment-Source	(13,957,003)		13,957,003		
General Fund Support	3,000,000	3,000,000		3,000,000	
Total Sources by Chart of Accounts	**92,728,074**	**96,681,380**	**3,953,306**	**101,394,999**	**4,713,619**
Fund Summary					
Building Inspection Fund	89,728,074	93,681,380	3,953,306	98,394,999	4,713,619
General Fund	3,000,000	3,000,000		3,000,000	
Total Uses by Funds	**92,728,074**	**96,681,380**	**3,953,306**	**101,394,999**	**4,713,619**

Department: DBI Building Inspection

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Division Summary					
DBI Inspection Services	37,512,972	39,080,790	1,567,818	41,329,024	2,248,234
DBI AdminIstration	33,210,540	35,621,133	2,410,593	36,672,241	1,051,108
DBI Permit Services	22,004,562	21,979,457	(25,105)	23,393,734	1,414,277
Total Uses by Division	**92,728,074**	**96,681,380**	**3,953,306**	**101,394,999**	**4,713,619**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10190	SR BIF Operating Project		Salaries	47,607,049	39,582,866	(8,024,183)	42,131,356	2,548,490
			Mandatory Fringe Benefits	19,126,954	16,844,686	(2,282,268)	18,311,881	1,467,195
			Non-Personnel Services	2,477,000	2,377,000	(100,000)	2,357,000	(20,000)
			Capital Outlay		450,000	450,000	450,000	
			City Grant Program	1,714,170	1,714,170		1,714,170	
			Materials & Supplies	381,000	502,000	121,000	342,000	(160,000)
			Services Of Other Depts	17,171,901	29,136,633	11,964,732	30,460,525	1,323,892
			Overhead and Allocations		139,012	139,012	139,012	
10190 Total				**88,478,074**	**90,746,367**	**2,268,293**	**95,905,944**	**5,159,577**
Operating Total				**88,478,074**	**90,746,367**	**2,268,293**	**95,905,944**	**5,159,577**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	80490	BI-Operating	3,000,000	3,000,000		3,000,000	
10010 Total				**3,000,000**	**3,000,000**	**0**	**3,000,000**	**0**
Annual Projects - Authority Control Total				**3,000,000**	**3,000,000**	**0**	**3,000,000**	**0**
Continuing Projects - Authority Control								
10230	SR BIF-Continuing Projects	80553	BI Peer Review 1	1,250,000		(1,250,000)		
		80671	PermitSF Perm Modernization		2,835,013	2,835,013	2,389,055	(445,958)
10230 Total				**1,250,000**	**2,835,013**	**1,585,013**	**2,389,055**	**(445,958)**
10260	SR BIF Other Special Revenue	80684	BI Strong Motion		100,000	100,000	100,000	
10260 Total				**0**	**100,000**	**100,000**	**100,000**	**0**

Department: DBI Building Inspection

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
Continuing Projects - Authority Control Total				**1,250,000**	**2,935,013**	**1,685,013**	**2,489,055**	**(445,958)**
Total Uses of Funds				**92,728,074**	**96,681,380**	**3,953,306**	**101,394,999**	**4,713,619**

Department: CHF Children; Youth & Their Families

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	10,139,315	10,313,380	174,065	10,791,231	477,851
Mandatory Fringe Benefits	3,934,281	4,097,896	163,615	4,423,793	325,897
Non-Personnel Services	8,883,420	13,049,659	4,166,239	13,058,364	8,705
City Grant Program	285,896,525	304,444,066	18,547,541	315,410,296	10,966,230
Materials & Supplies	381,445	324,708	(56,737)	327,708	3,000
Programmatic Projects	609,000	609,000			(609,000)
Services Of Other Depts	36,561,425	36,179,649	(381,776)	36,280,628	100,979
Overhead and Allocations	1,215,000	1,565,000	350,000	2,090,000	525,000
Intrafund Transfers Out	6,760,000	7,650,000	890,000	7,580,000	(70,000)
Transfer Adjustment - Uses	(6,760,000)	(7,650,000)	(890,000)	(7,580,000)	70,000
Total Uses by Chart of Accounts	**347,620,411**	**370,583,358**	**22,962,947**	**382,382,020**	**11,798,662**
Sources Summary					
Property Taxes	126,930,000	122,530,000	(4,400,000)	124,130,000	1,600,000
Intergovernmental: Federal	1,324,389	1,463,344	138,955	1,545,605	82,261
Intergovernmental: State	8,610,864	8,821,227	210,363	3,057,328	(5,763,899)
Interest & Investment Income	62,043	60,396	(1,647)	60,396	
Expenditure Recovery	4,501,989	4,325,409	(176,580)	4,452,348	126,939
IntraFund Transfers In	6,760,000	7,650,000	890,000	7,580,000	(70,000)
Transfers In	108,180,000	1,450,000	(106,730,000)	1,450,000	
Prior Year Designated Reserve	8,350,000		(8,350,000)		
Beg Fund Balance - Budget Only	15,247,008	23,946,050	8,699,042	25,288,191	1,342,141
Transfer Adjustment-Source	(6,760,000)	(7,650,000)	(890,000)	(7,580,000)	70,000
General Fund Support	74,414,118	207,986,932	133,572,814	222,398,152	14,411,220
Total Sources by Chart of Accounts	**347,620,411**	**370,583,358**	**22,962,947**	**382,382,020**	**11,798,662**
Fund Summary					
Children and Families Fund	285,649,051	308,486,446	22,837,395	325,328,587	16,842,141
General Fund	53,501,725	53,413,351	(88,374)	54,133,771	720,420
Public Protection Fund	8,469,635	8,683,561	213,926	2,919,662	(5,763,899)
Total Uses by Funds	**347,620,411**	**370,583,358**	**22,962,947**	**382,382,020**	**11,798,662**

Department: CHF Children; Youth & Their Families

Division Summary

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
CHF Children;Youth & Families	347,620,411	370,583,358	22,962,947	382,382,020	11,798,662
Total Uses by Division	**347,620,411**	**370,583,358**	**22,962,947**	**382,382,020**	**11,798,662**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Services Of Other Depts	50,000	163,506	113,506	165,007	1,501
10000 Total				**50,000**	**163,506**	**113,506**	**165,007**	**1,501**
11190	SR Children and Youth		Salaries	8,806,454	8,812,899	6,445	9,222,327	409,428
			Mandatory Fringe Benefits	3,431,800	3,497,203	65,403	3,763,191	265,988
			Non-Personnel Services	7,480,946	7,154,791	(326,155)	7,016,817	(137,974)
			City Grant Program	80,767,640	81,699,640	932,000	83,607,016	1,907,376
			Materials & Supplies	366,008	306,008	(60,000)	309,008	3,000
			Services Of Other Depts	28,436,792	27,765,325	(671,467)	28,621,364	856,039
			Intrafund Transfers Out	6,760,000	7,650,000	890,000	7,580,000	(70,000)
			Transfer Adjustment - Uses	(6,760,000)	(7,650,000)	(890,000)	(7,580,000)	70,000
11190 Total				**129,289,640**	**129,235,866**	**(53,774)**	**132,539,723**	**3,303,857**
Operating Total				**129,339,640**	**129,399,372**	**59,732**	**132,704,730**	**3,305,358**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17230	Community Based Agencies	7,496,482	7,530,984	34,502	7,561,038	30,054
10010 Total				**7,496,482**	**7,530,984**	**34,502**	**7,561,038**	**30,054**
11141	SR Student Success Fund	22378	Student Success Fund	35,000,000	45,000,000	10,000,000	60,000,000	15,000,000
11141 Total				**35,000,000**	**45,000,000**	**10,000,000**	**60,000,000**	**15,000,000**
Annual Projects - Authority Control Total				**42,496,482**	**52,530,984**	**10,034,502**	**67,561,038**	**15,030,054**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16918	CH Dcyf Nutrition Project	2,284,439	2,557,320	272,881	2,703,817	146,497
		16919	CH Our Children; Our Families	233,952	605,481	371,529	620,620	15,139
		17230	Community Based Agencies	23,535,254	24,248,905	713,651	24,281,332	32,427

Department: CHF Children; Youth & Their Families

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
		19805	City College Enroll Asst Fund	9,300,000	6,482,137	(2,817,863)	6,850,000	367,863
		20114	CH Out of School Time	4,099,609	4,099,609		4,099,609	
		21058	ERAF CHF Mental Health Centers		1,400,000	1,400,000	1,400,000	
		21748	Reinvestment Initiatives	2,000,000	2,000,000		2,000,000	
10020 Total				**41,453,254**	**41,393,452**	**(59,802)**	**41,955,378**	**561,926**
11200	SR Public Education Special	16914	CH Sfusd Grants - Peef Baselin	14,660,303	16,520,000	1,859,697	19,718,864	3,198,864
		16915	CH Sfusd Special Projects	5,000,000		(5,000,000)		
		16923	PEEF	100,249,108	116,280,580	16,031,472	111,620,000	(4,660,580)
		20324	Sugar-Sweetened Beverages Tax	1,450,000	1,450,000		1,450,000	
11200 Total				**121,359,411**	**134,250,580**	**12,891,169**	**132,788,864**	**(1,461,716)**
Continuing Projects - Authority Control Total				**162,812,665**	**175,644,032**	**12,831,367**	**174,744,242**	**(899,790)**
Grants Projects								
13550	SR Public Protection-Grant	10040970	CH FY25-26 Federal JAG Grant	88,771		(88,771)		
		10042164	CH FY26-27 Federal JAG Grant		92,334	92,334		(92,334)
		10043173	CH FY27-28 Federal JAG Grant				92,334	92,334
13550 Total				**88,771**	**92,334**	**3,563**	**92,334**	**0**
13720	SR Public Protection-Grant Sta	10038280	CH FY23-24 JJCPA Grant	4,452,908		(4,452,908)		
		10038289	CH FY23-24 SFCOPS Program	1,067,979		(1,067,979)		
		10039714	CH FY24-25 JJCPA Grant		4,650,698	4,650,698		(4,650,698)
		10039715	CH FY24-25 SFCOPS Program		1,113,201	1,113,201		(1,113,201)
		10041002	CH FY25-26 JJCPA Grant	2,307,620		(2,307,620)		
		10041004	CH FY25-26 SFCOPS Program	552,357		(552,357)		
		10042165	CH FY26-27 JJCPA Grant		2,281,385	2,281,385		(2,281,385)
		10042166	CH FY26-27 SFCOPS Program		545,943	545,943		(545,943)
		10043174	CH FY27-28 JJCPA Grant				2,281,385	2,281,385
		10043175	CH FY27-28 SFCOPS Program				545,943	545,943
13720 Total				**8,380,864**	**8,591,227**	**210,363**	**2,827,328**	**(5,763,899)**
Grants Projects Total				**8,469,635**	**8,683,561**	**213,926**	**2,919,662**	**(5,763,899)**
Work Orders/Overhead								

Department: CHF Children; Youth & Their Families

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Work Orders/Overhead								
10060	GF Work Order	229218	CHF Children;Youth & Families	4,501,989	4,325,409	(176,580)	4,452,348	126,939
10060 Total				**4,501,989**	**4,325,409**	**(176,580)**	**4,452,348**	**126,939**
Work Orders/Overhead Total				**4,501,989**	**4,325,409**	**(176,580)**	**4,452,348**	**126,939**
Total Uses of Funds				**347,620,411**	**370,583,358**	**22,962,947**	**382,382,020**	**11,798,662**

Department: CSS Child Support Services

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	7,812,037	8,105,394	293,357	8,280,098	174,704
Mandatory Fringe Benefits	3,794,686	3,690,244	(104,442)	3,871,100	180,856
Non-Personnel Services	878,479	890,632	12,153	1,147,212	256,580
Materials & Supplies	38,426	30,768	(7,658)	30,768	
Services Of Other Depts	786,837	786,727	(110)	820,377	33,650
Total Uses by Chart of Accounts	**13,310,465**	**13,503,765**	**193,300**	**14,149,555**	**645,790**
Sources Summary					
Intergovernmental: Federal	8,359,395	8,470,624	111,229	8,867,367	396,743
Intergovernmental: State	4,306,354	4,363,655	57,301	4,568,038	204,383
Other Revenues	482,595	499,669	17,074	544,333	44,664
Expenditure Recovery	162,121	169,817	7,696	169,817	
General Fund Support					
Total Sources by Chart of Accounts	**13,310,465**	**13,503,765**	**193,300**	**14,149,555**	**645,790**
Fund Summary					
Children and Families Fund	13,310,465	13,503,765	193,300	14,149,555	645,790
Total Uses by Funds	**13,310,465**	**13,503,765**	**193,300**	**14,149,555**	**645,790**
Division Summary					
CSS Child Support Services	13,310,465	13,503,765	193,300	14,149,555	645,790
Total Uses by Division	**13,310,465**	**13,503,765**	**193,300**	**14,149,555**	**645,790**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
11300	SR Child Support-Operating		Salaries	7,812,037	8,105,394	293,357	8,280,098	174,704
			Mandatory Fringe Benefits	3,794,686	3,690,244	(104,442)	3,871,100	180,856
			Non-Personnel Services	878,479	890,632	12,153	1,147,212	256,580
			Materials & Supplies	38,426	30,768	(7,658)	30,768	

Department: CSS Child Support Services

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
			Services Of Other Depts	786,837	786,727	(110)	820,377	33,650
11300 Total				**13,310,465**	**13,503,765**	**193,300**	**14,149,555**	**645,790**
Operating Total				**13,310,465**	**13,503,765**	**193,300**	**14,149,555**	**645,790**
Total Uses of Funds				**13,310,465**	**13,503,765**	**193,300**	**14,149,555**	**645,790**

Department: CAT City Attorney

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	73,904,782	76,853,928	2,949,146	78,987,314	2,133,386
Mandatory Fringe Benefits	25,703,232	27,410,874	1,707,642	28,777,804	1,366,930
Non-Personnel Services	20,290,919	23,009,100	2,718,181	23,235,643	226,543
Materials & Supplies	139,500	136,012	(3,488)	136,012	
Programmatic Projects	843,402	1,060,000	216,598	1,060,000	
Services Of Other Depts	4,245,481	4,193,708	(51,773)	4,273,179	79,471
Total Uses by Chart of Accounts	**125,127,316**	**132,663,622**	**7,536,306**	**136,469,952**	**3,806,330**
Sources Summary					
Intergovernmental: Other	400,000	400,000		400,000	
Fines, Forfeiture, & Penalties	5,905,514	6,165,847	260,333	6,420,318	254,471
Expenditure Recovery	82,365,698	90,510,721	8,145,023	89,357,171	(1,153,550)
General Fund Support	36,456,104	35,587,054	(869,050)	40,292,463	4,705,409
Total Sources by Chart of Accounts	**125,127,316**	**132,663,622**	**7,536,306**	**136,469,952**	**3,806,330**
Fund Summary					
General Fund	119,597,525	126,873,498	7,275,973	130,425,357	3,551,859
Public Protection Fund	5,529,791	5,790,124	260,333	6,044,595	254,471
Total Uses by Funds	**125,127,316**	**132,663,622**	**7,536,306**	**136,469,952**	**3,806,330**
Division Summary					
CAT City Attorney	125,127,316	132,663,622	7,536,306	136,469,952	3,806,330
Total Uses by Division	**125,127,316**	**132,663,622**	**7,536,306**	**136,469,952**	**3,806,330**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	70,267,362	73,080,765	2,813,403	75,044,509	1,963,744
			Mandatory Fringe Benefits	24,516,360	26,152,635	1,636,275	27,434,736	1,282,101
			Non-Personnel Services	19,280,420	21,945,378	2,664,958	22,171,921	226,543

Department: CAT City Attorney

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
			Materials & Supplies	139,500	136,012	(3,488)	136,012	
			Services Of Other Depts	1,845,481	1,793,708	(51,773)	1,873,179	79,471
10000 Total				**116,049,123**	**123,108,498**	**7,059,375**	**126,660,357**	**3,551,859**
Operating Total				**116,049,123**	**123,108,498**	**7,059,375**	**126,660,357**	**3,551,859**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	16966	Business Tax Litigation	470,000	470,000		470,000	
10010 Total				**470,000**	**470,000**	**0**	**470,000**	**0**
Annual Projects - Authority Control Total				**470,000**	**470,000**	**0**	**470,000**	**0**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16965	CA Legal Initiatives	3,078,402	3,295,000	216,598	3,295,000	
10020 Total				**3,078,402**	**3,295,000**	**216,598**	**3,295,000**	**0**
13490	SR City Attorney-Special Rev	16967	CA Cat Consumer Protection Enf	5,529,791	5,790,124	260,333	6,044,595	254,471
13490 Total				**5,529,791**	**5,790,124**	**260,333**	**6,044,595**	**254,471**
Continuing Projects - Authority Control Total				**8,608,193**	**9,085,124**	**476,931**	**9,339,595**	**254,471**
Total Uses of Funds				**125,127,316**	**132,663,622**	**7,536,306**	**136,469,952**	**3,806,330**

Department: CPC City Planning

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	26,338,571	36,277,880	9,939,309	34,445,677	(1,832,203)
Mandatory Fringe Benefits	10,463,434	14,495,322	4,031,888	14,039,146	(456,176)
Non-Personnel Services	1,731,630	3,362,844	1,631,214	3,454,489	91,645
Materials & Supplies	296,166	388,498	92,332	388,498	
Programmatic Projects	12,245,998	10,305,778	(1,940,220)	9,731,154	(574,624)
Services Of Other Depts	7,650,617	10,635,800	2,985,183	10,878,397	242,597
Overhead and Allocations	372,008	274,294	(97,714)	274,294	
Total Uses by Chart of Accounts	**59,098,424**	**75,740,416**	**16,641,992**	**73,211,655**	**(2,528,761)**
Sources Summary					
Intergovernmental: Federal	6,195,000	1,540,000	(4,655,000)	1,540,000	
Intergovernmental: Other	691,000	361,000	(330,000)	361,000	
Intergovernmental: State	5,477,000	735,000	(4,742,000)		(735,000)
Charges for Services	35,533,249	35,562,599	29,350	35,725,128	162,529
Other Revenues	360,000	360,000		360,000	
Expenditure Recovery	3,875,764	29,137,633	25,261,869	30,871,810	1,734,177
General Fund Support	6,966,411	8,044,184	1,077,773	4,353,717	(3,690,467)
Total Sources by Chart of Accounts	**59,098,424**	**75,740,416**	**16,641,992**	**73,211,655**	**(2,528,761)**
Fund Summary					
Community / Neighborhood Dev	15,717,974	6,263,169	(9,454,805)	5,690,698	(572,471)
General Fund	43,030,450	69,477,247	26,446,797	67,520,957	(1,956,290)
Public Wks Trans and Commerce	350,000		(350,000)		
Total Uses by Funds	**59,098,424**	**75,740,416**	**16,641,992**	**73,211,655**	**(2,528,761)**
Division Summary					
CPC Environmental Planning	5,271,522	2,534,339	(2,737,183)	2,672,859	138,520
CPC Community Equity	3,521,208		(3,521,208)		
CPC Executive Office	2,156,871	1,200,411	(956,460)	1,256,733	56,322
CPC Citywide Planning	14,095,583	7,087,206	(7,008,377)	6,583,696	(503,510)
CPC Current Planning	16,865,389	35,410,814	18,545,425	37,129,388	1,718,574

Department: CPC City Planning

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
CPC Administration	17,187,851	29,507,646	12,319,795	25,568,979	(3,938,667)
Total Uses by Division	**59,098,424**	**75,740,416**	**16,641,992**	**73,211,655**	**(2,528,761)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	22,368,438	32,803,074	10,434,636	30,816,674	(1,986,400)
			Mandatory Fringe Benefits	9,016,171	13,179,619	4,163,448	12,629,617	(550,002)
			Non-Personnel Services	1,672,830	3,265,844	1,593,014	3,357,489	91,645
			Materials & Supplies	280,966	373,298	92,332	373,298	
			Services Of Other Depts	7,004,261	9,988,930	2,984,669	10,230,945	242,015
			Overhead and Allocations	372,008	274,294	(97,714)	274,294	
10000 Total				**40,714,674**	**59,885,059**	**19,170,385**	**57,682,317**	**(2,202,742)**
Operating Total				**40,714,674**	**59,885,059**	**19,170,385**	**57,682,317**	**(2,202,742)**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	80671	PermitSF Perm Modernization		7,175,000	7,175,000	7,383,750	208,750
10010 Total				**0**	**7,175,000**	**7,175,000**	**7,383,750**	**208,750**
Annual Projects - Authority Control Total				**0**	**7,175,000**	**7,175,000**	**7,383,750**	**208,750**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10950	CP Integrated Permit Tracking	865,062	867,230	2,168	870,972	3,742
		11479	PC Neighborhood Profiles Proje	119,113	460,033	340,920	463,402	3,369
		16950	CP Plan Implementation - Gener	1,223,801	957,125	(266,676)	987,716	30,591
		16957	CP Electronic Document Review	107,800	132,800	25,000	132,800	
10020 Total				**2,315,776**	**2,417,188**	**101,412**	**2,454,890**	**37,702**
10670	SR Eastern Neighborhood CI	17063	GE Eastern Neighbrhd Infrastru	360,000	360,000		360,000	
10670 Total				**360,000**	**360,000**	**0**	**360,000**	**0**
10840	SR Planning Code Enforcement	16949	CP Sign Code Enforcement	3,685,970	3,628,169	(57,801)	3,790,698	162,529
		16956	CP Short Term Rental Program	4		(4)		
10840 Total				**3,685,974**	**3,628,169**	**(57,805)**	**3,790,698**	**162,529**

Department: CPC City Planning

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
Continuing Projects - Authority Control Total				**6,361,750**	**6,405,357**	**43,607**	**6,605,588**	**200,231**
Grants Projects								
10680	SR Neighborhood Dev-Grants Sta	10038677	CPC FY24 CALTRANS	700,000		(700,000)		
		10041185	CPC FY26 CA Coastal Conservanc	500,000		(500,000)		
		10041186	CPC FY26 CAHCD REAP	128,000		(128,000)		
		10041195	CPCFY26 REAP Housing	500,000		(500,000)		
		10042280	CPC FY26 CA Ocean Protection C	1,500,000		(1,500,000)		
		10042284	CPC FY26 CA Coastal Commision	1,500,000		(1,500,000)		
		10043310	CPC FY27 CA Ocean Protection C		735,000	735,000		(735,000)
10680 Total				**4,828,000**	**735,000**	**(4,093,000)**	**0**	**(735,000)**
10690	SR Neighborhood Dev-Grants Oth	10041252	CPC FY26 MTC PDA	1,000,000		(1,000,000)		
		10041254	CPC FY26 Yosemite Slough OPR G	649,000		(649,000)		
		10042285	CPC FY26 EPA SEE Thriving Comm	250,000		(250,000)		
10690 Total				**1,899,000**	**0**	**(1,899,000)**	**0**	**0**
10770	SR Neighborhood Dev-Grants	10041187	CPC FY26 CA HUD Pro Housing	2,200,000	1,500,000	(700,000)	1,500,000	
		10041188	CPC FY26 Fed RCN	350,000		(350,000)		
		10041209	CPCFY26 Environmental and Clim	200,000		(200,000)		
		10042282	CPC FY26 NPS URC	75,000		(75,000)		
		10042283	CPC FY26 EPA CCG	80,000		(80,000)		
		10042317	CPC FY27 NPS OHP		40,000	40,000		(40,000)
		10042318	CPC FY26 NPS OHP	40,000		(40,000)		
		10042339	CPC FY26 EPA SFBWQIF	2,000,000		(2,000,000)		
		10043312	CPC FY28 NPS OHP				40,000	40,000
10770 Total				**4,945,000**	**1,540,000**	**(3,405,000)**	**1,540,000**	**0**
14070	SR TC Grants;Continuing Oth	10041256	CPC FY26 Caltrain	350,000		(350,000)		
14070 Total				**350,000**	**0**	**(350,000)**	**0**	**0**
Grants Projects Total				**12,022,000**	**2,275,000**	**(9,747,000)**	**1,540,000**	**(735,000)**
Total Uses of Funds				**59,098,424**	**75,740,416**	**16,641,992**	**73,211,655**	**(2,528,761)**

Department: CSC Civil Service Commission

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	959,549	994,180	34,631	1,037,357	43,177
Mandatory Fringe Benefits	352,064	374,582	22,518	401,276	26,694
Non-Personnel Services	25,000	25,000		25,000	
Materials & Supplies	3,055	2,979	(76)	2,979	
Services Of Other Depts	272,534	299,736	27,202	307,529	7,793
Total Uses by Chart of Accounts	**1,612,202**	**1,696,477**	**84,275**	**1,774,141**	**77,664**
Sources Summary					
Expenditure Recovery	430,839	430,839		430,839	
General Fund Support	1,181,363	1,265,638	84,275	1,343,302	77,664
Total Sources by Chart of Accounts	**1,612,202**	**1,696,477**	**84,275**	**1,774,141**	**77,664**
Fund Summary					
General Fund	1,612,202	1,696,477	84,275	1,774,141	77,664
Total Uses by Funds	**1,612,202**	**1,696,477**	**84,275**	**1,774,141**	**77,664**
Division Summary					
CSC Civil Service Commission	1,612,202	1,696,477	84,275	1,774,141	77,664
Total Uses by Division	**1,612,202**	**1,696,477**	**84,275**	**1,774,141**	**77,664**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	959,549	994,180	34,631	1,037,357	43,177
			Mandatory Fringe Benefits	352,064	374,582	22,518	401,276	26,694
			Non-Personnel Services	25,000	25,000		25,000	
			Materials & Supplies	3,055	2,979	(76)	2,979	
			Services Of Other Depts	272,534	299,736	27,202	307,529	7,793
10000 Total				**1,612,202**	**1,696,477**	**84,275**	**1,774,141**	**77,664**
Operating Total				**1,612,202**	**1,696,477**	**84,275**	**1,774,141**	**77,664**

Department: CSC Civil Service Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Total Uses of Funds				**1,612,202**	**1,696,477**	**84,275**	**1,774,141**	**77,664**

Department: CON Controller

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	44,562,245	44,768,880	206,635	45,209,471	440,591
Mandatory Fringe Benefits	16,445,249	16,981,832	536,583	17,531,848	550,016
Non-Personnel Services	12,588,724	15,232,922	2,644,198	14,146,134	(1,086,788)
Materials & Supplies	371,312	443,285	71,973	438,603	(4,682)
Programmatic Projects	7,177,909	3,900,455	(3,277,454)	3,796,474	(103,981)
Services Of Other Depts	5,169,904	5,033,969	(135,935)	5,109,006	75,037
Total Uses by Chart of Accounts	**86,315,343**	**86,361,343**	**46,000**	**86,231,536**	**(129,807)**
Sources Summary					
Property Taxes	100,000	200,000	100,000	200,000	
Intergovernmental: Other	329,800	336,000	6,200	336,000	
Charges for Services	1,490,000	1,761,250	271,250	2,030,338	269,088
Other Revenues	1,000,000	1,000,000		1,000,000	
Expenditure Recovery	70,162,061	69,033,261	(1,128,800)	71,135,787	2,102,526
General Fund Support	13,233,482	14,030,832	797,350	11,529,411	(2,501,421)
Total Sources by Chart of Accounts	**86,315,343**	**86,361,343**	**46,000**	**86,231,536**	**(129,807)**
Fund Summary					
General Fund	85,265,343	85,286,858	21,515	84,890,825	(396,033)
Public Wks Trans and Commerce	1,050,000	1,074,485	24,485	1,340,711	266,226
Total Uses by Funds	**86,315,343**	**86,361,343**	**46,000**	**86,231,536**	**(129,807)**
Division Summary					
CON Budget & Analysis	4,030,778	4,217,601	186,823	4,427,244	209,643
CON Economic Analysis	687,406	712,368	24,962	743,593	31,225
CON Public Finance	1,077,612	1,074,304	(3,308)	1,074,304	
CON Refuse Rates Adm	1,050,000	1,074,485	24,485	1,340,711	266,226
CON Administration	2,199,599	1,860,093	(339,506)	(273,847)	(2,133,940)
CON Accounting	16,743,626	15,349,535	(1,394,091)	15,337,259	(12,276)
CON Citywide Systems	29,628,870	29,765,835	136,965	30,727,017	961,182
CON Payroll	3,338,827	3,491,742	152,915	3,679,449	187,707

Department: CON Controller

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
CON City Services Auditor	27,558,625	28,815,380	1,256,755	29,175,806	360,426
Total Uses by Division	**86,315,343**	**86,361,343**	**46,000**	**86,231,536**	**(129,807)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	16,616,167	16,888,031	271,864	16,234,710	(653,321)
			Mandatory Fringe Benefits	6,143,285	6,329,831	186,546	6,157,266	(172,565)
			Non-Personnel Services	2,297,314	2,229,437	(67,877)	2,278,916	49,479
			Materials & Supplies	126,558	198,531	71,973	198,531	
			Services Of Other Depts	2,077,830	1,903,879	(173,951)	1,977,403	73,524
			Overhead and Allocations	(5,100,204)	(5,501,938)	(401,734)	(5,832,921)	(330,983)
10000 Total				**22,160,950**	**22,047,771**	**(113,179)**	**21,013,905**	**(1,033,866)**
Operating Total				**22,160,950**	**22,047,771**	**(113,179)**	**21,013,905**	**(1,033,866)**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16935	CO Economic Analysis	687,406	712,368	24,962	743,593	31,225
		16937	CO Coit-approved Projects	400,000	2,080,000	1,680,000	1,240,000	(840,000)
		16940	CO Office Of Public Finance	1,077,612	1,074,304	(3,308)	1,074,304	
		22135	CO Department Financial Assist	3,951,248	2,061,200	(1,890,048)	2,066,200	5,000
		22443	Financial Standards Training	632		(632)		
10020 Total				**6,116,898**	**5,927,872**	**(189,026)**	**5,124,097**	**(803,775)**
14000	SR Solid Waste Projects	22434	CO Refuse Rates Administration	1,050,000	1,074,485	24,485	1,340,711	266,226
14000 Total				**1,050,000**	**1,074,485**	**24,485**	**1,340,711**	**266,226**
Continuing Projects - Authority Control Total				**7,166,898**	**7,002,357**	**(164,541)**	**6,464,808**	**(537,549)**
Work Orders/Overhead								
10060	GF Work Order	229228	CON Citywide Systems	29,428,870	28,495,835	(933,035)	29,577,017	1,081,182
		275641	CON City Services Auditor	27,558,625	28,815,380	1,256,755	29,175,806	360,426
10060 Total				**56,987,495**	**57,311,215**	**323,720**	**58,752,823**	**1,441,608**
Work Orders/Overhead Total				**56,987,495**	**57,311,215**	**323,720**	**58,752,823**	**1,441,608**

Department: CON Controller

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Total Uses of Funds				**86,315,343**	**86,361,343**	**46,000**	**86,231,536**	**(129,807)**

Department: DPA Department Of Police Accountability

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	5,594,791	6,373,971	779,180	6,697,636	323,665
Mandatory Fringe Benefits	1,958,271	2,313,261	354,990	2,488,710	175,449
Non-Personnel Services	301,223	306,773	5,550	312,323	5,550
Materials & Supplies	33,422	30,640	(2,782)	30,640	
Programmatic Projects	645,000	100,000	(545,000)	100,000	
Services Of Other Depts	1,111,554	1,147,780	36,226	1,195,717	47,937
Total Uses by Chart of Accounts	**9,644,261**	**10,272,425**	**628,164**	**10,825,026**	**552,601**
Sources Summary					
Expenditure Recovery	654,795	759,795	105,000	759,795	
General Fund Support	8,989,466	9,512,630	523,164	10,065,231	552,601
Total Sources by Chart of Accounts	**9,644,261**	**10,272,425**	**628,164**	**10,825,026**	**552,601**
Fund Summary					
General Fund	9,644,261	10,272,425	628,164	10,825,026	552,601
Total Uses by Funds	**9,644,261**	**10,272,425**	**628,164**	**10,825,026**	**552,601**
Division Summary					
DPA Police Accountabilty	9,644,261	10,272,425	628,164	10,825,026	552,601
Total Uses by Division	**9,644,261**	**10,272,425**	**628,164**	**10,825,026**	**552,601**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	5,594,791	6,373,971	779,180	6,697,636	323,665
			Mandatory Fringe Benefits	1,958,271	2,313,261	354,990	2,488,710	175,449
			Non-Personnel Services	191,223	196,773	5,550	202,323	5,550
			Materials & Supplies	33,422	30,640	(2,782)	30,640	
			Services Of Other Depts	1,111,554	1,147,780	36,226	1,195,717	47,937
10000 Total				**8,889,261**	**10,062,425**	**1,173,164**	**10,615,026**	**552,601**

Department: DPA Department Of Police Accountability

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
Operating Total				**8,889,261**	**10,062,425**	**1,173,164**	**10,615,026**	**552,601**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	20327	DP Charter Mandate	210,000	210,000		210,000	
		23038	DPA cloud migration project	545,000		(545,000)		
10010 Total				**755,000**	**210,000**	**(545,000)**	**210,000**	**0**
Annual Projects - Authority Control Total				**755,000**	**210,000**	**(545,000)**	**210,000**	**0**
Total Uses of Funds				**9,644,261**	**10,272,425**	**628,164**	**10,825,026**	**552,601**

Department: DEC Dept of Early Childhood

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	9,299,075	10,425,208	1,126,133	11,501,087	1,075,879
Mandatory Fringe Benefits	3,713,411	4,245,569	532,158	4,820,054	574,485
Non-Personnel Services	3,360,675	4,343,553	982,878	4,798,693	455,140
City Grant Program	289,207,148	292,530,709	3,323,561	284,857,545	(7,673,164)
Materials & Supplies	439,660	189,000	(250,660)	214,000	25,000
Services Of Other Depts	7,166,670	5,874,373	(1,292,297)	5,985,239	110,866
Transfers Out	27,660,000	26,030,000	(1,630,000)	25,290,000	(740,000)
Unappropriated Rev-Designated	651,623		(651,623)		
Total Uses by Chart of Accounts	**341,498,262**	**343,638,412**	**2,140,150**	**337,466,618**	**(6,171,794)**
Sources Summary					
Business Taxes	184,400,000	173,550,000	(10,850,000)	168,570,000	(4,980,000)
Intergovernmental: Federal	7,663,845	7,663,845		7,663,845	
Intergovernmental: State	16,850,452	16,164,014	(686,438)	16,153,231	(10,783)
Charges for Services	1,000,000	1,000,000		1,000,000	
Other Revenues	2,500,000	2,500,000		2,500,000	
Interest & Investment Income	17,560,859	20,730,000	3,169,141	19,500,000	(1,230,000)
Expenditure Recovery	57,711,145	60,250,174	2,539,029	60,893,247	643,073
Beg Fund Balance - Budget Only	5,740,677	5,100,195	(640,482)	2,500,000	(2,600,195)
General Fund Support	48,071,284	56,680,184	8,608,900	58,686,295	2,006,111
Total Sources by Chart of Accounts	**341,498,262**	**343,638,412**	**2,140,150**	**337,466,618**	**(6,171,794)**
Fund Summary					
Children and Families Fund	292,601,328	291,175,593	(1,425,735)	282,338,404	(8,837,189)
Community / Neighborhood Dev	2,500,000	2,500,000		2,500,000	
General Fund	42,029,732	45,595,513	3,565,781	48,260,908	2,665,395
Human Welfare Fund	4,367,202	4,367,306	104	4,367,306	
Total Uses by Funds	**341,498,262**	**343,638,412**	**2,140,150**	**337,466,618**	**(6,171,794)**
Division Summary					
DEC Early Care & Education	320,987,530	323,026,068	2,038,538	316,436,004	(6,590,064)

Department: DEC Dept of Early Childhood

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
DEC Children & Families Commsn	20,510,732	20,612,344	101,612	21,030,614	418,270
Total Uses by Division	**341,498,262**	**343,638,412**	**2,140,150**	**337,466,618**	**(6,171,794)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		City Grant Program	39,751,186	42,247,303	2,496,117	44,737,422	2,490,119
			Services Of Other Depts	476,046	530,989	54,943	546,748	15,759
10000 Total				**40,227,232**	**42,778,292**	**2,551,060**	**45,284,170**	**2,505,878**
Operating Total				**40,227,232**	**42,778,292**	**2,551,060**	**45,284,170**	**2,505,878**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	17555	State Childcare Reserve		989,486	989,486	1,094,171	104,685
		17558	HS Infant&toddler Early Learn	1,802,500	1,827,735	25,235	1,882,567	54,832
10020 Total				**1,802,500**	**2,817,221**	**1,014,721**	**2,976,738**	**159,517**
10570	SR Child Care Capital	16913	Childcare Capital Funds	2,500,000	2,500,000		2,500,000	
10570 Total				**2,500,000**	**2,500,000**	**0**	**2,500,000**	**0**
11000	SR CFC ContinuingAuthorityCtrl	16921	CF Prop 10 - Tobacco Tax Fundi	19,415,024	19,516,636	101,612	19,934,906	418,270
11000 Total				**19,415,024**	**19,516,636**	**101,612**	**19,934,906**	**418,270**
11140	SR PEEF Annual Contr-EarlyCare	16923	PEEF	70,846,190	77,997,100	7,150,910	75,390,977	(2,606,123)
11140 Total				**70,846,190**	**77,997,100**	**7,150,910**	**75,390,977**	**(2,606,123)**
11201	SR Babies and Families First	20473	CommRntGRTx-OECE	173,584,406	166,536,149	(7,048,257)	160,626,813	(5,909,336)
		21491	Prop C 15% GF baseline	27,660,000	26,030,000	(1,630,000)	25,290,000	(740,000)
11201 Total				**201,244,406**	**192,566,149**	**(8,678,257)**	**185,916,813**	**(6,649,336)**
Continuing Projects - Authority Control Total				**295,808,120**	**295,397,106**	**(411,014)**	**286,719,434**	**(8,677,672)**
Grants Projects								
12960	SR Human Welfare-Grants	10040843	DEC QCC Wkfc Pathways FY25	1,753,598	1,753,598		1,753,598	
		10040849	DEC FY25-FY27 QCC QRIS	1,289,385	1,289,385		1,289,385	
		10041940	DEC CLPC Planning Cnl FY26	120,862		(120,862)		
		10042969	DEC CLPC Planning Cnl FY27		120,862	120,862	120,862	

Department: DEC Dept of Early Childhood

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
12960 Total				**3,163,845**	**3,163,845**	**0**	**3,163,845**	**0**
Grants Projects Total				**3,163,845**	**3,163,845**	**0**	**3,163,845**	**0**
Continuing Projects - Project Control								
11030	SR Children&FamiliesGrants Sta	10041938	CFC IMPACT Legacy FY26	1,095,708		(1,095,708)		
		10042968	CFC IMPACT Legacy FY27		1,095,708	1,095,708	1,095,708	
11030 Total				**1,095,708**	**1,095,708**	**0**	**1,095,708**	**0**
12920	SR Human Welfare-Grants Sta	10041940	DEC CLPC Planning Cnl FY26	8,839		(8,839)		
		10041943	DEC CSPP QRIS FY26	1,194,518	1,194,518		1,194,518	
		10042969	DEC CLPC Planning Cnl FY27		8,943	8,943	8,943	
12920 Total				**1,203,357**	**1,203,461**	**104**	**1,203,461**	**0**
Continuing Projects - Project Control Total				**2,299,065**	**2,299,169**	**104**	**2,299,169**	**0**
Total Uses of Funds				**341,498,262**	**343,638,412**	**2,140,150**	**337,466,618**	**(6,171,794)**

Department: DAT District Attorney

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	55,825,647	57,719,054	1,893,407	59,839,373	2,120,319
Mandatory Fringe Benefits	18,259,424	19,195,229	935,805	19,969,263	774,034
Non-Personnel Services	3,511,003	3,999,969	488,966	2,835,212	(1,164,757)
City Grant Program	808,063	765,956	(42,107)	780,535	14,579
Materials & Supplies	152,967	149,777	(3,190)	149,777	
Programmatic Projects	3,061,304	3,086,304	25,000	3,086,304	
Services Of Other Depts	15,198,963	14,452,085	(746,878)	14,913,949	461,864
Overhead and Allocations	(210,670)	(222,134)	(11,464)	(214,356)	7,778
Total Uses by Chart of Accounts	**96,606,701**	**99,146,240**	**2,539,539**	**101,360,057**	**2,213,817**
Sources Summary					
Intergovernmental: Federal	1,752,265	1,705,983	(46,282)	1,705,983	
Intergovernmental: State	4,173,010	4,129,847	(43,163)	3,680,075	(449,772)
Charges for Services	706,604	676,604	(30,000)	676,604	
Expenditure Recovery	488,635	485,281	(3,354)	489,220	3,939
Beg Fund Balance - Budget Only	1,900,797	2,544,902	644,105	1,872,577	(672,325)
General Fund Support	87,585,390	89,603,623	2,018,233	92,935,598	3,331,975
Total Sources by Chart of Accounts	**96,606,701**	**99,146,240**	**2,539,539**	**101,360,057**	**2,213,817**
Fund Summary					
General Fund	89,100,629	91,045,508	1,944,879	94,401,422	3,355,914
General Services Fund	310,000	280,000	(30,000)	280,000	
Public Protection Fund	7,196,072	7,820,732	624,660	6,678,635	(1,142,097)
Total Uses by Funds	**96,606,701**	**99,146,240**	**2,539,539**	**101,360,057**	**2,213,817**
Division Summary					
DAT District Attorney	96,606,701	99,146,240	2,539,539	101,360,057	2,213,817
Total Uses by Division	**96,606,701**	**99,146,240**	**2,539,539**	**101,360,057**	**2,213,817**

Uses of Funds Detail Appropriation

Department: DAT District Attorney

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	46,735,224	48,152,626	1,417,402	49,835,758	1,683,132
			Mandatory Fringe Benefits	14,927,499	15,733,062	805,563	16,556,202	823,140
			Non-Personnel Services	1,478,409	1,458,409	(20,000)	1,458,409	
			City Grant Program	205,516	208,393	2,877	214,645	6,252
			Materials & Supplies	123,732	120,542	(3,190)	120,542	
			Services Of Other Depts	15,198,963	14,452,085	(746,878)	14,913,949	461,864
			Overhead and Allocations	(203,599)	(203,599)		(203,599)	
10000 Total				**78,465,744**	**79,921,518**	**1,455,774**	**82,895,906**	**2,974,388**
Operating Total				**78,465,744**	**79,921,518**	**1,455,774**	**82,895,906**	**2,974,388**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	16973	DA Victim Services	165,000	165,000		165,000	
		17300	Ois Oversight	2,896,304	2,921,304	25,000	2,921,304	
10010 Total				**3,061,304**	**3,086,304**	**25,000**	**3,086,304**	**0**
Annual Projects - Authority Control Total				**3,061,304**	**3,086,304**	**25,000**	**3,086,304**	**0**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16969	DA Peace Officer Std & Testing	30,000		(30,000)		
		16970	DA Litigation Support	1,578,676	1,678,312	99,636	1,756,402	78,090
		16971	DA Career Criminal	1,658,368	1,877,047	218,679	1,971,323	94,276
		16973	DA Victim Services	3,469,454	3,691,097	221,643	3,906,182	215,085
		17406	AS Dist Atty 54% Alloc Real Es	348,448	305,949	(42,499)	296,085	(9,864)
10020 Total				**7,084,946**	**7,552,405**	**467,459**	**7,929,992**	**377,587**
12470	SR Court Dispute Resolution	10929	CS Community Court Dispute Res	30,000		(30,000)		
12470 Total				**30,000**	**0**	**(30,000)**	**0**	**0**
12510	SR Dispute Resolution Program	17225	MY Dispute Resolution	280,000	280,000		280,000	
12510 Total				**280,000**	**280,000**	**0**	**280,000**	**0**
13500	SR Da-Special Revenue	16976	DA Civil Litigation Fund	80,000	80,000		80,000	
		16977	DA Da Consumer Protection Enfo	1,900,797	1,898,902	(1,895)	1,872,577	(26,325)
13500 Total				**1,980,797**	**1,978,902**	**(1,895)**	**1,952,577**	**(26,325)**
13600	SR SFPD-NarcForf&AssetSeizure	17299	PC Narc Forfeiture & Asset Sei		646,000	646,000		(646,000)

Department: DAT District Attorney

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
13600 Total				**0**	**646,000**	**646,000**	**0**	**(646,000)**
Continuing Projects - Authority Control Total				**9,375,743**	**10,457,307**	**1,081,564**	**10,162,569**	**(294,738)**
Grants Projects								
13550	SR Public Protection-Grant	10040970	CH FY25-26 Federal JAG Grant	109,684		(109,684)		
		10041876	DA UV Unserved/Underserved F26	196,906		(196,906)		
		10041881	DA VW Victim/Witness Assis.F26	1,385,540		(1,385,540)		
		10041905	DA XE Elder Abuse FY25-26	217,444		(217,444)		
		10042164	CH FY26-27 Federal JAG Grant		109,684	109,684	109,684	
		10042771	DA UV Unserved/UnderS FY27		196,906	196,906	196,906	
		10042772	DA VW Victim/WitnessAssis FY27		1,339,258	1,339,258	1,339,258	
		10042773	DA XE Elder Abuse FY26-27		217,444	217,444	217,444	
13550 Total				**1,909,574**	**1,863,292**	**(46,282)**	**1,863,292**	**0**
13720	SR Public Protection-Grant Sta	10038289	CH FY23-24 SFCOPS Program	434,572		(434,572)		
		10039715	CH FY24-25 SFCOPS Program		469,772	469,772		(469,772)
		10041004	CH FY25-26 SFCOPS Program	462,662		(462,662)		
		10041913	DA Auto-F25-26	318,857		(318,857)		
		10041917	DA Workers' Compensation FY26	1,154,149		(1,154,149)		
		10041920	DA Board of Control FY25-26	843,664		(843,664)		
		10041922	DA Criminal Restitution FY26	91,797		(91,797)		
		10042166	CH FY26-27 SFCOPS Program		457,348	457,348	457,348	
		10042774	DA Auto-F26-27		347,069	347,069	347,069	
		10042808	DA Workers' Compensation FY27		1,122,888	1,122,888	1,122,888	
		10042810	DA Board of Control FY26-27		843,664	843,664	843,664	
		10042812	DA Criminal Restitution FY27		91,797	91,797	91,797	
13720 Total				**3,305,701**	**3,332,538**	**26,837**	**2,862,766**	**(469,772)**
Grants Projects Total				**5,215,275**	**5,195,830**	**(19,445)**	**4,726,058**	**(469,772)**
Work Orders/Overhead								
10060	GF Work Order	229313	DAT District Attorney	488,635	485,281	(3,354)	489,220	3,939
10060 Total				**488,635**	**485,281**	**(3,354)**	**489,220**	**3,939**

Department: DAT District Attorney

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Work Orders/Overhead								
Work Orders/Overhead Total				**488,635**	**485,281**	**(3,354)**	**489,220**	**3,939**
Total Uses of Funds				**96,606,701**	**99,146,240**	**2,539,539**	**101,360,057**	**2,213,817**

Department: ECN Economic And Workforce Development

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	17,503,969	17,722,763	218,794	17,078,190	(644,573)
Mandatory Fringe Benefits	6,160,790	6,393,606	232,816	6,224,361	(169,245)
Non-Personnel Services	1,667,899	1,257,250	(410,649)	1,256,429	(821)
City Grant Program	36,637,130	39,843,401	3,206,271	43,726,314	3,882,913
Materials & Supplies	56,599	54,944	(1,655)	54,183	(761)
Programmatic Projects	8,190,239	5,556,618	(2,633,621)	5,534,367	(22,251)
Services Of Other Depts	15,504,060	13,348,479	(2,155,581)	13,515,423	166,944
Total Uses by Chart of Accounts	**85,720,686**	**84,177,061**	**(1,543,625)**	**87,389,267**	**3,212,206**
Sources Summary					
Business Taxes	350,000	2,150,000	1,800,000	2,150,000	
Other Local Taxes	2,000,000	1,440,000	(560,000)	1,390,000	(50,000)
Intergovernmental: Federal	8,682,372	9,316,498	634,126	9,316,498	
Intergovernmental: Other	248,600	248,600		248,600	
Intergovernmental: State	570,000	550,000	(20,000)	550,000	
Charges for Services	645,000	420,000	(225,000)	420,000	
Fines, Forfeiture, & Penalties	20,000	20,000		20,000	
Rents & Concessions	300,000		(300,000)		
Other Revenues	14,519,842	13,585,169	(934,673)	13,769,245	184,076
Expenditure Recovery	4,759,732	4,138,498	(621,234)	4,068,498	(70,000)
Beg Fund Balance - Budget Only	1,666,899		(1,666,899)		
General Fund Support	51,958,241	52,308,296	350,055	55,456,426	3,148,130
Total Sources by Chart of Accounts	**85,720,686**	**84,177,061**	**(1,543,625)**	**87,389,267**	**3,212,206**
Fund Summary					
Culture and Recreation Fund	925,000		(925,000)		
Community / Neighborhood Dev	13,384,271	13,071,498	(312,773)	13,021,498	(50,000)
General Fund	71,411,415	71,105,563	(305,852)	74,367,769	3,262,206
Total Uses by Funds	**85,720,686**	**84,177,061**	**(1,543,625)**	**87,389,267**	**3,212,206**

Division Summary

Department: ECN Economic And Workforce Development

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
ECN Workforce Development	38,031,028	40,591,815	2,560,787	41,604,412	1,012,597
ECN Economic Development	27,335,473	25,882,699	(1,452,774)	27,462,823	1,580,124
ECN Office of Small Business	4,048,041	3,526,206	(521,835)	3,913,824	387,618
ECN Film Commission	925,000		(925,000)		
ECN Real Estate Development	14,881,144	14,176,341	(704,803)	14,408,208	231,867
ECN Economic and Workforce Dev	500,000		(500,000)		
Total Uses by Division	**85,720,686**	**84,177,061**	**(1,543,625)**	**87,389,267**	**3,212,206**

Reserved Appropriations

Mayor Reserves

10043424	EW SB Rezoning Constr Relief	1,800,000		1,800,000	
Mayor Reserves: Total		**1,800,000**		**1,800,000**	

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	3,856,787	3,758,723	(98,064)	3,941,983	183,260
			Mandatory Fringe Benefits	1,397,724	1,387,900	(9,824)	1,490,382	102,482
			Non-Personnel Services	334,875	334,875		334,875	
			Materials & Supplies	15,318	15,318		15,318	
			Services Of Other Depts	810,083	966,917	156,834	996,560	29,643
			Overhead and Allocations	(4,348,293)	(4,454,158)	(105,865)	(4,662,807)	(208,649)
10000 Total				**2,066,494**	**2,009,575**	**(56,919)**	**2,116,311**	**106,736**
Operating Total				**2,066,494**	**2,009,575**	**(56,919)**	**2,116,311**	**106,736**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	16652	EW Economic Development Projec	22,376,192	21,069,628	(1,306,564)	20,812,155	(257,473)
		16658	EW Public-private Development	15,075,491	14,176,341	(899,150)	14,408,208	231,867
		16663	EW Workforce Development	19,597,423	19,481,054	(116,369)	21,784,838	2,303,784
		20324	Sugar-Sweetened Beverages Tax	155,288		(155,288)		

Department: ECN Economic And Workforce Development

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Annual Projects - Authority Control								
10010 Total				**57,204,394**	**54,727,023**	**(2,477,371)**	**57,005,201**	**2,278,178**
Annual Projects - Authority Control Total				**57,204,394**	**54,727,023**	**(2,477,371)**	**57,005,201**	**2,278,178**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16648	EW City Economic Development P	30,000	30,000		30,000	
		16652	EW Economic Development Projec	(1,835,038)		1,835,038		
		16656	EW Disability Access And Educa	350,000	350,000		350,000	
		16657	EW City Economic Development P	3,634,127	3,000,000	(634,127)	1,084,435	(1,915,565)
		16660	EW Local Hire Enforcement (ord	93,175	20,000	(73,175)	20,000	
		20990	Opportunities for All		3,546,560	3,546,560	4,219,457	672,897
		21748	Reinvestment Initiatives	9,017,814	6,751,881	(2,265,933)	8,602,920	1,851,039
		22841	EW Legacy Biz Assistance Prog	640,449	460,524	(179,925)	729,445	268,921
10020 Total				**11,930,527**	**14,158,965**	**2,228,438**	**15,036,257**	**877,292**
10601	SR Small Bus Constr Relief	23291	EW SB Rezoning Constr Relief		1,800,000	1,800,000	1,800,000	
10601 Total				**0**	**1,800,000**	**1,800,000**	**1,800,000**	**0**
11890	SR Mobed-Film Prod Sp	16654	EW Film Services	925,000		(925,000)		
11890 Total				**925,000**	**0**	**(925,000)**	**0**	**0**
Continuing Projects - Authority Control Total				**12,855,527**	**15,958,965**	**3,103,438**	**16,836,257**	**877,292**
Grants Projects								
10680	SR Neighborhood Dev-Grants Sta	10041970	UCSF CPHP Yr 25/26	350,000		(350,000)		
		10041972	SBDC TAEP 10/2025-9/2026	155,000		(155,000)		
		10041973	SBDC CIP 10/2025-9/2026	65,000		(65,000)		
		10042752	UCSF CPHP Yr 26/27		330,000	330,000	330,000	
		10042755	SBDC TAEP 10/2026-9/2027		155,000	155,000	155,000	
		10042756	SBDC CIP 10/2026-9/2027		65,000	65,000	65,000	
10680 Total				**570,000**	**550,000**	**(20,000)**	**550,000**	**0**
10690	SR Neighborhood Dev-Grants Oth	10000458	EW Mission Bay-First Src Yr14	500,000		(500,000)		
10690 Total				**500,000**	**0**	**(500,000)**	**0**	**0**
10770	SR Neighborhood Dev-Grants	10040834	WIOA PY 24/25-RR A5	151,131		(151,131)		
		10041963	WIOA PY 26-Adult A6	2,224,182		(2,224,182)		

Department: ECN Economic And Workforce Development

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
		10041965	WIOA PY 26-Youth A6	2,150,128		(2,150,128)		
		10041966	WIOA PY 26-DW A6	2,556,034		(2,556,034)		
		10041967	WIOA PY 25/26-RR A6	1,375,897		(1,375,897)		
		10041971	SBDC SBA CY2026	190,000		(190,000)		
		10042754	SBDC SBA CY2027		190,000	190,000	190,000	
		10042757	WIOA PY 27-Adult A7		2,224,182	2,224,182	2,224,182	
		10042758	WIOA PY 27-Youth A7		2,150,128	2,150,128	2,150,128	
		10042759	WIOA PY 27-DW A7		3,341,291	3,341,291	3,341,291	
		10042760	WIOA PY 26/27-RR A7		1,375,897	1,375,897	1,375,897	
10770 Total				**8,647,372**	**9,281,498**	**634,126**	**9,281,498**	**0**
Grants Projects Total				**9,717,372**	**9,831,498**	**114,126**	**9,831,498**	**0**
Work Orders/Overhead								
10060	GF Work Order	207766	ECN Workforce Development	210,000	210,000		210,000	
10060 Total				**210,000**	**210,000**	**0**	**210,000**	**0**
Work Orders/Overhead Total				**210,000**	**210,000**	**0**	**210,000**	**0**
Continuing Projects - Project Control								
10855	SR Small Business Assistance	10037562	EW Small Biz Support Fund	3,666,899	1,440,000	(2,226,899)	1,390,000	(50,000)
10855 Total				**3,666,899**	**1,440,000**	**(2,226,899)**	**1,390,000**	**(50,000)**
Continuing Projects - Project Control Total				**3,666,899**	**1,440,000**	**(2,226,899)**	**1,390,000**	**(50,000)**
Total Uses of Funds				**85,720,686**	**84,177,061**	**(1,543,625)**	**87,389,267**	**3,212,206**

Department: REG Elections

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	7,292,199	7,203,049	(89,150)	7,413,813	210,764
Mandatory Fringe Benefits	1,887,399	2,126,701	239,302	2,252,272	125,571
Non-Personnel Services	11,285,131	11,402,092	116,961	11,530,647	128,555
Materials & Supplies	349,866	341,119	(8,747)	341,119	
Services Of Other Depts	1,859,199	1,947,596	88,397	2,028,140	80,544
Total Uses by Chart of Accounts	**22,673,794**	**23,020,557**	**346,763**	**23,565,991**	**545,434**
Sources Summary					
Charges for Services	309,748	823,191	513,443	179,148	(644,043)
Expenditure Recovery	200,000	100,000	(100,000)	200,000	100,000
General Fund Support	22,164,046	22,097,366	(66,680)	23,186,843	1,089,477
Total Sources by Chart of Accounts	**22,673,794**	**23,020,557**	**346,763**	**23,565,991**	**545,434**
Fund Summary					
General Fund	22,673,794	23,020,557	346,763	23,565,991	545,434
Total Uses by Funds	**22,673,794**	**23,020,557**	**346,763**	**23,565,991**	**545,434**
Division Summary					
REG Elections Services	22,595,282	22,938,461	343,179	23,479,548	541,087
REG Elections-Commission	78,512	82,096	3,584	86,443	4,347
Total Uses by Division	**22,673,794**	**23,020,557**	**346,763**	**23,565,991**	**545,434**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	7,292,199	7,203,049	(89,150)	7,413,813	210,764
			Mandatory Fringe Benefits	1,887,399	2,126,701	239,302	2,252,272	125,571
			Non-Personnel Services	11,285,131	11,402,092	116,961	11,530,647	128,555
			Materials & Supplies	349,866	341,119	(8,747)	341,119	
			Services Of Other Depts	1,859,199	1,947,596	88,397	2,028,140	80,544

Department: REG Elections

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000 Total				**22,673,794**	**23,020,557**	**346,763**	**23,565,991**	**545,434**
Operating Total				**22,673,794**	**23,020,557**	**346,763**	**23,565,991**	**545,434**
Total Uses of Funds				**22,673,794**	**23,020,557**	**346,763**	**23,565,991**	**545,434**

Department: DEM Emergency Management

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	58,758,470	54,844,869	(3,913,601)	54,327,190	(517,679)
Mandatory Fringe Benefits	18,121,530	17,933,187	(188,343)	18,049,215	116,028
Non-Personnel Services	33,724,285	3,207,255	(30,517,030)	3,327,162	119,907
Capital Outlay	5,150,000	5,702,134	552,134	6,500,000	797,866
Debt Service	3,739,872	1,875,436	(1,864,436)		(1,875,436)
Materials & Supplies	2,282,428	837,128	(1,445,300)	712,669	(124,459)
Programmatic Projects	9,243,276	920,439	(8,322,837)	991,121	70,682
Services Of Other Depts	30,539,016	28,669,217	(1,869,799)	28,907,756	238,539
Total Uses by Chart of Accounts	**161,558,877**	**113,989,665**	**(47,569,212)**	**112,815,113**	**(1,174,552)**
Sources Summary					
Intergovernmental: Federal	39,024,954	5,212,393	(33,812,561)	5,462,496	250,103
Charges for Services	1,372,248	1,466,643	94,395	1,487,199	20,556
Expenditure Recovery	17,183,938	2,359,886	(14,824,052)	1,298,813	(1,061,073)
General Fund Support	103,977,737	104,950,743	973,006	104,566,605	(384,138)
Total Sources by Chart of Accounts	**161,558,877**	**113,989,665**	**(47,569,212)**	**112,815,113**	**(1,174,552)**
Fund Summary					
General Fund	122,533,923	108,777,272	(13,756,651)	107,352,617	(1,424,655)
Public Protection Fund	39,024,954	5,212,393	(33,812,561)	5,462,496	250,103
Total Uses by Funds	**161,558,877**	**113,989,665**	**(47,569,212)**	**112,815,113**	**(1,174,552)**
Division Summary					
DEM EMSA		2,562,142	2,562,142	2,650,898	88,756
DEM Coordinated St Response		(37,747)	(37,747)	(50,113)	(12,366)
DEM Administration	61,785,188	49,974,485	(11,810,703)	46,117,744	(3,856,741)
DEM Emergency Communications	55,871,399	53,709,961	(2,161,438)	56,158,041	2,448,080
DEM Emergency Services	5,609,346	2,568,431	(3,040,915)	2,476,047	(92,384)
DEM Homeland Security Grants	38,292,944		(38,292,944)		
DEM UASI Grants		5,212,393	5,212,393	5,462,496	250,103
Total Uses by Division	**161,558,877**	**113,989,665**	**(47,569,212)**	**112,815,113**	**(1,174,552)**

Department: DEM Emergency Management

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	53,015,917	51,585,340	(1,430,577)	50,908,474	(676,866)
			Mandatory Fringe Benefits	16,049,464	16,751,942	702,478	16,761,193	9,251
			Non-Personnel Services	1,613,278	2,868,478	1,255,200	2,868,478	
			Materials & Supplies	354,963	376,859	21,896	376,859	
			Services Of Other Depts	9,657,457	8,880,454	(777,003)	9,119,005	238,551
10000 Total				**80,691,079**	**80,463,073**	**(228,006)**	**80,034,009**	**(429,064)**
Operating Total				**80,691,079**	**80,463,073**	**(228,006)**	**80,034,009**	**(429,064)**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	19507	EM Public Safety Radio Syst &	6,275,337	2,694,170	(3,581,167)	889,416	(1,804,754)
		22839	EM DEM Coordinated St Response	23,593,190	19,630,000	(3,963,190)	19,630,000	
		23036	Data Center Cooling & HVAC	2,650,000		(2,650,000)		
		23037	UPS Replace&Transformer Reloc	2,500,000		(2,500,000)		
		23248	DEM VoIP Project		492,775	492,775		(492,775)
		23347	Critical Power Dist Resiliency		3,564,359	3,564,359		(3,564,359)
		23348	Fire Life Safety System Reliab		377,000	377,000	2,000,000	1,623,000
		23349	Replace 2 Generator Con Panels		518,000	518,000		(518,000)
		23350	New generator Design & Instl		750,000	750,000	4,500,000	3,750,000
		80044	DEM CAD Replacement- Scoping	6,600,000		(6,600,000)		
10020 Total				**41,618,527**	**28,026,304**	**(13,592,223)**	**27,019,416**	**(1,006,888)**
Continuing Projects - Authority Control Total				**41,618,527**	**28,026,304**	**(13,592,223)**	**27,019,416**	**(1,006,888)**
Grants Projects								
13560	SR Homeland Security	10039577	FY24 UASI Grant		3,200,868	3,200,868	3,442,623	241,755
		10039825	FY25 UASI Grant	32,732,010	23,948	(32,708,062)	47,896	23,948
		10039826	FY25 STC Grant	2,000,000	518,628	(1,481,372)	559,568	40,940
		10039827	FY25 RCPGP Grant	3,000,000	286,225	(2,713,775)	308,738	22,513
		10040846	FY25 EMPG	327,596		(327,596)		
		10040850	FY25 SHSGP	965,348	1,170,724	205,376	1,091,671	(79,053)
		10042287	FY26 UASI Grant		12,000	12,000	12,000	

Department: DEM Emergency Management

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
13560 Total				**39,024,954**	**5,212,393**	**(33,812,561)**	**5,462,496**	**250,103**
Grants Projects Total				**39,024,954**	**5,212,393**	**(33,812,561)**	**5,462,496**	**250,103**
Work Orders/Overhead								
10060	GF Work Order	229985	DEM Administration	224,317	287,895	63,578	299,192	11,297
10060 Total				**224,317**	**287,895**	**63,578**	**299,192**	**11,297**
Work Orders/Overhead Total				**224,317**	**287,895**	**63,578**	**299,192**	**11,297**
Total Uses of Funds				**161,558,877**	**113,989,665**	**(47,569,212)**	**112,815,113**	**(1,174,552)**

Department: ENV Environment

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	12,401,012	12,562,045	161,033	13,132,470	570,425
Mandatory Fringe Benefits	4,950,556	4,912,286	(38,270)	5,039,407	127,121
Non-Personnel Services	11,520,037	11,069,631	(450,406)	11,087,399	17,768
City Grant Program	1,313,096	837,005	(476,091)	834,119	(2,886)
Materials & Supplies	670,043	219,467	(450,576)	216,617	(2,850)
Programmatic Projects	1,069,481	1,013,628	(55,853)	999,226	(14,402)
Services Of Other Depts	5,779,401	5,363,277	(416,124)	5,284,093	(79,184)
Overhead and Allocations	3,183,764	529,351	(2,654,413)	204,335	(325,016)
Intrafund Transfers Out	4,487,256	3,645,190	(842,066)	3,600,466	(44,724)
Transfer Adjustment - Uses	(4,487,256)	(3,645,190)	842,066	(3,600,466)	44,724
Total Uses by Chart of Accounts	**40,887,390**	**36,506,690**	**(4,380,700)**	**36,797,666**	**290,976**
Sources Summary					
Intergovernmental: Federal	400,000	130,000	(270,000)	130,000	
Intergovernmental: Other		87,805	87,805	87,805	
Intergovernmental: State	9,920,146	9,437,453	(482,693)	9,418,112	(19,341)
Charges for Services	19,979,244	17,532,712	(2,446,532)	17,584,247	51,535
Rents & Concessions	80,268	81,720	1,452	84,621	2,901
Other Revenues	3,370,560	1,517,555	(1,853,005)	1,775,855	258,300
Expenditure Recovery	6,113,696	6,261,513	147,817	6,404,238	142,725
IntraFund Transfers In	4,487,256	3,645,190	(842,066)	3,600,466	(44,724)
Beg Fund Balance - Budget Only	118,643	912,783	794,140	921,790	9,007
Transfer Adjustment-Source	(4,487,256)	(3,645,190)	842,066	(3,600,466)	44,724
General Fund Support	904,833	545,149	(359,684)	390,998	(154,151)
Total Sources by Chart of Accounts	**40,887,390**	**36,506,690**	**(4,380,700)**	**36,797,666**	**290,976**
Fund Summary					
Environmental Protection Fund	21,068,947	18,609,170	(2,459,777)	18,926,726	317,556
General Fund	904,833	545,149	(359,684)	390,998	(154,151)
Public Wks Trans and Commerce	18,913,610	17,352,371	(1,561,239)	17,479,942	127,571
Total Uses by Funds	**40,887,390**	**36,506,690**	**(4,380,700)**	**36,797,666**	**290,976**

Department: ENV Environment

Division Summary

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
ENV Environment	40,887,390	36,506,690	(4,380,700)	36,797,666	290,976
Total Uses by Division	**40,887,390**	**36,506,690**	**(4,380,700)**	**36,797,666**	**290,976**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
12200	SR Env-Operating-Non-Project		Salaries	2,572,868	3,082,660	509,792	3,466,688	384,028
			Mandatory Fringe Benefits	1,167,257	1,462,450	295,193	1,669,230	206,780
			Non-Personnel Services	650,262	672,083	21,821	405,722	(266,361)
			City Grant Program	50,000	50,000		50,000	
			Materials & Supplies	94,968	75,429	(19,539)	75,429	
			Services Of Other Depts	883,916	917,953	34,037	942,259	24,306
			Overhead and Allocations	800,148	(1,681,660)	(2,481,808)	(1,662,146)	19,514
12200 Total				**6,219,419**	**4,578,915**	**(1,640,504)**	**4,947,182**	**368,267**
13850	SR Cigarette Litter Abatement		Services Of Other Depts	3,300,000	3,000,000	(300,000)	2,860,000	(140,000)
13850 Total				**3,300,000**	**3,000,000**	**(300,000)**	**2,860,000**	**(140,000)**
13990	SR Solid Waste Non-Project		Salaries	5,498,334	5,215,574	(282,760)	5,369,198	153,624
			Mandatory Fringe Benefits	2,409,519	2,292,867	(116,652)	2,411,417	118,550
			Non-Personnel Services	1,223,455	1,228,286	4,831	1,234,789	6,503
			City Grant Program	397,500	360,000	(37,500)	360,000	
			Materials & Supplies	129,367	107,143	(22,224)	107,143	
			Services Of Other Depts	1,244,645	1,271,275	26,630	1,304,893	33,618
			Overhead and Allocations	223,534	232,036	8,502	232,036	
			Intrafund Transfers Out	4,487,256	3,645,190	(842,066)	3,600,466	(44,724)
			Transfer Adjustment - Uses	(4,487,256)	(3,645,190)	842,066	(3,600,466)	44,724
13990 Total				**11,126,354**	**10,707,181**	**(419,173)**	**11,019,476**	**312,295**
Operating Total				**20,645,773**	**18,286,096**	**(2,359,677)**	**18,826,658**	**540,562**
Annual Projects - Authority Control								

Department: ENV Environment

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	22722	Climate Action Plan (CAP)	904,833	545,149	(359,684)	390,998	(154,151)
10010 Total				**904,833**	**545,149**	**(359,684)**	**390,998**	**(154,151)**
Annual Projects - Authority Control Total				**904,833**	**545,149**	**(359,684)**	**390,998**	**(154,151)**
Continuing Projects - Authority Control								
12210	SR Env-Continuing Projects	10000	Operating		79,596	79,596	78,426	(1,170)
		19256	WB Air Travel Carbon Offset Pr	149,976	149,875	(101)	148,800	(1,075)
		19366	WA Safe Drug Disposal Ordinanc	154,066	149,996	(4,070)	151,024	1,028
		21177	HC Lead Paint Settlement	1,280,735	1,137,855	(142,880)	1,125,035	(12,820)
		22131	Construction & Demolition Ord	995,402	899,618	(95,784)	882,423	(17,195)
		22723	Impound Account Nexus SR Swap	1,949,203	1,949,213	10	1,949,205	(8)
		22724	Buildings UP - SF HIPE	400,000		(400,000)		
		23317	Edible Food Recovery Penalties		2,844	2,844	2,714	(130)
		23318	Recycling & Compost Penalties		6,000	6,000	6,000	
12210 Total				**4,929,382**	**4,374,997**	**(554,385)**	**4,343,627**	**(31,370)**
14000	SR Solid Waste Projects	15740	EV Environment Now Program	3,725,096	3,213,814	(511,282)	3,187,836	(25,978)
		22739	Landfill Contract Admin	284,834	293,876	9,042	305,130	11,254
		22975	Refuse Rate Years 2025-2028	477,326	137,500	(339,826)	107,500	(30,000)
14000 Total				**4,487,256**	**3,645,190**	**(842,066)**	**3,600,466**	**(44,724)**
Continuing Projects - Authority Control Total				**9,416,638**	**8,020,187**	**(1,396,451)**	**7,944,093**	**(76,094)**
Grants Projects								
12230	SR Grants; ENV Continuing	10039613	BayRen Grant 2024-2027	9,374,551	9,117,940	(256,611)	4,404,115	(4,713,825)
		10042345	Used Oil OPP 16 FY 2026	111,517		(111,517)		
		10042346	Used Oil OPP 17 FY 2027		112,524	112,524		(112,524)
		10042347	EV Clean Cities FY 2026	110,000		(110,000)		
		10042349	SWMP Outreach FY 2026 Award	209,744		(209,744)		
		10042350	SWMP Outreach FY 2027 Award		206,989	206,989		(206,989)
		10042351	Emergency Ride Home Grant FY26	114,334		(114,334)		
		10043299	Emergency Ride Home Grant FY27		87,805	87,805		(87,805)
		10043300	Emergency Ride Home Grant FY28				87,805	87,805

Department: ENV Environment

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
		10043301	Used Oil OPP 18 FY 2028				111,517	111,517
		10043302	SWMP Outreach FY 2028 Award				206,989	206,989
		10043303	BayREN Grant 2028-2031				4,695,491	4,695,491
		10043364	EV Clean Cities FY 2027		130,000	130,000		(130,000)
		10043365	EV Clean Cities FY 2028				130,000	130,000
12230 Total				**9,920,146**	**9,655,258**	**(264,888)**	**9,635,917**	**(19,341)**
Grants Projects Total				**9,920,146**	**9,655,258**	**(264,888)**	**9,635,917**	**(19,341)**
Total Uses of Funds				**40,887,390**	**36,506,690**	**(4,380,700)**	**36,797,666**	**290,976**

Department: ETH Ethics Commission

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	4,151,960	3,886,031	(265,929)	4,071,993	185,962
Mandatory Fringe Benefits	1,488,693	1,398,297	(90,396)	1,498,428	100,131
Non-Personnel Services	135,676	236,163	100,487	284,994	48,831
Materials & Supplies	18,767	25,952	7,185	25,952	
Programmatic Projects	26,400	2,974,897	2,948,497	2,730,000	(244,897)
Services Of Other Depts	760,872	782,840	21,968	804,283	21,443
Total Uses by Chart of Accounts	**6,582,368**	**9,304,180**	**2,721,812**	**9,415,650**	**111,470**
Sources Summary					
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 Support	6,425,168	9,146,980	2,721,812	9,258,450	111,470
Total Sources by Chart of Accounts	**6,582,368**	**9,304,180**	**2,721,812**	**9,415,650**	**111,470**
Fund Summary					
General Fund	6,582,368	9,304,180	2,721,812	9,415,650	111,470
Total Uses by Funds	**6,582,368**	**9,304,180**	**2,721,812**	**9,415,650**	**111,470**
Division Summary					
ETH Ethics Commission	6,582,368	9,304,180	2,721,812	9,415,650	111,470
Total Uses by Division	**6,582,368**	**9,304,180**	**2,721,812**	**9,415,650**	**111,470**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	4,151,960	3,886,031	(265,929)	4,071,993	185,962
			Mandatory Fringe Benefits	1,488,693	1,398,297	(90,396)	1,498,428	100,131
			Non-Personnel Services	135,676	236,163	100,487	284,994	48,831
			Materials & Supplies	18,767	25,952	7,185	25,952	

Department: ETH Ethics Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
			Services Of Other Depts	760,872	782,840	21,968	804,283	21,443
10000 Total				**6,555,968**	**6,329,283**	**(226,685)**	**6,685,650**	**356,367**
Operating Total				**6,555,968**	**6,329,283**	**(226,685)**	**6,685,650**	**356,367**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16984	EC Public Financing Of Electio		2,974,897	2,974,897	2,730,000	(244,897)
		22805	Proposition D March 2024	26,400		(26,400)		
10020 Total				**26,400**	**2,974,897**	**2,948,497**	**2,730,000**	**(244,897)**
Continuing Projects - Authority Control Total				**26,400**	**2,974,897**	**2,948,497**	**2,730,000**	**(244,897)**
Total Uses of Funds				**6,582,368**	**9,304,180**	**2,721,812**	**9,415,650**	**111,470**

Department: FAM Fine Arts Museum

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	11,388,476	11,752,471	363,995	11,532,229	(220,242)
Mandatory Fringe Benefits	4,649,697	4,841,367	191,670	4,894,766	53,399
Non-Personnel Services	642,768	735,259	92,491	735,259	
Capital Outlay	2,058,917	3,108,113	1,049,196	2,713,019	(395,094)
Materials & Supplies	62,650	61,139	(1,511)	61,140	1
Programmatic Projects		290,000	290,000	290,000	
Services Of Other Depts	5,670,499	5,785,494	114,995	6,467,363	681,869
Overhead and Allocations	39,274	57,337	18,063	57,337	
Total Uses by Chart of Accounts	**24,512,281**	**26,631,180**	**2,118,899**	**26,751,113**	**119,933**
Sources Summary					
Charges for Services	1,219,750	1,295,690	75,940	1,372,343	76,653
Expenditure Recovery	179,000	179,000		179,000	
General Fund Support	23,113,531	25,156,490	2,042,959	25,199,770	43,280
Total Sources by Chart of Accounts	**24,512,281**	**26,631,180**	**2,118,899**	**26,751,113**	**119,933**
Fund Summary					
Culture and Recreation Fund	1,219,750	1,295,690	75,940	1,372,343	76,653
General Fund	23,292,531	25,335,490	2,042,959	25,378,770	43,280
Total Uses by Funds	**24,512,281**	**26,631,180**	**2,118,899**	**26,751,113**	**119,933**
Division Summary					
FAM Fine Arts Museum	24,512,281	26,631,180	2,118,899	26,751,113	119,933
Total Uses by Division	**24,512,281**	**26,631,180**	**2,118,899**	**26,751,113**	**119,933**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	10,651,314	11,001,660	350,346	10,751,138	(250,522)
			Mandatory Fringe Benefits	4,232,284	4,394,883	162,599	4,401,909	7,026

Department: FAM Fine Arts Museum

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
			Non-Personnel Services	619,117	696,451	77,334	696,451	
			Materials & Supplies	60,400	58,889	(1,511)	58,890	1
			Services Of Other Depts	5,670,499	5,785,494	114,995	6,467,363	681,869
10000 Total				**21,233,614**	**21,937,377**	**703,763**	**22,375,751**	**438,374**
Operating Total				**21,233,614**	**21,937,377**	**703,763**	**22,375,751**	**438,374**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	15774	Fam Facility Maintenance	283,917	298,113	14,196	313,019	14,906
		23364	Surveillance Tech Imp Proj		290,000	290,000	290,000	
10010 Total				**283,917**	**588,113**	**304,196**	**603,019**	**14,906**
Annual Projects - Authority Control Total				**283,917**	**588,113**	**304,196**	**603,019**	**14,906**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	11123	FA Dey - Tower Exterior Repair		150,000	150,000	350,000	200,000
		19788	FA deY-Rail Installation		90,000	90,000		(90,000)
		20817	Legion Main Switchgear		25,000	25,000		(25,000)
		21213	de Young Fire Doors	200,000	125,000	(75,000)	75,000	(50,000)
		21229	de Young Chiller 1 & 2 Compnts	200,000	200,000		100,000	(100,000)
		21230	de YoungCoolingTowerSandFilter	200,000	300,000	100,000	100,000	(200,000)
		22528	DY Fire Alarm System Replace	250,000	150,000	(100,000)	150,000	
		22823	dY BMS Replacement	250,000	125,000	(125,000)		(125,000)
		22824	LH BMS Replacement	150,000		(150,000)		
		22825	LH Boiler Refurbish	100,000	150,000	50,000	50,000	(100,000)
		22826	LH Fire Alarm System replcemnt	125,000	200,000	75,000	125,000	(75,000)
		23040	LH-Elevator Door Modernization	300,000	400,000	100,000		(400,000)
		23041	LH Waterproof Skylights		295,000	295,000		(295,000)
		23351	Legion Chiller 1 and 2				400,000	400,000
		23352	Building security sys replace				150,000	150,000
		23353	dY - AHU 1-11 Repairs		200,000	200,000		(200,000)
		23354	dY Building ExteriorEnv Repair				400,000	400,000
		23355	dY Building Security				150,000	150,000

Department: FAM Fine Arts Museum

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
		23356	dY Fire Suppression System		150,000	150,000	150,000	
		23357	LH Fire Suppression System		150,000	150,000	150,000	
		23358	DY Boiler Refurbish		100,000	100,000	50,000	(50,000)
10020 Total				**1,775,000**	**2,810,000**	**1,035,000**	**2,400,000**	**(410,000)**
11940	SR Museums Admission	17041	FA Fine Arts Operating Rev-exp	1,219,750	1,295,690	75,940	1,372,343	76,653
11940 Total				**1,219,750**	**1,295,690**	**75,940**	**1,372,343**	**76,653**
Continuing Projects - Authority Control Total				**2,994,750**	**4,105,690**	**1,110,940**	**3,772,343**	**(333,347)**
Total Uses of Funds				**24,512,281**	**26,631,180**	**2,118,899**	**26,751,113**	**119,933**

Department: FIR Fire Department

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	391,321,365	397,559,217	6,237,852	408,364,564	10,805,347
Mandatory Fringe Benefits	101,837,302	105,813,953	3,976,651	113,299,393	7,485,440
Non-Personnel Services	2,963,890	3,076,253	112,363	3,076,253	
Capital Outlay	6,923,351	11,897,367	4,974,016	13,259,735	1,362,368
Materials & Supplies	8,884,026	12,058,241	3,174,215	10,808,241	(1,250,000)
Programmatic Projects	3,975,000	3,495,000	(480,000)	3,495,000	
Services Of Other Depts	38,544,591	41,327,941	2,783,350	43,358,772	2,030,831
Overhead and Allocations	260,770	284,905	24,135	284,905	
Transfers Out	1,422,427	1,458,282	35,855	1,495,392	37,110
Transfer Adjustment - Uses	(1,422,427)	(1,458,282)	(35,855)	(1,495,392)	(37,110)
Total Uses by Chart of Accounts	**554,710,295**	**575,512,877**	**20,802,582**	**595,946,863**	**20,433,986**
Sources Summary					
Intergovernmental: Federal	1,422,427	1,458,282	35,855	1,495,392	37,110
Intergovernmental: State	50,620,000	52,620,000	2,000,000	54,120,000	1,500,000
Charges for Services	67,917,437	74,266,978	6,349,541	72,266,978	(2,000,000)
Rents & Concessions	320,000	320,000		320,000	
Other Revenues	1,000,000		(1,000,000)		
Expenditure Recovery	17,365,386	18,008,144	642,758	18,406,757	398,613
Transfers In	1,422,427	1,458,282	35,855	1,495,392	37,110
Transfer Adjustment-Source	36,411,630	36,771,095	359,465	38,285,606	1,514,511
General Fund Support	378,230,988	390,610,096	12,379,108	409,556,738	18,946,642
Total Sources by Chart of Accounts	**554,710,295**	**575,512,877**	**20,802,582**	**595,946,863**	**20,433,986**
Fund Summary					
General Fund	516,876,238	537,283,500	20,407,262	556,165,865	18,882,365
San Francisco Intl Airport	37,834,057	38,229,377	395,320	39,780,998	1,551,621
Total Uses by Funds	**554,710,295**	**575,512,877**	**20,802,582**	**595,946,863**	**20,433,986**
Division Summary					
FIR Administration	31,453,828	31,880,273	426,445	31,615,031	(265,242)

Department: FIR Fire Department

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
FIR Airport	37,834,057	38,229,377	395,320	39,780,998	1,551,621
FIR Fireboat	4,381,900	4,524,473	142,573	4,681,585	157,112
FIR Investigation	3,737,487	3,944,370	206,883	4,099,021	154,651
FIR Nert	404,667	411,960	7,293	422,146	10,186
FIR Operations	407,765,017	422,183,083	14,418,066	438,213,801	16,030,718
FIR Prevention	25,518,895	26,764,867	1,245,972	27,548,413	783,546
FIR Support Services	34,614,167	38,380,771	3,766,604	38,816,898	436,127
FIR Training	5,086,117	5,296,336	210,219	5,509,235	212,899
FIR Capital Project & Grants	3,914,160	3,897,367	(16,793)	5,259,735	1,362,368
Total Uses by Division	**554,710,295**	**575,512,877**	**20,802,582**	**595,946,863**	**20,433,986**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	347,793,737	353,257,277	5,463,540	362,813,146	9,555,869
			Mandatory Fringe Benefits	91,372,235	95,005,565	3,633,330	101,778,288	6,772,723
			Non-Personnel Services	2,415,215	2,415,215		2,415,215	
			Capital Outlay	3,009,191		(3,009,191)		
			Materials & Supplies	6,845,101	6,519,316	(325,785)	5,269,316	(1,250,000)
			Services Of Other Depts	38,522,310	41,313,909	2,791,599	43,343,238	2,029,329
10000 Total				**489,957,789**	**498,511,282**	**8,553,493**	**515,619,203**	**17,107,921**
17960	AIR Op Annual Account Ctrl		Salaries	30,040,565	30,614,691	574,126	31,661,376	1,046,685
			Mandatory Fringe Benefits	7,793,492	7,614,686	(178,806)	8,119,622	504,936
17960 Total				**37,834,057**	**38,229,377**	**395,320**	**39,780,998**	**1,551,621**
Operating Total				**527,791,846**	**536,740,659**	**8,948,813**	**555,400,201**	**18,659,542**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17054	Firefighter Uniforms & Turnout	1,727,980	5,227,980	3,500,000	5,227,980	
		17055	FD Fire Prevention Vehicle Rep		8,000,000	8,000,000		(8,000,000)
10010 Total				**1,727,980**	**13,227,980**	**11,500,000**	**5,227,980**	**(8,000,000)**

Department: FIR Fire Department

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Annual Projects - Authority Control								
Annual Projects - Authority Control Total				**1,727,980**	**13,227,980**	**11,500,000**	**5,227,980**	**(8,000,000)**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10000	Operating		20,000	20,000	20,000	
		11127	FD Fir - Exhaust Extractors	40,000		(40,000)		
		11137	FD Fire Prevention Facillity R	225,000	225,000		225,000	
		11144	FD Fir - Boiler System Repl Pr	350,000	350,000		350,000	
		15777	Underground Storage Tank Monit	518,233	544,144	25,911	571,351	27,207
		15781	Various Facility Maintenance P	2,345,927	1,703,223	(642,704)	2,763,384	1,060,161
		17055	FD Fire Prevention Vehicle Rep				8,000,000	8,000,000
		17056	FD Ems Equipment Replacement	324,090	324,090		324,090	
		19513	FD Fir - Apparatus Door Replac	60,000	300,000	240,000	300,000	
		19514	FD Fir - Generator Replacement	500,000	1,000,000	500,000	1,000,000	
		20725	FD City College ISA	300,000	300,000		300,000	
		20907	FD OES Response & Mutual Aid	2,000,000	2,000,000		2,000,000	
		21269	Prevention Community Developmt	50,000	50,000		50,000	
		21748	Reinvestment Initiatives	572,328	583,637	11,309	597,100	13,463
		22806	FD Exterior Envelopes	100,000		(100,000)		
		23101	FIR Balboa MIP in Lieu Payment	1,000,000		(1,000,000)		
		23102	FD Cancer Screening Pilot		500,000	500,000	500,000	
		23387	FIR HQ Elevator Overhaul				275,000	275,000
10020 Total				**8,385,578**	**7,900,094**	**(485,484)**	**17,275,925**	**9,375,831**
Continuing Projects - Authority Control Total				**8,385,578**	**7,900,094**	**(485,484)**	**17,275,925**	**9,375,831**
Work Orders/Overhead								
10060	GF Work Order	130644	FIR Administration	85,076	109,621	24,545	110,041	420
		130647	FIR Fireboat	4,381,900	4,524,473	142,573	4,681,585	157,112
		130650	FIR Operations	10,488,069	11,092,203	604,134	11,253,882	161,679
		130651	FIR Prevention	1,849,846	1,917,847	68,001	1,997,249	79,402
10060 Total				**16,804,891**	**17,644,144**	**839,253**	**18,042,757**	**398,613**
Work Orders/Overhead Total				**16,804,891**	**17,644,144**	**839,253**	**18,042,757**	**398,613**

Department: FIR Fire Department

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Total Uses of Funds				**554,710,295**	**575,512,877**	**20,802,582**	**595,946,863**	**20,433,986**

Department: GEN General City Responsibility

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Mandatory Fringe Benefits	95,219,745	102,883,815	7,664,070	112,088,682	9,204,867
Non-Personnel Services	74,821,200	79,509,655	4,688,455	81,233,229	1,723,574
City Grant Program	7,623,720	10,316,681	2,692,961	13,414,814	3,098,133
Debt Service	419,093,957	385,409,869	(33,684,088)	314,972,592	(70,437,277)
Programmatic Projects	5,342,095	5,424,156	82,061	5,502,246	78,090
Services Of Other Depts	57,290,956	58,854,958	1,564,002	68,643,878	9,788,920
Transfers Out	257,329,128	89,931,460	(167,397,668)	83,956,609	(5,974,851)
Intrafund Transfers Out	711,343,577	740,941,382	29,597,805	831,674,101	90,732,719
Unappropriated Rev-Designated	28,420,000	43,718,990	15,298,990	16,930,000	(26,788,990)
Unappropriated Rev Retained	33,032,318	43,797,430	10,765,112	42,576,392	(1,221,038)
Unapprop Rev-Charter Reserves		35,850,000	35,850,000	68,810,000	32,960,000
Transfer Adjustment - Uses		(13,123,731)	(13,123,731)	(87,988,911)	(74,865,180)
Total Uses by Chart of Accounts	**1,689,516,696**	**1,583,514,665**	**(106,002,031)**	**1,551,813,632**	**(31,701,033)**
Sources Summary					
Business Taxes	1,145,483,486	1,576,862,927	431,379,441	1,482,414,184	(94,448,743)
Property Taxes	2,824,441,159	2,766,350,858	(58,090,301)	2,721,344,707	(45,006,151)
Other Local Taxes	1,022,170,000	1,159,550,000	137,380,000	1,183,630,000	24,080,000
Intergovernmental: Federal	87,000,000		(87,000,000)		
Intergovernmental: State	5,050,000	5,950,000	900,000	5,950,000	
Charges for Services	22,304,146	27,245,146	4,941,000	27,245,146	
Fines, Forfeiture, & Penalties	18,996,384	16,115,048	(2,881,336)	15,655,597	(459,451)
Licenses, Permits,& Franchises	16,050,000	17,400,000	1,350,000	17,420,000	20,000
Other Revenues	64,713,798	65,032,626	318,828	61,772,837	(3,259,789)
Interest & Investment Income	144,874,150	157,603,721	12,729,571	146,253,721	(11,350,000)
Expenditure Recovery	1,955,412	1,925,933	(29,479)	1,959,176	33,243
IntraFund Transfers In	711,343,577	740,941,382	29,597,805	831,674,101	90,732,719
Transfers In	90,930,000	88,830,000	(2,100,000)	90,890,000	2,060,000
Prior Year Designated Reserve	26,060,000	117,602,320	91,542,320	73,520,816	(44,081,504)
Beg Fund Balance - Budget Only	155,368,579	42,900,110	(112,468,469)	463,006,135	420,106,025

Department: GEN General City Responsibility

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Transfer Adjustment-Source		(13,123,731)	(13,123,731)	(87,988,911)	(74,865,180)
General Fund Support	(4,647,223,995)	(5,187,671,675)	(540,447,680)	(5,482,933,877)	(295,262,202)
Total Sources by Chart of Accounts	**1,689,516,696**	**1,583,514,665**	**(106,002,031)**	**1,551,813,632**	**(31,701,033)**

Fund Summary

Certificates of Participation	2,000,000	2,000,000		2,000,000	
Children and Families Fund	54,000,000	57,290,000	3,290,000	59,010,000	1,720,000
General Fund	1,190,189,253	1,115,781,869	(74,407,384)	1,152,806,856	37,024,987
General Obligation Bond Fund	417,093,957	383,409,869	(33,684,088)	312,972,592	(70,437,277)
Our City Our Home Fund	6,233,486	5,032,927	(1,200,559)	5,024,184	(8,743)
Public Wks Trans and Commerce	20,000,000	20,000,000		20,000,000	
Total Uses by Funds	**1,689,516,696**	**1,583,514,665**	**(106,002,031)**	**1,551,813,632**	**(31,701,033)**

Division Summary

GEN General City Responsibility	1,689,516,696	1,583,514,665	(106,002,031)	1,551,813,632	(31,701,033)
Total Uses by Division	**1,689,516,696**	**1,583,514,665**	**(106,002,031)**	**1,551,813,632**	**(31,701,033)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Mandatory Fringe Benefits	95,219,745	102,883,815	7,664,070	112,088,682	9,204,867
			Non-Personnel Services	10,035,573	10,135,573	100,000	10,145,992	10,419
			City Grant Program	7,623,720	10,316,681	2,692,961	13,414,814	3,098,133
			Services Of Other Depts	50,778,724	53,540,195	2,761,471	63,324,168	9,783,973
			Transfers Out	247,468,501	80,072,378	(167,396,123)	74,104,372	(5,968,006)
			Intrafund Transfers Out	711,343,577	740,941,382	29,597,805	831,674,101	90,732,719
			Unappropriated Rev Retained	33,032,318	43,797,430	10,765,112	42,576,392	(1,221,038)
			Transfer Adjustment - Uses		(13,123,731)	(13,123,731)	(87,988,911)	(74,865,180)
10000 Total				**1,155,502,158**	**1,028,563,723**	**(126,938,435)**	**1,059,339,610**	**30,775,887**
17380	DSCOP HOUSING TRUST FUND		Debt Service	2,000,000	2,000,000		2,000,000	

Department: GEN General City Responsibility

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
17380 Total				**2,000,000**	**2,000,000**	**0**	**2,000,000**	**0**
17620	DSGOB GENERAL OBLIGATION BOND		Debt Service	391,753,996	363,663,695	(28,090,301)	298,657,544	(65,006,151)
17620 Total				**391,753,996**	**363,663,695**	**(28,090,301)**	**298,657,544**	**(65,006,151)**
17640	DSGOB TSR FOR LHH GOB		Debt Service	17,389,000	14,766,385	(2,622,615)	14,315,048	(451,337)
17640 Total				**17,389,000**	**14,766,385**	**(2,622,615)**	**14,315,048**	**(451,337)**
17650	DSGOB Loan Repmt for PASS S19A		Debt Service	7,950,961	4,979,789	(2,971,172)		(4,979,789)
17650 Total				**7,950,961**	**4,979,789**	**(2,971,172)**	**0**	**(4,979,789)**
Operating Total				**1,574,596,115**	**1,413,973,592**	**(160,622,523)**	**1,374,312,202**	**(39,661,390)**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17065	Indigent Defense Special Circu		1,300,000	1,300,000	1,300,000	
10010 Total				**0**	**1,300,000**	**1,300,000**	**1,300,000**	**0**
Annual Projects - Authority Control Total				**0**	**1,300,000**	**1,300,000**	**1,300,000**	**0**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	17058	GE Board District Projects	900,000	900,000		900,000	
		17064	GE General Reserve Admin Code	27,580,000	41,490,000	13,910,000	16,930,000	(24,560,000)
		17073	GE Tech & Infr Maint-replaceme	925,000	925,000		925,000	
		17668	GE Budget Stabilization Reserv		35,850,000	35,850,000	68,810,000	32,960,000
		22255	Government Recovery Project	4,442,095	4,524,156	82,061	4,602,246	78,090
		23137	Federal State Rev Risk Reserve	840,000	2,228,990	1,388,990		(2,228,990)
10020 Total				**34,687,095**	**85,918,146**	**51,231,051**	**92,167,246**	**6,249,100**
10582	SR Our City Our Home Fund	20764	Prop C OCOH Gr Receipts tax	6,233,486	5,032,927	(1,200,559)	5,024,184	(8,743)
10582 Total				**6,233,486**	**5,032,927**	**(1,200,559)**	**5,024,184**	**(8,743)**
Continuing Projects - Authority Control Total				**40,920,581**	**90,951,073**	**50,030,492**	**97,191,430**	**6,240,357**
Continuing Projects - Project Control								
11022	Prop J Nov 20 Parcel Tax Fund	10037798	Prop J Nov 20 Parcel Tax Fund	54,000,000	57,290,000	3,290,000	59,010,000	1,720,000
11022 Total				**54,000,000**	**57,290,000**	**3,290,000**	**59,010,000**	**1,720,000**
Continuing Projects - Project Control Total				**54,000,000**	**57,290,000**	**3,290,000**	**59,010,000**	**1,720,000**
Continuing Projects - Account Control								
13831	SR Traffic Congest Mitign Tax		Non-Personnel Services	9,860,627	9,859,082	(1,545)	9,852,237	(6,845)

Department: GEN General City Responsibility

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Account Control								
			Services Of Other Depts	278,746	281,836	3,090	295,526	13,690
			Transfers Out	9,860,627	9,859,082	(1,545)	9,852,237	(6,845)
13831 Total				**20,000,000**	**20,000,000**	**0**	**20,000,000**	**0**
Continuing Projects - Account Control Total				**20,000,000**	**20,000,000**	**0**	**20,000,000**	**0**
Total Uses of Funds				**1,689,516,696**	**1,583,514,665**	**(106,002,031)**	**1,551,813,632**	**(31,701,033)**

Department: ADM General Services Agency - City Admin

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	126,454,657	124,880,669	(1,573,988)	128,045,355	3,164,686
Mandatory Fringe Benefits	48,618,942	49,148,199	529,257	51,700,778	2,552,579
Non-Personnel Services	193,558,173	202,208,922	8,650,749	225,008,029	22,799,107
Capital Outlay	22,461,739	2,606,146	(19,855,593)	3,883,420	1,277,274
City Grant Program	30,891,984	15,669,323	(15,222,661)	15,495,183	(174,140)
Debt Service	75,745,973	85,659,794	9,913,821	102,736,607	17,076,813
Materials & Supplies	18,924,014	20,224,385	1,300,371	18,603,992	(1,620,393)
Programmatic Projects	3,255,595	1,614,382	(1,641,213)	1,275,061	(339,321)
Services Of Other Depts	84,418,720	84,467,954	49,234	89,997,918	5,529,964
Overhead and Allocations	6,589,005	7,157,095	568,090	7,157,095	
Intrafund Transfers Out	5,000,000	3,000,000	(2,000,000)	3,000,000	
Transfer Adjustment - Uses	(5,000,000)	(3,000,000)	2,000,000	(3,000,000)	
Total Uses by Chart of Accounts	**610,918,802**	**593,636,869**	**(17,281,933)**	**643,903,438**	**50,266,569**
Sources Summary					
Business Taxes	2,500,000	2,500,000		2,500,000	
Other Local Taxes	16,805,500		(16,805,500)		
Intergovernmental: Other	3,340,474	3,399,204	58,730	3,484,208	85,004
Intergovernmental: State	825,227	926,658	101,431	567,548	(359,110)
Charges for Services	21,199,913	17,917,763	(3,282,150)	17,655,808	(261,955)
Fines, Forfeiture, & Penalties	1,227,350	1,227,350		1,227,350	
Licenses, Permits,& Franchises	2,530,505	2,667,451	136,946	2,667,451	
Rents & Concessions	71,954,421	72,892,598	938,177	74,741,296	1,848,698
Other Revenues	14,713,523	28,491,668	13,778,145	21,603,083	(6,888,585)
Interest & Investment Income	(607)		607		
Expenditure Recovery	338,127,887	334,127,853	(4,000,034)	364,589,116	30,461,263
IntraFund Transfers In	5,000,000	3,000,000	(2,000,000)	3,000,000	
Transfers In	30,652,425	34,307,813	3,655,388	30,656,399	(3,651,414)
Other Financing Sources		(5,390,036)	(5,390,036)		5,390,036
Beg Fund Balance - Budget Only	31,940,476	12,494,802	(19,445,674)	16,228,584	3,733,782

Department: ADM General Services Agency - City Admin

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Transfer Adjustment-Source	(5,000,000)	(3,000,000)	2,000,000	(3,000,000)	
General Fund Support	75,101,708	88,073,745	12,972,037	107,982,595	19,908,850
Total Sources by Chart of Accounts	**610,918,802**	**593,636,869**	**(17,281,933)**	**643,903,438**	**50,266,569**
Fund Summary					
City Facilities Improvement Fd		(5,390,036)	(5,390,036)		5,390,036
Culture and Recreation Fund	16,830,500		(16,830,500)		
Central Shops Fund	46,152,031	48,650,926	2,498,895	48,726,165	75,239
Convention Facilities Fund	105,480,189	101,223,183	(4,257,006)	98,246,962	(2,976,221)
Community / Neighborhood Dev	2,499,393	2,500,000	607	2,500,000	
General Fund	192,581,437	193,138,340	556,903	219,172,494	26,034,154
General Services Fund	1,369,790	1,021,658	(348,132)	662,548	(359,110)
Gift and Other Exp Trust Fund	239,513	296,794	57,281	307,215	10,421
Real Property Fund	206,924,675	198,167,054	(8,757,621)	227,101,279	28,934,225
Reproduction Fund	11,573,774	12,966,594	1,392,820	13,022,601	56,007
Treasure Island Dev Authority	27,267,500	41,062,356	13,794,856	34,164,174	(6,898,182)
Total Uses by Funds	**610,918,802**	**593,636,869**	**(17,281,933)**	**643,903,438**	**50,266,569**
Division Summary					
ADM Administration	3,366,538	3,649,779	283,241	74,804	(3,574,975)
ADM Animal Care And Control	11,611,948	12,373,480	761,532	12,852,711	479,231
ADM Convention Facilities Mgmt	105,480,189	101,223,183	(4,257,006)	98,246,962	(2,976,221)
ADM Medical Examiner	15,778,453	16,345,403	566,950	16,683,782	338,379
ADM Internal Services	359,799,227	335,395,312	(24,403,915)	386,118,266	50,722,954
ADM City Administrator Prog	113,141,180	122,815,883	9,674,703	128,001,541	5,185,658
ADM Entertainment Commission	1,741,267	1,833,829	92,562	1,925,372	91,543
Total Uses by Division	**610,918,802**	**593,636,869**	**(17,281,933)**	**643,903,438**	**50,266,569**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								

Department: ADM General Services Agency - City Admin

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	33,839,131	34,003,579	164,448	32,983,719	(1,019,860)
			Mandatory Fringe Benefits	12,222,105	12,625,343	403,238	12,440,445	(184,898)
			Non-Personnel Services	4,685,205	4,172,238	(512,967)	4,172,238	
			Capital Outlay		144,204	144,204		(144,204)
			City Grant Program	3,579,732	3,779,848	200,116	3,481,243	(298,605)
			Materials & Supplies	910,778	891,845	(18,933)	891,845	
			Services Of Other Depts	5,846,717	5,906,083	59,366	6,155,606	249,523
			Overhead and Allocations	5,509,870	6,068,592	558,722	6,354,971	286,379
10000 Total				**66,593,538**	**67,591,732**	**998,194**	**66,480,067**	**(1,111,665)**
11430	SR Conv Fac Fd-Operating		Salaries	1,016,589	1,055,328	38,739	1,098,112	42,784
			Mandatory Fringe Benefits	287,654	305,386	17,732	327,095	21,709
			Non-Personnel Services	47,410,110	47,869,152	459,042	50,822,129	2,952,977
			Capital Outlay	500,000	500,000			(500,000)
			City Grant Program	400,000	350,000	(50,000)	300,000	(50,000)
			Debt Service	11,428,424	11,254,562	(173,862)	4,860,963	(6,393,599)
			Materials & Supplies	5,000	5,000		5,000	
			Services Of Other Depts	10,966,563	10,893,189	(73,374)	11,780,676	887,487
			Overhead and Allocations	403,422	447,665	44,243	470,416	22,751
			Intrafund Transfers Out	5,000,000	3,000,000	(2,000,000)	3,000,000	
			Transfer Adjustment - Uses	(5,000,000)	(3,000,000)	2,000,000	(3,000,000)	
11430 Total				**72,417,762**	**72,680,282**	**262,520**	**69,664,391**	**(3,015,891)**
12620	SR Surety Bond Self-Insurance		Non-Personnel Services	158,563		(158,563)		
12620 Total				**158,563**	**0**	**(158,563)**	**0**	**0**
27500	ISCSF CENTRAL SHOPS FUND		Salaries	12,362,831	12,824,410	461,579	13,466,976	642,566
			Mandatory Fringe Benefits	6,193,544	6,546,071	352,527	7,062,171	516,100
			Non-Personnel Services	7,689,200	7,704,815	15,615	7,724,207	19,392
			Materials & Supplies	14,537,378	15,886,752	1,349,374	14,218,490	(1,668,262)
			Services Of Other Depts	2,493,005	2,940,594	447,589	3,369,489	428,895
			Overhead and Allocations	2,876,073	2,748,284	(127,789)	2,884,832	136,548
27500 Total				**46,152,031**	**48,650,926**	**2,498,895**	**48,726,165**	**75,239**

Department: ADM General Services Agency - City Admin

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
28310	ISOIS REPRODUCTION FUND		Salaries	2,010,041	2,084,891	74,850	2,178,883	93,992
			Mandatory Fringe Benefits	1,062,795	1,125,688	62,893	1,212,669	86,981
			Non-Personnel Services	6,507,593	7,559,127	1,051,534	7,741,785	182,658
			Capital Outlay	280,400	380,625	100,225		(380,625)
			Materials & Supplies	391,061	396,026	4,965	408,025	11,999
			Services Of Other Depts	673,864	705,156	31,292	732,412	27,256
			Overhead and Allocations	648,020	715,081	67,061	748,827	33,746
28310 Total				**11,573,774**	**12,966,594**	**1,392,820**	**13,022,601**	**56,007**
Operating Total				**196,895,668**	**201,889,534**	**4,993,866**	**197,893,224**	**(3,996,310)**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	16518	City Vehicle Pool	36,442	95,112	58,670	100,233	5,121
		16519	Entertainment Commission Fund	1,741,267	1,833,829	92,562	1,925,372	91,543
		16902	Community Ambassador Program	2,016,660	25,380	(1,991,280)	24,170	(1,210)
		19255	PW City Capital Imprv Planning	5,132	6,361	1,229	6,712	351
		19666	AD Office Of Cannabis	1,557,333	1,643,252	85,919	1,727,809	84,557
		20886	ADRE HOJ Relocation	5,876,150	5,871,900	(4,250)	19,576,150	13,704,250
		21652	ADCP Critical Repairs	5,785,138	9,798,869	4,013,731	17,781,944	7,983,075
		23065	ADTI Stage 2 Infrastructure	11,000	8,552,663	8,541,663	10,340,900	1,788,237
10010 Total				**17,029,122**	**27,827,366**	**10,798,244**	**51,483,290**	**23,655,924**
14300	SR Real Property	17375	Real Estate Div Facilities Inv	1,322,172	1,359,457	37,285	1,359,457	
		17377	Real Estate Projects	405,586	416,054	10,468	22,815,802	22,399,748
		17378	Real Estate Real Property Fund	181,118,704	185,518,744	4,400,040	191,811,542	6,292,798
		19486	AD Red-capital Improvements	12,900,050		(12,900,050)		
14300 Total				**195,746,512**	**187,294,255**	**(8,452,257)**	**215,986,801**	**28,692,546**
14400	SR Yerba Buena Gardens	17379	Yerba Buena Gardens Project	326,080	432,679	106,599	432,679	
		20307	Yerba Buena Gardens Operations	10,852,083	10,440,120	(411,963)	10,681,799	241,679
14400 Total				**11,178,163**	**10,872,799**	**(305,364)**	**11,114,478**	**241,679**
Annual Projects - Authority Control Total				**223,953,797**	**225,994,420**	**2,040,623**	**278,584,569**	**52,590,149**
Continuing Projects - Authority Control								

Department: ADM General Services Agency - City Admin

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10002	Interdepartmental-Overhead	50,014		(50,014)		
		10794	AD Fleet Management Capital Im	180,000	180,000			(180,000)
		15754	AD Red Facilities Maintenance	331,834	348,425	16,591	365,846	17,421
		15756	City Admin Svcs Other Faciliti	469,455	492,928	23,473	517,574	24,646
		16537	AD Digital Services Program	13,682,022	15,293,556	1,611,534	16,334,239	1,040,683
		16539	AD 311 Call Center Project	275,000		(275,000)		
		16540	AD Coit Program Planning	1,108,897	1,155,841	46,944	1,211,862	56,021
		19255	PW City Capital Imprv Planning	2,234,950	2,349,490	114,540	2,464,492	115,002
		19486	AD Red-capital Improvements	2,800,000	2,500,000	(300,000)		(2,500,000)
		21691	AD Contractor Development	100,000		(100,000)		
		22937	AD 2280 Market	828,110	770,643	(57,467)	775,612	4,969
		23367	ADCP ORCP Project		700,000	700,000	250,000	(450,000)
		23368	ADCA OCA Project		400,000	400,000	350,000	(50,000)
10020 Total				**22,060,282**	**24,190,883**	**2,130,601**	**22,269,625**	**(1,921,258)**
10600	SR Neighborhood Beautifcation	19598	AD Neighborhood Beautification	2,499,393	2,500,000	607	2,500,000	
10600 Total				**2,499,393**	**2,500,000**	**607**	**2,500,000**	**0**
11440	SR Conv Fac Fd-Continuing	19491	AD Moscone Conv Fac Capital Pr	5,000,000	3,000,000	(2,000,000)	3,000,000	
11440 Total				**5,000,000**	**3,000,000**	**(2,000,000)**	**3,000,000**	**0**
11445	SR Conv Fac Fd-Moscone Expan D	19804	Moscone Expansion District	28,062,427	25,542,901	(2,519,526)	25,582,571	39,670
11445 Total				**28,062,427**	**25,542,901**	**(2,519,526)**	**25,582,571**	**39,670**
11802	SR Culture & Rec Hotel Tax	20451	Grants For the Arts	16,830,500		(16,830,500)		
11802 Total				**16,830,500**	**0**	**(16,830,500)**	**0**	**0**
12650	SR Vital & Hlth Stat Fees	17083	HC Vital & Health Stats Fd	86,000	95,000	9,000	95,000	
12650 Total				**86,000**	**95,000**	**9,000**	**95,000**	**0**
15384	CPXCF COP Crit Reprs/Rcv Stmls	22231	ADRE CC Steam Loop CR COPs		(390,036)	(390,036)		390,036
		22551	ADRE HOJ Roof CR COPs		(5,000,000)	(5,000,000)		5,000,000
15384 Total				**0**	**(5,390,036)**	**(5,390,036)**	**0**	**5,390,036**
31920	TI Continuing Authority Ctrl	19599	AD Treasure Island Project	27,267,500	41,062,356	13,794,856	34,164,174	(6,898,182)
31920 Total				**27,267,500**	**41,062,356**	**13,794,856**	**34,164,174**	**(6,898,182)**
Continuing Projects - Authority Control Total				**101,806,102**	**91,001,104**	**(10,804,998)**	**87,611,370**	**(3,389,734)**

Department: ADM General Services Agency - City Admin

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
12550	SR Grants; GSF Continuing	10041248	ADMMJ GoBiz 5 CEG-2024-595	300,000		(300,000)		
		10041543	ADMME CHP DUID Toxicology 4	386,523		(386,523)		
		10042371	ADMME CHP DUID Toxicology 5	438,704	397,296	(41,408)		(397,296)
		10043362	ADMME CHP DUID Toxicology 6		529,362	529,362	567,548	38,186
12550 Total				**1,125,227**	**926,658**	**(198,569)**	**567,548**	**(359,110)**
14820	SR ETF-Gift	10042313	ADMAC FSFACC Gifts FY22-25	239,513	296,794	57,281	307,215	10,421
14820 Total				**239,513**	**296,794**	**57,281**	**307,215**	**10,421**
Grants Projects Total				**1,364,740**	**1,223,452**	**(141,288)**	**874,763**	**(348,689)**
Work Orders/Overhead								
10060	GF Work Order	228856	ADM Administration	23,915,423	24,810,797	895,374	26,013,762	1,202,965
		296644	ADM Internal Services	81,698,273	68,424,003	(13,274,270)	73,574,224	5,150,221
			Transfer Adjustment - Uses	(18,715,201)	(19,706,441)	(991,240)	(20,648,474)	(942,033)
10060 Total				**86,898,495**	**73,528,359**	**(13,370,136)**	**78,939,512**	**5,411,153**
Work Orders/Overhead Total				**86,898,495**	**73,528,359**	**(13,370,136)**	**78,939,512**	**5,411,153**
Total Uses of Funds				**610,918,802**	**593,636,869**	**(17,281,933)**	**643,903,438**	**50,266,569**

Department: TIS General Services Agency - Technology

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	45,294,365	46,913,246	1,618,881	47,176,572	263,326
Mandatory Fringe Benefits	16,901,927	18,155,644	1,253,717	18,716,064	560,420
Non-Personnel Services	80,427,633	80,618,810	191,177	80,157,471	(461,339)
Capital Outlay	3,300,000	2,060,000	(1,240,000)	1,100,000	(960,000)
City Grant Program	95,000	95,000		95,000	
Materials & Supplies	3,112,096	3,891,746	779,650	3,876,746	(15,000)
Programmatic Projects	3,663,881	5,819,286	2,155,405	7,982,039	2,162,753
Services Of Other Depts	17,290,121	9,966,940	(7,323,181)	10,394,851	427,911
Overhead and Allocations	1,603,622	5,017,711	3,414,089	5,017,711	
Intrafund Transfers Out	2,460,000	4,190,000	1,730,000	6,430,000	2,240,000
Transfer Adjustment - Uses	(2,460,000)	(4,190,000)	(1,730,000)	(6,430,000)	(2,240,000)
Total Uses by Chart of Accounts	**171,688,645**	**172,538,383**	**849,738**	**174,516,454**	**1,978,071**
Sources Summary					
Intergovernmental: Other	139,874	136,346	(3,528)	134,239	(2,107)
Charges for Services	679,916	1,459,183	779,267	1,459,183	
Licenses, Permits,& Franchises	1,570,000	1,400,000	(170,000)	1,290,000	(110,000)
Rents & Concessions	597,398	615,608	18,210	615,608	
Interest & Investment Income	90,000	90,000		90,000	
Expenditure Recovery	157,013,449	155,986,188	(1,027,261)	160,118,076	4,131,888
IntraFund Transfers In	2,460,000	4,190,000	1,730,000	6,430,000	2,240,000
Beg Fund Balance - Budget Only	4,965,800	5,210,511	244,711	6,525,327	1,314,816
Transfer Adjustment-Source	(2,460,000)	(4,190,000)	(1,730,000)	(6,430,000)	(2,240,000)
General Fund Support	6,632,208	7,640,547	1,008,339	4,284,021	(3,356,526)
Total Sources by Chart of Accounts	**171,688,645**	**172,538,383**	**849,738**	**174,516,454**	**1,978,071**
Fund Summary					
General Fund	9,258,823	10,356,006	1,097,183	6,999,480	(3,356,526)
General Services Fund	1,660,000	1,490,000	(170,000)	1,380,000	(110,000)
Telecom & Information Fund	160,769,822	160,692,377	(77,445)	166,136,974	5,444,597
Total Uses by Funds	**171,688,645**	**172,538,383**	**849,738**	**174,516,454**	**1,978,071**

Department: TIS General Services Agency - Technology

Division Summary

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
DT Communications	7,028,937	7,076,250	47,313	7,162,300	86,050
DT Support Services	12,701,634	12,624,284	(77,350)	13,009,483	385,199
DT Administration	68,337,479	72,843,711	4,506,232	70,096,452	(2,747,259)
DT JUSTIS	2,548,509	2,852,778	304,269	2,962,527	109,749
DT Cybersecurity	15,073,138	17,417,529	2,344,391	18,677,291	1,259,762
DT PMO	2,570,437	2,499,406	(71,031)	2,672,606	173,200
DT Rate Model Usage	7,935,471		(7,935,471)		
DT Emerging Technologies	1,107,594	2,497,958	1,390,364	2,808,616	310,658
DT Capital And Equipment	1,300,000	1,700,000	400,000	800,000	(900,000)
DT Innovation	204,392	187,813	(16,579)	197,743	9,930
DT Enterprise Applications	6,137,622	6,529,103	391,481	6,749,563	220,460
DT Infrastructure & Operations	25,952,203	25,589,819	(362,384)	27,268,333	1,678,514
DT Public Safety	20,791,229	20,719,732	(71,497)	22,111,540	1,391,808
Total Uses by Division	**171,688,645**	**172,538,383**	**849,738**	**174,516,454**	**1,978,071**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	2,934,903	3,009,391	74,488	1,204,192	(1,805,199)
			Mandatory Fringe Benefits	986,277	1,042,608	56,331	292,312	(750,296)
			Non-Personnel Services	361,622	312,760	(48,862)	312,760	
			Materials & Supplies	39,008	38,658	(350)	38,658	
			Services Of Other Depts	500	499	(1)	518	19
			Overhead and Allocations	1,038,004	1,173,711	135,707	1,173,711	
10000 Total				**5,360,314**	**5,577,627**	**217,313**	**3,022,151**	**(2,555,476)**
12500	SR Cable TV Access Dev&Prog		Non-Personnel Services	753,000	583,000	(170,000)	473,000	(110,000)
			City Grant Program	95,000	95,000		95,000	
			Materials & Supplies	432,000	432,000		432,000	

Department: TIS General Services Agency - Technology

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
			Services Of Other Depts	380,000	380,000		380,000	
12500 Total				**1,660,000**	**1,490,000**	**(170,000)**	**1,380,000**	**(110,000)**
28100	ISTIF NON PROJECT CONTROLLED		Salaries	676,765	702,450	25,685	734,569	32,119
			Mandatory Fringe Benefits	237,052	251,567	14,515	269,387	17,820
			Non-Personnel Services	24,591,194	22,428,658	(2,162,536)	21,839,197	(589,461)
			Overhead and Allocations	347,301	347,301		347,301	
28100 Total				**25,852,312**	**23,729,976**	**(2,122,336)**	**23,190,454**	**(539,522)**
Operating Total				**32,872,626**	**30,797,603**	**(2,075,023)**	**27,592,605**	**(3,204,998)**
Annual Projects - Authority Control								
28070	ISTIF Annual Authority Ctrl	16524	AD Justis Project - City Adm.		204,399	204,399	215,198	10,799
		17582	DT Dt Operating Master Project	105,341,131	102,196,568	(3,144,563)	106,200,541	4,003,973
		17608	Dt Work Order Projects	27,116,379	30,371,434	3,255,055	30,100,781	(270,653)
28070 Total				**132,457,510**	**132,772,401**	**314,891**	**136,516,520**	**3,744,119**
Annual Projects - Authority Control Total				**132,457,510**	**132,772,401**	**314,891**	**136,516,520**	**3,744,119**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	15346	DT Broadband Connectivity-capi	500,000	900,000	400,000	400,000	(500,000)
		16524	AD Justis Project - City Adm.	2,548,509	2,648,379	99,870	2,747,329	98,950
		20315	Mainframe Retirement Plan	50,000		(50,000)		
		20355	DT Fiber to Public Housing	800,000	800,000		400,000	(400,000)
		23366	DT Centralized City Addressing		430,000	430,000	430,000	
10020 Total				**3,898,509**	**4,778,379**	**879,870**	**3,977,329**	**(801,050)**
28080	ISTIF ContinuingAuthorityCtrl	17610	DT Telecom - Voip Project	1,070,000		(1,070,000)		
		19672	TI City Cloud Enhancement	640,000	190,000	(450,000)	1,190,000	1,000,000
		21487	DT Projects	200,000	200,000		200,000	
		21876	DT Digital Divide Connectivity				300,000	300,000
		22801	DT DR for Critical City Apps	50,000	290,000	240,000	980,000	690,000
		22804	DT Generative AI	500,000	1,330,000	830,000	1,580,000	250,000
		23068	DT Network Data Center		1,300,000	1,300,000	1,300,000	
		23365	DT AB1637 for sf.gov Migration		880,000	880,000	880,000	

Department: TIS General Services Agency - Technology

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
28080 Total				**2,460,000**	**4,190,000**	**1,730,000**	**6,430,000**	**2,240,000**
Continuing Projects - Authority Control Total				**6,358,509**	**8,968,379**	**2,609,870**	**10,407,329**	**1,438,950**
Total Uses of Funds				**171,688,645**	**172,538,383**	**849,738**	**174,516,454**	**1,978,071**

Department: HSS Health Service System

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	5,629,021	5,467,466	(161,555)	5,716,334	248,868
Mandatory Fringe Benefits	2,380,533	2,441,620	61,087	2,630,971	189,351
Non-Personnel Services	2,494,577	3,530,301	1,035,724	2,474,291	(1,056,010)
Materials & Supplies	36,758	27,804	(8,954)	27,804	
Services Of Other Depts	1,921,234	1,843,421	(77,813)	1,918,041	74,620
Total Uses by Chart of Accounts	**12,462,123**	**13,310,612**	**848,489**	**12,767,441**	**(543,171)**
Sources Summary					
Other Revenues	580,000	582,804	2,804	579,773	(3,031)
Expenditure Recovery	11,682,123	11,577,808	(104,315)	12,187,668	609,860
General Fund Support	200,000	1,150,000	950,000		(1,150,000)
Total Sources by Chart of Accounts	**12,462,123**	**13,310,612**	**848,489**	**12,767,441**	**(543,171)**
Fund Summary					
General Fund	12,462,123	13,310,612	848,489	12,767,441	(543,171)
Total Uses by Funds	**12,462,123**	**13,310,612**	**848,489**	**12,767,441**	**(543,171)**
Division Summary					
HSS Health Service System	12,462,123	13,310,612	848,489	12,767,441	(543,171)
Total Uses by Division	**12,462,123**	**13,310,612**	**848,489**	**12,767,441**	**(543,171)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	5,629,021	5,467,466	(161,555)	5,716,334	248,868
			Mandatory Fringe Benefits	2,380,533	2,441,620	61,087	2,630,971	189,351
			Non-Personnel Services	2,294,577	2,380,301	85,724	2,474,291	93,990
			Materials & Supplies	36,758	27,804	(8,954)	27,804	
			Services Of Other Depts	1,921,234	1,843,421	(77,813)	1,918,041	74,620
10000 Total				**12,262,123**	**12,160,612**	**(101,511)**	**12,767,441**	**606,829**

Department: HSS Health Service System

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
Operating Total				**12,262,123**	**12,160,612**	**(101,511)**	**12,767,441**	**606,829**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	23081	HT Technology Projects	200,000	1,150,000	950,000		(1,150,000)
10020 Total				**200,000**	**1,150,000**	**950,000**	**0**	**(1,150,000)**
Continuing Projects - Authority Control Total				**200,000**	**1,150,000**	**950,000**	**0**	**(1,150,000)**
Total Uses of Funds				**12,462,123**	**13,310,612**	**848,489**	**12,767,441**	**(543,171)**

Department: HOM Homelessness And Supportive Housing

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	36,173,437	35,188,930	(984,507)	35,295,849	106,919
Mandatory Fringe Benefits	13,069,970	12,934,948	(135,022)	13,229,568	294,620
Non-Personnel Services	31,959,437	41,882,744	9,923,307	42,993,859	1,111,115
Aid Assistance	2,956,300	2,956,300		2,956,300	
Capital Outlay	1,000,000	2,250,000	1,250,000		(2,250,000)
City Grant Program	571,763,285	546,117,026	(25,646,259)	553,385,619	7,268,593
Materials & Supplies	183,165	178,586	(4,579)	178,586	
Programmatic Projects	109,824,547	161,122,002	51,297,455	102,316,218	(58,805,784)
Services Of Other Depts	18,628,593	24,469,979	5,841,386	23,313,490	(1,156,489)
Transfers Out		8,250,000	8,250,000	8,250,000	
Total Uses by Chart of Accounts	**785,558,734**	**835,350,515**	**49,791,781**	**781,919,489**	**(53,431,026)**
Sources Summary					
Business Taxes	247,218,312	345,111,101	97,892,789	329,895,577	(15,215,524)
Intergovernmental: Federal	64,663,571	69,652,096	4,988,525	69,886,206	234,110
Intergovernmental: State	39,923,547	32,066,599	(7,856,948)		(32,066,599)
Charges for Services	13,375,632	16,323,367	2,947,735	13,823,367	(2,500,000)
Rents & Concessions	129,840	129,840		129,840	
Interest & Investment Income	16,712,756	18,974,844	2,262,088	17,654,844	(1,320,000)
Expenditure Recovery	19,389,104	20,523,174	1,134,070	12,679,038	(7,844,136)
IntraFund Transfers In	22,955,710	23,115,564	159,854	23,445,130	329,566
Beg Fund Balance - Budget Only	84,206,293	55,056,117	(29,150,176)	47,200,766	(7,855,351)
General Fund Support	276,983,969	254,397,813	(22,586,156)	267,204,721	12,806,908
Total Sources by Chart of Accounts	**785,558,734**	**835,350,515**	**49,791,781**	**781,919,489**	**(53,431,026)**
Fund Summary					
Community Health Services Fund	631,550	631,550		631,550	
General Fund	332,834,255	321,584,871	(11,249,384)	317,282,096	(4,302,775)
Human Welfare Fund	103,955,568	93,992,032	(9,963,536)	69,254,656	(24,737,376)
Our City Our Home Fund	348,137,361	419,142,062	71,004,701	394,751,187	(24,390,875)
Total Uses by Funds	**785,558,734**	**835,350,515**	**49,791,781**	**781,919,489**	**(53,431,026)**

Department: HOM Homelessness And Supportive Housing

Division Summary

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
HOM Administration	23,893,293	24,235,510	342,217	23,471,352	(764,158)
HOM Programs	761,665,441	811,115,005	49,449,564	758,448,137	(52,666,868)
Total Uses by Division	**785,558,734**	**835,350,515**	**49,791,781**	**781,919,489**	**(53,431,026)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	19,639,573	17,608,435	(2,031,138)	16,913,728	(694,707)
			Mandatory Fringe Benefits	6,902,856	6,227,222	(675,634)	6,040,344	(186,878)
			Non-Personnel Services	30,870,348	39,975,481	9,105,133	41,069,463	1,093,982
			Aid Assistance	301,264	301,264		301,264	
			City Grant Program	164,577,348	150,623,876	(13,953,472)	156,685,081	6,061,205
			Materials & Supplies	183,165	178,586	(4,579)	178,586	
			Services Of Other Depts	12,082,502	11,173,871	(908,631)	11,390,527	216,656
10000 Total				**234,557,056**	**226,088,735**	**(8,468,321)**	**232,578,993**	**6,490,258**
Operating Total				**234,557,056**	**226,088,735**	**(8,468,321)**	**232,578,993**	**6,490,258**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	11346	HO 440 Turk Building	169,141	183,675	14,534	193,029	9,354
		17129	HO Shelter And Navigation Cent	46,451,717	36,363,778	(10,087,939)	35,178,064	(1,185,714)
		17702	HN Whole Person Care Pilot	8,375,632	15,619,965	7,244,333	13,472,873	(2,147,092)
		20938	Housing for Homeless	2,462,130	2,255,630	(206,500)	2,321,799	66,169
		21815	260 Golden Gate Seismic	1,000,000		(1,000,000)		
10020 Total				**58,458,620**	**54,423,048**	**(4,035,572)**	**51,165,765**	**(3,257,283)**
10030	GF Human Services Care	17560	HS Human Services Care	22,955,710	23,115,564	159,854	23,445,130	329,566
10030 Total				**22,955,710**	**23,115,564**	**159,854**	**23,445,130**	**329,566**
10582	SR Our City Our Home Fund	20764	Prop C OCOH Gr Receipts tax		8,250,000	8,250,000	8,250,000	
		21528	HOM AffordHousing-GenHomeless	99,721,700	147,183,173	47,461,473	127,496,736	(19,686,437)
		21529	HOM AffordHousing-Under Age 30	47,296,570	48,453,385	1,156,815	46,360,230	(2,093,155)

Department: HOM Homelessness And Supportive Housing

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
		21530	HOM AffordHousing-Families	69,302,712	66,802,714	(2,499,998)	62,779,709	(4,023,005)
		21532	HOM Homelessness Prevention	76,831,663	79,673,764	2,842,101	82,619,780	2,946,016
		21533	HOM Shelter and Hygiene	54,984,716	68,779,026	13,794,310	67,244,732	(1,534,294)
10582 Total				**348,137,361**	**419,142,062**	**71,004,701**	**394,751,187**	**(24,390,875)**
Continuing Projects - Authority Control Total				**429,551,691**	**496,680,674**	**67,128,983**	**469,362,082**	**(27,318,592)**
Grants Projects								
11580	SR Community Health-Grants	10041990	HOM FY26 SB Mckinney PATH	631,550		(631,550)		
		10042974	HOM FY27 SB Mckinney PATH		631,550	631,550	631,550	
11580 Total				**631,550**	**631,550**	**0**	**631,550**	**0**
12960	SR Human Welfare-Grants	10041991	HOM FY26 250 Kearny VASH	2,655,036		(2,655,036)		
		10041992	HOM FY26 CoC AO Budget	5,821,249		(5,821,249)		
		10041993	HOM Veteran Affairs One System	20,000		(20,000)		
		10041994	SF HMIS Expansion	762,525		(762,525)		
		10041995	Glide Cecil William Comm House	620,799		(620,799)		
		10041996	Hazel Betsey	272,975		(272,975)		
		10041997	Harbor Haven	3,748,805		(3,748,805)		
		10041998	180 Jones	1,126,230	1,219,673	93,443	1,219,673	
		10041999	CHP Scattered Sites	996,846		(996,846)		
		10042000	CCCYO Scattered Sites	1,598,972		(1,598,972)		
		10042001	Dir Accss Hsng Chrnic Alchlics	1,545,788		(1,545,788)		
		10042003	Rental Assistance II	6,188,568		(6,188,568)		
		10042005	Rental Assistance I	16,150,375		(16,150,375)		
		10042006	3rd Strt Hmless Youth RRH Prgm	576,603		(576,603)		
		10042007	1296 Shotwell	408,850		(408,850)		
		10042008	Harbor Haven for Veterans	1,067,869		(1,067,869)		
		10042009	Rapid Rehousing for Fam & TAY	2,407,236		(2,407,236)		
		10042011	Youth Coordinated Entry	240,750		(240,750)		
		10042012	DV Coordinated Entry	939,115		(939,115)		
		10042013	Larkin Strt YAC Collaborative	463,613		(463,613)		
		10042014	AWS Rapid Rehousing	1,348,417		(1,348,417)		

Department: HOM Homelessness And Supportive Housing

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
		10042015	Integrated Services Network	1,057,945		(1,057,945)		
		10042016	1300 Fourth	491,328		(491,328)		
		10042017	4200 Geary	331,776		(331,776)		
		10042018	42 Otis - CoC	758,242		(758,242)		
		10042019	Housing for Survivors	2,438,419		(2,438,419)		
		10042020	San Fran Coordin Entry Expan	1,061,107		(1,061,107)		
		10042021	Mary Helen Rogers Senr Commnty	372,967		(372,967)		
		10042022	Bishop Swing Community House	481,107		(481,107)		
		10042023	Treasure Island Consolidated	2,618,624		(2,618,624)		
		10042024	TNDC Folsom Dore	615,060		(615,060)		
		10042025	Allen Hotel	740,123		(740,123)		
		10042026	San Francisco HMIS 2016	36,067		(36,067)		
		10042027	Eddy and Taylor	295,320		(295,320)		
		10042028	CoC Planning 2024	1,500,000		(1,500,000)		
		10042029	Rental Asst for Homeless Vets	2,273,315		(2,273,315)		
		10042975	HOM FY27 250 Kearny VASH		2,655,036	2,655,036	2,655,036	
		10042976	HOM FY27 CoC AO Budget		6,216,455	6,216,455	6,450,565	234,110
		10042977	HOM Veteran Affairs One System		24,000	24,000	24,000	
		10042978	FY27 SF HMIS Expansion		811,545	811,545	811,545	
		10042979	FY27 Glide Cecil William Comm		676,239	676,239	676,239	
		10042980	FY27 Hazel Betsey		295,187	295,187	295,187	
		10042981	FY27 Harbor Haven		4,071,191	4,071,191	4,071,191	
		10042982	FY27 CHP Scattered Sites		1,082,694	1,082,694	1,082,694	
		10042984	FY27 CCCYO Scattered Sites		1,752,308	1,752,308	1,752,308	
		10042985	FY27 Dir Accss Hsng Chr Alc		1,683,416	1,683,416	1,683,416	
		10042986	FY27 Rental Assist Veterans I		2,453,694	2,453,694	2,453,694	
		10042987	FY27 Rental Assistance II		6,742,356	6,742,356	6,742,356	
		10042988	FY27 Rental Assistance I		17,589,920	17,589,920	17,589,920	
		10042989	FY27 3rd St Hmless Youth RRH		616,739	616,739	616,739	
		10042990	FY27 1296 Shotwell		437,218	437,218	437,218	

Department: HOM Homelessness And Supportive Housing

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
		10042991	FY27 Harbor Haven for Veterans		1,158,336	1,158,336	1,158,336	
		10042992	FY27 Rapid Re-Housing for TAY		2,599,353	2,599,353	2,599,353	
		10042993	FY27 Youth Coordinated Entry		257,603	257,603	257,603	
		10042995	FY27 DV Coordinated Entry		999,253	999,253	999,253	
		10042996	FY27 Larkin St YAC Collabo		499,383	499,383	499,383	
		10042997	FY27 AWS Rapid Rehousing		1,485,466	1,485,466	1,485,466	
		10042998	FY27 Integrated Svcs Network		1,126,584	1,126,584	1,126,584	
		10042999	FY27 1300 Fourth		536,880	536,880	536,880	
		10043000	FY27 4200 Geary Expansion		356,196	356,196	356,196	
		10043001	FY27 42 Otis - CoC		821,344	821,344	821,344	
		10043002	FY27 Housing for Survivors		2,607,098	2,607,098	2,607,098	
		10043003	FY27 SF Coordin Entry Expan		1,129,091	1,129,091	1,129,091	
		10043004	FY27 Mary Helen Rogers Senr		405,127	405,127	405,127	
		10043005	FY27 Bishop Swing Community		523,947	523,947	523,947	
		10043006	FY27 Treasure Island Consoli		2,856,416	2,856,416	2,856,416	
		10043007	FY27 TNDC Folsom Dore		664,212	664,212	664,212	
		10043008	FY27 Allen Hotel		804,522	804,522	804,522	
		10043009	FY27 San Francisco HMIS 2016		38,376	38,376	38,376	
		10043010	FY27 Eddy and Taylor		323,688	323,688	323,688	
		10043011	FY27 CoC Planning 2025		1,500,000	1,500,000	1,500,000	
12960 Total				**64,032,021**	**69,020,546**	**4,988,525**	**69,254,656**	**234,110**
Grants Projects Total				**64,663,571**	**69,652,096**	**4,988,525**	**69,886,206**	**234,110**
Work Orders/Overhead								
10060	GF Work Order	203646	HOM Programs	16,862,869	17,957,524	1,094,655	10,092,208	(7,865,316)
10060 Total				**16,862,869**	**17,957,524**	**1,094,655**	**10,092,208**	**(7,865,316)**
Work Orders/Overhead Total				**16,862,869**	**17,957,524**	**1,094,655**	**10,092,208**	**(7,865,316)**
Continuing Projects - Project Control								
12920	SR Human Welfare-Grants Sta	10042362	HOM HHAP 6	39,923,547		(39,923,547)		
		10043014	ERF-5 Northern Mission		7,729,180	7,729,180		(7,729,180)

Department: HOM Homelessness And Supportive Housing

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Project Control								
		10043627	ERF-5 Polk & Ellis Corridor		10,034,917	10,034,917		(10,034,917)
		10043628	ERF-5 Northwest Bayview		7,207,389	7,207,389		(7,207,389)
12920 Total				**39,923,547**	**24,971,486**	**(14,952,061)**	**0**	**(24,971,486)**
Continuing Projects - Project Control Total				**39,923,547**	**24,971,486**	**(14,952,061)**	**0**	**(24,971,486)**
Total Uses of Funds				**785,558,734**	**835,350,515**	**49,791,781**	**781,919,489**	**(53,431,026)**

Department: HRD Human Resources

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	30,571,393	31,899,592	1,328,199	31,817,377	(82,215)
Mandatory Fringe Benefits	11,030,679	11,778,882	748,203	11,971,335	192,453
Non-Personnel Services	103,894,932	104,498,851	603,919	107,411,116	2,912,265
Materials & Supplies	503,301	527,206	23,905	496,114	(31,092)
Programmatic Projects	2,840,000	5,923,358	3,083,358	2,536,446	(3,386,912)
Services Of Other Depts	9,269,035	9,462,587	193,552	7,715,295	(1,747,292)
Overhead and Allocations	(157,087)		157,087		
Total Uses by Chart of Accounts	**157,952,253**	**164,090,476**	**6,138,223**	**161,947,683**	**(2,142,793)**
Sources Summary					
Charges for Services		137,500	137,500	137,500	
Other Revenues	169,111	176,765	7,654	186,236	9,471
Expenditure Recovery	140,998,898	139,786,787	(1,212,111)	143,389,055	3,602,268
General Fund Support	16,784,244	23,989,424	7,205,180	18,234,892	(5,754,532)
Total Sources by Chart of Accounts	**157,952,253**	**164,090,476**	**6,138,223**	**161,947,683**	**(2,142,793)**
Fund Summary					
General Fund	45,489,099	52,349,590	6,860,491	46,438,605	(5,910,985)
General Services Fund	112,463,154	111,740,886	(722,268)	115,509,078	3,768,192
Total Uses by Funds	**157,952,253**	**164,090,476**	**6,138,223**	**161,947,683**	**(2,142,793)**
Division Summary					
HRD Administration	7,903,162	8,232,850	329,688	6,699,238	(1,533,612)
HRD Equal Emplymt Opportunity	9,311,110	9,939,642	628,532	10,585,784	646,142
HRD Employee Relations	5,164,014	9,523,895	4,359,881	5,574,897	(3,948,998)
HRD Employment Services	15,410,651	16,768,700	1,358,049	16,727,617	(41,083)
HRD Workers Compensation	112,294,043	111,564,121	(729,922)	115,322,842	3,758,721
HRD Workforce Development	7,869,273	8,061,268	191,995	7,037,305	(1,023,963)
Total Uses by Division	**157,952,253**	**164,090,476**	**6,138,223**	**161,947,683**	**(2,142,793)**

Uses of Funds Detail Appropriation

Department: HRD Human Resources

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	19,114,445	20,405,426	1,290,981	19,814,038	(591,388)
			Mandatory Fringe Benefits	6,356,908	6,864,554	507,646	6,694,264	(170,290)
			Non-Personnel Services	2,249,755	4,045,727	1,795,972	3,937,737	(107,990)
			Materials & Supplies	158,556	198,922	40,366	167,790	(31,132)
			Services Of Other Depts	7,711,963	5,762,538	(1,949,425)	5,960,344	197,806
			Overhead and Allocations	(4,575,159)	(4,367,874)	207,285	(4,232,880)	134,994
10000 Total				**31,016,468**	**32,909,293**	**1,892,825**	**32,341,293**	**(568,000)**
12460	SR Workers' Compensation		Salaries	6,998,137	7,091,382	93,245	7,457,423	366,041
			Mandatory Fringe Benefits	3,099,571	3,339,043	239,472	3,601,539	262,496
			Non-Personnel Services	97,143,637	95,910,652	(1,232,985)	98,985,911	3,075,259
			Materials & Supplies	180,406	180,406		180,406	
			Services Of Other Depts	1,254,479	1,319,102	64,623	1,374,027	54,925
			Overhead and Allocations	3,617,813	3,723,536	105,723	3,723,536	
12460 Total				**112,294,043**	**111,564,121**	**(729,922)**	**115,322,842**	**3,758,721**
Operating Total				**143,310,511**	**144,473,414**	**1,162,903**	**147,664,135**	**3,190,721**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17358	HR Tuition Reimbursement	9,000		(9,000)		
		17360	Labor Relations	1,747,298	6,002,517	4,255,219	1,915,284	(4,087,233)
		17363	Hr Trainee Program	178,423	186,507	8,084	196,412	9,905
		20992	HR SF Fellows Program	840,000	1,320,000	480,000		(1,320,000)
		22015	ExpAuth-Auto Machinists 1414	4,000	4,000		4,000	
		22016	ExpAuth-Bldg Inspectors Assoc.	10,000	10,000		10,000	
		22017	ExpAuth-Consolidated Crafts	4,500	4,500		4,500	
		22019	ExpAuth-DeputySheriffs'Assoc	5,000	5,000		5,000	
		22020	ExpAuth-Electrical Workers,L6	8,000	8,000		8,000	
		22021	ExpAuth-FirefightersL798 Unit1	20,000	20,000		20,000	
		22022	ExpAuth-FirefightersL798 Unit2	3,000	3,000		3,000	
		22025	ExpAuth-MunicipalExecAssoc	250,000	250,000		250,000	
		22026	ExpAuth-Plumbers, Local 38	7,500	7,500		7,500	
		22027	ExpAuth-Police Officers, L911	5,000	5,000		5,000	

Department: HRD Human Resources

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Annual Projects - Authority Control								
		22028	ExpAuth-DeputyProbationOfficer	20,000	20,000		20,000	
		22029	ExpAuth-SF City Workers United	4,000	4,000		4,000	
		22030	ExpAuth-SEIU Local 1021, Misc	120,000	120,000		120,000	
		22031	ExpAuth-SEIU L1021,StaffNurses	275,000	275,000		275,000	
		22032	ExpAuth-SheetMetalWorkers,L104	750	750		750	
		22033	ExpAuth-SheriffsMgrSupervisor	5,000	5,000		5,000	
		22034	ExpAuth-StationaryEngineer,L39	8,000	8,000		8,000	
		22036	ExpAuth-TeamstersL856MultiUnit	20,000	20,000		20,000	
		22037	ExpAuth-Teamsters, L856SupvRN	100,000	100,000		100,000	
		22038	ExpAuth-TWU Local 250-A, 7410	2,500	2,500		2,500	
		22039	ExpAuth-TWU, Local 200, SEAM	6,000	6,000		6,000	
		22040	ExpAuth-TWU, L250-A, MultiUnit	15,000	15,000		15,000	
		22041	ExpAuth-UnrepresentedEmployees	30,000	30,000		30,000	
		22431	HRD-Local 261 Apprenticeship	100,000	100,000		100,000	
10010 Total				**3,797,971**	**8,532,274**	**4,734,303**	**3,134,946**	**(5,397,328)**
Annual Projects - Authority Control Total				**3,797,971**	**8,532,274**	**4,734,303**	**3,134,946**	**(5,397,328)**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	17358	HR Tuition Reimbursement	29,972	29,972		29,972	
		17367	HR Fingerprinting	100,000	350,000	250,000	350,000	
		20357	HIRING MODERNIZATION	2,474,275	2,654,619	180,344	2,748,292	93,673
		21748	Reinvestment Initiatives	223,741		(223,741)		
		22018	ExpAuth-CarpentersPileDrivers	5,000	5,000		5,000	
		22023	ExpAuth-IFPTE, Local 21	1,000,000	1,000,000		1,000,000	
		22024	ExpAuth-Laborers, Local 261	7,500	7,500		7,500	
		22035	ExpAuth-Teamsters, 853	6,000	6,000		6,000	
		22432	HRD-Local 1414 Apprenticeship	15,000	15,000		15,000	
		22446	HRD Career Center	424,935	435,780	10,845	449,341	13,561
		22550	Internet-Employee Portal	1,570,000	1,620,000	50,000	1,620,000	
10020 Total				**5,856,423**	**6,123,871**	**267,448**	**6,231,105**	**107,234**
Continuing Projects - Authority Control Total				**5,856,423**	**6,123,871**	**267,448**	**6,231,105**	**107,234**

Department: HRD Human Resources

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
12550	SR Grants; GSF Continuing	10042036	HRD Fish Fellow Grant FY26	169,111	176,765	7,654	186,236	9,471
12550 Total				**169,111**	**176,765**	**7,654**	**186,236**	**9,471**
Grants Projects Total				**169,111**	**176,765**	**7,654**	**186,236**	**9,471**
Work Orders/Overhead								
10060	GF Work Order	232025	HRD Employment Services	3,743,371	3,536,589	(206,782)	3,489,698	(46,891)
		232029	HRD Workforce Development	1,074,866	1,247,563	172,697	1,241,563	(6,000)
10060 Total				**4,818,237**	**4,784,152**	**(34,085)**	**4,731,261**	**(52,891)**
Work Orders/Overhead Total				**4,818,237**	**4,784,152**	**(34,085)**	**4,731,261**	**(52,891)**
Total Uses of Funds				**157,952,253**	**164,090,476**	**6,138,223**	**161,947,683**	**(2,142,793)**

Department: HRC Human Rights Commission

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	4,939,058		(4,939,058)		
Mandatory Fringe Benefits	1,789,578		(1,789,578)		
Non-Personnel Services	181,980		(181,980)		
City Grant Program	1,439,508		(1,439,508)		
Materials & Supplies	33,066		(33,066)		
Programmatic Projects	20,295,712		(20,295,712)		
Services Of Other Depts	1,353,666		(1,353,666)		
Total Uses by Chart of Accounts	**30,032,568**	**0**	**(30,032,568)**	**0**	**0**
Sources Summary					
Expenditure Recovery	100,584		(100,584)		
General Fund Support	29,931,984		(29,931,984)		
Total Sources by Chart of Accounts	**30,032,568**	**0**	**(30,032,568)**	**0**	**0**
Fund Summary					
General Fund	30,032,568		(30,032,568)		
Total Uses by Funds	**30,032,568**	**0**	**(30,032,568)**	**0**	**0**
Division Summary					
HRC Human Rights Commission	30,032,568		(30,032,568)		
Total Uses by Division	**30,032,568**	**0**	**(30,032,568)**	**0**	**0**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	4,939,058		(4,939,058)		
			Mandatory Fringe Benefits	1,789,578		(1,789,578)		
			Non-Personnel Services	181,980		(181,980)		
			City Grant Program	1,439,508		(1,439,508)		
			Materials & Supplies	33,066		(33,066)		

Department: HRC Human Rights Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
			Services Of Other Depts	1,078,871		(1,078,871)		
10000 Total				**9,462,061**	**0**	**(9,462,061)**	**0**	**0**
Operating Total				**9,462,061**	**0**	**(9,462,061)**	**0**	**0**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	20990	Opportunities for All	64,795		(64,795)		
10010 Total				**64,795**	**0**	**(64,795)**	**0**	**0**
Annual Projects - Authority Control Total				**64,795**	**0**	**(64,795)**	**0**	**0**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	20990	Opportunities for All	1,500,000		(1,500,000)		
		21748	Reinvestment Initiatives	19,005,712		(19,005,712)		
10020 Total				**20,505,712**	**0**	**(20,505,712)**	**0**	**0**
Continuing Projects - Authority Control Total				**20,505,712**	**0**	**(20,505,712)**	**0**	**0**
Total Uses of Funds				**30,032,568**	**0**	**(30,032,568)**	**0**	**0**

* HRC Human Rights Commission is now combined with WOM Status of Women into one entity, AHR Agency for Human Rights. See Administrative Provisions, Section 14 (d).

Department: HSA Human Services

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	283,388,281	310,651,359	27,263,078	318,827,068	8,175,709
Mandatory Fringe Benefits	127,300,756	133,289,524	5,988,768	140,813,820	7,524,296
Non-Personnel Services	66,004,233	64,385,679	(1,618,554)	64,164,197	(221,482)
Aid Assistance	10,382,695	9,475,777	(906,918)	9,954,855	479,078
Aid Payments	524,764,772	568,188,087	43,423,315	618,862,612	50,674,525
Capital Outlay	350,000	1,817,700	1,467,700		(1,817,700)
City Grant Program	164,010,328	156,659,427	(7,350,901)	165,733,821	9,074,394
Debt Service	1,592,842	1,592,950	108	6,033,850	4,440,900
Materials & Supplies	3,679,447	3,679,447		3,679,447	
Other Support/Care of Persons	140,687	(171,449)	(312,136)	60,000	231,449
Services Of Other Depts	104,373,052	110,525,009	6,151,957	113,132,501	2,607,492
Intrafund Transfers Out	23,162,701	24,281,341	1,118,640	24,626,663	345,322
Transfer Adjustment - Uses	(206,991)	(1,165,777)	(958,786)	(1,181,533)	(15,756)
Total Uses by Chart of Accounts	**1,308,942,803**	**1,383,209,074**	**74,266,271**	**1,464,707,301**	**81,498,227**
Sources Summary					
Intergovernmental: Federal	372,784,115	373,596,312	812,197	394,070,560	20,474,248
Intergovernmental: State	523,914,534	568,543,438	44,628,904	594,116,224	25,572,786
Charges for Services	3,520,746	3,803,562	282,816	3,803,562	
Rents & Concessions	145,000	145,000		145,000	
Other Revenues	80,000	80,000		80,000	
Interest & Investment Income	272,133	990,611	718,478	990,611	
Expenditure Recovery	41,263,832	39,933,802	(1,330,030)	39,952,466	18,664
IntraFund Transfers In	206,991	1,165,777	958,786	1,181,533	15,756
Transfers In	16,719,307	17,173,387	454,080	18,876,115	1,702,728
Transfer Adjustment-Source	(206,991)	(1,165,777)	(958,786)	(1,181,533)	(15,756)
General Fund Support	350,243,136	378,942,962	28,699,826	412,672,763	33,729,801
Total Sources by Chart of Accounts	**1,308,942,803**	**1,383,209,074**	**74,266,271**	**1,464,707,301**	**81,498,227**

Department: HSA Human Services

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Fund Summary					
General Fund	1,217,749,182	1,287,999,096	70,249,914	1,371,548,069	83,548,973
Human Welfare Fund	81,547,870	84,990,071	3,442,201	84,039,325	(950,746)
Senior Citizens Program Fund	9,645,751	10,219,907	574,156	9,119,907	(1,100,000)
Total Uses by Funds	**1,308,942,803**	**1,383,209,074**	**74,266,271**	**1,464,707,301**	**81,498,227**
Division Summary					
HSA Disability & Aging Svc	547,792,132	595,468,250	47,676,118	642,885,804	47,417,554
HSA Admin Support (HSA)	191,866,532	197,354,194	5,487,662	200,427,101	3,072,907
HSA Benefits & Family Support	569,284,139	590,386,630	21,102,491	621,394,396	31,007,766
Total Uses by Division	**1,308,942,803**	**1,383,209,074**	**74,266,271**	**1,464,707,301**	**81,498,227**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	267,514,191	273,940,744	6,426,553	281,313,154	7,372,410
			Mandatory Fringe Benefits	124,649,442	130,481,319	5,831,877	137,787,641	7,306,322
			Non-Personnel Services	59,947,544	56,898,290	(3,049,254)	56,917,340	19,050
			Aid Assistance	6,880,905	6,902,905	22,000	6,902,905	
			Aid Payments	524,764,772	568,188,087	43,423,315	618,862,612	50,674,525
			Capital Outlay		942,700	942,700		(942,700)
			City Grant Program	59,805,917	49,115,332	(10,690,585)	50,502,452	1,387,120
			Debt Service	1,592,842	1,592,950	108	6,033,850	4,440,900
			Materials & Supplies	3,652,882	3,652,882		3,652,882	
			Other Support/Care of Persons	10,000	10,000		10,000	
			Services Of Other Depts	100,794,949	106,920,935	6,125,986	109,359,755	2,438,820
			Intrafund Transfers Out	23,162,701	24,281,341	1,118,640	24,626,663	345,322
			Transfer Adjustment - Uses	(206,991)	(1,165,777)	(958,786)	(1,181,533)	(15,756)
10000 Total				**1,172,569,154**	**1,221,761,708**	**49,192,554**	**1,294,787,721**	**73,026,013**
Operating Total				**1,172,569,154**	**1,221,761,708**	**49,192,554**	**1,294,787,721**	**73,026,013**

Department: HSA Human Services

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10000	Operating	7,343,458	5,582,276	(1,761,182)	7,859,654	2,277,378
		15753	AD Disasbility Access Maintena	350,000	350,000			(350,000)
		17554	SF Connected Prg	388,690	405,737	17,047	427,157	21,420
		17556	Community Living Fund	9,739,996	9,930,147	190,151	10,101,047	170,900
		17559	HS Fire Victim Assistance Fund	1,289,539	839,699	(449,840)	839,699	
		17561	IPO	541,326	(1,385,912)	(1,927,238)		1,385,912
		17562	HS Jobs Now Programs	14,071,282	15,658,854	1,587,572	15,279,627	(379,227)
		17565	HS Working Families Credit		(231,449)	(231,449)		231,449
		17566	CalWIN	2,609,571	3,656,789	1,047,218	3,711,899	55,110
		20324	Sugar-Sweetened Beverages Tax	7,574,620	7,446,192	(128,428)	7,669,578	223,386
		22122	HS Guaranteed Income Pilot		(479,078)	(479,078)		479,078
		22849	CAAP SUD Ordinance	1,271,546	1,618,807	347,261	1,642,412	23,605
		23180	AG Disability Access Maintena		350,000	350,000		(350,000)
		23393	HR1 Implementation costs		22,495,326	22,495,326	29,229,275	6,733,949
10020 Total				**45,180,028**	**66,237,388**	**21,057,360**	**76,760,348**	**10,522,960**
12890	SR Community Living	17552	Child Svcs Fund-W&I Art5	125,725	125,725		125,725	
12890 Total				**125,725**	**125,725**	**0**	**125,725**	**0**
12965	SR Nov 2016 Prop I Dignity	20354	Nov 16 Prop I dignity Fund	76,071,440	80,243,998	4,172,558	81,356,726	1,112,728
12965 Total				**76,071,440**	**80,243,998**	**4,172,558**	**81,356,726**	**1,112,728**
Continuing Projects - Authority Control Total				**121,377,193**	**146,607,111**	**25,229,918**	**158,242,799**	**11,635,688**
Grants Projects								
12960	SR Human Welfare-Grants	10039486	HS PA Refugee RESS FFYs24-25	76,809		(76,809)		
		10040721	HS PA Refugee RESS FFYs25-26	960,822	75,951	(884,871)		(75,951)
		10040727	HS PA Refugee ORSA FFYs25-26	11,725		(11,725)		
		10041982	HS PA Refugee RESS FFYs25-27	1,071,206	200,000	(871,206)		(200,000)
		10041983	HS PA Refugee SOR FFYs25-27	19,101		(19,101)		
		10042928	HS PA Refugee RSS FFYs27-28		1,071,206	1,071,206	1,071,206	
		10042929	HS PA Refugee SOR FFYs27-28		19,101	19,101	19,101	
12960 Total				**2,139,663**	**1,366,258**	**(773,405)**	**1,090,307**	**(275,951)**
14520	SR Senior Citizens-Grants Sta	10040319	HS AG MOCA Nutr Yr4	902,284		(902,284)		

Department: HSA Human Services

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
		10040320	HS AG MOCA Nutr Yr5		902,284	902,284	902,284	
		10040749	HS AG CalVet MHSA FY25-FY26	75,000		(75,000)		
		10040810	HS AG HICAP Reim FY25/26	139,957		(139,957)		
		10040811	HS AG HICAP State FY25/26	69,925		(69,925)		
		10040812	HS AG HICAP AUG FY25/26	67,452		(67,452)		
		10041776	HS AG Omb State GF FY26	129,691		(129,691)		
		10041777	HS AG Omb PH L&C Pg Fnd FY26	4,714		(4,714)		
		10041778	HS AG Omb SHF CP Accnt FY26	21,870		(21,870)		
		10041779	HS AG Omb SNF QAF FY26	22,390		(22,390)		
		10041786	HS AG Con Nutr IIIC1 FY26 ST	282,441		(282,441)		
		10041788	HS AG HDM Nutr IIIC2 FY26 ST	1,608,993		(1,608,993)		
		10041789	HS AG Admin State GF FY26	100,000		(100,000)		
		10041929	HS AG CalFresh Exp FFY26 State	64,174		(64,174)		
		10041931	HS AG ADRC Infr FY26	329,812		(329,812)		
		10042879	HS AG Omb State GF FY27		120,966	120,966	120,966	
		10042880	HS AG Omb PH L&C Pg Fnd FY27		4,194	4,194	4,194	
		10042881	HS AG Omb SHF CP Accnt FY27		81,729	81,729	81,729	
		10042882	HS AG Omb SNF QAF FY27		19,924	19,924	19,924	
		10042883	HS AG Con Nutr IIIC1 FY27 ST		275,946	275,946	275,946	
		10042885	HS AG HDM Nutr IIIC2 FY27 ST		1,750,063	1,750,063	1,750,063	
		10042886	HS AG Admin State GF FY27		100,000	100,000	100,000	
		10042901	HS AG HICAP Reim FY27/28		139,413	139,413	139,413	
		10042902	HS AG HICAP State FY27/28		69,651	69,651	69,651	
		10042903	HS AG HICAP Aug FY27/28		70,385	70,385	70,385	
		10042904	HS AG CalFresh Exp FFY27 State		44,371	44,371	44,371	
		10042920	HS AG CalVet MHSA FY27-FY28		75,000	75,000	75,000	
		10042958	HS AG ADRC Infr FY27		324,650	324,650	324,650	
14520 Total				**3,818,703**	**3,978,576**	**159,873**	**3,978,576**	**0**
14560	SR Senior Citizens-Grants	10040813	HS AG HICAP SHIP FY25/26	101,935		(101,935)		
		10041775	HS AG Elder Abuse Prev FY26	12,181		(12,181)		

Department: HSA Human Services

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
		10041780	HS AG HDM Nutr IIIC2 FY26 Fed	1,039,038		(1,039,038)		
		10041781	HS AG Supp Svcs IIIB FY26	1,244,873		(1,244,873)		
		10041782	HS AG Prev Hlth IIID FY26	71,545		(71,545)		
		10041783	HS AG Fam Caregiver Svc FY26	495,290		(495,290)		
		10041784	HS AG Omb LTC Svcs VIIA FY26	43,212		(43,212)		
		10041785	HS AG NSIP Con Nutr IIIC1 FY26	228,926		(228,926)		
		10041787	HS AG NSIP HDM Nutr IIIC2 FY26	1,329,366		(1,329,366)		
		10041791	HS AG Con Nutr IIIC1 FY26 Fed	1,126,185		(1,126,185)		
		10041925	HS AG MIPPA AAA FFY26	35,451		(35,451)		
		10041926	HS AG MIPPA ADRC FFY26	26,750		(26,750)		
		10041927	HS AG MIPPA SHIP FFY26	40,209		(40,209)		
		10041928	HS AG CalFresh Exp FFY26 Fed	32,087		(32,087)		
		10042877	HS AG Elder Abuse Prev FY27		11,272	11,272	11,272	
		10042887	HS AG HDM Nutr IIIC2 FY27 Fed		864,467	864,467	864,467	
		10042888	HS AG Supp Svcs IIIB FY27		896,886	896,886	896,886	
		10042889	HS AG Prev Hlth IIID FY27		65,690	65,690	65,690	
		10042890	HS AG Fam Caregiver Svc FY27		447,495	447,495	447,495	
		10042891	HS AG Omb LTC Svcs VIIA FY27		41,862	41,862	41,862	
		10042893	HS AG NSIP Con Nutr IIIC1 FY27		450,902	450,902	450,902	
		10042894	HS AG NSIP HDM Nutr IIIC2 FY27		884,624	884,624	884,624	
		10042895	HS AG Con Nutr IIIC1 FY27 Fed		1,283,635	1,283,635	1,283,635	
		10042906	HS AG HICAP SHIP FY27/28		101,455	101,455	101,455	
		10042910	HS AG MIPPA AAA FFY27		27,216	27,216	27,216	
		10042914	HS AG MIPPA ADRC FFY27		9,055	9,055	9,055	
		10042916	HS AG MIPPA SHIP FFY27		45,679	45,679	45,679	
		10042917	HS AG CalFresh Exp FFY27 Fed		11,093	11,093	11,093	
		10043605	HS AG CPF Safe Passage Program		850,000	850,000		(850,000)
		10043606	HS AG CPF Home for Good		250,000	250,000		(250,000)
14560 Total				**5,827,048**	**6,241,331**	**414,283**	**5,141,331**	**(1,100,000)**
Grants Projects Total				**11,785,414**	**11,586,165**	**(199,249)**	**10,210,214**	**(1,375,951)**

Department: HSA Human Services

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Project Control								
12920	SR Human Welfare-Grants Sta	10029771	HS AD CCR&ICWA Cty Liaison 2	330,097	344,623	14,526	362,613	17,990
		10040687	HS CH THP Round 6	104,299		(104,299)		
		10040715	HS CH HNMP Round 3	314,963		(314,963)		
		10041932	HS CH THP Round 7	2,146,720	223,892	(1,922,828)		(223,892)
		10041984	HS CH HNMP Round 4	314,963		(314,963)		
		10042873	HS CH THP Round 8		2,370,612	2,370,612	1,103,954	(1,266,658)
		10042922	HS CH HNMP Round 5		314,963	314,963		(314,963)
12920 Total				**3,211,042**	**3,254,090**	**43,048**	**1,466,567**	**(1,787,523)**
Continuing Projects - Project Control Total				**3,211,042**	**3,254,090**	**43,048**	**1,466,567**	**(1,787,523)**
Total Uses of Funds				**1,308,942,803**	**1,383,209,074**	**74,266,271**	**1,464,707,301**	**81,498,227**

Department: JUV Juvenile Probation

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	23,549,534	24,771,178	1,221,644	25,159,397	388,219
Mandatory Fringe Benefits	11,284,374	12,866,869	1,582,495	13,273,294	406,425
Non-Personnel Services	860,978	2,167,658	1,306,680	1,816,557	(351,101)
Capital Outlay	2,300,000	3,418,554	1,118,554	150,000	(3,268,554)
City Grant Program		1,142,539	1,142,539	1,542,362	399,823
Debt Service	2,290,000	2,291,250	1,250	2,288,750	(2,500)
Facilities Maintenance	437,982	459,881	21,899	482,875	22,994
Materials & Supplies	350,413	341,653	(8,760)	346,977	5,324
Programmatic Projects	4,882,030	607,080	(4,274,950)	357,727	(249,353)
Services Of Other Depts	6,916,649	7,397,666	481,017	7,739,344	341,678
Total Uses by Chart of Accounts	**52,871,960**	**55,464,328**	**2,592,368**	**53,157,283**	**(2,307,045)**
Sources Summary					
Intergovernmental: Federal	1,542,640	1,542,640		1,542,640	
Intergovernmental: State	20,139,505	16,681,903	(3,457,602)	16,932,781	250,878
Charges for Services	3,000	3,000		3,000	
Expenditure Recovery	180,000	180,000		180,000	
General Fund Support	31,006,815	37,056,785	6,049,970	34,498,862	(2,557,923)
Total Sources by Chart of Accounts	**52,871,960**	**55,464,328**	**2,592,368**	**53,157,283**	**(2,307,045)**
Fund Summary					
General Fund	33,128,871	39,178,841	6,049,970	36,620,918	(2,557,923)
Public Protection Fund	19,743,089	16,285,487	(3,457,602)	16,536,365	250,878
Total Uses by Funds	**52,871,960**	**55,464,328**	**2,592,368**	**53,157,283**	**(2,307,045)**
Division Summary					
JUV Community Investments	4,546,215	4,702,911	156,696	5,209,545	506,634
JUV Probation Services	10,433,971	12,855,107	2,421,136	13,421,523	566,416
JUV Juvenile Hall	21,979,216	21,514,726	(464,490)	20,617,790	(896,936)
JUV Log Cabin Ranch	185,000	380,000	195,000		(380,000)
JUV General	15,727,558	16,011,584	284,026	13,908,425	(2,103,159)

Department: JUV Juvenile Probation

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Total Uses by Division	**52,871,960**	**55,464,328**	**2,592,368**	**53,157,283**	**(2,307,045)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	16,097,396	16,950,016	852,620	17,181,000	230,984
			Mandatory Fringe Benefits	6,903,955	7,953,107	1,049,152	8,145,500	192,393
			Non-Personnel Services	794,228	2,098,528	1,304,300	1,747,427	(351,101)
			Capital Outlay		168,554	168,554		(168,554)
			City Grant Program		1,142,539	1,142,539	1,542,362	399,823
			Debt Service	2,290,000	2,291,250	1,250	2,288,750	(2,500)
			Materials & Supplies	350,413	341,653	(8,760)	346,977	5,324
			Services Of Other Depts	3,954,897	4,523,313	568,416	4,736,027	212,714
10000 Total				**30,390,889**	**35,468,960**	**5,078,071**	**35,988,043**	**519,083**
Operating Total				**30,390,889**	**35,468,960**	**5,078,071**	**35,988,043**	**519,083**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	15785	JP Juv - Facilities Maintenanc	437,982	459,881	21,899	482,875	22,994
10010 Total				**437,982**	**459,881**	**21,899**	**482,875**	**22,994**
Annual Projects - Authority Control Total				**437,982**	**459,881**	**21,899**	**482,875**	**22,994**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	15785	JP Juv - Facilities Maintenanc	1,300,000	200,000	(1,100,000)		(200,000)
		19555	JP Juv - Ygc Capital Improveme		500,000	500,000		(500,000)
		20704	JJC MPR Window Replacement		800,000	800,000		(800,000)
		20709	YGC Replace HVAC Systems	1,000,000		(1,000,000)		
		23362	JUV IT Bldg Enhancement		1,750,000	1,750,000		(1,750,000)
		23363	JUV Cloud Project Investment				150,000	150,000
10020 Total				**2,300,000**	**3,250,000**	**950,000**	**150,000**	**(3,100,000)**
Continuing Projects - Authority Control Total				**2,300,000**	**3,250,000**	**950,000**	**150,000**	**(3,100,000)**
Grants Projects								

Department: JUV Juvenile Probation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
13720	SR Public Protection-Grant Sta	10038197	JUV JPAF FY22-23	477,412		(477,412)		
		10039430	JUV JPAF FY23-24	364,862		(364,862)		
		10039438	JUV JPAF FY24-25		276,449	276,449		(276,449)
		10040820	JUV YOBG FY24-25	2,481,747		(2,481,747)		
		10041298	JUV Less Restrictive Programs	1,000,000		(1,000,000)		
		10041792	JUV STC FY25-26	66,750		(66,750)		
		10041794	JUV YOBG FY25-26	6,884,364		(6,884,364)		
		10041795	Juvenile Reentry Grant FY25-26	68,045		(68,045)		
		10041796	JUV DJJ Realignment FY25-26	2,335,048	273,207	(2,061,841)		(273,207)
		10041812	JUV JPAF FY25-26	5,999,387		(5,999,387)		
		10041838	JUV STC FY26-27		69,130	69,130	69,130	
		10041840	JUV JPAF FY26-27		6,263,633	6,263,633	6,696,641	433,008
		10041844	JUV YOBG FY26-27		6,582,020	6,582,020	6,836,326	254,306
		10041845	JUV DJJ Realignment FY26-27		2,603,503	2,603,503	2,716,723	113,220
		10041846	Juvenile Reentry Grant FY26-27		217,545	217,545	217,545	
		10042067	Juvenile Reentry Grant FY24-25	65,474		(65,474)		
13720 Total				**19,743,089**	**16,285,487**	**(3,457,602)**	**16,536,365**	**250,878**
Grants Projects Total				**19,743,089**	**16,285,487**	**(3,457,602)**	**16,536,365**	**250,878**
Total Uses of Funds				**52,871,960**	**55,464,328**	**2,592,368**	**53,157,283**	**(2,307,045)**

Department: LLB Law Library

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	366,982	466,324	99,342	490,754	24,430
Mandatory Fringe Benefits	159,931	167,086	7,155	179,972	12,886
Materials & Supplies	5,700	5,557	(143)	5,557	
Services Of Other Depts	707,975	748,381	40,406	772,249	23,868
Total Uses by Chart of Accounts	**1,240,588**	**1,387,348**	**146,760**	**1,448,532**	**61,184**
Sources Summary					
General Fund Support	1,240,588	1,387,348	146,760	1,448,532	61,184
Total Sources by Chart of Accounts	**1,240,588**	**1,387,348**	**146,760**	**1,448,532**	**61,184**
Fund Summary					
General Fund	1,240,588	1,387,348	146,760	1,448,532	61,184
Total Uses by Funds	**1,240,588**	**1,387,348**	**146,760**	**1,448,532**	**61,184**
Division Summary					
LLB Law Library	1,240,588	1,387,348	146,760	1,448,532	61,184
Total Uses by Division	**1,240,588**	**1,387,348**	**146,760**	**1,448,532**	**61,184**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	366,982	466,324	99,342	490,754	24,430
			Mandatory Fringe Benefits	159,931	167,086	7,155	179,972	12,886
			Materials & Supplies	5,700	5,557	(143)	5,557	
			Services Of Other Depts	707,975	748,381	40,406	772,249	23,868
10000 Total				**1,240,588**	**1,387,348**	**146,760**	**1,448,532**	**61,184**
Operating Total				**1,240,588**	**1,387,348**	**146,760**	**1,448,532**	**61,184**
Total Uses of Funds				**1,240,588**	**1,387,348**	**146,760**	**1,448,532**	**61,184**

Department: MYR Mayor

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	13,621,503	13,819,780	198,277	14,446,473	626,693
Mandatory Fringe Benefits	4,900,389	5,103,726	203,337	5,482,248	378,522
Non-Personnel Services	2,801,174	3,267,509	466,335	3,202,571	(64,938)
Aid Assistance	6,200,000	6,200,000		6,200,000	
City Grant Program	107,398,889	117,550,281	10,151,392	118,018,511	468,230
Debt Service	8,634,092	14,976,568	6,342,476	9,977,718	(4,998,850)
Materials & Supplies	27,000	26,325	(675)	26,325	
Other Support/Care of Persons	27,882,790	50,878,026	22,995,236	36,303,946	(14,574,080)
Programmatic Projects	5,049,426	6,199,559	1,150,133	5,707,824	(491,735)
Services Of Other Depts	6,240,307	6,320,715	80,408	6,535,008	214,293
Overhead and Allocations	3,470,755	3,852,946	382,191	3,479,255	(373,691)
Transfers Out	2,000,000	2,000,000		2,000,000	
Total Uses by Chart of Accounts	**188,226,325**	**230,195,435**	**41,969,110**	**211,379,879**	**(18,815,556)**
Sources Summary					
Other Local Taxes	3,093,000	3,380,000	287,000	3,410,000	30,000
Intergovernmental: Other	1,381,396	2,425,264	1,043,868	2,425,264	
Licenses, Permits,& Franchises	200,000	200,000		200,000	
Rents & Concessions	5,030,000	5,030,000		5,030,000	
Other Revenues	3,634,104	11,215,505	7,581,401	7,883,175	(3,332,330)
Interest & Investment Income	(1,372)		1,372		
Expenditure Recovery	6,745,756	11,870,866	5,125,110	12,017,217	146,351
Transfers In		8,250,000	8,250,000	8,250,000	
Beg Fund Balance - Budget Only	3,781,372	12,722,552	8,941,180	4,030,000	(8,692,552)
General Fund Support	164,362,069	175,101,248	10,739,179	168,134,223	(6,967,025)
Total Sources by Chart of Accounts	**188,226,325**	**230,195,435**	**41,969,110**	**211,379,879**	**(18,815,556)**

Department: MYR Mayor

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Fund Summary					
Culture and Recreation Fund	3,093,000	3,380,000	287,000	3,410,000	30,000
Community / Neighborhood Dev	55,738,256	85,613,641	29,875,385	73,020,000	(12,593,641)
General Fund	124,045,069	135,851,794	11,806,725	129,599,879	(6,251,915)
General Services Fund	150,000	150,000		150,000	
Human Welfare Fund	200,000	200,000		200,000	
LowMod Income Housing Asset Fd	5,000,000	5,000,000		5,000,000	
Total Uses by Funds	**188,226,325**	**230,195,435**	**41,969,110**	**211,379,879**	**(18,815,556)**
Division Summary					
MYR Office Of The Mayor	11,634,724	12,240,595	605,871	12,842,005	601,410
MYR Housing & Community Dev	176,591,601	217,954,840	41,363,239	198,537,874	(19,416,966)
Total Uses by Division	**188,226,325**	**230,195,435**	**41,969,110**	**211,379,879**	**(18,815,556)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	6,018,691	6,226,746	208,055	6,522,862	296,116
			Mandatory Fringe Benefits	2,288,727	2,428,766	140,039	2,614,298	185,532
			Non-Personnel Services	173,597	173,597		173,597	
			City Grant Program	51,455,324	56,528,879	5,073,555	61,223,527	4,694,648
			Debt Service	7,037,925	8,380,075	1,342,150	8,376,775	(3,300)
			Materials & Supplies	27,000	26,325	(675)	26,325	
			Services Of Other Depts	1,832,400	2,032,804	200,404	2,120,957	88,153
10000 Total				**68,833,664**	**75,797,192**	**6,963,528**	**81,058,341**	**5,261,149**
12900	SR WOM Domestic Violence Prog		City Grant Program	200,000	200,000		200,000	
12900 Total				**200,000**	**200,000**	**0**	**200,000**	**0**
Operating Total				**69,033,664**	**75,997,192**	**6,963,528**	**81,258,341**	**5,261,149**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17165	Board Enhancements	5,198,899	1,760,000	(3,438,899)		(1,760,000)

Department: MYR Mayor

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Annual Projects - Authority Control								
		17168	Mohcd Children'S Baseline	1,658,507	4,740,590	3,082,083	2,224,233	(2,516,357)
		17172	Ellis Act	170,070	177,826	7,756	187,312	9,486
		17195	Moh-Low Income Capacity Bldg	1,305,572	1,484,615	179,043	1,487,239	2,624
		17198	MO CBO Grant Pool	31,072,135	26,619,876	(4,452,259)	24,214,323	(2,405,553)
		17216	Mohcd Transitional Age Youth B	194,382		(194,382)		
		17229	MY Mayor's Special-protocol Fu	25,000	25,000		25,000	
		21672	Midtown Operating Subsidy	1,200,000	1,200,000		1,200,000	
10010 Total				**40,824,565**	**36,007,907**	**(4,816,658)**	**29,338,107**	**(6,669,800)**
Annual Projects - Authority Control Total				**40,824,565**	**36,007,907**	**(4,816,658)**	**29,338,107**	**(6,669,800)**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16657	EW City Economic Development P	21,218		(21,218)		
		17069	GE Public Housing Rebuild Fund	1,663,475	6,659,348	4,995,873	1,666,691	(4,992,657)
		17231	MY Mayor's Special-strategic P	150,000	150,000		150,000	
		21520	GF Rent Subsidies	4,200,000	4,200,000		4,200,000	
		21636	SnrOprSubsidy&Voucher	125,000	125,000		125,000	
		21748	Reinvestment Initiatives	99,995	101,414	1,419	104,456	3,042
10020 Total				**6,259,688**	**11,235,762**	**4,976,074**	**6,246,147**	**(4,989,615)**
10491	2015 AFFORD HOUS GOB 2nd 2018D	23239	2015 GO Bond 2nd-Prog Inc		124,594	124,594		(124,594)
10491 Total				**0**	**124,594**	**124,594**	**0**	**(124,594)**
10492	2015 AFFORD HOUS GOB 3RD 2019C	23240	2015 GO Bond 3rd-Prog Inc		359,461	359,461		(359,461)
10492 Total				**0**	**359,461**	**359,461**	**0**	**(359,461)**
10565	SR Affordable Housing GOB2016F	21204	2015 Housing Bond Prog Inc		7,708,497	7,708,497		(7,708,497)
10565 Total				**0**	**7,708,497**	**7,708,497**	**0**	**(7,708,497)**
10569	SR Afford Housing Enforcement	22336	Affordable Housing Enforcement	30,000	530,000	500,000	30,000	(500,000)
10569 Total				**30,000**	**530,000**	**500,000**	**30,000**	**(500,000)**
10576	Afford Housing Opport Fund	22934	Afford Housing Opport Fund		8,250,000	8,250,000	8,250,000	
10576 Total				**0**	**8,250,000**	**8,250,000**	**8,250,000**	**0**
10580	SR Citywide Affordable Housing	17190	MY Inclusionary Housing Reg	3,750,000	4,000,000	250,000	4,000,000	
10580 Total				**3,750,000**	**4,000,000**	**250,000**	**4,000,000**	**0**
10790	SR Housing Program Fees	17194	MY Moh Loan Administration Fee	200,000	200,000		200,000	

Department: MYR Mayor

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
		17211	MY Revenue From Rents & Leases	30,000	30,000		30,000	
		20768	2016 HOUS GOB Repay MOHCD part	1,000,000	1,000,000		1,000,000	
		22069	Treasure Island Dev Cont-Hsng	1,888,256	9,601,089	7,712,833	6,250,000	(3,351,089)
10790 Total				**3,118,256**	**10,831,089**	**7,712,833**	**7,480,000**	**(3,351,089)**
10795	SR Housing Trust Fund	17182	MY Housing Trust Fund - Moh	48,840,000	53,810,000	4,970,000	53,260,000	(550,000)
10795 Total				**48,840,000**	**53,810,000**	**4,970,000**	**53,260,000**	**(550,000)**
11802	SR Culture & Rec Hotel Tax	20290	Cultural Districts	3,093,000	3,380,000	287,000	3,410,000	30,000
11802 Total				**3,093,000**	**3,380,000**	**287,000**	**3,410,000**	**30,000**
14190	SR Low-mod Inc Housing NonBond	17177	MY Low-mod Housing Assets	5,000,000	5,000,000		5,000,000	
14190 Total				**5,000,000**	**5,000,000**	**0**	**5,000,000**	**0**
Continuing Projects - Authority Control Total				**70,090,944**	**105,229,403**	**35,138,459**	**87,676,147**	**(17,553,256)**
Grants Projects								
12550	SR Grants; GSF Continuing	10037108	MYR Strategic Grant FY22	150,000	150,000		150,000	
12550 Total				**150,000**	**150,000**	**0**	**150,000**	**0**
Grants Projects Total				**150,000**	**150,000**	**0**	**150,000**	**0**
Work Orders/Overhead								
10060	GF Work Order	232055	MYR Office Of The Mayor	2,493,744	2,604,807	111,063	2,715,273	110,466
		232065	MYR Housing & Community Dev	5,633,408	10,206,126	4,572,718	10,242,011	35,885
10060 Total				**8,127,152**	**12,810,933**	**4,683,781**	**12,957,284**	**146,351**
Work Orders/Overhead Total				**8,127,152**	**12,810,933**	**4,683,781**	**12,957,284**	**146,351**
Total Uses of Funds				**188,226,325**	**230,195,435**	**41,969,110**	**211,379,879**	**(18,815,556)**

Department: MTA Municipal Transportation Agency

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	647,723,146	677,441,232	29,718,086	725,326,819	47,885,587
Mandatory Fringe Benefits	287,868,563	308,652,540	20,783,977	350,826,610	42,174,070
Non-Personnel Services	261,436,210	271,693,073	10,256,863	278,810,297	7,117,224
Capital Outlay	105,439,724	92,710,390	(12,729,334)	83,786,379	(8,924,011)
Debt Service	27,826,522	35,815,652	7,989,130	35,802,078	(13,574)
Materials & Supplies	112,505,719	108,795,372	(3,710,347)	111,750,773	2,955,401
Programmatic Projects	112,233		(112,233)		
Services Of Other Depts	127,880,883	124,172,566	(3,708,317)	136,267,621	12,095,055
Overhead and Allocations	(19,632,332)	(14,074,780)	5,557,552	(14,513,913)	(439,133)
Transfers Out	159,356,259	167,801,313	8,445,054	158,015,819	(9,785,494)
Intrafund Transfers Out	49,529,258	239,281,520	189,752,262	41,978,319	(197,303,201)
Unappropriated Rev-Designated	2,430,000		(2,430,000)		
Transfer Adjustment - Uses	(208,885,517)	(407,082,833)	(198,197,316)	(199,994,138)	207,088,695
Total Uses by Chart of Accounts	**1,553,590,668**	**1,605,206,045**	**51,615,377**	**1,708,056,664**	**102,850,619**
Sources Summary					
Property Taxes				166,000,000	166,000,000
Intergovernmental: Federal	29,747,343	5,243,189	(24,504,154)	5,348,053	104,864
Intergovernmental: Other	372,043,951	164,124,718	(207,919,233)	305,335,618	141,210,900
Intergovernmental: State	70,230,995	68,078,908	(2,152,087)	69,950,486	1,871,578
Charges for Services	150,165,600	172,100,857	21,935,257	181,564,506	9,463,649
Fines, Forfeiture, & Penalties	108,873,968	111,770,478	2,896,510	111,770,478	
Licenses, Permits,& Franchises	30,493,617	28,605,069	(1,888,548)	30,084,337	1,479,268
Rents & Concessions	125,333,018	133,974,439	8,641,421	138,880,498	4,906,059
Other Revenues	17,420,016	241,319	(17,178,697)	859,135	617,816
Interest & Investment Income	16,867,357	14,952,941	(1,914,416)	14,929,552	(23,389)
Expenditure Recovery	3,719,988	5,020,768	1,300,780	5,155,461	134,693
IntraFund Transfers In	49,529,258	239,281,520	189,752,262	41,978,319	(197,303,201)
Transfers In	244,944,452	181,984,575	(62,959,877)	172,192,236	(9,792,339)
Other Financing Sources		200,000,000	200,000,000		(200,000,000)

Department: MTA Municipal Transportation Agency

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Beg Fund Balance - Budget Only	6,446,622	24,700,097	18,253,475	6,252,123	(18,447,974)
Transfer Adjustment-Source	(208,885,517)	(407,082,833)	(198,197,316)	(199,994,138)	207,088,695
General Fund Support	536,660,000	662,210,000	125,550,000	657,750,000	(4,460,000)
Total Sources by Chart of Accounts	**1,553,590,668**	**1,605,206,045**	**51,615,377**	**1,708,056,664**	**102,850,619**
Fund Summary					
Municipal Transportation Agcy	1,553,590,668	1,605,206,045	51,615,377	1,708,056,664	102,850,619
Total Uses by Funds	**1,553,590,668**	**1,605,206,045**	**51,615,377**	**1,708,056,664**	**102,850,619**
Division Summary					
MTASS Streets		327,599,155	327,599,155	335,810,773	8,211,618
MTASS Sustainable Streets	194,684,971		(194,684,971)		
MTAHR Human Resources	66,244,731		(66,244,731)		
MTAFA Finance		18,883,335	18,883,335	19,636,553	753,218
MTAFA Fit Finance & Info Tech	95,240,756		(95,240,756)		
MTAED Executive Director	6,462,406	1,206,220	(5,256,186)	1,258,574	52,354
MTABD Board Of Directors	719,305	867,144	147,839	905,991	38,847
MTACC CV-Captl Progr & Constr	100,134,229		(100,134,229)		
MTATS Transit Svc Division	802,203,295	890,071,037	87,867,742	959,744,342	69,673,305
MTAAW Agency-wide	141,162,327	142,876,534	1,714,207	157,393,669	14,517,135
MTASA Safety	6,763,846	9,779,328	3,015,482	10,240,775	461,447
MTACO Communications	7,751,181		(7,751,181)		
MTAEA External Affairs		10,737,592	10,737,592	11,508,544	770,952
MTATZ Taxi & Accessible Svc	33,519,124		(33,519,124)		
MTAST Chief Strategy Office	89,230,092		(89,230,092)		
MTAOC Office of Civil Rights	9,474,405	486,375	(8,988,030)	513,199	26,824
MTAAD Administration Division		202,699,325	202,699,325	211,044,244	8,344,919
Total Uses by Division	**1,553,590,668**	**1,605,206,045**	**51,615,377**	**1,708,056,664**	**102,850,619**

Reserved Appropriations

Controller Reserves

10001724	MT Rail & Bus Services			321,000,000	

Department: MTA Municipal Transportation Agency

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
10010140	MS TSF-COMPLETE ST (BIKE&PED)		956		26,300	
10012000	MT TSF-Svc&Reliabilty Regional		637		17,533	
10012001	MT TSF-Svc Exp&Reliability		10,294		280,534	
10040737	MT Population Adj TS CAP		17,000,000			
10043497	MT Transbay CFD Holding Acct		210,000			
Controller Reserves: Total			**17,221,887**		**321,324,367**	

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
22260	MTA TS Op Annual Account Ctrl		Salaries	530,218,780	539,489,429	9,270,649	577,990,683	38,501,254
			Mandatory Fringe Benefits	199,128,551	208,739,506	9,610,955	229,011,656	20,272,150
			Non-Personnel Services	132,383,516	82,464,261	(49,919,255)	84,927,531	2,463,270
			Debt Service		8,000,000	8,000,000	8,000,000	
			Materials & Supplies	104,851,606	100,955,616	(3,895,990)	103,671,112	2,715,496
			Services Of Other Depts	38,778,829	39,076,815	297,986	42,315,823	3,239,008
			Overhead and Allocations	(106,456,594)	199,703,507	306,160,101	229,615,326	29,911,819
			Transfers Out	1,565,891	1,565,891		1,565,891	
			Intrafund Transfers Out	39,668,631	29,422,438	(10,246,193)	32,126,082	2,703,644
			Transfer Adjustment - Uses	(41,234,522)	(30,988,329)	10,246,193	(33,691,973)	(2,703,644)
22260 Total				**898,904,688**	**1,178,429,134**	**279,524,446**	**1,275,532,131**	**97,102,997**
22261	MTA TS DSF REVBD S2017 (NEW)		Debt Service	9,982,288	9,979,955	(2,333)	9,976,705	(3,250)
22261 Total				**9,982,288**	**9,979,955**	**(2,333)**	**9,976,705**	**(3,250)**
22267	MTA TS DSF REVBND S2021A		Debt Service	13,068,934	13,060,397	(8,537)	13,050,073	(10,324)
22267 Total				**13,068,934**	**13,060,397**	**(8,537)**	**13,050,073**	**(10,324)**
22268	MTA TS DSF REVBND S2021B		Debt Service	179,200	179,200		179,200	
22268 Total				**179,200**	**179,200**	**0**	**179,200**	**0**
22269	MTA TS DSF REVBND S2021C		Debt Service	3,030,209	3,030,209		3,030,209	
22269 Total				**3,030,209**	**3,030,209**	**0**	**3,030,209**	**0**
22870	MTA SS Op Annual Account Ctrl		Salaries	72,646,545	78,748,511	6,101,966	84,350,913	5,602,402

Department: MTA Municipal Transportation Agency

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
			Mandatory Fringe Benefits	33,266,497	28,734,456	(4,532,041)	31,502,473	2,768,017
			Non-Personnel Services	89,228,279	69,768,713	(19,459,566)	71,961,320	2,192,607
			Materials & Supplies	6,985,435	6,741,081	(244,354)	6,951,388	210,307
			Services Of Other Depts	13,136,807	10,013,547	(3,123,260)	10,556,378	542,831
			Overhead and Allocations	30,121,956	71,971,090	41,849,134	77,378,699	5,407,609
			Transfers Out	157,790,368	166,235,422	8,445,054	156,449,928	(9,785,494)
			Transfer Adjustment - Uses	(157,790,368)	(166,235,422)	(8,445,054)	(156,449,928)	9,785,494
22870 Total				**245,385,519**	**265,977,398**	**20,591,879**	**282,701,171**	**16,723,773**
23426	MTA SS DSF REVBND S2021C		Debt Service	1,565,891	1,565,891		1,565,891	
23426 Total				**1,565,891**	**1,565,891**	**0**	**1,565,891**	**0**
Operating Total				**1,172,116,729**	**1,472,222,184**	**300,105,455**	**1,586,035,380**	**113,813,196**
Continuing Projects - Authority Control								
22280	MTA TS ContinuingAuthorityCtrl	22197	ExpAuth-MunicipalExecAssocMTA	48,000		(48,000)		
		22616	MT NP 10040496 Contingency Rsv	2,430,000		(2,430,000)		
		22900	MT NP BART Opr	6,930,000		(6,930,000)	5,889,895	5,889,895
		23084	MT NP 10042556 NRV FY2026	4,000,000		(4,000,000)		
		80675	MT 10043178 OpFundsHldAcct		3,172,677	3,172,677		(3,172,677)
22280 Total				**13,408,000**	**3,172,677**	**(10,235,323)**	**5,889,895**	**2,717,218**
22396	MTA TS CAP REVBND 2021C	80330	MT 10037270 RevBond S2021C	6,535,888	2,061,748	(4,474,140)	2,038,359	(23,389)
22396 Total				**6,535,888**	**2,061,748**	**(4,474,140)**	**2,038,359**	**(23,389)**
22412	MTA TS CAP TB CFD Pay-go-fund	23326	MT FD 10043497 TransbayCFDHd		210,000	210,000		(210,000)
		80609	MT Transbay CFD Pay-go	700,000		(700,000)		
22412 Total				**700,000**	**210,000**	**(490,000)**	**0**	**(210,000)**
22420	MTA TS CAP DEV IMPACT PRJ	18851	MT Tsf-transit Svc & Reliabili		3,240	3,240		(3,240)
		19691	MT Tsf-Transit Srvc Exp & Real		56,462	56,462		(56,462)
22420 Total				**0**	**59,702**	**59,702**	**0**	**(59,702)**
22540	MTA TS SPE REV TIDF	18850	MT Tsf-transit Cap Maint & Pro	1,439,802	1,524,057	84,255	534,768	(989,289)
22540 Total				**1,439,802**	**1,524,057**	**84,255**	**534,768**	**(989,289)**
22890	MTA SS ContinuingAuthorityCtrl	23294	MS NP 10043427 Auto Speed Enf		2,000,000	2,000,000	2,000,000	
		23310	MS FD 10043460 ASE Capital Rev		2,000,000	2,000,000	2,000,000	

Department: MTA Municipal Transportation Agency

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
22890 Total				**0**	**4,000,000**	**4,000,000**	**4,000,000**	**0**
Continuing Projects - Authority Control Total				**22,083,690**	**11,028,184**	**(11,055,506)**	**12,463,022**	**1,434,838**
Grants Projects								
22320	MTA TS OPR ANNUAL-FED	10040854	MT FED ADA Paratransit Op Supp	5,925,293	5,243,189	(682,104)	5,348,053	104,864
22320 Total				**5,925,293**	**5,243,189**	**(682,104)**	**5,348,053**	**104,864**
22330	MTA TS OPR ANNUAL-STA	10040855	MT LCTOP Discount Oper Support	18,230,995	16,986,654	(1,244,341)	17,308,232	321,578
		10041349	SB125 State COVID Relief	209,328,000		(209,328,000)		
		10041375	LAFA Program Operating Fund	112,233	1,500	(110,733)	1,500	
22330 Total				**227,671,228**	**16,988,154**	**(210,683,074)**	**17,309,732**	**321,578**
22331	MTA TS COVID STIMULUS FUND-FED	10037465	ARP 5307 Transit Opr Assist	23,822,050		(23,822,050)		
22331 Total				**23,822,050**	**0**	**(23,822,050)**	**0**	**0**
22350	MTA TS OPR ANNUAL-REG	10040856	MT RM2 3rd St Owl Bus Op Supp	2,296,910	2,296,910		2,342,848	45,938
22350 Total				**2,296,910**	**2,296,910**	**0**	**2,342,848**	**45,938**
22450	MTA TS CAP STATEFUNDED PRJ	10041384	MTC State of Good Repair	13,096,076	11,757,649	(1,338,427)	12,000,000	242,351
22450 Total				**13,096,076**	**11,757,649**	**(1,338,427)**	**12,000,000**	**242,351**
Grants Projects Total				**272,811,557**	**36,285,902**	**(236,525,655)**	**37,000,633**	**714,731**
Work Orders/Overhead								
22265	MTA OH OPR AGENCYWIDE NEW	103758	MTAHR Human Resources	19,287,409		(19,287,409)		
		103773	MTAFA Finance		18,883,335	18,883,335	18,014,153	(869,182)
			MTAFA Fit Finance & Info Tech	49,093,643		(49,093,643)		
		103776	MTAED Executive Director	6,462,406	1,206,220	(5,256,186)	1,258,574	52,354
		103788	MTABD Board Of Directors	719,305	867,144	147,839	905,991	38,847
		139648	MTAAW Agency-wide	90,988,990	89,695,905	(1,293,085)	109,116,441	19,420,536
		175644	MTACO Communications	7,751,181		(7,751,181)		
			MTAEA External Affairs		10,737,592	10,737,592	11,508,544	770,952
		210685	MTAST Chief Strategy Office	20,982,421		(20,982,421)		
		210855	MTAOC Office of Civil Rights	5,497,469	243,188	(5,254,281)	256,601	13,413
		210893	MTAAD Administration Division		202,646,277	202,646,277	210,989,245	8,342,968
			Transfer Adjustment - Uses	(194,336,202)	(309,626,697)	(115,290,495)	(345,797,426)	(36,170,729)

Department: MTA Municipal Transportation Agency

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Work Orders/Overhead								
22265 Total				**6,446,622**	**14,652,964**	**8,206,342**	**6,252,123**	**(8,400,841)**
22305	MTA TS OPR PROJ SUP-PSF NEW	103745	MTASS Sustainable Streets	2,596,232		(2,596,232)		
		103773	MTAFA Fit Finance & Info Tech	607,602		(607,602)		
		138672	MTACC CV-Captl Progr & Constr	1,615,539		(1,615,539)		
		138753	MTATS Transit Svc Division	476,081		(476,081)		
		210685	MTAST Chief Strategy Office	2,347,411		(2,347,411)		
		210855	MTAOC Office of Civil Rights	1,385,987	243,187	(1,142,800)	256,599	13,412
			Transfer Adjustment - Uses	(9,028,852)	(243,187)	8,785,665	(256,599)	(13,412)
22305 Total				**0**	**0**	**0**	**0**	**0**
Work Orders/Overhead Total				**6,446,622**	**14,652,964**	**8,206,342**	**6,252,123**	**(8,400,841)**
Continuing Projects - Project Control								
22431	MTA TS CAP TSF TRANSIT	10012000	MT TSF-Svc&Reliabilty Regional	45,708	2,533,942	2,488,234	17,533	(2,516,409)
		10012001	MT TSF-Svc Exp&Reliability	731,328	2,787,118	2,055,790	280,534	(2,506,584)
		10040546	TSF Developer Agr Holding Acct	8,819,996		(8,819,996)		
22431 Total				**9,597,032**	**5,321,060**	**(4,275,972)**	**298,067**	**(5,022,993)**
22455	MTA TS CAP Projects Prop B Fun	10034129	MT SFMTA Pop Growth Alloc	42,200,000		(42,200,000)		
		10040737	MT Population Adj TS CAP		42,210,000	42,210,000	42,380,000	170,000
22455 Total				**42,200,000**	**42,210,000**	**10,000**	**42,380,000**	**170,000**
22481	MTA TS SPE REV TCM Tax	10036279	MT Prop D TCM Tax	9,860,627	9,859,082	(1,545)	9,852,237	(6,845)
			Transfer Adjustment - Uses	(9,860,627)	(9,859,082)	1,545	(9,852,237)	6,845
22481 Total				**0**	**0**	**0**	**0**	**0**
23021	MTA SS CAP TSF SSD	10010140	MS TSF-COMPLETE ST (BIKE&PED)	68,562	956	(67,606)	26,300	25,344
		10040546	TSF Developer Agr Holding Acct	4,632,364		(4,632,364)		
23021 Total				**4,700,926**	**956**	**(4,699,970)**	**26,300**	**25,344**
23035	MTA SS CAP Projects Prop B Fun	10034131	MS SFMTA POP GROWTH ALLOC SSD	22,620,000		(22,620,000)		
		10040669	MS Population Adj SS CAP		22,450,000	22,450,000	22,540,000	90,000
23035 Total				**22,620,000**	**22,450,000**	**(170,000)**	**22,540,000**	**90,000**
23036	MTA SS Cap Projects Regional	10036359	MS 13th Street Safety Project	464,112		(464,112)		
		10043445	MS TDA Article III		470,000	470,000	479,400	9,400

Department: MTA Municipal Transportation Agency

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Project Control								
23036 Total				**464,112**	**470,000**	**5,888**	**479,400**	**9,400**
23040	MTA SS CAP OTHER-FUNDED PRJ	10032485	MS WalkFirst Quick & Effective	550,000		(550,000)		
		10043426	MS Commuter Shuttle		564,795	564,795	581,739	16,944
23040 Total				**550,000**	**564,795**	**14,795**	**581,739**	**16,944**
Continuing Projects - Project Control Total				**80,132,070**	**71,016,811**	**(9,115,259)**	**66,305,506**	**(4,711,305)**
Total Uses of Funds				**1,553,590,668**	**1,605,206,045**	**51,615,377**	**1,708,056,664**	**102,850,619**

Department: SDA Office of Sheriff's Inspector General

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	336,699	439,543	102,844	515,254	75,711
Mandatory Fringe Benefits	94,200	137,639	43,439	160,928	23,289
Non-Personnel Services	103,742	103,742		103,742	
Materials & Supplies	2,821	2,821		2,821	
Services Of Other Depts	746,285	873,969	127,684	876,425	2,456
Total Uses by Chart of Accounts	**1,283,747**	**1,557,714**	**273,967**	**1,659,170**	**101,456**
Sources Summary					
General Fund Support	1,283,747	1,557,714	273,967	1,659,170	101,456
Total Sources by Chart of Accounts	**1,283,747**	**1,557,714**	**273,967**	**1,659,170**	**101,456**
Fund Summary					
General Fund	1,283,747	1,557,714	273,967	1,659,170	101,456
Total Uses by Funds	**1,283,747**	**1,557,714**	**273,967**	**1,659,170**	**101,456**
Division Summary					
SDA Inspector General	1,000,202	1,266,173	265,971	1,358,579	92,406
SDA Sheriff Oversight	283,545	291,541	7,996	300,591	9,050
Total Uses by Division	**1,283,747**	**1,557,714**	**273,967**	**1,659,170**	**101,456**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	21789	SDA Operations	1,283,747	1,557,714	273,967	1,659,170	101,456
10010 Total				**1,283,747**	**1,557,714**	**273,967**	**1,659,170**	**101,456**
Annual Projects - Authority Control Total				**1,283,747**	**1,557,714**	**273,967**	**1,659,170**	**101,456**
Total Uses of Funds				**1,283,747**	**1,557,714**	**273,967**	**1,659,170**	**101,456**

Department: POL Police

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	600,703,334	615,891,161	15,187,827	625,724,648	9,833,487
Mandatory Fringe Benefits	135,028,839	147,255,280	12,226,441	157,079,402	9,824,122
Non-Personnel Services	17,310,757	17,121,980	(188,777)	17,195,556	73,576
Capital Outlay	3,302,347	4,684,396	1,382,049	1,350,137	(3,334,259)
Debt Service	550,000	550,000		550,000	
Materials & Supplies	6,427,830	6,267,565	(160,265)	6,002,286	(265,279)
Programmatic Projects	7,501,583	9,771,106	2,269,523	8,790,106	(981,000)
Services Of Other Depts	78,658,236	81,155,014	2,496,778	84,307,209	3,152,195
Overhead and Allocations	(5,244)		5,244		
Total Uses by Chart of Accounts	**849,477,682**	**882,696,502**	**33,218,820**	**900,999,344**	**18,302,842**
Sources Summary					
Intergovernmental: Federal	3,143,834	10,619,218	7,475,384	2,698,636	(7,920,582)
Intergovernmental: State	49,094,217	51,099,259	2,005,042	52,418,639	1,319,380
Charges for Services	9,045,630	9,270,370	224,740	9,363,022	92,652
Fines, Forfeiture, & Penalties	795,454	802,800	7,346	802,800	
Licenses, Permits,& Franchises	1,381,499	1,476,453	94,954	1,457,845	(18,608)
Expenditure Recovery	7,362,134	6,538,383	(823,751)	6,538,562	179
Transfer Adjustment-Source	97,142,143	100,746,302	3,604,159	105,177,942	4,431,640
General Fund Support	681,512,771	702,143,717	20,630,946	722,541,898	20,398,181
Total Sources by Chart of Accounts	**849,477,682**	**882,696,502**	**33,218,820**	**900,999,344**	**18,302,842**
Fund Summary					
General Fund	743,696,889	765,359,084	21,662,195	787,257,444	21,898,360
Public Protection Fund	8,638,650	16,591,116	7,952,466	8,563,958	(8,027,158)
San Francisco Intl Airport	97,142,143	100,746,302	3,604,159	105,177,942	4,431,640
Total Uses by Funds	**849,477,682**	**882,696,502**	**33,218,820**	**900,999,344**	**18,302,842**
Division Summary					
POL - SOB - Special Operations	56,075,102	56,676,840	601,738	58,590,418	1,913,578
POL Admin	159,757,722	165,137,020	5,379,298	160,707,136	(4,429,884)

Department: POL Police

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
POL - FOB - Field Operations	536,502,715	560,136,340	23,633,625	576,523,848	16,387,508
POL - Airport	97,142,143	100,746,302	3,604,159	105,177,942	4,431,640
Total Uses by Division	**849,477,682**	**882,696,502**	**33,218,820**	**900,999,344**	**18,302,842**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	512,866,902	521,247,930	8,381,028	534,661,216	13,413,286
			Mandatory Fringe Benefits	111,797,714	122,047,441	10,249,727	130,024,048	7,976,607
			Non-Personnel Services	16,867,166	16,973,203	106,037	17,069,542	96,339
			Capital Outlay		1,975,932	1,975,932		(1,975,932)
			Debt Service	550,000	550,000		550,000	
			Materials & Supplies	5,606,630	5,606,630		5,606,630	
			Services Of Other Depts	78,106,768	80,576,322	2,469,554	83,713,523	3,137,201
10000 Total				**725,795,180**	**748,977,458**	**23,182,278**	**771,624,959**	**22,647,501**
17960	AIR Op Annual Account Ctrl		Salaries	74,303,862	76,756,442	2,452,580	79,415,618	2,659,176
			Mandatory Fringe Benefits	22,838,281	23,989,860	1,151,579	25,762,324	1,772,464
17960 Total				**97,142,143**	**100,746,302**	**3,604,159**	**105,177,942**	**4,431,640**
Operating Total				**822,937,323**	**849,723,760**	**26,786,437**	**876,802,901**	**27,079,141**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17265	S.Francisco Safe;Inc	131,807	139,358	7,551	148,360	9,002
		17275	PC Ples - Hud-oig Operation Sa	1,017,274	1,017,273	(1)	1,017,276	3
		17293	D9 Foot Patrol-2014 Bos Addabc	162,477	162,477		162,478	1
		23007	Police Vechicles	300,000		(300,000)		
10010 Total				**1,611,558**	**1,319,108**	**(292,450)**	**1,328,114**	**9,006**
Annual Projects - Authority Control Total				**1,611,558**	**1,319,108**	**(292,450)**	**1,328,114**	**9,006**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	11484	PC Hazmat Abatement	35,835	37,627	1,792	39,508	1,881
		11492	PC Pol Station Security Camera	130,000	100,000	(30,000)	100,000	

Department: POL Police

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
		16466	Var Loc-Misc Fac Maint Proj	186,512	195,837	9,325	205,629	9,792
		17260	PC Body Camera Initiative	2,777,973	2,777,973		2,777,973	
		17262	PC Lab Info Management System	18,000	18,000		18,000	
		17407	AS Police 36% Alloc Real Estat	119,901	119,902	1	119,903	1
		19563	PC Pol Facility Renewal	500,000	1,775,000	1,275,000	1,005,000	(770,000)
		21851	NIBRS Compliant RMS	4,100,000	3,900,000	(200,000)	3,900,000	
		23007	Police Vechicles	1,300,000		(1,300,000)		
10020 Total				**9,168,221**	**8,924,339**	**(243,882)**	**8,166,013**	**(758,326)**
13570	SR SFPD-Criminalistics Lab	17257	PC Sfpd Crime Lab	2,000	2,000		2,000	
13570 Total				**2,000**	**2,000**	**0**	**2,000**	**0**
13580	SR Dvros Reimbursement	17295	PC Dvros Development & Mainten	25,000	25,000		25,000	
13580 Total				**25,000**	**25,000**	**0**	**25,000**	**0**
13590	SR SFPD-Auto Fingerprint Id	17297	PC Automated Fingerprint Id	1,185,343	1,287,643	102,300	1,269,035	(18,608)
13590 Total				**1,185,343**	**1,287,643**	**102,300**	**1,269,035**	**(18,608)**
13610	SR Traffic Offender	17256	PC S F Traffic Offender Progra	100,000	125,000	25,000	125,000	
13610 Total				**100,000**	**125,000**	**25,000**	**125,000**	**0**
13630	SR Police Law Enforcement Svcs	19739	Transit Center Police Security	2,743,646	3,088,386	344,740	3,181,038	92,652
13630 Total				**2,743,646**	**3,088,386**	**344,740**	**3,181,038**	**92,652**
13640	SR SFPD-Vehicle Theft Crimes	17253	PC Vehicle Theft Crimes	989,610	989,610		989,610	
13640 Total				**989,610**	**989,610**	**0**	**989,610**	**0**
Continuing Projects - Authority Control Total				**14,213,820**	**14,441,978**	**228,158**	**13,757,696**	**(684,282)**
Grants Projects								
13550	SR Public Protection-Grant	10038474	PC 2021 COPS Hiring Program	125,000		(125,000)		
		10040960	PC FY25-26 B&W Grant	100,000		(100,000)		
		10040962	PC 2025 BVP	137,683		(137,683)		
		10040964	PC 2025 Coverdell	72,275		(72,275)		
		10040965	PC 2025 Forensic DNA Backlog R	423,298		(423,298)		
		10040966	PC 2025 STEP Program - DUI	200,000		(200,000)		
		10040967	PC 2025 STEP Program - Ped & B	500,000		(500,000)		
		10040968	PC Motorcycle Safety 2025	50,000		(50,000)		

Department: POL Police

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
		10040969	PC 2025 Port Security Grant Pr	500,000		(500,000)		
		10040970	CH FY25-26 Federal JAG Grant	44,962		(44,962)		
		10042164	CH FY26-27 Federal JAG Grant		44,962	44,962		(44,962)
		10042174	PC 2024 RVID Project	990,616		(990,616)		
		10042180	PC FY26-27 B&W Safety Grant		100,000	100,000		(100,000)
		10042181	PC 2026 Bulletproof Vest		137,683	137,683		(137,683)
		10042183	PC 2026 Coverdell		72,275	72,275		(72,275)
		10042184	PC 2026 Forensic DNA Backlog		423,298	423,298		(423,298)
		10042185	PC 2026 STEP Program - DUI		200,000	200,000		(200,000)
		10042186	PC 2026 STEP Program - Ped & B		250,000	250,000		(250,000)
		10042187	PC 2026 MC Safety Program		50,000	50,000		(50,000)
		10042188	PC 2026 Port Security Grant		500,000	500,000		(500,000)
		10043138	PC FY27-28 B&W Grant				100,000	100,000
		10043139	PC 2027 STEP Program - DUI				200,000	200,000
		10043140	PC 2027 STEP Program - Ped & B				250,000	250,000
		10043141	PC Motorcycle Safety Program 2				50,000	50,000
		10043142	PC 2027 STEP Program - Distrac				10,000	10,000
		10043144	PC 2027 Coverdell				63,254	63,254
		10043145	PC 2027 Forensic DNA Backlog R				342,737	342,737
		10043146	PC 2027 Port Security Grant Pr				500,000	500,000
		10043147	PC 2027 BVP				137,683	137,683
		10043148	PC 2026 STEP Program - Distrac		10,000	10,000		(10,000)
		10043173	CH FY27-28 Federal JAG Grant				44,962	44,962
		10043247	PC 2025 COPS Hiring Program		6,250,000	6,250,000		(6,250,000)
		10043268	PC FY26 CDS Patrol Vehicles		1,031,000	1,031,000		(1,031,000)
		10043269	PC FY26 CDS Rapid DNA		550,000	550,000		(550,000)
13550 Total				**3,143,834**	**9,619,218**	**6,475,384**	**1,698,636**	**(7,920,582)**
13720	SR Public Protection-Grant Sta	10038289	CH FY23-24 SFCOPS Program	74,656		(74,656)		
		10039715	CH FY24-25 SFCOPS Program		80,620	80,620		(80,620)
		10040959	PC ABC 25-26 Grant Assistance	100,000		(100,000)		

Department: POL Police

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
		10040963	PC 2025 CalMMET	195,161		(195,161)		
		10041004	CH FY25-26 SFCOPS Program	79,400		(79,400)		
		10042166	CH FY26-27 SFCOPS Program		78,478	78,478		(78,478)
		10042179	PC ABC 26-27 Grant Assistance		100,000	100,000		(100,000)
		10042182	PC 2026 CalMMET		195,161	195,161		(195,161)
		10042408	PC 2026 Cannabis Tax Grant		1,000,000	1,000,000		(1,000,000)
		10043143	PC 2027 CalMMET				195,161	195,161
		10043175	CH FY27-28 SFCOPS Program				78,478	78,478
		10043176	PC 2026 Cannabis Tax Fund Gran				1,000,000	1,000,000
13720 Total				**449,217**	**1,454,259**	**1,005,042**	**1,273,639**	**(180,620)**
Grants Projects Total				**3,593,051**	**11,073,477**	**7,480,426**	**2,972,275**	**(8,101,202)**
Work Orders/Overhead								
10060	GF Work Order	207909	POL - SOB - Special Operations	6,666,652	5,878,180	(788,472)	5,878,359	179
		232091	POL - FOB - Field Operations	455,278	259,999	(195,279)	259,999	
10060 Total				**7,121,930**	**6,138,179**	**(983,751)**	**6,138,358**	**179**
Work Orders/Overhead Total				**7,121,930**	**6,138,179**	**(983,751)**	**6,138,358**	**179**
Total Uses of Funds				**849,477,682**	**882,696,502**	**33,218,820**	**900,999,344**	**18,302,842**

Department: PRT Port

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	37,975,850	43,237,859	5,262,009	45,469,740	2,231,881
Mandatory Fringe Benefits	16,359,820	18,359,059	1,999,239	19,779,327	1,420,268
Non-Personnel Services	15,236,503	14,391,720	(844,783)	14,235,620	(156,100)
Capital Outlay	25,777,495	86,758,654	60,981,159	37,575,904	(49,182,750)
Debt Service	6,677,102	5,801,852	(875,250)	5,794,815	(7,037)
Materials & Supplies	1,680,700	1,759,405	78,705	1,813,178	53,773
Programmatic Projects	4,510,481	4,629,140	118,659	4,685,140	56,000
Services Of Other Depts	40,258,930	39,301,729	(957,201)	41,511,505	2,209,776
Overhead and Allocations	1,591,857	454,970	(1,136,887)	454,970	
Transfers Out	31,713	5,770,000	5,738,287	1,360,000	(4,410,000)
Intrafund Transfers Out	18,254,705	50,697,931	32,443,226	34,927,500	(15,770,431)
Unappropriated Rev Retained	6,120,094	17,092,881	10,972,787	1,360,000	(15,732,881)
Transfer Adjustment - Uses	(18,254,705)	(56,467,931)	(38,213,226)	(36,287,500)	20,180,431
Total Uses by Chart of Accounts	**156,220,545**	**231,787,269**	**75,566,724**	**172,680,199**	**(59,107,070)**
Sources Summary					
Intergovernmental: Other	1,416,713	1,361,578	(55,135)	1,388,810	27,232
Charges for Services	30,447,075	29,331,586	(1,115,489)	30,109,016	777,430
Fines, Forfeiture, & Penalties	9,644,874	5,953,809	(3,691,065)	6,134,805	180,996
Rents & Concessions	98,484,515	94,543,018	(3,941,497)	98,453,804	3,910,786
Other Revenues	13,293,046	10,816,851	(2,476,195)	6,455,306	(4,361,545)
Interest & Investment Income	2,914,322	16,010,812	13,096,490	12,110,585	(3,900,227)
Expenditure Recovery	20,000	51,350	31,350	52,200	850
IntraFund Transfers In	18,254,705	56,467,931	38,213,226	36,287,500	(20,180,431)
Beg Fund Balance - Budget Only		73,718,265	73,718,265	17,975,673	(55,742,592)
Transfer Adjustment-Source	(18,254,705)	(56,467,931)	(38,213,226)	(36,287,500)	20,180,431
General Fund Support					
Total Sources by Chart of Accounts	**156,220,545**	**231,787,269**	**75,566,724**	**172,680,199**	**(59,107,070)**

Department: PRT Port

Fund Summary

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Port of San Francisco	156,220,545	231,787,269	75,566,724	172,680,199	(59,107,070)
Total Uses by Funds	**156,220,545**	**231,787,269**	**75,566,724**	**172,680,199**	**(59,107,070)**

Division Summary

PRT Real Estate & Development	19,843,453	20,387,255	543,802	20,958,782	571,527
PRT Planning & Environment	3,870,142	4,497,822	627,680	4,690,945	193,123
PRT Maritime	14,473,331	15,123,018	649,687	15,692,617	569,599
PRT Finance And Administration	40,063,640	36,914,251	(3,149,389)	39,516,996	2,602,745
PRT Maintenance	24,859,064	27,134,252	2,275,188	28,393,051	1,258,799
PRT Executive	9,329,611	11,383,136	2,053,525	11,377,377	(5,759)
PRT Port Commission (Portwide)	35,217,816	106,818,175	71,600,359	42,016,640	(64,801,535)
PRT Engineering	8,563,488	9,529,360	965,872	10,033,791	504,431
Total Uses by Division	**156,220,545**	**231,787,269**	**75,566,724**	**172,680,199**	**(59,107,070)**

Reserved Appropriations

Controller Reserves

10043363 PO SBH Playground		1,518,814			
Controller Reserves: Total		**1,518,814**		**0**	

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
23680	PRT-OP Annual Account Ctrl		Salaries	36,797,929	41,911,822	5,113,893	44,084,913	2,173,091
			Mandatory Fringe Benefits	15,845,088	17,788,948	1,943,860	19,167,067	1,378,119
			Non-Personnel Services	15,236,503	14,391,720	(844,783)	14,235,620	(156,100)
			Capital Outlay	909,273	1,420,000	510,727	1,185,904	(234,096)
			Debt Service	6,141,147	5,265,897	(875,250)	5,258,860	(7,037)
			Materials & Supplies	1,680,700	1,759,405	78,705	1,813,178	53,773
			Services Of Other Depts	38,815,848	37,787,737	(1,028,111)	40,133,919	2,346,182

Department: PRT Port

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
			Overhead and Allocations	1,591,857	454,970	(1,136,887)	454,970	
			Transfers Out	31,713		(31,713)		
			Intrafund Transfers Out	16,310,782	47,475,050	31,164,268	33,177,500	(14,297,550)
			Unappropriated Rev Retained	6,120,094		(6,120,094)		
			Transfer Adjustment - Uses	(16,310,782)	(47,475,050)	(31,164,268)	(33,177,500)	14,297,550
23680 Total				**123,170,152**	**120,780,499**	**(2,389,653)**	**126,334,431**	**5,553,932**
Operating Total				**123,170,152**	**120,780,499**	**(2,389,653)**	**126,334,431**	**5,553,932**
Annual Projects - Authority Control								
23690	PRT-OP Annual Authority Ctrl	12698	PO Homeland Security Enhanceme	75,000	145,000	70,000	145,000	
		16294	Stormwater Pollution Control	150,000	150,000		150,000	
		16296	Public Access Improvements	60,000	60,000		60,000	
		16297	Miscellaneous Tenant Faciltiy	400,000	400,000		400,000	
		16303	PO Facility Maint Repair P1	50,000	50,000		50,000	
		16308	Abondoned Mat-Illegal Dumpin C	175,000	175,000		175,000	
		16316	Utility Annual Maintenance	80,000	80,000		80,000	
		16317	Oil Spill Response Training &	90,000	90,000		90,000	
		16325	Sanitary Sewer Management Plan	100,000	100,000		100,000	
		16334	Tree Replacement & Maintenance	189,000		(189,000)		
		16338	PO Cargo Fac Repair	109,000	209,000	100,000	209,000	
		16339	Heron'S Head Park (Pier 98)	82,000	82,000		82,000	
		17726	GE Youth Employment & Environm	415,000	471,140	56,140	471,140	
		21275	PO Racial Equity Econ Impact P	560,000	560,000		560,000	
		21276	PO Facility Maint Repair P50	407,000	407,000		407,000	
		21277	PO Env Cleanup Pier 39-45	50,000	50,000		50,000	
		21279	PO Crane Cove Park	200,000	200,000		200,000	
23690 Total				**3,192,000**	**3,229,140**	**37,140**	**3,229,140**	**0**
24530	PRT-SBH Annual Authority Ctrl	17321	South Beach Harbor Project	3,952,671	4,188,595	235,924	4,329,128	140,533
24530 Total				**3,952,671**	**4,188,595**	**235,924**	**4,329,128**	**140,533**
Annual Projects - Authority Control Total				**7,144,671**	**7,417,735**	**273,064**	**7,558,268**	**140,533**

Department: PRT Port

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
23700	PRT-OP ContinuingAuthorityCtrl	12656	PO Fishermans Wharf		70,000,000	70,000,000		(70,000,000)
		12672	PO Waterfront Resilience Progm	2,617,636	2,562,500	(55,136)	2,362,500	(200,000)
		12688	PO Southern Waterfront Beautif	1,471,000	4,075,000	2,604,000		(4,075,000)
		12740	PO Waterfront Development Proj	10,843,017	18,070,000	7,226,983	3,860,000	(14,210,000)
		19567	PO Cargo Maint Dredging		5,375,000	5,375,000	5,375,000	
		19571	PO Utilities Project		1,300,000	1,300,000	2,600,000	1,300,000
		20088	Enterprise Technology Projects		3,000,000	3,000,000	3,000,000	
		20125	Capital Proj Implement Team	559,000	6,500,000	5,941,000	6,740,000	240,000
		21270	PO Environment	958,000	8,500,000	7,542,000	4,500,000	(4,000,000)
		21271	PO Maritime	800,000	40,125,000	39,325,000	2,250,000	(37,875,000)
		21272	PO Real Estate & Development	4,623,000	3,400,000	(1,223,000)	2,500,000	(900,000)
		21274	PO Engineering		2,750,000	2,750,000	2,750,000	
		21390	Pier 45 Fire		(70,000,000)	(70,000,000)		70,000,000
		21763	Finance and Admin	2,090,146	1,000,000	(1,090,146)		(1,000,000)
		22506	Low Carbon Fuel (LCFS) Credit		589,840	589,840		(589,840)
		23283	PO Maintenance		1,600,000	1,600,000	1,100,000	(500,000)
23700 Total				**23,961,799**	**98,847,340**	**74,885,541**	**37,037,500**	**(61,809,840)**
23920	PRT-CP 08 PARK BD-1ST S 08B	18930	RP 2008 Clean & Safe Nbhd Park		9,422	9,422		(9,422)
23920 Total				**0**	**9,422**	**9,422**	**0**	**(9,422)**
23930	PRT-CP 08 PARK BD-2ND S 10B	18930	RP 2008 Clean & Safe Nbhd Park		18,158	18,158		(18,158)
23930 Total				**0**	**18,158**	**18,158**	**0**	**(18,158)**
23940	PRT-CP 08 PARK BD-3RD S 10D	18930	RP 2008 Clean & Safe Nbhd Park		4,873	4,873		(4,873)
23940 Total				**0**	**4,873**	**4,873**	**0**	**(4,873)**
23950	PRT-CP 08 PARK BD-4TH S 12B	18930	RP 2008 Clean & Safe Nbhd Park		18,117	18,117		(18,117)
23950 Total				**0**	**18,117**	**18,117**	**0**	**(18,117)**
23960	PRT-CP 08 NP BD-5TH S 16A	18930	RP 2008 Clean & Safe Nbhd Park		165,310	165,310		(165,310)
23960 Total				**0**	**165,310**	**165,310**	**0**	**(165,310)**
24010	PRT-CP 12 PARK BD-1ST S 13A	18980	RP 2012 Clean & Safe Neighborh		200,578	200,578		(200,578)
24010 Total				**0**	**200,578**	**200,578**	**0**	**(200,578)**
24020	PRT-CP 12 NP BD-2ND S 16B	18980	RP 2012 Clean & Safe Neighborh		822,905	822,905		(822,905)

Department: PRT Port

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
24020 Total				**0**	**822,905**	**822,905**	**0**	**(822,905)**
24021	PRT-CP 12 NP BD-4th S19B	18980	RP 2012 Clean & Safe Neighborh		279,451	279,451		(279,451)
24021 Total				**0**	**279,451**	**279,451**	**0**	**(279,451)**
24540	PRT-SBHContinuingAuthorityCtrl	12726	PO Sf Port Marina Repairs & Up	1,943,923	3,222,881	1,278,958	1,750,000	(1,472,881)
24540 Total				**1,943,923**	**3,222,881**	**1,278,958**	**1,750,000**	**(1,472,881)**
Continuing Projects - Authority Control Total				**25,905,722**	**103,589,035**	**77,683,313**	**38,787,500**	**(64,801,535)**
Total Uses of Funds				**156,220,545**	**231,787,269**	**75,566,724**	**172,680,199**	**(59,107,070)**

Department: PDR Public Defender

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	40,125,696	41,913,884	1,788,188	43,242,003	1,328,119
Mandatory Fringe Benefits	13,032,602	13,972,867	940,265	14,663,728	690,861
Non-Personnel Services	2,043,487	2,001,298	(42,189)	1,710,354	(290,944)
City Grant Program	44,021		(44,021)		
Materials & Supplies	126,809	128,514	1,705	128,514	
Programmatic Projects	393,212	333,212	(60,000)	333,212	
Services Of Other Depts	2,586,828	2,686,778	99,950	2,810,330	123,552
Total Uses by Chart of Accounts	**58,352,655**	**61,036,553**	**2,683,898**	**62,888,141**	**1,851,588**
Sources Summary					
Intergovernmental: Federal	42,682	42,682		42,682	
Intergovernmental: State	782,154	640,000	(142,154)	660,000	20,000
Other Revenues	600,000	500,000	(100,000)		(500,000)
Expenditure Recovery	92,000	92,000			(92,000)
General Fund Support	56,835,819	59,761,871	2,926,052	62,185,459	2,423,588
Total Sources by Chart of Accounts	**58,352,655**	**61,036,553**	**2,683,898**	**62,888,141**	**1,851,588**
Fund Summary					
General Fund	57,607,819	60,493,871	2,886,052	62,845,459	2,351,588
Public Protection Fund	744,836	542,682	(202,154)	42,682	(500,000)
Total Uses by Funds	**58,352,655**	**61,036,553**	**2,683,898**	**62,888,141**	**1,851,588**
Division Summary					
PDR Public Defender	58,352,655	61,036,553	2,683,898	62,888,141	1,851,588
Total Uses by Division	**58,352,655**	**61,036,553**	**2,683,898**	**62,888,141**	**1,851,588**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	39,935,475	41,718,001	1,782,526	43,242,003	1,524,002

Department: PDR Public Defender

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
			Mandatory Fringe Benefits	12,972,823	13,909,309	936,486	14,663,728	754,419
			Non-Personnel Services	1,592,672	1,667,672	75,000	1,667,672	
			Materials & Supplies	126,809	128,514	1,705	128,514	
			Services Of Other Depts	2,586,828	2,686,778	99,950	2,810,330	123,552
10000 Total				**57,214,607**	**60,110,274**	**2,895,667**	**62,512,247**	**2,401,973**
Operating Total				**57,214,607**	**60,110,274**	**2,895,667**	**62,512,247**	**2,401,973**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	22262	PDR Enhancement	393,212	333,212	(60,000)	333,212	
10010 Total				**393,212**	**333,212**	**(60,000)**	**333,212**	**0**
Annual Projects - Authority Control Total				**393,212**	**333,212**	**(60,000)**	**333,212**	**0**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	22377	Immigration Recovery		50,385	50,385		(50,385)
10020 Total				**0**	**50,385**	**50,385**	**0**	**(50,385)**
Continuing Projects - Authority Control Total				**0**	**50,385**	**50,385**	**0**	**(50,385)**
Grants Projects								
13550	SR Public Protection-Grant	10040970	CH FY25-26 Federal JAG Grant	42,682		(42,682)		
		10042164	CH FY26-27 Federal JAG Grant		42,682	42,682		(42,682)
		10043173	CH FY27-28 Federal JAG Grant				42,682	42,682
13550 Total				**42,682**	**42,682**	**0**	**42,682**	**0**
13720	SR Public Protection-Grant Sta	10040736	PDR Public Defense Pilot Y3	102,154		(102,154)		
13720 Total				**102,154**	**0**	**(102,154)**	**0**	**0**
13730	SR Public Protection-Grant Oth	10042463	PDR Crankstart Expungement Ini	600,000	500,000	(100,000)		(500,000)
13730 Total				**600,000**	**500,000**	**(100,000)**	**0**	**(500,000)**
Grants Projects Total				**744,836**	**542,682**	**(202,154)**	**42,682**	**(500,000)**
Total Uses of Funds				**58,352,655**	**61,036,553**	**2,683,898**	**62,888,141**	**1,851,588**

Department: DPH Public Health

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	1,279,885,056	1,352,202,655	72,317,599	1,411,438,306	59,235,651
Mandatory Fringe Benefits	458,438,767	492,773,891	34,335,124	526,284,443	33,510,552
Non-Personnel Services	1,107,165,983	1,152,823,182	45,657,199	1,142,957,696	(9,865,486)
Capital Outlay	16,813,567	26,302,307	9,488,740	10,200,000	(16,102,307)
City Grant Program	14,980,393	15,522,140	541,747	15,884,398	362,258
Debt Service	19,452,090	20,894,690	1,442,600	21,351,527	456,837
Facilities Maintenance	4,742,433	4,979,554	237,121	5,228,531	248,977
Materials & Supplies	237,833,786	260,086,791	22,253,005	279,705,626	19,618,835
Programmatic Projects	34,366,466	92,006,234	57,639,768	89,585,398	(2,420,836)
Services Of Other Depts	189,700,087	199,749,469	10,049,382	202,330,889	2,581,420
Overhead and Allocations	2,893,976	2,892,595	(1,381)	4,489,782	1,597,187
Transfers Out	158,362,730	205,041,584	46,678,854	173,763,606	(31,277,978)
Intrafund Transfers Out	31,480,524	39,681,587	8,201,063	38,689,862	(991,725)
Transfer Adjustment - Uses	(189,843,254)	(245,518,688)	(55,675,434)	(212,453,468)	33,065,220
Total Uses by Chart of Accounts	**3,366,272,604**	**3,619,437,991**	**253,165,387**	**3,709,456,596**	**90,018,605**
Sources Summary					
Business Taxes	82,406,163	115,037,034	32,630,871	109,961,859	(5,075,175)
Intergovernmental: Federal	83,652,570	80,468,608	(3,183,962)	83,129,833	2,661,225
Intergovernmental: Other	600,000	289,000	(311,000)	351,000	62,000
Intergovernmental: State	373,857,352	381,702,401	7,845,049	387,856,137	6,153,736
Charges for Services	1,829,967,666	1,956,779,296	126,811,630	1,894,538,178	(62,241,118)
Fines, Forfeiture, & Penalties	41,292,937	33,068,983	(8,223,954)	30,352,161	(2,716,822)
Licenses, Permits,& Franchises	4,127,741	3,908,036	(219,705)	4,271,339	363,303
Rents & Concessions	844,364	851,740	7,376	858,740	7,000
Other Revenues	49,799,497	39,965,193	(9,834,304)	35,688,319	(4,276,874)
Interest & Investment Income	15,826,030	18,325,609	2,499,579	17,972,009	(353,600)
Expenditure Recovery	46,051,064	46,737,504	686,440	46,019,537	(717,967)
IntraFund Transfers In	31,480,524	39,681,587	8,201,063	38,689,862	(991,725)
Transfers In	159,966,743	206,644,907	46,678,164	175,367,403	(31,277,504)

Department: DPH Public Health

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Other Financing Sources		(795,517)	(795,517)		795,517
Beg Fund Balance - Budget Only	57,646,639	73,113,452	15,466,813	66,896,221	(6,217,231)
Transfer Adjustment-Source	(189,843,254)	(245,518,688)	(55,675,434)	(212,453,468)	33,065,220
General Fund Support	778,596,568	869,178,846	90,582,278	1,029,957,466	160,778,620
Total Sources by Chart of Accounts	**3,366,272,604**	**3,619,437,991**	**253,165,387**	**3,709,456,596**	**90,018,605**
Fund Summary					
City Facilities Improvement Fd		(795,517)	(795,517)		795,517
Community Health Services Fund	214,786,414	236,215,741	21,429,327	234,056,519	(2,159,222)
General Fund	1,263,971,196	1,354,105,118	90,133,922	1,368,606,288	14,501,170
General Obligation Bond Fund		2,627,515	2,627,515	3,078,602	451,087
Gift and Other Exp Trust Fund	1,655,000	2,155,000	500,000	255,000	(1,900,000)
Laguna Honda Hospital	343,851,866	363,136,258	19,284,392	382,923,826	19,787,568
Medical Reimbursement Accounts	9,123,994	9,123,994		9,123,994	
Our City Our Home Fund	129,828,428	168,794,066	38,965,638	154,951,693	(13,842,373)
General Hospital Medical Ctr	1,403,055,706	1,484,075,816	81,020,110	1,556,460,674	72,384,858
Total Uses by Funds	**3,366,272,604**	**3,619,437,991**	**253,165,387**	**3,709,456,596**	**90,018,605**
Division Summary					
HBH Behavioral Health	656,139,965	701,313,775	45,173,810	700,760,926	(552,849)
HNS Health Network Services	453,036,773	473,999,040	20,962,267	454,788,262	(19,210,778)
HPC Primary Care	154,957,328	164,032,484	9,075,156	170,297,339	6,264,855
HLH Laguna Honda Hospital	343,851,866	364,968,256	21,116,390	386,002,428	21,034,172
HPH Population Health Division	151,128,584	148,676,475	(2,452,109)	153,689,715	5,013,240
HGH Zuckerberg SF General	1,351,712,401	1,431,206,240	79,493,839	1,501,580,081	70,373,841
HAD Public Health Admin	200,457,483	277,377,099	76,919,616	279,931,203	2,554,104
HJH Jail Health	54,988,204	57,864,622	2,876,418	62,406,642	4,542,020
Total Uses by Division	**3,366,272,604**	**3,619,437,991**	**253,165,387**	**3,709,456,596**	**90,018,605**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	364,003,219	390,005,829	26,002,610	399,349,592	9,343,763
			Mandatory Fringe Benefits	123,879,780	135,391,086	11,511,306	140,694,066	5,302,980
			Non-Personnel Services	504,748,079	557,803,386	53,055,307	547,973,385	(9,830,001)
			Capital Outlay	221,157	335,986	114,829		(335,986)
			City Grant Program	14,980,393	15,522,140	541,747	15,884,398	362,258
			Debt Service	9,017,800	9,015,300	(2,500)	9,018,300	3,000
			Materials & Supplies	31,375,794	31,890,860	515,066	33,768,396	1,877,536
			Services Of Other Depts	34,260,064	34,285,955	25,891	37,806,009	3,520,054
			Overhead and Allocations	(7,689,515)	(7,934,261)	(244,746)	(7,953,645)	(19,384)
10000 Total				**1,074,796,771**	**1,166,316,281**	**91,519,510**	**1,176,540,501**	**10,224,220**
17630	DSGOB SB1128 REV FOR LHH GOB		Debt Service		2,627,515	2,627,515	3,078,602	451,087
17630 Total				**0**	**2,627,515**	**2,627,515**	**3,078,602**	**451,087**
21080	SFGH-Op Annual Account Ctrl		Salaries	574,936,170	616,650,183	41,714,013	647,162,045	30,511,862
			Mandatory Fringe Benefits	207,398,452	227,600,647	20,202,195	245,082,267	17,481,620
			Non-Personnel Services	336,643,138	346,178,934	9,535,796	364,028,460	17,849,526
			Capital Outlay	6,466,796	5,478,793	(988,003)		(5,478,793)
			Debt Service	1,178,415		(1,178,415)		
			Materials & Supplies	179,067,650	197,710,093	18,642,443	215,077,288	17,367,195
			Services Of Other Depts	71,616,688	75,616,401	3,999,713	79,458,145	3,841,744
			Overhead and Allocations	69,547	69,547		69,547	
			Transfers Out	158,362,730	203,209,586	44,846,856	170,685,004	(32,524,582)
			Intrafund Transfers Out	7,074,647	10,748,379	3,673,732	4,037,297	(6,711,082)
			Transfer Adjustment - Uses	(165,437,377)	(213,957,965)	(48,520,588)	(174,722,301)	39,235,664
21080 Total				**1,377,376,856**	**1,469,304,598**	**91,927,742**	**1,550,877,752**	**81,573,154**
21490	LHH-Op Annual Account Ctrl		Salaries	191,248,360	201,034,385	9,786,025	212,479,278	11,444,893
			Mandatory Fringe Benefits	76,176,215	81,228,857	5,052,642	88,258,115	7,029,258
			Non-Personnel Services	18,333,383	16,609,690	(1,723,693)	14,043,305	(2,566,385)
			Capital Outlay	775,614	152,359	(623,255)		(152,359)
			Materials & Supplies	20,626,577	22,780,347	2,153,770	24,013,385	1,233,038
			Services Of Other Depts	25,003,779	25,582,891	579,112	26,900,330	1,317,439

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
			Overhead and Allocations	29,627	38,627	9,000	38,627	
			Intrafund Transfers Out	2,392,436	7,182,058	4,789,622	7,926,161	744,103
			Transfer Adjustment - Uses	(2,392,436)	(7,182,058)	(4,789,622)	(7,926,161)	(744,103)
21490 Total				**332,193,555**	**347,427,156**	**15,233,601**	**365,733,040**	**18,305,884**
21941	LHH-Refunding COP-DSF		Debt Service	9,255,875	9,251,875	(4,000)	9,254,625	2,750
			Transfers Out		2,627,515	2,627,515	3,078,602	451,087
			Intrafund Transfers Out	22,013,441	21,751,150	(262,291)	26,726,404	4,975,254
			Transfer Adjustment - Uses	(22,013,441)	(24,378,665)	(2,365,224)	(29,805,006)	(5,426,341)
21941 Total				**9,255,875**	**9,251,875**	**(4,000)**	**9,254,625**	**2,750**
29050	DPH HCSO		Non-Personnel Services	9,123,994	9,123,994		9,123,994	
29050 Total				**9,123,994**	**9,123,994**	**0**	**9,123,994**	**0**
Operating Total				**2,802,747,051**	**3,004,051,419**	**201,304,368**	**3,114,608,514**	**110,557,095**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	16185	Var Loc-Misc Fac Maint Projs	875,350	919,117	43,767	965,073	45,956
		17077	HC Centralized It	87,816,250	123,340,428	35,524,178	127,330,346	3,989,918
		17128	HB Managed Care	3,075,053		(3,075,053)		
		19611	HC Dph System Wide Security Im	300,000	600,000	300,000	600,000	
		20324	Sugar-Sweetened Beverages Tax	2,504,167	2,612,295	108,128	2,691,766	79,471
		80000	HC DPH IT EHR Project	37,597,307	485,181	(37,112,126)	515,767	30,586
10010 Total				**132,168,127**	**127,957,021**	**(4,211,106)**	**132,102,952**	**4,145,931**
21110	SFGH-Annual Authority Ctrl	15783	HG Misc Fac Maint Proj	2,074,647	2,178,379	103,732	2,287,297	108,918
21110 Total				**2,074,647**	**2,178,379**	**103,732**	**2,287,297**	**108,918**
21115	SFGH-IDS Annual Authority Ctrl	10002	Interdepartmental-Overhead		307,625	307,625	229,625	(78,000)
21115 Total				**0**	**307,625**	**307,625**	**229,625**	**(78,000)**
21500	LHH-Annual Authority Ctrl	15784	HL Dph - Facilities Maintenanc	1,792,436	1,882,058	89,622	1,976,161	94,103
21500 Total				**1,792,436**	**1,882,058**	**89,622**	**1,976,161**	**94,103**
Annual Projects - Authority Control Total				**136,035,210**	**132,325,083**	**(3,710,127)**	**136,596,035**	**4,270,952**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	11183	HC Practice Improvement Progra	3,250,000	3,250,000		3,254,464	4,464

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
		17077	HC Centralized It	7,780,076	7,574,630	(205,446)	7,574,630	
		19611	HC Dph System Wide Security Im	300,000	2,500,000	2,200,000	2,500,000	
		20288	HC Window Replacement	250,000		(250,000)		
		21748	Reinvestment Initiatives	1,013,027	500,000	(513,027)	500,000	
		22422	HB Care Court Implementation	2,701,402	2,841,004	139,602	2,933,001	91,997
		22984	HA HRISE	1,500,000	2,500,000	1,000,000	2,500,000	
10020 Total				**16,794,505**	**19,165,634**	**2,371,129**	**19,262,095**	**96,461**
10582	SR Our City Our Home Fund	20972	DPH MentalHlth ResTreatmntBeds		1,325,000	1,325,000	1,450,000	125,000
		21531	Mental Health SF	129,828,428	167,469,066	37,640,638	153,501,693	(13,967,373)
10582 Total				**129,828,428**	**168,794,066**	**38,965,638**	**154,951,693**	**(13,842,373)**
11630	SR Public Health	17079	HC Ph Environmental Health Cod	52,500	55,125	2,625	55,125	
		17083	HC Vital & Health Stats Fd	130,000	130,000		130,000	
		17099	HC Tobacco Settlement Project	1,000,000	1,000,000		1,000,000	
		17122	HB Dui Program	1,000	1,000		1,000	
		17123	HB Alcohol Rehab Program	40,000	40,000		40,000	
		17156	HB Prop 63 Mental Health Servi	66,623,595		(66,623,595)		
		21177	HC Lead Paint Settlement	3,375,715	3,375,715		3,375,715	
		80702	HB Behavioral Health Svcs Act		94,562,460	94,562,460	93,166,092	(1,396,368)
11630 Total				**71,222,810**	**99,164,300**	**27,941,490**	**97,767,932**	**(1,396,368)**
11650	SR Opioid Settlement Fund	80501	Citywide Opioid Settlements	32,254,222	29,755,900	(2,498,322)	27,124,943	(2,630,957)
11650 Total				**32,254,222**	**29,755,900**	**(2,498,322)**	**27,124,943**	**(2,630,957)**
15384	CPXCF COP Crit Reprs/Rcv Stmls	20756	HL Cooling Center		(795,517)	(795,517)		795,517
15384 Total				**0**	**(795,517)**	**(795,517)**	**0**	**795,517**
21120	SFGH-Continuing Authority Ctrl	19985	HG EPO Reconfiguration		900,000	900,000		(900,000)
		20771	HG Freight Elevator Modernizat	1,750,000		(1,750,000)		
		20788	HG Multi-Year Window Repair	250,000		(250,000)		
		21391	HG UCSF Parking Reimbursement	6,332,147	3,335,214	(2,996,933)	1,316,000	(2,019,214)
		21668	HG Bldg 5 Medical & Contl Air		400,000	400,000		(400,000)
		22207	DPHHG Pharmacy Carousel Replac	1,500,000		(1,500,000)		
		22502	HG Colonnade Repairs		500,000	500,000	500,000	

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
		23044	HGH Fire Alarm B25 Panels	1,500,000	1,500,000			(1,500,000)
		23378	ZSFG B5 Sprinkler Replacement		420,000	420,000		(420,000)
		23381	ZSFG B2 Boiler Softener Replac		600,000	600,000		(600,000)
		23382	ZSFG B5 Security Badge Reader		1,250,000	1,250,000	1,250,000	
		23383	ZSFG Security Call Tower Insta		1,000,000	1,000,000		(1,000,000)
		23385	ZSFG B25 Security Magnet Door		2,000,000	2,000,000		(2,000,000)
21120 Total				**11,332,147**	**11,905,214**	**573,067**	**3,066,000**	**(8,839,214)**
21260	SFGH-Capital Projects-Other	10001	Grants	11,351,590		(11,351,590)		
21260 Total				**11,351,590**	**0**	**(11,351,590)**	**0**	**0**
21510	LHH-Continuing Authority Ctrl	17117	HL Lhh - Gift Shop	10,000	10,000		10,000	
		20006	HL LHH Emergency Power		2,000,000	2,000,000		(2,000,000)
		23045	HL Hospital Nurse Call Replac	600,000		(600,000)	5,500,000	5,500,000
		23379	LHH Admin Bldg Haz Mat Abate		450,000	450,000	450,000	
		23380	LHH Wtr Tank 1 Interior Lining		750,000	750,000		(750,000)
		23384	LHH Lenel Conversion(Security)		600,000	600,000		(600,000)
		23386	LHH Freight Elevator 6 Repair		1,500,000	1,500,000		(1,500,000)
21510 Total				**610,000**	**5,310,000**	**4,700,000**	**5,960,000**	**650,000**
21816	LHH COP Crit Reprs/Rcv Stmls	20756	HL Cooling Center		(734,831)	(734,831)		734,831
21816 Total				**0**	**(734,831)**	**(734,831)**	**0**	**734,831**
Continuing Projects - Authority Control Total				**273,393,702**	**332,564,766**	**59,171,064**	**308,132,663**	**(24,432,103)**
Grants Projects								
11580	SR Community Health-Grants	10037463	HC PC105 2122 RISE	80,623	80,623		80,623	
		10039164	HB SA SA18 2327 P47 STARR C3	106		(106)		
		10039350	HD HIV PD153 2324 PCORI	213,394		(213,394)		
		10039403	HD HIV PD118 2324 OD2A Academi	300,000		(300,000)		
		10039405	HD HIV PD124 2324 OD2A Peer	250,000		(250,000)		
		10039409	HD HIV PD138 2324 Expanding Ac	7,380		(7,380)		
		10039415	HD HIV AO86 2324 Leadershp LOC	95,470		(95,470)		
		10039431	HD HIV PD163 2324 RWJF Data-to	84,080		(84,080)		
		10039437	HD HIV PD164 2324 HPTN	133,474		(133,474)		

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Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
		10039487	HD HIV AO99 2324 Transnational	44,936		(44,936)		
		10039490	HD HIV AO98 2324 Western State	39,024		(39,024)		
		10040089	HB SA105 FY 2426 CCE Treasure	395,834		(395,834)		
		10040701	HD ENV2526 PD136 Noxious Weed	44,639		(44,639)		
		10040748	HD HIV PD113 2425 UCSF 11580sc	43,173		(43,173)		
		10040762	HD HIV AO78 2526 REBOOT	110,909		(110,909)		
		10040764	HD HIV PD139 2526 Western Stat	26,262		(26,262)		
		10040766	HD HIV PD161 2425 Mirtazapine	56,124		(56,124)		
		10040771	HD HIV PD112 2425 PrEP-3D	166,602		(166,602)		
		10040781	HD HIV PD172 2425 ViiV Interve	55,255		(55,255)		
		10040782	HD HIV PD173 2425 Leveraging	39,585		(39,585)		
		10040783	HD HIV PD174 2425 PROTECT	22,810		(22,810)		
		10040784	HD HIV PD175 2425 UCSF 12668sc	43,611		(43,611)		
		10040785	HD HIV PD176 2425 UCSF 13199sc	15,207		(15,207)		
		10040789	HD HIV PD142 2425 Biomedical	21,587		(21,587)		
		10040790	HD HIV PD183 2425 ASTHO OPPR	20,000		(20,000)		
		10041114	HN PC PC109 FY2425 PCORI HSII	500,000		(500,000)		
		10041117	HC PC111 FY2425 CALHIVE BHI	35,000	35,000		35,000	
		10041200	HD HIV PD196 2425 NIDA Clinica	40,196		(40,196)		
		10041852	HD EPR CD113 2526 Pan Flu	135,209		(135,209)		
		10041853	HD EPR PD95 2526 CRI	238,941		(238,941)		
		10041854	HN HIV AO16 2526 HCP SAM	3,175,610		(3,175,610)		
		10041855	HD HED CH11-2526 RHAP	324,061		(324,061)		
		10041856	HD HED PH01 2526 Tobacco Free	1,420,445		(1,420,445)		
		10041857	HD ADM AC13 2526 Enhancing Hea	300,000		(300,000)		
		10041858	HD EPI PD29 2526 Immunization	323,557		(323,557)		
		10041859	HD STD PD151 2526 PS24-0003	600,000		(600,000)		
		10041864	HB MH 2526 M007 Samhsa-MHBG	4,601,704		(4,601,704)		
		10041865	HN HIV AO60 2526 Ryan White Pa	325,801		(325,801)		
		10041866	HN HIV PD13 2526 RWPA	16,218,783		(16,218,783)		

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Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
		10041870	HN HIV PD140 2627 Ryan White	2,963,553		(2,963,553)		
		10041871	HD HIV AO05 2526 Medical Monit	1,137,442		(1,137,442)		
		10041872	HD HIV PD14 2526 State HIV Sur	798,740		(798,740)		
		10041874	HD HIV PD158 2627 PS21-2103	324,842		(324,842)		
		10041878	HD HIV PD123 2526 UCSF 11626sc	70,132		(70,132)		
		10041880	HD HIV PD121 2526 UCSF 11644sc	21,404		(21,404)		
		10041882	HD HIV D134 2526 UCSF-CFAR	74,236		(74,236)		
		10041883	HD HIV D123 2526 NHBS	1,079,491		(1,079,491)		
		10041884	HD HIV PD154 2526 UCSF 12518sc	18,779		(18,779)		
		10041885	HD HIV IV08 2526 Mid-Career	179,605		(179,605)		
		10041886	HD HIV PD152 2526 PRIME	104,913		(104,913)		
		10041887	HB HM M005 2526 Hrsa Title Iv	119,813		(119,813)		
		10041888	HD HIV D128 2526 HVTN Scientif	175,236		(175,236)		
		10041889	HB HM M118 2526 Building City-	500,000		(500,000)		
		10041890	HD HIV D119 2526 SF Bay Clinic	229,333		(229,333)		
		10041891	HN MCH PM101 2526 Oral Health	308,879		(308,879)		
		10041892	HD HIV AO67 2526 HPTN Leadersh	23,017		(23,017)		
		10041893	HD HIV PD111 2526 DoxyPrep	44,594		(44,594)		
		10041894	HD HIV PD155 2526 AMBER SOW	32,451		(32,451)		
		10041895	HD CH12 2526 ASHS	226,658		(226,658)		
		10041896	HD HIV PD165 2526 UCSF ITAPS	11,875		(11,875)		
		10041898	HD HIV PD178 2526 BLISS	235,470		(235,470)		
		10041899	HB SA SA106 2526 SSOPC	2,225,000		(2,225,000)		
		10041900	HD HIV PD179 2526 UCSF TRACE	14,193		(14,193)		
		10041902	HB SA SA107 2526 Fentanyl Over	427,000		(427,000)		
		10041903	PD HIV PD188 2526 UCSF Bay Are	69,259		(69,259)		
		10041904	HD STD D141 2526 ELC GC Rapid	258,906		(258,906)		
		10041907	HD HIV PD189 2526 UCSF-Bay Are	15,115		(15,115)		
		10041908	HD HIV PD200 2526 Statistical	30,540		(30,540)		
		10041909	HD STD CD142 2526, Core Mgmt L	638,420		(638,420)		

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Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
		10041910	HD HIV PD201 2526 Staged	13,876		(13,876)		
		10041912	HD HIV AO73 2526 SFDPH High Im	1,400,000		(1,400,000)		
		10041914	HD HIV PD90 2627 SFDPH High Im	7,332,106		(7,332,106)		
		10041916	HB MH AD04 2526 State Vocation	232,249		(232,249)		
		10041918	HD HIV PD202 2526 The Bridge C	88,930		(88,930)		
		10041921	PD211 2526 HOPE: A Status-Neut	74,432		(74,432)		
		10041933	HN MCH MC02 2526 Nurse Family	2,767,075		(2,767,075)		
		10041934	HN MCH PM02 2526 Black Infant	2,570,040		(2,570,040)		
		10041935	HN MCH PM03 2526 MCH Block	3,475,330		(3,475,330)		
		10041937	HD EPR AC11 2526 HPP	399,542		(399,542)		
		10041939	HN MCH PM08 2526 WIC	3,233,779		(3,233,779)		
		10041941	HD EPR PD69 2526 PHEP	754,720		(754,720)		
		10041942	HN MCH PM13 2526 NUTRITION	990,712		(990,712)	98,156	98,156
		10041945	HN MCH PM14 2526 FCS/HCPCFC	1,287,795		(1,287,795)		
		10041946	HN MCH PM102 2526 PEI	562,677		(562,677)		
		10041947	HN MCH PM103 2526 CHVP Innv	4,860,702		(4,860,702)		
		10041948	HN MCH PM104 2526 CHVP EBHV	1,544,141		(1,544,141)		
		10041949	HN MCH PM01 2425 Title X Famil	122,445		(122,445)		
		10041950	HD PD180-26 Future of Public	3,639,888		(3,639,888)		
		10041951	HD STD PD126 2526 Hepatitis C	380,812		(380,812)		
		10041952	HD ADM PD186-26 Project INVEST	4,107,094		(4,107,094)		
		10041953	HB SA104 FY 2526 SABG Block Gr	8,913,363		(8,913,363)		
		10041954	HD CH13-26 RHPP	74,328		(74,328)		
		10041955	HD STD PD16 2526 Std Preventio	4,000,000		(4,000,000)		
		10041956	PD185-26 STD SOS	889,532		(889,532)		
		10041957	HD STD DC01 2526 Surveillance	271,283		(271,283)		
		10041960	HD TB PD17 2526 TB/HIV Control	960,136		(960,136)		
		10041961	HD ENV PD143 2526 Strengthenin	46,114		(46,114)		
		10041962	HD TB PD21 2526 Tuberculosis S	369,698		(369,698)		
		10041964	HD EHS PB02 2526 State CLPPP	906,053		(906,053)		

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
		10041968	HD EHS EH15 2526 Beach Water	29,225		(29,225)		
		10041969	HD ENV 2526 PD203 SFDPH DOJ PR	1,119,966		(1,119,966)		
		10041975	HN MCH PM107 2526 CCHP OCH	191,312		(191,312)		
		10041976	HC ADM GMCK 2526 Mckinney Home	1,094,763		(1,094,763)		
		10041977	HC ADM GLSC 2526 RWPC LSYC	66,530		(66,530)		
		10041978	HC ADM GTWC 2526 RWPC TWC	81,250		(81,250)		
		10042277	HN MCH PM105 FY 2526 CYSHCN	438,164		(438,164)		
		10042286	HB SA109 FY26-27 COSSUP	533,333		(533,333)		
		10042402	HN MCH PM109 2526 SPAN	88,000		(88,000)		
		10042563	HN WP107 2526 Epic Enhan SFHP	6,000,000	6,000,000		6,000,000	
		10042565	HN WP105 2526 Expand Vol SFHP	2,489,699	2,489,699		2,489,699	
		10042776	HD HIV PD153 2627 PCORI		225,403	225,403	240,111	14,708
		10042778	HD HIV D128 2627 HVTN Scientif		184,931	184,931	196,926	11,995
		10042779	HD HIV D119 2627 SF Bay Clinic		266,946	266,946	311,152	44,206
		10042780	HD HIV AO67 2627 HPTN Leadersh		24,240	24,240	25,741	1,501
		10042781	HD HIV PD189 2627 UCSF-Bay Are		19,143	19,143	19,143	
		10042782	HD HED CH11-2627 RHAP		210,302	210,302	221,670	11,368
		10042783	HD HED PH01 2627 Tobacco Free		1,124,638	1,124,638	1,112,307	(12,331)
		10042784	HD EPR CD113 2627 Pan Flu		140,828	140,828	150,488	9,660
		10042785	HD EPR PD95 2627 CRI		238,915	238,915	242,158	3,243
		10042786	HD ADM AC13 2627 Enhancing Hea		300,000	300,000	300,000	
		10042787	HD EPI PD29 2627 Immunization		337,241	337,241	354,239	16,998
		10042788	HD STD PD151 2627 PS24-0003		1,000,000	1,000,000	1,000,000	
		10042799	HN HIV AO16 2627 HCP SAM		4,296,964	4,296,964	4,837,983	541,019
		10042800	HN HIV AO60 2627 Ryan White Pa		325,801	325,801	325,801	
		10042801	HN HIV PD13 2627 RWPA		15,720,725	15,720,725	15,242,046	(478,679)
		10042802	HN HIV PD140 2728 Ryan White		2,927,550	2,927,550	2,962,951	35,401
		10042803	HD HIV PD90 2728 SFDPH High Im		7,322,771	7,322,771	7,340,514	17,743
		10042804	HD HIV PD14 2627 State HIV Sur		672,178	672,178	672,178	
		10042805	HD HIV PD158 2728 PS21-2103		315,000	315,000	315,000	

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
		10042806	HD HIV AO73 2627 SFDPH High Im		1,416,375	1,416,375	1,464,128	47,753
		10042807	HD HIV D134 2627 UCSF-CFAR		74,236	74,236	74,236	
		10042824	HD HIV PD139 2728 Western Stat		26,262	26,262	26,262	
		10042826	HD HIV IV08 2627 Mid-Career		199,597	199,597	211,275	11,678
		10042827	HD HIV PD152 2627 PRIME		118,141	118,141	118,141	
		10042828	HD HIV PD155 2627 AMBER SOW		32,451	32,451	32,451	
		10042829	HD HIV PD201 2627 Staged		65,000	65,000	65,000	
		10042834	HD LAB PD221 2627 Allergy&Infe		25,000	25,000	25,000	
		10042835	HD EPR AC11 2627 HPP		398,668	398,668	391,211	(7,457)
		10042836	HD EPR PD69 2627 PHEP		619,104	619,104	619,104	
		10042837	PD216 2627 SFDPH CHA&CHIP_SFHP		250,000	250,000	250,000	
		10042838	PD217 2627 SFDPH CHA&CHIP_Anth		70,000	70,000	70,000	
		10042839	HD HIV PD200 2627 Statistical		25,000	25,000	25,000	
		10042842	HD PD180-27 Future of Public		3,639,888	3,639,888	3,639,888	
		10042846	HD HIV PD202 2627 The Bridge C		88,930	88,930	88,930	
		10042848	HD HIV PD211 2627 HOPE: A Stat		74,432	74,432	74,432	
		10042851	HD HIV PD195 2627 ATN		180,000	180,000	180,000	
		10042852	HB HM M005 2627 Hrsa Title Iv		127,834	127,834	137,391	9,557
		10042857	HD HIV PD214 2728 HPTN 113 HIV		40,000	40,000	40,000	
		10042858	HD HIV PD218 2627 Doxy-PEP Imp		48,740	48,740	48,740	
		10042862	HB HM M118 2627 Building City-		500,000	500,000	500,000	
		10042863	HD ADM PD186-27 Project INVEST		3,893,345	3,893,345	4,104,373	211,028
		10042864	HD CH12 2627 ASHS		226,000	226,000	226,000	
		10042865	HD CH13-27 RHPP		74,288	74,288	73,801	(487)
		10042866	HD STD D141 2627 ELC GC Rapid		260,444	260,444	281,098	20,654
		10042867	HD STD DC01 2627 Surveillance		200,000	200,000	200,000	
		10042868	HD STD PD16 2627 Std Preventio		2,186,990	2,186,990	2,349,827	162,837
		10042869	HD TB PD21 2627 Tuberculosis S		332,337	332,337	325,055	(7,282)
		10042870	PD185-27 STD SOS		791,745	791,745	789,168	(2,577)

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
		10042871	HD STD PD126 2627 Hepatitis C		210,000	210,000	210,000	
		10042872	HB SA SA106 2627 SSOPC		2,225,000	2,225,000	2,225,000	
		10042874	HD TB PD17 2627 TB/HIV Control		856,927	856,927	840,877	(16,050)
		10042875	HD STD CD142 2627, Core Mgmt L		676,725	676,725	676,725	
		10042876	HB MH 2627 M007 Samhsa-MHBG		4,362,717	4,362,717	4,626,852	264,135
		10042878	HB MH AD04 2627 State Vocation		252,639	252,639	267,545	14,906
		10042897	HD HIV D123 2627 NHBS		987,389	987,389	1,055,650	68,261
		10042899	HB SA104 FY 2627 SABG Block Gr		8,913,363	8,913,363	8,913,363	
		10042907	HN MCH MC02 2627 Nurse Family		3,065,268	3,065,268	3,182,708	117,440
		10042908	HN MCH PM01 2526 Title X Famil		119,627	119,627	125,889	6,262
		10042909	HN MCH PM02 2627 Black Infant		2,613,327	2,613,327	2,870,800	257,473
		10042911	HN MCH PM03 2627 MCH Block Gra		3,433,650	3,433,650	4,268,641	834,991
		10042912	HN MCH PM08 2627 WIC		3,233,449	3,233,449	3,418,126	184,677
		10042913	HD HIV PD178 2627 BLISS		470,940	470,940	470,940	
		10042915	HN MCH PM14 2627 Foster Care		1,322,962	1,322,962	1,474,885	151,923
		10042918	HN MCH PM102 2627 PEI		648,842	648,842	708,160	59,318
		10042919	HN MCH PM103 2627 CHVP Innovat		3,942,639	3,942,639	4,110,494	167,855
		10042921	HN MCH PM104 2627 CHVP EBHV		1,641,119	1,641,119	1,719,427	78,308
		10042923	HN MCH PM105 2627 CYSHCN		438,164	438,164	449,655	11,491
		10042927	PD226-27 CDPH-STDCB ADAP DIS		1,123,180	1,123,180	1,123,180	
		10042941	HN PC PC109 FY2526 PCORI HSII		500,000	500,000	500,000	
		10042942	HC ADM GMCK 2627 Mckinney Home		1,094,763	1,094,763	1,094,763	
		10042944	HC ADM GLSC 2627 RWPC LSYC		66,530	66,530	66,530	
		10042945	HC ADM GTWC 2627 RWPC TWC		81,250	81,250	81,250	
		10042947	HN MCH PM101 2627 Oral Health		308,879	308,879	308,879	
		10042948	HD ENV PD143 2627 Strengthenin		42,661	42,661	42,661	
		10042949	HD EHS PB02 2627 State CLPPP		906,503	906,503	906,504	1
		10042950	HD EHS EH15 2627 Beach Water		29,225	29,225	29,225	
		10042951	HD ENV 2627 PD203 SFDPH DOJ PR		1,119,966	1,119,966		(1,119,966)
		10042952	HN MCH PM107 2627 CCHP OCH		226,394	226,394	245,579	19,185

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
		10043018	HD HIV AO05 2627 Medical Monit		643,882	643,882	643,882	
		10043051	HD HIV PD205 2627 Mentoring		120,277	120,277	127,478	7,201
		10043223	HD HIV PD198 2627 Short Traini		27,230	27,230	27,230	
		10043224	HD HIV PD220 2627 ACCELERATE		15,000	15,000	15,000	
		10043243	HD ENV 2627 PD232 SFDPH DOJ PR		1,119,966	1,119,966	1,119,966	
		10043275	HD HIV PD139 2627 Western Stat		19,161	19,161	19,161	
		10043276	HD HIV PD196 2627 NIDA Clinica		83,369	83,369	83,369	
		10043277	HD HIV PD234 2627 Implementing		64,214	64,214	64,214	
		10043360	HD ENV 2627 PD136 Noxious Weed		44,639	44,639	44,639	
11580 Total				**111,309,382**	**107,295,541**	**(4,013,841)**	**109,163,644**	**1,868,103**
14820	SR ETF-Gift	10035431	HN Safety Net	120,000	120,000		120,000	
		10036449	Epic for FQHCs Program	135,000	135,000		135,000	
		10042344	HC Public Health Foundation NA	1,400,000	1,900,000	500,000		(1,900,000)
14820 Total				**1,655,000**	**2,155,000**	**500,000**	**255,000**	**(1,900,000)**
Grants Projects Total				**112,964,382**	**109,450,541**	**(3,513,841)**	**109,418,644**	**(31,897)**
Work Orders/Overhead								
10060	GF Work Order	207703	HBH Behavioral Health	20,583,326	21,095,356	512,030	21,025,357	(69,999)
		207705	HNS Health Network Services	14,955,035	15,872,533	917,498	15,890,882	18,349
		240642	HPC Primary Care	790,257	406,621	(383,636)	418,820	12,199
		240661	HPH Population Health Division	3,200,499	3,237,960	37,461	3,307,501	69,541
		251961	HAD Public Health Admin	682,676	53,712	(628,964)	58,180	4,468
10060 Total				**40,211,793**	**40,666,182**	**454,389**	**40,700,740**	**34,558**
Work Orders/Overhead Total				**40,211,793**	**40,666,182**	**454,389**	**40,700,740**	**34,558**
Continuing Projects - Project Control								
21132	SFGH-OPERATING GRANTS-PRIVATE	10037473	ZSFG Patient Care Qual FY19_20	100,000		(100,000)		
		10042323	HG VMI Improvements	238,456		(238,456)		
		10042325	HG Solid Start FY25-26	202,010		(202,010)		
		10042327	HG Bowes Patient Care FY26	180,000		(180,000)		
		10042333	HG EIG Project REACH	100,000		(100,000)		

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Project Control								
		10042334	HG EIG Hearing Screening Prog.	100,000		(100,000)		
		10043306	HG FY26-27 Bowes Patient Care		180,000	180,000		(180,000)
		10043307	HG FY26-28 EIG Equity		100,000	100,000		(100,000)
		10043308	HG FY26-28 EIG Innovation		100,000	100,000		(100,000)
21132 Total				**920,466**	**380,000**	**(540,466)**	**0**	**(380,000)**
Continuing Projects - Project Control Total				**920,466**	**380,000**	**(540,466)**	**0**	**(380,000)**
Total Uses of Funds				**3,366,272,604**	**3,619,437,991**	**253,165,387**	**3,709,456,596**	**90,018,605**

Department: LIB Public Library

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	82,732,855	86,384,751	3,651,896	90,484,133	4,099,382
Mandatory Fringe Benefits	43,556,876	46,579,673	3,022,797	49,965,365	3,385,692
Non-Personnel Services	9,283,431	11,437,521	2,154,090	11,439,568	2,047
Capital Outlay	13,425,010	10,363,554	(3,061,456)	4,599,000	(5,764,554)
City Grant Program	920,926	965,060	44,134	965,060	
Debt Service	1,703,419		(1,703,419)		
Materials & Supplies	25,179,115	25,129,244	(49,871)	25,479,318	350,074
Services Of Other Depts	16,569,503	17,593,666	1,024,163	17,690,830	97,164
Overhead and Allocations	841	638	(203)	638	
Intrafund Transfers Out	14,082,429	10,941,478	(3,140,951)	5,376,630	(5,564,848)
Transfer Adjustment - Uses	(14,082,429)	(10,941,478)	3,140,951	(5,376,630)	5,564,848
Total Uses by Chart of Accounts	**193,371,976**	**198,454,107**	**5,082,131**	**200,623,912**	**2,169,805**
Sources Summary					
Property Taxes	79,330,000	76,590,000	(2,740,000)	77,580,000	990,000
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	54,768	17,451	(37,317)	17,451	
Expenditure Recovery	95,433	81,029	(14,404)	81,029	
IntraFund Transfers In	14,082,429	10,941,478	(3,140,951)	5,376,630	(5,564,848)
Beg Fund Balance - Budget Only	6,900,260	594,112	(6,306,148)	2,923,917	2,329,805
Transfer Adjustment-Source	(14,082,429)	(10,941,478)	3,140,951	(5,376,630)	5,564,848
General Fund Support	106,520,000	120,700,000	14,180,000	119,550,000	(1,150,000)
Total Sources by Chart of Accounts	**193,371,976**	**198,454,107**	**5,082,131**	**200,623,912**	**2,169,805**

Department: LIB Public Library

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Fund Summary					
Bequest Fund	115,000	115,000		115,000	
Gift and Other Exp Trust Fund	5,000	5,000		5,000	
Public Library Fund	193,251,976	198,334,107	5,082,131	200,503,912	2,169,805
Total Uses by Funds	**193,371,976**	**198,454,107**	**5,082,131**	**200,623,912**	**2,169,805**
Division Summary					
LIB Public Library	193,371,976	198,454,107	5,082,131	200,623,912	2,169,805
Total Uses by Division	**193,371,976**	**198,454,107**	**5,082,131**	**200,623,912**	**2,169,805**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
13140	SR Public Library Preserv		Salaries	82,732,855	86,384,751	3,651,896	90,484,133	4,099,382
			Mandatory Fringe Benefits	43,556,876	46,579,673	3,022,797	49,965,365	3,385,692
			Non-Personnel Services	9,264,431	11,418,521	2,154,090	11,420,568	2,047
			Capital Outlay		79,386	79,386		(79,386)
			City Grant Program	920,926	965,060	44,134	965,060	
			Debt Service	1,703,419		(1,703,419)		
			Materials & Supplies	24,518,556	24,468,482	(50,074)	24,818,556	350,074
			Services Of Other Depts	16,342,084	17,366,356	1,024,272	17,343,200	(23,156)
			Intrafund Transfers Out	14,082,429	10,941,478	(3,140,951)	5,376,630	(5,564,848)
			Transfer Adjustment - Uses	(14,082,429)	(10,941,478)	3,140,951	(5,376,630)	5,564,848
13140 Total				**179,039,147**	**187,262,229**	**8,223,082**	**194,996,882**	**7,734,653**
Operating Total				**179,039,147**	**187,262,229**	**8,223,082**	**194,996,882**	**7,734,653**
Continuing Projects - Authority Control								
13080	SR Library Fund - Continuing	19559	LB Sfpl Capital Improvement Pr	14,082,429	10,941,478	(3,140,951)	5,376,630	(5,564,848)
13080 Total				**14,082,429**	**10,941,478**	**(3,140,951)**	**5,376,630**	**(5,564,848)**
13150	SR Library Special Revenue	17144	LB Library Special Collection-	25,000	25,000		25,000	
13150 Total				**25,000**	**25,000**	**0**	**25,000**	**0**

Department: LIB Public Library

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
Continuing Projects - Authority Control Total				**14,107,429**	**10,966,478**	**(3,140,951)**	**5,401,630**	**(5,564,848)**
Grants Projects								
13120	SR Library Grants; Cont Sta	10039929	LB-FY26 CLLS - ESL Program	26,400		(26,400)		
		10041028	LB-FY26 Project Read CLLS	60,000		(60,000)		
		10041029	LIB-FY26 PLP CLSA Funds	19,000		(19,000)		
		10042243	LIB-FY27 Project Read CLLS		60,000	60,000		(60,000)
		10042244	LIB-FY27 PLP CLSA Funds		19,000	19,000		(19,000)
		10042245	LiB-FY27 CLLS - ESL Program		26,400	26,400		(26,400)
		10043321	LIB-FY28 Project Read CLLS				60,000	60,000
		10043322	LIB-FY28 CLLS - ESL Program				26,400	26,400
		10043323	LIB-FY28 PLP CLSA Funds				19,000	19,000
13120 Total				**105,400**	**105,400**	**0**	**105,400**	**0**
14820	SR ETF-Gift	10000589	LB-F&F-Spl Coll-Architect/Deco	5,000	5,000		5,000	
14820 Total				**5,000**	**5,000**	**0**	**5,000**	**0**
17860	Perm ETF-Bequests	10000592	LB-Lillian Dannenberg Bequest	15,000	15,000		15,000	
		10000595	LB-Fuhrman Bequest	100,000	100,000		100,000	
17860 Total				**115,000**	**115,000**	**0**	**115,000**	**0**
Grants Projects Total				**225,400**	**225,400**	**0**	**225,400**	**0**
Total Uses of Funds				**193,371,976**	**198,454,107**	**5,082,131**	**200,623,912**	**2,169,805**

Department: PUC Public Utilities Commission

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	353,027,098	370,877,444	17,850,346	388,793,178	17,915,734
Mandatory Fringe Benefits	142,643,169	153,694,158	11,050,989	165,843,907	12,149,749
Non-Personnel Services	642,369,979	613,435,348	(28,934,631)	626,423,246	12,987,898
Capital Outlay	17,157,942	(4,480,363)	(21,638,305)	10,800,396	15,280,759
City Grant Program	2,878,837	4,420,000	1,541,163	4,420,000	
Debt Service	537,121,627	623,190,029	86,068,402	698,752,397	75,562,368
Facilities Maintenance	49,854,894	54,408,905	4,554,011	61,525,500	7,116,595
Materials & Supplies	45,014,696	47,714,163	2,699,467	48,276,532	562,369
Programmatic Projects	6,842,660	31,323,200	24,480,540	12,619,797	(18,703,403)
Services Of Other Depts	128,285,843	135,117,213	6,831,370	144,630,798	9,513,585
Overhead and Allocations	(103,673,777)	(107,771,327)	(4,097,550)	(112,794,153)	(5,022,826)
Transfers Out	54,937,448	56,408,288	1,470,840	61,010,248	4,601,960
Intrafund Transfers Out	356,551,489	299,663,836	(56,887,653)	377,451,956	77,788,120
Unappropriated Rev-Designated	42,742,286	9,624,922	(33,117,364)	11,180,006	1,555,084
Unappropriated Rev Retained	266,051,442	249,076,180	(16,975,262)	294,881,644	45,805,464
Transfer Adjustment - Uses	(411,393,800)	(356,072,124)	55,321,676	(438,462,204)	(82,390,080)
Total Uses by Chart of Accounts	**2,130,411,833**	**2,180,629,872**	**50,218,039**	**2,355,353,248**	**174,723,376**
Sources Summary					
Charges for Services	1,730,107,936	1,714,329,211	(15,778,725)	1,882,222,715	167,893,504
Rents & Concessions	10,696,681	14,033,176	3,336,495	14,420,567	387,391
Other Revenues	40,363,024	23,815,968	(16,547,056)	24,062,129	246,161
Interest & Investment Income	10,751,385	28,659,236	17,907,851	23,973,163	(4,686,073)
Expenditure Recovery	237,436,035	245,713,553	8,277,518	278,395,933	32,682,380
IntraFund Transfers In	356,551,489	267,141,586	(89,409,903)	341,439,418	74,297,832
Transfers In	54,842,311	88,930,538	34,088,227	97,022,786	8,092,248
Beg Fund Balance - Budget Only	101,056,772	154,078,728	53,021,956	132,278,741	(21,799,987)
Transfer Adjustment-Source	(411,393,800)	(356,072,124)	55,321,676	(438,462,204)	(82,390,080)
General Fund Support					
Total Sources by Chart of Accounts	**2,130,411,833**	**2,180,629,872**	**50,218,039**	**2,355,353,248**	**174,723,376**

Department: PUC Public Utilities Commission

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Fund Summary					
CleanPowerSF	444,375,300	400,153,270	(44,222,030)	398,127,794	(2,025,476)
Hetch Hetchy Water and Power	382,508,840	410,801,744	28,292,904	471,949,615	61,147,871
San Francisco Water Enterprise	775,494,978	780,830,800	5,335,822	834,689,891	53,859,091
San Francisco Wastewater Ent	528,032,715	588,844,058	60,811,343	650,585,948	61,741,890
Total Uses by Funds	**2,130,411,833**	**2,180,629,872**	**50,218,039**	**2,355,353,248**	**174,723,376**
Division Summary					
HHP CleanPowerSF	444,375,300	400,153,270	(44,222,030)	398,127,794	(2,025,476)
WWE Wastewater Enterprise	528,032,715	588,844,058	60,811,343	650,585,948	61,741,890
HHP Hetch Hetchy Water & Power	382,508,840	443,323,994	60,815,154	507,962,153	64,638,159
PUB Public Utilities Bureaus	1,056,356	1,096,856	40,500	1,061,856	(35,000)
WTR Water Enterprise	774,438,622	747,211,694	(27,226,928)	797,615,497	50,403,803
Total Uses by Division	**2,130,411,833**	**2,180,629,872**	**50,218,039**	**2,355,353,248**	**174,723,376**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
20160	WWE Op Annual Account Ctrl		Salaries	66,668,742	70,964,739	4,295,997	74,486,237	3,521,498
			Mandatory Fringe Benefits	27,513,370	29,850,701	2,337,331	32,163,559	2,312,858
			Non-Personnel Services	29,415,284	28,428,699	(986,585)	29,776,536	1,347,837
			Capital Outlay	2,151,584	3,496,233	1,344,649	4,555,654	1,059,421
			City Grant Program	600,000	850,000	250,000	850,000	
			Debt Service	144,013,267	247,911,410	103,898,143	283,560,239	35,648,829
			Materials & Supplies	15,672,810	16,274,431	601,621	16,900,257	625,826
			Services Of Other Depts	40,697,907	43,091,396	2,393,489	48,389,037	5,297,641
			Overhead and Allocations	49,921,399	53,085,284	3,163,885	55,682,825	2,597,541
			Transfers Out	31,713		(31,713)		
			Intrafund Transfers Out	141,742,391	81,902,693	(59,839,698)	91,397,722	9,495,029
			Unappropriated Rev-Designated	900,000		(900,000)		

Department: PUC Public Utilities Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
			Transfer Adjustment - Uses	(141,742,391)	(81,902,693)	59,839,698	(91,397,722)	(9,495,029)
20160 Total				**377,586,076**	**493,952,893**	**116,366,817**	**546,364,344**	**52,411,451**
24750	HH CleanPowerSF Op Annual Acco		Salaries	7,718,237	7,985,967	267,730	8,395,383	409,416
			Mandatory Fringe Benefits	2,365,280	2,560,384	195,104	2,758,898	198,514
			Non-Personnel Services	11,183,612	11,767,493	583,881	11,961,498	194,005
			Materials & Supplies	137,200	137,000	(200)	137,200	200
			Services Of Other Depts	1,932,046	2,390,281	458,235	2,323,327	(66,954)
			Overhead and Allocations	7,887,706	8,637,912	750,206	9,035,564	397,652
			Unappropriated Rev-Designated	240,588		(240,588)		
24750 Total				**31,464,669**	**33,479,037**	**2,014,368**	**34,611,870**	**1,132,833**
24970	HHWP Op Annual Account Ctrl		Salaries	45,183,572	47,577,267	2,393,695	49,657,403	2,080,136
			Mandatory Fringe Benefits	18,860,033	20,575,913	1,715,880	22,505,835	1,929,922
			Non-Personnel Services	196,239,664	174,125,723	(22,113,941)	189,263,027	15,137,304
			Capital Outlay	2,999,313	2,249,708	(749,605)	1,760,776	(488,932)
			Debt Service	13,577,209	17,687,943	4,110,734	30,991,601	13,303,658
			Materials & Supplies	4,786,982	7,627,343	2,840,361	7,627,343	
			Services Of Other Depts	9,585,170	9,148,661	(436,509)	9,265,243	116,582
			Overhead and Allocations	29,638,908	31,286,060	1,647,152	32,812,248	1,526,188
			Transfers Out	727,356	709,329	(18,027)	718,622	9,293
			Intrafund Transfers Out	53,464,942	74,362,826	20,897,884	121,012,037	46,649,211
			Unappropriated Rev-Designated	800,000		(800,000)		
			Transfer Adjustment - Uses	(54,160,586)	(75,072,155)	(20,911,569)	(121,730,659)	(46,658,504)
24970 Total				**321,702,563**	**310,278,618**	**(11,423,945)**	**343,883,476**	**33,604,858**
25940	WTR Op Annual Account Ctrl		Salaries	89,180,408	93,053,590	3,873,182	97,697,105	4,643,515
			Mandatory Fringe Benefits	37,741,164	40,285,379	2,544,215	43,470,529	3,185,150
			Non-Personnel Services	18,515,642	18,285,222	(230,420)	18,854,706	569,484
			Capital Outlay	3,653,619	4,285,086	631,467	3,380,295	(904,791)
			City Grant Program	2,278,837	2,250,000	(28,837)	2,250,000	
			Debt Service	366,950,327	345,122,406	(21,827,921)	371,848,519	26,726,113
			Materials & Supplies	20,305,626	20,913,780	608,154	20,848,620	(65,160)

Department: PUC Public Utilities Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
			Services Of Other Depts	35,739,836	39,251,251	3,511,415	44,146,412	4,895,161
			Overhead and Allocations	68,401,731	73,631,751	5,230,020	76,941,721	3,309,970
			Transfers Out	54,178,379	55,698,959	1,520,580	60,291,626	4,592,667
			Intrafund Transfers Out	120,321,618	104,042,748	(16,278,870)	114,092,447	10,049,699
			Unappropriated Rev-Designated	770,161	9,624,922	8,854,761	11,180,006	1,555,084
			Transfer Adjustment - Uses	(174,468,285)	(159,741,707)	14,726,578	(174,384,073)	(14,642,366)
25940 Total				**643,569,063**	**646,703,387**	**3,134,324**	**690,617,913**	**43,914,526**
27180	PUC Operating Fund		Salaries	73,017,905	77,972,260	4,954,355	81,897,061	3,924,801
			Mandatory Fringe Benefits	32,376,310	35,079,216	2,702,906	37,843,599	2,764,383
			Non-Personnel Services	24,293,672	24,105,555	(188,117)	24,658,472	552,917
			Capital Outlay	1,353,426	1,122,650	(230,776)	1,103,671	(18,979)
			City Grant Program		1,320,000	1,320,000	1,320,000	
			Materials & Supplies	3,108,913	2,680,032	(428,881)	2,681,243	1,211
			Services Of Other Depts	33,707,596	35,046,405	1,338,809	35,658,884	612,479
			Overhead and Allocations	(167,746,322)	(177,254,118)	(9,507,796)	(185,090,930)	(7,836,812)
27180 Total				**111,500**	**72,000**	**(39,500)**	**72,000**	**0**
Operating Total				**1,374,433,871**	**1,484,485,935**	**110,052,064**	**1,615,549,603**	**131,063,668**
Annual Projects - Authority Control								
20170	WWE Annual Authority Ctrl	17726	GE Youth Employment & Environm	697,000		(697,000)		
		19459	UW Treasure Island - Maintena	2,600,000	2,600,000		2,600,000	
		19460	UW 525 Golden Gate - O & M	2,634,881	2,478,864	(156,017)	2,478,864	
		19461	UW 525 Golden Gate - Lease Pay	4,071,036	3,797,488	(273,548)	3,762,088	(35,400)
		19466	WW Low Impact Development	681,000	681,000		681,000	
		80068	WWE Neighborhood Steward Progs	2,318,500		(2,318,500)		
		80547	PUC BUREAUS Programmatic Proj	275,809	268,004	(7,805)	268,004	
20170 Total				**13,278,226**	**9,825,356**	**(3,452,870)**	**9,789,956**	**(35,400)**
20210	WWE Work Order	10002	Interdepartmental-Overhead	3,113,116	3,163,116	50,000	3,033,926	(129,190)
20210 Total				**3,113,116**	**3,163,116**	**50,000**	**3,033,926**	**(129,190)**
24765	Clean Pw Annual Authority Ctrl	19460	UW 525 Golden Gate - O & M	486,303	461,370	(24,933)	461,370	
		19461	UW 525 Golden Gate - Lease Pay	751,432	706,780	(44,652)	700,192	(6,588)

Department: PUC Public Utilities Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Annual Projects - Authority Control								
		20993	CPSF Neighborhood Steward Prog	260,500		(260,500)		
		80233	CleanPowerSF Capital	7,518,147		(7,518,147)		
		80547	PUC BUREAUS Programmatic Proj	25,057	42,606	17,549	42,606	
		80651	Power Customer Programs		13,435,000	13,435,000	14,993,000	1,558,000
24765 Total				**9,041,439**	**14,645,756**	**5,604,317**	**16,197,168**	**1,551,412**
24980	HHWP Annual Authority Ctrl	15812	Hetchy Water - Facilities Main	3,849,650		(3,849,650)		
		17661	Wecc-Nerc Compliance	5,670,349		(5,670,349)		
		17662	Wecc-Nerc Transmission Line Cl	223,000		(223,000)		
		17726	GE Youth Employment & Environm	150,000		(150,000)		
		19459	UW Treasure Island - Maintena	5,400,000	5,400,000		5,400,000	
		19460	UW 525 Golden Gate - O & M	2,098,749	2,106,306	7,557	2,106,306	
		19461	UW 525 Golden Gate - Lease Pay	2,491,854	2,519,857	28,003	2,496,366	(23,491)
		80066	HHW Neighborhood Steward Progs	349,000		(349,000)		
		80067	HHP Neighborhood Steward Progs	108,000		(108,000)		
		80427	Distribution Services Retail	3,573,000		(3,573,000)		
		80547	PUC BUREAUS Programmatic Proj	191,412	160,345	(31,067)	160,345	
		80651	Power Customer Programs		3,367,000	3,367,000	4,956,000	1,589,000
		80673	Regulatory & Maintenance Prgm		10,444,236	10,444,236	11,177,795	733,559
24980 Total				**24,105,014**	**23,997,744**	**(107,270)**	**26,296,812**	**2,299,068**
25030	HHWP Work Order Fund	10002	Interdepartmental-Overhead	609,118	555,000	(54,118)	555,000	
25030 Total				**609,118**	**555,000**	**(54,118)**	**555,000**	**0**
25950	WTR Annual Authority Ctrl	17726	GE Youth Employment & Environm	1,290,000	1,000,000	(290,000)	1,000,000	
		19158	UW Awss Maintenance - Cdd	2,500,000	2,500,000		2,500,000	
		19159	UW Water Enterprise-watershed	7,000,000	8,000,000	1,000,000	8,000,000	
		19458	UW Water Resources Planning An	500,000	500,000		500,000	
		19459	UW Treasure Island - Maintena	500,000	920,625	420,625	933,189	12,564
		19460	UW 525 Golden Gate - O & M	3,405,370	3,553,830	148,460	3,553,830	
		19461	UW 525 Golden Gate - Lease Pay	8,982,736	8,902,345	(80,391)	8,819,355	(82,990)
		80065	WTR Neighborhood Steward Progr	665,000		(665,000)		
		80547	PUC BUREAUS Programmatic Proj	404,763	376,086	(28,677)	376,086	

Department: PUC Public Utilities Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Annual Projects - Authority Control								
25950 Total				**25,247,869**	**25,752,886**	**505,017**	**25,682,460**	**(70,426)**
26000	WTR Work Order	10002	Interdepartmental-Overhead	4,178,976	4,259,779	80,803	4,225,071	(34,708)
26000 Total				**4,178,976**	**4,259,779**	**80,803**	**4,225,071**	**(34,708)**
Annual Projects - Authority Control Total				**79,573,758**	**82,199,637**	**2,625,879**	**85,780,393**	**3,580,756**
Continuing Projects - Authority Control								
20550	WWE CPF Repair & Replace	19135	WW Cwp_revenue Transfer-sub Fu	134,055,297	81,902,693	(52,152,604)	91,397,722	9,495,029
20550 Total				**134,055,297**	**81,902,693**	**(52,152,604)**	**91,397,722**	**9,495,029**
24761	CleanPowerSF Cap Revenue Fund	80233	CleanPowerSF Capital	516,430	72,928	(443,502)	140,712	67,784
24761 Total				**516,430**	**72,928**	**(443,502)**	**140,712**	**67,784**
24870	HH CleanPowerSF Cust Trust Fd	20543	CleanPowerSF Customer Trst Fnd	402,265,304	351,232,656	(51,032,648)	346,419,007	(4,813,649)
24870 Total				**402,265,304**	**351,232,656**	**(51,032,648)**	**346,419,007**	**(4,813,649)**
24990	HHWP ContinuingAuthorityCtrl	15365	UH Hetchy Water - Joint Projec	7,338,910		(7,338,910)		
		15405	UH Hhp_revenue Transfer-sub Fu	28,753,235	68,872,826	40,119,591	95,724,327	26,851,501
24990 Total				**36,092,145**	**68,872,826**	**32,780,681**	**95,724,327**	**26,851,501**
24991	HHWP Op Continuing Auth Ctrl	80650	FERC/Healthy Rivers Obligation		5,490,000	5,490,000	5,490,000	
24991 Total				**0**	**5,490,000**	**5,490,000**	**5,490,000**	**0**
25430	HHP CPF Transbay Cable	15375	UH Sf Electrical Reliability-t		1,607,556	1,607,556		(1,607,556)
25430 Total				**0**	**1,607,556**	**1,607,556**	**0**	**(1,607,556)**
25951	WTR Op Continuing Auth Ctrl	19047	UW Watershed Protection		4,500,000	4,500,000	500,000	(4,000,000)
		19052	UW Landscape Conservation Prog		3,485,797	3,485,797	500,000	(2,985,797)
		19055	UW Long Term Monitoring & Perm		9,755,015	9,755,015	5,473,564	(4,281,451)
		19463	UW Retrofit Grant Program		7,194,040	7,194,040		(7,194,040)
25951 Total				**0**	**24,934,852**	**24,934,852**	**6,473,564**	**(18,461,288)**
25960	WTR ContinuingAuthorityCtrl	19047	UW Watershed Protection	1,500,000	(4,000,000)	(5,500,000)		4,000,000
		19052	UW Landscape Conservation Prog		(3,485,797)	(3,485,797)		3,485,797
		19055	UW Long Term Monitoring & Perm	5,500,000	(4,440,000)	(9,940,000)		4,440,000
		19133	UW Wtr_revenue Transfer-sub Fu	35,865,961	43,323,688	7,457,727	40,164,414	(3,159,274)
		19463	UW Retrofit Grant Program		(7,194,040)	(7,194,040)		7,194,040
25960 Total				**42,865,961**	**24,203,851**	**(18,662,110)**	**40,164,414**	**15,960,563**
26231	WTR/HHW ContinuingAuthorityCtr	15365	UH Hetchy Water - Joint Projec		32,522,250	32,522,250	36,012,538	3,490,288

Department: PUC Public Utilities Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
26231 Total				**0**	**32,522,250**	**32,522,250**	**36,012,538**	**3,490,288**
26603	WTR CPF Regional Revenue Fund	19133	UW Wtr_revenue Transfer-sub Fu	59,521,609	22,381,795	(37,139,814)	31,441,931	9,060,136
26603 Total				**59,521,609**	**22,381,795**	**(37,139,814)**	**31,441,931**	**9,060,136**
Continuing Projects - Authority Control Total				**675,316,746**	**613,221,407**	**(62,095,339)**	**653,264,215**	**40,042,808**
Work Orders/Overhead								
20205	WWE Paid Time Off	229309	WWE Wastewater Enterprise	500,000	500,000		500,000	
			Transfer Adjustment - Uses	(500,000)	(500,000)		(500,000)	
20205 Total				**0**	**0**	**0**	**0**	**0**
25025	HHWP HetchyPower Paid Time Off	231637	HHP Hetch Hetchy Water & Power	1,300,000	1,300,000		1,300,000	
			Transfer Adjustment - Uses	(1,300,000)	(1,300,000)		(1,300,000)	
25025 Total				**0**	**0**	**0**	**0**	**0**
25026	HHWP HetchyWater Paid Time Off	231637	HHP Hetch Hetchy Water & Power	1,100,000	1,100,000		1,100,000	
			Transfer Adjustment - Uses	(1,100,000)	(1,100,000)		(1,100,000)	
25026 Total				**0**	**0**	**0**	**0**	**0**
25985	WTR Paid Time Off	232429	WTR Water Enterprise	3,700,000	3,700,000		3,700,000	
			Transfer Adjustment - Uses	(3,700,000)	(3,700,000)		(3,700,000)	
25985 Total				**0**	**0**	**0**	**0**	**0**
27190	PUC Personnel Fund	232176	PUB Public Utilities Bureaus	92,453,180	97,188,216	4,735,036	102,205,581	5,017,365
			Transfer Adjustment - Uses	(92,453,180)	(97,188,216)	(4,735,036)	(102,205,581)	(5,017,365)
27190 Total				**0**	**0**	**0**	**0**	**0**
Work Orders/Overhead Total				**0**	**0**	**0**	**0**	**0**
Continuing Projects - Project Control								
25160	HH CPSF Public Purpose Prog	10038863	DAC Solar Program	827,045	722,893	(104,152)	759,037	36,144
		10038941	DAC Community Solar Program	260,413		(260,413)		
25160 Total				**1,087,458**	**722,893**	**(364,565)**	**759,037**	**36,144**
Continuing Projects - Project Control Total				**1,087,458**	**722,893**	**(364,565)**	**759,037**	**36,144**
Total Uses of Funds				**2,130,411,833**	**2,180,629,872**	**50,218,039**	**2,355,353,248**	**174,723,376**

Department: DPW Public Works

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	156,202,505	158,365,197	2,162,692	161,502,404	3,137,207
Mandatory Fringe Benefits	66,058,285	69,208,929	3,150,644	72,894,405	3,685,476
Non-Personnel Services	16,764,785	16,750,601	(14,184)	10,649,624	(6,100,977)
Capital Outlay	87,344,988	128,328,966	40,983,978	121,369,803	(6,959,163)
City Grant Program	6,249,528	5,793,339	(456,189)	5,944,228	150,889
Debt Service	16,703,857	20,217,145	3,513,288	18,068,757	(2,148,388)
Materials & Supplies	4,489,216	5,035,449	546,233	4,998,138	(37,311)
Programmatic Projects	19,843,083	19,285,547	(557,536)	19,625,875	340,328
Services Of Other Depts	47,795,642	49,775,572	1,979,930	51,176,455	1,400,883
Overhead and Allocations	610,383	9,056,228	8,445,845	16,397,791	7,341,563
Transfers Out	5,513,644	5,696,525	182,881	5,696,525	
Intrafund Transfers Out	1,800,588	2,300,588	500,000	2,300,588	
Unappropriated Rev-Designated	3,482,261	1,268,442	(2,213,819)	18,236,886	16,968,444
Transfer Adjustment - Uses	(4,345,386)	(4,898,588)	(553,202)	(4,898,588)	
Total Uses by Chart of Accounts	**428,513,379**	**486,183,940**	**57,670,561**	**503,962,891**	**17,778,951**
Sources Summary					
Intergovernmental: State	66,285,376	71,337,603	5,052,227	71,212,755	(124,848)
Charges for Services	35,468,207	32,306,260	(3,161,947)	32,673,925	367,665
Licenses, Permits,& Franchises	326,004	3,204	(322,800)	3,204	
Other Revenues		1,000,000	1,000,000		(1,000,000)
Interest & Investment Income	151,433	41,704	(109,729)	26,704	(15,000)
Expenditure Recovery	162,426,326	173,666,881	11,240,555	201,207,931	27,541,050
IntraFund Transfers In	1,800,588	2,300,588	500,000	2,300,588	
Transfers In	2,544,798	2,598,000	53,202	2,598,000	
Other Financing Sources	32,500,000	34,864,264	2,364,264	7,000,000	(27,864,264)
Beg Fund Balance - Budget Only	21,223,697	21,480,046	256,349	13,091,234	(8,388,812)
Transfer Adjustment-Source	(4,345,386)	(4,898,588)	(553,202)	(4,898,588)	
General Fund Support	110,132,336	151,483,978	41,351,642	178,747,138	27,263,160
Total Sources by Chart of Accounts	**428,513,379**	**486,183,940**	**57,670,561**	**503,962,891**	**17,778,951**

Department: DPW Public Works

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Fund Summary					
City Facilities Improvement Fd		6,364,264	6,364,264		(6,364,264)
Gasoline Tax Fund	69,917,937	77,363,643	7,445,706	79,726,634	2,362,991
General Fund	268,779,129	319,468,818	50,689,689	374,431,140	54,962,322
Laguna Honda Hospital		(60,686)	(60,686)		60,686
Public Wks Trans and Commerce	56,803,564	49,967,901	(6,835,663)	42,805,117	(7,162,784)
Street Improvement Fund	33,012,749	33,080,000	67,251	7,000,000	(26,080,000)
Total Uses by Funds	**428,513,379**	**486,183,940**	**57,670,561**	**503,962,891**	**17,778,951**
Division Summary					
DPW Infrastructure	168,721,659		(168,721,659)		
DPW Buildings	34,062,349		(34,062,349)		
DPW Operations	229,495,400	239,145,401	9,650,001	248,860,602	9,715,201
DPW Public Works Oversight	430,982	449,435	18,453	472,139	22,704
DPW Support Services		25,569,900	25,569,900	36,345,131	10,775,231
DPW Proj Design and Developmnt		57,418,616	57,418,616	74,671,170	17,252,554
DPW Project Delivery		165,297,099	165,297,099	155,009,862	(10,287,237)
DPW Administration	(4,197,011)	(1,696,511)	2,500,500	(11,396,013)	(9,699,502)
Total Uses by Division	**428,513,379**	**486,183,940**	**57,670,561**	**503,962,891**	**17,778,951**

Reserved Appropriations

Controller Reserves

10034763	PW Curb Ramps Budget	2,600,000			
10034764	PW Street Resurfacing Budget	29,900,000		6,986,000	
10040288	PW Elev Opera House Modernize	2,614,264			
Controller Reserves: Total		**35,114,264**		**6,986,000**	

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								

Department: DPW Public Works

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	30,275,955	28,441,589	(1,834,366)	26,379,229	(2,062,360)
			Mandatory Fringe Benefits	11,691,822	11,685,030	(6,792)	11,169,762	(515,268)
			Non-Personnel Services	855,206	775,206	(80,000)	775,206	
			Capital Outlay	1,271,000	2,052,556	781,556		(2,052,556)
			City Grant Program	3,830,000	3,348,756	(481,244)	3,449,218	100,462
			Materials & Supplies	1,223,268	1,163,436	(59,832)	1,163,436	
			Services Of Other Depts	3,522,258	4,055,047	532,789	4,288,505	233,458
			Overhead and Allocations	34,503,213	40,390,932	5,887,719	47,310,268	6,919,336
10000 Total				**87,172,722**	**91,912,552**	**4,739,830**	**94,535,624**	**2,623,072**
Operating Total				**87,172,722**	**91,912,552**	**4,739,830**	**94,535,624**	**2,623,072**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	19329	WI Infrastructure Debt Service	9,253,857	12,767,145	3,513,288	18,068,757	5,301,612
10010 Total				**9,253,857**	**12,767,145**	**3,513,288**	**18,068,757**	**5,301,612**
12769	SR Gas Tax Annual Authority	20680	PW SES - Street Env Services	9,076,609		(9,076,609)		
		20681	PW BUF - Urban Forestry	9,642,395		(9,642,395)		
		21412	IT Systems and Equipment	5,500	5,500		5,500	
		80672	PW Bureau		20,702,567	20,702,567	22,881,889	2,179,322
12769 Total				**18,724,504**	**20,708,067**	**1,983,563**	**22,887,389**	**2,179,322**
12789	SR Road Annual Authority	20676	PW BBR - Building Repair	7,542,433		(7,542,433)		
		80672	PW Bureau		8,655,576	8,655,576	8,839,245	183,669
12789 Total				**7,542,433**	**8,655,576**	**1,113,143**	**8,839,245**	**183,669**
Annual Projects - Authority Control Total				**35,520,794**	**42,130,788**	**6,609,994**	**49,795,391**	**7,664,603**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	19038	PW Sidewalks (Public Property)	1,000,000	1,500,000	500,000	1,552,500	52,500
		19145	PW Facilities Maintenance	2,396,164	625,972	(1,770,192)	657,271	31,299
		19329	WI Infrastructure Debt Service	35,570	6,050	(29,520)	6,102	52
		19441	PW Potholes	2,000,000	2,000,000		2,000,000	
		19454	PW Landscape-Median Maint	150,000	150,000		150,000	
		20680	PW SES - Street Env Services	170,000		(170,000)		

Department: DPW Public Works

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
		20683	PW Citywide Projects	8,447,111	8,292,568	(154,543)	8,400,847	108,279
		20687	PW District 4 Projects	905	803	(102)	865	62
		20688	PW District 5 Projects	30,000	30,000		30,000	
		20689	PW District 6 Projects	12,000	12,000		12,000	
		21819	Stockton St Widening		(2,650,179)	(2,650,179)		2,650,179
		22218	PW Snst Blvd Rcycl Wtr Irrgtn		3,250,794	3,250,794		(3,250,794)
		22287	PW Great Highway Sand Removal		103,376	103,376	114,359	10,983
		23063	PW SOMA Under Freeway Park	50,000		(50,000)		
		80142	PW City Facility Projects	(1,800,000)		1,800,000		
		80143	PW Curb Ramp Program	2,000,000	6,000,000	4,000,000	8,000,000	2,000,000
		80146	PW Plaza Inspect & Repair Pgm	250,000	235,033	(14,967)	241,976	6,943
		80148	PW Street Resurfacing Program		26,000,000	26,000,000	45,000,000	19,000,000
		80149	PW Street Tree Establishment	1,645,732	850,000	(795,732)	850,000	
		80150	PW Struct Inspect & Rpr Pgm	1,693,618	900,000	(793,618)	650,000	(250,000)
		80151	PW Urgent Repairs	799,729	950,000	150,271	650,000	(300,000)
		80500	PW Roof and Elevator Program	2,100,000	3,400,000	1,300,000	3,000,000	(400,000)
		80672	PW Bureau		270,000	270,000	200,000	(70,000)
10020 Total				**20,980,829**	**51,926,417**	**30,945,588**	**71,515,920**	**19,589,503**
12760	SR Special Gas Tax St Impvt	80148	PW Street Resurfacing Program	6,930,000	7,000,000	70,000	7,000,000	
12760 Total				**6,930,000**	**7,000,000**	**70,000**	**7,000,000**	**0**
12775	SR RMRA City Capital Funding	80148	PW Street Resurfacing Program	21,841,000	24,670,000	2,829,000	24,670,000	
12775 Total				**21,841,000**	**24,670,000**	**2,829,000**	**24,670,000**	**0**
12780	SR Road	80148	PW Street Resurfacing Program	3,960,000	4,000,000	40,000	4,000,000	
12780 Total				**3,960,000**	**4,000,000**	**40,000**	**4,000,000**	**0**
12785	SR RMRA County Capital Funding	80148	PW Street Resurfacing Program	10,920,000	12,330,000	1,410,000	12,330,000	
12785 Total				**10,920,000**	**12,330,000**	**1,410,000**	**12,330,000**	**0**
13970	SR Services to Outside Agncy	21656	SoMa 5th&Brannan St Develop	200,000	200,000		200,000	
13970 Total				**200,000**	**200,000**	**0**	**200,000**	**0**
13980	SR Other Special Revenue	19404	PW Sidewalks (Priv Property)	2,684,545	350,000	(2,334,545)	350,000	
		20680	PW SES - Street Env Services	300,000		(300,000)		

Department: DPW Public Works

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
		80672	PW Bureau		250,000	250,000	250,000	
13980 Total				**2,984,545**	**600,000**	**(2,384,545)**	**600,000**	**0**
13985	SR 2016 Prop E StreetTreeMaint	20681	PW BUF - Urban Forestry	22,758,272		(22,758,272)		
		21412	IT Systems and Equipment	230,000	230,000		230,000	
		80672	PW Bureau		26,380,158	26,380,158	23,155,276	(3,224,882)
13985 Total				**22,988,272**	**26,610,158**	**3,621,886**	**23,385,276**	**(3,224,882)**
14000	SR Solid Waste Projects	20680	PW SES - Street Env Services	12,509,982		(12,509,982)		
		80672	PW Bureau		12,757,808	12,757,808	13,125,473	367,665
14000 Total				**12,509,982**	**12,757,808**	**247,826**	**13,125,473**	**367,665**
15384	CPXCF COP Crit Reprs/Rcv Stmls	80500	PW Roof and Elevator Program		2,364,264	2,364,264		(2,364,264)
15384 Total				**0**	**2,364,264**	**2,364,264**	**0**	**(2,364,264)**
15680	CP SF Capital Planning	80672	PW Bureau		3,000,000	3,000,000		(3,000,000)
15680 Total				**0**	**3,000,000**	**3,000,000**	**0**	**(3,000,000)**
15794	Transbay CFD ST Pay-go Fund	18883	PW Complete Streets		1,000,000	1,000,000		(1,000,000)
15794 Total				**0**	**1,000,000**	**1,000,000**	**0**	**(1,000,000)**
17107	CPSIF COP Streets & Curbramps	80143	PW Curb Ramp Program	2,600,000	2,600,000			(2,600,000)
		80148	PW Street Resurfacing Program	29,900,000	29,900,000		7,000,000	(22,900,000)
17107 Total				**32,500,000**	**32,500,000**	**0**	**7,000,000**	**(25,500,000)**
21816	LHH COP Crit Reprs/Rcv Stmls	20756	HL Cooling Center		(60,686)	(60,686)		60,686
21816 Total				**0**	**(60,686)**	**(60,686)**	**0**	**60,686**
Continuing Projects - Authority Control Total				**135,814,628**	**178,897,961**	**43,083,333**	**163,826,669**	**(15,071,292)**
Grants Projects								
17210	CPSIF Street Impvt-Fed	10034075	PW Harvey Milk Plaza	500,000		(500,000)		
17210 Total				**500,000**	**0**	**(500,000)**	**0**	**0**
Grants Projects Total				**500,000**	**0**	**(500,000)**	**0**	**0**
Work Orders/Overhead								
10040	GF PW Work Order	207988	DPW Infrastructure	59,094,742		(59,094,742)		
		207989	DPW Buildings	29,168,116		(29,168,116)		
		207990	DPW Operations	62,744,594	61,944,328	(800,266)	61,496,428	(447,900)

Department: DPW Public Works

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Work Orders/Overhead								
		210937	DPW Support Services		19,473,128	19,473,128	30,463,036	10,989,908
		210938	DPW Proj Design and Developmnt		40,407,302	40,407,302	55,704,335	15,297,033
		210939	DPW Project Delivery		39,706,419	39,706,419	41,222,166	1,515,747
		229889	DPW Administration	364,269	1,331,527	967,258	1,424,874	93,347
10040 Total				**151,371,721**	**162,862,704**	**11,490,983**	**190,310,839**	**27,448,135**
13920	SR PW-Overhead	207988	DPW Infrastructure	21,663,337		(21,663,337)		
		207989	DPW Buildings	11,923,964		(11,923,964)		
		207990	DPW Operations	30,084,114	27,489,142	(2,594,972)	27,705,828	216,686
		210937	DPW Support Services		11,235,793	11,235,793	18,032,108	6,796,315
		210938	DPW Proj Design and Developmnt		15,331,783	15,331,783	20,231,000	4,899,217
		210939	DPW Project Delivery		12,583,873	12,583,873	12,671,754	87,881
		229889	DPW Administration	56,535,087	55,271,511	(1,263,576)	58,292,063	3,020,552
			Transfer Adjustment - Uses	(110,835,632)	(114,712,846)	(3,877,214)	(131,438,385)	(16,725,539)
13920 Total				**9,370,870**	**7,199,256**	**(2,171,614)**	**5,494,368**	**(1,704,888)**
13940	SR PW Paid Time Off	207988	DPW Infrastructure	13,918,688		(13,918,688)		
		207989	DPW Buildings	7,825,623		(7,825,623)		
		207990	DPW Operations	18,403,651	20,249,082	1,845,431	25,708,731	5,459,649
		210937	DPW Support Services		2,514,359	2,514,359	2,913,159	398,800
		210938	DPW Proj Design and Developmnt		9,652,999	9,652,999	10,892,744	1,239,745
		210939	DPW Project Delivery		9,728,982	9,728,982	10,636,701	907,719
		229889	DPW Administration	6,704,322	6,338,719	(365,603)	6,661,262	322,543
			Transfer Adjustment - Uses	(38,223,889)	(45,898,462)	(7,674,573)	(56,812,597)	(10,914,135)
13940 Total				**8,628,395**	**2,585,679**	**(6,042,716)**	**0**	**(2,585,679)**
Work Orders/Overhead Total				**169,370,986**	**172,647,639**	**3,276,653**	**195,805,207**	**23,157,568**
Continuing Projects - Project Control								
13870	Grants; NonProject; Cont Sta	10034075	PW Harvey Milk Plaza	121,500	15,000	(106,500)		(15,000)
13870 Total				**121,500**	**15,000**	**(106,500)**	**0**	**(15,000)**
17220	CPSIF Street Impvt-Sta	10037693	PW SOMA Tree Nursery	12,749		(12,749)		
		10043231	PW CCEP Clean CA Grant		580,000	580,000		(580,000)
17220 Total				**12,749**	**580,000**	**567,251**	**0**	**(580,000)**

Department: DPW Public Works

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Project Control								
Continuing Projects - Project Control Total				**134,249**	**595,000**	**460,751**	**0**	**(595,000)**
Total Uses of Funds				**428,513,379**	**486,183,940**	**57,670,561**	**503,962,891**	**17,778,951**

Department: REC Recreation And Park Commission

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	105,117,140	111,544,650	6,427,510	116,171,894	4,627,244
Mandatory Fringe Benefits	44,124,982	47,693,905	3,568,923	51,151,086	3,457,181
Non-Personnel Services	20,611,127	22,511,114	1,899,987	21,818,002	(693,112)
Capital Outlay	23,018,269	99,739,305	76,721,036	21,658,702	(78,080,603)
City Grant Program	2,584,356	2,589,572	5,216	2,677,287	87,715
Debt Service	7,325,731	7,316,089	(9,642)	5,318,972	(1,997,117)
Facilities Maintenance	6,389,801	3,260,984	(3,128,817)	3,448,703	187,719
Materials & Supplies	6,335,383	7,051,584	716,201	7,051,585	1
Other Support/Care of Persons		4,000,000	4,000,000	2,000,000	(2,000,000)
Programmatic Projects	9,043,068	10,114,366	1,071,298	9,769,634	(344,732)
Services Of Other Depts	38,814,841	40,357,284	1,542,443	43,790,880	3,433,596
Overhead and Allocations	(563,684)	(2,032,559)	(1,468,875)	(2,297,741)	(265,182)
Transfers Out	13,124,519	6,184,017	(6,940,502)	6,300,958	116,941
Intrafund Transfers Out	13,214,051	11,192,250	(2,021,801)	11,311,177	118,927
Transfer Adjustment - Uses	(26,338,570)	(17,376,267)	8,962,303	(21,445,973)	(4,069,706)
Total Uses by Chart of Accounts	**262,801,014**	**354,146,294**	**91,345,280**	**278,725,166**	**(75,421,128)**
Sources Summary					
Property Taxes	79,330,000	76,590,000	(2,740,000)	77,580,000	990,000
Intergovernmental: Other	3,765,819	4,376,436	610,617	4,233,358	(143,078)
Intergovernmental: State	145,000	145,000		145,000	
Charges for Services	50,283,427	54,379,545	4,096,118	54,804,795	425,250
Rents & Concessions	22,776,017	30,333,967	7,557,950	38,020,280	7,686,313
Other Revenues	1,485,170	73,148,715	71,663,545	1,242,898	(71,905,817)
Interest & Investment Income	(57,212)	(57,414)	(202)	(57,414)	
Expenditure Recovery	5,920,395	8,834,289	2,913,894	9,560,820	726,531
IntraFund Transfers In	13,214,051	11,192,250	(2,021,801)	11,311,177	118,927
Transfers In	13,124,519	12,684,017	(440,502)	8,300,958	(4,383,059)
Beg Fund Balance - Budget Only	9,039,015	8,395,735	(643,280)	5,218,590	(3,177,145)
Transfer Adjustment-Source	(26,338,570)	(17,376,267)	8,962,303	(21,445,973)	(4,069,706)

Department: REC Recreation And Park Commission

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
General Fund Support	90,113,383	91,500,021	1,386,638	89,810,677	(1,689,344)
Total Sources by Chart of Accounts	**262,801,014**	**354,146,294**	**91,345,280**	**278,725,166**	**(75,421,128)**

Fund Summary

City Facilities Improvement Fd	375,000	4,136,000	3,761,000		(4,136,000)
Culture and Recreation Fund	14,329,278	81,786,007	67,456,729	11,883,900	(69,902,107)
Community / Neighborhood Dev		1,160,000	1,160,000		(1,160,000)
General Fund	147,283,708	158,345,958	11,062,250	165,103,473	6,757,515
Gift and Other Exp Trust Fund	794,033	433,435	(360,598)	433,435	
Golf Fund	22,094,371	24,239,981	2,145,610	25,258,191	1,018,210
Open Space and Park Fund	77,924,624	84,044,913	6,120,289	76,046,167	(7,998,746)
Total Uses by Funds	**262,801,014**	**354,146,294**	**91,345,280**	**278,725,166**	**(75,421,128)**

Division Summary

REC Partnership		1,476,376	1,476,376	1,553,231	76,855
REC Operations	240,538,040	250,595,165	10,057,125	252,324,942	1,729,777
REC Permits & Property		5,280,477	5,280,477	5,536,559	256,082
REC Policy & Public Affairs		5,590,543	5,590,543	5,831,103	240,560
REC Admin Services	1,328,104	(2,299,078)	(3,627,182)	(2,625,538)	(326,460)
REC Zoo	4,000,000		(4,000,000)		
REC Capital Division	16,934,870	93,502,811	76,567,941	16,104,869	(77,397,942)
Total Uses by Division	**262,801,014**	**354,146,294**	**91,345,280**	**278,725,166**	**(75,421,128)**

Reserved Appropriations

Mayor Reserves

10024377 RP Zoo Operations Project				2,000,000	
Mayor Reserves: Total		**0**		**2,000,000**	

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								

Department: REC Recreation And Park Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	44,683,466	48,303,466	3,620,000	50,268,797	1,965,331
			Mandatory Fringe Benefits	18,704,832	20,846,776	2,141,944	22,243,233	1,396,457
			Non-Personnel Services	3,027,041	3,288,297	261,256	3,288,297	
			City Grant Program	2,500,921	2,506,137	5,216	2,593,852	87,715
			Materials & Supplies		35,000	35,000	35,000	
			Services Of Other Depts	19,701,216	20,438,476	737,260	23,125,113	2,686,637
			Overhead and Allocations	21,366,742	22,006,792	640,050	22,769,499	762,707
			Transfers Out	4,696,591	3,080,436	(1,616,155)	3,399,986	319,550
			Transfer Adjustment - Uses	(4,696,591)	(3,080,436)	1,616,155	(3,399,986)	(319,550)
10000 Total				**109,984,218**	**117,424,944**	**7,440,726**	**124,323,791**	**6,898,847**
11902	SR R&P-Marina -Annual		Salaries	1,258,968	1,212,594	(46,374)	1,273,639	61,045
			Mandatory Fringe Benefits	664,101	656,099	(8,002)	709,495	53,396
			Non-Personnel Services	410,433	206,600	(203,833)	206,600	
			Debt Service	1,458,020	1,458,020		1,458,020	
			Materials & Supplies	112,000	112,000		112,000	
			Services Of Other Depts	155,669	196,254	40,585	220,349	24,095
			Overhead and Allocations	648,330	627,740	(20,590)	650,173	22,433
			Intrafund Transfers Out	2,640,597	281,520	(2,359,077)	284,373	2,853
			Transfer Adjustment - Uses	(2,640,597)	(281,520)	2,359,077	(284,373)	(2,853)
11902 Total				**4,707,521**	**4,469,307**	**(238,214)**	**4,630,276**	**160,969**
12360	SR Golf Fund Annual		Salaries	4,708,098	5,564,161	856,063	5,820,015	255,854
			Mandatory Fringe Benefits	1,933,499	2,351,979	418,480	2,529,012	177,033
			Non-Personnel Services	6,938,804	7,769,369	830,565	7,765,576	(3,793)
			Materials & Supplies	656,101	723,101	67,000	723,101	
			Services Of Other Depts	3,918,466	4,164,896	246,430	4,654,001	489,105
			Overhead and Allocations	2,591,141	2,846,930	255,789	2,946,941	100,011
			Transfers Out	1,180,000		(1,180,000)		
			Intrafund Transfers Out	552,587		(552,587)		
			Transfer Adjustment - Uses	(1,732,587)		1,732,587		
12360 Total				**20,746,109**	**23,420,436**	**2,674,327**	**24,438,646**	**1,018,210**

Department: REC Recreation And Park Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
13370	SR Open Space&Park-Annual		Salaries	31,208,417	29,903,040	(1,305,377)	30,928,191	1,025,151
			Mandatory Fringe Benefits	14,127,108	13,776,168	(350,940)	14,849,735	1,073,567
			Non-Personnel Services		300,000	300,000		(300,000)
			Debt Service	4,539,520	4,531,869	(7,651)	2,531,502	(2,000,367)
			Other Support/Care of Persons		4,000,000	4,000,000	2,000,000	(2,000,000)
			Services Of Other Depts	297,753	452,298	154,545	298,121	(154,177)
			Overhead and Allocations	17,802,400	17,754,512	(47,888)	18,331,030	576,518
			Transfers Out	7,247,928	3,103,581	(4,144,347)	2,900,972	(202,609)
			Intrafund Transfers Out	9,949,426	10,827,026	877,600	10,941,426	114,400
			Transfer Adjustment - Uses	(17,197,354)	(13,930,607)	3,266,747	(17,676,236)	(3,745,629)
13370 Total				**67,975,198**	**70,717,887**	**2,742,689**	**65,104,741**	**(5,613,146)**
Operating Total				**203,413,046**	**216,032,574**	**12,619,528**	**218,497,454**	**2,464,880**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17856	Zoo Operations Project	4,000,000	4,000,000		3,610,681	(389,319)
		20134	Community Services Operating	222,439	222,439		222,439	
		20135	Mather Operating	540,113	540,113		540,113	
		20136	Cultural Arts Drama Operating	40,000		(40,000)		
		20137	Cultural Arts Gen Operating	91,195	131,195	40,000	131,195	
		20138	Cultural Arts Randall Operatin	36,141	36,141		36,141	
		20139	Cultural Arts Sharon Operating	42,000	42,000		42,000	
		20140	Botanical Operating	58,593	58,593		58,593	
		20141	Golden Gate Park Operating	1,424,481	1,335,012	(89,469)	1,344,505	9,493
		20142	Nursery Operating	63,400	63,400		63,400	
		20143	Int Pest Management Operating	78,387	78,387		78,387	
		20144	Leisure Services Operating	232,194	232,194		232,194	
		20146	Park Patrol Operating	172,988	172,988		172,988	
		20147	Park Service Area 1 Operating	262,157	317,157	55,000	317,157	
		20148	Park Service Area 2 Operating	263,934	318,934	55,000	318,934	
		20149	Park Service Area 3 Operating	183,428	238,428	55,000	238,428	
		20150	Park Service Area 4 Operating	174,158	229,158	55,000	229,158	

Department: REC Recreation And Park Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Annual Projects - Authority Control								
		20151	Park Service Area 5 Operating	173,212	228,212	55,000	228,212	
		20152	Park Service Area 6 Operating	175,463	230,463	55,000	230,463	
		20156	Structural Maint Operating	1,189,600	1,257,739	68,139	1,257,739	
		20158	Support Services Operating	482,013	382,013	(100,000)	382,013	
		20159	Turf Operating	111,464	111,464		111,464	
		20192	RP SM Operating Work Orders	482,710	499,605	16,895	517,091	17,486
		20193	RP Capital Budget Baseline	850,000	800,000	(50,000)	800,000	
		22486	Park Service Area 7 Operating	10,000	10,000		10,000	
		22862	RP Music Concourse Acquisition	1,328,191	1,326,200	(1,991)	1,329,450	3,250
		22974	Outdoor Rec	1,000	1,000		1,000	
10010 Total				**12,689,261**	**12,862,835**	**173,574**	**12,503,745**	**(359,090)**
13350	Open Space & Park-Annual Proj	20133	Apprentice Operating	111,500	111,500		111,500	
		20141	Golden Gate Park Operating		1,000,000	1,000,000	1,000,000	
		20145	Natural Areas Operating	265,400	265,400		265,400	
		20155	Planning Operating	40,000	40,000		40,000	
		20157	Sports & Athletics Operating	450,768	450,768		450,768	
		20160	Urban Forestry Operating	151,475	201,475	50,000	201,475	
		20161	Volunteer Operating	530,902	530,902		530,902	
		22430	Asset Management	30,000	30,000		30,000	
		22974	Outdoor Rec	30,000	30,000		30,000	
13350 Total				**1,610,045**	**2,660,045**	**1,050,000**	**2,660,045**	**0**
Annual Projects - Authority Control Total				**14,299,306**	**15,522,880**	**1,223,574**	**15,163,790**	**(359,090)**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10000	Operating	2,636,711	2,606,001	(30,710)	2,606,000	(1)
		20191	RP PUC Garage CO Repayment	104,781	104,781		104,781	
		20193	RP Capital Budget Baseline	14,150,000	14,200,000	50,000	14,200,000	
		20324	Sugar-Sweetened Beverages Tax	773	100,000	99,227		(100,000)
		20361	RP Equipment	1,352,545	1,768,084	415,539	1,359,312	(408,772)
		21673	Park Health and Safety	432,024	432,024		432,024	
		80337	Park Support	13,000	13,000		13,000	

Department: REC Recreation And Park Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
10020 Total				**18,689,834**	**19,223,890**	**534,056**	**18,715,117**	**(508,773)**
10660	SR Downtown Park	14590	RP Downtown Park Fund		1,000,000	1,000,000		(1,000,000)
10660 Total				**0**	**1,000,000**	**1,000,000**	**0**	**(1,000,000)**
10880	SR Transit Center District	23288	RP 27 Transit Center Impact		160,000	160,000		(160,000)
10880 Total				**0**	**160,000**	**160,000**	**0**	**(160,000)**
11895	SR R&P Maintenance Fund	17379	Yerba Buena Gardens Project	316,137	325,621	9,484	335,390	9,769
		19385	RP 11th Street And Natoma Park	200,000	200,000		200,000	
		19387	RP Botanical Garden Improvemen	1,351,671	404,464	(947,207)	587,230	182,766
		22063	GGP - Tennis Center	350,000	120,000	(230,000)	124,200	4,200
		22486	Park Service Area 7 Operating	2,627,313	2,782,925	155,612	2,946,980	164,055
		22496	RP Shipyard	1,138,506	1,593,511	455,005	1,286,378	(307,133)
		22497	RP GGP Pagoda	300,000	300,000		300,000	
		22945	RP 240 6th St Rent	115,000	115,000		115,000	
11895 Total				**6,398,627**	**5,841,521**	**(557,106)**	**5,895,178**	**53,657**
11900	SR R&P-Marina Yacht Harbor	18931	RP Marina Dbw Loan Reserve	93,628	81,520	(12,108)	84,373	2,853
		18936	RP East Harbor Sediment Remedi		70,000,000	70,000,000		(70,000,000)
		19034	RP Yacht Harbor-dredging	585,000	600,000	15,000	600,000	
		19156	RP Yacht Harbor Facilities Mai	2,544,502	200,000	(2,344,502)	200,000	
11900 Total				**3,223,130**	**70,881,520**	**67,658,390**	**884,373**	**(69,997,147)**
12350	SR Golf Fund -Continuing	18953	RP Golf Program	552,587		(552,587)		
		20643	RP Golf Maintenance Fund	795,675	819,545	23,870	819,545	
12350 Total				**1,348,262**	**819,545**	**(528,717)**	**819,545**	**0**
13360	SR Open Space-Continuing	18905	RP Open Space Acquisition	3,982,500	6,343,500	2,361,000	3,915,000	(2,428,500)
		18927	RP Open Space Contingency	2,389,500	2,306,100	(83,400)	2,349,000	42,900
		18928	RP Open Space Capital Program	1,692,381	1,742,381	50,000	1,742,381	
		18944	RP Open Space Community Garden	275,000	275,000		275,000	
13360 Total				**8,339,381**	**10,666,981**	**2,327,600**	**8,281,381**	**(2,385,600)**
15680	CP SF Capital Planning	23391	RP 28 Bond Rec Center Assmnts		1,500,000	1,500,000		(1,500,000)
		23392	RP 28 Bond Playground Assmnts		1,000,000	1,000,000		(1,000,000)
15680 Total				**0**	**2,500,000**	**2,500,000**	**0**	**(2,500,000)**

Department: REC Recreation And Park Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
15794	Transbay CFD ST Pay-go Fund	19021	RP Transit Center Community Im	375,000	1,636,000	1,261,000		(1,636,000)
15794 Total				**375,000**	**1,636,000**	**1,261,000**	**0**	**(1,636,000)**
Continuing Projects - Authority Control Total				**38,374,234**	**112,729,457**	**74,355,223**	**34,595,594**	**(78,133,863)**
Grants Projects								
11870	SR Culture & Rec Grants; C	10001169	RP National Aids Mem Grove		363,023	363,023	231,886	(131,137)
		10037373	RP Francisco Park Conservancy		230,636	230,636	242,187	11,551
11870 Total				**0**	**593,659**	**593,659**	**474,073**	**(119,586)**
14820	SR ETF-Gift	10001169	RP National Aids Mem Grove	139,746		(139,746)		
		10001172	RP Scholarship Fund - Misc	83,435	83,435		83,435	
		10001178	RP Misc. Donations-Budget Only	250,000	250,000		250,000	
		10001179	RP Hardly Strictly Bluegrass	100,000	100,000		100,000	
		10037373	RP Francisco Park Conservancy	220,852		(220,852)		
14820 Total				**794,033**	**433,435**	**(360,598)**	**433,435**	**0**
Grants Projects Total				**794,033**	**1,027,094**	**233,061**	**907,508**	**(119,586)**
Work Orders/Overhead								
10060	GF Work Order	207912	REC Operations	5,684,906	8,598,800	2,913,894	9,125,331	526,531
		262668	REC Capital Division	235,489	235,489		435,489	200,000
10060 Total				**5,920,395**	**8,834,289**	**2,913,894**	**9,560,820**	**726,531**
10080	GF Overhead-Recreation & Parks	176644	REC Partnership		1,476,376	1,476,376	1,553,231	76,855
		207912	REC Operations	5,789,987	3,188,774	(2,601,213)	3,328,808	140,034
		210891	REC Permits & Property		5,032,211	5,032,211	5,281,818	249,607
		232199	REC Admin Services	33,767,541	32,087,550	(1,679,991)	33,215,643	1,128,093
		262668	REC Capital Division	3,414,769	3,483,622	68,853	3,615,884	132,262
			Transfer Adjustment - Uses	(42,972,297)	(45,268,533)	(2,296,236)	(46,995,384)	(1,726,851)
10080 Total				**0**	**0**	**0**	**0**	**0**
Work Orders/Overhead Total				**5,920,395**	**8,834,289**	**2,913,894**	**9,560,820**	**726,531**
Total Uses of Funds				**262,801,014**	**354,146,294**	**91,345,280**	**278,725,166**	**(75,421,128)**

Department: RNT Rent Arbitration Board

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	8,100,923	8,251,312	150,389	8,616,205	364,893
Mandatory Fringe Benefits	3,152,076	3,357,362	205,286	3,598,676	241,314
Non-Personnel Services	628,879	319,500	(309,379)	303,500	(16,000)
Materials & Supplies	82,605	28,900	(53,705)	28,900	
Services Of Other Depts	2,331,091	2,369,463	38,372	2,443,005	73,542
Overhead and Allocations	212,239	18,719	(193,520)	18,719	
Total Uses by Chart of Accounts	**14,507,813**	**14,345,256**	**(162,557)**	**15,009,005**	**663,749**
Sources Summary					
Charges for Services	12,990,242	12,908,728	(81,514)	12,975,988	67,260
Beg Fund Balance - Budget Only	1,517,571	1,436,528	(81,043)	2,033,017	596,489
General Fund Support					
Total Sources by Chart of Accounts	**14,507,813**	**14,345,256**	**(162,557)**	**15,009,005**	**663,749**
Fund Summary					
Community / Neighborhood Dev	14,507,813	14,345,256	(162,557)	15,009,005	663,749
Total Uses by Funds	**14,507,813**	**14,345,256**	**(162,557)**	**15,009,005**	**663,749**
Division Summary					
RNT Rent Arbitration Board	14,507,813	14,345,256	(162,557)	15,009,005	663,749
Total Uses by Division	**14,507,813**	**14,345,256**	**(162,557)**	**15,009,005**	**663,749**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10850	SR Rent Arbitration Board		Salaries	8,100,923	8,251,312	150,389	8,616,205	364,893
			Mandatory Fringe Benefits	3,152,076	3,357,362	205,286	3,598,676	241,314
			Non-Personnel Services	628,879	319,500	(309,379)	303,500	(16,000)
			Materials & Supplies	82,605	28,900	(53,705)	28,900	
			Services Of Other Depts	2,331,091	2,369,463	38,372	2,443,005	73,542

Department: RNT Rent Arbitration Board

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
			Overhead and Allocations	212,239	18,719	(193,520)	18,719	
10850 Total				**14,507,813**	**14,345,256**	**(162,557)**	**15,009,005**	**663,749**
Operating Total				**14,507,813**	**14,345,256**	**(162,557)**	**15,009,005**	**663,749**
Total Uses of Funds				**14,507,813**	**14,345,256**	**(162,557)**	**15,009,005**	**663,749**

Department: RET Retirement System

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	30,091,396	32,876,467	2,785,071	34,508,334	1,631,867
Mandatory Fringe Benefits	10,333,727	11,376,970	1,043,243	12,216,187	839,217
Non-Personnel Services	6,653,881	8,695,703	2,041,822	9,244,579	548,876
Capital Outlay	12,719	12,719			(12,719)
Materials & Supplies	405,000	334,061	(70,939)	189,353	(144,708)
Services Of Other Depts	8,406,985	8,852,377	445,392	7,311,877	(1,540,500)
Total Uses by Chart of Accounts	**55,903,708**	**62,148,297**	**6,244,589**	**63,470,330**	**1,322,033**
Sources Summary					
Charges for Services	2,163,002	2,415,417	252,415	2,350,197	(65,220)
Contributions Ret/HSS/HlthCare	53,203,176	58,541,022	5,337,846	59,922,075	1,381,053
Interest & Investment Income	287,530	845,358	557,828	845,358	
Expenditure Recovery	250,000	346,500	96,500	352,700	6,200
General Fund Support					
Total Sources by Chart of Accounts	**55,903,708**	**62,148,297**	**6,244,589**	**63,470,330**	**1,322,033**
Fund Summary					
OPEB Trust Fund: Retiree Hlth	1,581,145	1,674,372	93,227	1,766,605	92,233
General Fund	2,163,002	2,415,417	252,415	2,350,197	(65,220)
Pension Trust Fund: SFERS	52,159,561	58,058,508	5,898,947	59,353,528	1,295,020
Total Uses by Funds	**55,903,708**	**62,148,297**	**6,244,589**	**63,470,330**	**1,322,033**
Division Summary					
RET SF Deferred Comp Program	2,163,002	2,415,417	252,415	2,350,197	(65,220)
RET Health Care Trust	1,581,145	1,674,372	93,227	1,766,605	92,233
RET Retirement Services	20,025,886	22,331,359	2,305,473	22,383,198	51,839
RET Investment	13,921,985	15,458,298	1,536,313	16,467,420	1,009,122
RET Administration	18,211,690	20,268,851	2,057,161	20,502,910	234,059
Total Uses by Division	**55,903,708**	**62,148,297**	**6,244,589**	**63,470,330**	**1,322,033**

Reserved Appropriations

Mayor Reserves

Department: RET Retirement System

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
10024407	RS Employee Deferred Compensat		91,700		122,300	
10026788	RS Administration		903,400		1,193,800	
Mayor Reserves: Total			**995,100**		**1,316,100**	

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
31330	Employees Retirement Trust		Salaries	29,019,829	31,760,235	2,740,406	33,345,403	1,585,168
			Mandatory Fringe Benefits	9,947,169	10,964,885	1,017,716	11,774,621	809,736
			Non-Personnel Services	5,491,236	7,376,678	1,885,442	7,893,874	517,196
			Capital Outlay	12,719	12,719			(12,719)
			Materials & Supplies	400,000	317,961	(82,039)	180,453	(137,508)
			Services Of Other Depts	7,288,608	7,626,030	337,422	6,159,177	(1,466,853)
31330 Total				**52,159,561**	**58,058,508**	**5,898,947**	**59,353,528**	**1,295,020**
31440	Health Care-Prop B Trust Fund		Non-Personnel Services	931,145	995,825	64,680	1,001,905	6,080
			Materials & Supplies		2,000	2,000	2,000	
			Services Of Other Depts	650,000	676,547	26,547	762,700	86,153
31440 Total				**1,581,145**	**1,674,372**	**93,227**	**1,766,605**	**92,233**
Operating Total				**53,740,706**	**59,732,880**	**5,992,174**	**61,120,133**	**1,387,253**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17410	RS Employee Deferred Compensat	2,163,002	2,415,417	252,415	2,350,197	(65,220)
10010 Total				**2,163,002**	**2,415,417**	**252,415**	**2,350,197**	**(65,220)**
Annual Projects - Authority Control Total				**2,163,002**	**2,415,417**	**252,415**	**2,350,197**	**(65,220)**
Total Uses of Funds				**55,903,708**	**62,148,297**	**6,244,589**	**63,470,330**	**1,322,033**

Department: SHF Sheriff

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	189,352,641	208,425,230	19,072,589	213,709,190	5,283,960
Mandatory Fringe Benefits	84,330,564	92,406,181	8,075,617	95,063,419	2,657,238
Non-Personnel Services	8,746,637	15,358,713	6,612,076	13,953,915	(1,404,798)
Capital Outlay	5,443,992	4,931,637	(512,355)	5,429,478	497,841
City Grant Program	12,769,300	9,251,925	(3,517,375)	5,674,667	(3,577,258)
Debt Service	6,819,200	6,823,355	4,155	6,818,105	(5,250)
Materials & Supplies	9,704,297	9,545,065	(159,232)	8,810,184	(734,881)
Programmatic Projects	2,843,070	2,533,070	(310,000)		(2,533,070)
Services Of Other Depts	24,143,777	26,650,010	2,506,233	27,245,576	595,566
Overhead and Allocations	1,483,492	1,552,372	68,880	1,539,744	(12,628)
Total Uses by Chart of Accounts	**345,636,970**	**377,477,558**	**31,840,588**	**378,244,278**	**766,720**
Sources Summary					
Intergovernmental: Federal	207,428	207,428			(207,428)
Intergovernmental: State	35,152,501	35,530,871	378,370	35,951,147	420,276
Charges for Services	1,194,582	1,194,582		1,194,582	
Fines, Forfeiture, & Penalties	50,000	50,000		49,989	(11)
Expenditure Recovery	32,693,275	36,036,077	3,342,802	36,196,481	160,404
Transfers In	257,698	189,880	(67,818)		(189,880)
Other Financing Sources		(1,000,000)	(1,000,000)		1,000,000
Beg Fund Balance - Budget Only	150,000	150,000			(150,000)
General Fund Support	275,931,486	305,118,720	29,187,234	304,852,079	(266,641)
Total Sources by Chart of Accounts	**345,636,970**	**377,477,558**	**31,840,588**	**378,244,278**	**766,720**
Fund Summary					
City Facilities Improvement Fd		(1,000,000)	(1,000,000)		1,000,000
General Fund	342,564,761	376,114,797	33,550,036	377,068,560	953,763
Public Protection Fund	3,072,209	2,362,761	(709,448)	1,175,718	(1,187,043)
Total Uses by Funds	**345,636,970**	**377,477,558**	**31,840,588**	**378,244,278**	**766,720**
Division Summary					

Department: SHF Sheriff

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
SHF Custody	164,811,975	174,373,741	9,561,766	179,606,265	5,232,524
SHF Field	83,584,104	88,412,171	4,828,067	90,205,955	1,793,784
SHF Planning	20,345,310	24,227,973	3,882,663	22,432,107	(1,795,866)
SHF Administration	76,895,581	90,463,673	13,568,092	85,999,951	(4,463,722)
Total Uses by Division	**345,636,970**	**377,477,558**	**31,840,588**	**378,244,278**	**766,720**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	166,997,418	183,171,858	16,174,440	188,763,372	5,591,514
			Mandatory Fringe Benefits	75,153,930	82,900,590	7,746,660	85,223,976	2,323,386
			Non-Personnel Services	8,282,151	14,894,227	6,612,076	13,489,429	(1,404,798)
			Capital Outlay	740,000	955,944	215,944		(955,944)
			City Grant Program	11,904,254	8,374,969	(3,529,285)	4,786,191	(3,588,778)
			Debt Service	6,819,200	6,823,355	4,155	6,818,105	(5,250)
			Materials & Supplies	8,033,284	8,495,686	462,402	8,443,686	(52,000)
			Services Of Other Depts	24,143,777	26,650,010	2,506,233	27,245,576	595,566
10000 Total				**302,074,014**	**332,266,639**	**30,192,625**	**334,770,335**	**2,503,696**
Operating Total				**302,074,014**	**332,266,639**	**30,192,625**	**334,770,335**	**2,503,696**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	15808	Shf - Facilites Maintenance	833,994	875,693	41,699	919,478	43,785
		17425	Msa Fit Program	4,049	4,049		4,049	
		17427	Violence Prevention Programmin	850,688	862,598	11,910	888,476	25,878
10010 Total				**1,688,731**	**1,742,340**	**53,609**	**1,812,003**	**69,663**
Annual Projects - Authority Control Total				**1,688,731**	**1,742,340**	**53,609**	**1,812,003**	**69,663**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	15244	SH Roads & Urban Forestry	150,000	100,000	(50,000)	250,000	150,000
		19507	EM Public Safety Radio Syst &		2,190,000	2,190,000		(2,190,000)
		21788	SH Jail Monitoring System JMS	2,500,000		(2,500,000)		

Department: SHF Sheriff

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
		22250	SBJ Boiler Repair	500,000		(500,000)		
		22251	CJ3 Roof-Painting	600,000		(600,000)		
		22833	CJ3- Outdoor Recreation	250,000		(250,000)		
		22835	San Bruno Water Heaters	1,000,000	500,000	(500,000)	200,000	(300,000)
		23047	SH CJ2 and CJ3 Infrastr Upgrd	1,000,000	500,000	(500,000)	1,500,000	1,000,000
		23048	SH 425 7th St Steam Heat Exch	350,000		(350,000)		
		23049	SH CJ3 UPS Replacement		150,000	150,000	150,000	
		23369	CJ1, CJ2 & CJ3 Fire Life		1,000,000	1,000,000	1,000,000	
		23370	CJ3 Low Voltage Electrical		200,000	200,000	300,000	100,000
		23371	County Jail 3 Fire Mitigation		500,000	500,000	500,000	
		23372	CJ3 C.S. Water Pump #2		130,000	130,000		(130,000)
		23373	CJ3 Sewer Line Replacement		210,000	210,000		(210,000)
		23374	CJ3 Farm Infrast Upgrades				150,000	150,000
		23375	SBJ Water Line Repl				200,000	200,000
		23376	CJ3 Sewage Grinder Repl		60,000	60,000	60,000	
		23377	425 7th Street Roof & HVAC		150,000	150,000	200,000	50,000
		23389	CJ3 Annex Remodel		600,000	600,000		(600,000)
10020 Total				**6,350,000**	**6,290,000**	**(60,000)**	**4,510,000**	**(1,780,000)**
13520	SR DNA Id Fund -Prop 69-2004	17424	SH Sheriff Dna Identification	307,698	239,880	(67,818)	49,989	(189,891)
13520 Total				**307,698**	**239,880**	**(67,818)**	**49,989**	**(189,891)**
13660	SR Sheriff-State Authorized	17420	SH Ab1109 Sheriff Vehicle Main	68,156	68,156		68,156	
		17421	SH Ab1109 Sheriff Vehicle Repl	40,415	40,415		40,415	
		17422	SH Furniture & Equiptment	306,959	306,959		306,959	
		17423	SH Ab709 - Sheriff Civil Admin	19,052	19,052		19,052	
13660 Total				**434,582**	**434,582**	**0**	**434,582**	**0**
13670	SR Sheriff-Inmate Program	17428	SH Sheriff Inmate Program	150,000	150,000			(150,000)
13670 Total				**150,000**	**150,000**	**0**	**0**	**(150,000)**
13690	SR Sheriff-Peace Offr Traing	17419	SH Peace Office Training	350,000	350,000		350,000	
13690 Total				**350,000**	**350,000**	**0**	**350,000**	**0**
15384	CPXCF COP Crit Reprs/Rcv Stmls	21806	SHF CJ2 Elevators CR	2,000,000		(2,000,000)		

Department: SHF Sheriff

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
		22246	SHF Building Management System	1,200,000		(1,200,000)		
		22247	Roof Replacement	(3,200,000)		3,200,000		
		22834	San Bruno Water Line		(1,000,000)	(1,000,000)		1,000,000
15384 Total				**0**	**(1,000,000)**	**(1,000,000)**	**0**	**1,000,000**
Continuing Projects - Authority Control Total				**7,592,280**	**6,464,462**	**(1,127,818)**	**5,344,571**	**(1,119,891)**
Grants Projects								
13550	SR Public Protection-Grant	10040970	CH FY25-26 Federal JAG Grant	14,358		(14,358)		
		10041125	SH FY25-26 CSA STC Grant	297,988		(297,988)		
		10042164	CH FY26-27 Federal JAG Grant		14,358	14,358		(14,358)
		10042222	SH FY26-27 CSA STC Grant		297,990	297,990		(297,990)
		10043229	SH FY27-28 CSA STC Grant				341,147	341,147
13550 Total				**312,346**	**312,348**	**2**	**341,147**	**28,799**
13560	SR Homeland Security	10042233	SHFCY25 UASI NCRIC Project	193,070		(193,070)		
		10042235	SHFCY26 UASI NCRIC Project		193,070	193,070		(193,070)
13560 Total				**193,070**	**193,070**	**0**	**0**	**(193,070)**
13720	SR Public Protection-Grant Sta	10038289	CH FY23-24 SFCOPS Program	641,632		(641,632)		
		10041004	CH FY25-26 SFCOPS Program	682,881		(682,881)		
		10042166	CH FY26-27 SFCOPS Program		682,881	682,881		(682,881)
13720 Total				**1,324,513**	**682,881**	**(641,632)**	**0**	**(682,881)**
Grants Projects Total				**1,829,929**	**1,188,299**	**(641,630)**	**341,147**	**(847,152)**
Work Orders/Overhead								
10060	GF Work Order	210738	SHF Field	31,931,501	35,583,837	3,652,336	35,732,357	148,520
		232331	SHF Administration	520,515	231,981	(288,534)	243,865	11,884
10060 Total				**32,452,016**	**35,815,818**	**3,363,802**	**35,976,222**	**160,404**
Work Orders/Overhead Total				**32,452,016**	**35,815,818**	**3,363,802**	**35,976,222**	**160,404**
Total Uses of Funds				**345,636,970**	**377,477,558**	**31,840,588**	**378,244,278**	**766,720**

Department: CRT Superior Court

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Mandatory Fringe Benefits	665,000	665,000		665,000	
Non-Personnel Services	32,514,508	33,345,934	831,426	33,661,323	315,389
Services Of Other Depts	21,000		(21,000)		
Total Uses by Chart of Accounts	**33,200,508**	**34,010,934**	**810,426**	**34,326,323**	**315,389**
Sources Summary					
General Fund Support	33,200,508	34,010,934	810,426	34,326,323	315,389
Total Sources by Chart of Accounts	**33,200,508**	**34,010,934**	**810,426**	**34,326,323**	**315,389**
Fund Summary					
General Fund	33,200,508	34,010,934	810,426	34,326,323	315,389
Total Uses by Funds	**33,200,508**	**34,010,934**	**810,426**	**34,326,323**	**315,389**
Division Summary					
CRT Superior Court	33,200,508	34,010,934	810,426	34,326,323	315,389
Total Uses by Division	**33,200,508**	**34,010,934**	**810,426**	**34,326,323**	**315,389**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Mandatory Fringe Benefits	665,000	665,000		665,000	
			Non-Personnel Services	32,514,508	33,345,934	831,426	33,661,323	315,389
			Services Of Other Depts	21,000		(21,000)		
10000 Total				**33,200,508**	**34,010,934**	**810,426**	**34,326,323**	**315,389**
Operating Total				**33,200,508**	**34,010,934**	**810,426**	**34,326,323**	**315,389**
Total Uses of Funds				**33,200,508**	**34,010,934**	**810,426**	**34,326,323**	**315,389**

Department: TTX Treasurer/Tax Collector

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	24,518,999	24,743,069	224,070	25,400,846	657,777
Mandatory Fringe Benefits	9,673,274	9,713,186	39,912	10,105,363	392,177
Non-Personnel Services	9,977,480	6,842,513	(3,134,967)	6,157,109	(685,404)
Materials & Supplies	66,717	75,049	8,332	75,049	
Programmatic Projects	4,870,000	810,000	(4,060,000)	826,118	16,118
Services Of Other Depts	7,346,133	7,765,632	419,499	7,868,722	103,090
Total Uses by Chart of Accounts	**56,452,603**	**49,949,449**	**(6,503,154)**	**50,433,207**	**483,758**
Sources Summary					
Property Taxes	800,000	700,000	(100,000)	700,000	
Intergovernmental: Other	35,000	35,000		35,000	
Charges for Services	4,473,337	4,826,938	353,601	4,727,093	(99,845)
Other Revenues	874,639	754,215	(120,424)	683,409	(70,806)
Interest & Investment Income	7,007,745	7,200,556	192,811	7,200,556	
Expenditure Recovery	19,539,650	14,958,844	(4,580,806)	15,035,365	76,521
General Fund Support	23,722,232	21,473,896	(2,248,336)	22,051,784	577,888
Total Sources by Chart of Accounts	**56,452,603**	**49,949,449**	**(6,503,154)**	**50,433,207**	**483,758**
Fund Summary					
General Fund	55,637,964	49,255,234	(6,382,730)	49,809,798	554,564
General Services Fund	814,639	694,215	(120,424)	623,409	(70,806)
Total Uses by Funds	**56,452,603**	**49,949,449**	**(6,503,154)**	**50,433,207**	**483,758**
Division Summary					
TTX Impact	6,985,787	4,342,271	(2,643,516)	3,876,756	(465,515)
TTX Management	6,631,609	6,185,830	(445,779)	5,487,079	(698,751)
TTX Treasury	6,701,755	6,541,310	(160,445)	6,834,428	293,118
TTX Collection	36,133,452	32,880,038	(3,253,414)	34,234,944	1,354,906
Total Uses by Division	**56,452,603**	**49,949,449**	**(6,503,154)**	**50,433,207**	**483,758**

Uses of Funds Detail Appropriation

Department: TTX Treasurer/Tax Collector

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	13,577,424	13,427,497	(149,927)	13,360,824	(66,673)
			Mandatory Fringe Benefits	5,977,116	5,860,053	(117,063)	5,989,131	129,078
			Non-Personnel Services	2,965,039	2,885,039	(80,000)	2,885,039	
			Materials & Supplies	66,717	65,049	(1,668)	65,049	
			Services Of Other Depts	3,101,945	3,169,093	67,148	3,255,584	86,491
			Overhead and Allocations	(600,279)	(681,588)	(81,309)	(681,588)	
10000 Total				**25,087,962**	**24,725,143**	**(362,819)**	**24,874,039**	**148,896**
Operating Total				**25,087,962**	**24,725,143**	**(362,819)**	**24,874,039**	**148,896**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17617	Bank On San Francisco Project	699,759	406,095	(293,664)	421,372	15,277
		17622	Kinder2College Annual Project	1,588,023	1,768,916	180,893	1,838,126	69,210
10010 Total				**2,287,782**	**2,175,011**	**(112,771)**	**2,259,498**	**84,487**
Annual Projects - Authority Control Total				**2,287,782**	**2,175,011**	**(112,771)**	**2,259,498**	**84,487**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	17621	TX Gross Receipts Tax Implemen	7,222,570	7,396,236	173,666	7,640,896	244,660
		21854	First Year Free	2,500,000		(2,500,000)		
		22844	TTX - Business Tax Application	1,500,000		(1,500,000)		
10020 Total				**11,222,570**	**7,396,236**	**(3,826,334)**	**7,640,896**	**244,660**
Continuing Projects - Authority Control Total				**11,222,570**	**7,396,236**	**(3,826,334)**	**7,640,896**	**244,660**
Grants Projects								
12550	SR Grants; GSF Continuing	10041073	TX-FJP SF Foundation	75,000		(75,000)		
		10042248	TX-EJC Heluna FY25-26	531,076		(531,076)		
		10042249	TX-OFE Mott FYE26 & FYE27	208,563	201,448	(7,115)		(201,448)
		10042250	TX-EJC Heluna FY26-27		417,767	417,767		(417,767)
		10043319	TX-EJC Heluna FY27-28				448,824	448,824
		10043328	TX-FJP SF Foundation FY27-29		75,000	75,000		(75,000)
		10043329	TX-OFE Mott FY28-FY30				174,585	174,585
12550 Total				**814,639**	**694,215**	**(120,424)**	**623,409**	**(70,806)**
Grants Projects Total				**814,639**	**694,215**	**(120,424)**	**623,409**	**(70,806)**

Department: TTX Treasurer/Tax Collector

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Work Orders/Overhead								
10060	GF Work Order	210663	TTX Impact	1,383,339	1,473,018	89,679	993,822	(479,196)
		232346	TTX Management	26,177	28,271	2,094	30,533	2,262
		232350	TTX Treasury	1,053,279	1,057,398	4,119	1,115,586	58,188
		232360	TTX Collection	14,576,855	12,400,157	(2,176,698)	12,895,424	495,267
10060 Total				**17,039,650**	**14,958,844**	**(2,080,806)**	**15,035,365**	**76,521**
Work Orders/Overhead Total				**17,039,650**	**14,958,844**	**(2,080,806)**	**15,035,365**	**76,521**
Total Uses of Funds				**56,452,603**	**49,949,449**	**(6,503,154)**	**50,433,207**	**483,758**

Department: WAR War Memorial

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	8,462,597	8,377,453	(85,144)	8,740,593	363,140
Mandatory Fringe Benefits	3,650,688	3,777,588	126,900	4,065,558	287,970
Non-Personnel Services	1,152,450	2,971,838	1,819,388	1,277,450	(1,694,388)
Capital Outlay	705,313	(1,073,685)	(1,778,998)	977,608	2,051,293
Debt Service	8,531,375	8,528,964	(2,411)	8,527,064	(1,900)
Materials & Supplies	577,841	575,000	(2,841)	575,000	
Services Of Other Depts	9,262,206	8,517,958	(744,248)	9,128,376	610,418
Total Uses by Chart of Accounts	**32,342,470**	**31,675,116**	**(667,354)**	**33,291,649**	**1,616,533**
Sources Summary					
Charges for Services	1,201,423	1,256,698	55,275	1,331,795	75,097
Rents & Concessions	3,970,444	4,252,062	281,618	4,373,944	121,882
Other Revenues		70,000	70,000	85,000	15,000
Expenditure Recovery	300,735	318,779	18,044	325,155	6,376
Transfers In	17,246,078	16,813,497	(432,581)	17,483,583	670,086
Other Financing Sources		(2,614,264)	(2,614,264)		2,614,264
Beg Fund Balance - Budget Only	551,285	2,563,581	2,012,296	654,940	(1,908,641)
General Fund Support	9,072,505	9,014,763	(57,742)	9,037,232	22,469
Total Sources by Chart of Accounts	**32,342,470**	**31,675,116**	**(667,354)**	**33,291,649**	**1,616,533**
Fund Summary					
City Facilities Improvement Fd		(2,614,264)	(2,614,264)		2,614,264
General Fund	9,072,505	9,014,763	(57,742)	9,037,232	22,469
War Memorial Fund	23,269,965	25,274,617	2,004,652	24,254,417	(1,020,200)
Total Uses by Funds	**32,342,470**	**31,675,116**	**(667,354)**	**33,291,649**	**1,616,533**
Division Summary					
WAR War Memorial	32,342,470	31,675,116	(667,354)	33,291,649	1,616,533
Total Uses by Division	**32,342,470**	**31,675,116**	**(667,354)**	**33,291,649**	**1,616,533**

Uses of Funds Detail Appropriation

Department: WAR War Memorial

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Debt Service	8,531,375	8,528,964	(2,411)	8,527,064	(1,900)
			Services Of Other Depts	541,130	485,799	(55,331)	510,168	24,369
10000 Total				**9,072,505**	**9,014,763**	**(57,742)**	**9,037,232**	**22,469**
14670	SR War Memorial-Operating		Salaries	8,462,597	8,377,453	(85,144)	8,740,593	363,140
			Mandatory Fringe Benefits	3,650,688	3,777,588	126,900	4,065,558	287,970
			Non-Personnel Services	1,152,450	1,277,450	125,000	1,277,450	
			Materials & Supplies	577,841	575,000	(2,841)	575,000	
			Services Of Other Depts	8,721,076	8,032,159	(688,917)	8,618,208	586,049
14670 Total				**22,564,652**	**22,039,650**	**(525,002)**	**23,276,809**	**1,237,159**
Operating Total				**31,637,157**	**31,054,413**	**(582,744)**	**32,314,041**	**1,259,628**
Annual Projects - Authority Control								
14680	SR WAR - Annual Authority Ctrl	15835	War - Facility Maintenance	705,313	1,053,900	348,587	777,608	(276,292)
14680 Total				**705,313**	**1,053,900**	**348,587**	**777,608**	**(276,292)**
Annual Projects - Authority Control Total				**705,313**	**1,053,900**	**348,587**	**777,608**	**(276,292)**
Continuing Projects - Authority Control								
14690	SR WAR Cont Authority Ctrl	15684	WM War Memorial Reserve Fund		877,265	877,265		(877,265)
		15703	WM Opera House Renewal Project		800,000	800,000		(800,000)
		19596	WM War Memorial - Davies Sympy				200,000	200,000
14690 Total				**0**	**1,677,265**	**1,677,265**	**200,000**	**(1,477,265)**
14700	SR War Mem Conssn Equip Rplm	16462	WM War Memorial Cerf Project		3,802	3,802		(3,802)
14700 Total				**0**	**3,802**	**3,802**	**0**	**(3,802)**
14720	SR War Memorial Reserve	16461	WM War Memorial Projects		500,000	500,000		(500,000)
14720 Total				**0**	**500,000**	**500,000**	**0**	**(500,000)**
15384	CPXCF COP Crit Reprs/Rcv Stmls	21809	WAR Davies Hall Elevators CR		(2,614,264)	(2,614,264)		2,614,264
15384 Total				**0**	**(2,614,264)**	**(2,614,264)**	**0**	**2,614,264**
Continuing Projects - Authority Control Total				**0**	**(433,197)**	**(433,197)**	**200,000**	**633,197**
Total Uses of Funds				**32,342,470**	**31,675,116**	**(667,354)**	**33,291,649**	**1,616,533**

DETAIL OF RESERVES

Detail of Contribution to Budgetary Reserves

BUDGETARY RESERVES

		FY 2026-27		FY 2027-28
Unappropriated Designed Reserves - (require subsequent Board appropriation to spend)				
GENERAL CITY RESPONSIBILITY - DESIGNATED FOR GENERAL RESERVE	$	41,490,000	$	16,930,000
GENERAL CITY RESPONSIBILITY - FEDERAL STATE REV RISK RESERVE	$	2,228,990	$	-
PUBLIC WORKS - DESIGNATED FOR GENERAL RESERVE	$	1,268,442	$	18,236,886
PUC WTR WATER ENTERPRISE - DESIGNATED FOR GENERAL RESERVE	$	9,624,922	$	11,180,006
Subtotal - Unappropriated Designated Reserves	**$**	**54,612,354**	**$**	**46,346,892**
Appropriated Reserves				
GENERAL CITY RESPONSIBILITY - RESERVE FOR LITIGATION	$	11,000,000	$	11,000,000
GENERAL CITY RESPONSIBILITY - RESERVE FOR TECHNICAL ADJS	$	5,000,000	$	5,000,000
GENERAL CITY RESPONSIBILITY - SALARIES AND BENEFITS	$	27,797,430	$	26,576,392
PORT - GENERAL RESERVE	$	17,092,881	$	1,360,000
PUC HHP CLEANPOWERSF - RESERVE FOR CAPTL IMPROVEMENT	$	72,928	$	140,712
PUC HHP HETCH HETCHY WATER & POWER - RESERVE FOR CAPTL IMPROVEMENT	$	101,395,076	$	131,736,865
PUC WTR WATER ENTERPRISE - RESERVE FOR CAPTL IMPROVEMENT	$	65,705,483	$	71,606,345
PUC WWE WASTEWATER ENTERPRISE - RESERVE FOR CAPTL IMPROVEMENT	$	81,902,693	$	91,397,722
Subtotal - Designated Reserves	**$**	**309,966,491**	**$**	**338,818,036**
Total Budgetary Reserves	**$**	**364,578,845**	**$**	**385,164,928**

APPROPRIATION RESERVES

Department Reserve Description	FY 2026-27	FY 2027-28	Releasing Authority	Reserve Reason/ Follow up Action Required
ECONOMIC AND WORKFORCE DEVELOPMENT ZONING & CONST RELF	$ 1,800,000	$ 1,800,000	MAYOR	Pending programmatic policy
MUNICIPAL TRANSPORTATION AGENCY CAP PROJECTS PROP B	$ 17,000,000	$ -	CONTROLLER	Pending approval of ballot measure & receipt of revenue
MUNICIPAL TRANSPORTATION AGENCY CFD PAY-GO-FUND	$ 210,000	$ -	CONTROLLER	Pending receipt of revenue
MUNICIPAL TRANSPORTATION AGENCY PERSONNEL	$ -	$ 321,000,000	CONTROLLER	Pending approval of ballot measure & receipt of revenue
MUNICIPAL TRANSPORTATION AGENCY SS CAP TSF SSD	$ 956	$ 26,300	CONTROLLER	Pending receipt of revenue
MUNICIPAL TRANSPORTATION AGENCY TS CAP TSF TRANSIT	$ 10,931	$ 298,067	CONTROLLER	Pending receipt of revenue
PORT RP WATERFRONT PARKS	$ 1,302,934	$ -	CONTROLLER	Pending receipt of revenue
PORT WATERFRONT PARKS	$ 215,880	$ -	CONTROLLER	Pending receipt of revenue
PUBLIC WORKS CURB RAMP PROGRAM	$ 2,600,000	$ -	CONTROLLER	Pending receipt of revenue
PUBLIC WORKS ROOF AND ELEVATOR PROGRAM	$ 2,614,264	$ -	CONTROLLER	Pending receipt of revenue
PUBLIC WORKS STREET RESURFACING PROGRAM	$ 29,900,000	$ 6,986,000	CONTROLLER	Pending receipt of revenue
RECREATION AND PARK COMMISSION ZOO LOAN	$ -	$ 2,000,000	MAYOR	Pending quarterly reports & financial sustainability plan
RETIREMENT SYSTEM LEASE	$ 995,100	$ 1,316,100	MAYOR	Pending real estate determination
Grand Total	**$ 56,650,065**	**$ 333,426,467**		

ADMINISTRATIVE PROVISIONS

SECTION 3. General Authority.
The Controller is hereby authorized and directed to set up appropriate accounts for the items of receipts and expenditures appropriated herein.

SECTION 3.1 Two-Year Budget.
For departments for which the Board of Supervisors has authorized, or the Charter requires, a fixed two-year budget, appropriations in this ordinance shall be available for allotment by the Controller on July 1st of the fiscal year in which appropriations have been approved. The Controller is authorized to adjust the two-year budget to reflect transfers and substitutions consistent with City's policies and restrictions for such transfers. The Controller is further authorized to make adjustments to the second year budgets consistent with Citywide estimates for salaries, fringe benefits, and work orders.

SECTION 4. Interim Budget Provisions.
All funds for equipment and new capital improvements shall be held in reserve until final enactment of the budget. No new equipment or capital improvements shall be authorized during the interim period other than equipment or capital improvements that, in the discretion of the Controller, is reasonably required for the continued operation of existing programs or projects previously approved by the Board of Supervisors. Authorization for the purchase of such equipment may be approved by the Board of Supervisors.

During the period of the interim Annual Appropriation Ordinance and interim Annual Salary Ordinance, no transfer of funds within a department shall be permitted without approval of the Controller, Mayor's Budget Director and the Chair of the Budget and Finance Committee.

When the Budget and Finance Committee or Budget and Appropriations Committee reserves selected expenditure items pending receipt of additional information from departments, upon receipt of the required information to the satisfaction of that committee, the Controller may release the previously reserved funds with no further action required by the Board of Supervisors.

If the Budget and Finance Committee or Budget and Appropriations Committee recommends a budget that increases funding that was deleted in the Mayor's Budget, the Controller shall have the authority to continue to pay these expenses until final enactment of the budget.

SECTION 4.1 Interim Budget – Positions.
No new position may be filled in the interim period with the exception of those positions which in the discretion of the Controller are critical for the operation of existing programs, are for projects previously approved by the Board of Supervisors, are required for emergency operations, are positions that would result in a net increase in revenues, or are positions required to comply with law. New positions shall be defined as those positions that are enumerated in the Mayor's budget for the current fiscal year but were not enumerated in the appropriation and salary ordinances for the prior fiscal year, as amended, through June 30 of the prior fiscal year. In the event the Mayor has approved the reclassification of a position in the department's budget for the current fiscal year, the

Controller shall process a temporary or “tx" requisition at the request of the department and subject to approval of the Human Resources Director. Such action will allow for the continued employment of the incumbent in their former position pending action on the proposed reclassifications.

If the Budget and Finance Committee or Budget and Appropriations Committee of the Board of Supervisors recommends a budget that reinstates positions that were deleted in the Mayor’s Budget, the Controller and the Human Resources Director shall have the authority to continue to employ and pay the salaries of the reinstated positions until final enactment of the budget.

SECTION 5. Transfers of Functions and Duties.
Where revenues for any fund or department are herein provided by transfer from any other fund or department, or where a duty or a performance has been transferred from one department to another, the Controller is authorized and directed to make the related transfer of funds, provided further, that where revenues for any fund or department are herein provided by transfer from any other fund or department in consideration of departmental services to be rendered, in no event shall such transfer of revenue be made in excess of the actual cost of such service.

Where a duty or performance has been transferred from one department to another or departmental reorganization is effected as provided in the Charter, in addition to any required transfer of funds, the Controller and Human Resources Director are authorized to make any personnel transfers or reassignments between the affected departments and appointing officers at a mutually convenient time, not to exceed 100 days from the effective date of the ordinance or Mayoral memorandum transferring the duty or function. The Controller, the Human Resources Director and Clerk of the Board of Supervisors, with assistance of the City Attorney, are hereby authorized and directed to make such changes as may be necessary to conform to all applicable ordinances to reflect said reorganization, transfer of duty or performance between departments.

SECTION 5.1 Agencies Organized Under One Department.
Where one or more offices or agencies are organized under a single appointing officer or department head, the component units may continue to be shown as separate agencies for budgeting and accounting purposes to facilitate reporting. However, the entity shall be considered a single department for purposes of employee assignment and seniority, position transfers, and transfers of monies among funds within the department, and reappropriation of funds.

SECTION 5.2 Continuing Funds Appropriated.
In addition to the amount provided from taxes, the Controller shall make available for expenditure the amount of actual receipts from special funds whose receipts are continuously appropriated as provided in the Municipal Codes.

SECTION 5.3 Multi-Year Revenues.
In connection with money received in one fiscal year for departmental services to be performed in a subsequent year, the Controller is authorized to establish an account for depositing revenues that are applicable to the ensuing fiscal year. Said revenue shall be carried forward and become a part of the funds available for appropriation in said ensuing fiscal year.

SECTION 5.4 Contracting Funds.
All money received in connection with contracts under which a portion of the moneys received is to be paid to the contractors and the remainder of the moneys received inures to the City shall be deposited in the Treasury.

(a) That portion of the money received that under the terms of the contract inures to the City shall be deposited to the credit of the appropriate fund.

(b) That portion of the money received that under the terms of the contracts is to be paid to the contractor shall be deposited in special accounts and is hereby appropriated for said purposes.

SECTION 5.5 Real Estate Services.
Rents received from properties acquired or held in trust for specific purposes are hereby appropriated to the extent necessary for maintenance of said properties, including services of the General Services Agency.

Moneys received from lessees, tenants, or operators of City-owned property for the specific purpose of real estate services relative to such leases or operating agreements are hereby appropriated to the extent necessary to provide such services.

SECTION 5.6 Collection Services.
In any contracts for the collection of unpaid bills for services rendered to clients, patients, or both by the Department of Public Health in which said unpaid bills have not become delinquent pursuant to Article V of Chapter 10 of the Administrative Code, the Controller is hereby authorized to adjust the estimated revenues and expenditures of the various divisions and institutions of the Department of Public Health to record such recoveries. Any percentage of the amounts, not to exceed 25%, recovered from such unpaid bills by a contractor is hereby appropriated to pay the costs of said contract. The Controller is authorized and is hereby directed to establish appropriate accounts to record total collections and contract payments relating to such unpaid bills.

SECTION 5.7 Contract Amounts Based on Savings.
When the terms of a contract provide for payment amounts to be determined by a percentage of cost savings or previously unrecognized revenues, such amounts as are actually realized from either said cost savings or unrecognized revenues are hereby appropriated to the extent necessary to pay contract amounts due. The Controller is authorized and is hereby directed to establish appropriate accounts to record such transactions.

SECTION 6. Bond Interest and Redemption.
In the event that estimated receipts from other than utility revenues, but including amounts from ad-valorem taxes, shall exceed the actual requirements for bond interest and redemption, said excess shall be transferred to a General Bond Interest and Redemption Reserve account. The Bond Interest and Redemption Reserve is hereby appropriated to meet debt service requirements including printing of bonds, cost of bond rating services, funds due to the Internal Revenue Service, and the legal opinions approving the validity of bonds authorized to be sold not otherwise provided for herein.

Issuance, legal, and financial advisory service costs, including the reimbursement of departmental services in connection therewith, for debt instruments issued by the City, to the extent approved by the Board of Supervisors in authorizing the debt, may be paid from the proceeds of such debt and are hereby appropriated for said purposes.

To the extent bond rating fees are incurred and payable prior to the issuance of Board of Supervisors authorized Certificates of Participation due to unexpected changes in market conditions causing a delay in issuance, such fees may be paid from funds appropriated for annual Certificates of Participation debt service that exceed the actual requirements for bond interest and redemption.

SECTION 7. Allotment Controls.
Since several items of expenditures herein appropriated are based on estimated receipts, income, or revenues which may not be fully realized, it shall be incumbent upon the Controller to establish a schedule of allotments, of such duration as the Controller may determine, under which the sums appropriated to the several departments shall be expended. The Controller shall revise such revenue estimates periodically. If such revised estimates indicate a shortage, the Controller shall hold in reserve an equivalent amount of the corresponding expenditure appropriations set forth herein until the collection of the amounts as originally estimated is assured, and in all cases where it is provided by the Charter that a specified or minimum tax shall be levied for any department the amount of appropriation herein provided derived from taxes shall not exceed the amount actually produced by the levy made for such department.

The Controller, in issuing payments or in certifying contracts, purchase orders, or other encumbrances pursuant to Section 3.105 of the Charter, shall consider only the allotted portions of appropriation items to be available for encumbrance or expenditure and shall not approve the incurring of liability under any allotment in excess of the amount of such allotment. In case of emergency or unusual circumstances which could not be anticipated at the time of allotment, an additional allotment for a period may be made on the recommendation of the department head and the approval of the Controller. After the allotment schedule has been established or fixed, as heretofore provided, it shall be unlawful for any department or officer to expend or cause to be expended a sum greater than the amount set forth for the particular activity in the allotment schedule so established, unless an additional allotment is made, as herein provided.

Allotments, liabilities incurred, and expenditures made under expenditure appropriations herein enumerated shall in no case exceed the amount of each such appropriation,

unless the same shall have been increased by transfers or supplemental appropriations made in the manner provided by Section 9.105 of the Charter.

SECTION 7.1 Prior Year Encumbrances.
The Controller is hereby authorized to establish reserves for the purpose of providing funds for adjustments in connection with liquidation of encumbrances and other obligations of prior years.

SECTION 7.2 Equipment Purchases.
Funds for the purchase of items of equipment having a value of over $20,000 and a useful life of three years and over shall only be purchased from appropriations specifically provided for equipment or lease-purchased equipment, including equipment from capital projects. Departments may purchase additional or replacement equipment from previous equipment or lease-purchase appropriations, or from citywide equipment and other non-salary appropriations, with approval of the Mayor's Office and the Controller.

Where appropriations are made herein for the purpose of replacing automotive and other equipment, the equipment replaced shall be surrendered to the General Services Agency and shall be withdrawn from service on or before delivery to departments of the new automotive equipment. When the replaced equipment is sold, in lieu of being traded-in, the proceeds shall be deposited to a revenue account of the related fund. Provided, however, that so much of said proceeds as may be required to affect the purchase of the new equipment is hereby appropriated for the purpose. Funds herein appropriated for automotive equipment shall not be used to buy a replacement of any automobile superior in class to the one being replaced unless it has been specifically authorized by original appropriation ordinance.

Appropriations for equipment from current funds shall be construed to be annual appropriations and unencumbered balances shall lapse at the close of the fiscal year.

SECTION 7.3 Enterprise Deficits.
Funds appropriated herein to meet estimated enterprise deficits shall be made available to each such enterprise only to the extent that an actual deficit shall exist and not to exceed the amount herein provided. Any amount not required for the purpose of meeting an enterprise fund deficit shall be transferred back to the General Fund at the end of each fiscal year unless otherwise appropriated by ordinance.

SECTION 7.4 Public Utilities Commission Debt Service.
The San Francisco Public Utilities Commission shall, in coordination with the Controller's Office, record and report the use of debt service appropriations in their respective debt service funds consistent with the Schedule of Bond Redemption and Interest Statement included herein and as required pursuant to Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP) accounting rules, requirements and practices. The Controller is hereby authorized to make all associated net-zero appropriation transfers to ensure compliant financial reporting.

SECTION 8. Expenditure Estimates.
Where appropriations are made for specific projects or purposes which may involve the payment of salaries or wages, the head of the department to which such appropriations are made, or the head of the department authorized by contract or interdepartmental order to make expenditures from each such appropriation, shall file with the Controller, when requested, an estimate of the amount of any such expenditures to be made during the ensuing period.

SECTION 8.1 State and Federal Funds.
The Controller is authorized to increase federal and state funds that may be claimed due to new General Fund expenditures appropriated by the Board of Supervisors. The Human Resources Director is authorized to add civil service positions required to implement the programs authorized by these funds. The Controller and the Human Resources Director shall report to the Board of Supervisors any actions taken under this authorization before the Board acts on the Annual Appropriation and Annual Salary Ordinances.

SECTION 8.2 State and Federal Funding Restorations.
If additional state or federal funds are allocated to the City to backfill state or federal reductions, the Controller shall backfill any funds appropriated to any program to the General Reserve.

SECTION 8.3 Process for Addressing General Fund Revenue Shortfalls
Upon receiving Controller estimates of revenue shortfalls that exceed the value of the General Reserve and any other allowances for revenue shortfalls in the adopted City budget, the Mayor shall inform the Board of Supervisors of actions to address this shortfall. The Board of Supervisors may adopt an ordinance to reflect the Mayor's proposal or alternative proposals in order to balance the budget.

SECTION 9. Interdepartmental Services.
The Controller is hereby authorized and directed to prescribe the method to be used in making payments for interdepartmental services in accordance with the provisions of Section 3.105 of the Charter, and to provide for the establishment of interdepartmental reserves which may be required to pay for future obligations which result from current performances. Whenever, in the judgment of the Controller, the amounts which have been set aside for such purposes are no longer required or are in excess of the amount which is then currently estimated to be required, the Controller shall transfer the amount no longer required to the fund balance of the particular fund of which the reserve is a part. Provided further that no expenditure shall be made for personnel services, rent, equipment, or capital outlay purposes from any interdepartmental reserve or work order fund without specific appropriation by the Board of Supervisors.

The amount detailed in departmental budgets for services of other City departments cannot be transferred to other spending categories without prior agreement from both the requesting and performing departments.

The Controller, pursuant to the provisions of Charter Section 3.105, shall review and may adjust charges or fees for services that may be authorized by the Board of Supervisors for

the administration of the Technology Marketplace. Such fees are hereby appropriated for that purpose.

SECTION 10. Positions in the City Service.
Department heads shall not make appointments to any office or position until the Controller shall certify that funds are available.

Funds provided herein for salaries or wages may, with the approval of the Controller, be used to provide for temporary employment when it becomes necessary to replace the occupant of a position while on extended leave without pay, or for the temporary filling of a vacancy in a budgeted position. The Controller is authorized to approve the use of existing salary appropriations within departments to fund permanent appointments of up to six months to backfill anticipated vacancies to ensure implementation of successful succession plans and to facilitate the transfer of mission critical knowledge. The Controller shall provide a report to the Board of Supervisors every six months enumerating permanent positions created under this authority.

Appointments to seasonal or temporary positions shall not exceed the term for which the Controller has certified the availability of funds.

The Controller shall be immediately notified of a vacancy occurring in any position.

SECTION 10.1 Positions, Funds, and Transfers for Specific Purposes.
Funds for personnel services may be transferred from any legally available source on the recommendation of the department head and approval by the City Administrator, Board, or Commission, for departments under their respective jurisdiction, and on authorization of the Controller with the prior approval of the Human Resources Director for:

(a) Lump sum payments to officers, employees, police officers and fire fighters other than elective officers and members of boards and commissions upon death or retirement or separation caused by industrial accident for accumulated sick leave benefits in accordance with Civil Service Commission rules.

(b) Payment of the supervisory differential adjustment, out of class pay, or other negotiated premium to employees who qualify for such adjustment provided that the transfer of funds must be made from funds currently available in departmental personnel service appropriations.

(c) Payment of any legal salary or fringe benefit obligations of the City, including amounts required to fund arbitration awards.

(d) The Controller is hereby authorized to adjust salary appropriations for positions administratively reclassified or temporarily exchanged by the Human Resources Director provided that the reclassified position and the former position are in the same functional area.

(e) Positions may be substituted or exchanged between the various salary appropriations or position classifications when approved by the Human Resources Director as long as said transfers do not increase total departmental personnel service appropriations.

(f) The Controller is hereby authorized and directed upon the request of a department head and the approval by the Mayor's Office to transfer from any legally available funds amounts needed to fund legally mandated salaries, fringe benefits, and other costs of City employees. Such funds are hereby appropriated for the purpose set forth herein.

(g) The Controller is hereby authorized to transfer any legally available funds to adjust salary and fringe benefit appropriations as required under reclassifications recommended by the Human Resources Director and approved by the Board of Supervisors in implementing the Management Compensation and Classification Plan.

Amounts transferred shall not exceed the actual amount required including the cost to the City of mandatory fringe benefits.

(h) Pursuant to California Labor Code Section 4850.4, the Controller is authorized to make advance payments from departments' salary accounts to employees participating in CalPERS who apply for disability retirement. Repayment of these advanced disability retirement payments from CalPERS and from employees are hereby appropriated to the departments' salary account.

(i) For purposes of defining terms in Administrative Code Section 3.18, the Controller is authorized to process transfers where such transfers are required to administer the budget through the following certification process: In cases where expenditures are reduced at the level of appropriation control during the Board of Supervisors phase of the budget process, the Chair of the Budget and Finance Committee, on recommendation of the Controller, may certify that such a reduction does not reflect a deliberate policy reduction adopted by the Board. The Mayor's Budget Director may similarly provide such a certification regarding reductions during the Mayor's phase of the budget process.

SECTION 10.2 Professional Services Contracts.
Funds appropriated for professional service contracts may be transferred to the account for salaries on the recommendation of the department head for the specific purpose of using City personnel in lieu of private contractors with the approval of the Human Resources Director and the Mayor and certification by the Controller that such transfer of funds would not increase the cost of government.

SECTION 10.3 Surety Bond Fund Administration.
The Controller is hereby authorized to allocate funds from capital project appropriations to the San Francisco Self-Insurance Surety Bond Fund, as governed by Administrative Code Section 10.100-317 and in accordance with amounts determined pursuant to Administrative Code Section 14B.16.

SECTION 10.4 Salary Adjustments, Memoranda of Understanding (MOUs).
The Controller is authorized and directed to transfer from the Salary and Benefits Reserve, or any legally available funds, amounts necessary to adjust appropriations for salaries and related mandatory fringe benefits of employees whose compensation is pursuant to Charter Sections A8.403 (Registered Nurses), A8.404 (Transit Operators), A8.409 (Miscellaneous Employees), A8.405 and A8.590-1 through A8.590-5 (Police and Firefighters), revisions to state law, or collective bargaining agreements adopted pursuant to the Charter or arbitration award. The Controller and Human Resources Director are further authorized and directed to adjust the rates of compensation to reflect current pay rates for any positions affected by the foregoing provisions.

Adjustments made pursuant to this section shall reflect only the percentage increase required to adjust appropriations to reflect revised salary and other pay requirements above the funding level established in the base and adopted budget of the respective departments.

The Controller is authorized and directed to transfer from reserves or any legally available funds amounts necessary to provide costs of non-salary benefits in ratified Memoranda of Understanding or arbitration awards or Board of Supervisors approved employee and retiree health and dental rates. The Controller's Office shall report to the Budget and Finance Committee or Budget and Appropriations Committee on the status of the Salary and Benefits Reserve, including amounts transferred to individual City departments and remaining Reserve balances, as part of the Controller's Six and Nine Month Budget Status Reports.

SECTION 10.5 MOUs to be Reflected in Department Budgets.
Should the City adopt an MOU with a recognized employee bargaining organization during the fiscal year which has fiscal effects, the Controller is authorized and directed to reflect the budgetary impact of said MOU in departmental appropriations by transferring amounts to or from the Salary and Benefits Reserve, or, for self-supporting or restricted funds, to or from the respective unappropriated fund balance account. All amounts transferred pursuant to this section are hereby appropriated for that purpose.

SECTION 10.6 Funding Memoranda of Understanding (MOUs).
Whenever the Board of Supervisors has ratified by ordinance or resolution Memoranda of Understanding with recognized employee organizations or an arbitration award has become effective, and said memoranda or award contains provisions requiring the expenditure of funds, the Controller, on the recommendation of the Human Resources Director, shall reserve sufficient funds to comply with such provisions and such funds are hereby appropriated for such purposes. The Controller is hereby authorized to make such transfers from funds hereby reserved or legally available as may be required to make funds available to departments to carry out the purposes required by the Memoranda of Understanding or arbitration award.

SECTION 10.7 Fringe Benefit Rate Adjustments.
Appropriations herein made for fringe benefits may be adjusted by the Controller to reflect revised amounts required to support adopted or required contribution rates. The

Controller is authorized and is hereby directed to transfer between departmental appropriations and the General Reserve or other unappropriated balance of funds any amounts resulting from adopted or required contribution rates and such amounts are hereby appropriated to said accounts.

When the Controller determines that prepayment of the employer share of pension contributions is likely to be fiscally advantageous, the Controller is authorized to adjust appropriations and transfers in order to make and reconcile such prepayments.

SECTION 10.8 Police Department Uniformed Positions.
Positions in the Police Department for each of the various ranks that are filled based on the educational attainment of individual officers may be filled interchangeably at any level within the rank (e.g., Patrol Officer Q2, Q3 or Q4, Sergeant Q50, Q51, Q52). The Controller and Human Resources Director are hereby authorized to adjust payrolls, salary ordinances, and other documents, where necessary, to reflect the current status of individual employees; provided however, that nothing in this section shall authorize an increase in the total number of positions allocated to any one rank or to the Police Department.

SECTION 10.9 Holidays, Special Provisions.
Whenever the Mayor formally declares that any day is a holiday for City employees under the terms of a Memorandum of Understanding, the Controller, with the approval of the Mayor's Office, is hereby authorized to make such transfer of funds not to exceed the actual cost of said holiday from any legally available funds.

SECTION 10.10 Litigation Reserve, Payments.
The Controller is authorized and directed to transfer from the Reserve for Litigation Account for General Fund supported departments or from any other legally available funds for other funds, amounts required to make payments required to settle litigation against the City that has been recommended by the City Attorney and approved by the Board of Supervisors in the manner provided in the Charter. Such funds are hereby appropriated for the purposes set forth herein.

Amounts required to pay settlements of claims or litigation involving the Public Utilities Commission are hereby appropriated from the Public Utilities Commission Wastewater Enterprise fund balance or the Public Utilities Commission Water Enterprise fund balance, as appropriate, for the purpose of paying such settlements following final approval of those settlements by resolution or ordinance.

SECTION 10.11 Changes in Health Services Eligibility.
Should the Board of Supervisors amend Administrative Code Section 16.700 to change the eligibility in the City’s Health Service System, the Controller is authorized and directed to transfer from any legally available funds or the Salary and Fringe Reserve for the amount necessary to provide health benefit coverage not already reflected in the departmental budgets.

Section 10.12 Workers' Compensation Alternative Dispute Resolution Program
Resolutions 85-19 and 86-19 authorized the Department of Human Resources to enter Workers' Compensation Alternative Dispute Resolution (ADR) Labor-Management Agreements with the San Francisco Firefighters' Association, Local 798, and San Francisco Police Officers Association, respectively. These Agreements require the City to allocate an amount equal to 50% of the ADR program estimated net savings, as determined by actuarial report, for the benefit of active employees. The Controller is authorized and directed to transfer from any legally available funds the amount necessary to make the required allocations. This provision will terminate if the parties agree to terminate the Agreements.

SECTION 11. Funds Received for Special Purposes, Trust Funds.
The Controller is hereby authorized and directed to continue the existing special and trust funds, revolving funds, and reserves. The receipts in and expenditures from each such fund are hereby appropriated in accordance with law and the conditions under which each such fund was established.

The Controller is hereby authorized and directed to set up additional special and trust funds and reserves as may be created either by additional grants and bequests or under other conditions, and the receipts in each fund are hereby appropriated in accordance with law for the purposes and subject to the conditions under which each such fund is established.

SECTION 11.1 Special and Trust Funds Appropriated; Approval of Certain Grant Agreements under Charter Section 9.118
Whenever the City and County of San Francisco shall receive for a special purpose from the United States of America, the State of California, or from any public or semi-public agency, or from any private person, firm or corporation, any moneys, or property to be converted into money, the Controller shall establish a special fund or account evidencing the said moneys so received and specifying the special purposes for which they have been received and for which they are held. Said account or fund shall be maintained by the Controller as long as any portion of said moneys or property remains.

Recurring grant funds which are detailed in departmental budget submissions and approved by the Mayor and Board of Supervisors in the annual budget shall be deemed to have met the requirements of Administrative Code Section 10.170 for the approval to apply for, receive, and expend said funds and shall be construed to be funds received for a specific purpose as set forth in this section. Where the amount of a recurring grant that is detailed in a departmental budget submission exceeds $1 million or the duration exceeds ten years, the grant agreement shall be deemed approved by the Board of Supervisors under Charter Section 9.118. Positions specifically approved by granting agencies in said grant awards may be filled as though said positions were included in the annual budget and Annual Salary Ordinance, provided however that the tenure of such positions shall be contingent on the continued receipt of said grant funds. Individual grants may be adjusted by the Controller to reflect actual awards made if granting agencies increase or decrease the grant award amounts estimated in budget submissions.

The expenditures necessary from said funds or said accounts as created herein, in order to carry out the purpose for which said moneys or orders have been received or for which said accounts are being maintained, shall be approved by the Controller and said expenditures are hereby appropriated in accordance with the terms and conditions under which said moneys or orders have been received by the City, and in accordance with the conditions under which said funds are maintained.

The Controller is authorized to adjust transfers to the San Francisco Capital Planning Fund, established by Administrative Code Section 10.100-286, to account for final capital project planning expenditures reimbursed from approved sale of bonds and other long term financing instruments.

SECTION 11.2 Insurance Recoveries.
Any moneys received by the City pursuant to the terms and conditions of any insurance policy are hereby appropriated and made available to the general City or specific departments for associated costs or claims.

SECTION 11.3 Bond Premiums.
Premiums received from the sale of bonds are hereby appropriated for bond interest and redemption purposes of the issue upon which it was received.

SECTION 11.4 Ballot Arguments.
Receipts in and expenditures for payment for the printing of ballot arguments, are hereby appropriated.

SECTION 11.5 Tenant Overtime.
Whenever employees of departments are required to work overtime on account of services required by renters, lessees, or tenants of City-owned or occupied properties, or recipients of services from City departments, the cost of such overtime employment shall be collected by the departments from the requesters of said services and shall be deposited with the Treasurer to the credit of departmental appropriations. All moneys deposited therein are hereby appropriated for such purpose.

SECTION 11.6 Refunds.
The Controller is hereby authorized and directed to set up appropriations for refunding amounts deposited in the Treasury in excess of amounts due, and the receipts and expenditures from each are hereby appropriated in accordance with law. Whereby state statute, local ordinance, or court order, interest is payable on amounts to be refunded, in the absence of appropriation therefore, such interest is herewith appropriated from the unappropriated interest fund or interest earnings of the fund involved. The Controller is authorized, and funds are hereby appropriated, to refund overpayments and any mandated interest or penalties from state, federal, or local agencies when audits or other financial analyses determine that the City has received payments in excess of amounts due.

SECTION 11.7 Arbitrage.
The Controller is hereby authorized and directed to refund excess interest earnings on bond proceeds (arbitrage) when such amounts have been determined to be due and payable under applicable Internal Revenue Service regulations. Such arbitrage refunds shall be charged in the various bond funds in which the arbitrage earnings were recorded and such funds are hereby appropriated for the purpose.

If bond indentures or fiscal agent agreements require interest earnings to be used to offset annual lease financing payments, the Controller is authorized to make payments to the IRS from annual budget appropriations for lease payments based on expected savings amounts.

SECTION 11.8 Damage Recoveries and Restitution.
Moneys received as payment for damage to City-owned property and equipment are hereby appropriated to the department concerned to pay the cost of repairing such equipment or property. Moneys received as payment for liquidated damages in a City-funded project are appropriated to the department incurring costs of repairing or abating the damages. Any excess funds, and any amount received for damaged property or equipment which is not to be repaired shall be credited to a related fund.

Moneys received as restitution in a criminal proceeding to reimburse the City for losses caused by an employee or third party are appropriated to the departments that incurred the losses.

SECTION 11.9 Purchasing Damage Recoveries.
That portion of funds received pursuant to the provisions of Administrative Code Section 21.33 - failure to deliver article contracted for - as may be needed to affect the required procurement are hereby appropriated for that purpose and the balance, if any, shall be credited to the related fund.

SECTION 11.10 Off-Street Parking Guarantees.
Whenever the Board of Supervisors has authorized the execution of agreements with corporations for the construction of off-street parking and other facilities under which the City guarantees the payment of the corporations' debt service or other payments for operation of the facility, it shall be incumbent upon the Controller to reserve from parking meter or other designated revenues sufficient funds to provide for such guarantees. The Controller is hereby authorized to make payments as previously guaranteed to the extent necessary and the reserves approved in each Annual Appropriation Ordinance are hereby appropriated for the purpose. The Controller shall notify the Board of Supervisors annually of any payments made pursuant to this Section.

SECTION 11.12 Local Transportation Agency Fund.
Local transportation funds are hereby appropriated pursuant to the Government Code.

SECTION 11.13 Insurance.

The Controller is hereby authorized to transfer to the Risk Manager any amounts indicated in the budget estimate and appropriated hereby for the purchase of insurance or the payment of insurance premiums.

SECTION 11.14 Grants to Departments of Disability and Aging Services, Child Support Services, Homelessness and Supportive Housing, and Children, Youth and Their Families

The Department of Disability and Aging Services and the Department of Child Support Services are authorized to receive and expend available federal and state contributions and grant awards for their target populations. The Controller is hereby authorized and directed to make the appropriate entries to reflect the receipt and expenditure of said grant award funds and contributions. The Department of Homelessness and Supportive Housing is authorized to apply surpluses among subgrants within master HUD grants to shortfalls in other subgrants. The Department of Children, Youth and Their Families is authorized to receive and expend funds in instances where funds from grants appropriated herein are not fixed and exceed the estimates contained in the budget.

SECTION 11.15 FEMA, OES, Other Reimbursements.

Whenever the City recovers funds from any federal or state agency as reimbursement for the cost of damages resulting from earthquakes and other disasters for which the Mayor has declared a state of emergency, such funds are hereby appropriated for the purpose. The Controller is authorized to transfer such funds to the credit of the departmental appropriation which initially incurred the cost, or, if the fiscal year in which the expenses were charged has ended, to the credit of the fund which incurred the expenses. Revenues received from other governments as reimbursement for mutual aid provided by City departments are hereby appropriated for services provided.

Whenever the City is required to designate agents authorized to obtain state or federal disaster and emergency assistance funding, the Mayor and Board of Supervisors designate the Executive Director of the Department of Emergency Management, the Controller, and the Deputy Controller to be the agents authorized to execute agreements for and on behalf of the City, for disaster and emergency assistance funding from State and federal agencies, for all open and future disasters.

Any remaining balances in the Give2SF-COVID-19 Fund, including amounts from previously identified and unidentifiable donors, are hereby appropriated for COVID-19 related costs and programs. Give2SF-COVID-19 Donation balances and uses of funds shall be included in the San Francisco Disaster and Emergency Response and Recovery Fund annual report to the Board of Supervisors, pursuant to Administrative Code Sec. 10.100-100(d).

SECTION 11.16 Interest on Grant Funds.

Whenever the City earns interest on funds received from the State of California or the federal government and said interest is specifically required to be expended for the

purpose for which the funds have been received, said interest is hereby appropriated in accordance with the terms under which the principal is received and appropriated.

SECTION 11.17 Treasurer – Banking Agreements.
Whenever the Treasurer finds that it is in the best interest of the City to use either a compensating balance or fee for service agreement to secure banking services that benefit all participants of the pool, any funds necessary to be paid for such agreement are to be charged against interest earnings and such funds are hereby appropriated for the purpose.

The Treasurer may offset banking charges that benefit all participants of the investment pool against interest earned by the pool. The Treasurer shall allocate other bank charges and credit card processing to departments or pool participants that benefit from those services. The Controller may transfer funds appropriated in the budget to General Fund departments as necessary to support allocated charges.

SECTION 11.18 City Buildings–Acquisition with Certificates of Participation (COPs).
Receipts in and expenditures from accounts set up for the acquisition and operation of City-owned buildings including, but not limited to 25 Van Ness Avenue and 1660 Mission Street, are hereby appropriated for the purposes set forth in the various bond indentures through which said properties were acquired.

SECTION 11.19 Generally Accepted Principles of Financial Statement Presentation.
The Controller is hereby authorized to make adjustments to departmental budgets as part of the year-end closing process to conform amounts to the Charter provisions and generally accepted principles of financial statement presentation, and to implement new accounting standards issued by the Governmental Accounting Standards Board and other changes in generally accepted accounting principles.

SECTION 11.20 Fund Balance Reporting and Government Fund Type Definitions.
The Controller is authorized to establish or adjust fund type definitions for restricted, committed or assigned revenues and expenditures, in accordance with the requirements of Governmental Accounting Standards Board Statement 54. These changes will be designed to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. Reclassification of funds shall be reviewed by the City's outside auditors during their audit of the City's financial statements.

SECTION 11.21 State Local Public Safety Fund.
Amounts received from the State Local Public Safety Fund (Sales Taxes) for deposit to the Public Safety Augmentation Fund shall be transferred to the General Fund for use in meeting eligible costs of public safety as provided by state law and said funds are appropriated for said purposes.

Said funds shall be allocated to support public safety department budgets, but not specific appropriation accounts, and shall be deemed to be expended at a rate of 75% of eligible

departmental expenditures up to the full amount received. The Controller is hereby directed to establish procedures to comply with state reporting requirements.

SECTION 11.22 Health Care Security Ordinance Agency Fund.
Irrevocable health care expenditures made to the City by employers on behalf of their employees pursuant to the provisions of Labor & Employment Code Articles 21 and 121, the Health Care Security Ordinance and the Health Care Accountability Ordinance are maintained in the Health Care Security Ordinance Fund, an agency fund maintained by the City for the benefit of City Option account holders. Interest earnings in the fund are hereby appropriated for the administrative costs incurred to manage participant accounts.

SECTION 11.23 Affordable Housing Loan Repayments and Interest Earnings.
Loan repayments, proceeds of property sales in cases of defaulted loans, and interest earnings in special revenue funds designated for affordable housing are hereby appropriated for affordable housing program expenditures, including payments from loans made by the former San Francisco Redevelopment Agency and transferred to the Mayor's Office of Housing and Community Development, the designated housing successor agency. Expenditures shall be subject to the conditions under which each such fund was established.

SECTION 11.24 Development Agreement Implementation Costs.
The Controller is hereby authorized to appropriate reimbursements of City costs incurred to implement development agreements approved by the Board of Supervisors, including but not limited to City staff time, consultant services, and associated overhead costs to conduct plan review, inspection, and contract monitoring, and to draft, negotiate, and administer such agreements. This provision does not apply to development impact fees or other payments approved in a development agreement, which shall be appropriated by the Board of Supervisors.

SECTION 11.25 Housing Trust Fund.
The Controller is hereby authorized to adjust appropriations as necessary to implement the movement of Housing Trust Fund revenues and expenditures from the General Fund to a special revenue fund.

The Controller shall account for appropriation of $17,600,000 for eligible affordable housing projects in fiscal year 2021-22 as an advance of future year Housing Trust Fund allocations, and shall credit such advance against required appropriations to that fund for a period of five years, beginning in fiscal year 2023-24, in an annual amount of $3,520,000.

SECTION 11.26 Refuse Rate Order Changes.
The Controller is authorized to adjust appropriations from the Solid Waste Impound Account to reconcile with the final adopted refuse rate order established by the Refuse Rate Board, provided that such adjustments shall not result in a total increase in appropriations from the fund.
SECTION 11.27 Behavioral Health Services Act (BHSA) Implementation.

Effective July 1, 2026, the State is transitioning the Mental Health Services Fund (MHSF) to the Behavioral Health Services Fund (BHSF). Pursuant to Welfare and Institutions Code Section 5893, counties are required to establish a local BHSF in which to allocate BHSA subventions and to spend funds consistent with their Three-Year Integrated Plan (IP) and related updates. On this date, any unspent local MHSF monies are considered "converted" into BHSA monies and must be expended consistent with the requirements of the BHSF. The Controller is authorized to transfer funds, including fund balance, and appropriation authority, between and within accounts related to former Mental Health Services Act funds and the new BHSF to comply with BHSA requirements.

SECTION 12. Special Situations.

SECTION 12.1 Revolving Funds.
Surplus funds remaining in departmental appropriations may be transferred to fund increases in revolving funds up to the amount authorized by the Board of Supervisors by ordinance.

SECTION 12.2 Interest Allocations.
Interest shall not be allocated to any special, enterprise, or trust fund or account unless said allocation is required by Charter, state law, or specific provision in the legislation that created said fund. Any interest earnings not allocated to special, enterprise, or trust funds or accounts shall be credited, by the Controller, to General Fund Unallocated Revenues.

SECTION 12.3 Property Tax.
Consistent with state Teeter Plan requirements, the Board of Supervisors elects to continue the alternative method of distribution of tax levies and collections in accordance with Revenue and Taxation Code Section 4701. The Board of Supervisors directs the Controller to maintain the Teeter Tax Losses Reserve Fund at an amount not less than 1% of the total of all taxes and assessments levied on the secured roll for that year for participating entities in the county as provided by Revenue and Taxation Code Section 4703. The Board of Supervisors authorizes the Controller to make timely property tax distributions to the Office of Community Investment and Infrastructure, the Treasure Island Development Authority, and City Infrastructure Financing Districts as approved by the Board of Supervisors through the budget, through development pass-through contracts, through tax increment allocation pledge agreements and ordinances, and as mandated by State law.

The Controller is authorized to adjust the budget to conform to assumptions in final approved property tax rates and to make debt service payments for approved general obligation bonds accordingly.

The Controller is authorized and directed to recover costs from the levy, collection, and administration of property taxes. The tax rate for the City's General Obligation Bond Fund, approved annually by resolution of the Board of Supervisors, includes a collection fee of 0.25% of the fund collected for the purpose of the General Obligation Bond debt service. An amount sufficient to pay this fee is hereby appropriated within the General Obligation

Bond Fund and the Controller is hereby authorized to pay this fee into the General Fund from the General Obligation Bond Fund.

SECTION 12.4 New Project Reserves.
Where the Board of Supervisors has set aside a portion of the General Reserve for a new project or program approved by a supplemental appropriation, any funds not required for the approved supplemental appropriation shall be returned to the General Fund General Reserve by the Controller. The Controller is authorized to allocate project budgets appropriated in Citywide accounts to the department where the expense will be incurred.

SECTION 12.5 Aid Payments.
Aid paid from funds herein provided and refunded during the fiscal year hereof shall be credited to, and made available in, the appropriation from which said aid was provided.

SECTION 12.6 Department of Public Health Transfer Payments, Indigent Health Revenues, and Realignment Funding to Offset for Low Income Health Programs.
To more accurately reflect the total net budget of the Department of Public Health, this ordinance shows net revenues received from certain state and federal health programs. Funds necessary to participate in such programs that require transfer payments are hereby appropriated. The Controller is authorized to defer surplus transfer payments, indigent health revenues, and Realignment funding to offset future reductions or audit adjustments associated with funding allocations for health services for low income individuals.

SECTION 12.7 Municipal Transportation Agency.
Consistent with the provisions of Article VIIIA of the Charter, the Controller is authorized to make such transfers and reclassification of accounts necessary to properly reflect the provision of central services to the Municipal Transportation Agency in the books and accounts of the City. No change can increase or decrease the overall level of the City's budget.

SECTION 12.8 Treasure Island Authority.
Should the Treasure Island property be conveyed and deed transferred from the federal government, the Controller is hereby authorized to make budgetary adjustments necessary to ensure that there is no General Fund impact from this conveyance, and that expenditures of special assessment revenues conform to governmental accounting standards and requirements of the special assessment as adopted by voters and approved by the Board of Supervisors.

SECTION 12.9 Hetch Hetchy Power Stabilization Fund.
Hetch Hetchy has entered into a long-term agreement to purchase a fixed amount of power. Any excess power from this contract will be sold back to the power market.

To limit Hetch Hetchy's risk from adverse market conditions in the future years of the contract, the Controller is authorized to establish a power stabilization account that reserves any excess revenues from power sales in the early years of the contract. These

funds may be used to offset potential losses in the later years of the contract. The balance in this fund may be reviewed and adjusted annually.

The power purchase amount reflected in the Public Utility Commission's expenditure budget is the net amount of the cost of power purchased for Hetch Hetchy use. Power purchase appropriations may be increased by the Controller to reflect the pass through costs of power purchased for resale under long-term fixed contracts previously approved by the Board of Supervisors.

SECTION 12.10 Closure of Special Funds, Projects, and Accounts
In accordance with Administrative Code Section 10.100-1(d), if there has been no expenditure activity for the past two fiscal years, a special fund or project can be closed and repealed. The Controller is hereby authorized and directed to reconcile and balance funds, projects and accounts, and to close completed projects. The Controller is directed to create a clearing account for the purpose of balancing surpluses and deficits in such funds, projects and accounts, and funding administrative costs incurred to perform such reconciliations.

From time to time, the Controller shall submit a report to the Board of Supervisors and the Mayor identifying funds in Article XIII of Chapter 10 of the Administrative Code or in other sections of the Municipal Code that have had no expenditure activity for the past two fiscal years and were enacted at least four years before the date of the report. Before including a fund on the report, the Controller shall notify the department responsible for administering the fund, if any. Funds identified on the Controller's report shall be repealed 90 days after the date of the Controller's report. After such time, the City Attorney is authorized to cause the removal from the Municipal Code references to funds that have been repealed under this Section.

This budget ordinance appropriates fund balance from active project closeouts in continuing funds in the General Fund and a number of special revenue and enterprise funds. The Controller is directed to deappropriate projects to realize the fund balance used as a source in the adopted budget.

SECTION 12.11 Charter-Mandated Baseline Appropriations.
The Controller is authorized to increase or reduce budgetary appropriations as required by the Charter for baseline allocations to align allocations to the amounts required by formula based on actual revenues received during the fiscal year. Departments must obtain Board of Supervisors' approval prior to any expenditure supported by increasing baseline allocations as required under the Charter and the Municipal Code.

SECTION 12.12 Parking Tax Allocation.
The Controller is authorized to increase or decrease final budgetary allocation of parking tax in-lieu transfers to reflect actual collections to the Municipal Transportation Agency. The Municipal Transportation Agency must obtain Board of Supervisors' approval prior to any expenditure supported by allocations that accrue to the Agency that are greater than those already appropriated in the Annual Appropriation Ordinance.

SECTION 12.13 Former Redevelopment Agency Funds.
Pursuant to Board of Supervisors Ordinance 215-12, the Successor Agency to the San Francisco Redevelopment Agency (also known as the Office of Community Investment and Infrastructure, or OCII) is a separate legal entity from the City and its budget is subject to separate approval by resolution of the Board of Supervisors. The Controller is authorized to transfer funds and appropriation authority between and within accounts related to former San Francisco Redevelopment Agency (SFRA) fund balances to serve the accounting requirements of the OCII, the Port, the Mayor's Office of Housing and Community Development and the City Administrator's Office and to comply with state requirements and applicable bond covenants.

The Purchaser is authorized to allow the OCII and departments to follow applicable contracting and purchasing procedures of the former SFRA and waive inconsistent provisions of the San Francisco Administrative Code when managing contracts and purchasing transactions related to programs formerly administered by the SFRA.

If, during the course of the budget period, the OCII requests departments to provide additional services beyond budgeted amounts and the Controller determines that the Successor Agency has sufficient additional funds available to reimburse departments for such additional services, the departmental expenditure authority to provide such services is hereby appropriated.

When 100% of property tax increment revenues for a redevelopment project area are pledged based on an agreement that constitutes an enforceable obligation, the Controller will increase or decrease appropriations to match actual revenues realized for the project area.

The Mayor's Office of Housing and Community Development is authorized to act as the fiscal agent for the Public Initiatives Development Corporation (PIDC) and receive and disburse PIDC funds as authorized by the PIDC bylaws and the PIDC Board of Directors.

SECTION 12.14 CleanPowerSF.
CleanPowerSF customer payments and all other associated revenues deposited in the CleanPowerSF special revenue fund are hereby appropriated in the amounts actually received by the City in each fiscal year. The Controller is authorized to disburse the revenues appropriated by this section as well as those appropriated yet unspent from prior fiscal years to pay power purchase obligations and other operating costs as provided in the program plans and annual budgets, as approved by the Board of Supervisors for the purposes authorized therein.

SECTION 12.15 Unclaimed Funds Escheatment Noticing & Accounting Procedures
Pursuant to Government Code Sections 50055 and 50057, the Board of Supervisors authorizes the Treasurer to transfer to the General Fund without publication of a notice in a newspaper the following amounts that remain unclaimed in the treasury of the City or in the official custody of an officer of the City for a period of at least one year: (1) any individual items of less than $15; and (2) any individual items of $5,000 or less if the

depositor's name is unknown. The Treasurer shall notify the Controller of transfers performed using this authorization.

SECTION 12.16 City Attorney Gifts and Grants for Federal Response
The City Attorney is authorized to accept and expend gifts or grants of funds and gifts of in-kind services, including but not limited to in-kind outside counsel services and expert consultant or witness services, to support the City Attorney's legal advice, advocacy, and litigation in preparation for or response to policies, actions, threats, and other decisions by the federal government. The City Attorney shall report all such grants and gifts to the Controller and the Mayor's Budget Office, in addition to any other applicable reporting requirements in the Administrative Code and the Campaign and Governmental Conduct Code. The City Attorney shall also provide a written report to the Board no later than July 1, 2026 and annually thereafter describing all gifts and grants accepted under this provision. This provision shall expire on January 20, 2029.

SECTION 14. Departments.
The term department as used in this ordinance shall mean department, bureau, office, utility, agency, board, or commission, as the case may be. The term department head as used herein shall be the chief executive duly appointed and acting as provided in the Charter. When one or more departments are reorganized or consolidated, the former entities may be displayed as separate units, if, in the opinion of the Controller, this will facilitate accounting or reporting.

(a) The Public Utilities Commission shall be considered one entity for budget purposes and for disbursement of funds within each of the enterprises. The entity shall retain its enterprises, including Water, Hetch Hetchy, Wastewater, and the Public Utilities Commission, as separate utility fund enterprises under the jurisdiction of the Public Utilities Commission and with the authority provided by the Charter. This section shall not be construed as a merger or completion of the Hetch Hetchy Project, which shall not be deemed completed until a specific finding of completion has been made by the Public Utilities Commission. The consolidated agency will be recognized for purposes of determining employee seniority, position transfers, budgetary authority, and transfers or reappropriation of funds.

(b) There shall be a General Services Agency, headed by the City Administrator, including the Department of Telecommunication and Information Services, and the Department of Administrative Services. The City Administrator shall be considered one entity for budget purposes and for disbursement of funds.

(c) There shall be a Human Services Agency, which shall be considered one entity for budget purposes and for disbursement of funds. Within the Human Services Agency shall be two departments: (1) the Department of Human Services, under the Human Services Commission, and (2) the Department of Disability and Aging Services ("DAAS"), under the Disability and Aging Services Commission, which includes Adult Protective Services, the Public Administrator/Public Guardian, the Mental Health Conservator, the Department of Disability and Aging Services, the County Veterans' Service Officer, and the In-Home Supportive Services Program. This budgetary structure does not affect the legal status or

structure of the two departments. The Human Resources Director and the Controller are authorized to transfer employees, positions, and funding in order to effectuate the transfer of the program from one department to the other. The consolidated agency will be recognized for purposes of determining employee seniority, position transfers, budgetary authority and transfers or reappropriation of funds.

The departments within the Human Services Agency shall coordinate with each other and with the Disability and Aging Services Commission to improve delivery of services, increase administrative efficiencies and eliminate duplication of efforts. To this end, they may share staff and facilities. This coordination is not intended to diminish the authority of the Disability and Aging Services Commission over matters under the jurisdiction of the Commission.

The Director of the Disability and Aging Services Commission also may serve as the department head for DAAS, and/or as a deputy director for the Department of Human Services, but shall receive no additional compensation by virtue of an additional appointment. If an additional appointment is made, it shall not diminish the authority of the Disability and Aging Services Commission over matters under the jurisdiction of the Commission.

(d) There shall be an Agency for Human Rights, which shall be considered one entity for budget purposes and for disbursement of funds. Within the Agency shall be two departments: (1) the Human Rights Commission, led by the Executive Director under its Commission, and (2) the Department on the Status of Women, led by the Director under the Commission on the Status of Women. This budgetary structure does not affect the legal status or structure of the two departments. The Human Resources Director and the Controller are authorized to transfer employees, positions, and funding in order to effectuate the transfer of the program from one department or division to the other. The consolidated agency will be reorganized for purposes of determining employee seniority, position transfers, budgetary authority and transfers or reappropriation of funds.

The Executive Director of the Human Rights Commission will lead the Agency for Human Rights. The Executive Director will ensure that the departments within the Agency shall coordinate with each other to improve delivery of services, increase administrative efficiencies, and eliminate duplication of efforts. To this end, they may share staff and facilities. This coordination is not intended to diminish the authority of the two commissions—the Human Rights Commission and the Commission on the Status of Women—over matters under their respective jurisdictions.

Neither the Executive Director of the Human Rights Commission nor the Director of the Department on the Status of Women shall receive additional compensation by virtue of their role in the Agency.

(e) The Local Agency Formation Commission (LAFCo) is a separate legal entity established under state law and is not a department or agency of the City. Because the

City has a legal obligation to provide funds to LAFCo, this ordinance includes an appropriation for that purpose. Although LAFCo is not part of the Board of Supervisors or subject to the Board's oversight and direction, this ordinance includes appropriations to LAFCo in the Board of Supervisors budget for administrative reasons related to the format of this ordinance. Any transfers of funds to LAFCo from other appropriations in the budget are prohibited without approval by a subsequent ordinance. City staff, including but not limited to the Clerk of the Board of Supervisors, may not perform work for LAFCo, except as authorized by a memorandum of understanding between the City and LAFCo, subject to any required approvals.

SECTION 15. Travel Reimbursement and Cell Phone Stipends.
The Controller shall establish rules for the payment of all amounts payable for travel for officers and employees, and for the presentation of such vouchers as the Controller shall deem proper in connection with expenditures made pursuant to this Section. No allowance shall be made for traveling expenses provided for in this ordinance unless funds have been appropriated or set aside for such expenses in accordance with the provisions of the Charter.

The Controller may advance the sums necessary for traveling expenses, but proper account and return must be made of said sums so advanced by the person receiving the same within ten days after said person returns to duty in the City, and failure on the part of the person involved to make such accounting shall be sufficient cause for the Controller to withhold from such persons pay check or checks in a sum equivalent to the amount to be accounted.

In consultation with the Human Resources Director, the Controller shall establish rules and parameters for the payment of monthly stipends to officers and employees who use their own cells phones to maintain continuous communication with their workplace, and who participate in a Citywide program that reduces costs of City-owned cell phones.

SECTION 15.1 State of California Travel Program.
To ensure cost effective rates and charges and reduce administrative burdens and costs associated with expense reimbursement for City business-related travel and field expenses, the Controller's Office is authorized to implement rules and regulations required of departments that participate in the State of California's Statewide Travel Program, administered by the California Department of General Services, which provides access to state-negotiated rates with hotel, airline, and car rental providers in adherence with the state's competitive procurement solicitation and contract award rules and regulations. In compliance with rules and regulations established by the Controller, which may be updated from time to time, departments are permitted to participate in the State of California Travel Program as per the pre-established terms and conditions required by the State for local governments. The Controller's Accounting Policies and Procedures manual shall include the State of California Travel Program rules and regulations. This provision shall satisfy San Francisco Administrative Code approval, including Section 21.16 Use of Purchasing Agreements and Reciprocal Agreements with Other Public and Non-Profit Agencies, for travel and related services procured through the State of California Travel Program.

SECTION 16. Contributed Revenue Reserve and Audit and Adjustment Reserve.
The Controller is hereby authorized to establish a Contributed Revenue and Adjustment Reserve to accumulate receipts in excess of those estimated revenues or unexpended appropriations stated herein. Said reserve is established for the purpose of funding the budget of the subsequent year, and the receipts in this reserve are hereby appropriated for said purpose. The Controller is authorized to maintain an Audit and Adjustment Reserve to offset audit adjustments and to balance expenditure accounts to conform to year-end balancing and year-end close requirements.

SECTION 17. Airport Service Payment.
The moneys received from the Airport's revenue fund as the Annual Service Payment provided in the Airline-Airport Lease and Use Agreement are in satisfaction of all obligations of the Airport Commission for indirect services provided by the City to the Commission and San Francisco International Airport and constitute the total transfer to the City's General Fund.

The Controller is hereby authorized and directed to transfer to the City's General Fund from the Airport revenue fund with the approval of the Airport Commission funds that constitute the annual service payment provided in the Airline - Airport Lease and Use Agreement in addition to the amount stated in the Annual Appropriation Ordinance.

On the last business day of the fiscal year, unless otherwise directed by the Airport Commission, the Controller is hereby authorized and directed to transfer all moneys remaining in the Airport's Contingency Account to the Airport's Revenue Fund. The Controller is further authorized and directed to return such amounts as were transferred from the Contingency Account, back to the Contingency Account from the Revenue Fund Unappropriated Surplus on the first business day of the succeeding fiscal year, unless otherwise directed by the Airport Commission.

SECTION 18. Pooled Cash, Investments.
The Treasurer and Controller are hereby authorized to transfer available fund balances within pooled cash accounts to meet the cash management of the City, provided that special and non-subsidized enterprise funds shall be credited interest earnings on any funds temporarily borrowed therefrom at the rate of interest earned on the City Pooled Cash Fund. No such cash transfers shall be allowed where the investment of said funds in investments such as the pooled funds of the City is restricted by law.

SECTION 19. Matching Funds for Federal or State Programs.
Funds contributed to meet operating deficits or to provide matching funds for federal or state aid (e.g. Medicaid under SB 855 or similar legislation for Zuckerberg San Francisco General Hospital) are specifically deemed to be made exclusively from local property and business tax sources.

SECTION 20. Advance Funding of Bond Projects – City Departments.
Whenever the City has authorized appropriations for the advance funding of projects which may at a future time be funded from the proceeds of general obligation, revenue, or

lease revenue bond issues or other legal obligations of the City, the Controller shall recover from bond proceeds or other available sources, when they become available, the amount of any interest earnings foregone by the General Fund as a result of such cash advance to disbursements made pursuant to said appropriations. The Controller shall use the monthly rate of return earned by the Treasurer on City Pooled Cash Fund during the period or periods covered by the advance as the basis for computing the amount of interest foregone which is to be credited to the General Fund.

SECTION 21. Advance Funding of Projects – Transportation Authority.
Whenever the San Francisco County Transportation Authority requests advance funding of the costs of administration or the costs of projects specified in the City and County of San Francisco Transportation Expenditure Plan which will be funded from proceeds of the transactions and use tax as set forth in Article 14 of the Business and Tax Regulations Code, the Controller is hereby authorized to make such advance. The Controller shall recover from the proceeds of the transactions and use tax when they become available, the amount of the advance and any interest earnings foregone by the City General Fund as a result of such cash advance funding. The Controller shall use the monthly rate of return earned by the Treasurer on General City Pooled Cash funds during the period or periods covered by the advance as the basis for computing the amount of interest foregone which is to be credited to the General Fund.

SECTION 22. Controller to Make Adjustments, Correct Clerical Errors.
The Controller is hereby authorized and directed to adjust interdepartmental appropriations, make transfers to correct objects of expenditures classifications, and to correct clerical or computational errors as may be ascertained by the Controller to exist in this ordinance. The Controller shall file with the Clerk of the Board a list of such adjustments, transfers, and corrections made pursuant to this Section.

The Controller is hereby authorized to make the necessary transfers to correct objects of expenditure classifications, and corrections in classifications made necessary by changes in the proposed method of expenditure.

SECTION 22.1 Controller to Implement New Financial and Interfacing Subsystems.
In order to further the implementation and adoption of the Financial and Procurement System’s modules, the Controller shall have the authority to reclassify departments' appropriations to conform to the accounting and project costing structures established in the new system, as well as reclassify contract authority utilized (expended) balances and unutilized (available) balances to reflect actual spending.

SECTION 23. Transfer of State Revenues.
The Controller is authorized to transfer revenues among City departments to comply with provisions in the state budget.

SECTION 24. Use of Permit Revenues from the Department of Building Inspection.
Permit revenue funds from the Department of Building Inspection that are transferred to other departments as shown in this budget shall be used only to fund the planning,

regulatory, enforcement, and building design activities that have a demonstrated nexus with the projects that produce the fee revenues.

SECTION 25. Board of Supervisors Official Advertising Charges.
The Board of Supervisors is authorized to collect funds from enterprise departments to place official advertising. The funds collected are automatically appropriated in the budget of the Board of Supervisors as they are received.

SECTION 26. Work Order Appropriations.
The Board of Supervisors directs the Controller to establish work orders pursuant to Board-approved appropriations, including positions needed to perform work order services, and corresponding recoveries for services that are fully cost covered, including but not limited to services provided by one City department to another City department, as well as services provided by City departments to external agencies, including but not limited to the Office of Community Investment and Infrastructure, the Treasure Island Development Authority, the School District, and the Community College District. Revenues for services from external agencies shall be appropriated by the Controller in accordance with the terms and conditions established to perform the service.

SECTION 26.1 Property Tax System
In order to minimize new appropriations to the property tax system replacement project, the Controller is authorized and directed to apply operational savings from the offices of the Tax Collector, Assessor, and Controller to the project. No later than June 1, 2018, the Controller shall report to the Budget and Legislative Analyst's Office and Budget and Finance Committee on the specific amount of operational savings, including details on the source of such savings, in the budgets of Tax Collector, Assessor, and Controller that are re-allocated to the Property Tax System Replacement Project.

SECTION 26.2 Assessment Appeals System
In order to minimize appropriations to the online assessment appeals application filing system project, the Controller is authorized and directed to apply any operating balances from the Assessment Appeals Board of the Board of Supervisors to the project through Fiscal Year 2029-30.

SECTION 27. Revenue Reserves and Deferrals.
The Controller is authorized to establish fee reserve allocations for a given program to the extent that the cost of service exceeds the revenue received in a given fiscal year, including establishment of deferred revenue or reserve accounts. In order to maintain balance between budgeted revenues and expenditures, revenues realized in the fiscal year preceding the year in which they are appropriated shall be considered reserved for the purposes for which they are appropriated.

SECTION 28. Close-Out of Reserved Appropriations.
On an annual basis, the Controller shall report the status of all reserves, their remaining balances, and departments' explanations of why funding has not been requested for release. Continuation of reserves will be subject to consideration and action by the Budget and Finance Committee or Budget and Appropriations Committee. The Controller

shall close out reserved appropriations that are no longer required by the department for the purposes for which they were appropriated.

SECTION 28.1. Reserves Placed on Expenditures by Controller.
Consistent with Charter Section 3.105(d), the Controller is authorized to reserve expenditures in the City's budget equal to uncertain revenues, as deemed appropriate by the Controller. The Controller is authorized to remove, transfer, and update reserves to expenditures in the budget as revenue estimates are updated and received in order to maintain City operations.

SECTION 29. Appropriation Control of Capital Improvement Projects and Equipment.
Unless otherwise exempted in another section of the Administrative Code or Annual Appropriation Ordinance, and in accordance with Administrative Code Section 3.18, departments may transfer funds from one Board-approved capital project to another Board-approved capital project. The Controller shall approve transfers only if they do not materially change the size or scope of the original project. Annually, the Controller shall report to the Board of Supervisors on transfers of funds that exceed 10% of the original appropriation to which the transfer is made.

The Controller is authorized to approve substitutions within equipment items purchased to equip capital facilities providing that the total cost is within the Board-approved capital project appropriation.

The Controller is authorized to transfer approved appropriations between departments to correctly account for capitalization of fixed assets.

The Controller is authorized to shift sources among cash and Certificate of Participation (COP)-funded capital projects across General Fund departments to ensure the most efficient and cost-effective administration of COP funds, provided there is no net increase or decrease in project budgets.

The Controller is hereby authorized to revise COP debt service appropriations within General Fund supported COP debt service funds for authorized but unissued debt, in order to make final debt service payments due upon issuance of authorized debt. Such revisions shall not increase or decrease approved expenditure authority and shall only be done for the purpose of reducing interest costs in future years. Such revisions shall only be made if the Controller determines it is financially advantageous to do so.

SECTION 30. Business Improvement Districts.
Proceeds from all special assessments levied on real property included in the property-based business improvement districts in the City are hereby appropriated in the respective amounts actually received by the City in such fiscal year for each such district.

The Controller is authorized to disburse the assessment revenues appropriated by this section to the respective Owners' Associations (as defined in Section 36614.5 of the Streets and Highways Code) for such districts as provided in the management district plans, resolutions establishing the districts, annual budgets, and management

agreements, as approved by the Board of Supervisors for each such district, for the purposes authorized therein. The Tourism Improvement District and Moscone Expansion Business Improvement District assessments are levied on gross hotel room revenue and are collected and distributed by the Tax Collector's Office.

SECTION 31. Infrastructure Financing, Infrastructure Revitalization and Financing, and Enhanced Infrastructure Financing Districts.

Within the City, the Board of Supervisors has formed certain voluntary tax increment financing districts under state legislation:

- Pursuant to California Government Code Section 53395 et seq. (IFD Law), the Board of Supervisors formed Infrastructure Financing Districts (IFD)
- Pursuant to California Government Code Section 53369 et seq. (IRFD Law), the Board of Supervisors formed Infrastructure and Revitalization Financing Districts (IRFD) within the City.
- Pursuant to California Government Code Section 55398.50 et seq. (EIFD Law), the Board of Supervisors and Enhanced Infrastructure Financing District Public Financing Authority No. 1 formed an Enhanced Infrastructure Financing District (EIFD).

The Board of Supervisors hereby authorizes the Controller to transfer funds and appropriation authority between and within accounts related to City and County of San Francisco IFDs, IRFDs, and EIFDs to serve accounting and state requirements, the latest approved Infrastructure Financing Plan for a District, and applicable bond covenants.

When 100% of the portion of property tax increment normally appropriated to the City's General Fund or Special Revenue Fund or to the County's Educational Revenue Augmentation Fund (ERAF) is instead pledged, based on Board of Supervisors Ordinance or Resolution approving the Infrastructure Financing Plan, the Controller may increase or decrease appropriations to match actual revenues realized for the IFD, IRFD, or EIFD. Any increases to appropriations would be consistent with the Financing Plan previously approved by the Board of Supervisors.

IFD/IRFD/EIFD No / Title	Ordinance/ Resolution	Estimated Tax Increment *	
		FY 2026-27	FY 2027-28
IFD 2 Port Infrastructure Financing District Subproject Area Pier 70 G-1 Historic Core	27-16	$ 827,000	$ 841,000
IFD 2 Port Infrastructure Financing District Subproject Areas Pier 70 G-2, G-3, and G-4	220-18	$ 8,134,000	$ 8,297,000
IFD 2 Port Infrastructure Financing District Subproject Area I (Mission Rock)	34-18	$ 13,470,000	$ 15,479,000
IRFD 1 Treasure Island Infrastructure and Revitalization Financing District	21-17	$ 15,947,000	$ 18,534,000
IRFD 2 Hoedown Yard Infrastructure and Revitalization Financing District	348-18	$ 2,748,000	$ 2,803,000
EIFD 1 Power Station Enhanced Infrastructure and Financing District	113-24	$ 197,000	$ 1,082,000

*Estimated tax increment per approved Infrastructure Financing Plans.

SECTION 32. Community Facilities and Special Tax Districts.
Pursuant to California Government Code 53311 et seq. (Mello-Roos Community Facilities Act of 1982) and Chapter 43, Article X of the San Francisco Administrative Code, which incorporates the Mello-Roos Community Facilities Act of 1982, the Board of Supervisors formed Community Facilities Districts (CFDs) and Special Tax Districts (STDs) within the City. Proceeds from special taxes levied on property in the CFDs/STDs are hereby appropriated in the respective amounts actually received by the City in such fiscal year for each such district.

The Controller is authorized to disburse the special tax revenues appropriated by this section as provided in the Joint Community Facilities Agreements, Development Agreements, Disposition and Development Agreements, Resolutions of Formation, and Ordinances levying special taxes, as approved by the Board of Supervisors for each such district for the purposes authorized therein.

The Controller may transfer funds and appropriation authority between and within accounts related to CFDs and STDs to serve accounting requirements, pay authorized expenditures described in the Board of Supervisors approved Resolution of Formation for each district (as approved in the referenced Ordinances), and comply with applicable bond covenants.

The table below provides estimated special tax revenues for informational purposes; only amounts actually received by the City and County of San Francisco for each district in any given fiscal year are authorized to be expended.

District	Ordinance	Projected Special Tax Levy* (FY 2026-27)	(FY 2027-28)
STD No. 2009-1 - Improvement Area No. 1	16-10	$114,038	$114,099
STD No. 2009-1 - Improvement Area No. 2	16-10	$167,903	$167,903
CFD No. 2014-1 (Transbay) (1)	001-15	$34,713,891	$35,408,168
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 1 (2)(3)	022-17	$3,802,676	$3,878,729
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 2 (2)(3)	022-17	$3,266,183	$3,331,507
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 3 (2)(3)(4)	022-17	$1,345,793	$1,372,709
STD No. 2018-1 (Central SoMa)	021-19	-	-
STD No. 2019-1 (Pier 70 Condos) (5)	027-20		
Facilities Special Tax		$1,253,193	$1,278,257
Arts Building Special Tax			
Services Special Tax			
STD No. 2019-2 (Pier 70 Leased) (6)	028-20		
Facilities Special Tax		$596,499	$608,429
Arts Building Special Tax		-	-
Shoreline Special Tax		-	-
Services Special Tax		-	-
STD No. 2020-1 (Mission Rock) (7)	079-20		
Development Special Tax (8)		$7,409,118	$7,557,300
Office Special Tax		$1,336,955	$1,363,695
Shoreline Special Tax		$1,267,322	$1,292,669
Contingent Services Special Tax		-	-
STD No. 2022-1 (Power Station)	061-22	-	-

**Source:Goodwin Consulting Group, Inc. Preliminary; subject to change.*

(1) Special tax projection are subject to change if additional properties issue a COO as of the fiscal year cut-off date.
(2) Based on building permits issued as of April 3, 2026. Actual special tax levy may be lower.
(3) Special tax projections are subject to change if additional parcels issue building permits prior to the June 30th cut-off date.
(4) Special tax estimates based on Attachment 2 of the RMA.
(5) Based on VDDA Execution Dates and COOs as of June 30, 2025. PKN is the only property that has had a VDDA Execution Date, no property has issued a COO. Special tax estimates based on Attachment 3 of the RMA.
(6) Based on VDDA Execution Dates and COOs as of June 30, 2025. Building 12 is the only property that has had a VDDA Execution Date and issued a COO.
(7) Based on Parcel Lease Execution Dates as of June 30, 2025.
(8) Reflects the maximum special tax on Developed Property. Does not reflect the potential offset of Assessed Parcels.

SECTION 32.1. Exclusion of Projected Unassigned Fund Balance from Budget Stabilization Reserve.

Two hundred sixty-one million, three hundred seventy-two thousand, eight hundred twelve dollars ($261,372,812) of projected but unbudgeted, unassigned fund balance from fiscal year 2025-26 is designated for balancing future budget shortfalls in FY 2028-29 and after. This amount shall not be included in the calculations of deposits to the Budget Stabilization Reserve described in Administrative Code Section 10.60 (c).

SECTION 32.2. Emergency Housing Revenue Risk Revenue Reserve

Ninety-eight million dollars ($98,000,000) of unappropriated Homelessness Gross Receipts Tax revenue in the Our City Our Home Fund (Administrative Code Sec. 10-100-164) is hereby assigned to a contingency reserve to manage revenue risks related to potential reductions in federal and state funding for the Continuum of Care (CoC), Emergency Housing Vouchers, Housing Choice Vouchers, and other programs that support stable housing for individuals experiencing, or at risk of experiencing, homelessness.

SECTION 32.3. Federal and State Revenue Risk Reserve.
Administrative Provision 32 of the fiscal year 2021-22 budget designated fund balance from fiscal year 2020-21 to the Federal and State Emergency Grant Disallowance Reserve for the purpose of managing revenue shortfalls related to reimbursement disallowances from the Federal Emergency Management Agency (FEMA) and other state and federal agencies. Administrative Provision 32.1 of the fiscal year 2021-22 budget designated fund balance from fiscal year 2020-21 to the Fiscal Cliff Reserve for the purpose of managing projected budget shortfalls following the spend down of federal and state stimulus funds and other one-time sources used to balance the fiscal year 2021-22 and fiscal year 2022-23 budget. The fiscal year 2024-25 ending balances of these reserves have been deposited into a budget contingency reserve for the purpose of managing revenue shortfalls related to changes in federal funding. In addition, all revenue escheated to the General Fund from City Option Medical Reimbursement Accounts in fiscal year 2026-27 is hereby appropriated for deposits to this reserve. These revenues shall not be included in the calculations of deposits to the Budget Stabilization Reserve described in Administrative Code Section 10.60 (c).

SECTION 33. Federal, State and Local Match Sources & Uses Accounting for COVID-19 Emergency.
The Controller is authorized to adjust federal and state sources appropriations to reflect eligible costs by authorized spending category, to ensure cost reimbursement recovery revenues are maximized, and to align eligible costs to the appropriate federal or state fund, provided there is no net increase or decrease to COVID-19 emergency response revenues or expenditures. Adjustments may be made across fiscal years.

SECTION 34. Transbay Joint Powers Authority Financing.
Sources received for purposes of payment of debt service for the approved and issued Transbay Community Facilities District special tax bonds and the approved and drawn City bridge loan to the Transbay Joint Powers Authority are hereby appropriated.

SECTION 35. Police Department and Sheriff's Department Overtime Reporting.
The Police Department and Sheriff's Department shall provide quarterly reports of overtime spending to the Board of Supervisors, including the types of activities performed on overtime.

APPROVED AS TO FORM:
DAVID CHIU, City Attorney

By: _____/s/_____
BRADLEY A. RUSSI
Deputy City Attorney

STATEMENT OF BOND REDEMPTION

AND INTEREST

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Fiscal Years 2026-2027 and 2027-2028
Summary

	FY 2026-2027				FY 2027-2028			
	Principal	Interest	Adm Expense/ Additional Rental/ Property Insurance	Total	Principal	Interest	Adm Expense/ Additional Rental/ Property Insurance	Total
GENERAL OBLIGATION BONDS								
CITY AND COUNTY OF SAN FRANCISCO	$ 255,030,841	$ 131,005,744	$ 800	$ 386,037,385	$ 191,344,035	$ 124,706,359	$ 800	$ 316,051,194
SAN FRANCISCO COMMUNITY COLLEGE DISTRICT	26,945,000	25,002,106	-	51,947,106	24,135,000	30,396,564	-	54,531,564
SAN FRANCISCO UNIFIED SCHOOL DISTRICT	106,265,000	40,385,870	-	146,650,870	71,575,000	35,255,615	-	106,830,615
BAY AREA RAPID TRANSIT DISTRICT	25,871,740	40,526,729	-	66,398,469	26,436,135	39,230,995	-	65,667,130
SUB-TOTAL GENERAL OBLIGATIONS - FROM AD VALOREM PROPERTY TAXES	**$ 414,112,581**	**$ 236,920,449**	**$ 800**	**$ 651,033,830**	**$ 313,490,170**	**$ 229,589,533**	**$ 800**	**$ 543,080,503**
OTHER DEBTS - GOVERNMENTAL ACTIVITIES	$ 68,794,012	$ 64,707,921	$ 5,256,520	$ 138,758,453	$ 69,823,832	$ 85,763,954	$ 6,603,921	$ 162,191,707
SUB-TOTAL OTHER DEBTS - GOVERNMENTAL ACTIVITIES	**$ 68,794,012**	**$ 64,707,921**	**$ 5,256,520**	**$ 138,758,453**	**$ 69,823,832**	**$ 85,763,954**	**$ 6,603,921**	**$ 162,191,707**
PUBLIC SERVICE ENTERPRISE - REV BONDS, CERTICATES OF PARTICIPATION AND LOANS	**$ 460,091,027**	**$ 944,837,753**	**$ 1,498,542**	**$ 1,406,427,322**	**$ 516,508,330**	**$ 1,092,065,271**	**$ 1,597,696**	**$ 1,610,171,297**
TOTAL DEBT PAYMENTS	**$ 942,997,620**	**$ 1,246,466,123**	**$ 6,755,862**	**$ 2,196,219,605**	**$ 899,822,332**	**$ 1,407,418,758**	**$ 8,202,417**	**$ 2,315,443,507**

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
General Obligation
Fiscal Years 2026-2027 and 2027-2028

	FY 2026-2027				FY 2027-2028			
	Principal	Interest	Adm Expense	Total	Principal	Interest	Adm Expense	Total
GENERAL CITY								
1992 UMB Program - Seismic Safety, Series 2007A - Drawdown 1-7	$ 1,940,841	$ 299,907	$ -	$ 2,240,748	$ 1,394,035	$ 205,005	$ -	$ 1,599,040
2016 Affordable Housing-Preservation and Seismic Safety Series 2019A	1,080,000	2,667,086	-	3,747,086	1,115,000	2,632,505	-	3,747,505
2016 Affordable Housing-Preservation and Seismic Safety Series 2020C	1,710,000	2,427,814	-	4,137,814	1,730,000	2,405,173	-	4,135,173
2016 Affordable Housing-Preservation and Seismic Safety Series 2025E	290,000	1,921,058	-	2,211,058	305,000	1,905,833	-	2,210,833
2008 Clean and Safe Neighborhood Parks, BAB Series 2010D [1]	3,440,000	873,923	150	4,314,073	3,570,000	676,123	150	4,246,273
2008 Clean and Safe Neighborhood Parks, Series 2016A	440,000	134,250	-	574,250	455,000	121,050	-	576,050
2012 Clean and Safe Neighborhood Parks, Series 2016B	1,430,000	436,050	-	1,866,050	1,475,000	393,150	-	1,868,150
2008 San Francisco General Hospital Improvement, BAB Series 2010C [1]	16,775,000	4,261,632	150	21,036,782	17,400,000	3,297,069	150	20,697,219
2010 Earthquake Safety & Emergency Response Series 2016C	1,330,000	393,075	-	1,723,075	1,370,000	353,175	-	1,723,175
2014 Earthquake Safety & Emergency Response Series 2016D	4,490,000	1,326,413	-	5,816,413	4,625,000	1,191,713	-	5,816,713
2020 Earthquake Safety & Emergency Response Series 2021B-1	1,930,000	2,423,900	-	4,353,900	2,030,000	2,327,400	-	4,357,400
2020 Earthquake Safety & Emergency Response, Series 2021E-1	1,785,000	2,242,500	-	4,027,500	1,875,000	2,153,250	-	4,028,250
2020 Earthquake Safety & Emergency Response, Series 2025B-1	6,170,000	9,417,750	-	15,587,750	6,475,000	9,109,250	-	15,584,250
2020 Earthquake Safety & Emergency Response, Series 2026C ($200M estimated)	10,000,000	9,466,667	-	19,466,667	5,630,000	11,400,000	-	17,030,000
2018 Embarcadero Seawall Earthquake Safety, Series 2025A-1	-	754,250	-	754,250	-	754,250	-	754,250
2018 Embarcadero Seawall Earthquake Safety, Series 2025A-2	3,850,000	5,291,718	-	9,141,718	3,835,000	5,115,773	-	8,950,773
2011 Road Repaving and Street Safety, Series 2016E	2,330,000	688,350	-	3,018,350	2,400,000	618,450	-	3,018,450
2014 Transportation & Road Improvements Series 2020B	5,325,000	1,701,800	-	7,026,800	5,435,000	1,595,300	-	7,030,300
2014 Transportation & Road Improvements Series 2021C-1	2,500,000	3,135,800	-	5,635,800	2,625,000	3,010,800	-	5,635,800
2015 Affordable Housing Series 2016F	2,725,000	907,987	-	3,632,987	2,795,000	840,134	-	3,635,134
2015 Affordable Housing Series 2018D	4,870,000	2,777,068	-	7,647,068	5,050,000	2,594,443	-	7,644,443
2015 Affordable Housing, Series 2019C	1,230,000	436,293	-	1,666,293	1,250,000	412,308	-	1,662,308
2019 Social Bonds-Affordable Housing, Series 2021A	6,125,000	3,637,412	-	9,762,412	6,205,000	3,557,664	-	9,762,664
2019 Social Bonds-Affordable Housing, Series 2023C	2,485,000	5,047,378	-	7,532,378	2,635,000	4,898,278	-	7,533,278
2019 Social Bonds-Affordable Housing, Series 2026D ($108M estimated)	44,000,000	5,514,412	-	49,514,412	1,790,000	4,130,100	-	5,920,100
2024 Social Bonds-Affordable Housing, Series 2025D	2,430,000	4,062,981	-	6,492,981	2,540,000	3,951,930	-	6,491,930
2024 Social Bonds-Affordable Housing, Series 2026E ($50M estimated)	20,000,000	2,563,889	-	22,563,889	845,000	1,950,000	-	2,795,000
2016 Public Health and Safety, Series 2020D-1	2,550,000	2,931,350	-	5,481,350	2,655,000	2,803,850	-	5,458,850
2020 Health and Recovery, Series 2021D-1	4,935,000	6,193,800	-	11,128,800	5,185,000	5,947,050	-	11,132,050
2020 Health and Recovery, Series 2023A	650,000	1,110,500	-	1,760,500	680,000	1,078,000	-	1,758,000
2020 Health and Recovery, Series 2025G	1,410,000	52,452	-	1,462,452	-	-	-	-
2020 Health and Recovery, Series 2026B ($72M estimated)	1,570,000	3,408,000	-	4,978,000	2,085,000	4,225,800	-	6,310,800
2024 Healthy, Safe and Vibrant SF, Series 2025F	2,615,000	1,681,750	-	4,296,750	1,550,000	1,551,000	-	3,101,000
2024 Healthy, Safe and Vibrant SF, Series 2026A ($195M estimated)	7,580,000	7,486,279	-	15,066,279	6,745,000	8,322,283	-	15,067,283.00
General Obligation Bond Refunding, Series 2020 R1	12,855,000	5,220,450	500	18,075,950	13,490,000	4,577,700	500	18,068,200
General Obligation Bond Refunding, Series 2021 R1	5,075,000	2,609,550	-	7,684,550	5,325,000	2,355,800	-	7,680,800
General Obligation Bond Refunding, Series 2021 R2 [2]	3,745,000	384,000	-	4,129,000	3,935,000	196,750	-	4,131,750
General Obligation Bond Refunding, Series 2022-R1	28,495,000	11,224,500	-	39,719,500	29,905,000	9,799,750	-	39,704,750
General Obligation Bond Refunding, Series 2024-R1	32,870,000	13,891,750	-	46,761,750	32,935,000	12,248,250	-	45,183,250
TOTAL BEFORE OFFSET FOR FEDERAL SUBSIDY, NET BID PREMIUM, TOBACCO SETTLEMENT REVENUE, SB 1128 & LOAN REPAYMENTS	$ 255,030,841	$ 131,005,744	$ 800	$ 386,037,385	$ 191,344,035	$ 124,706,359	$ 800	$ 316,051,194
NET BID PREMIUM, FEDERAL SUBSIDY, TSR, SB1128 & LOAN REPAYMENTS								
2018 Embarcadero Seawall Earthquake Safety, Series 2025A-1	$ -	$ (195,673)	$ -	$ (195,673)	$ -	$ -	$ -	$ -
2024 Healthy, Safe and Vibrant SF, Series 2025F	-	(1,681,750)	-	(1,681,750)	-	(488,989)	-	(488,989)
2008 San Francisco General Hospital Improvement, BAB Series 2010C [1]	-	(1,406,551)	-	(1,406,551)	-	(1,088,198)	-	(1,088,198)
2008 Clean and Safe Neighborhood Parks, BAB Series 2010D [1]	-	(288,438)	-	(288,438)	-	(223,154)	-	(223,154)
Tobacco Settlement Revenue Reimbursement [2]	(14,665,000)	(101,385)	-	(14,766,385)	(14,315,048)	-	-	(14,315,048)
SB 1128 Reimbursement [2]	-	(2,627,515)	-	(2,627,515)	(1,082,952)	(1,995,650)	-	(3,078,602)
PASS Program-Affordable Housing Loan Repayments	-	(4,979,789)	-	(4,979,789)	-	-	-	-
GENERAL CITY, NET OF FEDERAL SUBSIDY, BID PREMIUM, TSR, SB1128 & LOAN REPAYMENTS	$ 240,365,841	$ 119,724,642	$ 800	$ 360,091,283	$ 175,946,035	$ 120,910,368	$ 800	$ 296,857,203

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
General Obligation
Fiscal Years 2026-2027 and 2027-2028

	FY 2026-2027				FY 2027-2028			
	Principal	Interest	Adm Expense	Total	Principal	Interest	Adm Expense	Total
OUTSIDE CITY BUDGET								
SAN FRANCISCO COMMUNITY COLLEGE DISTRICT (SFCCD), PROP 39								
2020 Community College District Refunding Bonds	1,575,000	707,950	-	2,282,950	1,655,000	629,200	-	2,284,200
2020 Community College District, 2020 Series A	-	2,979,450	-	2,979,450	-	2,979,450	-	2,979,450
2020 Community College District, 2020 Series A-1	5,240,000	4,497,168	-	9,737,168	5,810,000	4,414,376	-	10,224,376
2020 Community College District, 2024 Series B	395,000	11,482,288	-	11,877,288	645,000	11,462,538	-	12,107,538
2020 Community College District, 2027 Series C (estimated)	8,305,000	2,187,500	-	10,492,500	4,040,000	8,334,750	-	12,374,750
2025 Community College District Refunding Bonds	11,430,000	3,147,750	-	14,577,750	11,985,000	2,576,250	-	14,561,250
SF COMMUNITY COLLEGE DISTRICT TOTAL	$ 26,945,000	$ 25,002,106	$ -	$ 51,947,106	$ 24,135,000	$ 30,396,564	$ -	$ 54,531,564
SAN FRANCISCO UNIFIED SCHOOL DISTRICT (SFUSD) PROP 39								
2006 Unified School District, 2010 Series C (QSCBs) [1]	$ 12,955,000	$ 681,055	$ -	$ 13,636,055	$ -	$ -	$ -	$ -
2006 Unified School District, 2010 Series D (BABs) [1]	-	2,212,276	-	2,212,276	12,650,000	2,212,276	-	14,862,276
2006 Unified School District, 2015 Series F	795,000	322,713	-	1,117,713	835,000	282,963	-	1,117,963
2011 Unified School District, 2015 Series C	11,170,000	4,534,613	-	15,704,613	11,725,000	3,976,113	-	15,701,113
2016 Unified School District, Series A	7,285,000	3,834,863	-	11,119,863	7,645,000	3,470,613	-	11,115,613
2016 Unified School District, Series B	9,630,000	6,362,800	-	15,992,800	10,015,000	5,977,600	-	15,992,600
2020 General Obligation Refunding Bonds	12,000,000	1,561,800	-	13,561,800	4,995,000	1,081,800	-	6,076,800
2016 Unified School District, Series C	8,555,000	10,120,000	-	18,675,000	8,985,000	9,692,250	-	18,677,250
2022 General Obligation Refunding Bonds	10,470,000	4,261,500	-	14,731,500	10,990,000	3,738,000	-	14,728,000
2024 Unified School District, 2025 Series A	33,405,000	6,494,250	-	39,899,250	3,735,000	4,824,000	-	8,559,000
TOTAL BEFORE OFFSET FOR FEDERAL SUBSIDY	$ 106,265,000	$ 40,385,870	$ -	$ 146,650,870	$ 71,575,000	$ 35,255,615	$ -	$ 106,830,615
FEDERAL SUBSIDY								
2006 Unified School District, 2010 Series C (QSCBs) [1]	-	(606,960)	-	(606,960)	-	-	-	-
2006 Unified School District, 2010 Series D (BABs) [1]	-	(730,162)	-	(730,162)	-	(730,162)	-	(730,162)
SF UNIFIED SCHOOL DISTRICT, NET OF FEDERAL SUBSIDY	$ 106,265,000	$ 39,048,748	$ -	$ 145,313,748	$ 71,575,000	$ 34,525,453	$ -	$ 106,100,453
BAY AREA RAPID TRANSIT DISTRICT (BART)								
2004 BART Gen Obligation Bonds Refunding 2017 Series E	$ -	$ 1,016,424	-	$ 1,016,424	$ -	$ 1,016,424	$ -	$ 1,016,424
2004 BART Gen Obligation Bonds 2019 Series F-1	2,392,515	2,342,591	-	4,735,106	2,487,952	2,232,542	-	4,720,494
2004 BART Gen Obligation Bonds Refunding 2019 Series G	-	404,258	-	404,258	-	404,258	-	404,258
2004 BART Gen Obligation Bonds Refunding 2025 Series H	8,459,365	3,504,072	-	11,963,437	7,501,701	3,105,045	-	10,606,746
2016 BART General Obligation Bonds 2017 Series A	2,056,839	3,412,213	-	5,469,052	2,158,858	3,306,821	-	5,465,679
2016 BART General Obligation Bonds 2019 Series B-1	2,209,868	3,479,949	-	5,689,817	2,320,114	3,366,699	-	5,686,813
2016 BART General Obligation Bonds 2020 Series C	3,465,362	6,303,898	-	9,769,260	3,641,427	6,126,228	-	9,767,655
2016 BART General Obligation Bonds 2022 Series D	1,559,907	9,706,278	-	11,266,185	1,637,244	9,626,350	-	11,263,594
2016 BART General Obligation Bonds 2025 Series E-1	5,727,884	10,357,046	-	16,084,930	6,688,839	10,046,628	-	16,735,467
TOTAL BART	$ 25,871,740	$ 40,526,729	$ -	$ 66,398,469	$ 26,436,135	$ 39,230,995	$ -	$ 65,667,130
SUB-TOTAL SFCCD, SFUSD AND BART	$ 159,081,740	$ 105,914,705	$ -	$ 264,996,445	$ 122,146,135	$ 104,883,174	$ -	$ 227,029,309
TOTAL GEN OBLIGATION - GENERAL CITY, SFCCD, SFUSD AND BART [3]	$ 414,112,581	$ 236,920,449	$ 800	$ 651,033,830	$ 313,490,170	$ 229,589,533	$ 800	$ 543,080,503

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

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

(3) For AAO purpose, the totals in the summary are gross of net bid premium, federal subsidies and tobacco settlement revenue, SB 1128 reimbursement, and loan repayments.

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Other Debt Service
Fiscal Years 2026-2027 and 2027-2028

	FY 2026-2027					FY 2027-2028				
	Principal	Interest	Total Debt Service	Additional Rental	Total [4]	Principal	Interest	Total Debt Service	Additional Rental	Total [4]
CERTIFICATES OF PARTICIPATION [5]										
War Memorial Veterans Building Improvement Series 2016A	$ 1,060,000	$ 235,914	$ 1,295,914	$ 7,000	$ 1,302,914	$ 1,095,000	$ 202,514	$ 1,297,514	$ 7,000	$ 1,304,514
Hope SF Series 2017A	730,000	859,493	1,589,493	7,000	1,596,493	760,000	833,943	1,593,943	7,000	1,600,943
Refunding Certificate of Participation Series 2019-R1	1,660,000	508,663	2,168,663	6,625	2,175,288	1,750,000	425,663	2,175,663	6,625	2,182,288
Refunding Certificate of Participation Series 2020-R1 (Multpl Capital Impr.)	5,175,000	1,635,825	6,810,825	12,530	6,823,355	5,435,000	1,370,575	6,805,575	12,530	6,818,105
49 South Van Ness Project, Series 2019A	5,805,000	9,069,700	14,874,700	10,250	14,884,950	5,975,000	8,895,550	14,870,550	10,250	14,880,800
Animal Care and Control, Series 2020	1,920,000	1,569,600	3,489,600	10,250	3,499,850	2,015,000	1,473,600	3,488,600	10,250	3,498,850
Multiple Capital Improvement Projects, Series 2021A	3,130,000	2,730,900	5,860,900	11,000	5,871,900	3,295,000	2,574,400	5,869,400	11,000	5,880,400
Affordable Housing & Community Facilities Projects Series 2023A	3,090,000	5,940,425	9,030,425	7,500	9,037,925	3,280,000	5,749,325	9,029,325	7,500	9,036,825
Multiple Capital Improvement Projects Series 2023B	2,700,000	3,354,663	6,054,663	16,500	6,071,163	2,840,000	3,216,163	6,056,163	16,500	6,072,663
Multiple Capital Improvement Projects Series 2024A	4,040,000	4,964,300	9,004,300	11,000	9,015,300	4,245,000	4,762,300	9,007,300	11,000	9,018,300
Refunding Certificate of Participation Series 2024-R1	9,360,000	9,523,050	18,883,050	11,000	18,894,050	9,830,000	9,055,050	18,885,050	11,000	18,896,050
Music Concourse Garage Projects Series 2025A	435,000	880,200	1,315,200	11,000	1,326,200	460,000	858,450	1,318,450	11,000	1,329,450
Treasure Island-Stage 2 Infrastructure Projects Series 2025B	1,545,000	2,210,450	3,755,450	11,000	3,766,450	1,620,000	2,133,200	3,753,200	11,000	3,764,200
Refunding Certificate of Participation Series 2025-R1	11,900,000	12,838,500	24,738,500	11,000	24,749,500	12,495,000	12,243,500	24,738,500	11,000	24,749,500
Less: MED Assessments	(11,900,000)	(2,461,985)	(14,361,985)	-	(14,361,985)	(12,495,000)	(1,555,360)	(14,050,360)	-	(14,050,360)
Net City Contribution:	-	10,376,515	10,376,515	11,000	10,387,515	-	10,688,140	10,688,140	11,000	10,699,140
Approved HOJ Relocation Improvement Projects ($42.4M)	-	-	-	-	-	455,000	1,153,425	1,608,425	200,000	1,808,425
Approved Affordable Housing and Community Development	705,000	437,150	1,142,150	200,000	1,342,150	315,000	824,950	1,139,950	200,000	1,339,950
Approved Critical Repairs & Economic Recovery Stimulus, Tax-Exempt ($37.616M)	2,420,000	1,416,675	3,836,675	200,000	4,036,675	1,160,000	2,676,050	3,836,050	200,000	4,036,050
Approved Critical Repairs & Economic Recovery Stimulus, Taxable ($16.638M)	1,095,000	679,525	1,774,525	200,000	1,974,525	490,000	1,282,400	1,772,400	200,000	1,972,400
Approved Street Repaving & Curb Ramps ($56.665M)	3,645,000	2,134,113	5,779,113	200,000	5,979,113	1,745,000	4,031,300	5,776,300	200,000	5,976,300
Approved Critical Repairs & Economic Recovery Stimulus, Tax-Exempt ($40.845M)	-	-	-	-	-	2,625,000	1,536,925	4,161,925	200,000	4,361,925
Approved Critical Repairs & Economic Recovery Stimulus, Taxable ($32.119M)	-	-	-	-	-	2,110,000	1,310,400	3,420,400	200,000	3,620,400
Approved Street Repaving & Curb Ramps ($50M)	-	-	-	-	-	3,210,000	1,881,425	5,091,425	200,000	5,291,425
Proposed 170 Otis Exit Project ($55M)	-	1,392,950	1,392,950	200,000	1,592,950	1,655,000	4,178,850	5,833,850	200,000	6,033,850
Proposed Treasure Island-Stage 2 Infrastructure Projects ($65M)	3,240,000	1,896,213	5,136,213	200,000	5,336,213	2,555,000	4,171,700	6,726,700	400,000	7,126,700
Proposed HOJ Replacement Project ($367M)	-	-	-	-	-	3,315,000	8,372,325	11,687,325	200,000	11,887,325
TOTAL CERTIFICATES OF PARTICIPATION	$ 51,755,000	$ 61,816,324	$ 113,571,324	$ 1,343,655	$ 114,914,979	$ 62,235,000	$ 83,658,623	$ 145,893,623	$ 2,543,655	$ 148,437,278
LOANS AND LEASES										
San Francisco Marina-West Harbor Loan	$ 620,281	$ 837,739	$ 1,458,020	$ -	$ 1,458,020	$ 648,832	$ 809,188	$ 1,458,020	$ -	$ 1,458,020
Citywide Emergency Radio Replacement Project	1,848,731	15,705	1,864,436	11,000	1,875,436	-	-	-	-	-
TOTAL LOANS AND LEASES	$ 2,469,012	$ 853,444	$ 3,322,456	$ 11,000	$ 3,333,456	$ 648,832	$ 809,188	$ 1,458,020	$ -	$ 1,458,020
SAN FRANCISCO FINANCE CORP LEASE REVENUE BONDS										
OPEN SPACE FUND (VARIOUS PARK PROJECTS)										
LRB Refunding Open Space Fund Series 2018A	$ 4,035,000	$ 431,000	$ 4,466,000	$ 65,869	$ 4,531,869	$ 2,240,000	$ 229,250	$ 2,469,250	$ 62,252	$ 2,531,502
MOSCONE CENTER EXPANSION PROJECT	.					.				
LR Refunding Bonds Series 2008 -1, 2	$ 9,000,000	$ 1,481,753	$ 10,481,753	$ 266,578	$ 10,748,331	$ 3,100,000	$ 1,002,893	$ 4,102,893	$ 251,840	$ 4,354,733
LIBRARY PRESERVATION FUND										
LRB Refunding Series 2018B	$ 1,535,000	$ 125,400	$ 1,660,400	$ 40,021	$ 1,700,421	$ 1,600,000	$ 64,000	$ 1,664,000	$ 38,196	$ 1,702,196
Property Insurance on Existing Debt [5]	$ -	$ -	$ -	$ 3,529,397	$ 3,529,397	$ -	$ -	$ -	$ 3,707,978	$ 3,707,978
TOTAL OTHER DEBT SERVICE	$ 68,794,012	$ 64,707,921	$ 133,501,933	$ 5,256,520	$ 138,758,453	$ 69,823,832	$ 85,763,954	$ 155,587,786	$ 6,603,921	$ 162,191,707

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

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

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

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans
Fiscal Years 2026-2027 and 2027-2028

	FY 2026-2027				FY 2027-2028			
	Principal	Interest	Additional Rental[10]	Total	Principal	Interest	Additional Rental[10]	Total
HETCH HETCHY WATER & POWER ENTERPRISE								
2011 Qualified Energy Conservation Bonds	$ 582,440	$ 34,654	$ -	$ 617,094	$ 293,839	$ 6,964	$ -	$ 300,803
2015 New Clean Renewable Energy Bonds	154,115	46,314	-	200,429	156,258	39,170	-	195,428
2015 Power Revenue Bonds Series A (Green)	830,000	1,576,350	-	2,406,350	1,020,000	1,534,250	-	2,554,250
2015 Power Revenue Bonds Series B	150,000	3,000	-	153,000	-	-	-	-
2021 Power Revenue Bonds Series A	1,530,000	2,904,800	-	4,434,800	1,605,000	2,826,425	-	4,431,425
2021 Power Revenue Bonds Series B	650,000	1,968,500	-	2,618,500	685,000	1,935,125	-	2,620,125
2023 Power Revenue Bonds Series A	1,075,000	6,168,375	-	7,243,375	1,445,000	6,105,375	-	7,550,375
[2027 Power Revenue Bonds, no Cap-i]	-	-	-	-	-	13,324,800	-	13,324,800
COP 525 Golden Gate Office Space, Series 2009 D (COPs 9.72%)	503,010	707,983	923	1,211,916	524,394	675,301	923	1,200,618
Trustee and Arbitrage Computation Fee (Power Bonds)	-	14,395	-	14,395	-	14,395	-	14,395
TOTAL HETCH HETCHY WATER & POWER BEFORE OFFSET	$ 5,474,565	$ 13,424,371	$ 923	$ 18,899,859	$ 5,729,491	$ 26,461,805	$ 923	$ 32,192,219
Federal Offsets								
2011 Qualified Energy Conservation Bonds Federal Offset	-	(24,419)	-	(24,419)	-	(4,907)	-	(4,907)
2015 New Clean Renewable Energy Bonds Federal Offset	-	(30,572)	-	(30,572)	-	(25,856)	-	(25,856)
COP 525 Golden Gate Office Space, Series 2009 Federal Offset	-	(233,679)	-	(233,679)	-	(222,892)	-	(222,892)
TOTAL HETCH HETCHY WATER & POWER	$ 5,474,565	$ 13,135,701	$ 923	$ 18,611,189	$ 5,729,491	$ 26,208,150	$ 923	$ 31,938,564
LAGUNA HONDA HOSPITAL [7]								
COP Refunding Series 2019-R1	$ 7,745,000	$ 1,497,000	$ 9,875	$ 9,251,875	$ 8,135,000	$ 1,109,750	$ 9,875	$ 9,254,625
SB 1128 Reimbursement Offset	(7,648,552)	-	-	(7,648,552)	(7,650,828)	-	-	(7,650,828)
TOTAL LAGUNA HONDA HOSPITAL	$ 96,448	$ 1,497,000	$ 9,875	$ 1,603,323	$ 484,172	$ 1,109,750	$ 9,875	$ 1,603,797
SAN FRANCISCO MUNICIPAL TRANSPORTATION AGENCY								
SFMTA 2017 Series Revenue Bonds	$ 4,490,000	$ 5,489,955	$ -	$ 9,979,955	$ 4,715,000	$ 5,261,705	$ -	$ 9,976,705
SFMTA 2021 Series A Refunding Revenue Bonds	10,255,000	2,805,397	-	13,060,397	10,365,000	2,685,073	-	13,050,073
SFMTA 2021 Series B Revenue Bonds	-	179,200	-	179,200	-	179,200	-	179,200
SFMTA 2021 Series C Revenue Bonds	-	4,596,100	-	4,596,100	-	4,596,100	-	4,596,100
SB 117 State Bridge Loan	-	8,000,000	-	8,000,000	-	8,000,000	-	8,000,000
TOTAL SF MUNICIPAL TRANSPORTATION AGENCY	$ 14,745,000	$ 21,070,652	$ -	$ 35,815,652	$ 15,080,000	$ 20,722,078	$ -	$ 35,802,078
PORT OF SAN FRANCISCO								
Hyde Street Harbor Loan	$ 203,092	$ 28,668	$ -	$ 231,760	$ 212,231	$ 19,529	$ -	$ 231,760
Refunding Revenue Bonds, Series 2020A/B	1,320,000	619,756	-	1,939,756	1,345,000	591,468	-	1,936,468
Revenue Bonds, Series 2014A/B	625,000	704,631	-	1,329,631	655,000	673,381	-	1,328,381
Refunding COP Port Facilities Project Series 2025R2 & R3	750,000	904,250	10,500	1,664,750	785,000	866,750	10,500	1,662,250
SBH - CalBoating Loan - $400K	15,087	9,394	-	24,481	15,766	8,715	-	24,481
SBH - CalBoating Loan - $3.1M	136,617	75,544	-	212,161	142,765	69,396	-	212,161
SBH - CalBoating Loan - $4.5M	201,409	97,904	-	299,313	210,473	88,840	-	299,313
Other Fiscal Charges	-	100,000	-	100,000	-	100,000	-	100,000
TOTAL PORT OF SAN FRANCISCO	$ 3,251,205	$ 2,540,147	$ 10,500	$ 5,801,852	$ 3,366,235	$ 2,418,079	$ 10,500	$ 5,794,814

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans
Fiscal Years 2026-2027 and 2027-2028

	FY 2026-2027				FY 2027-2028			
	Principal	Interest	Additional Rental[10]	Total	Principal	Interest	Additional Rental[10]	Total
SAN FRANCISCO INTERNATIONAL AIRPORT								
2009 Airport 2nd Series Revenue Refunding Bonds Series 2009D	$ 13,439,167	$ 1,213,813	$ -	$ 14,652,980	$ 14,531,667	$ 756,963	$ -	$ 15,288,630
2016 Airport 2nd Series Revenue Refunding Bonds Series 2016A	7,199,167	1,799,583	-	8,998,750	10,189,167	1,439,625	-	11,628,792
2016 Airport 2nd Series Revenue Bonds Series 2016B/C	-	37,006,250	-	37,006,250	-	37,006,250	-	37,006,250
2016 Airport 2nd Series Revenue Refunding Bonds Series 2016D	-	490,500	-	490,500	1,117,500	490,500	-	1,608,000
2017 Airport 2nd Series Revenue Bonds Series 2017A	-	17,129,300	-	17,129,300	-	17,129,300	-	17,129,300
2017 Airport 2nd Series Revenue Bonds Series 2017B	-	11,599,250	-	11,599,250	-	11,599,250	-	11,599,250
2017 Airport 2nd Series Revenue Refunding Bonds Series 2017D	5,133,333	256,667	-	5,390,000	-	-	-	-
2018 Airport 2nd Series Variable Rate Revenue Bonds Series 2018B/C	777,500	9,725,045	-	10,502,545	1,160,000	9,716,645	-	10,876,645
2018 Airport 2nd Series Revenue Bonds Series 2018D	-	36,630,500	-	36,630,500	-	36,630,500	-	36,630,500
2018 Airport 2nd Series Revenue Bonds Series 2018E	-	5,813,750	-	5,813,750	-	5,813,750	-	5,813,750
2018 Airport 2nd Series Revenue Bonds Series 2018F	5,854,167	222,458	-	6,076,625	-	-	-	-
2018 Airport 2nd Series Revenue Refunding Bonds Series 2018G	29,716,667	1,485,833	-	31,202,500	-	-	-	-
2019 Airport 2nd Series Revenue Bonds Series 2019A	-	57,504,350	-	57,504,350	-	57,504,350	-	57,504,350
2019 Airport 2nd Series Revenue Bonds Series 2019B	-	4,564,000	-	4,564,000	-	4,564,000	-	4,564,000
2019 Airport 2nd Series Revenue Bonds Series 2019C	-	281,471	-	281,471	1,335,000	281,471	-	1,616,471
2019 Airport 2nd Series Revenue Refunding Bonds Series 2019D	20,070,833	16,647,875	-	36,718,708	21,074,167	15,644,333	-	36,718,500
2019 Airport 2nd Series Revenue Bonds Series 2019E	-	37,327,350	-	37,327,350	-	37,327,350	-	37,327,350
2019 Airport 2nd Series Revenue Bonds Series 2019F	-	5,346,250	-	5,346,250	-	5,346,250	-	5,346,250
2019 Airport 2nd Series Revenue Bonds Series 2019G	1,605,833	147,565	-	1,753,398	1,640,833	111,410	-	1,752,243
2019 Airport 2nd Series Revenue Refunding Bonds Series 2019H	33,667,500	4,595,000	-	38,262,500	29,880,833	2,911,625	-	32,792,458
2020 Airport 2nd Series Revenue Refunding Bonds Series 2020A	-	5,224,350	-	5,224,350	-	5,224,350	-	5,224,350
2020 Airport 2nd Series Revenue Refunding Bonds Series 2020B	-	2,063,000	-	2,063,000	-	2,063,000	-	2,063,000
2020 Airport 2nd Series Revenue Refunding Bonds Series 2020C	-	3,850,724	-	3,850,724	-	3,850,724	-	3,850,724
2021 Airport 2nd Series Revenue Refunding Bonds Series 2021A	-	9,761,250	-	9,761,250	-	9,761,250	-	9,761,250
2021 Airport 2nd Series Revenue Refunding Bonds Series 2021B	-	6,453,500	-	6,453,500	-	6,453,500	-	6,453,500
2021 Airport 2nd Series Revenue Refunding Bonds Series 2021C	-	7,452,995	-	7,452,995	-	7,452,995	-	7,452,995
2022 Airport 2nd Series Revenue and Refunding Bonds Series 2022A	34,433,333	11,847,833	-	46,281,166	24,231,667	10,126,167	-	34,357,834
2022 Airport 2nd Series Revenue and Refunding Bonds Series 2022B	21,933,333	9,786,483	-	31,719,816	20,784,167	8,689,817	-	29,473,984
2022 Airport 2nd Series Revenue and Refunding Bonds Series 2022C	-	5,648,825	-	5,648,825	-	5,648,825	-	5,648,825
2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023A	17,783,333	6,350,125	-	24,133,458	20,813,333	5,460,958	-	26,274,291
2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023B	-	3,975,500	-	3,975,500	-	3,975,500	-	3,975,500
2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023C	11,057,500	38,052,038	-	49,109,538	55,287,500	39,366,575	-	94,654,075
2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023D	-	2,377,266	-	2,377,266	-	2,408,700	-	2,408,700
2024 Airport 2nd Series Revenue and Refunding Bonds Series 2024A	-	32,316,990	-	32,316,990	4,113,333	39,863,442	-	43,976,775
2024 Airport 2nd Series Revenue and Refunding Bonds Series 2024B	-	6,179,500	-	6,179,500	-	6,179,500	-	6,179,500
2025 Airport 2nd Series Revenue Bonds Series 2025A	-	19,052,312	-	19,052,312	1,060,000	32,575,763	-	33,635,763
2025 Airport 2nd Series Revenue Bonds Series 2025B	-	4,439,203	-	4,439,203	-	5,151,004	-	5,151,004
2025 Airport 2nd Series Revenue Bonds Series 2025D	-	16,161,296	-	16,161,296	1,976,667	24,171,668	-	26,148,335
2025 Airport 2nd Series Revenue Bonds Series 2025E	-	1,433,458	-	1,433,458	-	2,596,718	-	2,596,718
Future Bonds	-	60,070,825	-	60,070,825	-	154,980,919	-	154,980,919
Commercial Paper Interest	-	18,090,000	-	18,090,000	-	18,090,000	-	18,090,000
Letter of Credit Fees								
LOC Fees for VRDBs	-	2,584,956	-	2,584,956	-	4,216,190	-	4,216,190
LOC Fees for Commercial Paper	-	4,991,998	-	4,991,998	-	6,946,334	-	6,946,334
Remarketing Fees	-	276,340	-	276,340	-	276,257	-	276,257
TOTAL SAN FRANCISCO INTERNATIONAL AIRPORT	$ 202,671,666	$ 528,227,577	$ -	$ 730,899,243	$ 209,195,834	$ 649,803,728	$ -	$ 858,999,562

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans
Fiscal Years 2026-2027 and 2027-2028

	FY 2026-2027				FY 2027-2028			
	Principal	Interest	Additional Rental[10]	Total	Principal	Interest	Additional Rental[10]	Total
WASTEWATER ENTERPRISE								
2010 Wastewater Revenue Bonds, Series B BABs	$ 8,270,000	$ 8,991,893	$ -	$ 17,261,893	$ 8,560,000	$ 8,550,033	$ -	$ 17,110,033
2013 Wastewater Revenue Bonds, Series B	-	3,723,800	-	3,723,800	-	3,723,800	-	3,723,800
2016 Wastewater Revenue Bonds, Series A	6,365,000	9,682,675	-	16,047,675	6,690,000	9,356,300	-	16,046,300
2016 Wastewater Revenue Bonds, Series B	1,795,000	2,729,475	-	4,524,475	1,885,000	2,637,475	-	4,522,475
2018 Wastewater Revenue Bonds, Series A	7,270,000	9,143,600	-	16,413,600	7,645,000	8,770,725	-	16,415,725
2018 Wastewater Revenue Bonds, Series B	3,500,000	7,741,500	-	11,241,500	6,200,000	7,499,000	-	13,699,000
2021 Wastewater Revenue Bonds, Series A	-	11,465,700	-	11,465,700	-	11,465,700	-	11,465,700
2021 Wastewater Revenue Bonds, Series B	-	1,852,250	-	1,852,250	-	1,852,250	-	1,852,250
2022 Wastewater Revenue Bonds, Series B	10,695,000	5,661,625	-	16,356,625	11,245,000	5,113,125	-	16,358,125
2023 Wastewater Revenue Bonds, Series A	22,000,000	26,085,063	-	48,085,063	25,500,000	24,897,563	-	50,397,563
2023 Wastewater Revenue Bonds, Series B "New Money"	-	7,023,250	-	7,023,250	9,500,000	6,785,750	-	16,285,750
2023 Wastewater Revenue Bonds, Series B "Refunding"	-	2,632,000	-	2,632,000	-	2,632,000	-	2,632,000
2023 Wastewater Revenue Bonds, Series C	-	6,626,400	-	6,626,400	-	6,626,400	-	6,626,400
2024 Wastewater Revenue Bonds, Series A	-	20,068,171	-	20,068,171	-	10,034,085	-	10,034,085
2024 Wastewater Revenue Bonds, Series B	-	4,285,773	-	4,285,773	8,210,000	4,094,685	-	12,304,685
2024 Wastewater Revenue Bonds, Series C	-	26,986,000	-	26,986,000	10,510,000	26,723,250	-	37,233,250
2024 Wastewater Revenue Bonds, Series D	-	4,244,750	-	4,244,750	1,630,000	4,204,000	-	5,834,000
2028 Wastewater Revenue Bonds (Retire 2024 Wastewater Revenue Bonds, Series A)	-	-	-	-	-	10,777,750	-	10,777,750
SRF Loans:								
North Point Facility Outfall Rehabilitation	514,612	247,346	-	761,958	523,875	238,083	-	761,958
SEP Primary/Secondary Clarifier Upgrades	853,237	410,104	-	1,263,341	868,595	394,746	-	1,263,341
SEP 521/522 and Disinfection Upgrades	1,117,337	597,137	-	1,714,474	1,137,450	577,025	-	1,714,475
Lake Merced Green Infrastructure OSP Gas Utilization	178,251	86,827	-	265,078	181,103	83,975	-	265,078
OSP Gas Utilization	1,439,062	684,878	-	2,123,940	1,459,208	664,731	-	2,123,939
Treasure Island	2,483,706	95,501	-	2,579,207	2,503,617	1,241,393	-	3,745,010
SEP Headworks Project	3,285,867	1,177,703	-	4,463,570	3,322,011	1,141,558	-	4,463,569
SEP Biosolids Digester Facility	3,519,529	1,821,478	-	5,341,007	3,568,802	1,772,205	-	5,341,007
WIFIA Loan N17128CA (BDFP)	-	10,380,407	-	10,380,407	-	10,380,407	-	10,380,407
WIFIA Construction Period Loan Servicing Fee (Biosolids)	-	33,990	-	33,990	-	35,010	-	35,010
WIFIA Construction Period Loan Servicing Fee (SEP Headworks)	-	33,990	-	33,990	-	35,010	-	35,010
WIFIA Construction Period Loan Servicing Fee (Master Agreement)	-	33,990	-	33,990	-	35,010	-	35,010
COP 525 Golden Gate Office Space, Series 2009 D (COPs 18.88%)	977,040	1,375,176	1,794	2,354,010	1,018,576	1,311,695	1,794	2,332,065
Trustee and Arbitrage Computation Fee (Wastewater Revenue Bonds)	-	77,535	-	77,535	-	77,535	-	77,535
TOTAL WASTEWATER ENTERPRISE BEFORE OFFSET	$ 74,263,641	$ 175,999,987	$ 1,794	$ 250,265,422	$ 112,158,237	$ 173,732,274	$ 1,794	$ 285,892,305
Federal Offsets								
2010 Wastewater Revenue Bonds, Series B BABs Federal Offset	-	(2,967,774)	-	(2,967,774)	-	(2,821,938)	-	(2,821,938)
COP 525 Golden Gate Office Space, Series 2009	-	(453,862)	-	(453,862)	-	(432,911)	-	(432,911)
TOTAL WASTEWATER ENTERPRISE	$ 74,263,641	$ 172,578,351	$ 1,794	$ 246,843,786	$ 112,158,237	$ 170,477,425	$ 1,794	$ 282,637,456
WATER ENTERPRISE								
2010 Water Revenue Bonds, Series B BABs	$ -	$ 24,427,165	$ -	$ 24,427,165	$ -	$ 24,427,165	$ -	$ 24,427,165
2015 Water Revenue Bonds, Series A	-	-	-	-	-	-	-	-
2016 Water Revenue Bonds, Series A	38,150,000	18,689,450	-	56,839,450	46,305,000	16,578,075	-	62,883,075
2016 Water Revenue Bonds, Series B	8,015,000	894,450	-	8,909,450	3,815,000	638,775	-	4,453,775
2016 Water Revenue Bonds, Series C	6,645,000	7,924,516	-	14,569,516	6,850,000	7,718,666	-	14,568,666
2017 Water Revenue Bonds, Series D	21,540,000	7,524,100	-	29,064,100	22,615,000	6,420,225	-	29,035,225

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans
Fiscal Years 2026-2027 and 2027-2028

	FY 2026-2027				FY 2027-2028			
	Principal	Interest	Additional Rental[10]	Total	Principal	Interest	Additional Rental[10]	Total
2017 Water Revenue Bonds, Series E	7,830,000	1,708,500	-	9,538,500	6,630,000	1,347,000	-	7,977,000
2017 Water Revenue Bonds, Series F	920,000	258,250	-	1,178,250	965,000	211,125	-	1,176,125
2019 Water Revenue Bonds, Series A	2,215,000	10,372,260	-	12,587,260	1,245,000	10,330,544	-	11,575,544
2019 Water Revenue Bonds, Series B	80,000	548,524	-	628,524	80,000	546,001	-	626,001
2019 Water Revenue Bonds, Series C	85,000	597,622	-	682,622	90,000	594,863	-	684,863
2020 Water Revenue Bonds, Series A	-	7,294,750	-	7,294,750	-	7,294,750	-	7,294,750
2020 Water Revenue Bonds, Series B	-	3,066,500	-	3,066,500	-	3,066,500	-	3,066,500
2020 Water Revenue Bonds, Series C	-	3,413,400	-	3,413,400	-	3,413,400	-	3,413,400
2020 Water Revenue Bonds, Series D	-	1,476,000	-	1,476,000	-	1,476,000	-	1,476,000
2020 Water Revenue Bonds, Series E	660,000	4,216,525	-	4,876,525	680,000	4,197,597	-	4,877,597
2020 Water Revenue Bonds, Series F	1,245,000	3,198,597	-	4,443,597	1,265,000	3,183,025	-	4,448,025
2020 Water Revenue Bonds, Series G	5,380,000	907,713	-	6,287,713	6,445,000	833,865	-	7,278,865
2020 Water Revenue Bonds, Series H	580,000	1,447,951	-	2,027,951	590,000	1,440,692	-	2,030,692
2023 Water Revenue Bonds, Series A	-	17,921,188	-	17,921,188	-	17,921,188	-	17,921,188
2023 Water Revenue Bonds, Series B	-	3,309,438	-	3,309,438	-	3,309,438	-	3,309,438
2023 Water Revenue Bonds, Series C	-	23,293,850	-	23,293,850	-	23,293,850	-	23,293,850
2023 Water Revenue Bonds, Series D	1,775,000	1,354,625	-	3,129,625	865,000	1,288,625	-	2,153,625
2025 Water Revenue Bonds, Series A	23,800,000	21,110,000	-	44,910,000	23,540,000	19,926,500	-	43,466,500
2025 Water Revenue Bonds, Series B	3,205,000	1,639,625	-	4,844,625	3,370,000	1,475,250	-	4,845,250
2025 Water Revenue Bonds, Series C	1,535,000	793,625	-	2,328,625	1,615,000	714,875	-	2,329,875
2025 Water Revenue Bonds, Series D	-	-	-	-	-	15,225,250	-	15,225,250
2025 Water Revenue Bonds, Series E	-	-	-	-	-	7,007,700	-	7,007,700
2025 Water Revenue Bonds, Series F	24,585,000	25,676,975	-	50,261,975	25,810,000	24,417,100	-	50,227,100
SRF Loan:								
Westside Recycled Water Project	-	-	-	-	5,166,503	1,797,162	-	6,963,665
Mt. Tunnel Improvements Project	-	2,620,408	-	2,620,408	-	2,620,408	-	2,620,408
Sunol Valley Ozonation Project	-	1,050,000	-	1,050,000	1,050,000	-	-	1,050,000
COP 525 Golden Gate Office Space, Series 2009 D BAB (COPs 71.40%)	3,694,950	5,200,612	6,783	8,902,345	3,852,030	4,960,543	6,783	8,819,356
Trustee and Arbitrage Computation Fee (Water Revenue Bonds)	-	141,400	-	141,400	-	141,400	-	141,400
TOTAL WATER ENTERPRISE BEFORE OFFSET	$ 151,939,950	$ 202,078,019	$ 6,783	$ 354,024,752	$ 162,843,533	$ 217,817,557	$ 6,783	$ 380,667,873
Federal Offsets								
2010 Water Revenue Bonds, Series G BABs Federal Offset	-	(8,062,186)	-	(8,062,186)	-	(8,062,186)	-	(8,062,186)
COP 525 Golden Gate Office Space, Series 2009 Federal Offset	-	(1,716,467)	-	(1,716,467)	-	(1,637,232)	-	(1,637,232)
TOTAL WATER ENTERPRISE	$ 151,939,950	$ 192,299,366	$ 6,783	$ 344,246,099	$ 162,843,533	$ 208,118,139	$ 6,783	$ 370,968,455
Property Insurance on Existing COP Debt (Enterprise)	$ -	$ -	$ 1,468,667	$ 1,468,667	$ -	$ -	$ 1,567,821	$ 1,567,821
TOTAL PUBLIC SERVICE ENTERPRISES	$ 460,091,027	$ 944,837,753	$ 1,498,542	$ 1,406,427,322	$ 516,508,330	$ 1,092,065,271	$ 1,597,696	$ 1,610,171,297

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

(8) The Hetch Hetchy Water and Power Enterprise, Wastewater Enterprise, and Water Enterprise are on a fixed two-year budget. The FY 2026-2027 and FY 2027-2028 debt service figures were updated in this AAO.

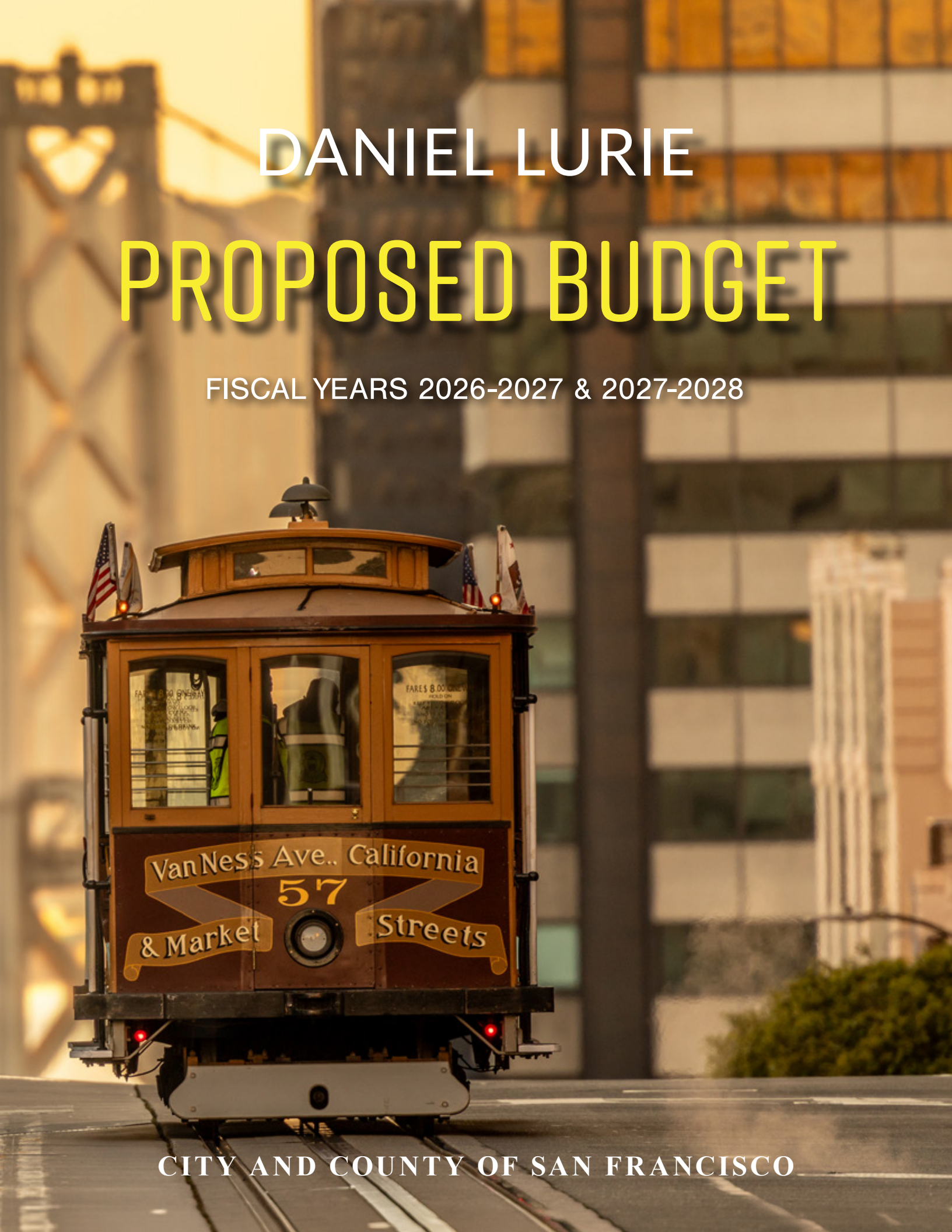
(9) The Airport is on a fixed two-year budget. The FY 2026-2027 and FY 2027-2028 debt service figures were updated in this AAO.

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

DANIEL LURIE

PROPOSED BUDGET

FISCAL YEARS 2026-2027 & 2027-2028



CITY AND COUNTY OF SAN FRANCISCO

CITY & COUNTY OF SAN FRANCISCO, CALIFORNIA

DANIEL LURIE

PROPOSED BUDGET

FISCAL YEARS 2026-2027 & 2027-2028

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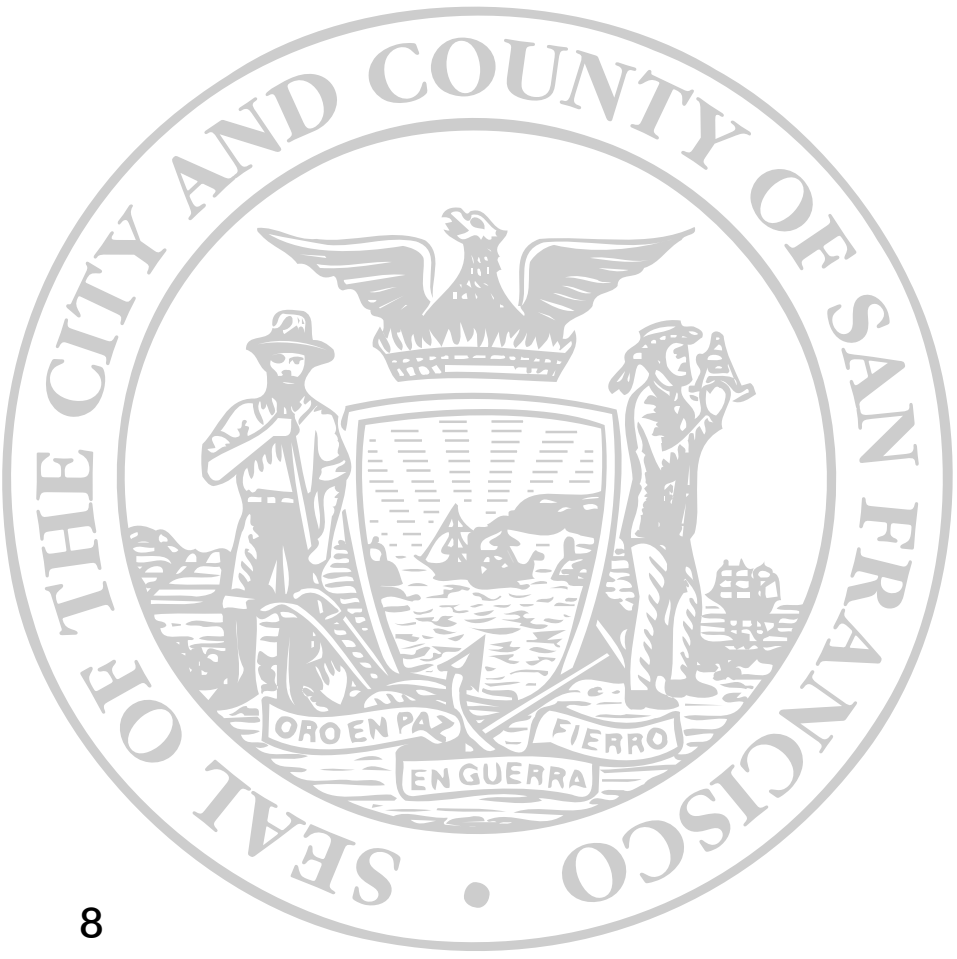
EXECUTIVE SUMMARY

CIVIC CENTER


SEAL OF THE CITY AND COUNTY OF SAN FRANCISCO
ORO EN PAZ
FIERRO
EN GUERRA

MAYOR'S LETTER

June 1, 2026

Dear San Franciscans,

If you walk down the street in San Francisco, you will see a city that's alive, young people in parks, tourists enjoying our restaurants, and police officers talking to small business owners while walking the beat. There's no doubt that our city is moving in the right direction, and the majority of San Franciscans agree.

I am proud to keep us moving forward by submitting the fiscally responsible $16.9 billion budget for FY 2026-27 and $17.2 billion in FY 2027-28 for the City and County of San Francisco. This balanced budget strengthens our safety net, so that even in the face of federal cuts, San Franciscans know they can count on this great city. Just last year as our city was getting back on track, the federal government passed H.R. 1, making it harder for our residents to access critical healthcare and food assistance. When people lose healthcare coverage, they still need care, and they turn to our city's public hospitals. And when the federal government steps back, the cost of that care falls to us unless we work to keep people enrolled in the benefits they need.

Under this new normal, we cannot go back to temporary budget patches that create larger deficits and force deeper cuts year after year. The choices we make in our budget will determine whether people can put food on the table or access healthcare when they get sick. These stakes are why, as Mayor, it is my duty to spend taxpayer dollars responsibly and make sure our long-term recovery leaves no one behind.

In this budget, we are dedicating $34 million to help San Franciscans stay on Medi-Cal and CalFresh. That funding comes from the emergency reserve we set up last year specifically to respond to sweeping federal budget cuts. We are investing in case managers who sit down with families to ensure paperwork doesn't push them into crisis. We are committing $36 million to help families stay housed so that one missed paycheck or emergency medical bill doesn't lead to homelessness. As Washington sends a clear signal that H.R. 1 was just the beginning, we are creating a new $100 million reserve to prepare for additional cuts to housing and homeless services.

And we will continue supporting working families with critical investments in the safety and wellbeing of our communities. This budget protects legal services for immigrant families and continues critical support for LGBTQ+ residents. It also funds long-overdue police cars and firetrucks to keep our city safe, a modern back-up system to keep 9-1-1 up and running during power outages, a major increase in street repaving and pothole repair, security improvements at public health facilities so our nurses, doctors, and social workers are safe while they care for others, and it reflects new, responsible labor agreements for our firefighters and police officers that keep the city on stable financial footing while helping us recruit the next generation of first responders.

San Francisco can make these investments because over the past 17 months, we have made difficult but responsible decisions. When I came into office, we inherited a historic budget deficit with the city spending more money than it was bringing in and relying on one-time funds to cover ongoing costs. Last year, in partnership with the Board of Supervisors, we started tackling the structural deficit so we can move beyond the cycle of annual cuts. This budget builds on that progress by reducing our long-term structural deficit by approximately $300 million. Our administration saved taxpayers $100 million by slowing hiring and focusing on filling roles that provide core services. We reviewed contracts and grants, created the city's first performance-based contract for health and homelessness services, and found ways to deliver better services more efficiently. We didn't ask departments to do more with less, we asked them to focus on what matters most to our recovery and do it better.

At the same time, a responsible budget requires tradeoffs, and we will be paying close attention to the impacts of these decisions. But if we fail to act now, our structural deficit will grow to $1 billion, and the difficult choices before us today would become even more painful. That is why our team has spent months working to minimize impacts for city workers while safeguarding San Francisco's long-term financial health. With a plan to save another $80 million through reorganization and attrition, my administration will continue working with departments to deliver high-quality public services while living within our means.

Today in San Francisco, we are proving that common sense and discipline can drive a broad economic recovery. Last year, we invested in public safety and today crime continues to hit record lows. We transformed our homelessness response, and today the number of people sleeping on our streets is the lowest in 15 years. We prioritized clean and safe streets, and this year tourism is set to surpass 2019 levels. We stood up for our families, launching a major expansion of free and low-cost childcare so families can afford to live here. Jobs are up, while office vacancies continue to decline and Muni ridership has reached post-pandemic highs, bringing workers downtown, supporting small businesses, and helping generate tax revenue that powers services across the city.

This year, we are building on that progress, stepping up for families and investing in a recovery that reaches every neighborhood. We are a city on the rise, now let's make sure we bring everyone with us.

Sincerely,

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) 2026-27 and FY 2027-28 is $16.9 billion and $17.2 billion, respectively. Just over half (55 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 45 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 2026-27 ($ millions)	FY 2027-28 ($ millions)
Community Health	$3,619.44	$3,709.46
Culture and Recreation	$680.27	$610.82
General Administration and Finance	$1,465.63	$1,522.30
General City Responsibilities	$1,583.51	$1,551.81
Human Welfare and Neighborhood Development	$3,244.60	$3,257.83
Public Protection	$2,283.85	$2,327.32
Public Works, Transportation and Commerce	$6,464.30	$6,852.94
Less Transfer Adjustments	$(2,489.41)	$(2,597.49)
Total Budget	**$16,852.20**	**$17,234.99**

The City and County of San Francisco is also a major employer. The proposed budget for FY 2026-27 includes salaries and benefits for 32,756 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, Mayor Lurie and his staff conducted budget priority workshops and office hours with community members and coalitions 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. A majority of City Departments retain a rolling two-year budget, meaning the FY2027-28 budget will be revisited next year.

FIVE-YEAR FINANCIAL PLAN AND BUDGET INSTRUCTIONS FOR FISCAL YEARS 2026-27 AND 2027-28

On December 19, 2025, 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 2026-27 through FY 2029-30, also referred to as the Joint Report. The report projected a General Fund deficit of $296.3 million in FY 2026-27 and $640.3 million in FY 2027-28, for a cumulative deficit of $936.6 million. The report also projected that the deficit would grow to $1.17 billion by the end of the forecast period.

The forecast was driven by several key factors affecting the City, including projected losses of federal revenues from federal budget reconciliation bill H.R. 1, rising city workforce and operating costs, weakness in property tax revenue tied to lower office and commercial values, and heightened policy and economic uncertainty at the federal level.

Five-Year General Fund Shortfall: December 2025 ($ Millions)	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
Sources Increase/(Decrease)	252.4	697.7	803.0	822.0
Uses (Increase)/Decrease	(464.2)	(1,116.2)	(1,486.3)	(1,785.6)
State & Federal Policy Impacts	(84.5)	(221.8)	(226.0)	(204.8)
Projected Cumulative Surplus/(Shortfall)	**(296.3)**	**(640.3)**	**(909.3)**	**(1,168.5)**
Two-Year Deficit	**(936.6)**			

In recognition of the projected deficit reaching over $1 billion, the Mayor required departments to propose on-going, permanent spending reductions totaling $400 million starting in FY 2026-27. Departments were also discouraged from proposing revenue solutions when meeting reduction targets.

In March 2026, the three offices released an update to the Joint Report, known as the March Update. This report showed a $642.8 million shortfall in the two upcoming fiscal years, the period for which the City is required to adopt a balanced two-year budget. The $293.8 million improvement from the December projection was driven by increases in current year fund balance from slowed hiring and spending, higher General Fund revenue projections in FY 2026-27 due to Proposition M, ongoing Public Health revenue increases, and lower employer retirement contributions. Nonetheless, the underlying trend of cost growth outpacing revenue growth remained unchanged, and long-term structural shortfalls are projected to grow to $1.09 billion by FY 2029-30. Economic and fiscal effects of federal policy changes heighten uncertainty of the long-term forecast.

Joint Report General Fund Shortfall: Five-Year General Fund Shortfall: March 2026 ($ Millions)	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
Sources Increase/(Decrease)	445.4	823.3	938.1	902.8
Uses (Increase)/Decrease	(529.4)	(1,075.8)	(1,453.9)	(1,786.6)
State & Federal Policy Impacts	(84.5)	(221.8)	(226.0)	(204.8)
Projected Cumulative Surplus/(Shortfall)	**(168.5)**	**(474.3)**	**(741.7)**	**(1,088.6)**
Two-Year Deficit	**(642.8)**			

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 by nearly $300 million, focusing on reducing the scope and breadth of programming 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. This includes:

- Reduction of over $100M in personnel spending in FY27 to reflect changing scope of work through a combination of vacant position deletion, labor contract negotiations, reassignments, and some reductions in workforce
- Realigning programmatic grant portfolios to prioritize direct services for San Francisco residents
- 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

- Other business tax revenue improvements since the December report and March update
- Investments in state benefit eligibility workflow to draw additional federal revenue

The budget also proposes the use of some one-time reserves to invest in one-time projects that are not reflected in the Joint Report's deficit projections. These investments include capital and deferred maintenance, equipment, and strategically expanding workforce support to improve federal revenue outlook.

While the ongoing savings and revenues identified will reduce the 5-year deficit by approximately $300 million, it will not eliminate the structural deficit outright. Rising healthcare costs, cost of living adjustments, and inflation on materials and supplies will continue to rise faster than projected revenues. Future budgets will need to continue 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 safety net intact. Some of the key initiatives in this budget are further described below.

HIGHLIGHTS FROM THE FISCAL YEARS 2026-27 AND 2027-28 BUDGET AND 2026-27 BUDGET

The Mayor's Proposed FY 2026-27 and FY 2027-28 Budget makes investments in the following priority areas discussed further below and throughout this book:

- Social Safety Net
- Public Safety
- Homelessness and Behavioral Health
- Economic Vitality
- Children and Families
- Government Accountability

SOCIAL SAFETY NET

Over 200,000 San Franciscans are enrolled in Medi-Cal for their health care access, and over 100,000 rely on CalFresh for food programming. Federal policy changes to eligibility and enrollment risk mean that, without proactive intervention, as many as 20 percent may lose access to these benefits. Mayor Lurie's proposed budget centers the preservation of the social safety net for health, housing, and food as an essential government service.

Health Care, Housing, and Nutrition

The Mayor's Proposed Budget prioritizes ensuring access to healthcare and nutritional benefits as the bedrock of the social safety net. The budget ensures a robust, well- funded healthcare system that continues to provide health access for all patients, regardless of income.

The budget maintains funding to keep individuals in their homes, fully maintaining Tenant Right to Counsel funding in both years. The budget also establishes an Emergency Housing Risk Reserve to mitigate revenue risks to federal funding through the Emergency Housing Voucher or Continuum of Care programs.

The budget fully funds the Citywide Food Access Team and continues food support through the Human Services Agency. It also funds the Sugary-Drinks Distributor Tax Advisory Committee's "Bridge Plan" for nutritional support and improved health outcomes.

PUBLIC SAFETY

Public Safety Labor Agreements

The proposed budget fully funds the labor agreements recently reached between the City and both the San Francisco Police Officers Association and Firefighters Local 798.

Both police and fire unions secured a 14% pay increase distributed over four years, with additional retention incentives for those with extended years of service, signing bonuses for lateral hires from other agencies, and service-based pay increases to strengthen mid-career retention. The combined investments are designed to stabilize police staffing levels, help close public safety staffing gaps, and support long-term public safety goals as San Francisco works to rebuild its workforce. These agreements support the Mayor's Rebuilding the Ranks initiative, which focuses on returning the SFPD to full sworn member staffing levels to address historically low staffing that falls short of the City's operational needs, while also ensuring a fully staffed Fire Department. Since the initiative launched, SFPD has seen its largest hiring surge in six years and most recently welcomed its largest recruit class since 2017, while citywide crime has declined nearly 30% and continued to decrease into 2026.

Accountability and Oversight

San Francisco maintains two independent civilian oversight bodies to ensure accountability within its public safety agencies. The Department of Police Accountability (DPA) is funded for additional investigator positions to keep pace with sworn police staff. The proposed budget further leverages DPA's resources to support the Sheriff's Department Oversight Board (SDOB) in its core operational function.

Reentry, Rehabilitation

The proposed budget sustains the City's investment in services that reduce recidivism, break cycles of incarceration, and address the root causes of crime. Central to this work is the Adult Probation Department's Community Assessment and Services Center (CASC), the City's probation-led re-entry center, which integrates supervision with behavioral health treatment, housing support, employment services, education, and case management under one roof. Building on that infrastructure, the San Francisco Superior Court has directed the Adult Probation Department to design and implement a new pretrial services program. To meet the Court's directive, the Mayor's budget invests $7.4 million in FY 2026-27 and $8.5 million in FY 2027-28 in a program designed to be transparent, results-driven, and accountable to San Franciscans.

California's 2021 DJJ Realignment closed the state's youth prison system and shifted responsibility for court-involved youth to counties, expanding the Juvenile Probation Department's population to include young adults up to age 25 and imposing new mandates for foster care assessment, family engagement, and data practices. The proposed budget meets this expanded mandate directly by backfilling approximately $2.9 million in expiring state grant funding related to Realignment, including reentry support and housing for youth released from the Secure Youth Treatment Facility, Intensive Services Foster Care homes for justice-involved youth, and community-based Multi-Systemic Therapy.

Youth Violence Prevention

The proposed budget invests $1.9 million in a new street violence reduction program developed jointly by the Adult Probation Department, the Department of Children Youth and Their Families, and the Department of Public Health, reflecting a deliberate, citywide effort to rethink how San Francisco approaches community violence. The new program will be held in the Adult Probation Department and is designed to prevent street violence from resurging and to strengthen the families and communities most affected by it.

RESET Center

The RESET Center stands as a cornerstone of Mayor Lurie's broader strategy to improve street conditions and connect vulnerable individuals with appropriate care. The facility opened in May 2026 and operates under the oversight of the San Francisco Sheriff's Office in close partnership with the Department of Public Health (DPH). Day-to-day clinical and operational management is carried out by Connections Health Solutions, a behavioral health organization with experience running similar stabilization programs across the country.

At its core, the RESET Center serves as a civilian stabilization site — a purpose-built alternative to the two options that have historically defined law enforcement's response to public intoxication: jail booking or transport to a hospital emergency department. By offering a third pathway, the facility allows officers to divert individuals encountered on the street in an intoxicated state to a clinically appropriate setting where they can be monitored, stabilized, and connected to follow-on services, without unnecessarily burdening the criminal justice system or emergency medical infrastructure.

The proposed budget provides full funding to sustain RESET Center operations across all three functional areas: security staffing to maintain a safe environment for both clients and staff, facility oversight to ensure the site meets health and safety standards, and day-to-day operations to deliver uninterrupted care and services.

Neighborhood Street Teams

Neighborhood Street Teams (NST) started as a pilot program in March 2025 and became a full citywide program in May 2025. NST has been a core mission of DEM's street coordination work during FY 2025-26. DEM's role has been to coordinate outreach, engagement, paramedicine, social work, shelter support, law enforcement, and cleaning staff to better support street conditions and get people in need into care. The next phase in San Francisco's approach to street outreach consolidates under the Department of Public Health (DPH). This new phase of street teams will strengthen the city's broader work to improve street conditions by more directly integrating street-level outreach with the health and clinical systems that drive long-term outcomes: treatment, medication management, stabilization, and ongoing care coordination.

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 2026-27 and FY 2027-28.

Fully Staffing San Francisco's 911 Dispatchers

The Mayor's Proposed Budget includes funding to enable the Department of Emergency Management (DEM) to continue to fill new dispatcher academies throughout the next fiscal year. The FY 2026-27 budget funds three POST classes with 15 candidates in each class, with the goal of eliminating the need for overtime utilization after improvements realized over the last fiscal year. Dispatcher hiring as supported in

the proposed budget will allow DEM to meet the performance standard of answering 90% of 9-1-1 calls within 10 seconds.

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, in alignment with Mayor Lurie's Breaking the Cycle initiative. The FY 2026-27 and FY 2027-28 budget leverages both new revenue and unspent Our City Our Home (Prop C) dollars across the two departments to strategically invest 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.

Responding to Federal Funding Risks

With federal housing programs under threat, this budget establishes the Emergency Housing Revenue Risk Reserve. This reserve protects hundreds of families at risk of losing Emergency Housing Vouchers as the federal program sunsets, and to absorb potential cuts to Continuum of Care funding that supports thousands of San Francisco households. This reserve is funded from excess FY 2025-26 Prop C revenues and does not draw on the two-year budget.

Strengthening the System

The proposed budget provides stabilization funding to shelter and housing operators under acute financial pressure, sustaining services amid rising costs and high tenant needs ahead of a full portfolio re-procurement. The budget also supports the repositioning of Permanent Supportive Housing sites under operating stress and invests in Medi-Cal enrollment and billing infrastructure to strengthen the system's long-term operating profile.

Moving More Families and Youth Out of Homelessness

For families and transitional-age youth (TAY), the budget expands rapid rehousing subsidies and emergency hotel vouchers — including for families living in vehicles, families fleeing domestic violence, and families living in inadequate single-room occupancy hotels — to bridge the gap between the street and stable housing. The budget also allocates funding for a new SFUSD-aligned family shelter that doubles stayover capacity and expands TAY transitional housing designed to launch young adults into independence. On prevention, the budget expands programs that keep families from losing housing in the first place, including shallow subsidies for at-risk households, civil legal services, workforce development, financial coaching, and structured case management for families receiving emergency rental assistance.

Connecting More Individuals in Crisis to Treatment and Stability

The proposed budget invests in treatment and mental health services for individuals and ensures that housing built for people in crisis is used by those who need it most. New investments include recovery beds for people leaving residential treatment, expansion of the RESTORE residential addiction treatment program, and conversion of Permanent Supportive Housing sites to recovery-focused communities. The budget also supports staffing for a new Residential Care Facility for the Elderly at 624 Laguna Street, opening in early 2027 to serve low-income behavioral health clients age 60 and over. Prop C will also fund long-acting injectable buprenorphine treatment in supportive housing sites and a Moving On Initiative to create structured pathways for residents ready to graduate to independent

housing, freeing beds for people with greater needs.

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, and continued funding for enhanced street cleaning operations.

PermitSF

Faster and easier permitting accelerates economic growth. The proposed budget invests in the continued buildout and operation of PermitSF, Mayor Lurie's initiative to modernize and streamline the City's permitting process as a driver of economic recovery. Budget support for PermitSF includes funding for both a permanent, coordinated technology system and staffing for a consolidated permitting team.

The proposed budget also tightens coordination across permit and building service departments by establishing a consolidated administrative function for the Departments of Planning and Building Inspection, ensuring improved efficiency and service delivery.

Clean and Welcoming Streets

The proposed budget continues to invest funds for street cleaning operations across the city. This includes continued deployment of Public Works cleaning crews and contractors who power wash sidewalks, remove litter, and sweep gutters citywide. Additionally, the budget provides funding for enhanced street cleaning efforts on hospitality zones and major commercial corridors to help San Francisco's ongoing economic recovery. 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 investments to support children, youth, and families as part of his Family Opportunity Agenda, including expanding access to childcare, maintaining critical resources that support family wellbeing, and providing funding directly to the San Francisco Unified School District (SFUSD).

Expanding Childcare Access and Infrastructure

Mayor Lurie's budget reflects a forward-looking plan to ensure all San Francisco families can access childcare, building on DEC's historic investment in early care and education (ECE) and responsibly deploying fund balance from unspent 2018 Proposition C ("Baby C") dollars. This budget expands access to tuition support at the City's network of high-quality ECE providers to families earning up to 200% of the area median income.

The budget also maintains its landmark programs for early educators, including enhanced compensation for teachers serving the most vulnerable students and funding to enable educators to pursue professional development and attain relevant credentials. The proposed budget also contains ongoing investments to build and improve childcare facilities, with an emphasis on creating new infant and toddler spaces.

Maintaining Critical Resources for Families and Youth

San Francisco's children and families will continue to have access to DCYF's full continuum of programs and services. This includes everything from free and affordable afterschool and summer

programming alongside the Recreation and Parks Department to academic supports and youth workforce services.

Family Resource Centers (FRCs) continue to receive robust support, including funding that sustains case management for the most vulnerable families as those services transition toward alternative funding streams. The Mayor's Proposed Budget also maintains and selectively expands strategic investments to improve maternal and infant health outcomes as part of the Strong Starts initiative.

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

Alongside supports for children outside the classroom, San Francisco funds the San Francisco Unified School District (SFUSD) directly through two set-asides: the Public Education Enrichment Fund (PEEF) and the Student Success Fund (SSF), a voter-adopted set-aside established in 2022. PEEF supports arts, athletics, physical education, library services, academic supports, and wellness services at SFUSD. The budget includes $134 million in FY 2026-27 and $132 million in FY 2027-28 for PEEF – increases of $12 million and $11 million, respectively, over the FY 2025-26 budget.

The SSF provides grants to SFUSD and select schools for programs that improve students' academic achievement and social- emotional wellness, including the expansion of high-impact tutoring to reach more than 2,700 elementary students.

The Mayor's Proposed Budget includes $45 million in FY 2026-27 and $60 million in FY 2027-28 for the SSF – increases of $10 million and $25 million, respectively, over the FY 2025-26 budget.

CORE GOVERNMENT OPERATIONS AND ACCOUNTABILITY

Finally, the Mayor's Proposed Budget 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.

Coordinated Operations

Mayor Lurie's budget finalizes the consolidation of two City Departments and creates the new Agency for Human Rights (AHR), which comprises the Human Rights Commission (HRC) and Department on the Status of Women (DOSW), to strengthen the City's coordinated response to discrimination, inequity, and barriers to opportunity. By aligning policies, programs, and operations under a unified agency structure, the work of the Agency has been strengthened, streamlined, and reinforced. With the restructuring of staff responsibilities and policy priorities, the Agency is delivering on its chartered mandates to safeguard the civil and human rights of all San Franciscans.

The budget also consolidates Film SF (formerly in the Office of Economic and Workforce Development) and Grants for the Arts (formerly in the City Administrator's Office) under a unified structure within the Arts Commission to strengthen coordination and align the City's work within San Francisco's arts and culture ecosystem.

Investing in Capital and Information Technology

The Mayor's Proposed Budget expands the City's support for capital projects, funding over 180 capital projects through $250 million of General Fund support over the next two years. This

increased investment will go towards addressing the City's deferred facilities maintenance, improvements to City parks and recreation facilities, vital ADA accessibility improvements on City sidewalks and public buildings, and new security and life safety investments at Public Health facilities. Additionally, the Mayor's Proposed Budget invests in safe streets citywide. A $79 million General Fund investment combined with $126 million of existing debt financing and state sources will provide funding to fix potholes and resurface decaying streets over the next two years.

The City continues to invest in vital technology projects through the Committee on Information Technology (COIT) allocation. The Mayor's Proposed Budget designates approximately $36.9 million across existing and new technology projects over the two budget years, including major investments in citywide permitting, data infrastructure, HR modernization, responsible use of AI, and cloud migration.

ADDRESSING THE STRUCTURAL DEFICIT

San Francisco continues to face significant financial challenges as the City navigates an uncertain fiscal landscape shaped by inconsistent revenue growth, expenditure growth that outpaces revenues, and growing uncertainty around federal and state funding. Reductions in federal and state support have offset progress made towards closing the structural deficit and added pressure to an already constrained budget, with similar challenges expected in the years ahead absent major structural change.

To close this gap, the City took deliberate steps to reduce the five-year structural deficit by approximately $300 million. This two-year budget eliminated more than 550 vacant positions while protecting frontline service delivery, reduced grants and contracts, limited the use of one-time funds, and made strategic decisions about where and when to hire positions. These efforts reflect a commitment to finding real efficiencies across City government rather than deferring hard choices.

In addition, the City has assumed an $81.5 million reduction to salaries and benefits in the second year of the budget to encourage department reorganization initiatives. In practical terms, this means that City departments must develop a plan to reduce personnel costs by limiting management structures and span of control, improving workflow processes, and exploring shared service models. These plans will be implemented for the second year of the budget, and will develop an organizational framework that aligns hiring strategy with the fiscal health of our City.

The result is a meaningful next step toward long-term fiscal stability. Coming budget cycles will face similar challenges as we continue working to eliminate the remaining structural deficit.

In balancing this budget, the Mayor invests in the core frontline City services that keep San Francisco running to build a foundation for continued economic recovery for all San Franciscans.

HOW TO USE THIS BOOK

MAYOR'S PROPOSED TWO-YEAR BUDGET

The Mayor's proposed Fiscal Year (FY) 2026-27 and 2027-28 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 2025-26 budgeted, and the proposed (FY) 2026-27 and 2027-28 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) 2026-27 and 2027-28, and highlights key areas of focus.
- 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.

SAN FRANCISCO:
AN OVERVIEW

BAYVIEW

SAN FRANCISCO: AN OVERVIEW

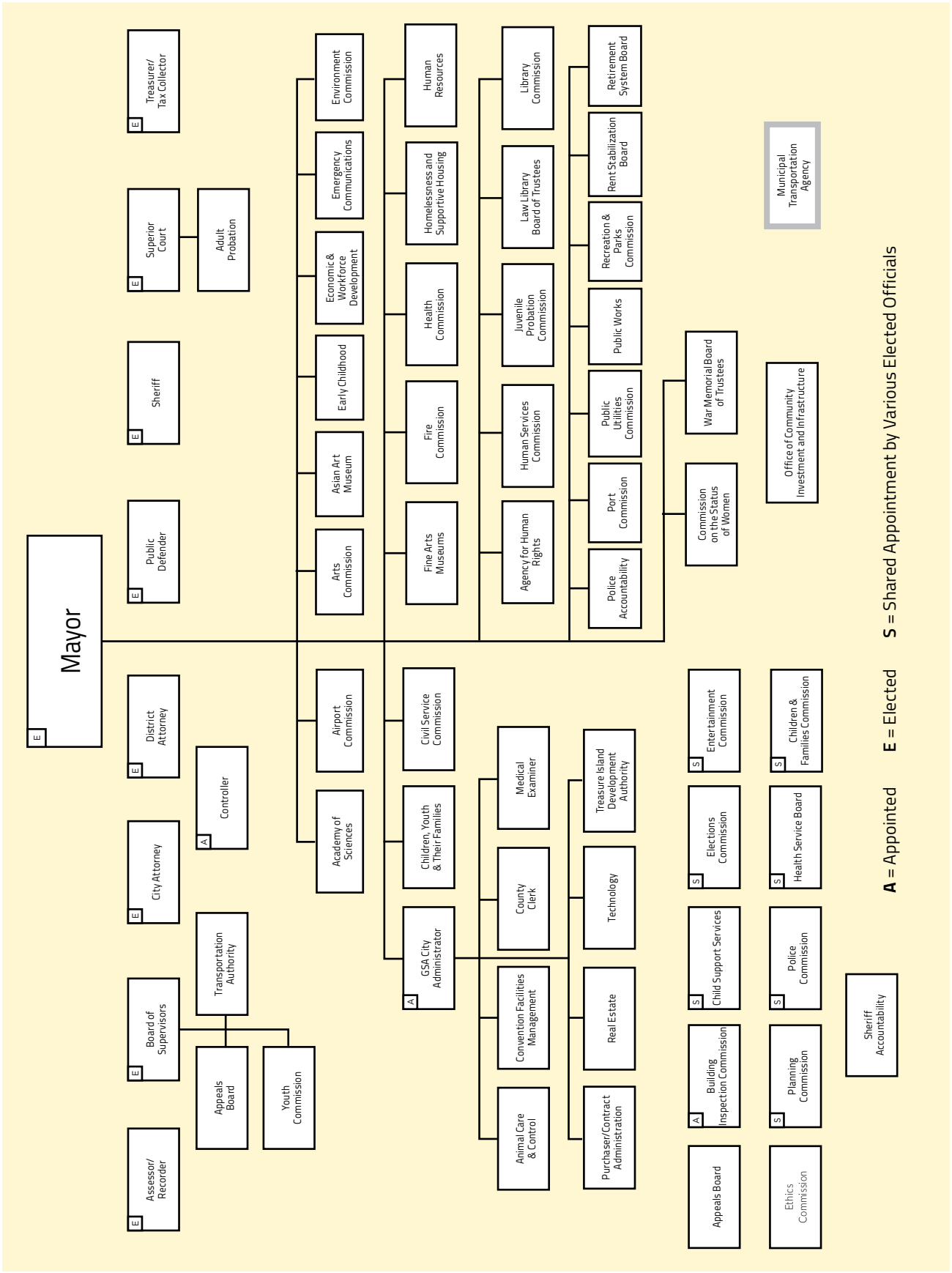
CITY GOVERNANCE AND STRUCTURE

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 in November 2024. The next Mayoral election will be held in November 2028. 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	Alan Wong
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)	Amber Mace Ph.D.
Adult Probation (ADP)	Cristel Tullock
Agency for Human Rights	Mawuli Tugbenyoh
Airport (AIR/SFO)	Mike Nakornkhet
Animal Care and Control (ACC)	Virginia Donohue

Arts Commission (ART)	Ralph Remington
Asian Arts Museum (AAM)	Soyoung Lee, Ph.D.
Assessor-Recorder (ASR)	Joaquín Torres
Board of Appeals (BOA/PAB)	Julie Lamarre
Board of Supervisors (BOS)	Angela Calvillo
Building Inspection (DBI)	David Kane, S.E.
Child Support Services (CSS)	Karen M. Roye
Children, Youth and Their Families (DCYF)	Sherrice Dorsey-Smith
City Administrator (ADM)	Carmen Chu
City Attorney (CAT)	David Chiu
City Planning (CPC)	Sarah Dennis Phillips
Civil Service Commission (CSC)	Sandra Eng
Controller (CON)	Greg Wagner
Convention Facilities Management	Ken Bukowski
County Transportation Authority (SFCTA)	Tilly Chang
Disability and Aging Services (DAS)	Kelly Dearman
District Attorney (DAT)	Brooke Jenkins
Early Childhood (DEC)	Ingrid Mezquita
Economic and Workforce Development (ECN/OEWD)	Anne Taupier
Elections (REG)	John Arntz
Emergency Management (ECD/DEM)	Mary Ellen Carroll
Entertainment Commission	Maggie Weiland
Environment (ENV)	Tyrone Jue
Ethics (ETH)	Patrick Ford
Fine Arts Museums (FAM)	Thomas Campbell
Fire (FIR)	Dean Crispen
Health Service System (HSS)	Rey Guillen
Homelessness and Supportive Housing (HOM)	Shireen McSpadden
Human Resources (HRD/DHR)	Carol Isen
Human Services Agency (HSA)	Trent Rhorer
Juvenile Probation (JPD)	Katherine Weinsten Miller
Law Library (LLB)	Diane Rodriguez
Library (LIB)	Michael Lambert
Medical Examiner	David Serrano-Sewell

Municipal Transportation Agency (MTA)	Julie Kirschbaum
Office of Community Investment and Infrastructure (OCII)	Thor Kaslofsky
Police Accountability (DPA)	Paul Henderson
Police (POL)	Derrick Lew
Port (PRT)	Michael Martin
Public Defender (PDR)	Manohar Raju
Public Health (DPH)	Daniel Tsai
Public Utilities Commission (PUC)	Dennis Herrera
Public Works (DPW)	Carla Short
Recreation and Parks (REC)	Sarah Madland
Rent Board (RNT)	Christina Varner
Retirement System (RET)	Alison Romano
Sheriff (SHF)	Paul Miyamoto
Sheriff's Department of Accountability (SDA)	Vacant
Status of Women (DOSW/WOM)	Diana Aroche, EdD
Superior Court (CRT)	Brandon E. Riley
Technology (TIS/DT)	Michael Makstman
Treasure Island Development Authority (TIDA)	Robert P. Beck
Treasurer/Tax Collector (TTX)	José Cisneros
War Memorial (WAR)	Kate Sofis

County Education Institutions

San Francisco Unified School District (SFUSD)	Maria Su, Psy.D.
San Francisco Community College District	Carlos O. Cortez

DEMOGRAPHIC AND ECONOMIC STATISTICS

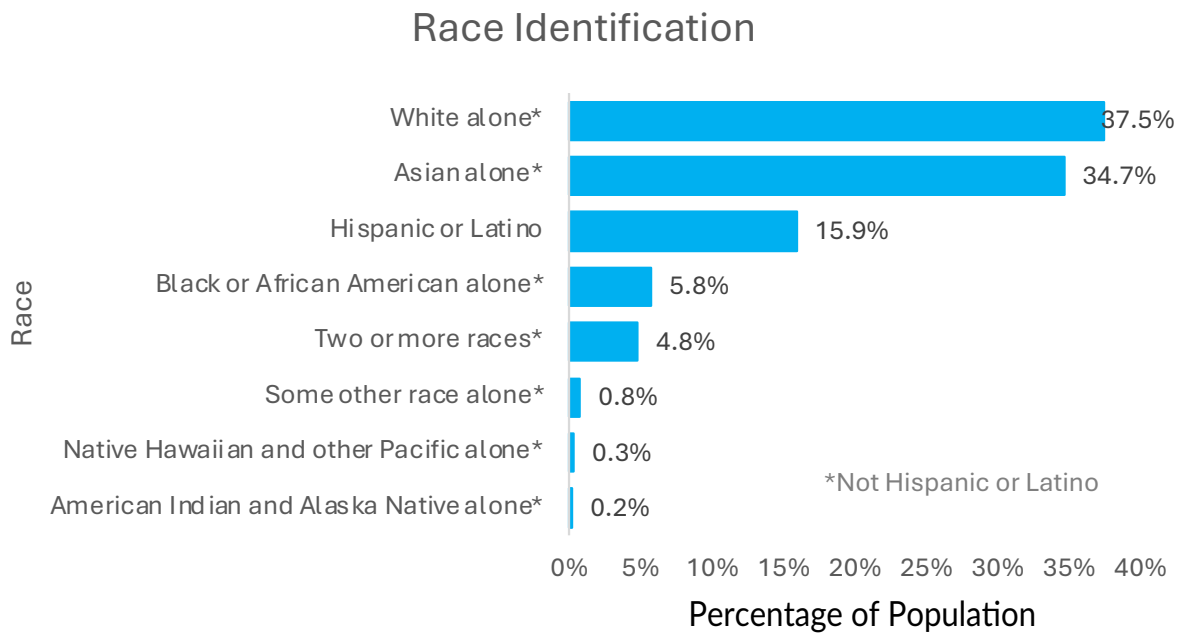
Incorporated on April 15, 1850, San Francisco ranks as California's fourth largest city and occupies only about 47 square miles, making it the state's smallest county by area. The city is located on a peninsula bounded by the Pacific Ocean to the west, San Francisco Bay to the east, the entrance to the 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.

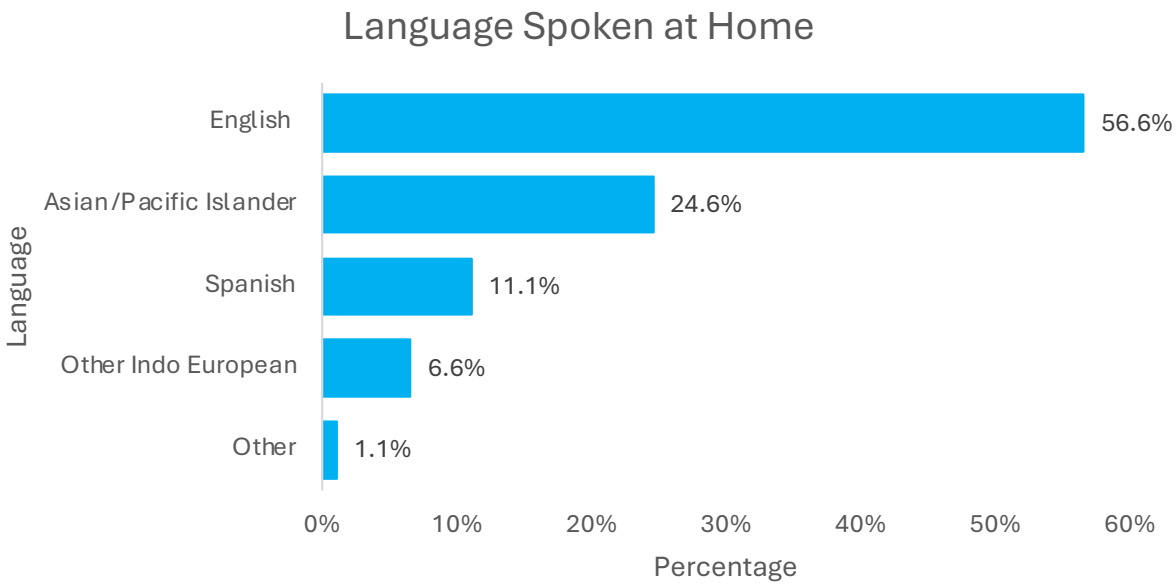
According to the U.S. Census Bureau, as of July 1, 2025, San Francisco's population reached 826,079, reflecting an increase of 5,134 residents—about a 0.6% growth from the previous year. This follows a smaller increase of 4,019 people (0.6%) in 2024. In contrast, the city experienced its sharpest decline in 2021, when the population dropped by 58,970, or 6.7%.

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.

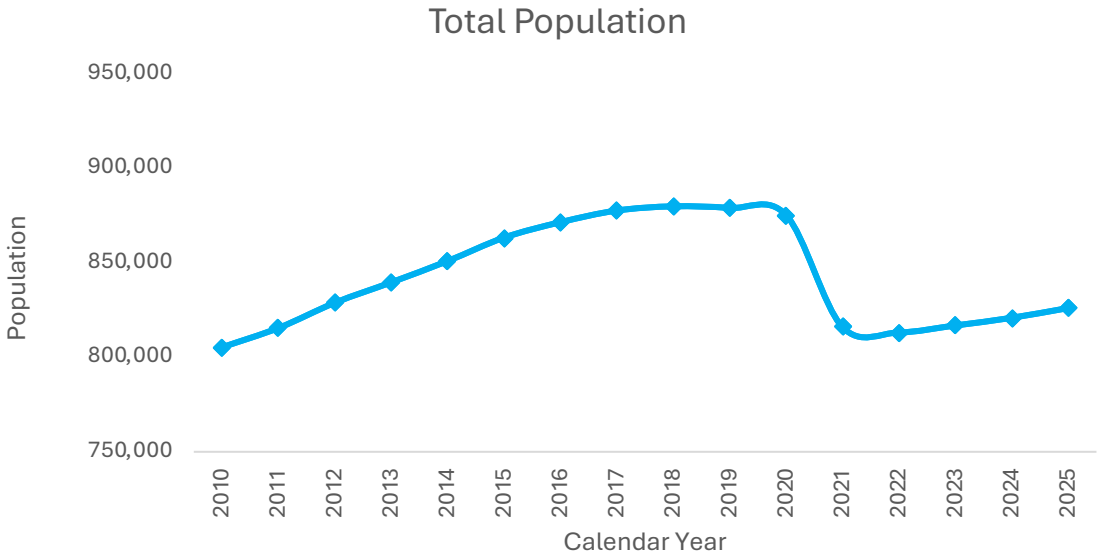
Based on data from the U.S. Census Bureau's American Community Survey (2019–2023), San Francisco reflects a diverse demographic profile. An estimated 37.5% of residents identify as white, while 34.7% identify as Asian. Hispanic or Latino individuals make up 15.9% of the population, and 5.8% identify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



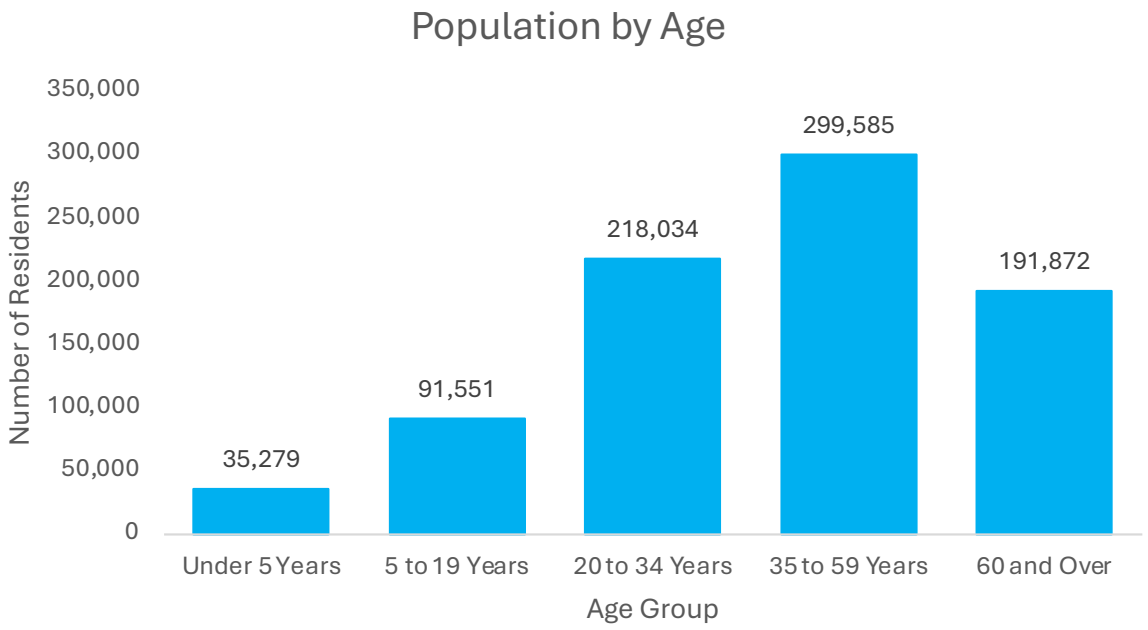
Source: U.S. Census Bureau, 2019-2023 American Community Survey 5-year Estimate



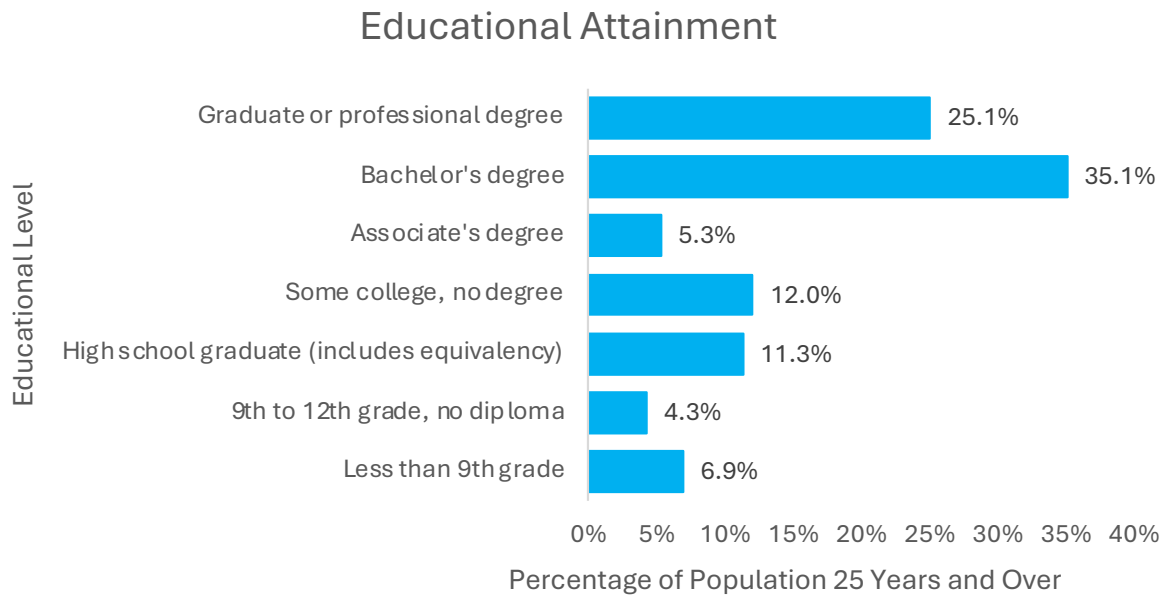
Source: U.S. Census Bureau, 2019-2023 American Community Survey 5-year Estimate



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



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



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 767,000 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.

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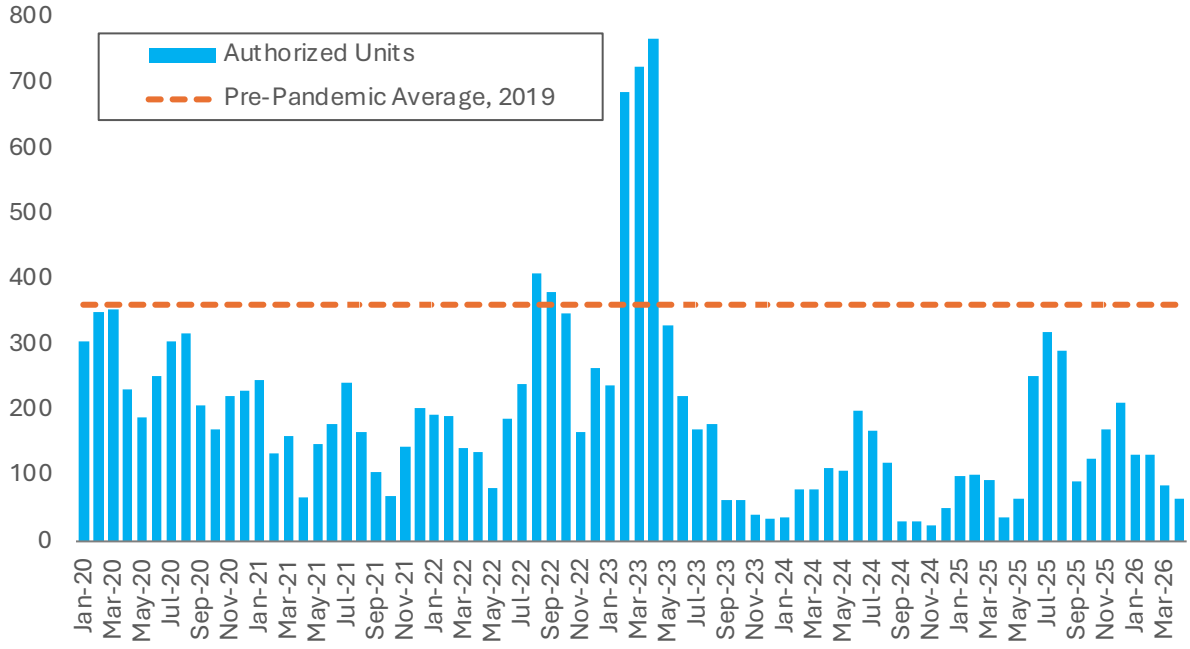
Prior to the pandemic, San Francisco was a key driver of economic growth in both the Bay Area and the state of California, maintaining full employment for more than three years. Full employment doesn't imply that everyone has a job, but rather that almost all individuals who want to work and are capable 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.

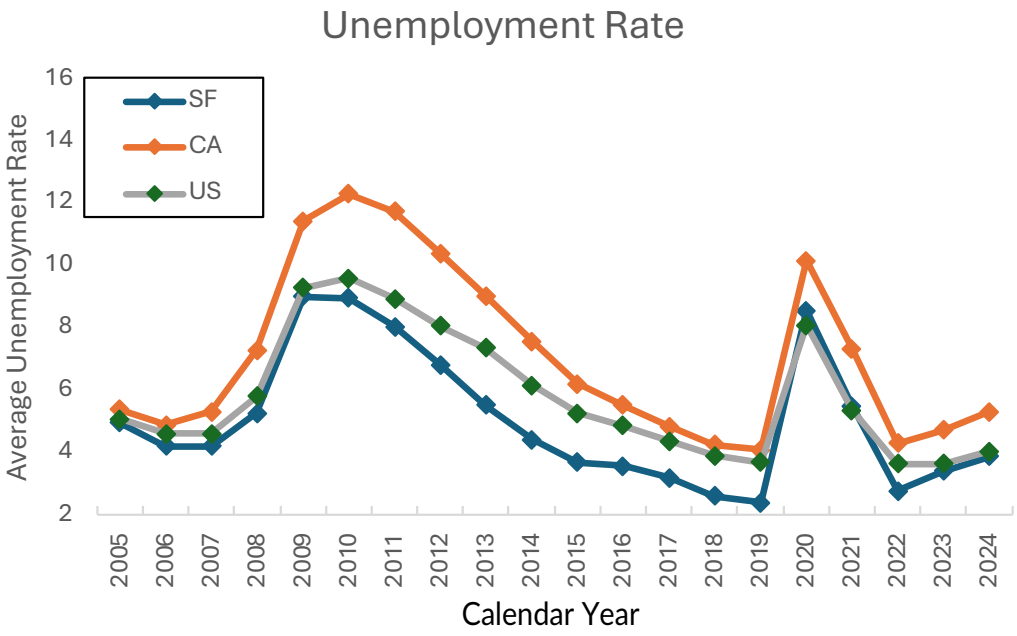
San Francisco continues to grapple with structural changes brought on by the pandemic, most notably the persistence of remote work. This shift has far-reaching economic consequences. Office attendance in major metropolitan areas remains between 40% and 75% of pre-pandemic levels and has shown only minimal improvement over the past year, suggesting a new long-term norm. San Francisco lags behind most other metro areas in returning to the office—which has an economic impact, 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.

Authorized Housing Units (3 Month Moving Average), San Francisco, Through April 2026

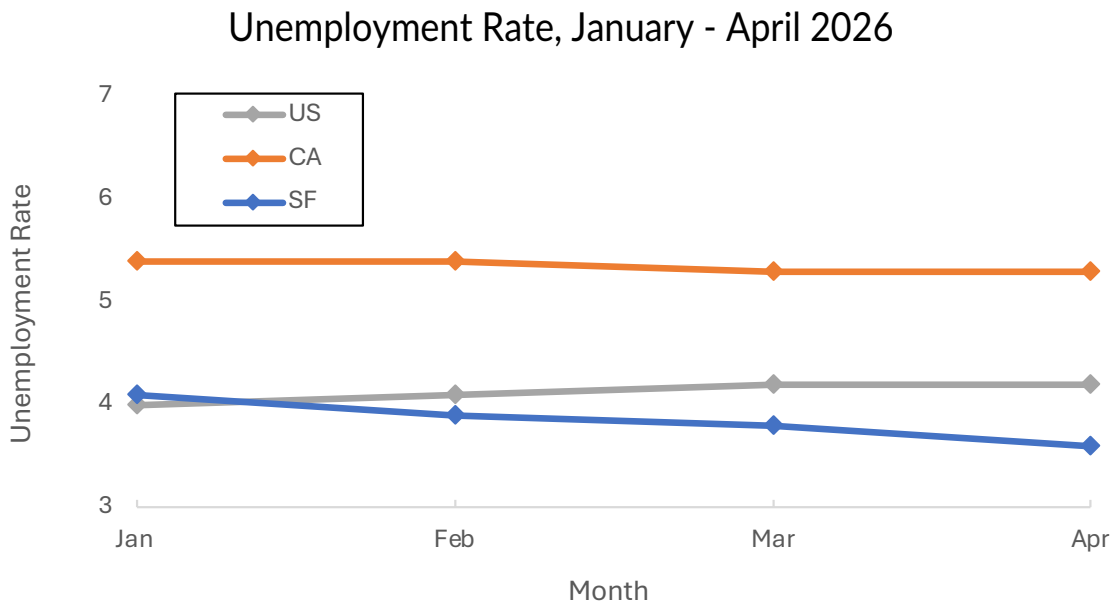


Source: San Francisco Planning Department

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.



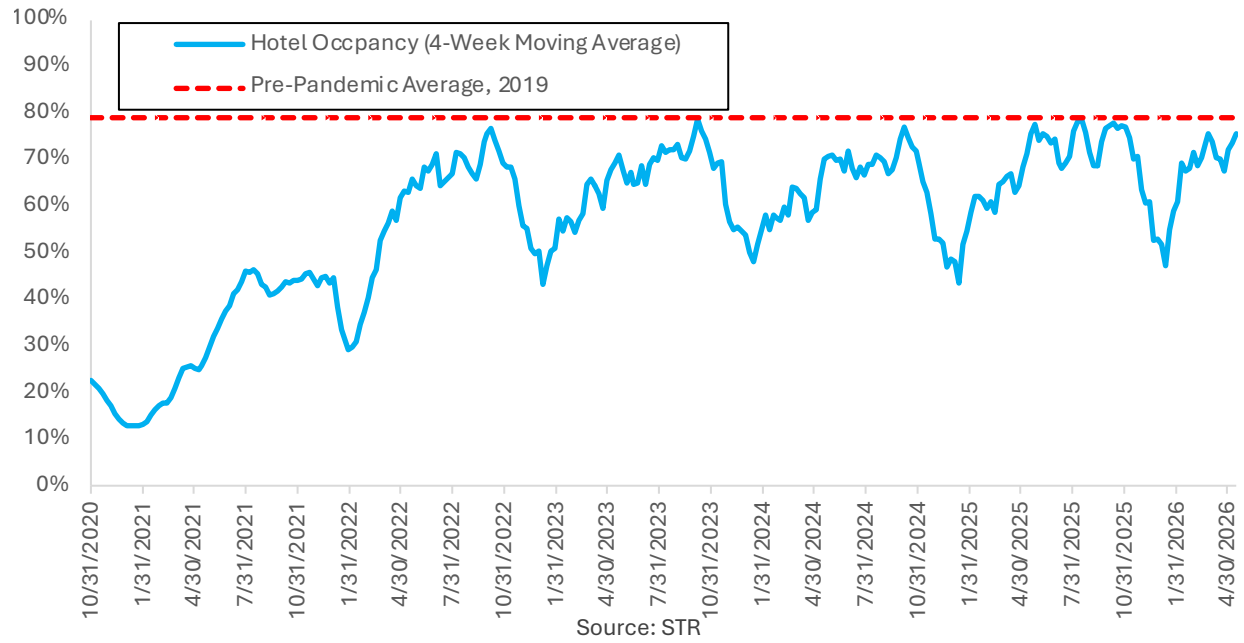
Source: Bureau of Labor Statistics



Source: Bureau of Labor Statistics

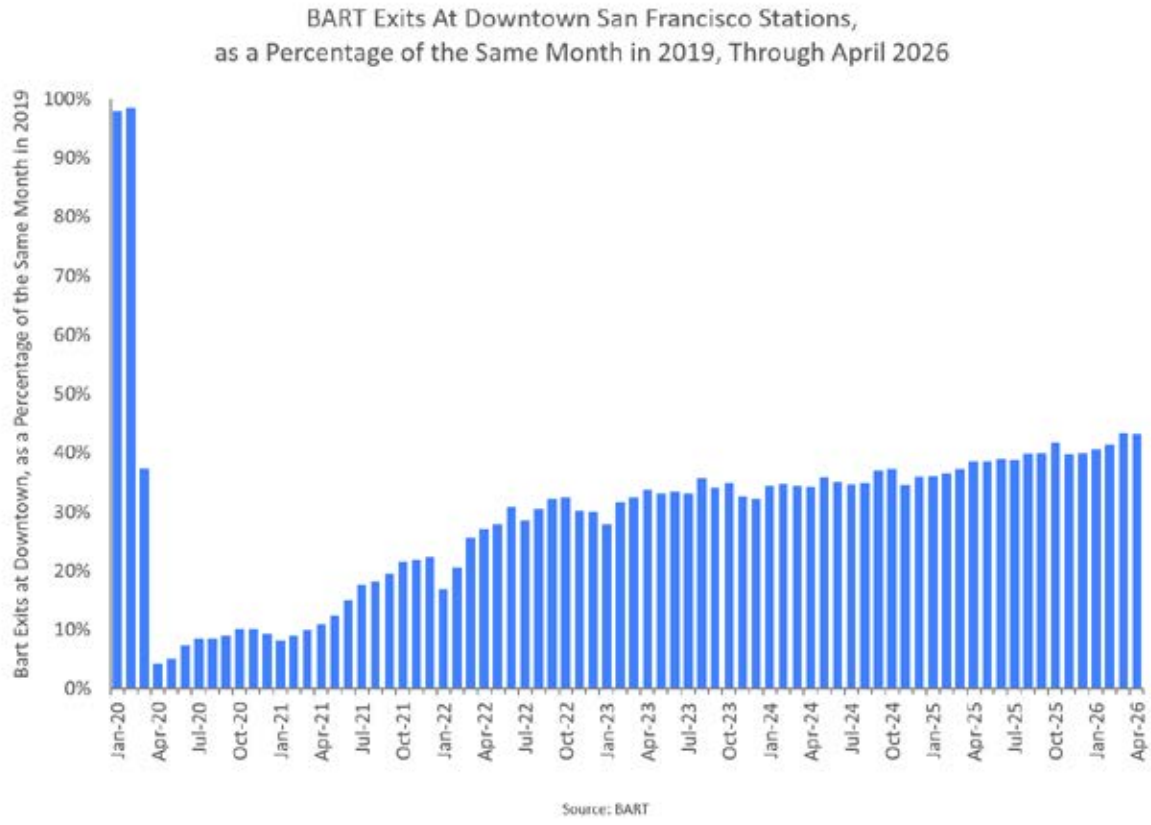
Other indicators of economic recovery include hotel occupancy rates, BART downtown station exits, and Muni Metro ridership. As noted previously, the leisure and hospitality sector was among the hardest hit sectors during the COVID-19 shutdown, leading to a sharp decline in hotel occupancy. Since then, 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 16, 2026



Source: STR

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 64-74% 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 April 2026
Bart Exits at Downtown, as a Percentage of the Same Month in 2019
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
Jan-20
Apr-20
Jul-20
Oct-20
Jan-21
Apr-21
Jul-21
Oct-21
Jan-22
Apr-22
Jul-22
Oct-22
Jan-23
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Jul-23
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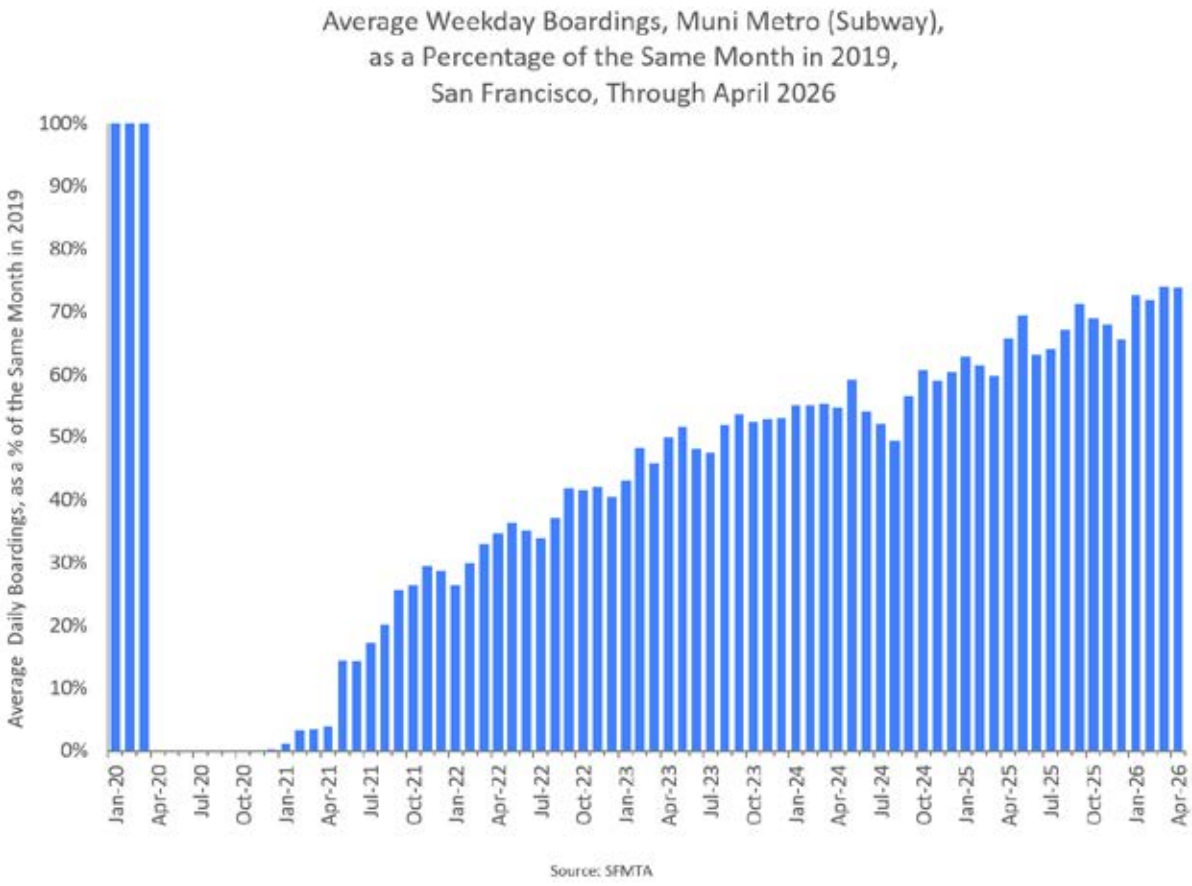
Source: BART



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 CASERO

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 2026-27 and FY 2027-28. 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 31, 2026, as an update to the City's Five-Year Financial Plan for FY 2026-27 through FY 2029-30.

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.

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

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

Capital and Information Technology Projections

As noted above, the City also engages in long-term planning for the City's infrastructure and information technology (IT) needs. Managed by the City Administrator, the City has completed comprehensive assessments of the City's near- and long-term capital and IT needs through the creation of the Ten-Year Capital Plan and the Information and Communications Technology (ICT) Plan, each of which is issued biennially in odd calendar years in conjunction with the City's Five-Year Financial Plan.

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

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

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

Financial Policies and Enhanced Reserves

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

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

Finally, independent auditors who certify the City's annual financial statements and credit ratings from

the national bond rating agencies provide additional external oversight of the City's financial matters.

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

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

The City adopts annual budgets for all government funds on a substantially modified accrual basis of accounting, except for capital project funds and certain debt service funds that generally adopt project-length budgets.

ANNUAL BUDGET PROCESS

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 Policy and 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 uses 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.

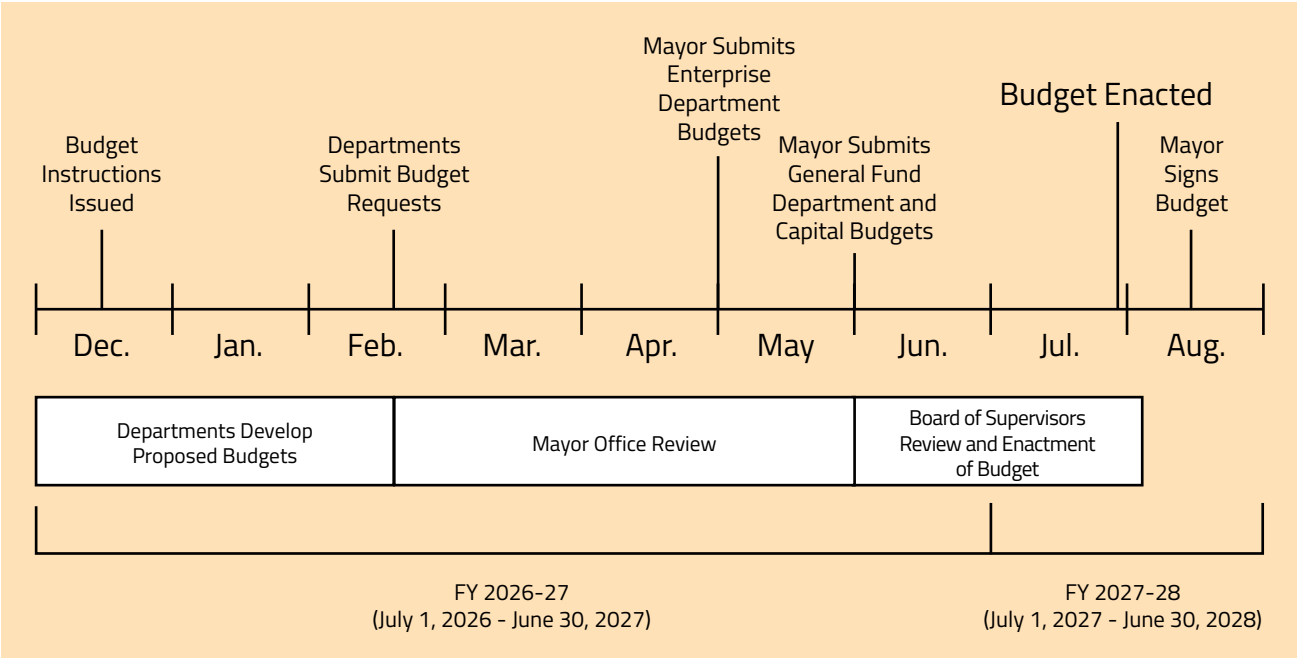
The Mayor has 10 days to approve the final budget, now called the Budget and Appropriation Ordinance. The Mayor may sign the budget as approved by the Board, making it effective immediately, or may veto any portion, whereupon the budget returns to the Board of Supervisors. The Board has ten-days to override 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.

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.

Implementation



BUDGET INFORMATION & SUMMARY TABLES

OUTER RICHMOND

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 2026. The March Joint Report projected deficits of $168.5 million in FY 2026-27, $474.3 million in FY 2027-28, $741.7 million in FY 2028-29, and $1,088.6 million in FY 2029-30.

The City is legally required to balance its budget each year. The proposed FY 2026-27 budget totals $16.9 billion, an $861.3 million, or 5.4 percent, increase over the FY 2025-26 budget. The proposed FY 2027-28 budget totals $17.2 billion, a $386.6 million, or 2.3 percent, increase over the FY 2026-27 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 $576.6 million in FY 2026-27, or 8.2 percent above the FY 2025-26 original budget, and increase by $314.6 million, or 4.1 percent, in FY 2027-28.

REGULAR REVENUES. General Fund regular revenues make up 94.0 and 89.9 percent of total General Fund resources in FY 2026-27 and FY 2027-28, 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 continues its recovery and office value reset in the budget period. 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 administrative changes from Proposition M (2024). Finally, the forecast assumes growth in sales and hotel taxes.

Regular revenues are budgeted to increase by $565.0 million in FY 2026-27, 8.6 percent more than the FY 2025-26 original budget, and decrease by $30.8 million in FY 2027-28, 0.4 percent lower than the FY 2026-27 proposed budget. The FY 2026-27 increase is largely driven by increases in business and transfer taxes, state payments for services at the Human Services Agency, and public health service charges. In FY 2027-28, revenue growth is driven by increases in property and transfer taxes, as

well as increases in payments from the State and Federal governments for services at the Human Services Agency.

USE OF FUND BALANCE AND USE OF RESERVES. The proposed budget allocates $505.0 million in General Fund year-end fund balance as a source in the two budget years. The budget also withdraws $191.1 million from reserves in the two budget years, including $84.9 million from the Federal and State Revenue Risk Reserve, $54.8 million from the Budget Stabilization One Time Reserve, $29.5 million from the Business Tax Stabilization Reserve and $22.0 million from various other reserves.

OPERATING TRANSFERS-IN. Transfers into the General Fund are budgeted at $297.2 million in FY 2026-27, which is $38.7 million, or 15.0 percent, more than what was budgeted in FY 2025-26. In FY 2027-28, transfers-in are budgeted at $266.6 million, which is $30.6 million, or 10.3 percent, less than the proposed FY 2026-27 budget. These transfers include a portion of Airport concessions revenue, 15.0 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

Commercial property valuations continue to fluctuate, driven by high vacancy rates in middle-tier office properties and interest costs that remain well above recent norms. While office transaction volumes are improving and institutional investors are re-engaging—supporting real property transfer-tax revenue—recent sale prices still tend to fall below existing assessed values. This trend signals potential tax refunds for properties with open assessment appeals and suggests continued high appeal activity in future years. Lower sale prices will also reset assessed values downward, limiting near-term growth in the commercial property tax base. The FY 2026-27 General Fund share of property tax revenue is budgeted at $2,407.0 million, which is $30.0 million, or 1.2 percent, less than the FY 2025-26 budget. The FY 2027-28 General Fund share of property tax revenue is budgeted at $2,427.0 million, which is $20.0 million, or 0.8 percent, more than the proposed FY 2026-27 budget.

The budget assumes secured roll growth of 2.0 percent in FY 2026-27 and 2.0 percent in FY 2027-28, the maximum allowed under the state constitution, with unsecured values projected to remain at current levels. Approximately $118.3 million is assumed to be diverted from the General Fund to tax increment financing districts in FY 2026-27, increasing to $157.5 million in FY 2027-28. 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 reserve deposits for future refunds of $215.0 million in General Fund revenue from appeals of assessed values filed in FY 2026-27 and $191.0 million from appeals filed in FY 2027-28, which will be paid at such time as the Assessment Appeals Board determines reductions.

Supplemental assessments capture the change in a property's assessed value for the remaining portion of the tax year following an assessable event such as a change in ownership or new construction. Such an event alters the property's base year assessed value. Supplemental property taxes are estimated

to be $12.0 million in each of FY 2026-27 and FY 2027-28. 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 $25.0 million in FY 2026-27 and $25.0 million in FY 2027-28.

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 $302.0 million in FY 2026-27 and $292.0 million in FY 2027-28, based on current state law.

Business Tax Revenue

The FY 2026-27 budget projects General Fund business tax revenue to reach $1,572.2 million, representing an increase of $432.6 million, or 38.0 percent, from the FY 2025-26 budget. The FY 2027-28 budget anticipates a decrease of $94.4 million, or 6.0 percent, in business tax revenue, bringing the projected total to $1,477.7 million. Business tax revenue is comprised of business registration fees, administrative office tax, gross receipts tax, and the overpaid executive tax.

Proposition M (2024) restructured business taxes by increasing the small business gross receipts tax exemption, reducing the overpaid executive tax by 80.0 percent, and generally increasing gross receipts tax rates. Because Proposition M takes effect for tax year 2025, its actual impact on business tax revenue becomes apparent as taxpayers file their annual tax returns by the March 2, 2026 deadline, or by November 30, 2026 for those that received an extension.

Gross receipts taxes are mostly based on a combination of sales in San Francisco and sales worldwide that are apportioned to San Francisco, generally by the share of a company's total payroll located in San Francisco. Sales have increased significantly. Between 2024 and 2025, for those companies that have filed their 2025 tax returns, San Francisco sales increased more than 10.0 percent and worldwide sales increased more than 30.0 percent, leading to a proportionate increase in revenue. This growth in sales is the primary driver of the increase in budgeted revenue from FY 2025-26 to FY 2026-27.

Administrative factors are also important for the proposed FY 2026-27 budget. Before Proposition M, the business tax extended filing deadline was April 30. Proposition M, however, moved the extended deadline to November 30 of the following fiscal year, so the revenue from these filings is now split across two fiscal years rather than falling within one, as it did before Proposition M. This has the effect of reducing the amount of tax year 2025 revenue received in FY 2025-26 and shifting it to FY 2026-27, creating a one-time increase in revenue for FY 2026-27. The one-time nature of this increase is reflected in the decline of the proposed budget for FY 2027-28.

Litigation continues to be a factor affecting proposed budgeted revenue. Although several large cases settled in FY 2025-26, including General Motors, Airbnb, and Microsoft, the City continues to receive new gross receipts tax claims and taxpayers in ongoing matters have expanded their claims to include additional tax years. The City currently holds $389 million in reserve for General Fund business tax claims, down from $414 million at the end of FY 2025-26. The available revenue from the decrease in reserve was recognized in FY 2025-26. The FY 2026-27 and FY 2027-28 budgets were both reduced by approximately $75 million in anticipation of new and expanded claims.

Sales Tax Revenue

In FY 2026-27, the City budgeted local sales tax revenue at $201.8 million, which is $12.3 million (6.5 percent) higher than what was budgeted in FY 2025-26. FY 2027-28 local sales tax revenue is budgeted at $207.8 million, which is $6.0 million (2.9 percent) higher than the proposed FY 2026-27 budget.

The budget assumes sales tax revenues will stay flat in FY 2026-27 and then grow modestly in FY 2027-28 and reach pre-pandemic levels in FY 2028-29. However, economic headwinds of the pandemic era continue to impact local sales tax recovery: current population is still below the pre-pandemic population; office vacancy rates remain above 30 percent with fewer employees going into the offices that are occupied; and tourism and business travel have not yet recovered. These factors are expected to improve over the coming years.

Transient Occupancy (Hotel) Tax

The FY 2026-27 General Fund share of hotel tax revenue is budgeted at $289.4 million, which is $24.2 million, or 9.1 percent, more than what was budgeted in FY 2025-26. FY 2027-28 revenue is budgeted at $291.6 million, an increase of $2.2 million, or 0.8 percent, from the proposed FY 2026-27 budget.

The $24.2 million increase in budgeted General Fund hotel tax revenue for FY 2026-27 over FY 2025-26 reflects the recent rebound in Moscone Center event attendance and optimism about domestic tourism trends. Strong Moscone Center event attendance drives tax revenue up through compression pricing, and the return of major conferences to San Francisco, in addition to World Cup games held near the first week of FY 2026-27, is expected to boost hotel tax performance. The second budget year assumes modest growth to reflect a weaker Moscone Center event calendar and uncertainty about trends in international tourism.

Real Property Transfer Tax Revenue

The City budgeted real property transfer tax (RPTT) revenue at $358.8 million in FY 2026-27, $91.2 million, or 34.1 percent, higher than FY 2025-26. This growth continues in FY 2027-28 where the revenue budget rises by another $11.6 million, or 3.2 percent, to $370.4 million.

This budget's RPTT revenue projection builds off the strong recovery the City experienced over the last two years. After the pandemic-era changes to the City's economy reduced RPTT revenues to historic lows, revenues rebounded due to lower interest rates and a "reset" as building owners accepted losses on buildings purchased pre-pandemic and re-entered the market. The City expects RPTT revenue to continue growing, albeit at a slower pace than in FY 2024-25 and FY 2025-26. As a highly progressive tax, sales over $10 million often make up over half the revenue each year, but only 1 percent of transactions. The budget assumes high-end sales values and volumes will continue to grow as they have since FY 2024-25. However, any disturbance in this relatively small number of transactions could potentially derail the recovery.

USE TRENDS

Personnel Expenses

The proposed budget includes an increase in total labor costs of $379.5 million, or 5.2 percent, in FY 2026-27 and an additional increase of $363.7 million, or 4.7 percent, in FY 2027-28. This total increase includes an increase in General Fund labor costs of $182.2 million, or 5.3 percent, in FY 2026-27 and an additional increase of $107.1 million, or 3.0 percent, in FY 2027-28. The change in FY 2026-27 and FY 2027-28 is driven by cost of living adjustments to wages for all City employees

and increases in employee benefit costs, countered by staffing reductions in the Mayor's Proposed Budget. Compared to the March 2026 Joint Report, which projected a General Fund labor cost increase of $528.5 million, the proposed cumulative increase of $289.3 million over the two budget years is significantly lower, by $239.2 million.

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 $220.4 million, or 9.3 percent, to $2.58 billion in FY 2026-27 and will increase by $112.5 million, or 4.4 percent, to $2.69 billion in FY 2027-28. The FY 2026-27 increase is driven primarily by increased capital spending while the FY 2027-28 increase is driven by cost-of-doing-business (CODB) adjustments to community-based organization (CBO) grants, along with inflationary increases to non-personnel spending.

Transfers Out

Transfers Out of the General Fund are budgeted at $1.4 billion and $1.5 billion in FY 2026-27 and FY 2027-28, an increase of $174.0 million and $95.0 million, respectively. These transfers largely cover mandatory spending requirements passed by voters or support for hospitals and other funds. Overall, both categories grew in both years of the budget period.

SPENDING MANDATES AND DISCRETIONARY SOURCES

The General Fund represents 45.1 percent and 45.9 percent in FY 2026-27 and FY 2027-28, 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, Transitional Youth Baseline, Our City Our Homes Baseline, Early Care and Education Baseline, Public Library Baseline, Public Transportation Baselines, City Services Auditor operations, 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 2026.

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 2026-27			FY 2027-28		
	General Fund	Self Supporting	Total	General Fund	Self Supporting	Total
Prior Year Fund Balance	42,448,773	573,880,980	616,329,753	462,546,684	353,903,141	816,449,825
Prior Year Reserves	117,602,320	2,835,013	120,437,333	73,520,816	2,389,055	75,909,871
Regular Revenues	7,140,359,896	8,975,075,826	16,115,435,722	7,109,594,361	9,236,868,066	16,346,462,427
Transfers Into the General Fund	297,199,449	(297,199,449)		266,569,368	(266,569,368)	
Sources of Funds Total	**7,597,610,438**	**9,254,592,370**	**16,852,202,808**	**7,912,231,229**	**9,326,590,894**	**17,238,822,123**

Uses of Funds	FY 2026-27			FY 2027-28		
	General Fund	Self Supporting	Total	General Fund	Self Supporting	Total
Gross Expenditures	6,704,304,179	10,646,606,479	17,350,910,658	6,938,065,411	10,975,856,040	17,913,921,451
Less Interdepartmental Recoveries	(751,521,759)	(797,636,157)	(1,549,157,916)	(781,391,333)	(862,777,407)	(1,644,168,740)
Capital Projects	95,820,572	475,341,325	571,161,897	106,496,355	322,162,520	428,658,875
Facilities Maintenance	2,993,998	75,865,326	78,859,324	3,062,948	83,372,661	86,435,609
Reserves	123,366,420	277,062,425	400,428,845	128,316,392	325,658,536	453,974,928
Transfers From the General Fund	1,422,647,028	(1,422,647,028)		1,517,681,456	(1,517,681,456)	
Uses of Funds Total	**7,597,610,438**	**9,254,592,370**	**16,852,202,808**	**7,912,231,229**	**9,326,590,894**	**17,238,822,123**

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	42,449	192,053	5,500	451	367,145	8,669	63	616,330
Prior Year Reserves	117,602	2,835						120,437
Prior Year Sources Total	**160,051**	**194,888**	**5,500**	**451**	**367,145**	**8,669**	**63**	**736,767**
Property Taxes	2,407,000	275,710		360,251				3,042,961
Other Local Taxes	1,139,550	57,450						1,197,000
Business Taxes	1,572,180	643,031						2,215,211
Rents & Concessions	25,886	74,145			697,965	616	13,767	812,380
Fines and Forfeitures	3,608	39,590		14,315	119,185			176,698
Interest & Investment Income	164,804	50,034			118,559		9,984	343,382
Licenses, Permits & Franchises	24,071	18,793			28,605			71,468
Intergovernmental - State	921,200	261,817	580	700	173,019			1,357,316
Intergovernmental - Federal	373,437	199,813			31,253			604,504
Intergovernmental - Other	4,189	7,657			165,486	249		177,581
Charges for Services	487,090	179,393			4,813,160	1,824	100	5,481,567
Other Revenues	17,344	164,506	2,636	7,693	132,521		85,603	410,303
Other Financing Sources			25,064		200,000			225,064
Current Year Sources Total	**7,140,360**	**1,971,939**	**28,280**	**382,959**	**6,479,754**	**2,688**	**109,455**	**16,115,436**
Contribution Transfers In		474,295			865,199			1,339,494
Operating Transfer In	297,199	88,574		4,628	271,723			662,124
Transfer In Total	**297,199**	**562,869**		**4,628**	**1,136,922**			**2,001,618**
Available Sources Total	**7,597,610**	**2,729,696**	**33,780**	**388,037**	**7,983,821**	**11,357**	**109,518**	**18,853,821**
Community Health	(1,313,062)	(405,765)		(2,628)	(1,842,918)		(9,124)	(3,573,496)
Culture & Recreation	(216,575)	(452,027)	(1,522)				(115)	(670,239)
General Administration & Finance	(368,729)	(141,982)	5,390			(11,357)	(100,279)	(616,957)
General City Responsibilities	(262,247)	(72,464)		(385,410)				(720,121)
Human Welfare & Neighborhood Development	(1,733,488)	(1,310,899)						(3,044,387)
Public Protection	(2,019,924)	(53,651)	1,000		(138,976)			(2,211,551)
Public Works, Transportation & Commerce	(217,219)	(229,473)	(39,444)		(5,474,704)			(5,960,840)
Current Year Uses Total	**(6,131,244)**	**(2,666,260)**	**(34,576)**	**(388,037)**	**(7,456,597)**	**(11,357)**	**(109,518)**	**(16,797,590)**
Contribution Transfers Out	(1,339,494)							(1,339,494)
Operating Transfer Out	(83,153)	(62,167)	796		(490,847)			(635,371)
Transfer Out Total	**(1,422,647)**	**(62,167)**	**796**		**(490,847)**			**(1,974,866)**
Proposed Uses Total	**(7,553,891)**	**(2,728,428)**	**(33,780)**	**(388,037)**	**(7,947,444)**	**(11,357)**	**(109,518)**	**(18,772,456)**
Fund Balance	43,719	1,268			9,625			54,612

CITY AND COUNTY OF SAN FRANCISCO MAJOR FUND BUDGETARY RECAP, FY 2027-28 (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	462,547	162,106		459	183,471	7,804	63	816,450
Prior Year Reserves	73,521	2,389						75,910
Prior Year Sources Total	**536,068**	**164,495**		**459**	**183,471**	**7,804**	**63**	**892,360**
Property Taxes	2,427,000	279,290		295,245	166,000			3,167,535
Other Local Taxes	1,163,630	57,680						1,221,310
Business Taxes	1,477,740	617,752						2,095,492
Rents & Concessions	33,388	76,293			724,578	616	13,785	848,659
Fines and Forfeitures	3,608	37,128		13,856	119,370			173,961
Interest & Investment Income	153,454	47,116			115,729		9,984	326,284
Licenses, Permits & Franchises	24,454	19,135			30,084			73,674
Intergovernmental - State	949,266	228,660		700	176,320			1,354,946
Intergovernmental - Federal	395,370	193,728			36,358			625,456
Intergovernmental - Other	4,251	7,592			306,724	253		318,821
Charges for Services	459,883	186,747			5,166,716	1,824	100	5,815,270
Other Revenues	17,551	86,094		2,713	131,630		80,068	318,055
Other Financing Sources			7,000					7,000
Current Year Sources Total	**7,109,594**	**1,837,213**	**7,000**	**312,513**	**6,973,510**	**2,693**	**103,938**	**16,346,462**
Contribution Transfers In		485,170			955,007			1,440,177
Operating Transfer In	266,569	82,925		5,079	270,819			625,392
Transfer In Total	**266,569**	**568,095**		**5,079**	**1,225,826**			**2,065,569**
Available Sources Total	**7,912,231**	**2,569,804**	**7,000**	**318,051**	**8,382,807**	**10,497**	**104,001**	**19,304,391**
Community Health	(1,327,717)	(388,363)		(3,079)	(1,935,154)		(9,124)	(3,663,437)
Culture & Recreation	(222,982)	(380,670)					(115)	(603,767)
General Administration & Finance	(381,158)	(145,433)				(10,497)	(94,762)	(631,850)
General City Responsibilities	(316,128)	(74,182)		(314,973)				(705,283)
Human Welfare & Neighborhood Development	(1,813,647)	(1,251,256)						(3,064,902)
Public Protection	(2,067,957)	(42,456)			(144,959)			(2,255,372)
Public Works, Transportation & Commerce	(248,030)	(212,362)	(7,000)		(5,800,472)			(6,267,864)
Current Year Uses Total	**(6,377,620)**	**(2,494,722)**	**(7,000)**	**(318,051)**	**(7,880,585)**	**(10,497)**	**(104,001)**	**(17,192,475)**
Contribution Transfers Out	(1,440,177)							(1,440,177)
Operating Transfer Out	(77,504)	(56,845)			(456,390)			(590,739)
Transfer Out Total	**(1,517,681)**	**(56,845)**			**(456,390)**			**(2,030,916)**
Proposed Uses Total	**(7,895,301)**	**(2,551,567)**	**(7,000)**	**(318,051)**	**(8,336,974)**	**(10,497)**	**(104,001)**	**(19,223,391)**
Fund Balance	16,930	18,237			11,180			46,347

SOURCES AND USES OF FUNDS EXCLUDING FUND TRANSFERS

	2025-2026 Budget	2026-2027 Proposed	Changes from 2025-2026	2027-2028 Proposed	Changes from 2026-2027
Sources of Fund					
Local Taxes	5,830,452,120	6,455,171,920	624,719,800	6,484,336,327	29,164,407
Licenses & Fines	259,548,278	248,166,355	(11,381,923)	247,634,983	(531,372)
Use of Money or Property	1,055,473,761	1,135,762,292	80,288,531	1,157,943,033	22,180,741
Intergovernmental Revenue - Federal	801,079,559	604,503,871	(196,575,688)	625,455,796	20,951,925
Intergovernmental Revenue - State	1,308,918,766	1,357,316,209	48,397,443	1,354,946,308	(2,369,901)
Intergovernmental Revenue - Other	384,392,627	177,580,951	(206,811,676)	318,820,902	141,239,951
Charges for Services	5,380,235,581	5,481,567,151	101,331,570	5,815,269,788	333,702,637
Other Revenues	408,694,101	655,366,973	246,672,872	342,055,290	(313,311,683)
Use of / (Deposit to) Fund Balance	562,065,730	736,767,086	174,701,356	892,359,696	155,592,610
Sources of Fund Subtotals	**15,990,860,523**	**16,852,202,808**	**861,342,285**	**17,238,822,123**	**386,619,315**
Uses of Fund					
Salaries & Wages	5,250,644,875	5,488,806,410	238,161,535	5,693,188,417	204,382,007
Fringe Benefits	2,034,720,009	2,176,046,444	141,326,435	2,335,319,844	159,273,400
Overhead	(100,210,967)	(90,753,370)	9,457,597	(89,115,724)	1,637,646
Professional & Contractual Services	3,445,982,352	3,620,742,114	174,759,762	3,554,684,261	(66,057,853)
Aid Assistance / Grants	2,140,115,725	2,212,845,355	72,729,630	2,272,932,194	60,086,839
Materials & Supplies	515,350,533	544,758,497	29,407,964	563,124,006	18,365,509
Equipment	46,569,592	54,852,293	8,282,701	30,794,252	(24,058,041)
Debt Service	1,863,111,834	1,951,842,886	88,731,052	2,095,992,794	144,149,908
Services of Other Departments	1,345,854,120	1,391,770,029	45,915,909	1,457,001,407	65,231,378
Expenditure Recovery	(1,508,484,016)	(1,549,157,916)	(40,673,900)	(1,644,168,740)	(95,010,824)
Budgetary Reserves	382,930,024	400,428,845	17,498,821	453,974,928	53,546,083
Facilities Maintenance	77,175,110	78,859,324	1,684,214	86,435,609	7,576,285
Capital Renewal	25,887,547	(2,406,340)	(28,293,887)	14,065,734	16,472,074
Capital Projects	471,213,785	573,568,237	102,354,452	414,593,141	(158,975,096)
Uses of Fund Subtotals	**15,990,860,523**	**16,852,202,808**	**861,342,285**	**17,238,822,123**	**386,619,315**

USES BY SERVICE AREA AND DEPARTMENT

Service Area: Community Health

Department	2025-2026 Budget	2026-2027 Proposed	Changes from 2025-2026	2027-2028 Proposed	Changes from 2026-2027
Public Health	3,366,272,604	3,619,437,991	253,165,387	3,709,456,596	90,018,605
COMMUNITY HEALTH Total	**3,366,272,604**	**3,619,437,991**	**253,165,387**	**3,709,456,596**	**90,018,605**

Service Area: Culture & Recreation

Department	2025-2026 Budget	2026-2027 Proposed	Changes from 2025-2026	2027-2028 Proposed	Changes from 2026-2027
Academy Of Sciences	8,112,940	9,045,125	932,185	9,596,904	551,779
Arts Commission	24,549,920	45,808,691	21,258,771	45,845,720	37,029
Asian Art Museum	12,771,314	13,120,989	349,675	14,536,895	1,415,906
Fine Arts Museum	24,512,281	26,631,180	2,118,899	26,751,113	119,933
Law Library	1,240,588	1,387,348	146,760	1,448,532	61,184
Public Library	193,371,976	198,454,107	5,082,131	200,623,912	2,169,805
Recreation And Park Commission	262,801,014	354,146,294	91,345,280	278,725,166	(75,421,128)
War Memorial	32,342,470	31,675,116	(667,354)	33,291,649	1,616,533
CULTURE & RECREATION Total	**559,702,503**	**680,268,850**	**120,566,347**	**610,819,891**	**(69,448,959)**

Service Area: General Administration & Finance

Department	2025-2026 Budget	2026-2027 Proposed	Changes from 2025-2026	2027-2028 Proposed	Changes from 2026-2027
Assessor / Recorder	42,333,443	43,280,047	946,604	45,143,141	1,863,094
Board Of Supervisors	26,555,362	25,648,760	(906,602)	26,611,880	963,120
City Attorney	125,127,316	132,663,622	7,536,306	136,469,952	3,806,330
City Planning	59,098,424	75,740,416	16,641,992	73,211,655	(2,528,761)
Civil Service Commission	1,612,202	1,696,477	84,275	1,774,141	77,664
Controller	86,315,343	86,361,343	46,000	86,231,536	(129,807)
Elections	22,673,794	23,020,557	346,763	23,565,991	545,434
Ethics Commission	6,582,368	9,304,180	2,721,812	9,415,650	111,470
General Services Agency - City Admin	610,918,802	593,636,869	(17,281,933)	643,903,438	50,266,569
General Services Agency - Technology	171,688,645	172,538,383	849,738	174,516,454	1,978,071
Health Service System	12,462,123	13,310,612	848,489	12,767,441	(543,171)
Human Resources	157,952,253	164,090,476	6,138,223	161,947,683	(2,142,793)
Mayor	11,634,724	12,240,595	605,871	12,842,005	601,410
Retirement System	55,903,708	62,148,297	6,244,589	63,470,330	1,322,033
Treasurer/Tax Collector	56,452,603	49,949,449	(6,503,154)	50,433,207	483,758
GENERAL ADMINISTRATION & FINANCE Total	**1,447,311,110**	**1,465,630,083**	**18,318,973**	**1,522,304,504**	**56,674,421**

Service Area: General City Responsibilities

Department	2025-2026 Budget	2026-2027 Proposed	Changes from 2025-2026	2027-2028 Proposed	Changes from 2026-2027
General City Responsibility	1,689,516,696	1,583,514,665	(106,002,031)	1,551,813,632	(31,701,033)
GENERAL CITY RESPONSIBILITIES Total	**1,689,516,696**	**1,583,514,665**	**(106,002,031)**	**1,551,813,632**	**(31,701,033)**

USES BY SERVICE AREA AND DEPARTMENT, *Continued*

Department	2025-2026 Budget	2026-2027 Proposed	Changes from 2025-2026	2027-2028 Proposed	Changes from 2026-2027
Agency for Human Rights	0	29,510,482	29,510,482	26,860,900	(2,649,582)
Children; Youth & Their Families	347,620,411	370,583,358	22,962,947	382,382,020	11,798,662
Child Support Services	13,310,465	13,503,765	193,300	14,149,555	645,790
Dept of Early Childhood	341,498,262	343,638,412	2,140,150	337,466,618	(6,171,794)
Environment	40,887,390	36,506,690	(4,380,700)	36,797,666	290,976
Homelessness And Supportive Housing	785,558,734	835,350,515	49,791,781	781,919,489	(53,431,026)
Human Rights Commission	30,032,568	0	(30,032,568)	0	0
Human Services	1,308,942,803	1,383,209,074	74,266,271	1,464,707,301	81,498,227
Mayor	176,591,601	217,954,840	41,363,239	198,537,874	(19,416,966)
Rent Arbitration Board	14,507,813	14,345,256	(162,557)	15,009,005	663,749
HUMAN WELFARE & NEIGHBORHOOD DEVELOPMENT Tot	**3,058,950,047**	**3,244,602,392**	**185,652,345**	**3,257,830,428**	**13,228,036**

Service Area: Public Protection

Department	2025-2026 Budget	2026-2027 Proposed	Changes from 2025-2026	2027-2028 Proposed	Changes from 2026-2027
Adult Probation	61,625,558	72,685,372	11,059,814	75,094,254	2,408,882
Department Of Police Accountability	9,644,261	10,272,425	628,164	10,825,026	552,601
District Attorney	96,606,701	99,146,240	2,539,539	101,360,057	2,213,817
Emergency Management	161,558,877	113,989,665	(47,569,212)	112,815,113	(1,174,552)
Fire Department	554,710,295	575,512,877	20,802,582	595,946,863	20,433,986
Juvenile Probation	52,871,960	55,464,328	2,592,368	53,157,283	(2,307,045)
Office of Sheriff's Inspector General	1,283,747	1,557,714	273,967	1,659,170	101,456
Police	849,477,682	882,696,502	33,218,820	900,999,344	18,302,842
Public Defender	58,352,655	61,036,553	2,683,898	62,888,141	1,851,588
Sheriff	345,636,970	377,477,558	31,840,588	378,244,278	766,720
Superior Court	33,200,508	34,010,934	810,426	34,326,323	315,389
PUBLIC PROTECTION Total	**2,224,969,214**	**2,283,850,168**	**58,880,954**	**2,327,315,852**	**43,465,684**

Service Area: Public Works, Transportation & Commerce

Department	2025-2026 Budget	2026-2027 Proposed	Changes from 2025-2026	2027-2028 Proposed	Changes from 2026-2027
Airport Commission	1,789,868,715	1,778,391,861	(11,476,854)	1,922,805,350	144,413,489
Board Of Appeals	1,254,289	1,246,830	(7,459)	1,298,958	52,128
Building Inspection	92,728,074	96,681,380	3,953,306	101,394,999	4,713,619
Economic And Workforce Development	85,720,686	84,177,061	(1,543,625)	87,389,267	3,212,206
Municipal Transportation Agency	1,553,590,668	1,605,206,045	51,615,377	1,708,056,664	102,850,619
Port	156,220,545	231,787,269	75,566,724	172,680,199	(59,107,070)
Public Utilities Commission	2,130,411,833	2,180,629,872	50,218,039	2,355,353,248	174,723,376
Public Works	428,513,379	486,183,940	57,670,561	503,962,891	17,778,951
PUBLIC WORKS, TRANSPORTATION & COMMERCE Total	**6,238,308,189**	**6,464,304,258**	**225,996,069**	**6,852,941,576**	**388,637,318**
Expenditure Subtotals	**18,585,030,363**	**19,341,608,407**	**756,578,044**	**19,832,482,479**	**490,874,072**
Less Interdepartmental Recoveries And Transfers	**(2,594,169,840)**	**(2,489,405,599)**	**104,764,241**	**(2,597,494,194)**	**(108,088,595)**
Net	**15,990,860,523**	**16,852,202,808**	**861,342,285**	**17,234,988,285**	**382,785,477**

USES BY SERVICE AREA, DEPARTMENT AND DIVISION

Department & Division	2025-2026 Budget	2026-2027 Proposed	Changes from 2025-2026	2027-2028 Proposed	Changes from 2026-2027
Public Health					
HAD Public Health Admin	200,457,483	277,377,099	76,919,616	279,931,203	2,554,104
HBH Behavioral Health	656,139,965	701,313,775	45,173,810	700,760,926	(552,849)
HGH Zuckerberg SF General	1,351,712,401	1,431,206,240	79,493,839	1,501,580,081	70,373,841
HJH Jail Health	54,988,204	57,864,622	2,876,418	62,406,642	4,542,020
HLH Laguna Honda Hospital	343,851,866	364,968,256	21,116,390	386,002,428	21,034,172
HNS Health Network Services	453,036,773	473,999,040	20,962,267	454,788,262	(19,210,778)
HPC Primary Care	154,957,328	164,032,484	9,075,156	170,297,339	6,264,855
HPH Population Health Division	151,128,584	148,676,475	(2,452,109)	153,689,715	5,013,240
Public Health Total	**3,366,272,604**	**3,619,437,991**	**253,165,387**	**3,709,456,596**	**90,018,605**
COMMUNITY HEALTH Total	**3,366,272,604**	**3,619,437,991**	**253,165,387**	**3,709,456,596**	**90,018,605**

Service Area: Culture & Recreation

Department & Division	2025-2026 Budget	2026-2027 Proposed	Changes from 2025-2026	2027-2028 Proposed	Changes from 2026-2027
Academy Of Sciences					
SCI Academy of Sciences	8,112,940	9,045,125	932,185	9,596,904	551,779
Academy Of Sciences Total	**8,112,940**	**9,045,125**	**932,185**	**9,596,904**	**551,779**
Arts Commission					
ART Administration	6,797,305	6,509,716	(287,589)	6,397,342	(112,374)
ART Civic Design	147,758	120,313	(27,445)	131,469	11,156
ART Community Investments	14,434,478	16,442,803	2,008,325	14,911,122	(1,531,681)
ART Film		1,550,000	1,550,000	1,550,000	
ART Grants for the Arts		17,765,000	17,765,000	17,905,000	140,000
ART Municipal Galleries	935,100	669,836	(265,264)	682,408	12,572
ART Public Art & Collections	2,026,711	2,542,200	515,489	4,059,556	1,517,356
ART Street Artist Program	208,568	208,823	255	208,823	
Arts Commission Total	**24,549,920**	**45,808,691**	**21,258,771**	**45,845,720**	**37,029**
Asian Art Museum					
AAM Asian Art Museum	12,771,314	13,120,989	349,675	14,536,895	1,415,906
Asian Art Museum Total	**12,771,314**	**13,120,989**	**349,675**	**14,536,895**	**1,415,906**
Fine Arts Museum					
FAM Fine Arts Museum	24,512,281	26,631,180	2,118,899	26,751,113	119,933
Fine Arts Museum Total	**24,512,281**	**26,631,180**	**2,118,899**	**26,751,113**	**119,933**
Law Library					
LLB Law Library	1,240,588	1,387,348	146,760	1,448,532	61,184
Law Library Total	**1,240,588**	**1,387,348**	**146,760**	**1,448,532**	**61,184**
Public Library					
LIB Public Library	193,371,976	198,454,107	5,082,131	200,623,912	2,169,805
Public Library Total	**193,371,976**	**198,454,107**	**5,082,131**	**200,623,912**	**2,169,805**
Recreation And Park Commission					
REC Admin Services	1,328,104	(2,299,078)	(3,627,182)	(2,625,538)	(326,460)
REC Capital Division	16,934,870	93,502,811	76,567,941	16,104,869	(77,397,942)
REC Operations	240,538,040	250,595,165	10,057,125	252,324,942	1,729,777
REC Partnership		1,476,376	1,476,376	1,553,231	76,855
REC Permits & Property		5,280,477	5,280,477	5,536,559	256,082

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

Department & Division	2025-2026 Budget	2026-2027 Proposed	Changes from 2025-2026	2027-2028 Proposed	Changes from 2026-2027
Recreation And Park Commission					
REC Policy & Public Affairs		5,590,543	5,590,543	5,831,103	240,560
REC Zoo	4,000,000		(4,000,000)		
Recreation And Park Commission Total	**262,801,014**	**354,146,294**	**91,345,280**	**278,725,166**	**(75,421,128)**
War Memorial					
WAR War Memorial	32,342,470	31,675,116	(667,354)	33,291,649	1,616,533
War Memorial Total	**32,342,470**	**31,675,116**	**(667,354)**	**33,291,649**	**1,616,533**
CULTURE & RECREATION Total	**559,702,503**	**680,268,850**	**120,566,347**	**610,819,891**	**(69,448,959)**

Service Area: General Administration & Finance

Department & Division	2025-2026 Budget	2026-2027 Proposed	Changes from 2025-2026	2027-2028 Proposed	Changes from 2026-2027
Assessor / Recorder					
ASR Administration	10,026,892	11,545,703	1,518,811	11,947,082	401,379
ASR Exemptions	746,676	708,967	(37,709)	744,959	35,992
ASR Personal Property	3,932,549	4,541,356	608,807	4,771,072	229,716
ASR Public Service	2,529,626	1,950,395	(579,231)	2,054,006	103,611
ASR Real Property	16,695,362	15,797,854	(897,508)	16,356,939	559,085
ASR Recorder	2,203,609	2,025,536	(178,073)	2,172,835	147,299
ASR Standards Mapping Analysis	4,302,269	4,604,724	302,455	4,873,590	268,866
ASR Transactions	1,896,460	2,105,512	209,052	2,222,658	117,146
Assessor / Recorder Total	**42,333,443**	**43,280,047**	**946,604**	**45,143,141**	**1,863,094**
Board Of Supervisors					
BOS Assessment Appeals Board	1,599,849	1,662,958	63,109	1,744,981	82,023
BOS Budget & Legis Analysis	3,392,249	3,544,900	152,651	3,544,900	
BOS Clerk Of The Board	8,182,136	6,440,824	(1,741,312)	6,653,127	212,303
BOS Local Agncy Formation Comm	410,164	446,532	36,368	451,632	5,100
BOS Sunshine Ord Task Force	210,482	219,933	9,451	231,123	11,190
BOS Supervisors	12,285,937	12,837,755	551,818	13,464,291	626,536
BOS Youth Commission	474,545	495,858	21,313	521,826	25,968
Board Of Supervisors Total	**26,555,362**	**25,648,760**	**(906,602)**	**26,611,880**	**963,120**
City Attorney					
CAT City Attorney	125,127,316	132,663,622	7,536,306	136,469,952	3,806,330
City Attorney Total	**125,127,316**	**132,663,622**	**7,536,306**	**136,469,952**	**3,806,330**
City Planning					
CPC Administration	17,187,851	29,507,646	12,319,795	25,568,979	(3,938,667)
CPC Citywide Planning	14,095,583	7,087,206	(7,008,377)	6,583,696	(503,510)
CPC Community Equity	3,521,208		(3,521,208)		
CPC Current Planning	16,865,389	35,410,814	18,545,425	37,129,388	1,718,574
CPC Environmental Planning	5,271,522	2,534,339	(2,737,183)	2,672,859	138,520
CPC Executive Office	2,156,871	1,200,411	(956,460)	1,256,733	56,322
City Planning Total	**59,098,424**	**75,740,416**	**16,641,992**	**73,211,655**	**(2,528,761)**
Civil Service Commission					
CSC Civil Service Commission	1,612,202	1,696,477	84,275	1,774,141	77,664
Civil Service Commission Total	**1,612,202**	**1,696,477**	**84,275**	**1,774,141**	**77,664**
Controller					
CON Accounting	16,743,626	15,349,535	(1,394,091)	15,337,259	(12,276)

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

Department & Division	2025-2026 Budget	2026-2027 Proposed	Changes from 2025-2026	2027-2028 Proposed	Changes from 2026-2027
Controller					
CON Administration	2,199,599	1,860,093	(339,506)	(273,847)	(2,133,940)
CON Budget & Analysis	4,030,778	4,217,601	186,823	4,427,244	209,643
CON City Services Auditor	27,558,625	28,815,380	1,256,755	29,175,806	360,426
CON Citywide Systems	29,628,870	29,765,835	136,965	30,727,017	961,182
CON Economic Analysis	687,406	712,368	24,962	743,593	31,225
CON Payroll	3,338,827	3,491,742	152,915	3,679,449	187,707
CON Public Finance	1,077,612	1,074,304	(3,308)	1,074,304	
CON Refuse Rates Adm	1,050,000	1,074,485	24,485	1,340,711	266,226
Controller Total	**86,315,343**	**86,361,343**	**46,000**	**86,231,536**	**(129,807)**
Elections					
REG Elections-Commission	78,512	82,096	3,584	86,443	4,347
REG Elections Services	22,595,282	22,938,461	343,179	23,479,548	541,087
Elections Total	**22,673,794**	**23,020,557**	**346,763**	**23,565,991**	**545,434**
Ethics Commission					
ETH Ethics Commission	6,582,368	9,304,180	2,721,812	9,415,650	111,470
Ethics Commission Total	**6,582,368**	**9,304,180**	**2,721,812**	**9,415,650**	**111,470**
General Services Agency - City Admin					
ADM Administration	3,366,538	3,649,779	283,241	74,804	(3,574,975)
ADM Animal Care And Control	11,611,948	12,373,480	761,532	12,852,711	479,231
ADM City Administrator Prog	113,141,180	122,815,883	9,674,703	128,001,541	5,185,658
ADM Convention Facilities Mgmt	105,480,189	101,223,183	(4,257,006)	98,246,962	(2,976,221)
ADM Entertainment Commission	1,741,267	1,833,829	92,562	1,925,372	91,543
ADM Internal Services	359,799,227	335,395,312	(24,403,915)	386,118,266	50,722,954
ADM Medical Examiner	15,778,453	16,345,403	566,950	16,683,782	338,379
General Services Agency - City Admin Total	**610,918,802**	**593,636,869**	**(17,281,933)**	**643,903,438**	**50,266,569**
General Services Agency - Technology					
DT Administration	68,337,479	72,843,711	4,506,232	70,096,452	(2,747,259)
DT Capital And Equipment	1,300,000	1,700,000	400,000	800,000	(900,000)
DT Communications	7,028,937	7,076,250	47,313	7,162,300	86,050
DT Cybersecurity	15,073,138	17,417,529	2,344,391	18,677,291	1,259,762
DT Emerging Technologies	1,107,594	2,497,958	1,390,364	2,808,616	310,658
DT Enterprise Applications	6,137,622	6,529,103	391,481	6,749,563	220,460
DT Infrastructure & Operations	25,952,203	25,589,819	(362,384)	27,268,333	1,678,514
DT Innovation	204,392	187,813	(16,579)	197,743	9,930
DT JUSTIS	2,548,509	2,852,778	304,269	2,962,527	109,749
DT PMO	2,570,437	2,499,406	(71,031)	2,672,606	173,200
DT Public Safety	20,791,229	20,719,732	(71,497)	22,111,540	1,391,808
DT Rate Model Usage	7,935,471		(7,935,471)		
DT Support Services	12,701,634	12,624,284	(77,350)	13,009,483	385,199
General Services Agency - Technology Total	**171,688,645**	**172,538,383**	**849,738**	**174,516,454**	**1,978,071**
Health Service System					
HSS Health Service System	12,462,123	13,310,612	848,489	12,767,441	(543,171)
Health Service System Total	**12,462,123**	**13,310,612**	**848,489**	**12,767,441**	**(543,171)**
Human Resources					
HRD Administration	7,903,162	8,232,850	329,688	6,699,238	(1,533,612)

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

Department & Division	2025-2026 Budget	2026-2027 Proposed	Changes from 2025-2026	2027-2028 Proposed	Changes from 2026-2027
Human Resources					
HRD Employee Relations	5,164,014	9,523,895	4,359,881	5,574,897	(3,948,998)
HRD Employment Services	15,410,651	16,768,700	1,358,049	16,727,617	(41,083)
HRD Equal Emplymt Opportunity	9,311,110	9,939,642	628,532	10,585,784	646,142
HRD Workers Compensation	112,294,043	111,564,121	(729,922)	115,322,842	3,758,721
HRD Workforce Development	7,869,273	8,061,268	191,995	7,037,305	(1,023,963)
Human Resources Total	**157,952,253**	**164,090,476**	**6,138,223**	**161,947,683**	**(2,142,793)**
Mayor					
MYR Office Of The Mayor	11,634,724	12,240,595	605,871	12,842,005	601,410
Mayor Total	**11,634,724**	**12,240,595**	**605,871**	**12,842,005**	**601,410**
Retirement System					
RET Administration	18,211,690	20,268,851	2,057,161	20,502,910	234,059
RET Health Care Trust	1,581,145	1,674,372	93,227	1,766,605	92,233
RET Investment	13,921,985	15,458,298	1,536,313	16,467,420	1,009,122
RET Retirement Services	20,025,886	22,331,359	2,305,473	22,383,198	51,839
RET SF Deferred Comp Program	2,163,002	2,415,417	252,415	2,350,197	(65,220)
Retirement System Total	**55,903,708**	**62,148,297**	**6,244,589**	**63,470,330**	**1,322,033**
Treasurer/Tax Collector					
TTX Collection	36,133,452	32,880,038	(3,253,414)	34,234,944	1,354,906
TTX Impact	6,985,787	4,342,271	(2,643,516)	3,876,756	(465,515)
TTX Management	6,631,609	6,185,830	(445,779)	5,487,079	(698,751)
TTX Treasury	6,701,755	6,541,310	(160,445)	6,834,428	293,118
Treasurer/Tax Collector Total	**56,452,603**	**49,949,449**	**(6,503,154)**	**50,433,207**	**483,758**
GENERAL ADMINISTRATION & FINANCE Total	**1,447,311,110**	**1,465,630,083**	**18,318,973**	**1,522,304,504**	**56,674,421**

Service Area: General City Responsibilities

Department & Division	2025-2026 Budget	2026-2027 Proposed	Changes from 2025-2026	2027-2028 Proposed	Changes from 2026-2027
General City Responsibility					
GEN General City Responsibility	1,689,516,696	1,583,514,665	(106,002,031)	1,551,813,632	(31,701,033)
General City Responsibility Total	**1,689,516,696**	**1,583,514,665**	**(106,002,031)**	**1,551,813,632**	**(31,701,033)**
GENERAL CITY RESPONSIBILITIES Total	**1,689,516,696**	**1,583,514,665**	**(106,002,031)**	**1,551,813,632**	**(31,701,033)**

Service Area: Human Welfare & Neighborhood Development

Department & Division	2025-2026 Budget	2026-2027 Proposed	Changes from 2025-2026	2027-2028 Proposed	Changes from 2026-2027
Agency for Human Rights					
AHRHRC Human Rights Commission		27,989,166	27,989,166	25,264,070	(2,725,096)
AHRWOM Status of Women		1,521,316	1,521,316	1,596,830	75,514
Agency for Human Rights Total	**0**	**29,510,482**	**29,510,482**	**26,860,900**	**(2,649,582)**
Children; Youth & Their Families					
CHF Children;Youth & Families	347,620,411	370,583,358	22,962,947	382,382,020	11,798,662
Children; Youth & Their Families Total	**347,620,411**	**370,583,358**	**22,962,947**	**382,382,020**	**11,798,662**
Child Support Services					
CSS Child Support Services	13,310,465	13,503,765	193,300	14,149,555	645,790
Child Support Services Total	**13,310,465**	**13,503,765**	**193,300**	**14,149,555**	**645,790**
Dept of Early Childhood					
DEC Children & Families Commsn	20,510,732	20,612,344	101,612	21,030,614	418,270

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

Department & Division	2025-2026 Budget	2026-2027 Proposed	Changes from 2025-2026	2027-2028 Proposed	Changes from 2026-2027
Dept of Early Childhood					
DEC Early Care & Education	320,987,530	323,026,068	2,038,538	316,436,004	(6,590,064)
Dept of Early Childhood Total	**341,498,262**	**343,638,412**	**2,140,150**	**337,466,618**	**(6,171,794)**
Environment					
ENV Environment	40,887,390	36,506,690	(4,380,700)	36,797,666	290,976
Environment Total	**40,887,390**	**36,506,690**	**(4,380,700)**	**36,797,666**	**290,976**
Homelessness And Supportive Housing					
HOM Administration	23,893,293	24,235,510	342,217	23,471,352	(764,158)
HOM Programs	761,665,441	811,115,005	49,449,564	758,448,137	(52,666,868)
Homelessness And Supportive Housing Total	**785,558,734**	**835,350,515**	**49,791,781**	**781,919,489**	**(53,431,026)**
Human Rights Commission					
HRC Human Rights Commission	30,032,568		(30,032,568)		
Human Rights Commission Total	**30,032,568**	**0**	**(30,032,568)**	**0**	**0**
Human Services					
HSA Admin Support (HSA)	191,866,532	197,354,194	5,487,662	200,427,101	3,072,907
HSA Benefits & Family Support	569,284,139	590,386,630	21,102,491	621,394,396	31,007,766
HSA Disability & Aging Svc	547,792,132	595,468,250	47,676,118	642,885,804	47,417,554
Human Services Total	**1,308,942,803**	**1,383,209,074**	**74,266,271**	**1,464,707,301**	**81,498,227**
Mayor					
MYR Housing & Community Dev	176,591,601	217,954,840	41,363,239	198,537,874	(19,416,966)
Mayor Total	**176,591,601**	**217,954,840**	**41,363,239**	**198,537,874**	**(19,416,966)**
Rent Arbitration Board					
RNT Rent Arbitration Board	14,507,813	14,345,256	(162,557)	15,009,005	663,749
Rent Arbitration Board Total	**14,507,813**	**14,345,256**	**(162,557)**	**15,009,005**	**663,749**
HUMAN WELFARE & NEIGHBORHOOD DEVELOPMENT Tot	**3,058,950,047**	**3,244,602,392**	**185,652,345**	**3,257,830,428**	**13,228,036**

Service Area: Public Protection

Department & Division	2025-2026 Budget	2026-2027 Proposed	Changes from 2025-2026	2027-2028 Proposed	Changes from 2026-2027
Adult Probation					
ADP Adult Probation	61,625,558	72,685,372	11,059,814	75,094,254	2,408,882
Adult Probation Total	**61,625,558**	**72,685,372**	**11,059,814**	**75,094,254**	**2,408,882**
Department Of Police Accountability					
DPA Police Accountabilty	9,644,261	10,272,425	628,164	10,825,026	552,601
Department Of Police Accountability Total	**9,644,261**	**10,272,425**	**628,164**	**10,825,026**	**552,601**
District Attorney					
DAT District Attorney	96,606,701	99,146,240	2,539,539	101,360,057	2,213,817
District Attorney Total	**96,606,701**	**99,146,240**	**2,539,539**	**101,360,057**	**2,213,817**
Emergency Management					
DEM Administration	61,785,188	49,974,485	(11,810,703)	46,117,744	(3,856,741)
DEM Coordinated St Response		(37,747)	(37,747)	(50,113)	(12,366)
DEM Emergency Communications	55,871,399	53,709,961	(2,161,438)	56,158,041	2,448,080
DEM Emergency Services	5,609,346	2,568,431	(3,040,915)	2,476,047	(92,384)
DEM EMSA		2,562,142	2,562,142	2,650,898	88,756
DEM Homeland Security Grants	38,292,944		(38,292,944)		
DEM UASI Grants		5,212,393	5,212,393	5,462,496	250,103
Emergency Management Total	**161,558,877**	**113,989,665**	**(47,569,212)**	**112,815,113**	**(1,174,552)**

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

Department & Division	2025-2026 Budget	2026-2027 Proposed	Changes from 2025-2026	2027-2028 Proposed	Changes from 2026-2027
Fire Department					
FIR Administration	31,453,828	31,880,273	426,445	31,615,031	(265,242)
FIR Airport	37,834,057	38,229,377	395,320	39,780,998	1,551,621
FIR Capital Project & Grants	3,914,160	3,897,367	(16,793)	5,259,735	1,362,368
FIR Fireboat	4,381,900	4,524,473	142,573	4,681,585	157,112
FIR Investigation	3,737,487	3,944,370	206,883	4,099,021	154,651
FIR Nert	404,667	411,960	7,293	422,146	10,186
FIR Operations	407,765,017	422,183,083	14,418,066	438,213,801	16,030,718
FIR Prevention	25,518,895	26,764,867	1,245,972	27,548,413	783,546
FIR Support Services	34,614,167	38,380,771	3,766,604	38,816,898	436,127
FIR Training	5,086,117	5,296,336	210,219	5,509,235	212,899
Fire Department Total	**554,710,295**	**575,512,877**	**20,802,582**	**595,946,863**	**20,433,986**
Juvenile Probation					
JUV Community Investments	4,546,215	4,702,911	156,696	5,209,545	506,634
JUV General	15,727,558	16,011,584	284,026	13,908,425	(2,103,159)
JUV Juvenile Hall	21,979,216	21,514,726	(464,490)	20,617,790	(896,936)
JUV Log Cabin Ranch	185,000	380,000	195,000		(380,000)
JUV Probation Services	10,433,971	12,855,107	2,421,136	13,421,523	566,416
Juvenile Probation Total	**52,871,960**	**55,464,328**	**2,592,368**	**53,157,283**	**(2,307,045)**
Office of Sheriff's Inspector General					
SDA Inspector General	1,000,202	1,266,173	265,971	1,358,579	92,406
SDA Sheriff Oversight	283,545	291,541	7,996	300,591	9,050
Office of Sheriff's Inspector General Total	**1,283,747**	**1,557,714**	**273,967**	**1,659,170**	**101,456**
Police					
POL Admin	159,757,722	165,137,020	5,379,298	160,707,136	(4,429,884)
POL - Airport	97,142,143	100,746,302	3,604,159	105,177,942	4,431,640
POL - FOB - Field Operations	536,502,715	560,136,340	23,633,625	576,523,848	16,387,508
POL - SOB - Special Operations	56,075,102	56,676,840	601,738	58,590,418	1,913,578
Police Total	**849,477,682**	**882,696,502**	**33,218,820**	**900,999,344**	**18,302,842**
Public Defender					
PDR Public Defender	58,352,655	61,036,553	2,683,898	62,888,141	1,851,588
Public Defender Total	**58,352,655**	**61,036,553**	**2,683,898**	**62,888,141**	**1,851,588**
Sheriff					
SHF Administration	76,895,581	90,463,673	13,568,092	85,999,951	(4,463,722)
SHF Custody	164,811,975	174,373,741	9,561,766	179,606,265	5,232,524
SHF Field	83,584,104	88,412,171	4,828,067	90,205,955	1,793,784
SHF Planning	20,345,310	24,227,973	3,882,663	22,432,107	(1,795,866)
Sheriff Total	**345,636,970**	**377,477,558**	**31,840,588**	**378,244,278**	**766,720**
Superior Court					
CRT Superior Court	33,200,508	34,010,934	810,426	34,326,323	315,389
Superior Court Total	**33,200,508**	**34,010,934**	**810,426**	**34,326,323**	**315,389**
PUBLIC PROTECTION Total	**2,224,969,214**	**2,283,850,168**	**58,880,954**	**2,327,315,852**	**43,465,684**

Service Area: Public Works, Transportation & Commerce

Department & Division	2025-2026 Budget	2026-2027 Proposed	Changes from 2025-2026	2027-2028 Proposed	Changes from 2026-2027
Airport Commission					

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

Department & Division	2025-2026 Budget	2026-2027 Proposed	Changes from 2025-2026	2027-2028 Proposed	Changes from 2026-2027
Airport Commission					
AIR Airport Director	3,512,687	3,733,403	220,716	3,892,354	158,951
AIR Capital Projects	103,571,983	52,181,012	(51,390,971)	54,366,143	2,185,131
AIR Commercial		91,528,283	91,528,283	83,744,445	(7,783,838)
AIR Commission Secretary	765,416	820,787	55,371	857,557	36,770
AIR Design & Construction	86,622,726	107,313,248	20,690,522	114,989,125	7,675,877
AIR External Affairs	12,778,131	13,084,263	306,132	13,366,945	282,682
AIR Facilities; Maintenance	15,750,000	15,750,000		15,750,000	
AIR Finance		783,809,268	783,809,268	914,736,862	130,927,594
AIR Finance & Commercial	864,173,521		(864,173,521)		
AIR General	63,942,848	67,159,265	3,216,417	69,543,326	2,384,061
AIR Information Tech & Telecom	59,256,621	59,680,189	423,568	61,247,423	1,567,234
AIR Office of General Counsel	6,352,085	6,979,611	627,526	7,001,969	22,358
AIR Operations	455,254,858	443,593,954	(11,660,904)	457,897,800	14,303,846
AIR ORCIF	89,888,000	80,127,000	(9,761,000)	70,502,000	(9,625,000)
AIR Org Strat & Social Impact		52,631,578	52,631,578	54,909,401	2,277,823
AIR Resilience & Sustainabilty	27,999,839		(27,999,839)		
Airport Commission Total	**1,789,868,715**	**1,778,391,861**	**(11,476,854)**	**1,922,805,350**	**144,413,489**
Board Of Appeals					
BOA Board of Appeals	1,254,289	1,246,830	(7,459)	1,298,958	52,128
Board Of Appeals Total	**1,254,289**	**1,246,830**	**(7,459)**	**1,298,958**	**52,128**
Building Inspection					
DBI AdminIstration	33,210,540	35,621,133	2,410,593	36,672,241	1,051,108
DBI Inspection Services	37,512,972	39,080,790	1,567,818	41,329,024	2,248,234
DBI Permit Services	22,004,562	21,979,457	(25,105)	23,393,734	1,414,277
Building Inspection Total	**92,728,074**	**96,681,380**	**3,953,306**	**101,394,999**	**4,713,619**
Economic And Workforce Development					
ECN Economic and Workforce Dev	500,000		(500,000)		
ECN Economic Development	27,335,473	25,882,699	(1,452,774)	27,462,823	1,580,124
ECN Film Commission	925,000		(925,000)		
ECN Office of Small Business	4,048,041	3,526,206	(521,835)	3,913,824	387,618
ECN Real Estate Development	14,881,144	14,176,341	(704,803)	14,408,208	231,867
ECN Workforce Development	38,031,028	40,591,815	2,560,787	41,604,412	1,012,597
Economic And Workforce Development Total	**85,720,686**	**84,177,061**	**(1,543,625)**	**87,389,267**	**3,212,206**
Municipal Transportation Agency					
MTAAD Administration Division		202,699,325	202,699,325	211,044,244	8,344,919
MTAAW Agency-wide	141,162,327	142,876,534	1,714,207	157,393,669	14,517,135
MTABD Board Of Directors	719,305	867,144	147,839	905,991	38,847
MTACC CV-Captl Progr & Constr	100,134,229		(100,134,229)		
MTACO Communications	7,751,181		(7,751,181)		
MTAEA External Affairs		10,737,592	10,737,592	11,508,544	770,952
MTAED Executive Director	6,462,406	1,206,220	(5,256,186)	1,258,574	52,354
MTAFA Finance		18,883,335	18,883,335	19,636,553	753,218
MTAFA Fit Finance & Info Tech	95,240,756		(95,240,756)		
MTAHR Human Resources	66,244,731		(66,244,731)		
MTAOC Office of Civil Rights	9,474,405	486,375	(8,988,030)	513,199	26,824
MTASA Safety	6,763,846	9,779,328	3,015,482	10,240,775	461,447

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

Department & Division	2025-2026 Budget	2026-2027 Proposed	Changes from 2025-2026	2027-2028 Proposed	Changes from 2026-2027
Municipal Transportation Agency					
MTASS Streets		327,599,155	327,599,155	335,810,773	8,211,618
MTASS Sustainable Streets	194,684,971		(194,684,971)		
MTAST Chief Strategy Office	89,230,092		(89,230,092)		
MTATS Transit Svc Division	802,203,295	890,071,037	87,867,742	959,744,342	69,673,305
MTATZ Taxi & Accessible Svc	33,519,124		(33,519,124)		
Municipal Transportation Agency Total	**1,553,590,668**	**1,605,206,045**	**51,615,377**	**1,708,056,664**	**102,850,619**
Port					
PRT Engineering	8,563,488	9,529,360	965,872	10,033,791	504,431
PRT Executive	9,329,611	11,383,136	2,053,525	11,377,377	(5,759)
PRT Finance And Administration	40,063,640	36,914,251	(3,149,389)	39,516,996	2,602,745
PRT Maintenance	24,859,064	27,134,252	2,275,188	28,393,051	1,258,799
PRT Maritime	14,473,331	15,123,018	649,687	15,692,617	569,599
PRT Planning & Environment	3,870,142	4,497,822	627,680	4,690,945	193,123
PRT Port Commission (Portwide)	35,217,816	106,818,175	71,600,359	42,016,640	(64,801,535)
PRT Real Estate & Development	19,843,453	20,387,255	543,802	20,958,782	571,527
Port Total	**156,220,545**	**231,787,269**	**75,566,724**	**172,680,199**	**(59,107,070)**
Public Utilities Commission					
HHP CleanPowerSF	444,375,300	400,153,270	(44,222,030)	398,127,794	(2,025,476)
HHP Hetch Hetchy Water & Power	382,508,840	443,323,994	60,815,154	507,962,153	64,638,159
PUB Public Utilities Bureaus	1,056,356	1,096,856	40,500	1,061,856	(35,000)
WTR Water Enterprise	774,438,622	747,211,694	(27,226,928)	797,615,497	50,403,803
WWE Wastewater Enterprise	528,032,715	588,844,058	60,811,343	650,585,948	61,741,890
Public Utilities Commission Total	**2,130,411,833**	**2,180,629,872**	**50,218,039**	**2,355,353,248**	**174,723,376**
Public Works					
DPW Administration	(4,197,011)	(1,696,511)	2,500,500	(11,396,013)	(9,699,502)
DPW Buildings	34,062,349		(34,062,349)		
DPW Infrastructure	168,721,659		(168,721,659)		
DPW Operations	229,495,400	239,145,401	9,650,001	248,860,602	9,715,201
DPW Proj Design and Developmnt		57,418,616	57,418,616	74,671,170	17,252,554
DPW Project Delivery		165,297,099	165,297,099	155,009,862	(10,287,237)
DPW Public Works Oversight	430,982	449,435	18,453	472,139	22,704
DPW Support Services		25,569,900	25,569,900	36,345,131	10,775,231
Public Works Total	**428,513,379**	**486,183,940**	**57,670,561**	**503,962,891**	**17,778,951**
PUBLIC WORKS, TRANSPORTATION & COMMERCE Total	**6,238,308,189**	**6,464,304,258**	**225,996,069**	**6,852,941,576**	**388,637,318**
Expenditure Subtotals	**18,585,030,363**	**19,341,608,407**	**756,578,044**	**19,832,482,479**	**490,874,072**
Less Interdepartmental Recoveries And Transfers	**(2,594,169,840)**	**(2,489,405,599)**	**104,764,241**	**(2,597,494,194)**	**(108,088,595)**
Net	**15,990,860,523**	**16,852,202,808**	**861,342,285**	**17,234,988,285**	**382,785,477**

AUTHORIZED POSITIONS, GRAND RECAP DETAIL

	Position Detail	2025-2026 Budget	2026-2027 Proposed	Changes from 2025-2026	2027-2028 Proposed	Changes from 2026-2027
Operating	Permanent	35,479.82	35,285.78	(194.04)	35,327.03	41.25
	Temporary	907.25	871.93	(35.32)	886.77	14.84
Non-Operating	Capital/Other	2,591.5	2,655.64	64.14	2,692.95	37.31
	Grant	398.88	367.32	(31.56)	365.78	(1.54)
Authorized Positions Total		**39,377.45**	**39,180.67**	**(196.78)**	**39,272.53**	**91.86**
Unfunded Positions	Attrition Savings	(3,596.67)	(3,370.84)	225.83	(3,674.19)	(303.35)
	Capital/Other	(2,992.6)	(3,053.64)	(61.04)	(3,090.95)	(37.31)
Unfunded Positions Total		**(6,589.27)**	**(6,424.48)**	**164.79**	**(6,765.14)**	**(340.66)**
Net Funded Positions		**32,788.18**	**32,756.19**	**(31.99)**	**32,507.39**	**(248.8)**

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

Service Area: A Public Protection

Department	2025-2026 Budget	2026-2027 Proposed	Changes from 2025-2026	2027-2028 Proposed	Changes from 2026-2027
Adult Probation	146.07	181.30	35.23	185.51	4.21
Department Of Police Accountability	35.26	39.21	3.95	39.26	0.05
District Attorney	282.28	280.32	(1.96)	274.89	(5.43)
Emergency Management	311.97	293.13	(18.84)	274.21	(18.92)
Fire Department	1,852.20	1,838.09	(14.11)	1,848.98	10.89
Juvenile Probation	176.96	178.28	1.32	173.42	(4.86)
Office of Sheriff's Inspector General	2.14	2.80	0.66	2.77	(0.03)
Police	2,902.98	2,867.97	(35.01)	2,854.74	(13.23)
Public Defender	214.85	215.55	0.70	209.23	(6.32)
Sheriff	944.75	983.93	39.18	972.49	(11.44)
Service Area: A Total	**6,869.46**	**6,880.58**	**11.12**	**6,835.50**	**(45.08)**

Service Area: B Public Works, Transportation & Commerce

Department	2025-2026 Budget	2026-2027 Proposed	Changes from 2025-2026	2027-2028 Proposed	Changes from 2026-2027
Airport Commission	1,820.44	1,826.30	5.86	1,825.77	(0.53)
Board Of Appeals	3.50	3.49	(0.01)	3.49	0.00
Building Inspection	291.35	233.10	(58.25)	234.21	1.11
Economic And Workforce Development	109.61	105.21	(4.40)	94.71	(10.50)
Municipal Transportation Agency	5,169.36	5,168.72	(0.64)	5,245.42	76.70
Port	243.93	250.49	6.56	251.41	0.92
Public Utilities Commission	1,781.15	1,793.03	11.88	1,792.30	(0.73)
Public Works	1,087.02	1,061.93	(25.09)	1,038.92	(23.01)
Service Area: B Total	**10,506.36**	**10,442.27**	**(64.09)**	**10,486.23**	**43.96**

Service Area: C Human Welfare & Neighborhood Development

Department	2025-2026 Budget	2026-2027 Proposed	Changes from 2025-2026	2027-2028 Proposed	Changes from 2026-2027
Agency for Human Rights	0.00	32.54	32.54	26.28	(6.26)
Children; Youth & Their Families	67.03	65.07	(1.96)	65.07	0.00
Child Support Services	59.43	59.47	0.04	57.45	(2.02)
Dept of Early Childhood	62.39	67.68	5.29	71.89	4.21
Environment	95.92	92.99	(2.93)	92.60	(0.39)
Homelessness And Supportive Housing	247.47	229.03	(18.44)	218.51	(10.52)
Human Rights Commission	32.84	0.00	(32.84)	0.00	0.00
Human Services	2,302.39	2,267.87	(34.52)	2,228.97	(38.90)
Mayor	46.77	44.52	(2.25)	44.55	0.03
Rent Arbitration Board	47.49	47.43	(0.06)	47.20	(0.23)
Service Area: C Total	**2,961.73**	**2,906.60**	**(55.13)**	**2,852.52**	**(54.08)**

Service Area: D Community Health

Department	2025-2026 Budget	2026-2027 Proposed	Changes from 2025-2026	2027-2028 Proposed	Changes from 2026-2027
Public Health	7,614.95	7,690.07	75.12	7,610.98	(79.09)
Service Area: D Total	**7,614.95**	**7,690.07**	**75.12**	**7,610.98**	**(79.09)**

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

Service Area: E Culture & Recreation

Department	2025-2026 Budget	2026-2027 Proposed	Changes from 2025-2026	2027-2028 Proposed	Changes from 2026-2027
Academy Of Sciences	12.20	13.17	0.97	13.17	0.00
Arts Commission	26.94	32.98	6.04	30.78	(2.20)
Asian Art Museum	53.88	53.90	0.02	52.86	(1.04)
Fine Arts Museum	104.52	102.48	(2.04)	97.18	(5.30)
Law Library	1.54	2.26	0.72	2.26	0.00
Public Library	733.23	737.28	4.05	737.14	(0.14)
Recreation And Park Commission	965.51	972.17	6.66	966.62	(5.55)
War Memorial	66.95	63.83	(3.12)	63.82	(0.01)
Service Area: E Total	**1,964.77**	**1,978.07**	**13.30**	**1,963.83**	**(14.24)**

Service Area: F General Administration & Finance

Department	2025-2026 Budget	2026-2027 Proposed	Changes from 2025-2026	2027-2028 Proposed	Changes from 2026-2027
Assessor / Recorder	180.21	183.39	3.18	181.56	(1.83)
Board Of Supervisors	95.98	95.97	(0.01)	96.30	0.33
City Attorney	339.18	339.45	0.27	328.36	(11.09)
City Planning	166.01	221.91	55.90	195.75	(26.16)
Civil Service Commission	6.10	6.10	0.00	6.10	0.00
Controller	249.02	241.01	(8.01)	229.31	(11.70)
Elections	52.36	50.39	(1.97)	50.45	0.06
Ethics Commission	26.77	23.10	(3.67)	22.98	(0.12)
General Services Agency - City Admin	899.80	848.90	(50.90)	829.89	(19.01)
General Services Agency - Technology	250.57	245.20	(5.37)	231.48	(13.72)
Health Service System	38.24	36.65	(1.59)	36.65	0.00
Human Resources	188.17	188.59	0.42	177.23	(11.36)
Mayor	42.09	41.75	(0.34)	41.79	0.04
Retirement System	152.81	158.53	5.72	158.55	0.02
Treasurer/Tax Collector	183.60	177.66	(5.94)	171.93	(5.73)
Service Area: F Total	**2,870.91**	**2,858.60**	**(12.31)**	**2,758.33**	**(100.27)**
Report Grand Total	**32,788.18**	**32,756.19**	**(31.99)**	**32,507.39**	**(248.80)**

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**

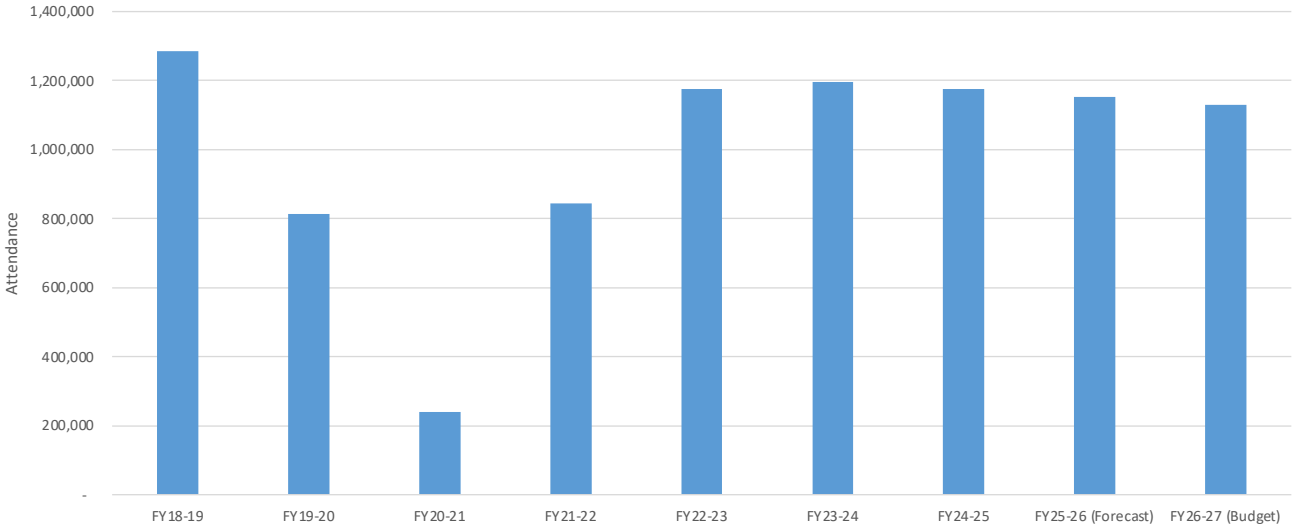
Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $9.0 million for the Academy of Science is approximately $0.93 million, or 11.5 percent, higher than the FY 2025-26 budget. This is primarily due to increases in capital outlay and salary and benefit costs. The FY 2027-28 proposed budget of $9.6 million is $0.55 million, or 6.1 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in interdepartmental services and salary and benefit costs, partially offset by decreases in capital outlay.

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.

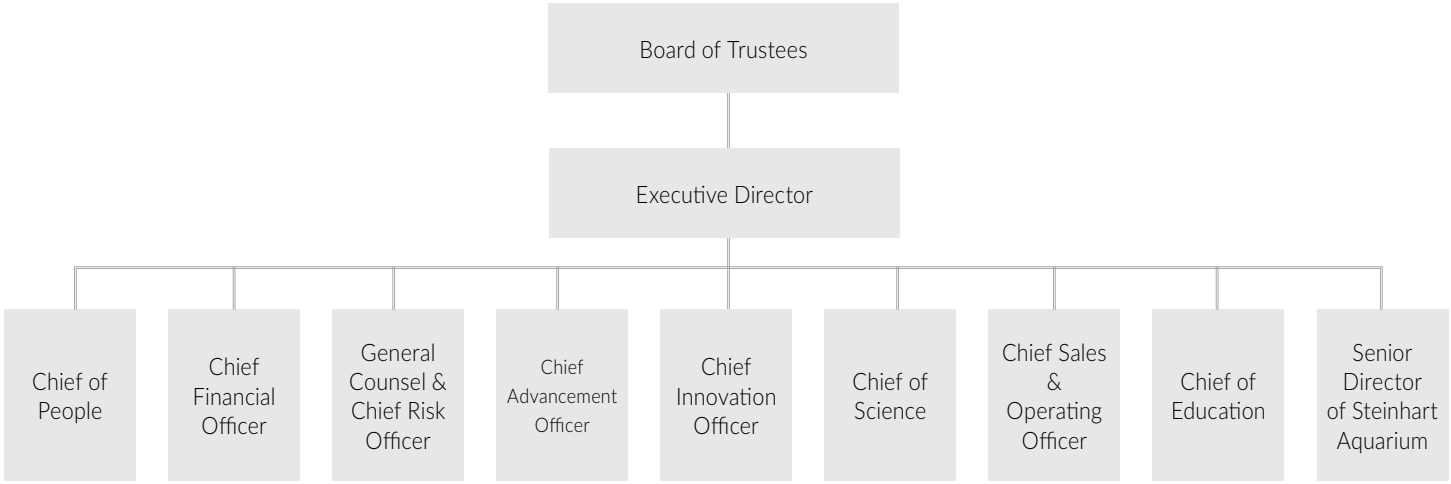
Education is also core to the Academy's mission. Annually the Academy engages thousands of students, families, and educators through programs grounded in equity, place-based learning, and action. Since 2010, over 1.5 million students have visited on field trips. The Academy provides professional development for SFUSD teachers and paid internships for high school students historically underrepresented in STEM fields.

In Fiscal Year 2025, more than 200,000 visitors accessed the museum through free and discounted admission programs—a commitment to making science accessible to all.



TOTAL NUMBER OF VISITORS.

ORGANIZATIONAL STRUCTURE: ACADEMY OF SCIENCES



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	12.20	13.17	0.97	13.17	
Non-Operating Positions (CAP/Other)					
Net Operating Positions	**12.20**	**13.17**	**0.97**	**13.17**	**0.00**
Sources					
General Fund	8,112,940	9,045,125	932,185	9,596,904	551,779
Sources Total	**8,112,940**	**9,045,125**	**932,185**	**9,596,904**	**551,779**
Uses - Operating Expenditures					
Salaries	1,812,990	2,011,626	198,636	2,095,189	83,563
Mandatory Fringe Benefits	677,387	777,672	100,285	833,234	55,562
Non-Personnel Services	1,140,081	1,140,081		1,140,081	
Capital Outlay	1,327,221	1,676,582	349,361	1,657,911	(18,671)
Services Of Other Depts	3,155,261	3,439,164	283,903	3,870,489	431,325
Uses Total	**8,112,940**	**9,045,125**	**932,185**	**9,596,904**	**551,779**
Uses - By Division Description					
SCI Academy of Sciences	8,112,940	9,045,125	932,185	9,596,904	551,779
Uses by Division Total	**8,112,940**	**9,045,125**	**932,185**	**9,596,904**	**551,779**

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) 2026-27 budget of $72.7 million for the Adult Probation Department is approximately $11.06 million, or 17.9 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salary and benefit costs and programmatic spending. The FY 2027-28 proposed budget of $75.1 million is $2.41 million, or 3.3 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs, partially offset by decreases in materials and supplies.

Core Services

The proposed budget focuses on the department's core services. The budget funds mandated community supervision, risk needs and assessment, investigations and court services, as well as reentry services that address Mayoral priority of ensuring safe and clean streets. The proposed budget maintains training, materials and supplies and Case Management System funding. These resources are required to meet state mandates and improve the lives of the individuals supported by the department.

Maintaining Housing and Supportive Services for Justice Involved Adults

The Community Assessment and Service Center (CASC) is one of California's most comprehensive probation-led re-entry centers, serving currently and formerly justice-involved individuals through a co-located, behavioral health-focused model. As a multi-service one-stop center, the CASC integrates supervision with case management, behavioral health treatment, medication management, education, employment, and housing while also connecting clients to resources across City departments.

Responding to the Court's Directive on a New Pretrial Program

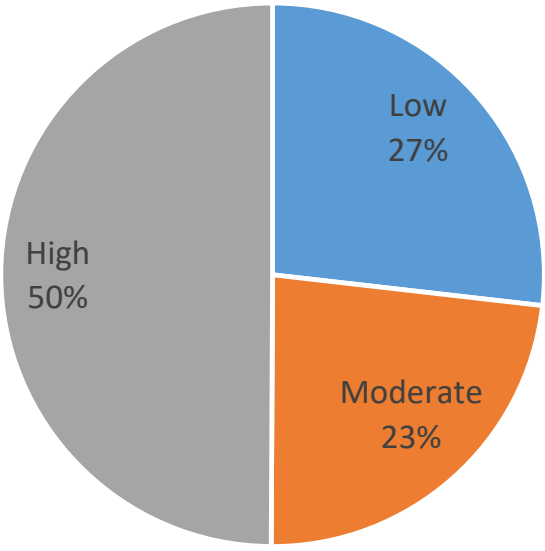
The Superior Court has directed the department to design and implement a pretrial services program. Building upon the department's reentry, community supervision, and case management expertise, the program model includes innovation in assessment,

monitoring and decision making through automation. Additionally, the CASC will serve as the hub for an array of Pretrial services delivering a continuum of supportive care and barrier removal. Pretrial clients will continue to access mental health, substance abuse, housing and other services which improve court appearance rates and public safety.

The Mayor's proposed General Fund budget allocates $7.4 million in FY 2026-27 and $8.5 million in FY 2027-28 for this new program. These funds support a unified accountability structure across partner entities, driving shared performance standards and continuous improvement. Funding covers assessment, monitoring, and case management staff, as well as materials and supplies, training, and IT services for the new division.

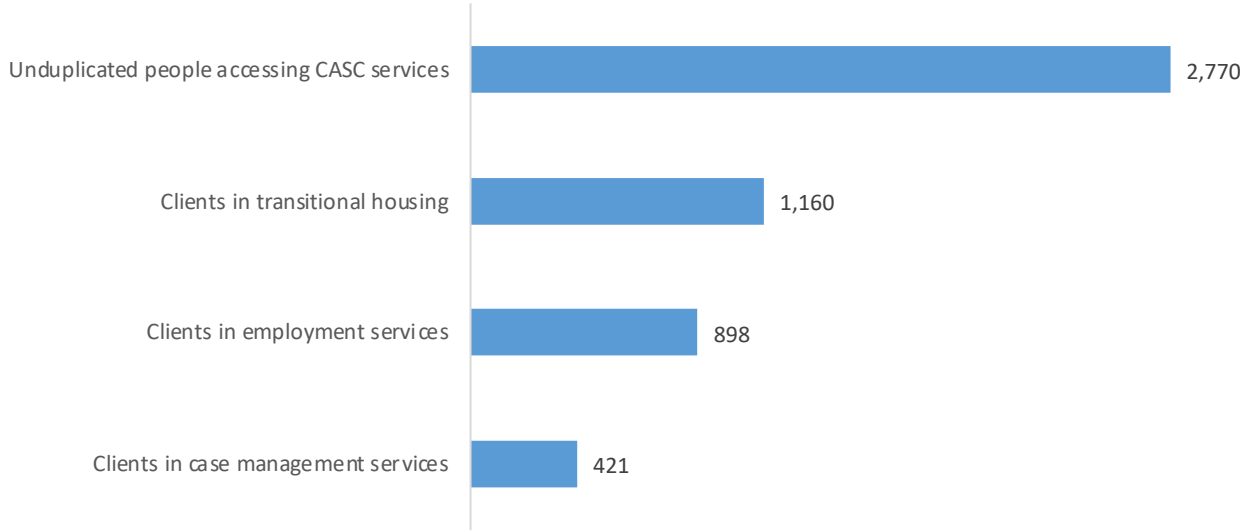
Coordinating with City Partners to Reduce Street Violence

The Adult Probation Department (ADP), the Department of Children, Youth, and Families (DCYF), and the Department of Public Health (DPH) have worked together to establish a new street violence reduction program to prevent a resurgence in future violence, strengthen families, address root causes and sustain long-term community safety. The Mayor's proposed budget includes $1.9 million to coordinate city's street violence reduction program. Funding provides staffing and community-based services to rebuild and sustain street violence reduction services.



ADP CLIENT RISK LEVELS AS OF 6/30/25.

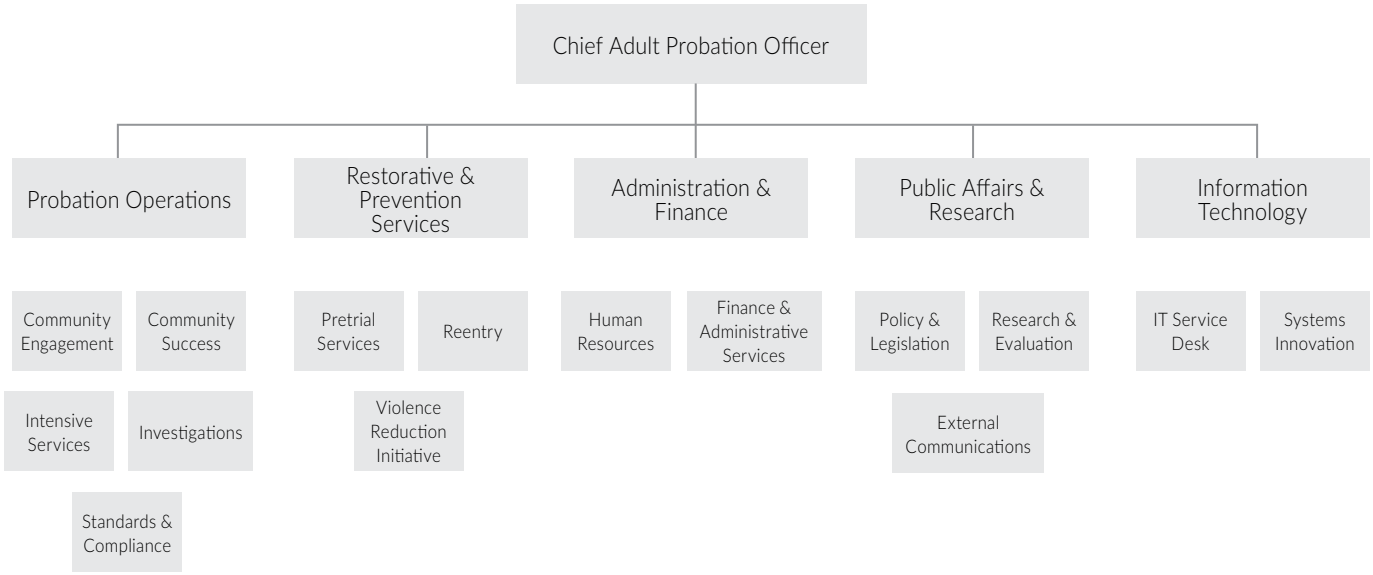
ADP supports clients across the risk/needs spectrum.



ADP REENTRY SERVICES, FY 2024-25.

ADP partners with CBOs to provide a range of services to address justice-involved individuals' needs.

ORGANIZATIONAL STRUCTURE: ADULT PROBATION



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	146.07	181.30	35.23	185.51	4.21
Non-Operating Positions (CAP/Other)					
Net Operating Positions	**146.07**	**181.30**	**35.23**	**185.51**	**4.21**
Sources					
Intergovernmental: Federal	160,729	160,729			(160,729)
Intergovernmental: State	22,675,132	23,464,961	789,829	23,375,895	(89,066)
Charges for Services	500	500		2,500	2,000
Expenditure Recovery	7,765,537	7,839,623	74,086	8,074,161	234,538
General Fund	31,023,660	41,219,559	10,195,899	43,641,698	2,422,139
Sources Total	**61,625,558**	**72,685,372**	**11,059,814**	**75,094,254**	**2,408,882**
Uses - Operating Expenditures					
Salaries	20,494,699	25,696,813	5,202,114	27,367,409	1,670,596
Mandatory Fringe Benefits	10,043,467	13,317,580	3,274,113	14,072,270	754,690
Non-Personnel Services	6,748,340	7,176,482	428,142	6,766,639	(409,843)
City Grant Program	17,456,172	17,722,377	266,205	18,626,060	903,683
Materials & Supplies	682,572	934,600	252,028	348,931	(585,669)
Programmatic Projects	3,144,935	4,484,531	1,339,596	4,470,818	(13,713)
Services Of Other Depts	3,055,373	3,352,989	297,616	3,442,127	89,138
Uses Total	**61,625,558**	**72,685,372**	**11,059,814**	**75,094,254**	**2,408,882**
Uses - By Division Description					
ADP Adult Probation	61,625,558	72,685,372	11,059,814	75,094,254	2,408,882
Uses by Division Total	**61,625,558**	**72,685,372**	**11,059,814**	**75,094,254**	**2,408,882**

AGENCY FOR HUMAN RIGHTS

Purpose

The Agency for Human Rights confronts discrimination, upholds civil and human rights, and aligns systems with community-centered solutions to advance equitable outcomes for all San Franciscans. For more information about this department's services, please visit **sf.gov/departments/human-rights-commission**

Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget for the Agency of Human Rights represents a new appropriation as the department re-establishes from the former the Human Rights Commission. The proposed FY 2026-27 budget of $29.5 million for the Agency of Human Rights is approximately $0.5 million, or 2%, lower, than the FY 2025-26 budget for the Human Rights Commission. This is primarily due to decreases in salaries and benefits and programmatic projects, partially offset by increases in materials and supplies and interdepartmental services. The FY 2027-28 proposed budget of $26.9 million is $2.65 million, or 9.0 percent, lower than the FY 2026-27 proposed budget. This change is primarily due to decreases in programmatic spending, including the sunsetting of one-time expenditures.

The Agency for Human Rights (AHR) was created by the merger of the Human Rights Commission (HRC) and Department on the Status of Women (DOSW) in fiscal year 2025-26 to strengthen the City's coordinated response to discrimination, inequity, and barriers to opportunity. Under the Agency are also two offices created by local ordinance, The Office of Transgender Initiatives and the Office of Racial Equity. By aligning policies, programs, and operations under a unified agency structure, the work of the Agency has been strengthened, streamlined, and reinforced. With the restructuring of staff responsibilities and policy priorities, the Agency is delivering on its chartered mandates to safeguard the civil and human rights of all San Franciscans. The Agency is conducting ongoing strategic planning efforts to guide the priorities of department leadership, management, and staff.

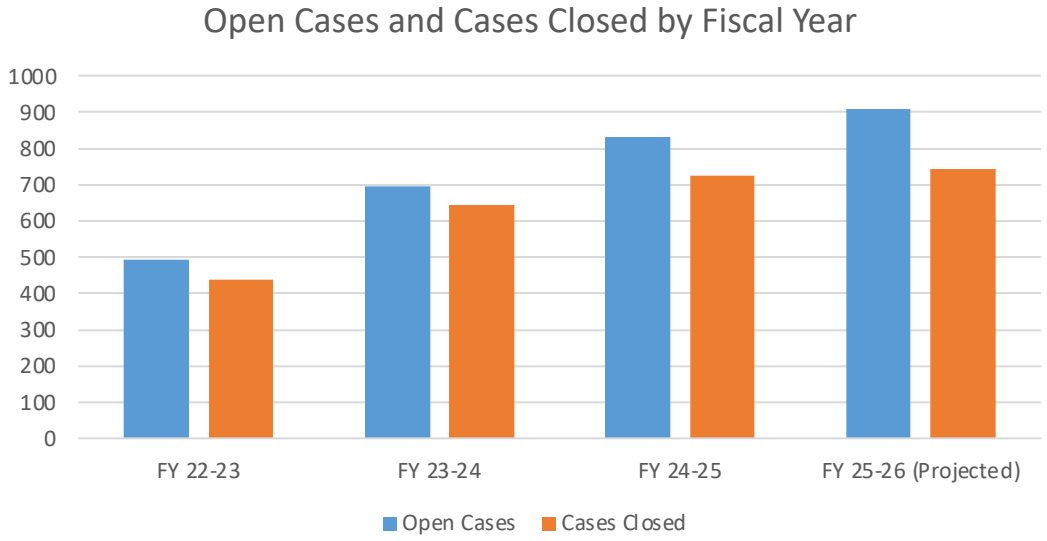
The degradation of protections for communities of color, women, LGBTQ+ people, immigrants and others due to policy changes at the federal level have greatly impacted the work of the Agency. Through the Agency's Civil Rights Division (CRD), investigators continue to respond to increasing constituent complaints of discrimination in employment, housing, and public accommodations. CRD also holds the responsibility for investigating claims for rights protected under the Fair Chance Ordinance and the Sanctuary City Ordinance; the division is also developing a new case model to better serve the civil rights needs of San Francisco's women and gender-expansive constituents.

The Agency for Human Rights is demonstrating its commitment to serving San Franciscos diverse

communities by continuing grant funding for community-based organizations through RFP 100, directly investing $26 million over two years in neighborhood-based services, cultural programming, violence prevention, workforce development and more. Building on that work, AHR also launched RFP 101, a new $6.5 million two-year public-private partnership designed to strengthen the long-term capacity and sustainability of emerging community-based organizations.

Opportunities for All (OFA), the Mayor's youth workforce development initiative, is managed and delivered by the Agency and serves approximately 2,000 youth annually through paid internships and fellowships, with placements in dozens of City departments and community-based organizations. In addition to the city's investment, this program is funded, in part, by an annual $3.9 million state grant from California Volunteers.

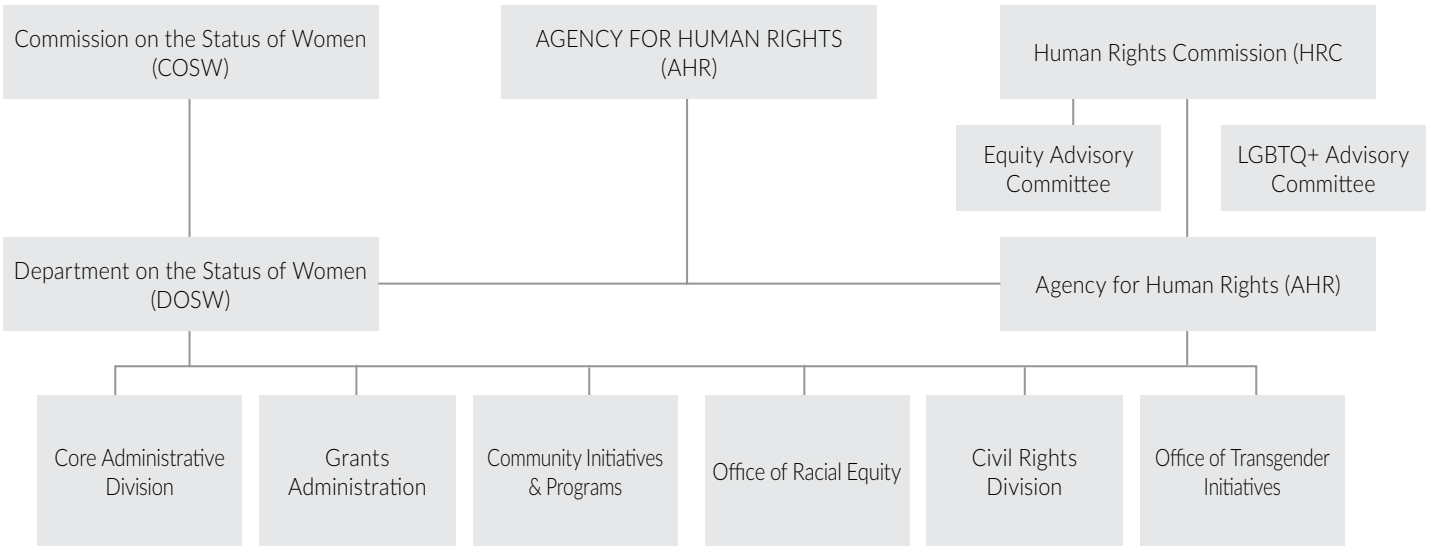
In March 2026, DOSW launched the Mayor's Women's Agenda after many months of staff-led community listening sessions and needs assessments, producing a roadmap to advance gender equity across a variety of policy areas in service of San Francisco's women, girls, and non-binary people. HRC and DOSW have also expanded collaboration across a number of interagency initiatives, including co-chairing the Mayor's Strong Starts initiative focused on reducing maternal health disparities, coordination of the Inter-Agency Collaborative focused on accountability and systems reform within the jail system, and efforts to strengthen the City's Fair Chance Ordinance to further protect against discrimination in employment and housing.



CIVIL RIGHTS DIVISION.

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

ORGANIZATIONAL STRUCTURE: AGENCY OF HUMAN RIGHTS



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded		44.54	44.54	38.28	(6.26)
Non-Operating Positions (CAP/Other)		(12.00)	(12.00)	(12.00)	
Net Operating Positions	**0.00**	**32.54**	**32.54**	**26.28**	**(6.26)**
Sources					
Intergovernmental: State		3,942,512	3,942,512	3,942,512	
Expenditure Recovery		90,000	90,000	90,000	
General Fund		25,477,970	25,477,970	22,828,388	(2,649,582)
Sources Total	**0**	**29,510,482**	**29,510,482**	**26,860,900**	**(2,649,582)**
Uses - Operating Expenditures					
Salaries		5,174,074	5,174,074	4,503,644	(670,430)
Mandatory Fringe Benefits		1,913,287	1,913,287	1,662,420	(250,867)
Non-Personnel Services		192,099	192,099	192,099	
City Grant Program		1,459,661	1,459,661	1,503,450	43,789
Materials & Supplies		36,239	36,239	36,239	
Programmatic Projects		19,283,872	19,283,872	17,483,872	(1,800,000)
Services Of Other Depts		1,451,250	1,451,250	1,479,176	27,926
Uses Total	**0**	**29,510,482**	**29,510,482**	**26,860,900**	**(2,649,582)**
Uses - By Division Description					
AHRHRC Human Rights Commission		27,989,166	27,989,166	25,264,070	(2,725,096)
AHRWOM Status of Women		1,521,316	1,521,316	1,596,830	75,514
Uses by Division Total	**0**	**29,510,482**	**29,510,482**	**26,860,900**	**(2,649,582)**

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.**

Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $1.8 billion for the Airport is approximately $11.5 million, or 0.6 percent, lower than the FY 2025-26 budget. This is primarily due to decreases in capital outlays, partially offset by increases in salary and benefit costs and debt service. The FY 2027-28 proposed budget of $1.9 billion is $144.4 million, or 8.1 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in debt service and salary and benefit costs, partially offset by decreases in capital outlays and non-personnel services.

Passenger Growth, General Fund Contribution & Social impact

San Francisco International Airport is a contributor to the City's General Fund through the Annual Service Payment (ASP) – based on non-aviation concession revenues that rise with increased passenger levels and activity. With passenger traffic forecast to grow 5 percent over the next two fiscal years, the ASP is forecasted to grow by 4 percent over the same period, delivering increasing value to the City. SFO amplifies this by supporting local and minority-owned businesses, ensuring that Airport-generated commerce circulates within the communities that make San Francisco a world-class destination.

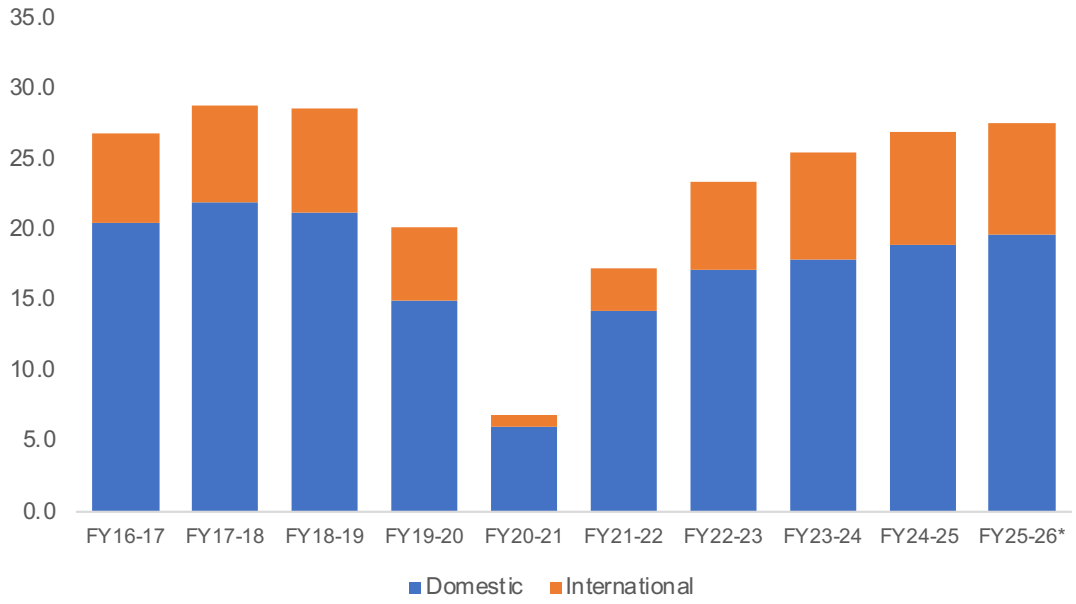
Workforce Pipeline & Career Pathway Programs

SFO's investment in people is equally central to its identity as an economic engine. Through a portfolio of youth employment, internships, apprenticeships, and fellowships – strategically aligned with SFO's long-term operational needs – SFO is building a diverse, locally rooted talent pipeline. Career Advance Internships pair participants in hands-on Airport roles with structured professional development that have lasting value across aviation, technology and public administration sectors. By prioritizing outreach to local youth and underrepresented communities, SFO is expanding economic opportunity for San Franciscans, contributing to the labor market and ensuring the next generation of aviation professionals reflects the diversity of the City it serves.

Airport Integrated Operations Center (AIOC) & Sustainability

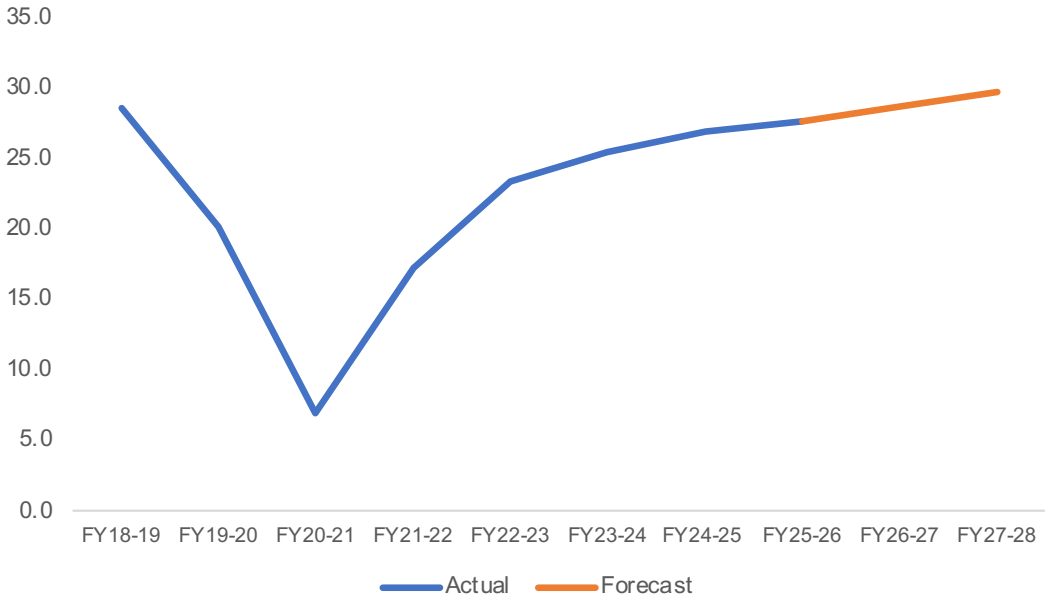
SFO's community and workforce investments are underpinned by continuous operational innovation. The AIOC, launched in January 2026, unifies security, 911 dispatch, facilities, airlines, customer solutions, and operations and planning teams into a 24/7 single integrated command – pairing emerging technology with real-time data to resolve issues proactively and deliver a seamless, roadway-to-runway experience for every guest. The award-winning Harvey Milk Terminal

1 showcases SFO's "Triple Zero" sustainability initiative, targeting carbon, waste, and energy impact. As a global hub, SFO attracts airlines and travelers whose activity sustains passenger growth – and the contributions to the City's General Fund that make every operational investment a return to San Francisco and the surrounding community.



TOTAL ENPLANED PASSENGERS.

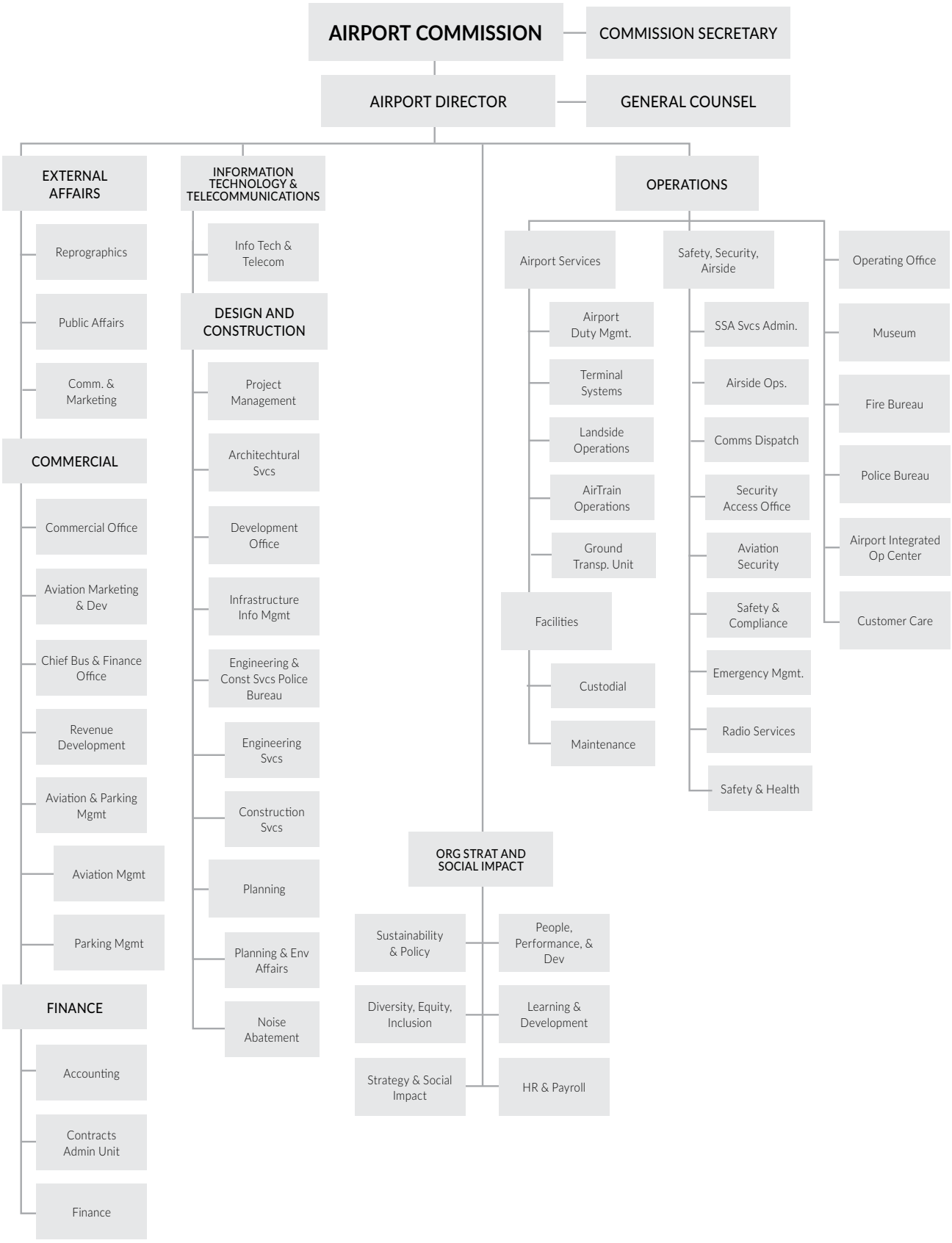
Enplaned passengers across Domestic and International segments.



AIR TRAFFIC FORECAST.

Total passenger forecast through FY2027-28.

ORGANIZATIONAL STRUCTURE: AIRPORT



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	2,073.44	2,079.30	5.86	2,078.77	(0.53)
Non-Operating Positions (CAP/Other)	(253.00)	(253.00)		(253.00)	
Net Operating Positions	**1,820.44**	**1,826.30**	**5.86**	**1,825.77**	**(0.53)**
Sources					
Intergovernmental: Federal	83,310,000	26,010,000	(57,300,000)	31,010,000	5,000,000
Charges for Services	1,263,856,000	1,205,292,000	(58,564,000)	1,420,013,046	214,721,046
Fines, Forfeiture, & Penalties	1,950,000	1,461,000	(489,000)	1,465,000	4,000
Rents & Concessions	450,144,000	454,851,000	4,707,000	472,259,000	17,408,000
Other Revenues	77,762,000	76,387,482	(1,374,518)	76,982,482	595,000
Interest & Investment Income	43,383,939	58,936,184	15,552,245	64,716,184	5,780,000
Expenditure Recovery	39,644	39,644		40,328	684
IntraFund Transfers In	436,731,315	406,473,242	(30,258,073)	362,593,439	(43,879,803)
Beg Fund Balance - Budget Only	4,399,332	94,390,230	89,990,898	1,278,250	(93,111,980)
Transfer Adjustment-Source	(571,707,515)	(545,448,921)	26,258,594	(507,552,379)	37,896,542
General Fund					
Sources Total	**1,789,868,715**	**1,778,391,861**	**(11,476,854)**	**1,922,805,350**	**144,413,489**
Uses - Operating Expenditures					
Salaries	260,478,263	271,851,820	11,373,557	283,773,621	11,921,801
Mandatory Fringe Benefits	110,658,226	117,940,077	7,281,851	126,512,579	8,572,502
Non-Personnel Services	302,769,394	315,089,645	12,320,251	310,268,685	(4,820,960)
Capital Outlay	197,758,979	139,151,069	(58,607,910)	128,840,086	(10,310,983)
Debt Service	719,304,175	730,899,243	11,595,068	858,999,562	128,100,319
Facilities Maintenance	15,750,000	15,750,000		15,750,000	
Intrafund Transfers Out	436,731,315	406,473,242	(30,258,073)	362,593,439	(43,879,803)
Materials & Supplies	22,478,649	26,194,452	3,715,803	25,959,454	(234,998)
Overhead and Allocations	(6,576,322)	(7,376,121)	(799,799)	(7,698,691)	(322,570)
Services Of Other Depts	105,945,638	108,091,676	2,146,038	116,800,054	8,708,378
Transfers Out	61,301,713	60,800,000	(501,713)	63,600,000	2,800,000
Transfer Adjustment - Uses	(436,731,315)	(406,473,242)	30,258,073	(362,593,439)	43,879,803
Uses Total	**1,789,868,715**	**1,778,391,861**	**(11,476,854)**	**1,922,805,350**	**144,413,489**
Uses - By Division Description					
AIR Airport Director	3,512,687	3,733,403	220,716	3,892,354	158,951
AIR Capital Projects	103,571,983	52,181,012	(51,390,971)	54,366,143	2,185,131
AIR Commercial		91,528,283	91,528,283	83,744,445	(7,783,838)
AIR Commission Secretary	765,416	820,787	55,371	857,557	36,770
AIR Design & Construction	86,622,726	107,313,248	20,690,522	114,989,125	7,675,877
AIR External Affairs	12,778,131	13,084,263	306,132	13,366,945	282,682
AIR Facilities; Maintenance	15,750,000	15,750,000		15,750,000	
AIR Finance		783,809,268	783,809,268	914,736,862	130,927,594
AIR Finance & Commercial	864,173,521		(864,173,521)		
AIR General	63,942,848	67,159,265	3,216,417	69,543,326	2,384,061
AIR Information Tech & Telecom	59,256,621	59,680,189	423,568	61,247,423	1,567,234
AIR Office of General Counsel	6,352,085	6,979,611	627,526	7,001,969	22,358
AIR Operations	455,254,858	443,593,954	(11,660,904)	457,897,800	14,303,846
Uses by Division Total	**1,789,868,715**	**1,778,391,861**	**(11,476,854)**	**1,922,805,350**	**144,413,489**

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 **sf.gov/artscommission**

Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $45.8 million for the Art Commission is approximately $21.3 million, or 87 percent, higher than the FY 2025-26 budget. This is primarily due to increases in grants to community-based organizations and programmatic spending, as well as salary and benefit cost increases. The FY 2027-28 proposed budget of $45.8 million is 0.1 percent higher than the FY 2026-27 proposed budget. This change is primarily due to increases in non-personnel services, offset by decreases in capital outlay.

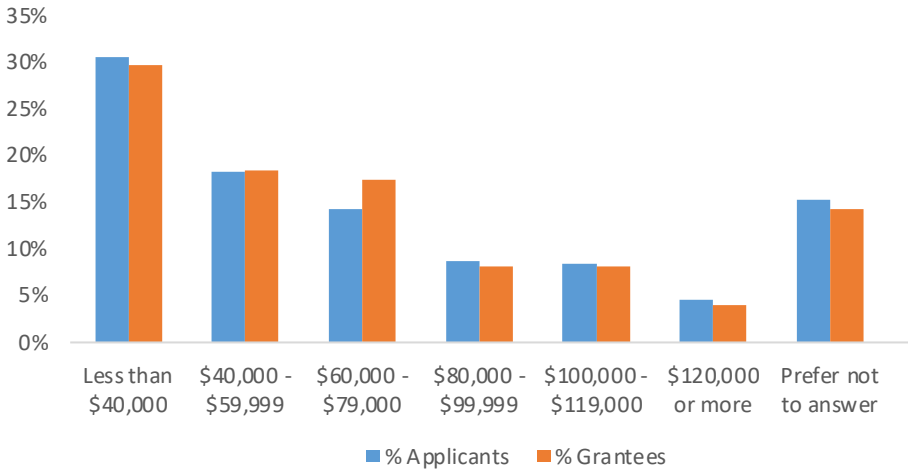
The San Francisco Arts Commission (SFAC) advances the Mayor's vision for a world-class city through innovative cultural policy, strategic investments in the arts, and public programming that enriches neighborhoods and supports economic recovery. This budget reflects the merger of SFAC, Grants for the Arts (GFTA), and Film SF, in alignment with the Mayor's stated goal of unifying the work that has historically resided across three different City departments.

As the City agency that champions the arts as essential to daily life and a cornerstone of the City's identity and economic vitality, SFAC supports San Francisco's vibrant cultural ecosystem through programs that will now include: Grants for the Arts, Film SF and the Scene in San Francisco film incentive program, the Public Art Program and Civic Art Collection, SFAC Galleries, Civic Design Review, and Community Investments (including Art Vendor Licensing).

Grants for the Arts supports San Francisco's diverse and vibrant cultural communities by investing in the arts through equitable, community centered grantmaking, including sustained general operating support. This stable funding is essential to a thriving creative economy and helps ensure that artists and cultural organizations can continue shaping San Francisco as a dynamic cultural hub. GFTA partners with nonprofit arts and culture organizations that meet funding criteria and contribute to the full spectrum of artistic and cultural expression across the city.

Film SF, with oversight from the San Francisco Film Commission, champions filming in San Francisco to support a diversity of storytellers and a thriving production community within a uniquely cinematic city. Film SF attracts productions to San Francisco to stimulate economic development, create jobs, and market San Francisco on the global stage. Film SF facilitates production activity, provides hands-on support to a wide variety of projects, and offers the Scene in San Francisco incentive program to feature films, television and web series, and documentaries that shoot in the City.

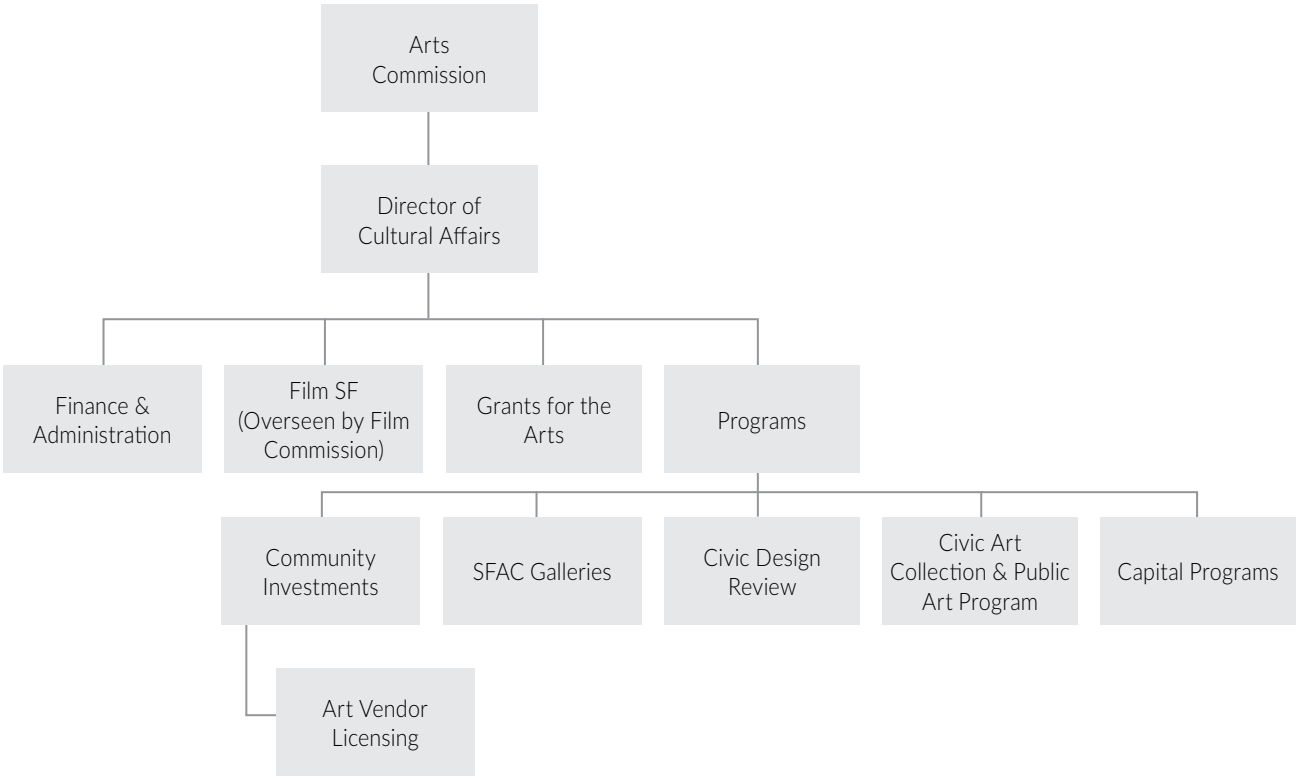
Aligned with the Mayor's priorities of improving street conditions, revitalizing the economy, and delivering effective services, the Arts Commission also maintains the City's Civic Art Collection, activates public spaces with impactful public art and thoughtful design, thoughtfully curates the art in the City's municipal Galleries, cultivates and supports local talent and arts organizations through its robust community-led grantmaking efforts, and invests in community-based cultural centers.



HOUSEHOLD INCOME OF FY25 SFAC APPLICANTS & GRANTEES.

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

ORGANIZATIONAL STRUCTURE: ARTS COMMISSION



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	38.99	45.73	6.74	43.53	(2.20)
Non-Operating Positions (CAP/Other)	(12.05)	(12.75)	(0.70)	(12.75)	
Net Operating Positions	**26.94**	**32.98**	**6.04**	**30.78**	**(2.20)**
Sources					
Other Local Taxes	13,094,500	32,630,000	19,535,500	32,880,000	250,000
Intergovernmental: State	65,000	134,500	69,500	70,000	(64,500)
Charges for Services	1,750,986	2,473,541	722,555	4,384,697	1,911,156
Rents & Concessions		300,000	300,000	300,000	
Interest & Investment Income	(255)		255		
Expenditure Recovery	924,330	616,651	(307,679)	740,266	123,615
Transfers In	208,823	808,823	600,000	808,823	
Beg Fund Balance - Budget Only	694,792	501,221	(193,571)		(501,221)
General Fund	7,811,744	8,343,955	532,211	6,661,934	(1,682,021)
Sources Total	**24,549,920**	**45,808,691**	**21,258,771**	**45,845,720**	**37,029**
Uses - Operating Expenditures					
Salaries	3,617,278	4,802,395	1,185,117	4,728,201	(74,194)
Mandatory Fringe Benefits	1,582,428	2,086,276	503,848	2,110,783	24,507
Non-Personnel Services	5,563,150	7,061,095	1,497,945	9,095,477	2,034,382
City Grant Program	8,106,102	22,908,956	14,802,854	22,891,042	(17,914)
Capital Outlay	1,526,804	2,527,470	1,000,666	1,070,815	(1,456,655)
Materials & Supplies	22,706	28,438	5,732	28,438	
Overhead and Allocations	319,694	280,760	(38,934)	280,760	
Programmatic Projects	2,464,025	4,487,141	2,023,116	3,964,524	(522,617)
Services Of Other Depts	1,347,733	1,626,160	278,427	1,675,680	49,520
Uses Total	**24,549,920**	**45,808,691**	**21,258,771**	**45,845,720**	**37,029**
Uses - By Division Description					
ART Administration	6,797,305	6,509,716	(287,589)	6,397,342	(112,374)
ART Civic Design	147,758	120,313	(27,445)	131,469	11,156
ART Community Investments	14,434,478	16,442,803	2,008,325	14,911,122	(1,531,681)
ART Film		1,550,000	1,550,000	1,550,000	
ART Grants for the Arts		17,765,000	17,765,000	17,905,000	140,000
ART Municipal Galleries	935,100	669,836	(265,264)	682,408	12,572
ART Public Art & Collections	2,026,711	2,542,200	515,489	4,059,556	1,517,356
ART Street Artist Program	208,568	208,823	255	208,823	
Uses by Division Total	**24,549,920**	**45,808,691**	**21,258,771**	**45,845,720**	**37,029**

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

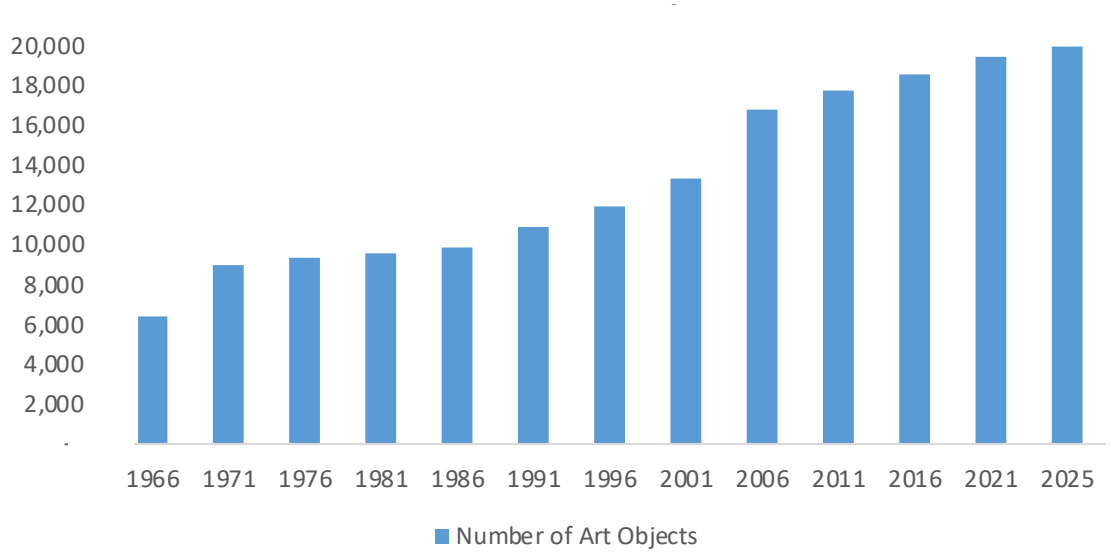
The proposed Fiscal Year (FY) 2026-27 budget of $13.1 million for the Asian Arts Museum is approximately $0.35 million, or 2.7 percent, higher than the FY 2025-26 budget. This is primarily due to salary and benefit cost increases. The FY 2027-28 proposed budget of $14.5 million is $1.42 million, or 10.8 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in capital outlay and salary and benefit costs.

The Asian Art Museum is home to one of the world's most comprehensive collections of Asian art. The museum's collection holds nearly 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 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.

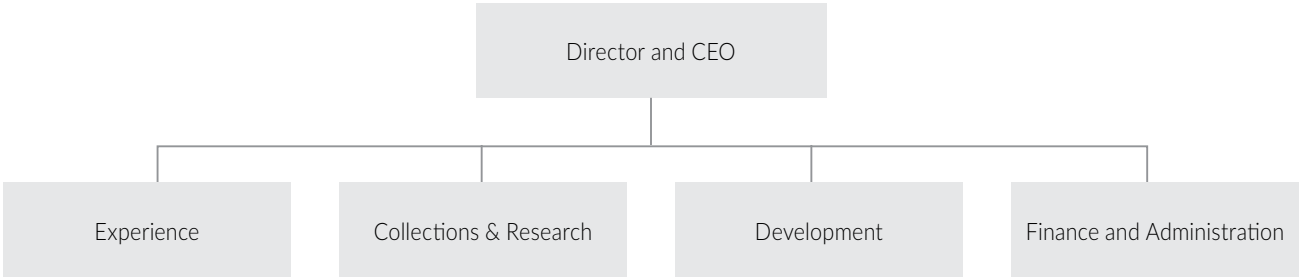
The museum promotes accessibility through free general admission on the first Sunday of every month. It also participates in the San Francisco Museums for All program, and offers free admission to children 12 and under, SFUSD students, active-duty military, and college students visiting as part of their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



ART COLLECTION.

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

ORGANIZATIONAL STRUCTURE: ASIAN ART MUSEUM



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	53.88	53.90	0.02	52.86	(1.04)
Non-Operating Positions (CAP/Other)					
Net Operating Positions	**53.88**	**53.90**	**0.02**	**52.86**	**(1.04)**
Sources					
Charges for Services	405,686	428,377	22,691	464,902	36,525
General Fund	12,365,628	12,692,612	326,984	14,071,993	1,379,381
Sources Total	**12,771,314**	**13,120,989**	**349,675**	**14,536,895**	**1,415,906**
Uses - Operating Expenditures					
Salaries	5,951,359	6,171,580	220,221	6,330,310	158,730
Mandatory Fringe Benefits	2,426,517	2,594,169	167,652	2,735,417	141,248
Non-Personnel Services	1,041,116	1,031,116	(10,000)	1,031,116	
Capital Outlay	1,072,547	1,071,175	(1,372)	2,080,734	1,009,559
Overhead and Allocations	11,039	15,772	4,733	15,772	
Services Of Other Depts	2,268,736	2,237,177	(31,559)	2,343,546	106,369
Uses Total	**12,771,314**	**13,120,989**	**349,675**	**14,536,895**	**1,415,906**
Uses - By Division Description					
AAM Asian Art Museum	12,771,314	13,120,989	349,675	14,536,895	1,415,906
Uses by Division Total	**12,771,314**	**13,120,989**	**349,675**	**14,536,895**	**1,415,906**

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.**

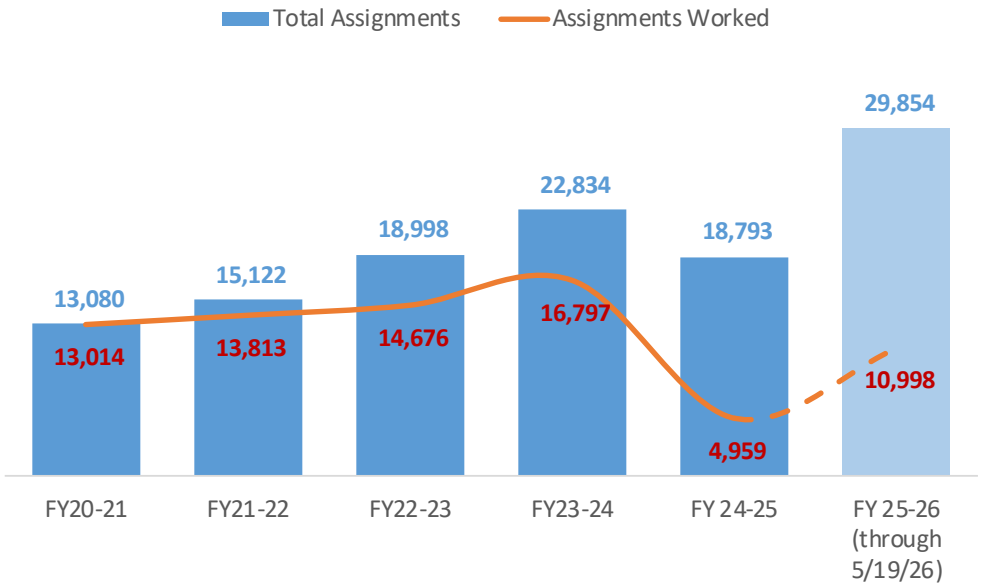
Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $43.3 million for the Office of the Assessor-Recorder is approximately $0.95 million, or 2.2 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salary and benefit costs and non-personnel services, partially offset by decreases in programmatic spending. The FY 2027-28 proposed budget of $45.1 million is $1.9 million, or 4.3 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs.

The Assessor-Recorder's Office continues to manage a period of sustained reassessment activity together with historically high assessment appeals driven by ongoing adjustments in San Francisco's real estate market due to the pandemic. Despite these pressures, the City's Assessment Roll increased by 1.9% in the most recent year, reaching $357.8 billion in assessed value (after exemptions) and supporting approximately $4.2 billion in property tax revenue.

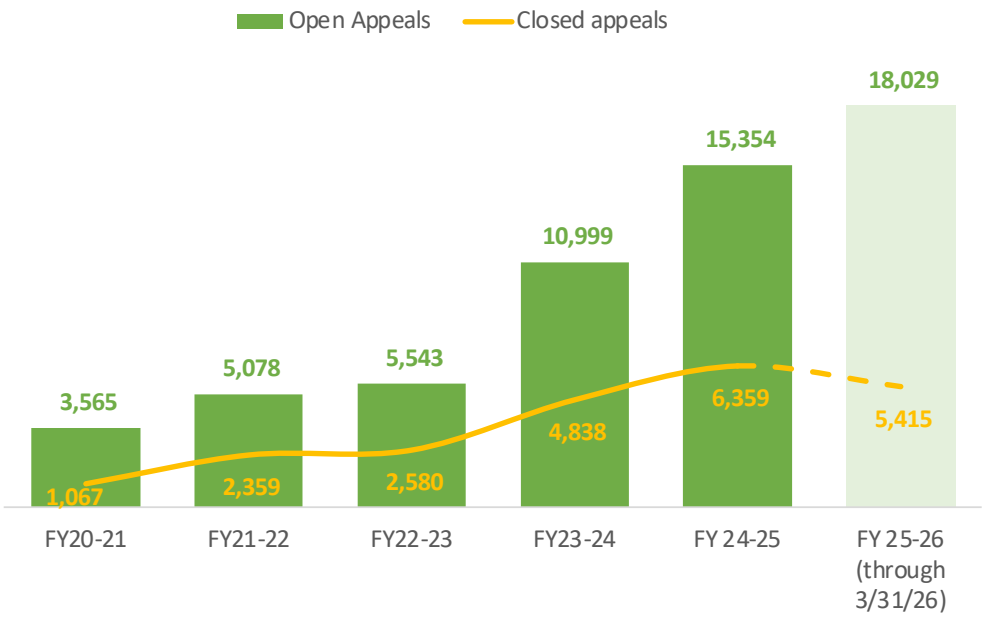
At the start of the fiscal year, the department faced a backlog of more than 14,000 open reassessments in addition to the workload of incoming items. This accumulation reflects several years of increased appeal filings and the heightened complexity of property valuation during periods of market fluctuation. Through the third quarter of the current fiscal year, 8,846 new appeals have been filed, adding to open items from prior years. While newly filed appeals were 5% below last year's historic peak, this level of activity is eight times higher than pre-pandemic trends and continues to place substantial demands on the department. Even with these constraints, the department will uphold its high standards of public service while managing one of the most substantial workloads in recent years and supporting the City's long-term fiscal stability.

Operational priorities for the coming year remain centered on sustaining progress in reducing the reassessment backlog, keeping pace with ongoing appeal filings, and maintaining quality audit, assessment, and customer service practices. The department will continue to emphasize staff training, disciplined workflow management, and integration of the new property assessment system, SMART.



REASSESSMENT WORKLOAD.

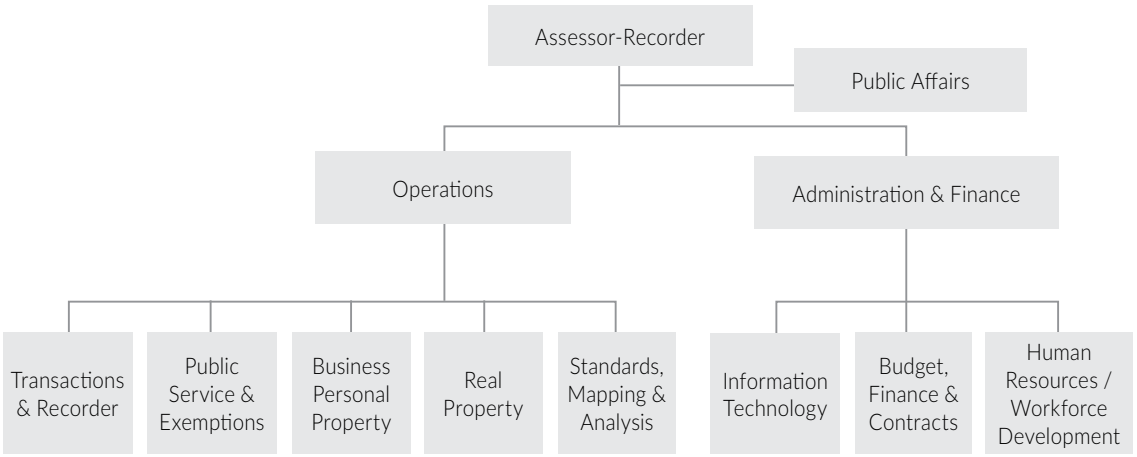
Open versus closed reassessments over the last six years.



APPEALS WORKLOAD.

Open versus closed appeals over the last six years.

ORGANIZATIONAL STRUCTURE: ASSESSOR-RECORDER



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	186.71	187.39	0.68	185.56	(1.83)
Non-Operating Positions (CAP/Other)	(6.50)	(4.00)	2.50	(4.00)	
Net Operating Positions	**180.21**	**183.39**	**3.18**	**181.56**	**(1.83)**
Sources					
Charges for Services	2,338,000	3,427,000	1,089,000	3,788,000	361,000
Beg Fund Balance - Budget Only	670,874	292,416	(378,458)	273,749	(18,667)
General Fund	39,324,569	39,560,631	236,062	41,081,392	1,520,761
Sources Total	**42,333,443**	**43,280,047**	**946,604**	**45,143,141**	**1,863,094**
Uses - Operating Expenditures					
Salaries	24,359,984	25,601,087	1,241,103	26,652,873	1,051,786
Mandatory Fringe Benefits	9,385,072	10,124,883	739,811	10,783,182	658,299
Non-Personnel Services	2,884,165	3,380,257	496,092	3,452,076	71,819
Materials & Supplies	56,712	51,030	(5,682)	54,685	3,655
Overhead and Allocations	197,455	113,055	(84,400)	113,055	
Programmatic Projects	1,560,000		(1,560,000)		
Services Of Other Depts	3,890,055	4,009,735	119,680	4,087,270	77,535
Uses Total	**42,333,443**	**43,280,047**	**946,604**	**45,143,141**	**1,863,094**
Uses - By Division Description					
ASR Administration	10,026,892	11,545,703	1,518,811	11,947,082	401,379
ASR Exemptions	746,676	708,967	(37,709)	744,959	35,992
ASR Personal Property	3,932,549	4,541,356	608,807	4,771,072	229,716
ASR Public Service	2,529,626	1,950,395	(579,231)	2,054,006	103,611
ASR Real Property	16,695,362	15,797,854	(897,508)	16,356,939	559,085
ASR Recorder	2,203,609	2,025,536	(178,073)	2,172,835	147,299
ASR Standards Mapping Analysis	4,302,269	4,604,724	302,455	4,873,590	268,866
ASR Transactions	1,896,460	2,105,512	209,052	2,222,658	117,146
Uses by Division Total	**42,333,443**	**43,280,047**	**946,604**	**45,143,141**	**1,863,094**

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) 2026-27 budget of $1.2 million for the Board of Appeals is approximately $7,459, or 0.6 percent, lower than the FY 2025-26 budget. This is primarily due to decreases in non-personnel services, partially offset by increases in salary and benefit costs. The FY 2027-28 proposed budget of $1.3 million is $52,128, or 4.2 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs and non-personnel services.

The Board of Appeals is a quasi-judicial body. 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.

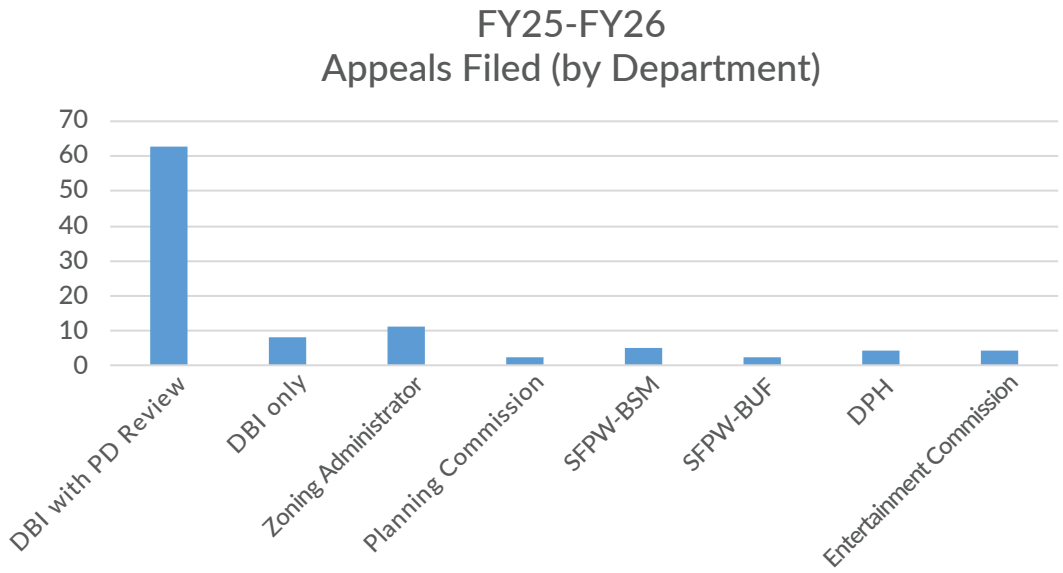
Case Type

Approximately 89% 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. Following are examples of the types of permits/determinations that are appealed: Building and Demolition Permits, Variances, Notices of Violations, Letters of Determination and Reasonable Modification Decisions issued by the Zoning Administrator, Certificates of Approval issued by the Historic Preservation Commission, Tree Removal Permits, Retail Tobacco Sales Permits, Sidewalk Improvement Permits, Mobile Food Facility Permits, Wireless Box Permits, Coastal Zone Permits, Large Project Authorizations, Minor Sidewalk Encroachment Permits and permits issued by the Entertainment and Arts Commissions.

Board Structure

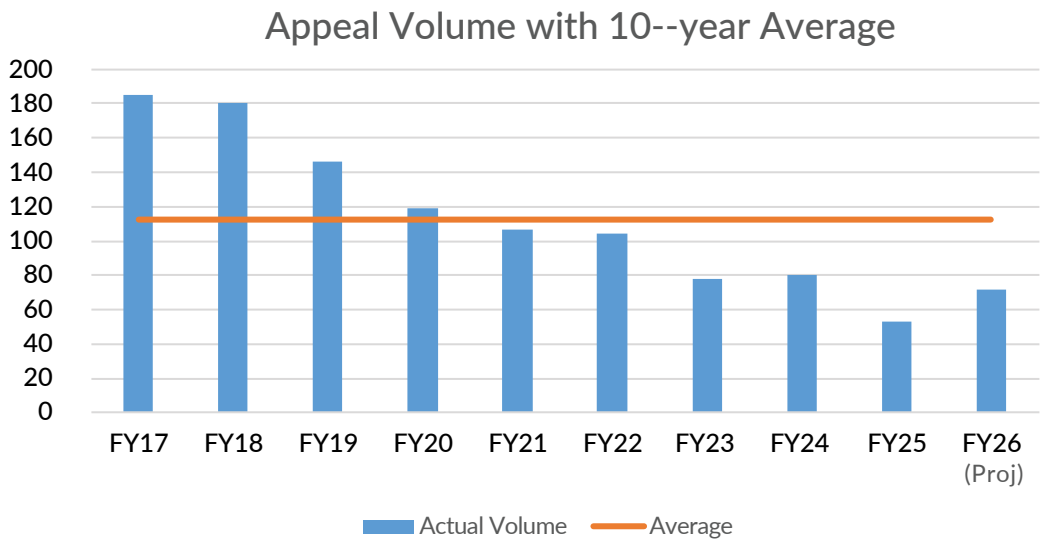
The Board of Appeals has five commissioner seats: Three commissioners are appointed by the Mayor and two by the President of the Board of Supervisors. Hearings are conducted at City Hall 2-3 times a month. All hearings are televised and can be attended by members of the public in-person or remotely via Zoom or telephone. The Board has two sources of revenue which cover the Board's operating costs: surcharges placed on permits (99% of the budget) and filing fees collected when new appeals are filed (1% of the budget).

The Controller's Office performs a surcharge analysis during budget season to determine if the surcharges need to be adjusted to ensure that revenue covers expenditures. For FY27 & FY28 there are no major changes in the department's proposed budgets. It is anticipated that fringe costs will increase in each fiscal year, so revenue from surcharges will be adjusted accordingly.



APPEAL DISTRIBUTION.

This graph shows the distribution of appeals heard based on the department issuing the determination/permit being appealed for FY25 & FY26 as of 4.21.26.



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	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	96.98	96.97	(0.01)	97.30	0.33
Non-Operating Positions (CAP/Other)	(1.00)	(1.00)		(1.00)	
Net Operating Positions	**95.98**	**95.97**	**(0.01)**	**96.30**	**0.33**
Sources					
Charges for Services	638,150	638,150		638,150	
Expenditure Recovery	71,996	71,996		71,996	
Beg Fund Balance - Budget Only		27,320	27,320		(27,320)
General Fund	25,845,216	24,911,294	(933,922)	25,901,734	990,440
Sources Total	**26,555,362**	**25,648,760**	**(906,602)**	**26,611,880**	**963,120**
Uses - Operating Expenditures					
Salaries	14,217,638	14,748,684	531,046	15,464,714	716,030
Mandatory Fringe Benefits	5,190,633	5,550,259	359,626	5,969,800	419,541
Non-Personnel Services	6,204,097	4,411,475	(1,792,622)	4,365,891	(45,584)
Materials & Supplies	176,509	176,509		172,646	(3,863)
Programmatic Projects	205,000	145,000	(60,000)		(145,000)
Services Of Other Depts	561,485	616,833	55,348	638,829	21,996
Uses Total	**26,555,362**	**25,648,760**	**(906,602)**	**26,611,880**	**963,120**

BOARD OF SUPERVISORS

Mission

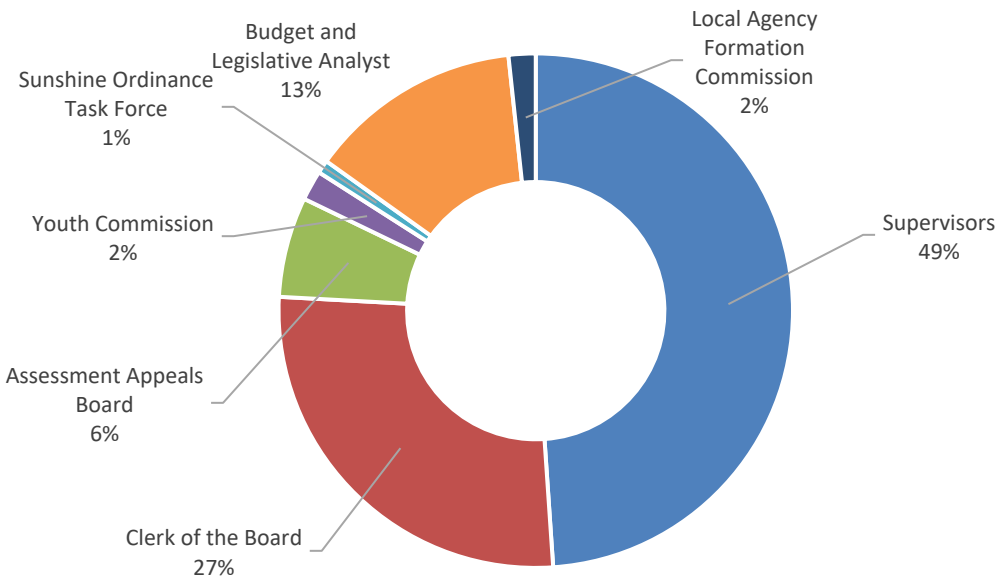
Pursuant to Article II of the Municipal Charter of the City and County of San Francisco, the Board of Supervisors (BOS or "Board") is the legislative branch of government. The Board of Supervisors responds to the needs of the people of San Francisco by adopting legislation including the Annual Appropriations and Salary Ordinances, establishing policies, and assisting constituents. As stated in the City Charter, the Board provides for the public's access to government meetings, documents, and records. For more information about this department's services, please visit **https://www.sf.gov/departments--board-supervisors**

Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $25.6 million for the Board of Supervisors is approximately $0.91 million, or 3.4 percent, lower than the FY 2025-26 budget. This is primarily due to decreases in non-personnel services and programmatic spending, partially offset by increases in salary and benefit costs. The FY 2027-28 proposed budget of $26.6 million is $0.96 million, or 3.8 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs and interdepartmental services, partially offset by decreases in programmatic spending

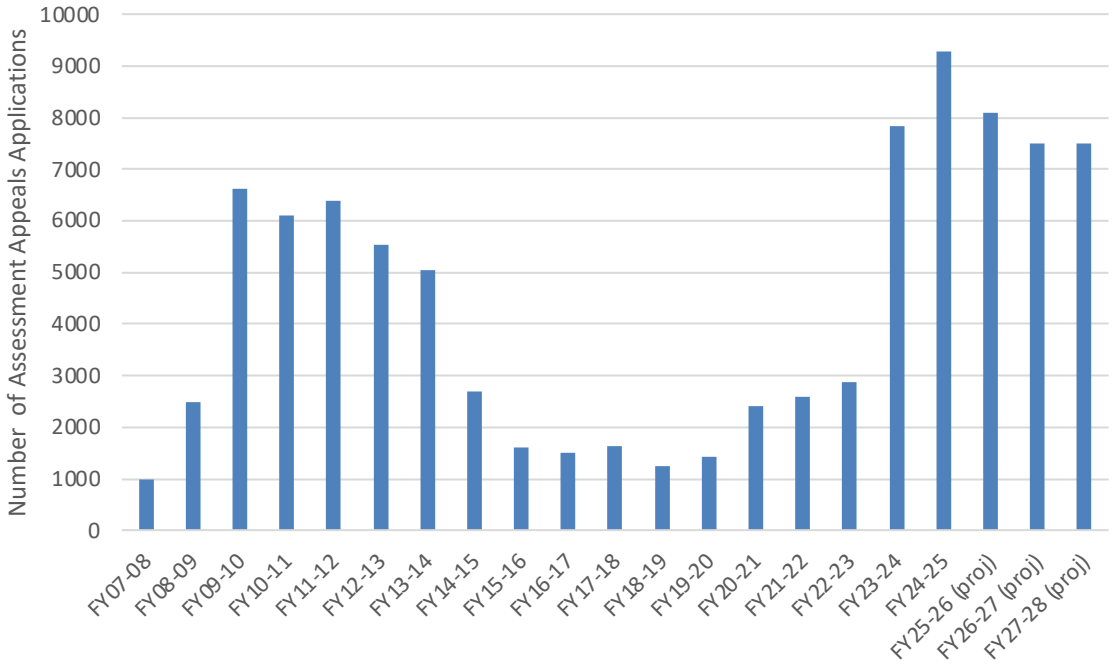
Charter Mandated Services

The City's Charter Section 2.117 designates the Office of the Clerk of the Board of Supervisors to preserve records and provide administrative support to the Board in their official duties and maintain the legislative and Committee processes and proceedings. The Charter requires that the Board provide direct services that support open participatory government including the requirements of the Maddy Act, which mandates the Clerk of the Board publish an annual listing of vacancies for active boards, commissions, and committees. Charter-mandated positions and programs include the Elected Supervisors, legislative assistants, the Clerk of the Board, committee clerks, Assessment Appeals Board, Sunshine Ordinance Task Force, Youth Commission, Information Technology, Administration, and the Budget and Legislative Analyst, which is appointed by the Board. The Office of the Clerk of the Board also clerks the Downtown Revitalization and Economic Recovery Financing District created by AB 2488.



PROPOSED BUDGET BY DIVISION.

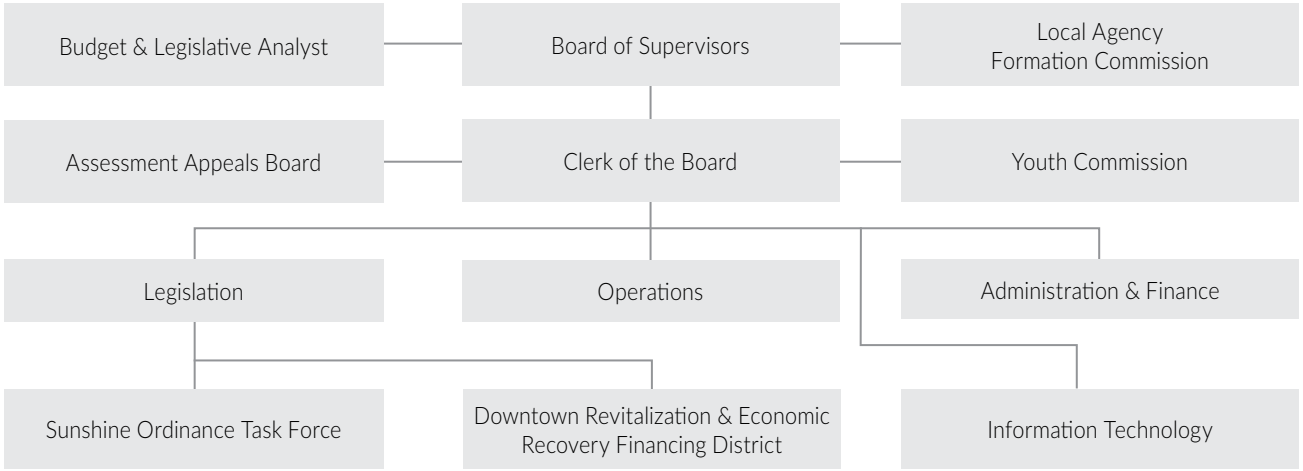
The largest division within the Department is the Supervisors, which includes all 11 District offices and their staff.



ASSESSMENT APPEALS APPLICATIONS.

Assessment appeals filings have risen substantially in recent years.

ORGANIZATIONAL STRUCTURE: BOARD OF SUPERVISORS



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	96.98	96.97	(0.01)	97.30	0.33
Non-Operating Positions (CAP/Other)	(1.00)	(1.00)		(1.00)	
Net Operating Positions	**95.98**	**95.97**	**(0.01)**	**96.30**	**0.33**
Sources					
Charges for Services	638,150	638,150		638,150	
Expenditure Recovery	71,996	71,996		71,996	
Beg Fund Balance - Budget Only		27,320	27,320		(27,320)
General Fund	25,845,216	24,911,294	(933,922)	25,901,734	990,440
Sources Total	**26,555,362**	**25,648,760**	**(906,602)**	**26,611,880**	**963,120**
Uses - Operating Expenditures					
Salaries	14,217,638	14,748,684	531,046	15,464,714	716,030
Mandatory Fringe Benefits	5,190,633	5,550,259	359,626	5,969,800	419,541
Non-Personnel Services	6,204,097	4,411,475	(1,792,622)	4,365,891	(45,584)
Materials & Supplies	176,509	176,509		172,646	(3,863)
Programmatic Projects	205,000	145,000	(60,000)		(145,000)
Services Of Other Depts	561,485	616,833	55,348	638,829	21,996
Uses Total	**26,555,362**	**25,648,760**	**(906,602)**	**26,611,880**	**963,120**
Uses - By Division Description					
BOS Assessment Appeals Board	1,599,849	1,662,958	63,109	1,744,981	82,023
BOS Budget & Legis Analysis	3,392,249	3,544,900	152,651	3,544,900	
BOS Clerk Of The Board	8,182,136	6,440,824	(1,741,312)	6,653,127	212,303
BOS Local Agncy Formation Comm	410,164	446,532	36,368	451,632	5,100
BOS Sunshine Ord Task Force	210,482	219,933	9,451	231,123	11,190
BOS Supervisors	12,285,937	12,837,755	551,818	13,464,291	626,536
BOS Youth Commission	474,545	495,858	21,313	521,826	25,968
Uses by Division Total	**26,555,362**	**25,648,760**	**(906,602)**	**26,611,880**	**963,120**

BUILDING INSPECTION

Mission

The Department of Building Inspection (DBI) protects our community by ensuring codecompliant 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/department-building-inspection**

Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $96.7 million for the Department of Building Inspection is $3.95 million, or 4.3 percent, higher than the FY 2025-26 budget. This is primarily due to increases in interdepartmental services and capital outlay, partially offset by decreases in intrafund transfers. The FY 2027-28 proposed budget of $101.4 million is $4.71 million, or 4.9 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs and interdepartmental services, partially offset by decreases in materials and supplies.

Budget Changes and Fiscal Outlook

The Department of Building Inspection (DBI) is fully funded through service fees and continues to adjust its budget to align revenues with the cost of operations. The FY 2026-27 budget represents the fourth and final year of a multi-year fee adjustment schedule designed to fully recover costs and address a structural deficit that has reduced reserve levels. The final year includes an average fee increase of approximately 2%.

As part of the Mayor's PermitSF initiative, the budget also reflects the first phase of the integration of DBI, the Planning Department, and the Permit Center into a more unified permitting structure. As part of this transition, information technology and administrative support functions from the Department of Building Inspection will move to the Planning Department to support a more coordinated approach to permitting and project review. These changes are intended to improve efficiency and consistency in service delivery while ensuring that the Department of Building Inspection continues to be fully supported in its operations.

Core Services

DBI remains responsible for enforcing the City's building, housing, plumbing, electrical, and mechanical codes to ensure the safety and habitability of San Francisco's built environment.

Core to that responsibility is plan review, building inspection, permit issuance, and code enforcement for new construction, alterations, and existing buildings. The Department also responds to complaints, conducts inspections to ensure compliance, and supports safe and timely project delivery across the City.

As part of the evolving permitting structure, DBI continues to play a central role in technical review and inspection, working in closer coordination with Planning and other departments to support housing production and development activity.

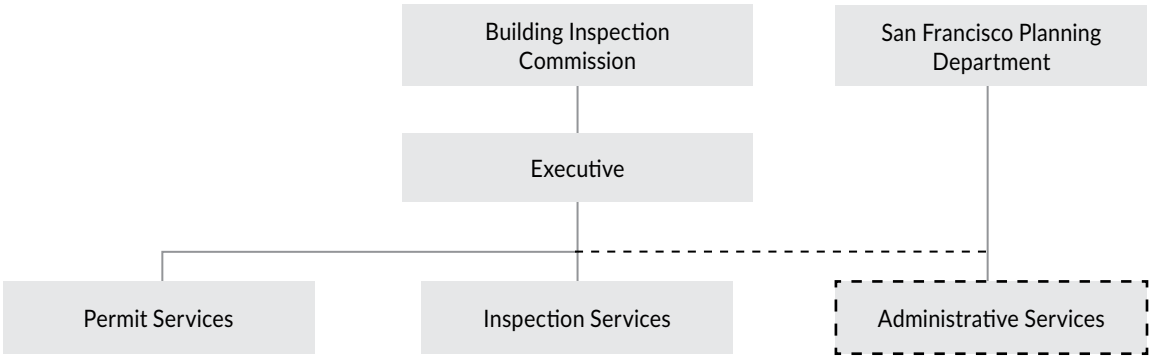
Operational Improvements and Permitting Integration

DBI is advancing operational improvements as part of the Mayor's PermitSF initiative to streamline permitting, support housing construction, and improve customer experience.

A key component of this effort is the development of a new digital permitting system to consolidate and modernize online permitting across City departments. The system began offering select permits in February, expanded functionality in April, and will continue to add additional permit types through investment in FY 2026-27 and FY 2027-28.

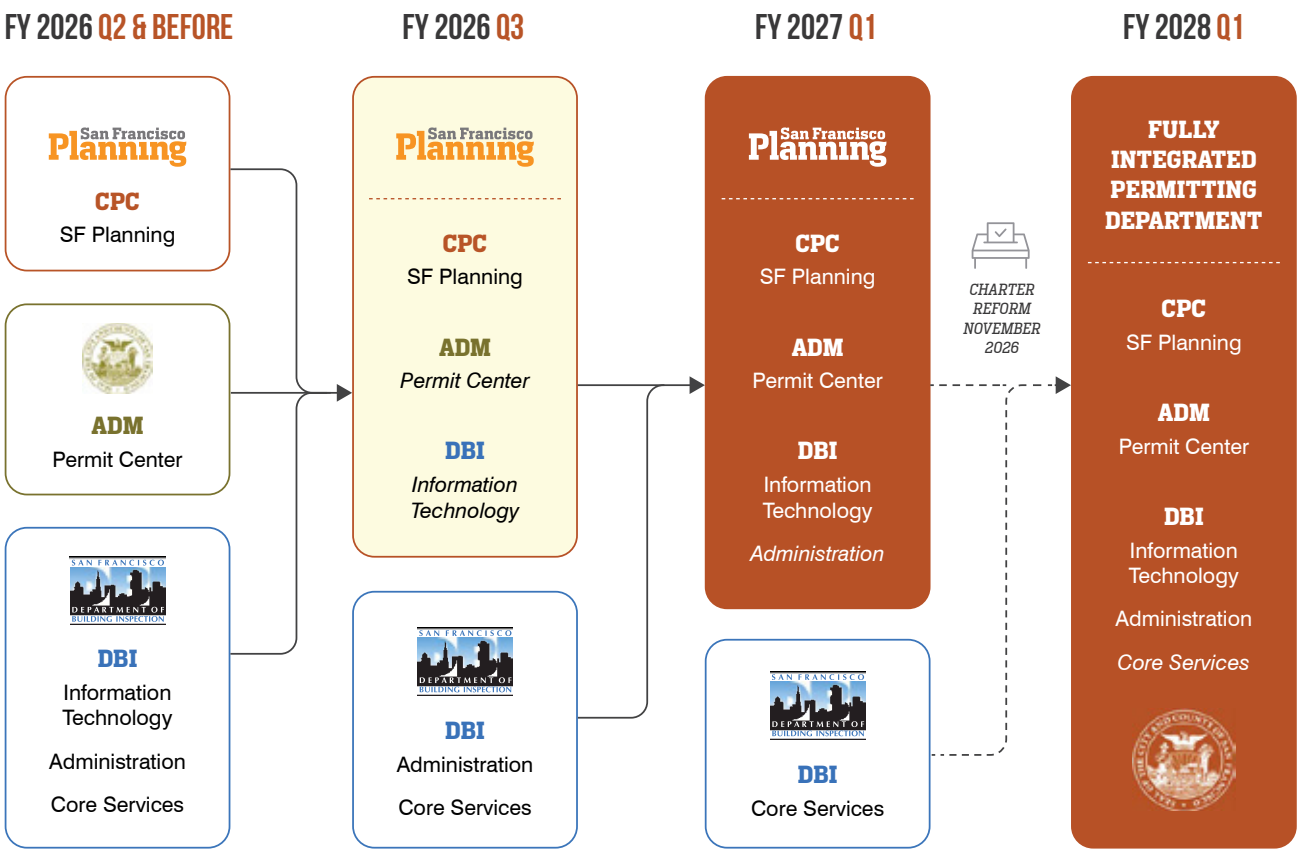
In parallel, the transfer of administrative, technology, and customer service functions to the Planning Department is intended to support a more coordinated, front-end permitting process while allowing DBI to maintain focus on its core responsibilities of plan review, inspection, and code enforcement. Together, these changes aim to improve efficiency, reduce processing times, and provide more consistent service to applicants and the public.

ORGANIZATIONAL STRUCTURE: BUILDING INSPECTION



Structural Changes

FY 2026 Q2 – FY 2028 Q1



This organizational chart illustrates the anticipated timing for employee transfers from DBI and the Permit Center to the Planning Department through the anticipated completion of the merger in FY27.

TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	291.35	233.10	(58.25)	234.21	1.11
Non-Operating Positions (CAP/Other)					
Net Operating Positions	**291.35**	**233.10**	**(58.25)**	**234.21**	**1.11**
Sources					
Charges for Services	61,049,760	75,088,627	14,038,867	79,776,722	4,688,095
Fines, Forfeiture, & Penalties	650,000		(650,000)		
Licenses, Permits,& Franchises	13,307,681	15,716,077	2,408,396	16,187,559	471,482
Other Revenues	1,250,000		(1,250,000)		
Interest & Investment Income	884,676		(884,676)		
Expenditure Recovery	163,630	41,663	(121,967)	41,663	
IntraFund Transfers In	13,957,003		(13,957,003)		
Beg Fund Balance - Budget Only	464,938		(464,938)		
Prior Year Designated Reserve	11,957,389	2,835,013	(9,122,376)	2,389,055	(445,958)
Transfer Adjustment-Source	(13,957,003)		13,957,003		
General Fund	3,000,000	3,000,000		3,000,000	
Sources Total	**92,728,074**	**96,681,380**	**3,953,306**	**101,394,999**	**4,713,619**
Uses - Operating Expenditures					
Salaries	47,609,255	39,833,683	(7,775,572)	42,401,822	2,568,139
Mandatory Fringe Benefits	19,124,748	16,866,382	(2,258,366)	18,335,277	1,468,895
Non-Personnel Services	3,727,000	2,427,000	(1,300,000)	2,407,000	(20,000)
City Grant Program	4,714,170	4,714,170		4,714,170	
Capital Outlay		450,000	450,000	450,000	
Intrafund Transfers Out	13,957,003		(13,957,003)		
Materials & Supplies	381,000	502,000	121,000	342,000	(160,000)
Overhead and Allocations		139,012	139,012	139,012	
Programmatic Projects		50,000	50,000	50,000	
Services Of Other Depts	17,171,901	31,699,133	14,527,232	32,555,718	856,585
Transfer Adjustment - Uses	(13,957,003)		13,957,003		
Uses Total	**92,728,074**	**96,681,380**	**3,953,306**	**101,394,999**	**4,713,619**
Uses - By Division Description					
DBI AdminIstration	33,210,540	35,621,133	2,410,593	36,672,241	1,051,108
DBI Inspection Services	37,512,972	39,080,790	1,567,818	41,329,024	2,248,234
DBI Permit Services	22,004,562	21,979,457	(25,105)	23,393,734	1,414,277
Uses by Division Total	**92,728,074**	**96,681,380**	**3,953,306**	**101,394,999**	**4,713,619**

CHILD SUPPORT SERVICES

Mission

The Department of Child Support Services (CSS) 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) 2026-27 budget of $13.5 million for the Department of Children Support Services is approximately $0.19 million, or 1.5 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salary and benefit costs and non-personnel services, partially offset by decreases in materials and supplies. The FY 2027-28 proposed budget of $14.1 million is $0.65 million, or 4.8 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs and non-personnel services

The San Francisco Department of Child Support Services (CSS) 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. Approximately 90% of staffing resources support direct client services, emphasizing culturally competent, language accessible care.

CSS 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 to support these priorities include establishing a process for child support order modifications, expanding use of electronic documents, and a mobile payment app.

Right-sized Child Support Orders

Child support order modification ensures that obligations are based on the parent's ability to pay when their circumstances change. Either party can request a modification review due to a change in their circumstances such as changes in income or visitation patterns. Timely modification reviews prevent the accrual of arrears and help to ensure continuity of support payments.

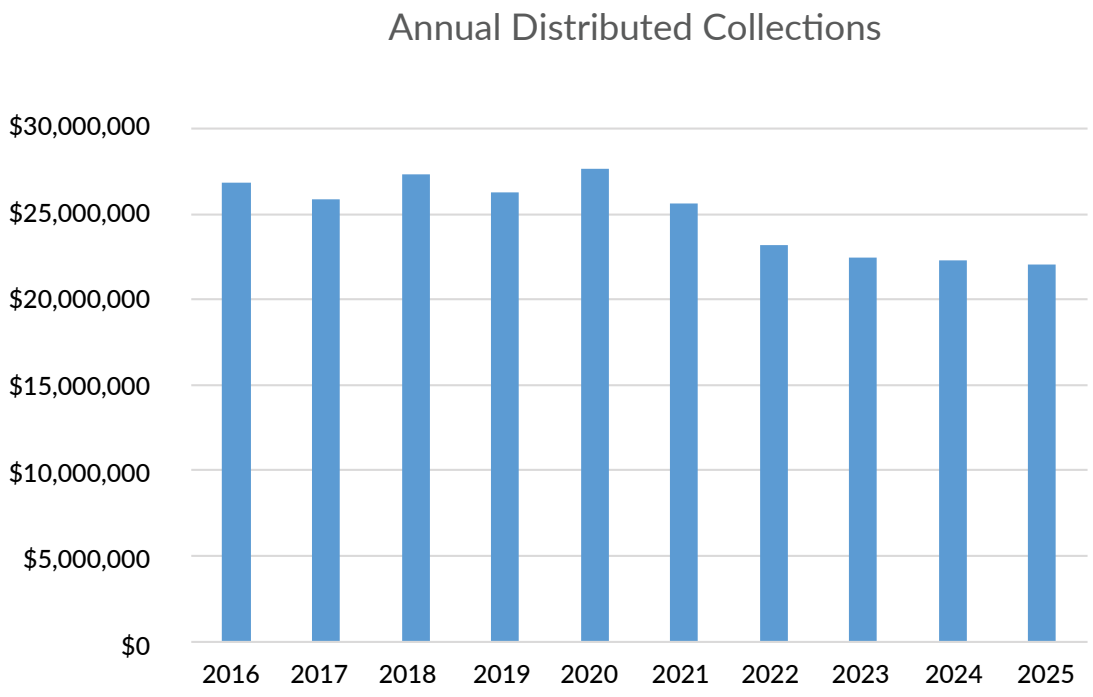
Electronic Documents

Program innovations continue to expand electronic document options to offer convenience and efficiency to child support program customers. Using the cloud-based platforms, caseworkers can ensure secure and reliable delivery, receipt, and return of documents that are necessary for the facilitation of child support program services.

Child Support Mobile Payment App

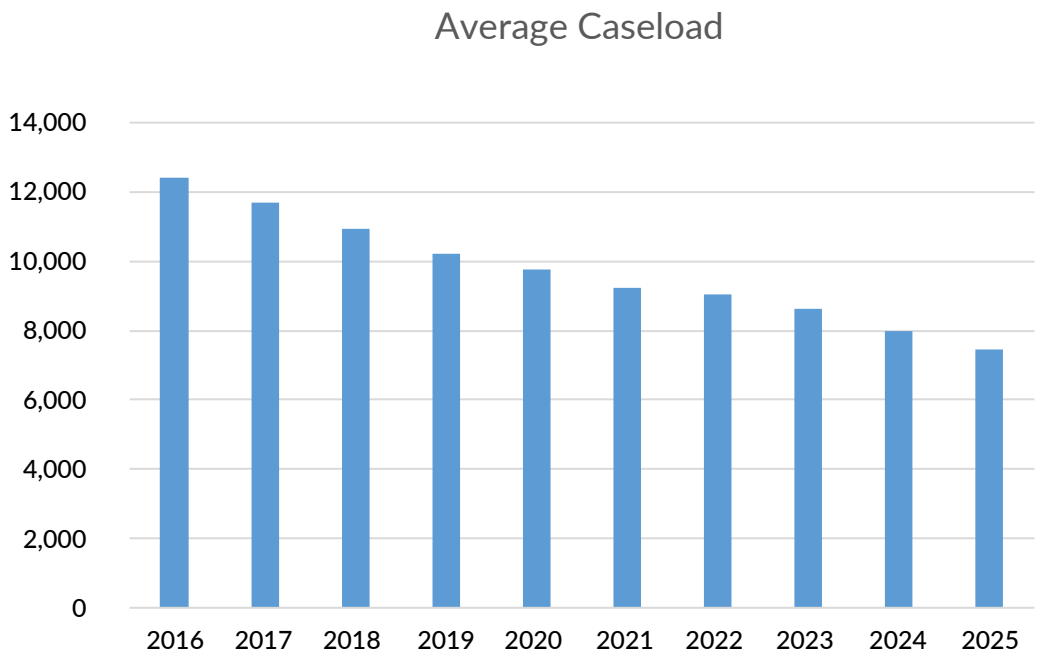
Parents Paying Support are able to make child support payments on their mobile device using a secure mobile payment app. The mobile app can be downloaded for free and offers additional convenience accessibility to help parents comply with their support obligation. Payments can be made using a debit or credit card in the same manner that is currently accepted by the payment kiosks located in the local child support agency offices.

The department invests in succession planning with a focus on equity and leverages community feedback via its Advisory Committee. DCSS remains committed to operational excellence, family-centered support, and inclusive strategies that empower parents and improve child outcomes citywide.



ANNUAL DISTRIBUTED COLLECTIONS.

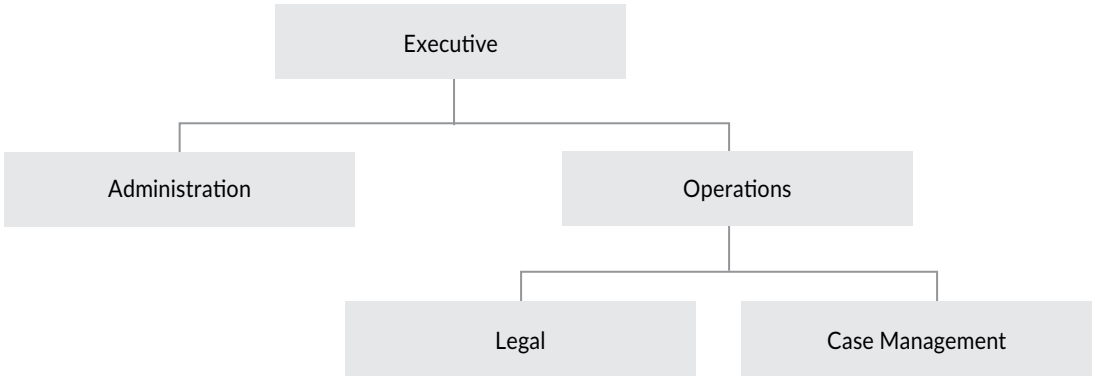
Cases managed by CSS has decreased over the last several years, averaging 7,457 in FY 2024-25.



AVERAGE CASELOAD.

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

ORGANIZATIONAL STRUCTURE: CHILD SUPPORT SERVICES



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	59.43	59.47	0.04	57.45	(2.02)
Non-Operating Positions (CAP/Other)					
Net Operating Positions	**59.43**	**59.47**	**0.04**	**57.45**	**(2.02)**

Sources

Intergovernmental: Federal	8,359,395	8,470,624	111,229	8,867,367	396,743
Intergovernmental: State	4,306,354	4,363,655	57,301	4,568,038	204,383
Other Revenues	482,595	499,669	17,074	544,333	44,664
Expenditure Recovery	162,121	169,817	7,696	169,817	
General Fund					
Sources Total	**13,310,465**	**13,503,765**	**193,300**	**14,149,555**	**645,790**

Uses - Operating Expenditures

Salaries	7,812,037	8,105,394	293,357	8,280,098	174,704
Mandatory Fringe Benefits	3,794,686	3,690,244	(104,442)	3,871,100	180,856
Non-Personnel Services	878,479	890,632	12,153	1,147,212	256,580
Materials & Supplies	38,426	30,768	(7,658)	30,768	
Services Of Other Depts	786,837	786,727	(110)	820,377	33,650
Uses Total	**13,310,465**	**13,503,765**	**193,300**	**14,149,555**	**645,790**

Uses - By Division Description

CSS Child Support Services	13,310,465	13,503,765	193,300	14,149,555	645,790
Uses by Division Total	**13,310,465**	**13,503,765**	**193,300**	**14,149,555**	**645,790**

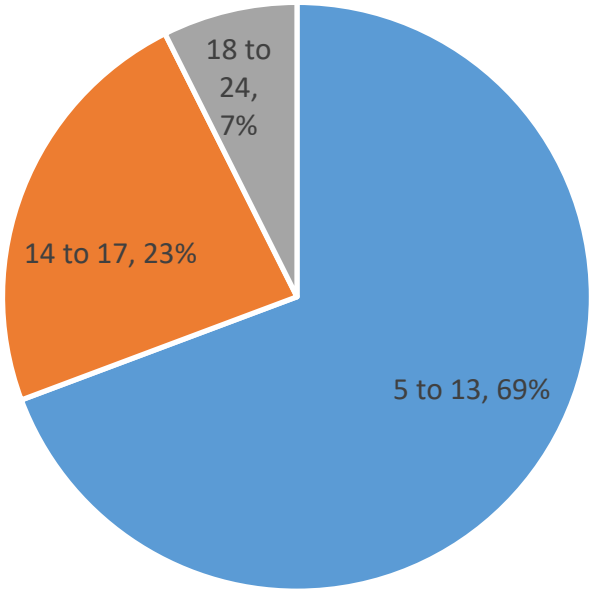
CHILDREN, YOUTH AND THEIR FAMILIES

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) 2026-27 budget of $370.6 million for the Department of Children, Youth and their Families is approximately $22.96 million, or 6.6 percent, higher than the FY 2025-26 budget. This primarily reflects the increased funding in Student Success Fund and Public Education Enrichment Fund (PEEF). The FY 2027-28 proposed budget of $382.4 million is $11.80 million, or 3.2 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to the increased funding in Student Success Fund, offset by the expiration of one-time grant revenue.



YOUTH SERVED BY AGE GROUP (FY 2024-25).
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.

Prioritizing Core Funding

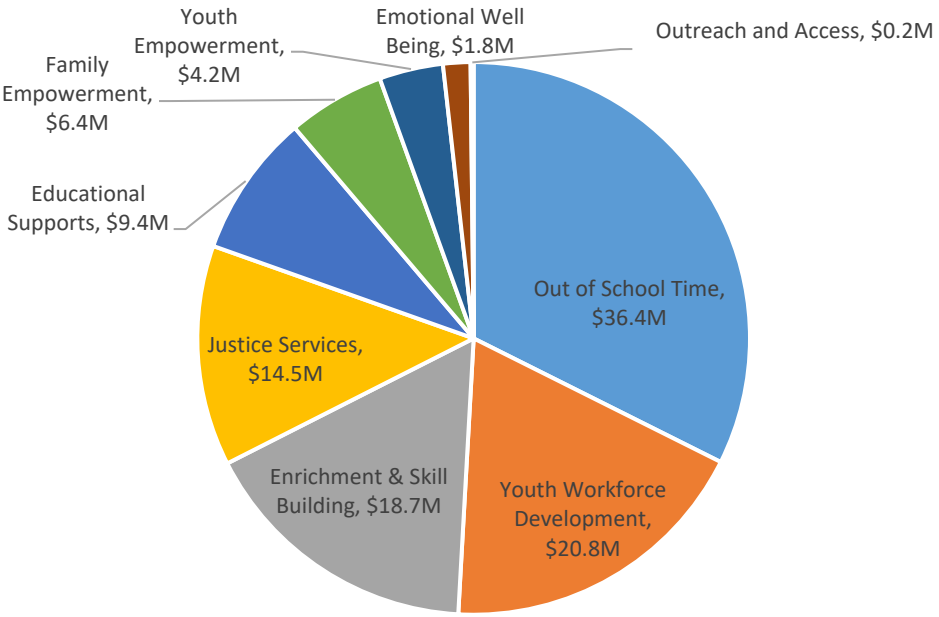
DCYF is a grant-making department. Majority of the Department's operating budget, excluding the passthrough funding for San Francisco Unified School District (SFUSD) and the City College of San Francisco (CCSF), is for direct and indirect funding for the community-based organization (CBO) partners. To align with the Mayor's priorities, DCYF strives to keep the FY 2026-27 and FY 2027-28 funding for the CBOs intact.

Proposition J Implementation

In FY 2025-26, DCYF is continuing to support the implementation of the Our Children, Our Families Initiative (OCOFI), which coordinates efforts by City departments and SFUSD to deliver outcomes-based services for children, youth and families. In FY26-27, OCOFI will lead a Citywide Community Needs Assessment to gather critical data about the evolving needs of our children and families. Based on that needs assessment, in FY27-28, OCOFI will lead City departments and SFUSD in the development of the City's Plan for Children and Families, ensuring the efficient and effective coordination of services towards shared, data driven outcomes. The proposed budget includes $0.6 million to support the ongoing work of OCOFI.

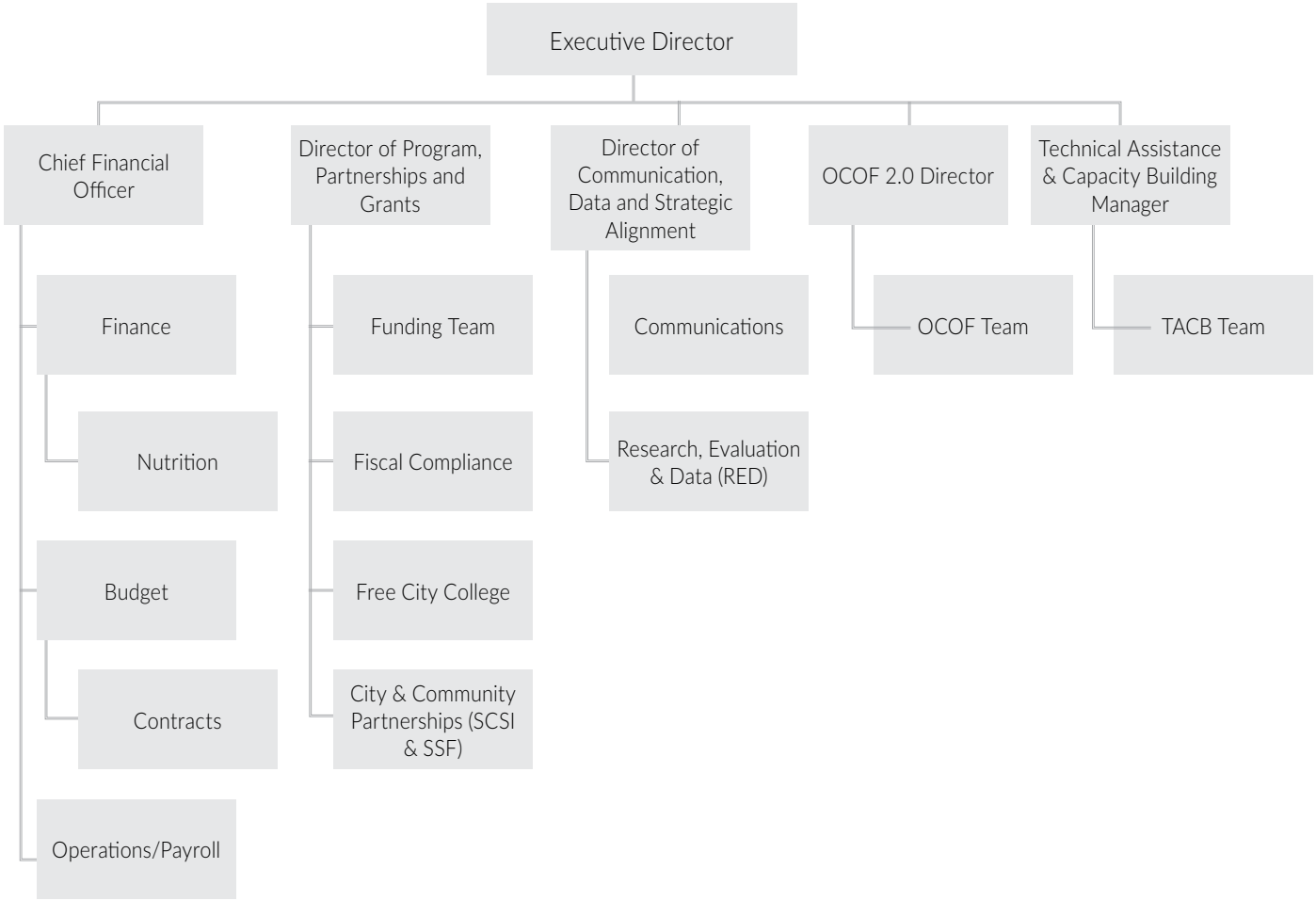
San Francisco Unified School District and the City College of San Francisco

The Mayor's proposed budget increases funding for the San Francisco Unified School District, drawing on unspent prior-year balances in the Public Enrichment Education Fund (PEEF). Funding for the Student Success Fund Initiative resumes its scheduled annual increase after a one-year pause, growing to $45 million in FY 2026-27 and $60 million in FY 2027-28. The City also remains committed to the Free City College Program, providing approximately $6.5 million in FY 2026-27 and $6.9 million in FY 2027-28.



INVESTMENTS BY SERVICE AREA (FY 2025-26).
Dollars invested by service area.

ORGANIZATIONAL STRUCTURE: CHILDREN, YOUTH AND THEIR FAMILIES



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	68.03	66.07	(1.96)	66.07	
Non-Operating Positions (CAP/Other)	(1.00)	(1.00)		(1.00)	
Net Operating Positions	**67.03**	**65.07**	**(1.96)**	**65.07**	**0.00**
Sources					
Property Taxes	126,930,000	122,530,000	(4,400,000)	124,130,000	1,600,000
Intergovernmental: Federal	1,324,389	1,463,344	138,955	1,545,605	82,261
Intergovernmental: State	8,610,864	8,821,227	210,363	3,057,328	(5,763,899)
Interest & Investment Income	62,043	60,396	(1,647)	60,396	
Expenditure Recovery	4,501,989	4,325,409	(176,580)	4,452,348	126,939
IntraFund Transfers In	6,760,000	7,650,000	890,000	7,580,000	(70,000)
Transfers In	108,180,000	1,450,000	(106,730,000)	1,450,000	
Beg Fund Balance - Budget Only	15,247,008	23,946,050	8,699,042	25,288,191	1,342,141
Prior Year Designated Reserve	8,350,000		(8,350,000)		
Transfer Adjustment-Source	(6,760,000)	(7,650,000)	(890,000)	(7,580,000)	70,000
General Fund	74,414,118	207,986,932	133,572,814	222,398,152	14,411,220
Sources Total	**347,620,411**	**370,583,358**	**22,962,947**	**382,382,020**	**11,798,662**
Uses - Operating Expenditures					
Salaries	10,139,315	10,313,380	174,065	10,791,231	477,851
Mandatory Fringe Benefits	3,934,281	4,097,896	163,615	4,423,793	325,897
Non-Personnel Services	8,883,420	13,049,659	4,166,239	13,058,364	8,705
City Grant Program	285,896,525	304,444,066	18,547,541	315,410,296	10,966,230
Intrafund Transfers Out	6,760,000	7,650,000	890,000	7,580,000	(70,000)
Materials & Supplies	381,445	324,708	(56,737)	327,708	3,000
Overhead and Allocations	1,215,000	1,565,000	350,000	2,090,000	525,000
Programmatic Projects	609,000	609,000			(609,000)
Services Of Other Depts	36,561,425	36,179,649	(381,776)	36,280,628	100,979
Transfer Adjustment - Uses	(6,760,000)	(7,650,000)	(890,000)	(7,580,000)	70,000
Uses Total	**347,620,411**	**370,583,358**	**22,962,947**	**382,382,020**	**11,798,662**
Uses - By Division Description					
CHF Children;Youth & Families	347,620,411	370,583,358	22,962,947	382,382,020	11,798,662
Uses by Division Total	**347,620,411**	**370,583,358**	**22,962,947**	**382,382,020**	**11,798,662**

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) 2026-27 budget of $593.6 million for the City Administrator is approximately $17.28 million, or 2.8 percent, lower than the FY 2025-26 budget. This is primarily due to decreases in capital outlay and grants to community-based organizations, partially offset by increases in debt service. The FY 2027-28 proposed budget of $643.9 million is $50.27 million, or 8.5 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in non-personnel services and debt service, partially offset by decreases in materials and supplies.

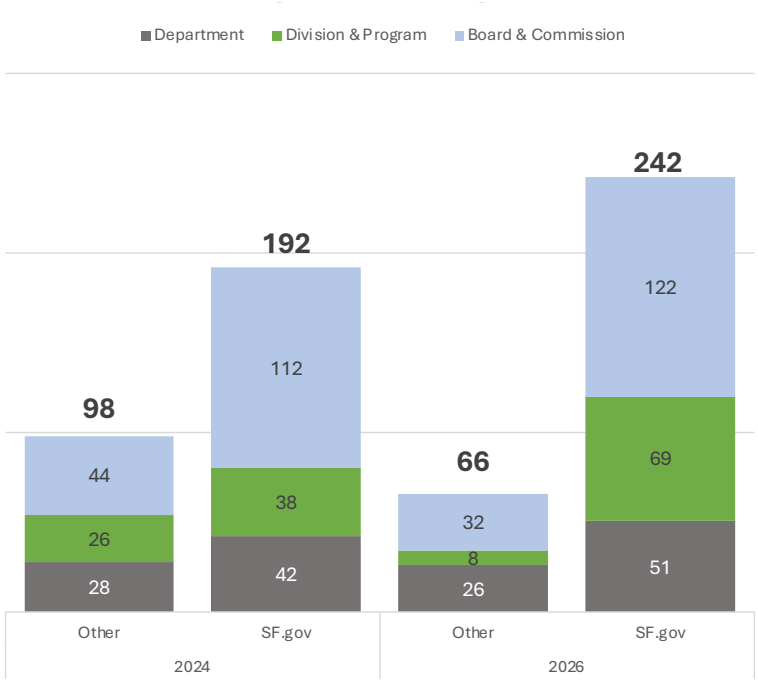
Technology and Procurement

The City's current technology environment is fragmented, with siloed operating systems, costly aging infrastructure and services that too often require residents to navigate outdated or paper-based processes. In the coming fiscal year The City Administrator will oversee modernization of the City's core technology infrastructure, building an integrated data platform, establishing consistent standards and governance for technology, streamlining technology procurement and improving digital services most widely used by residents. These changes will improve tools for City departments, reducing duplication and inefficiency, and ensure that San Franciscans receive better service more quickly. The Mayor's Proposed Budget funds technology transformation including staff at DataSF to expand the City's data platform and enhance departments' capacity to share data and coordinate service delivery.

As a component of technology modernization, the City Administrator seeks to harness the service enhancing capacity of AI. To enable smart, responsible AI innovation, the City will launch a first-of-its-kind "try before you buy" procurement process in FY 2026-27. With establishment of a Request for Qualifications (RFQ) pool, City departments with a defined business problem can partner with vendors from the pool on short-term, lower-cost experiments to test potential solutions, including privacy and security review, before committing to a full contract. This approach will help ensure the City invests only in technologies that are effective, secure, and rigorously tested, while also assessing whether emerging AI-enabled tools produce accurate and equitable outcomes. The pilot program will launch in summer of 2026 and run for two years.

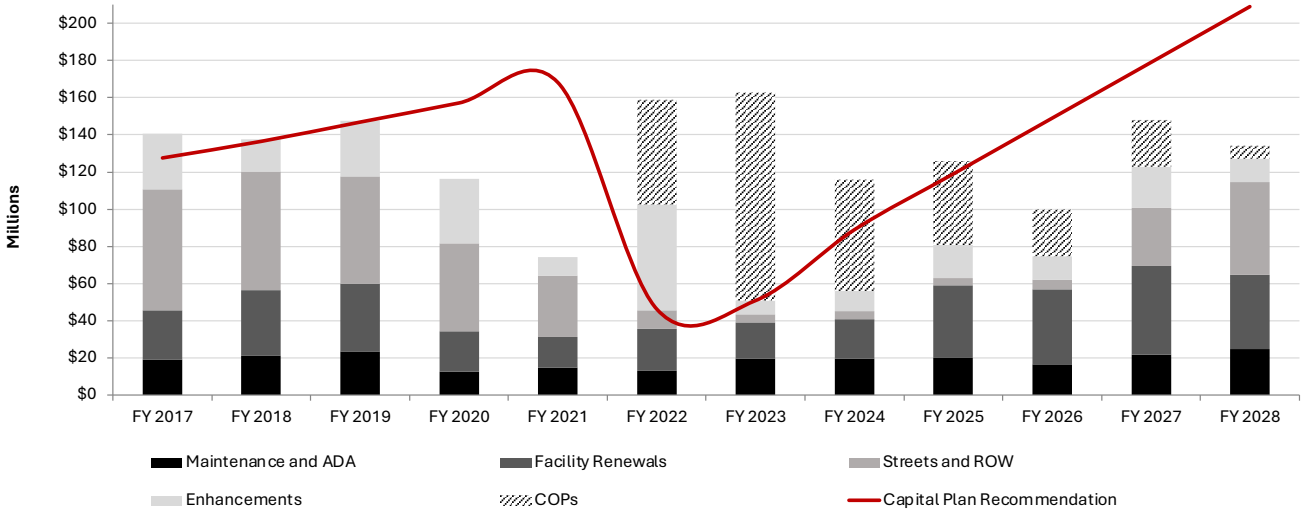
Investing in Infrastructure

The Office of the City Administrator will deploy multiple funding sources in FY 2026-27 to maintain and renew its physical assets. This includes investment by the Treasure Island Development Authority in transit infrastructure with funding for bikeshare operations, planning for an on-island shuttle and electric ferry and roadway improvements connecting the island to the Bay Bridge. The budget also contains matching funds to secure more than $6 million dollars in state grant funding for electric vehicle (EV) charger infrastructure. The Fleet Division will partner with the Department of Public Works to purchase and install EV chargers, allowing the City to reduce its gasoline-powered fleet. Finally, the budget provides capital and Committee on Information Technology funds to the Office of Resilience and Capital Planning to improve its ability to prioritize, track, and address seismic deficiencies in City buildings and provide detailed, actionable data on the condition of City facilities. This critical investment will enhance the City's capacity to direct precious capital funds into the most critical infrastructure projects.



MIGRATION TO SF.GOV.

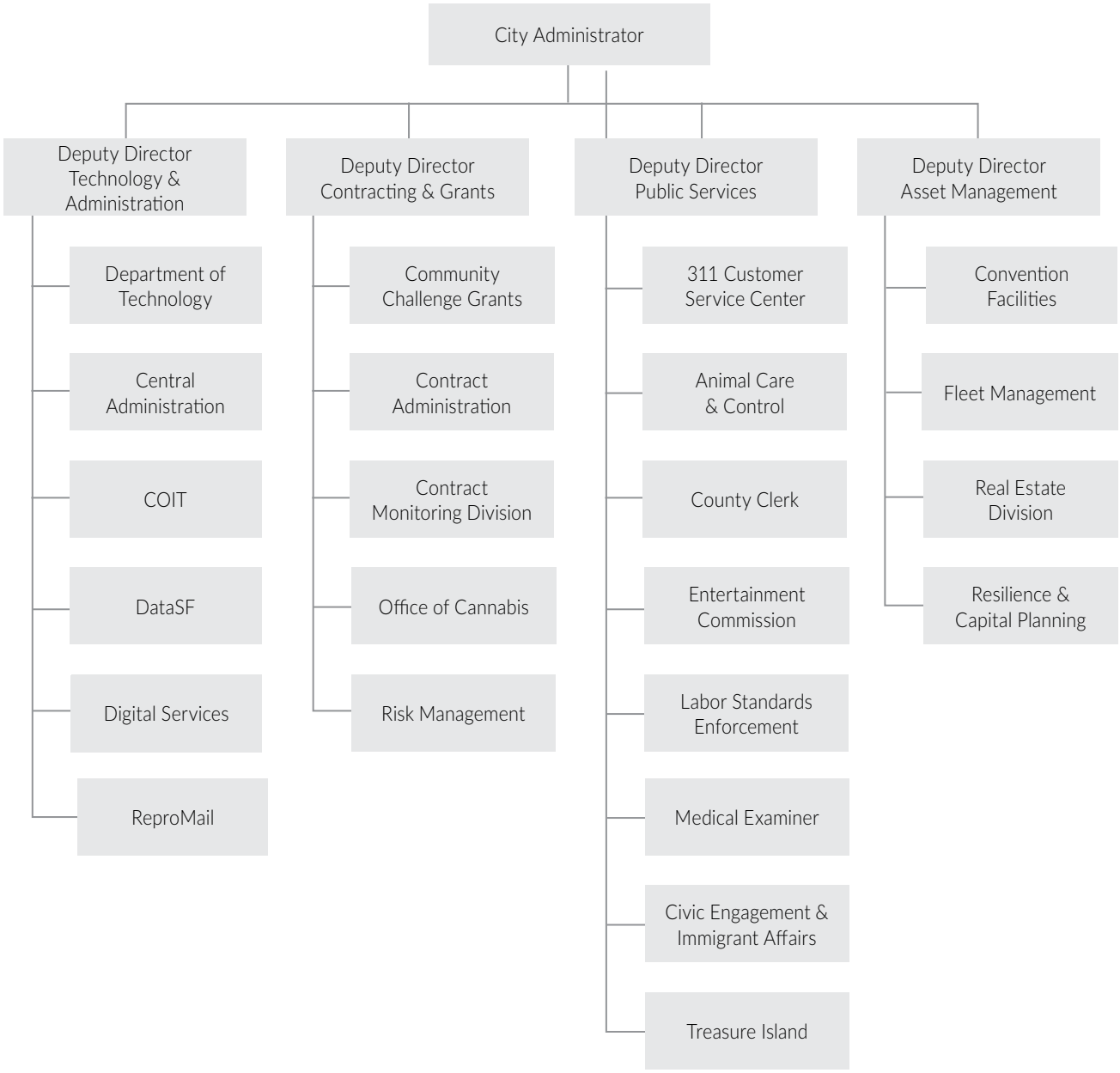
Digital Services has continued bringing City departments onto the user-friendly SF.gov platform, streamlining access to information and services for the community.



CAPITAL BUDGET GENERAL FUND INVESTMENT SINCE 2017.

The proposed FY27 & 28 Capital Budget represents a meaningful increase in General Fund investment compared to the last 3 fiscal years, helping to address the most critical repair needs across the City's portfolio, with significant investments in ADA, Life Safety, Security, Emergency Power, and Street Resurfacing.

ORGANIZATIONAL STRUCTURE: CITY ADMINISTRATOR'S OFFICE



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	956.83	911.40	(45.43)	890.96	(20.44)
Non-Operating Positions (CAP/Other)	(57.03)	(62.50)	(5.47)	(61.07)	1.43
Net Operating Positions	**899.80**	**848.90**	**(50.90)**	**829.89**	**(19.01)**
Sources					
Business Taxes	2,500,000	2,500,000		2,500,000	
Other Local Taxes	16,805,500		(16,805,500)		
Intergovernmental: Other	3,340,474	3,399,204	58,730	3,484,208	85,004
Intergovernmental: State	825,227	926,658	101,431	567,548	(359,110)
Charges for Services	21,199,913	17,917,763	(3,282,150)	17,655,808	(261,955)
Fines, Forfeiture, & Penalties	1,227,350	1,227,350		1,227,350	
Licenses, Permits,& Franchises	2,530,505	2,667,451	136,946	2,667,451	
Rents & Concessions	71,954,421	72,892,598	938,177	74,741,296	1,848,698
Other Revenues	14,713,523	28,491,668	13,778,145	21,603,083	(6,888,585)
Interest & Investment Income	(607)		607		
Expenditure Recovery	338,127,887	334,127,853	(4,000,034)	364,589,116	30,461,263
IntraFund Transfers In	5,000,000	3,000,000	(2,000,000)	3,000,000	
Transfers In	30,652,425	34,307,813	3,655,388	30,656,399	(3,651,414)
Other Financing Sources		(5,390,036)	(5,390,036)		5,390,036
Beg Fund Balance - Budget Only	31,940,476	12,494,802	(19,445,674)	16,228,584	3,733,782
Transfer Adjustment-Source	(5,000,000)	(3,000,000)	2,000,000	(3,000,000)	
General Fund	75,101,708	88,073,745	12,972,037	107,982,595	19,908,850
Sources Total	**610,918,802**	**593,636,869**	**(17,281,933)**	**643,903,438**	**50,266,569**
Uses - Operating Expenditures					
Salaries	126,454,657	124,880,669	(1,573,988)	128,045,355	3,164,686
Mandatory Fringe Benefits	48,618,942	49,148,199	529,257	51,700,778	2,552,579
Non-Personnel Services	193,558,173	202,208,922	8,650,749	225,008,029	22,799,107
City Grant Program	30,891,984	15,669,323	(15,222,661)	15,495,183	(174,140)
Capital Outlay	22,461,739	2,606,146	(19,855,593)	3,883,420	1,277,274
Debt Service	75,745,973	85,659,794	9,913,821	102,736,607	17,076,813
Intrafund Transfers Out	5,000,000	3,000,000	(2,000,000)	3,000,000	
Materials & Supplies	18,924,014	20,224,385	1,300,371	18,603,992	(1,620,393)
Overhead and Allocations	6,589,005	7,157,095	568,090	7,157,095	
Programmatic Projects	3,255,595	1,614,382	(1,641,213)	1,275,061	(339,321)
Services Of Other Depts	84,418,720	84,467,954	49,234	89,997,918	5,529,964
Transfer Adjustment - Uses	(5,000,000)	(3,000,000)	2,000,000	(3,000,000)	
Uses Total	**610,918,802**	**593,636,869**	**(17,281,933)**	**643,903,438**	**50,266,569**
Uses - By Division Description					
ADM Administration	3,366,538	3,649,779	283,241	74,804	(3,574,975)
ADM Animal Care And Control	11,611,948	12,373,480	761,532	12,852,711	479,231
ADM City Administrator Prog	113,141,180	122,815,883	9,674,703	128,001,541	5,185,658
ADM Convention Facilities Mgmt	105,480,189	101,223,183	(4,257,006)	98,246,962	(2,976,221)
ADM Entertainment Commission	1,741,267	1,833,829	92,562	1,925,372	91,543
ADM Internal Services	359,799,227	335,395,312	(24,403,915)	386,118,266	50,722,954
ADM Medical Examiner	15,778,453	16,345,403	566,950	16,683,782	338,379
Uses by Division Total	**610,918,802**	**593,636,869**	**(17,281,933)**	**643,903,438**	**50,266,569**

TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
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 (DT) provides innovative, reliable and secure technology solutions that support the delivery of high-quality services for City operations and the public.

DT promotes a resilient San Francisco by modernizing the technology infrastructure that City services depend on. DT keeps San Francisco cyber safe by securing the City's data, applications and infrastructure and data through strong policies, practices, and technology. DT is innovating with AI and Emerging Tech by responsibly adopting and integrating emerging technologies, such as AI and drones, to modernize government operations and deliver more effective, efficient, and responsive services to all San Franciscans. And, DT is working to close the digital divide and enhance affordability by providing free, high-quality internet access to residents living in affordable and public housing. For more information about the Department's services, visit **sf.gov/departments/department-technology**

Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $172.5 million for the Department of Technology is approximately $0.85 million, or 0.5 percent, higher than the FY 2025-26 budget. This is primarily due to increases in overhead allocations and salary and benefit costs, partially offset by decreases in interdepartmental services. The FY 2027-28 proposed budget of $174.5 million is $1.98 million, or 1.1 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in intrafund transfers and programmatic spending, partially offset by decreases in capital outlay.

The Department of Technology will continue to enable the Administration's priorities by modernizing core infrastructure, strengthening public safety and homelessness response, and accelerating responsible AI adoption. DT's work is organized around Mayor Lurie's priorities:

Safe and Clean Streets

- Build citywide platforms that support outreach to vulnerable residents and unify client data across health, homelessness, and emergency response departments to improve care outcomes.
- Tell the story of City programs through SFGovTV to broaden public understanding of how services reach families in need.

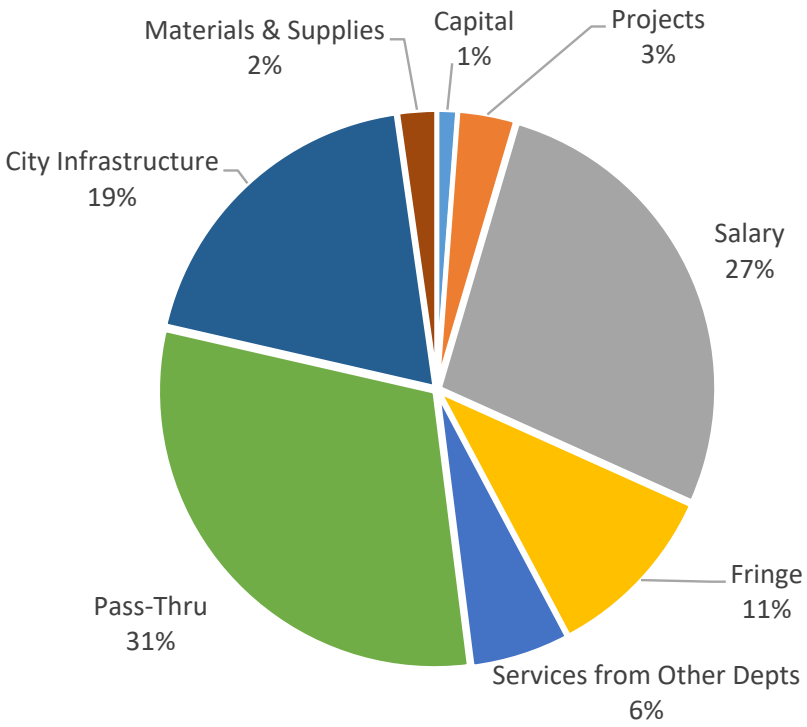
- Deliver the communications, network, and data infrastructure that public safety agencies depend on, including infrastructure for next-generation dispatch, real-time investigation, and drone operations.
- Modernize the criminal justice data platform that connects agencies across the City and reduces manual coordination.

Economic Revitalization

- Expand free public Wi-Fi at high-traffic and underserved neighborhoods to support digital equity and neighborhood vitality.
- Grow the Fiber to Housing network so more affordable and public housing residents receive free high-speed internet.

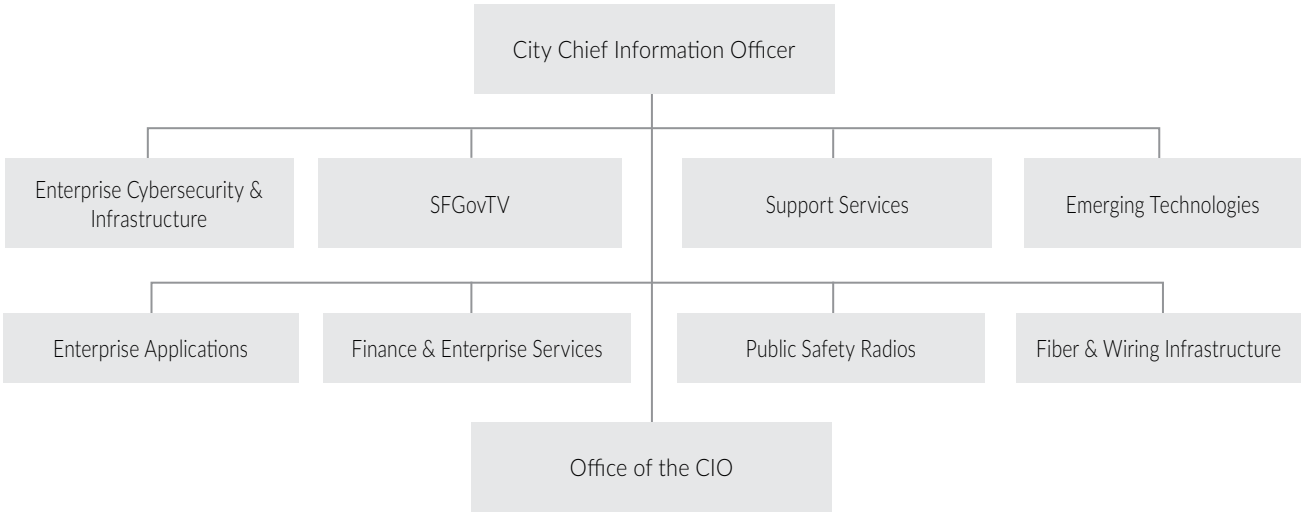
Effective Common-Sense Government

- Scale responsible AI adoption across the City workforce through tools, training, and a citywide community of practice.
- Drive cost savings and cost avoidance through enterprise contract negotiation, procurement review, and consolidated technology purchasing.
- Migrate core datacenter and telecommunications systems to modern, resilient platforms that lower long-term operating costs.
- Strengthen cybersecurity across City cloud and on-premise infrastructure to protect data and accelerate detection and response.



BUDGET USE BY EXPENDITURE TYPE
Expenditures by budget category.

ORGANIZATIONAL STRUCTURE: CITY ADMINISTRATOR'S OFFICE - TECHNOLOGY



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	308.57	283.00	(25.57)	269.48	(13.52)
Non-Operating Positions (CAP/Other)	(58.00)	(37.80)	20.20	(38.00)	(0.20)
Net Operating Positions	**250.57**	**245.20**	**(5.37)**	**231.48**	**(13.72)**
Sources					
Intergovernmental: Other	139,874	136,346	(3,528)	134,239	(2,107)
Charges for Services	679,916	1,459,183	779,267	1,459,183	
Licenses, Permits,& Franchises	1,570,000	1,400,000	(170,000)	1,290,000	(110,000)
Rents & Concessions	597,398	615,608	18,210	615,608	
Interest & Investment Income	90,000	90,000		90,000	
Expenditure Recovery	157,013,449	155,986,188	(1,027,261)	160,118,076	4,131,888
IntraFund Transfers In	2,460,000	4,190,000	1,730,000	6,430,000	2,240,000
Beg Fund Balance - Budget Only	4,965,800	5,210,511	244,711	6,525,327	1,314,816
Transfer Adjustment-Source	(2,460,000)	(4,190,000)	(1,730,000)	(6,430,000)	(2,240,000)
General Fund	6,632,208	7,640,547	1,008,339	4,284,021	(3,356,526)
Sources Total	**171,688,645**	**172,538,383**	**849,738**	**174,516,454**	**1,978,071**
Uses - Operating Expenditures					
Salaries	45,294,365	46,913,246	1,618,881	47,176,572	263,326
Mandatory Fringe Benefits	16,901,927	18,155,644	1,253,717	18,716,064	560,420
Non-Personnel Services	80,427,633	80,618,810	191,177	80,157,471	(461,339)
City Grant Program	95,000	95,000		95,000	
Capital Outlay	3,300,000	2,060,000	(1,240,000)	1,100,000	(960,000)
Intrafund Transfers Out	2,460,000	4,190,000	1,730,000	6,430,000	2,240,000
Materials & Supplies	3,112,096	3,891,746	779,650	3,876,746	(15,000)
Overhead and Allocations	1,603,622	5,017,711	3,414,089	5,017,711	
Programmatic Projects	3,663,881	5,819,286	2,155,405	7,982,039	2,162,753
Services Of Other Depts	17,290,121	9,966,940	(7,323,181)	10,394,851	427,911
Transfer Adjustment - Uses	(2,460,000)	(4,190,000)	(1,730,000)	(6,430,000)	(2,240,000)
Uses Total	**171,688,645**	**172,538,383**	**849,738**	**174,516,454**	**1,978,071**
Uses - By Division Description					
DT Administration	68,337,479	72,843,711	4,506,232	70,096,452	(2,747,259)
DT Capital And Equipment	1,300,000	1,700,000	400,000	800,000	(900,000)
DT Communications	7,028,937	7,076,250	47,313	7,162,300	86,050
DT Cybersecurity	15,073,138	17,417,529	2,344,391	18,677,291	1,259,762
DT Emerging Technologies	1,107,594	2,497,958	1,390,364	2,808,616	310,658
DT Enterprise Applications	6,137,622	6,529,103	391,481	6,749,563	220,460
DT Infrastructure & Operations	25,952,203	25,589,819	(362,384)	27,268,333	1,678,514
DT Innovation	204,392	187,813	(16,579)	197,743	9,930
DT JUSTIS	2,548,509	2,852,778	304,269	2,962,527	109,749
DT PMO	2,570,437	2,499,406	(71,031)	2,672,606	173,200
DT Public Safety	20,791,229	20,719,732	(71,497)	22,111,540	1,391,808
DT Rate Model Usage	7,935,471		(7,935,471)		
DT Support Services	12,701,634	12,624,284	(77,350)	13,009,483	385,199
Uses by Division Total	**171,688,645**	**172,538,383**	**849,738**	**174,516,454**	**1,978,071**

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) 2026-27 budget of $132.7 million for the Office of the City Attorney is approximately $7.54 million, or 6.0 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salary and benefit costs and non-personnel services, partially offset by decreases in interdepartmental services. The FY 2027-28 proposed budget of $136.5 million is $3.81 million, or 2.9 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs and non-personnel services.

The City Attorney's Office (CAT) provides the City with high-quality, cost-effective legal advice and representation that safeguard core services and protect public resources.

Protecting City Resources

The City Attorney's Office saves the City billions in liability, through legal advice, transactional work, and defensive litigation. The Office preserves billions in federal funding to San Francisco and defends the City's public safety, housing, health care, transportation, employment, social safety net, and environmental initiatives. The Office's work ensures the City can collect and generate revenue, and through affirmative enforcement efforts, the Office has recovered tens of millions of dollars benefiting the City, consumers, and workers.

Keeping Our City Safe

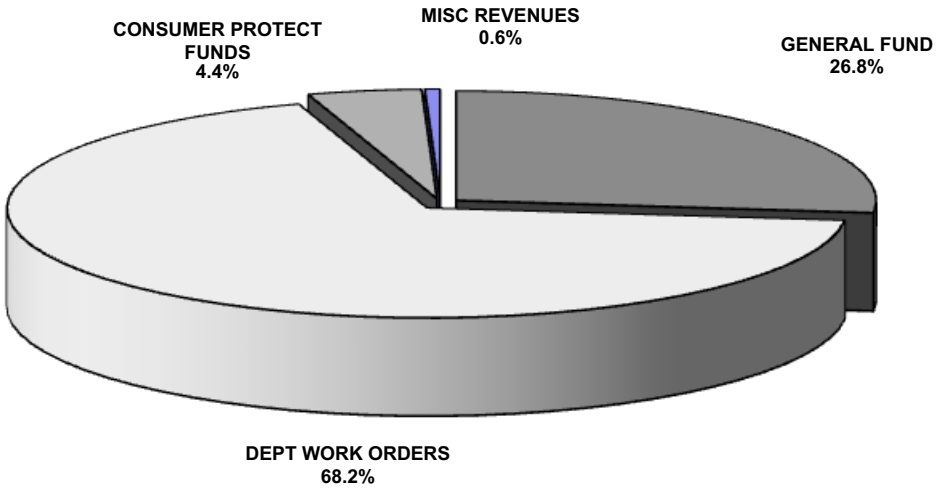
The Office advises City departments on initiatives that promote safe, clean, and accessible public spaces. Attorneys enforce building safety and habitability codes and abate public nuisances, including illegal gambling dens and unsanctioned nightclubs that fuel criminal activity. The Office supports emergency preparedness planning and responds to major incidents involving City property or potential liability.

Transforming Our Health and Homelessness Systems

The Office supports all aspects of the City's housing, homelessness, and mental health response. This includes advising on homeless encampment policies and practices, dependency and conservatorship matters, shelter financing and development, and programs connecting people to services, treatment, and shelter. The Office advises on development projects, housing streamlining measures, tax and fee abatement, housing element and zoning laws, and land use flexibility.

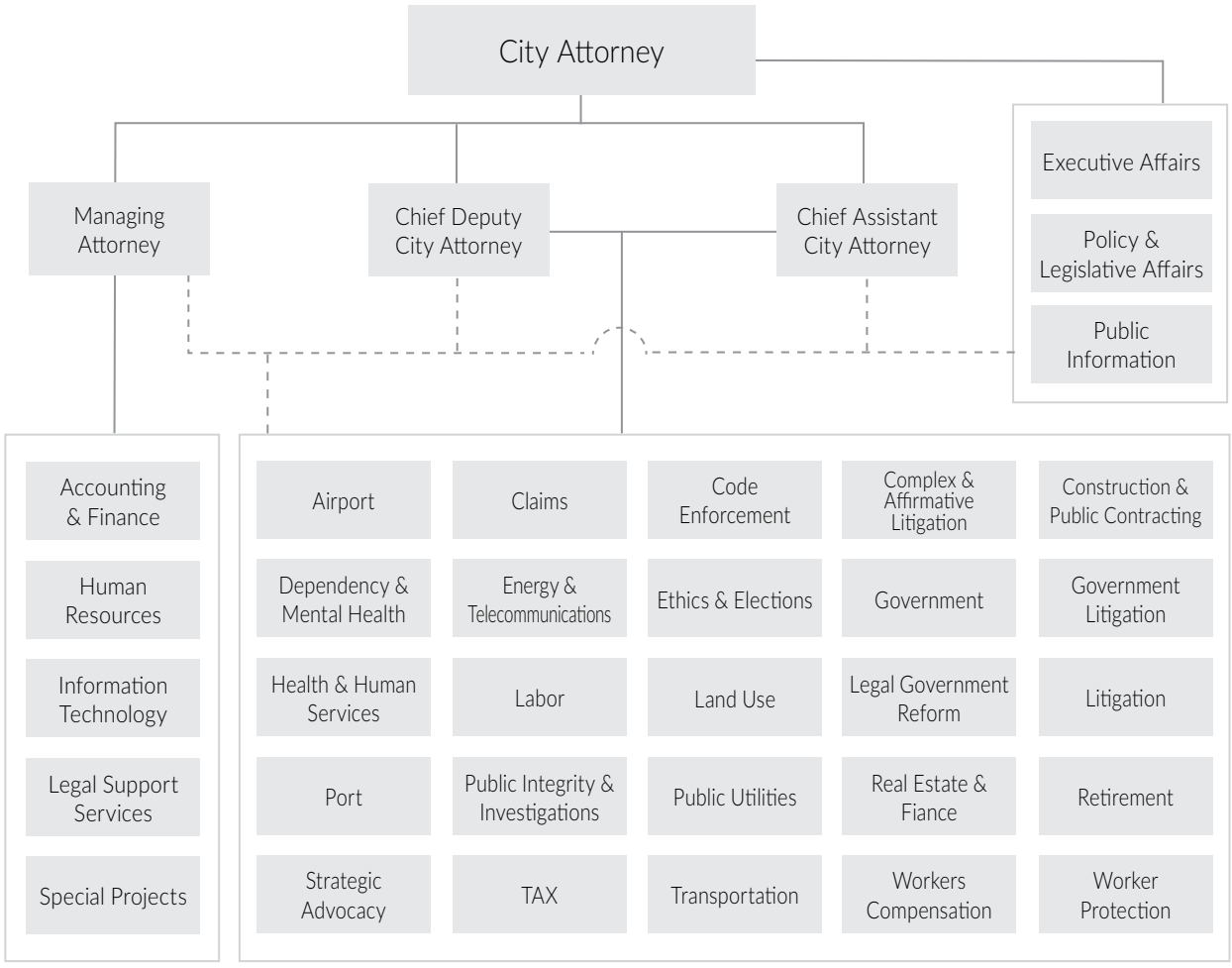
Ensuring Effective Commonsense Government

The Office partners with City departments to modernize and streamline government operations. This work spans Charter reform, procurement and contracting improvements, tax and fee relief initiatives, permitting reform, and strategies to bolster transportation services and funding. The Office supports programs that strengthen commerce, travel, and tourism. Through public integrity work addressing waste, fraud, and abuse, the Office ensures that taxpayer dollars are spent appropriately.



REVENUE SOURCES.
FY 2026/27 Revenue Sources.

ORGANIZATIONAL STRUCTURE: CITY ATTORNEY



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	348.58	349.45	0.87	338.36	(11.09)
Non-Operating Positions (CAP/Other)	(9.40)	(10.00)	(0.60)	(10.00)	
Net Operating Positions	**339.18**	**339.45**	**0.27**	**328.36**	**(11.09)**
Sources					
Intergovernmental: Other	400,000	400,000		400,000	
Fines, Forfeiture, & Penalties	5,905,514	6,165,847	260,333	6,420,318	254,471
Expenditure Recovery	82,365,698	90,510,721	8,145,023	89,357,171	(1,153,550)
General Fund	36,456,104	35,587,054	(869,050)	40,292,463	4,705,409
Sources Total	**125,127,316**	**132,663,622**	**7,536,306**	**136,469,952**	**3,806,330**
Uses - Operating Expenditures					
Salaries	73,904,782	76,853,928	2,949,146	78,987,314	2,133,386
Mandatory Fringe Benefits	25,703,232	27,410,874	1,707,642	28,777,804	1,366,930
Non-Personnel Services	20,290,919	23,009,100	2,718,181	23,235,643	226,543
Materials & Supplies	139,500	136,012	(3,488)	136,012	
Programmatic Projects	843,402	1,060,000	216,598	1,060,000	
Services Of Other Depts	4,245,481	4,193,708	(51,773)	4,273,179	79,471
Uses Total	**125,127,316**	**132,663,622**	**7,536,306**	**136,469,952**	**3,806,330**
Uses - By Division Description					
CAT City Attorney	125,127,316	132,663,622	7,536,306	136,469,952	3,806,330
Uses by Division Total	**125,127,316**	**132,663,622**	**7,536,306**	**136,469,952**	**3,806,330**

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) 2026-27 budget of $75.7 million for City Planning is approximately $16.64 million, or 28.2 percent, higher than the FY 2025-26 budget. This is primarily due to the transfer of Building Inspection and City Administrator positions to City Planning. The FY 2027-28 proposed budget of $73.2 million is $2.53 million, or 3.3 percent, lower than the FY 2026-27 proposed budget. This change is primarily due to decreases in salary and benefit costs and programmatic spending, partially offset by increases in interdepartmental services.

Budget Changes and Fiscal Outlook

The Department's FY 2026–27 and FY 2027–28 budget reflects ongoing efforts to align expenditures with evolving revenue conditions and citywide fiscal constraints. The Department is primarily supported by planning and permit-related fees, which have fluctuated in recent years due to broader economic conditions.

Recent data suggests modest increases in permit and case activity following prior declines, with overall volume trending upward through at least March 2026. Revenue performance has also begun to stabilize, with recent collections meeting or exceeding monthly expectations. Despite these improvements, the Department continues to manage structural challenges, including projected revenue shortfalls and uncertainty in certain revenue sources.

In response, the Department is maintaining a disciplined approach to expenditure management, including vacancy savings and operational efficiencies, to ensure a balanced budget while preserving core services.

Core Services

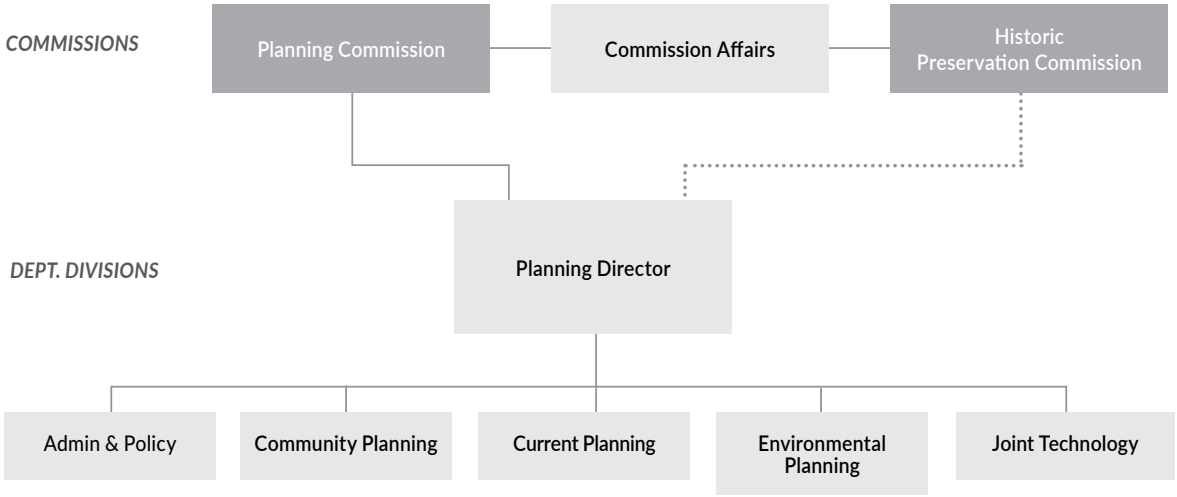
The Department remains focused on delivering its core services, including development application and permit review, environmental analysis, long-range planning, and implementation of the Housing Element. It also advances community planning efforts, implements adopted area plans, and supports the Planning and Historic Preservation Commissions, ensuring that development aligns with adopted policies and community priorities. Staff review and support major development and infrastructure projects, administer the Planning Code, and coordinate across departments to advance housing production, equitable community development, and climate resilience.

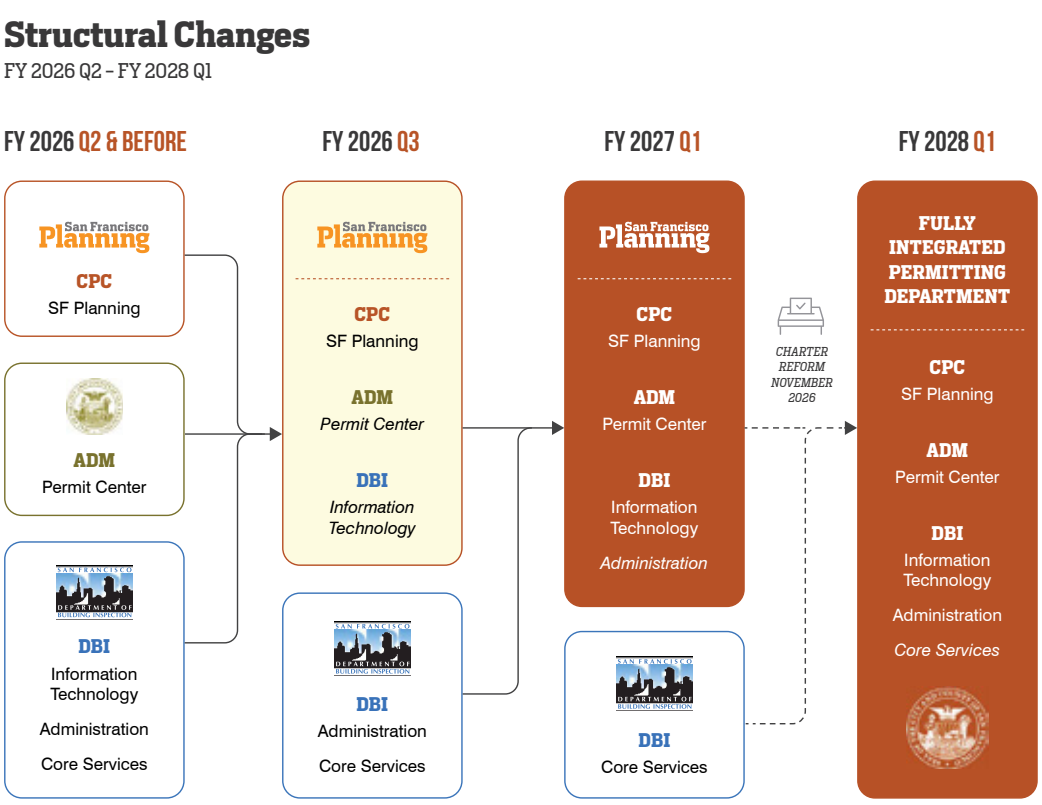
Operational Improvements

The Department continues to advance efforts to modernize and improve the City's permitting process, with a focus on increasing transparency, consistency, and predictability for applicants and the public. As part of the Mayor's PermitSF initiative, the City is moving toward a more integrated permitting structure that brings together the Planning Department, the Department of Building Inspection, and the Permit Center to improve coordination and service delivery.

As part of this transition, information technology and administrative support functions from the Department of Building Inspection will move to the Planning Department to support a more coordinated approach to permitting and project review. These changes are intended to improve efficiency and consistency in service delivery while ensuring that the Department of Building Inspection continues to be fully supported in its operations.

ORGANIZATIONAL STRUCTURE: CITY PLANNING





This organizational chart illustrates the anticipated timing for employee transfers from DBI and the Permit Center to the Planning Department through the anticipated completion of the merger in FY27.

TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	178.43	228.67	50.24	202.51	(26.16)
Non-Operating Positions (CAP/Other)	(12.42)	(6.76)	5.66	(6.76)	
Net Operating Positions	**166.01**	**221.91**	**55.90**	**195.75**	**(26.16)**
Sources					
Intergovernmental: Federal	6,195,000	1,540,000	(4,655,000)	1,540,000	
Intergovernmental: Other	691,000	361,000	(330,000)	361,000	
Intergovernmental: State	5,477,000	735,000	(4,742,000)		(735,000)
Charges for Services	35,533,249	35,562,599	29,350	35,725,128	162,529
Other Revenues	360,000	360,000		360,000	
Expenditure Recovery	3,875,764	29,137,633	25,261,869	30,871,810	1,734,177
General Fund	6,966,411	8,044,184	1,077,773	4,353,717	(3,690,467)
Sources Total	**59,098,424**	**75,740,416**	**16,641,992**	**73,211,655**	**(2,528,761)**
Uses - Operating Expenditures					
Salaries	26,338,571	36,277,880	9,939,309	34,445,677	(1,832,203)
Mandatory Fringe Benefits	10,463,434	14,495,322	4,031,888	14,039,146	(456,176)
Non-Personnel Services	1,731,630	3,362,844	1,631,214	3,454,489	91,645
Materials & Supplies	296,166	388,498	92,332	388,498	
Overhead and Allocations	372,008	274,294	(97,714)	274,294	
Programmatic Projects	12,245,998	10,305,778	(1,940,220)	9,731,154	(574,624)
Services Of Other Depts	7,650,617	10,635,800	2,985,183	10,878,397	242,597
Uses Total	**59,098,424**	**75,740,416**	**16,641,992**	**73,211,655**	**(2,528,761)**
Uses - By Division Description					
CPC Administration	17,187,851	29,507,646	12,319,795	25,568,979	(3,938,667)
CPC Citywide Planning	14,095,583	7,087,206	(7,008,377)	6,583,696	(503,510)
CPC Community Equity	3,521,208		(3,521,208)		
CPC Current Planning	16,865,389	35,410,814	18,545,425	37,129,388	1,718,574
CPC Environmental Planning	5,271,522	2,534,339	(2,737,183)	2,672,859	138,520
CPC Executive Office	2,156,871	1,200,411	(956,460)	1,256,733	56,322
Uses by Division Total	**59,098,424**	**75,740,416**	**16,641,992**	**73,211,655**	**(2,528,761)**

CIVIL SERVICE COMMISSION

Mission

The Civil Service Commission safeguards the integrity and fairness of the merit system for the City and County of San Francisco, ensuring that hiring and employment practices are equitable, transparent, and compliant with the law. We carry out the Civil Service Commission's responsibilities in the City's Employee Relation Ordinance. We serve as the policy and rule-making authority and final decision-maker on civil service matters, providing accountability and oversight for the City and County of San Francisco, San Francisco Municipal Transportation Agency, and for matters involving non-certificated employees of the San Francisco Unified School District and the San Francisco Community College District. Please visit **sf.gov/departments/civil-service-commission**

Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $1.7 million for the Civil Service Commission is approximately $84,275, or 5.2 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salary and benefit costs and interdepartmental services. The FY 2027-28 proposed budget of $1.8 million is $77,664, or 4.6 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs and interdepartmental services.

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 Civil Service Rules, 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.

Inspection Service Requests

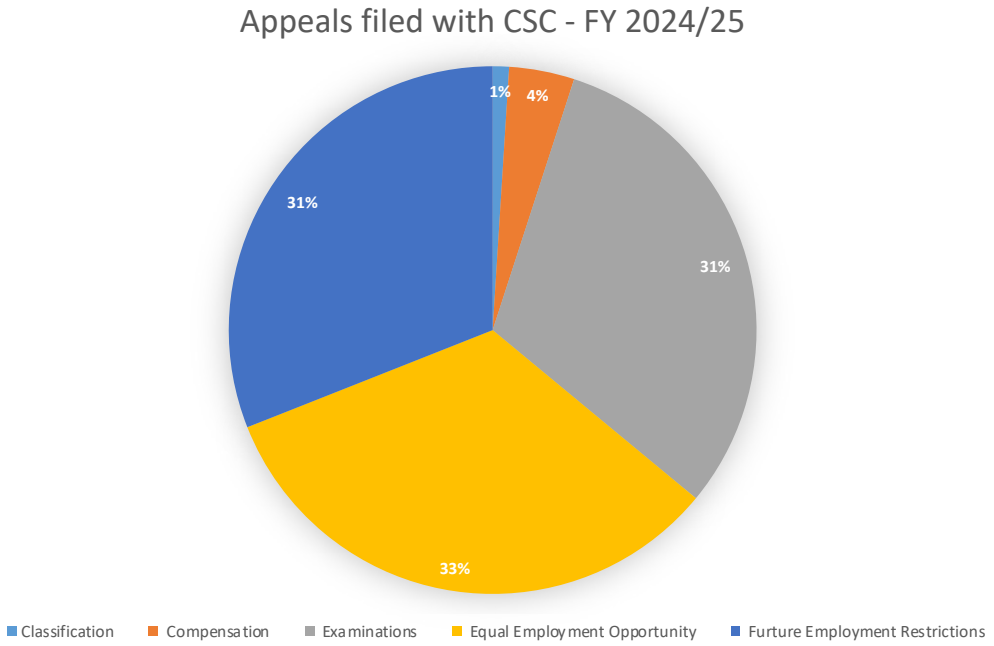
In Fiscal Year 2023-2024, the Commission received a total of 90 Inspection Service Requests from employees, labor representatives, job applicants/candidates, anonymous individuals, and members of the public. Commission staff resolved 60% (54 out of 90) of the Inspection Service Requests within 60 days.

Inspection Service Requests

In Fiscal Year 2024-25, the Commission received 112 Inspection Service Requests from employees, labor representatives, job applicants/candidates, anonymous individuals, and members of the public.

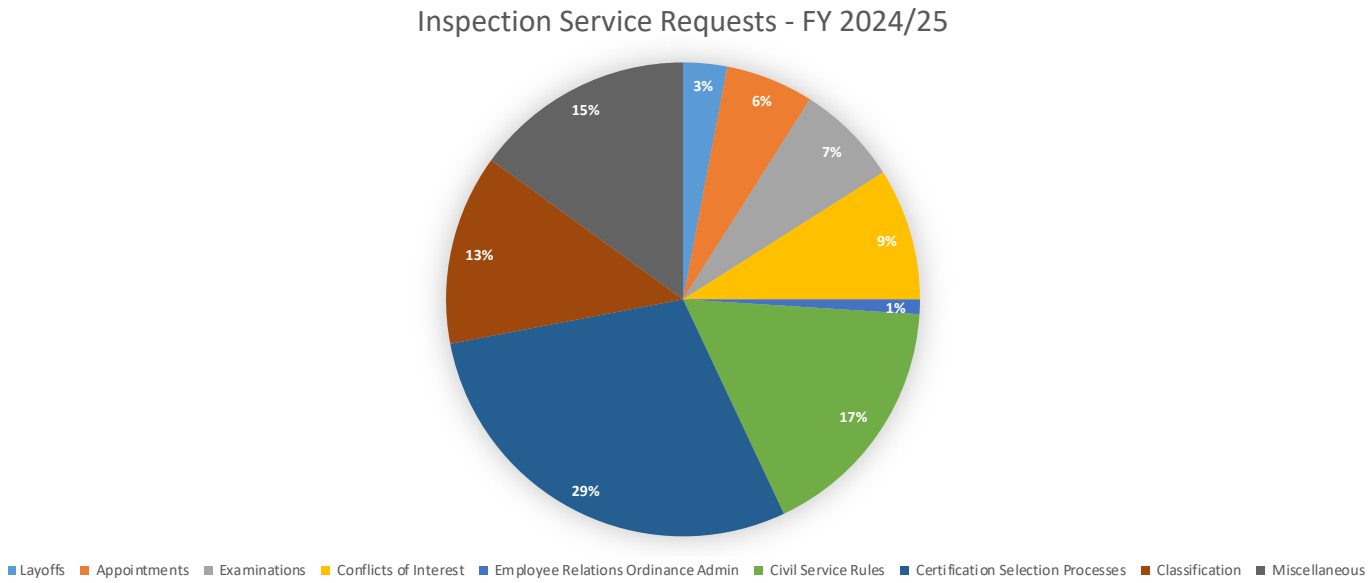
Appeals and Hearings

The Commission received 116 new appeals and requests for hearings in Fiscal Year 2024-25.



APPEALS FILED WITH CSC - FY 2024/25.

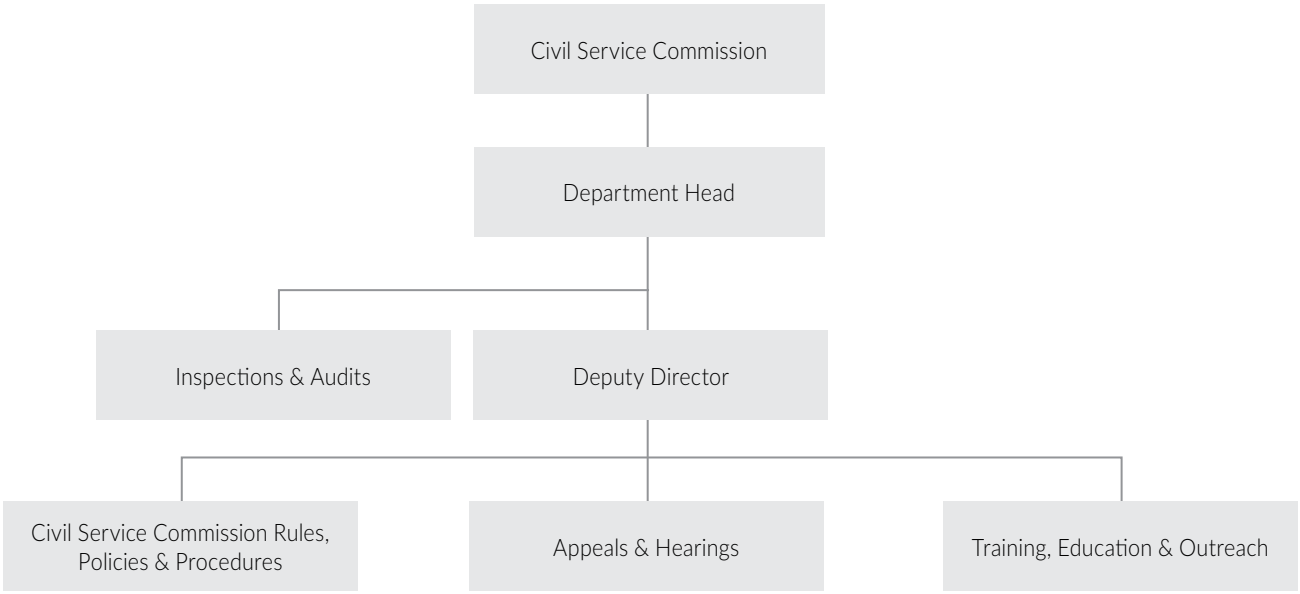
Appeal Type by Category.



INSPECTION SERVICE REQUESTS - FY 2024/25.

Inspection Service requests by Category.

ORGANIZATIONAL STRUCTURE: CIVIL SERVICE COMMISSION



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	6.10	6.10		6.10	
Non-Operating Positions (CAP/Other)					
Net Operating Positions	**6.10**	**6.10**	**0.00**	**6.10**	**0.00**
Sources					
Expenditure Recovery	430,839	430,839		430,839	
General Fund	1,181,363	1,265,638	84,275	1,343,302	77,664
Sources Total	**1,612,202**	**1,696,477**	**84,275**	**1,774,141**	**77,664**
Uses - Operating Expenditures					
Salaries	959,549	994,180	34,631	1,037,357	43,177
Mandatory Fringe Benefits	352,064	374,582	22,518	401,276	26,694
Non-Personnel Services	25,000	25,000		25,000	
Materials & Supplies	3,055	2,979	(76)	2,979	
Services Of Other Depts	272,534	299,736	27,202	307,529	7,793
Uses Total	**1,612,202**	**1,696,477**	**84,275**	**1,774,141**	**77,664**
Uses - By Division Description					
CSC Civil Service Commission	1,612,202	1,696,477	84,275	1,774,141	77,664
Uses by Division Total	**1,612,202**	**1,696,477**	**84,275**	**1,774,141**	**77,664**

COMMUNITY INVESTMENT AND INFRASTRUCTURE

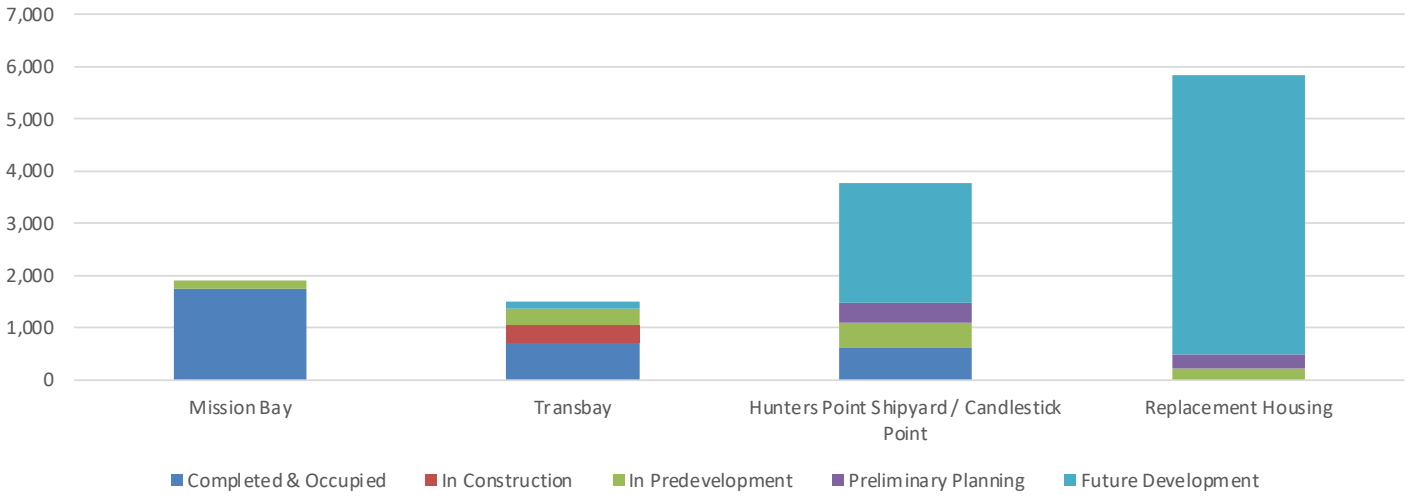
Mission

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. 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") 2026-27 proposed budget is presented here and is consistent with State Department of Finance's (DOF) approval of expenditures dated April 15, 2026.

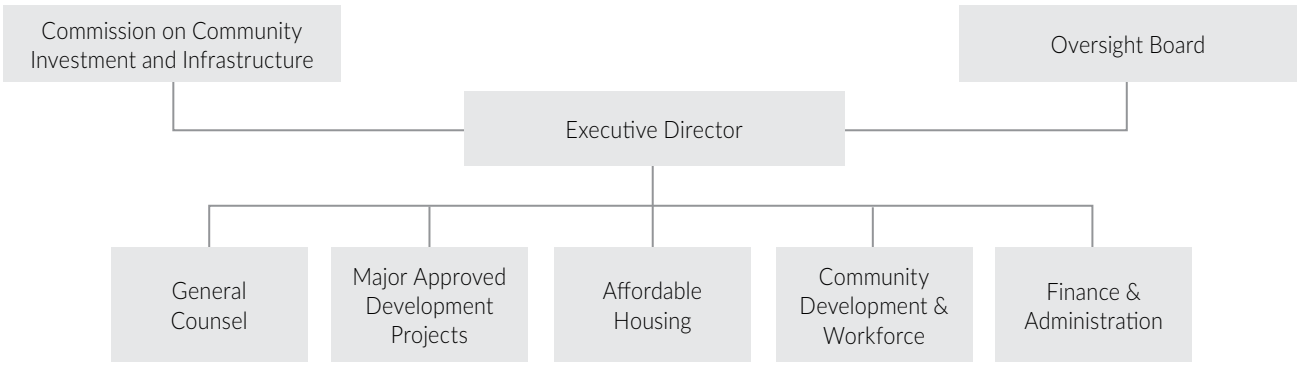
OCII's core services are delivering affordable housing, creating public infrastructure and open spaces, and maximizing opportunities for local businesses and workers. OCII's proposed FY 2026-27 budget is $665.6 million. OCII will expend $164.4 million on affordable housing, $148.8 million on replacement housing, and $161.9 million on infrastructure and open spaces. OCII funds its construction programs primarily with bond proceeds generated by the issuance of tax allocation bonds. In addition to the above expenditures, during FY 2026-27 OCII anticipates spending $135.9 million on its debt program. OCII will also expend $1.4 million for community and workforce development, $20.8 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.

ORGANIZATIONAL STRUCTURE: COMMUNITY INVESTMENT AND INFRASTRUCTURE



TOTAL BUDGET – HISTORICAL COMPARISON

	FY 25-26 Budget	FY 26-27 Budget	YOY Difference
	BUDGET	PROPOSED	DIFFERENCE
Sources			
Property Tax Increment - TAB Debt Service	$ 57.1	$ 77.5	$ 20.4
Property Tax Increment - Mission Bay	$ 35.7	$ 31.1	$ (4.6)
Property Tax Increment - HPS2/CP	$ 1.5	$ 1.4	$ (0.1)
Property Tax Increment - State Owned TBY	$ 32.0	$ 32.0	$ -
Property Tax Increment - Other	$ 6.6	$ 6.8	$ 0.2
Property Tax Increment - Residual	$ 0.3	$ 11.9	$ 11.6
Property Tax Increment - ACA	$ 3.6	$ 3.6	$ (0.1)
Subtotal Property Tax Increment	**$ 136.9**	**$ 164.4**	$ 27.4
New Bonds - Housing	$ 95.8	$ 10.0	$ (85.9)
New Bonds - Replacement Housing	$ -	$ 135.0	$ 135.0
New Bonds - Infra	$ 37.4	$ 102.0	$ 64.5
Subtotal New Bonds	**$ 133.3**	**$ 246.9**	$ 113.6
Developer Payments	$ 10.3	$ 10.2	$ (0.1)
Subtotal Developer Payments	**$ 10.3**	**$ 10.2**	$ (0.1)
Rent & Lease Revenue	$ 0.4	$ 0.4	$ -
Payments from Other Gov Entities	$ -	$ 0.0	$ 0.0
Special Tax	$ 0.5	$ 0.5	$ (0.0)
Subtotal Other	**$ 0.9**	**$ 0.9**	$ (0.0)
Fund Balance - Housing	$ 42.1	$ 127.7	$ 85.6
Fund Balance - Non-Housing	$ 26.0	$ 33.4	$ 7.4
Subtotal Fund Balance	**$ 68.1**	**$ 161.1**	$ 92.9
Prior Period Authority - Housing	$ 157.3	$ 52.1	$ (105.2)
Prior Period Authority - Non-Housing	$ 115.4	$ 30.1	$ (85.3)
Subtotal Prior Period Authority	**$ 272.7**	**$ 82.2**	$ (190.5)
Total Sources	**$ 622.2**	**$ 665.6**	**$ 43.4**

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

TOTAL BUDGET – HISTORICAL COMPARISON

	FY 25-26 Budget	FY 26-27 Budget	YOY Difference
	BUDGET	PROPOSED	DIFFERENCE
Uses			
Uses - Operations			
Operational Salaries and Benefits	$ 10.1	$ 11.5	$ 1.4
Affordable Housing Services	$ 1.5	$ 1.7	$ 0.2
Rent	$ 0.9	$ 1.0	$ 0.1
Retiree Health and Pension Costs	$ 4.2	$ 4.7	$ 0.5
Auditing & Accounting Services	$ 0.2	$ 0.3	$ 0.1
Legal Services	$ 1.3	$ 1.2	$ (0.0)
Planning & Infrastructure Rvw	$ 4.9	$ 4.9	$ (0.1)
Real Estate Development Services	$ 0.1	$ 0.3	$ 0.2
Workforce Development Services	$ 0.1	$ 0.1	$ (0.0)
Other Professional Services	$ 7.4	$ 16.6	$ 9.2
Grants to Community-Based Organizations	$ 1.2	$ 1.2	$ (0.0)
Payments to Other Public Agencies	$ 0.4	$ 0.4	$ -
Other Current Expenses	$ 1.3	$ 1.4	$ 0.1
Subtotal Uses - Operations	**$ 33.6**	**$ 45.2**	**$ 11.6**
Uses - Non-Operations			
Affordable Housing Loans	$ 40.1	$ 15.1	$ (25.0)
Replacement Housing Loans	$ -	$ 148.8	$ 148.8
Development Infrastructure	$ 72.0	$ 120.4	$ 48.4
Pass-through to TJPA	$ 32.0	$ 32.0	$ -
Debt Service - OCII TAB Bonds	$ 85.8	$ 108.6	$ 22.8
Debt Service - Replacement Housing Bonds	$ -	$ 10.8	$ 10.8
Other Debt	$ -	$ 6.5	$ 6.5
Public Art	$ 0.8	$ 0.8	$ (0.0)
Subtotal Uses - Non-Operations	**$ 230.7**	**$ 443.1**	**$ 212.4**
Prior Period Authority - Housing	$ 253.0	$ 147.9	$ (105.1)
Prior Period Authority - Non-Housing	$ 104.9	$ 29.4	$ (75.5)
Subtotal Prior Period Authority	**$ 357.9**	**$ 177.3**	**$ (180.6)**

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

CONTROLLER

Mission

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

Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $86.4 million for the Controller's Office is approximately $46,000, or 0.1 percent, higher than the FY 2025-26 budget. This is primarily due to increases in non-personnel services and salary and benefit costs, offset by decreases in programmatic spending. The FY 2027-28 proposed budget of $86.2 million is $0.1 million, or 0.1 percent, lower than the FY 2026-27 proposed budget. This change is primarily due to decreases in non-personnel services and programmatic spending, offset by increases in salary and benefit costs.

Advancing Public Integrity, Transparency, and Accountability

The Office will continue to strengthen public trust through compliance and performance audits, whistleblower investigations, and the new Inspector General function authorized by voters. The Office will also implement a Citywide nonprofit monitoring program that standardizes financial and performance expectations.

Ensuring Fiscal Sustainability Amid Revenue Volatility

A range of factors is driving revenue volatility, including local and state ballot measures, federal funding cuts, AI investment and economic shifts, and the inflationary effects of the war with Iran. The Office will provide long-term fiscal forecasts and reserve policy options to manage this volatility and stabilize core services.

Supporting Charter Reform

Controller Wagner co-leads the Charter Reform Working Group, embedding financial oversight in structural reforms. The City Services Auditor Performance Team provides data-driven analyses, assists in drafting common sense reform options, advises on ballot language and implementation strategies, and facilitates public transparency and community engagement.

Driving Citywide Cost Savings

The Office will maintain a strong focus on identifying savings that reduce reliance on the General Fund. Through ongoing audits and project close outs, the Office has identified and returned $27.2 million in unused funds to departments. The State Sales and Use Tax audit program will continue to recover

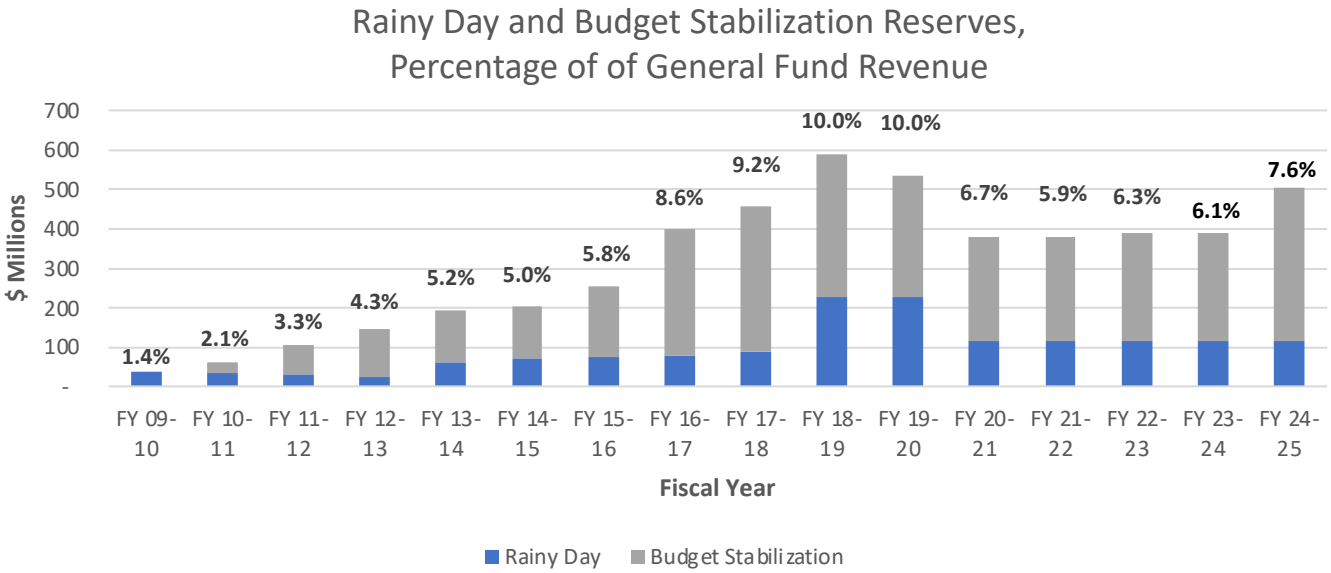
overpayments, generating an average of $0.8 million in annual savings. In addition, the General Obligation Bond audit and close out initiative has identified $126.4 million in unspent proceeds and interest from bonds issued since 2015, supporting more efficient use of capital funds.

Modernizing Citywide Systems

To strengthen the City's administrative infrastructure, the Office will lead the modernization of human resources, payroll, benefits, and learning systems, upgrading platforms from their 2021 versions to improve user experience, functionality, and security. The Office will also transition legacy business intelligence tools to DataSF's Unified Data Platform, enabling enhanced analytics and reporting capabilities. Additionally, the Office will implement automated, cloud based financial reporting solutions that streamline workflows and support compliance with legally mandated reporting requirements.

Managing Public Financing

The Office will oversee approximately 20 financings totaling $1.7 billion, including General Obligation Bonds, Commercial Paper, Special Tax Bonds, Tax Increment Bonds, and Certificates of Participation. The Office will also form two Contingent Services Community Facilities Districts required as part of the Stonestown and 3333/3700 California Street EIFD formations. Ongoing responsibilities include managing the EIFD Public Financing Authority, the San Francisco Finance Corporation, the City's $5.9-billion debt portfolio, and 16 development finance districts with authority to issue over $25 billion in debt.

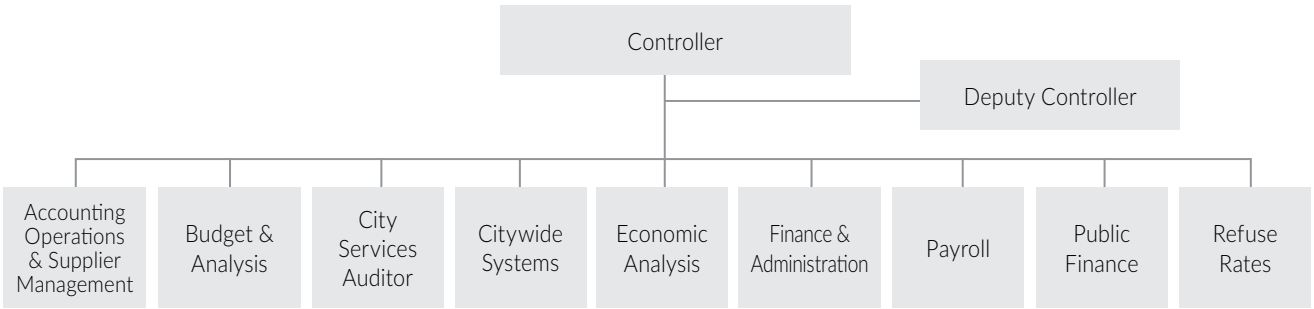


GROWTH OF FINANCIAL STABILIZATION RESERVES.

The strength of the City's economy in the decade before the COVID-19 pandemic, combined with financial management reforms, drove improvement in the City's overall financial condition, including fully funding the City's economic stabilization reserves at their 10% target. The FY 2020-21 budget included a use of $156.5M of the economic stabilization reserves. Since that withdrawal, these reserves have begun to recover. As of FY 2024-25 year-end the balance totaled $505.4M or 7.6 percent of General Fund revenues.

High credit ratings allow the City to issue debt at lower borrowing costs. The City is currently rated by three credit rating agencies, with its long-term general obligation bonds rated AA+ by S&P Global, Aa1 by Moody's, and AAA by Fitch. The chart above illustrates a history of the City's S&P Global credit rating, and shows that the City was downgraded by the agency from AAA to AA+ in fiscal year 2025. S&P last reviewed the City's credit in February of 2026 and made no change to its assigned GO rating of AA+ with a negative outlook.

ORGANIZATIONAL STRUCTURE: CONTROLLER



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	303.82	294.41	(9.41)	283.31	(11.10)
Non-Operating Positions (CAP/Other)	(54.80)	(53.40)	1.40	(54.00)	(0.60)
Net Operating Positions	**249.02**	**241.01**	**(8.01)**	**229.31**	**(11.70)**
Sources					
Property Taxes	100,000	200,000	100,000	200,000	
Intergovernmental: Other	329,800	336,000	6,200	336,000	
Charges for Services	1,490,000	1,761,250	271,250	2,030,338	269,088
Other Revenues	1,000,000	1,000,000		1,000,000	
Expenditure Recovery	70,162,061	69,033,261	(1,128,800)	71,135,787	2,102,526
General Fund	13,233,482	14,030,832	797,350	11,529,411	(2,501,421)
Sources Total	**86,315,343**	**86,361,343**	**46,000**	**86,231,536**	**(129,807)**
Uses - Operating Expenditures					
Salaries	44,562,245	44,768,880	206,635	45,209,471	440,591
Mandatory Fringe Benefits	16,445,249	16,981,832	536,583	17,531,848	550,016
Non-Personnel Services	12,588,724	15,232,922	2,644,198	14,146,134	(1,086,788)
Materials & Supplies	371,312	443,285	71,973	438,603	(4,682)
Programmatic Projects	7,177,909	3,900,455	(3,277,454)	3,796,474	(103,981)
Services Of Other Depts	5,169,904	5,033,969	(135,935)	5,109,006	75,037
Uses Total	**86,315,343**	**86,361,343**	**46,000**	**86,231,536**	**(129,807)**
Uses - By Division Description					
CON Accounting	16,743,626	15,349,535	(1,394,091)	15,337,259	(12,276)
CON Administration	2,199,599	1,860,093	(339,506)	(273,847)	(2,133,940)
CON Budget & Analysis	4,030,778	4,217,601	186,823	4,427,244	209,643
CON City Services Auditor	27,558,625	28,815,380	1,256,755	29,175,806	360,426
CON Citywide Systems	29,628,870	29,765,835	136,965	30,727,017	961,182
CON Economic Analysis	687,406	712,368	24,962	743,593	31,225
CON Payroll	3,338,827	3,491,742	152,915	3,679,449	187,707
CON Public Finance	1,077,612	1,074,304	(3,308)	1,074,304	
CON Refuse Rates Adm	1,050,000	1,074,485	24,485	1,340,711	266,226
Uses by Division Total	**86,315,343**	**86,361,343**	**46,000**	**86,231,536**	**(129,807)**

DISTRICT ATTORNEY

Mission

The District Attorney's Office (DA) works 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. The DA 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) 2026-27 budget of $99.1 million for the District Attorney is approximately $2.54 million, or 2.6 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salary and benefit costs, partially offset by decreases in interdepartmental services. The FY 2027-28 proposed budget of $101.4 million is $2.21 million, or 2.2 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs and interdepartmental services, partially offset by decreases in non-personnel services.

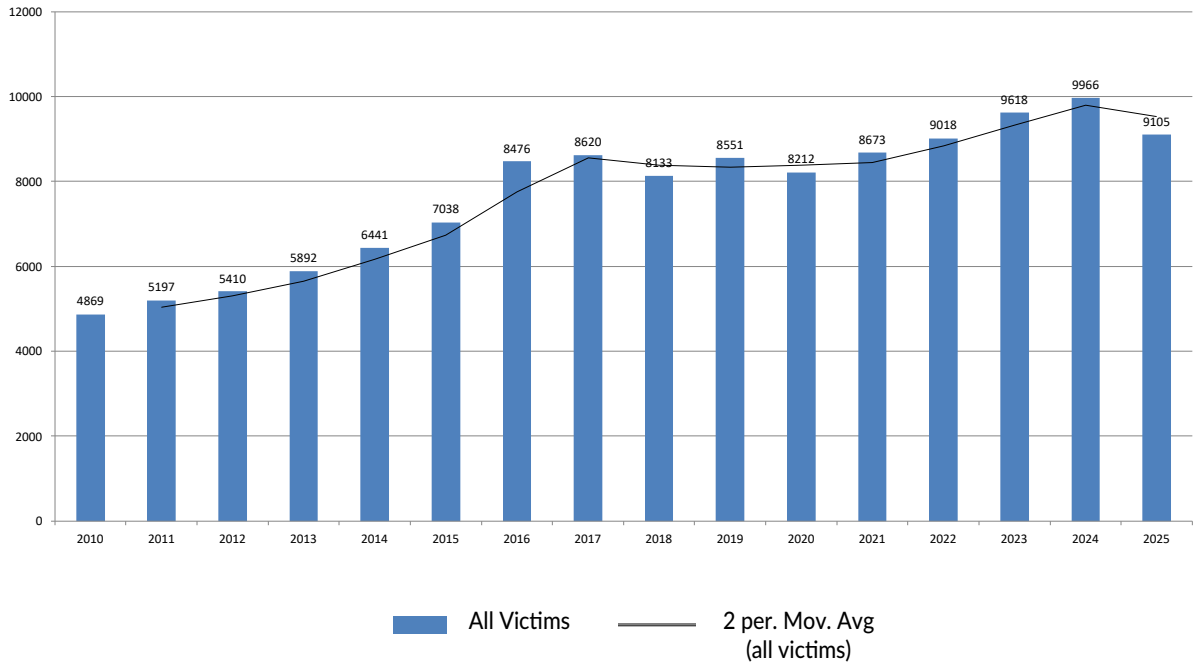
As the Chief Law Enforcement Officer for the City and County of San Francisco, the Office of the District Attorney (DA) is solely responsible for initiating criminal charges for public offenses and prosecuting all criminal cases within the jurisdiction. Fulfilling this mandate requires a highly skilled, mission driven workforce of prosecutors, investigators, victim advocates, paralegals, and administrative professionals. Together, these teams hold individuals accountable for criminal conduct, ensure due process, and support victims harmed by crime.

To manage the significant volume and complexity of cases, Assistant District Attorneys are organized into specialized units focused on specific crime types. This structure promotes subject matter expertise, increases efficiency, and helps ensure consistency in case handling across the Department. The Investigative Division is equally essential, serving subpoenas, conducting follow up investigations, gathering evidence, and preparing materials necessary to move cases forward. Their work ensures that prosecutions are thorough, timely, and responsive to community safety needs.

The Victim Services Division remains a cornerstone of the Department's mission. It provides immediate and ongoing support to victims, regardless of whether a case is charged. In 2025, the Division assisted more than 9,000 victims for the fourth consecutive year, demonstrating the sustained demand for trauma informed services and the Department's continued commitment to victim centered justice.

Operationally, 2025 was a year of substantial activity. The Department filed 8,268 cases—the highest number of filings since 2018—reflecting a 72 percent increase from the pandemic low in 2020 and a 12 percent increase from 2024. As filings have climbed, pending cases have risen sharply as well. By December 2025, 8,135 cases awaited resolution, a 41 percent increase from the previous year and a 66 percent increase from 2018. The Legal Support Division made up primarily of Legal Assistants are key members of the District Attorney's prosecution team who ensure that this voluminous evidentiary data is organized and provided to the defense on a timely basis for all criminal cases prosecuted.

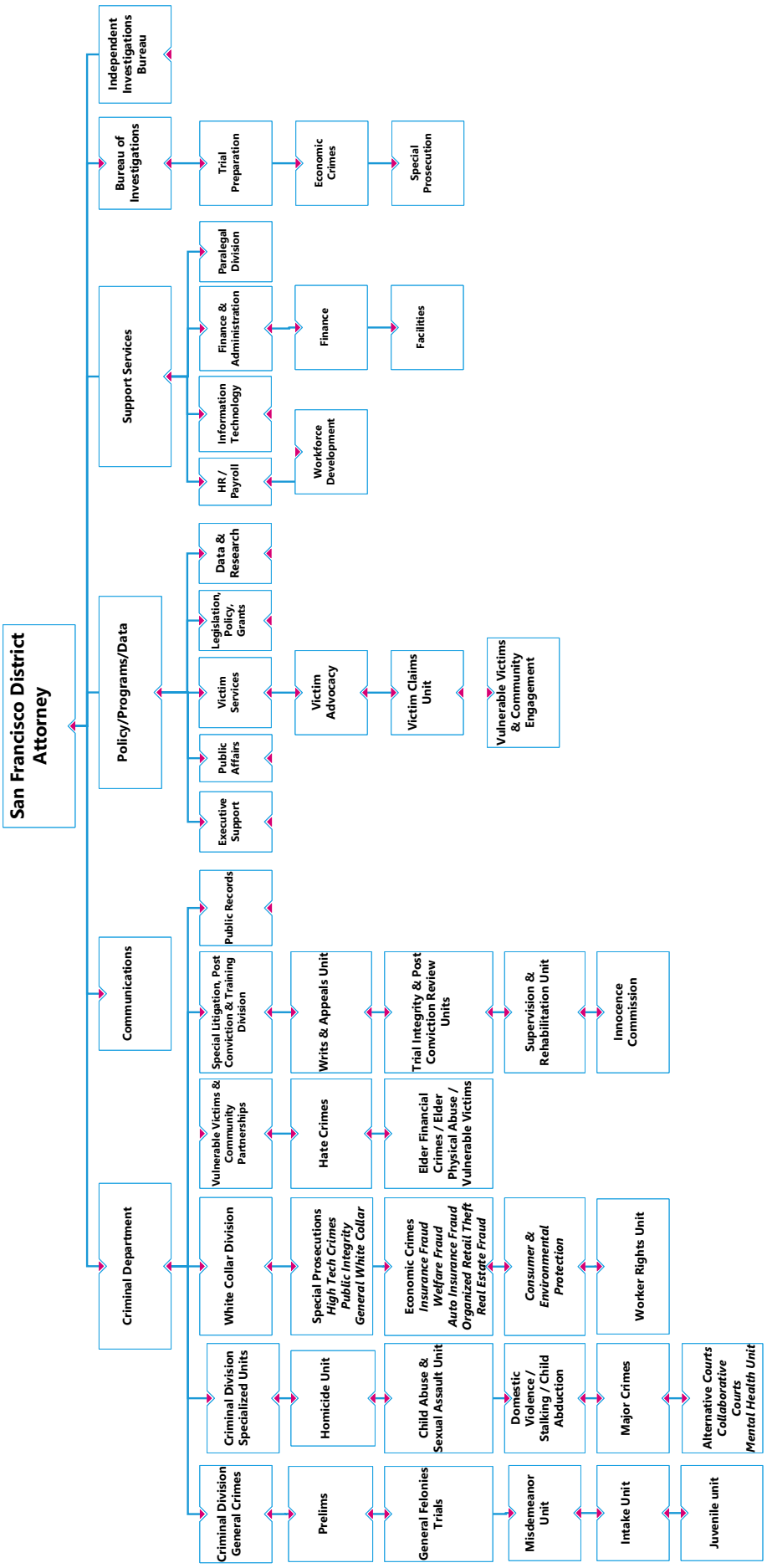
Looking ahead to the upcoming fiscal year, the Department will remain focused on prosecuting serious and violent crimes, strengthening partnerships with law enforcement, and deepening collaboration with community-based organizations. Through these efforts, the DA's Office will continue to advance public safety, uphold fairness, and ensure justice for all San Franciscans.



VICTIM SERVICES PER YEAR 2010-2025.

The Victim Services Division continues to provide support to over 9,000 victims annually for the fourth year in a row.

ORGANIZATIONAL STRUCTURE:



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	312.28	310.32	(1.96)	303.89	(6.43)
Non-Operating Positions (CAP/Other)	(30.00)	(30.00)		(29.00)	1.00
Net Operating Positions	**282.28**	**280.32**	**(1.96)**	**274.89**	**(5.43)**
Sources					
Intergovernmental: Federal	1,752,265	1,705,983	(46,282)	1,705,983	
Intergovernmental: State	4,173,010	4,129,847	(43,163)	3,680,075	(449,772)
Charges for Services	706,604	676,604	(30,000)	676,604	
Expenditure Recovery	488,635	485,281	(3,354)	489,220	3,939
Beg Fund Balance - Budget Only	1,900,797	2,544,902	644,105	1,872,577	(672,325)
General Fund	87,585,390	89,603,623	2,018,233	92,935,598	3,331,975
Sources Total	**96,606,701**	**99,146,240**	**2,539,539**	**101,360,057**	**2,213,817**
Uses - Operating Expenditures					
Salaries	55,825,647	57,719,054	1,893,407	59,839,373	2,120,319
Mandatory Fringe Benefits	18,259,424	19,195,229	935,805	19,969,263	774,034
Non-Personnel Services	3,511,003	3,999,969	488,966	2,835,212	(1,164,757)
City Grant Program	808,063	765,956	(42,107)	780,535	14,579
Materials & Supplies	152,967	149,777	(3,190)	149,777	
Overhead and Allocations	(210,670)	(222,134)	(11,464)	(214,356)	7,778
Programmatic Projects	3,061,304	3,086,304	25,000	3,086,304	
Services Of Other Depts	15,198,963	14,452,085	(746,878)	14,913,949	461,864
Uses Total	**96,606,701**	**99,146,240**	**2,539,539**	**101,360,057**	**2,213,817**
Uses - By Division Description					
DAT District Attorney	96,606,701	99,146,240	2,539,539	101,360,057	2,213,817
Uses by Division Total	**96,606,701**	**99,146,240**	**2,539,539**	**101,360,057**	**2,213,817**

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
www.sf.gov/department-san-francisco-department-of-early-childhood

Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $343.6 million for the Department of Early Childhood is approximately $2.14 million, or 0.6 percent, higher than the FY 2025-26 budget. This is primarily due to an increase to the Public Education and Enrichment Fund (PEEF) and overall interest revenue, offset by a decline in Prop C and use of fund balance. The FY 2027-28 proposed budget of $337.5 million is $6.17 million, or 1.8 percent, lower than the FY 2026-27 proposed budget. This change is due to decreases across most revenue sources, including Prop C collections, budgeted fund balance, interest earnings, and PEEF.

The Department of Early Childhood (DEC) will continue San Francisco's nation-leading investment in young children, caregivers, and early educators. In the FY2026–27 and FY2027–28 budget cycles, DEC will substantively expand access to its Early Learning For All (ELFA) initiative to new providers, educators, and families. San Francisco's mixed delivery system spans community-based organizations, family child care homes, and center-based providers citywide. These investments sustain and grow that network while reflecting the comprehensive cost of a high-quality early childhood system supporting educator compensation, high-quality programming, and expanded family access at historically unprecedented levels. DEC will also complete the arc of support for young children and caregivers by launching Little Lift, addressing the earliest developmental stages through a child's first year of life.

Early Care and Education

The FY2026-27 budget expands DEC's historic investment in early care and education (ECE). Families earning up to 200% of the area median income (AMI), for example, $312,000 for a family of four, will be eligible for tuition support for high-quality ECE. Families earning up to 150% AMI will receive the full tuition credit, worth up to $36,324 annually for an infant. DEC will provide additional resources to evaluate, achieve, and maintain quality standards.

The department will also maintain its landmark programs for early educators, including enhanced compensation for teachers serving the most vulnerable students, funding for higher education and teacher permits, and pathways to recruit and retain early educators. DEC is resetting the minimum wage threshold for the Early Educator

Salary Support Grant, adding at least 10% to educators' hourly wages — and 16% for those earning the living wage set at the program's 2023 launch. The budget continues to fund the development of high-quality childcare facilities and programming, with an emphasis on infant and toddler spaces.

Child Family Wellbeing

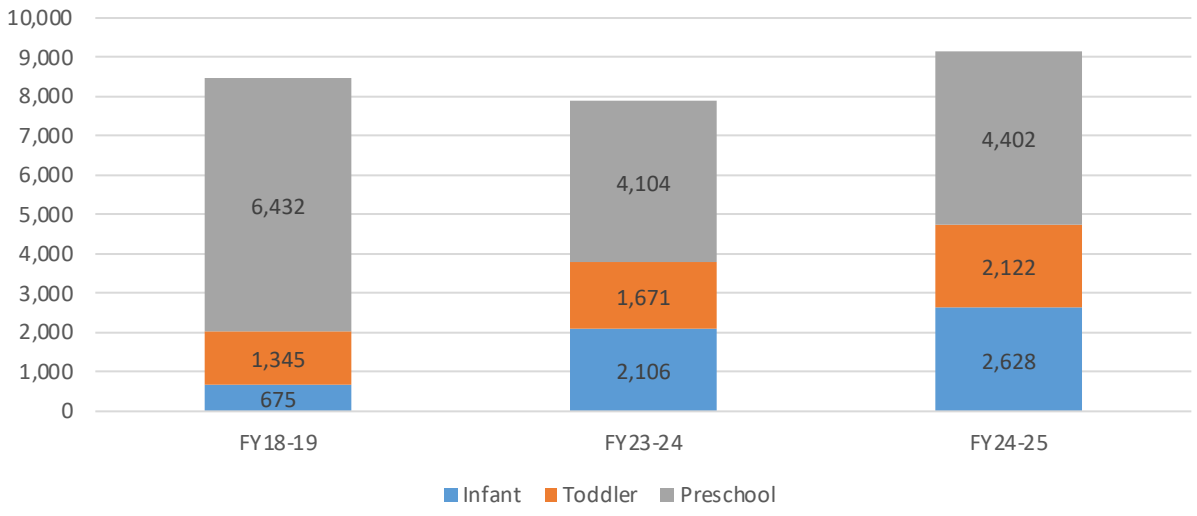
This budget maintains the Family Resource Center Initiative, with 27 sites offering innovative, culturally responsive activities to enhance parenting skills, nurture children's early development, connect caregivers to resources, and expand its commitment to case management. Building on years of City-funded developmental screening and early intervention support, this budget focuses on coordinating systems of care to ensure families have the information and resources they need to support healthy development.

The Early Connections Initiative provides San Francisco families with free developmental screenings, playgroups, and access to early intervention and care coordination services. DEC aims to screen 10,000 children for development disabilities in FY2026-27 and enroll 20,000 in the Imagination Library, which mails free, age-appropriate books to families each month.

DEC will also launch Little Lift, adding to the City's Strong Starts initiative to support individuals approaching birth and caregivers in the earliest stages of a child's life, and to connect San Francisco's youngest residents to developmental resources as early as possible.

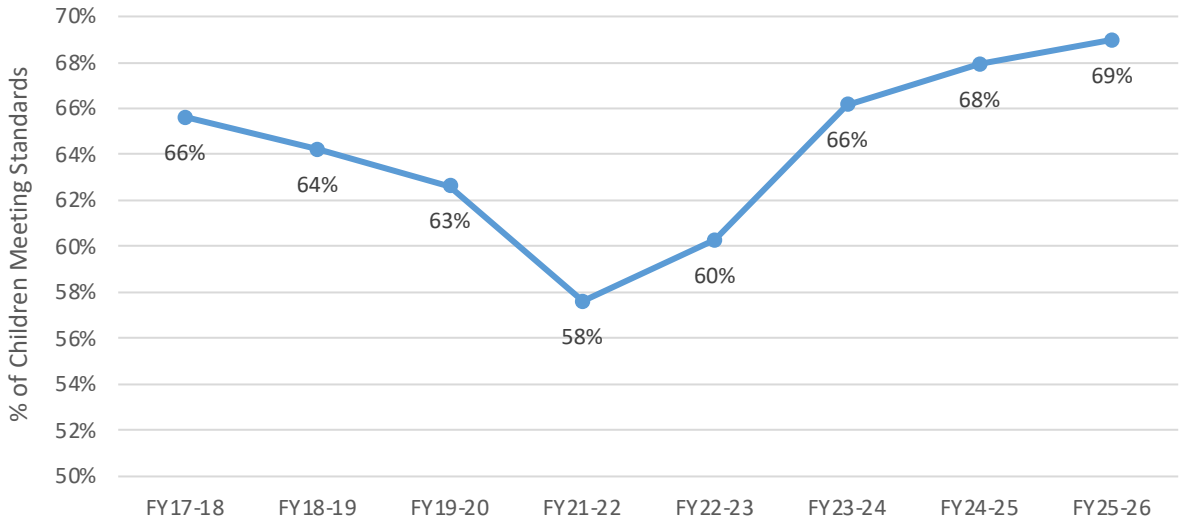
Impact

Since its inception in FY2022-23, DEC has overseen four consecutive years of improvement in kindergarten readiness, including record highs for African American children and children with special needs. This budget commits to continuing its comprehensive evaluation of the impact of DEC's programs on children, caregivers, and educators.



ENROLLMENT IN EARLY LEARNING FOR ALL (2018-19 VS. 2023-24 AND 2024-25).

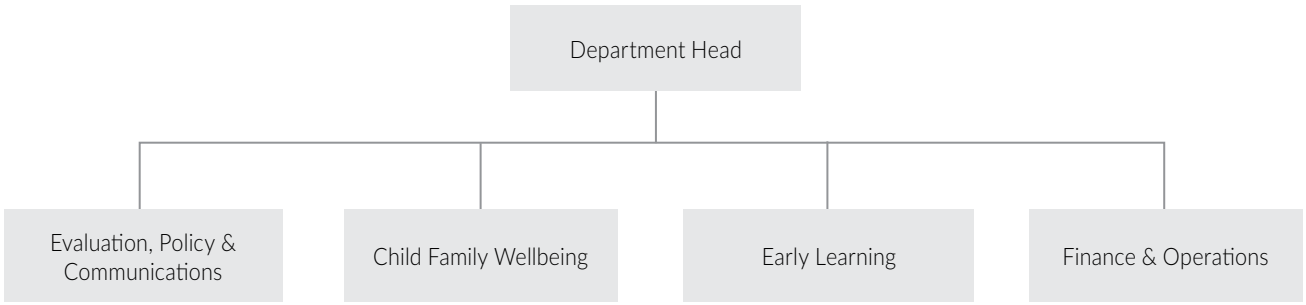
Early Learning for All enrollment hit an all-time high, with infants and toddlers outnumbering preschoolers for the first time.



KINDERGARTEN READINESS OF ENTERING SFUSD STUDENTS (2017-2025).

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

ORGANIZATIONAL STRUCTURE: EARLY CHILDHOOD



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	62.39	67.68	5.29	71.89	4.21
Non-Operating Positions (CAP/Other)					
Net Operating Positions	**62.39**	**67.68**	**5.29**	**71.89**	**4.21**
Sources					
Business Taxes	184,400,000	173,550,000	(10,850,000)	168,570,000	(4,980,000)
Intergovernmental: Federal	7,663,845	7,663,845		7,663,845	
Intergovernmental: State	16,850,452	16,164,014	(686,438)	16,153,231	(10,783)
Charges for Services	1,000,000	1,000,000		1,000,000	
Other Revenues	2,500,000	2,500,000		2,500,000	
Interest & Investment Income	17,560,859	20,730,000	3,169,141	19,500,000	(1,230,000)
Expenditure Recovery	57,711,145	60,250,174	2,539,029	60,893,247	643,073
Beg Fund Balance - Budget Only	5,740,677	5,100,195	(640,482)	2,500,000	(2,600,195)
General Fund	48,071,284	56,680,184	8,608,900	58,686,295	2,006,111
Sources Total	**341,498,262**	**343,638,412**	**2,140,150**	**337,466,618**	**(6,171,794)**
Uses - Operating Expenditures					
Salaries	9,299,075	10,425,208	1,126,133	11,501,087	1,075,879
Mandatory Fringe Benefits	3,713,411	4,245,569	532,158	4,820,054	574,485
Non-Personnel Services	3,360,675	4,343,553	982,878	4,798,693	455,140
City Grant Program	289,207,148	292,530,709	3,323,561	284,857,545	(7,673,164)
Materials & Supplies	439,660	189,000	(250,660)	214,000	25,000
Services Of Other Depts	7,166,670	5,874,373	(1,292,297)	5,985,239	110,866
Transfers Out	27,660,000	26,030,000	(1,630,000)	25,290,000	(740,000)
Unappropriated Rev-Designated	651,623		(651,623)		
Uses Total	**341,498,262**	**343,638,412**	**2,140,150**	**337,466,618**	**(6,171,794)**
Uses - By Division Description					
DEC Children & Families Commsn	20,510,732	20,612,344	101,612	21,030,614	418,270
DEC Early Care & Education	320,987,530	323,026,068	2,038,538	316,436,004	(6,590,064)
Uses by Division Total	**341,498,262**	**343,638,412**	**2,140,150**	**337,466,618**	**(6,171,794)**

ECONOMIC & WORKFORCE DEVELOPMENT

Mission

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

Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $84.2 million for the Economic and Workforce Development Office is approximately $1.5 million, or 1.8 percent, lower than the FY 2025-26 budget. This is primarily due to decreases in programmatic spending and interdepartmental services, partially offset by increases in grants to community-based organizations. The FY 2027-28 proposed budget of $87.4 million is $3.2 million, or 3.8 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in grants to community-based organizations, partially offset by decreases in salary and benefit costs.

Thriving Businesses, Stronger Communities

The Community Economic Development Division will continue delivering programs that support local businesses and entrepreneurs, including storefront improvements, vacancy-filling initiatives, and targeted strategies that strengthen commercial corridors and promote equitable economic growth.

The Business Development Division will advance initiatives that support downtown's transformation into a vibrant 24/7 neighborhood, attract new businesses, and increase activity during evenings and weekends. To sustain this momentum, OEWD will maintain and expand internal capacity developed over recent fiscal years, including enhanced support for the hospitality, nightlife, and entertainment sectors, along with broader resources focused on the downtown core. These strategic investments reinforce partnerships and help sustain the growing activity visible across key areas of the city.

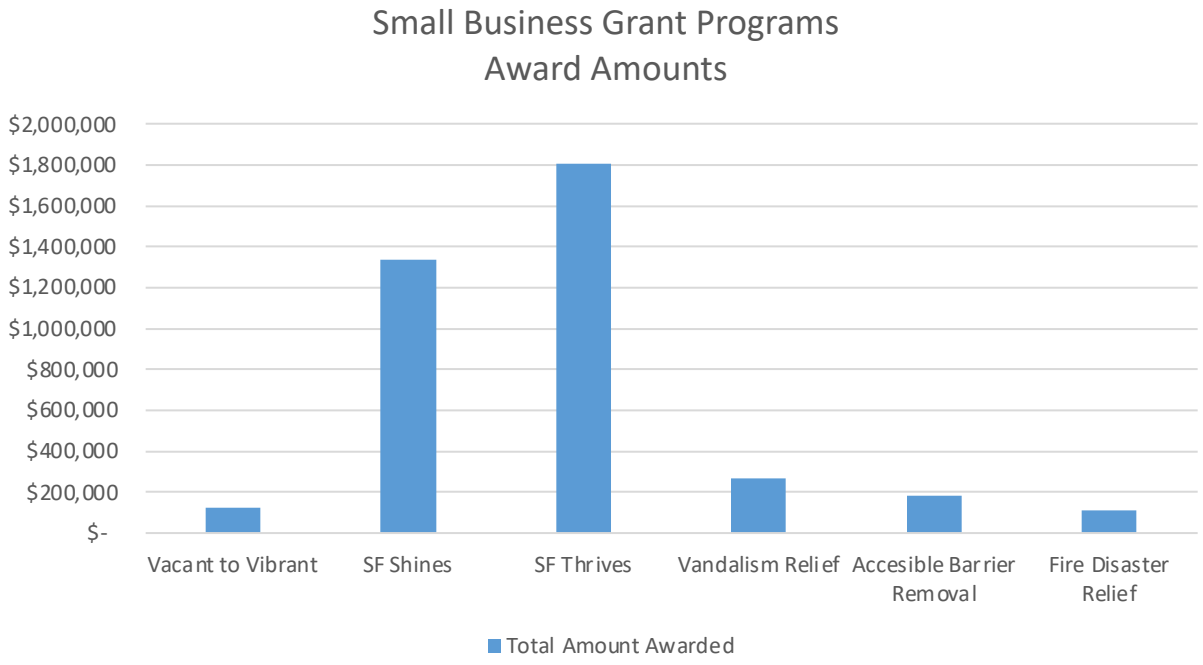
The Office of Small Business (OSB), housed within OEWD, serves as the city's central resource for small businesses, providing counseling, leasing support, and permitting assistance at every stage of growth. OSB also leads policy reforms through PermitSF and related process improvements—cutting red tape to make it easier to start, operate, and expand a business in San Francisco.

Building a New Future

The Joint Development Team will continue leading major initiatives to accelerate development citywide, including legislation that incentivizes construction and speeds housing production—strengthening the city's economy and tax base. This includes implementing San Francisco's first Downtown Revitalization Financing District, enabled by Assembly Bill 2488, which provides incentives to make office-to-residential conversions more feasible across downtown neighborhoods. Early analysis indicates the district could add up to 4,400 new homes.

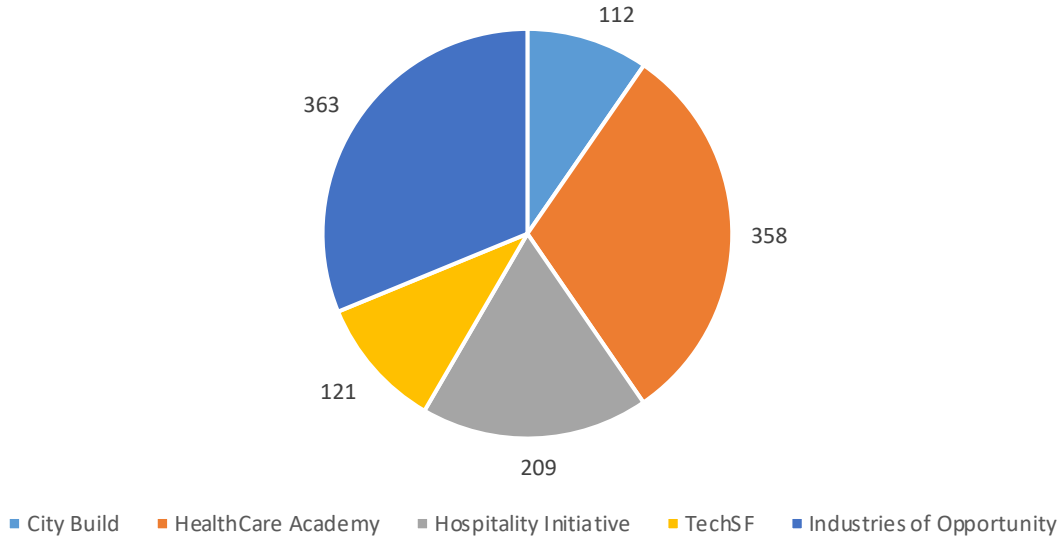
Workforce for a Resilient Tomorrow

OEWD's Workforce Division will continue investing in centralized and specialized job centers in communities such as the Mission, Bayview, Tenderloin, and Chinatown, where residents receive culturally responsive career navigation and stabilization services. The division will also expand sector-specific training in high-growth industries—including construction, healthcare, hospitality, and technology—to prepare certified, job-ready workers for the city's most in-demand fields. Paid career onramps will offer work experience, mentorship, and direct placement for residents facing significant employment barriers. These efforts are strengthened by improved workforce infrastructure and employer partnerships that ensure training remains aligned with current hiring needs.



SMALL BUSINESS GRANT PROGRAMS.

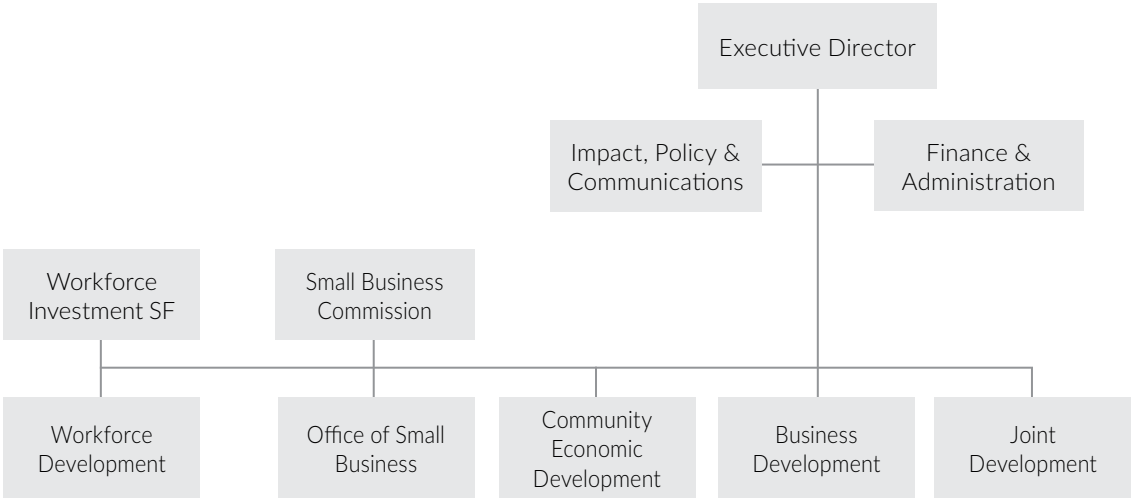
# of Small Business and Entrepreneurs assisted (By Service Type) by OEWD funded Nonprofits between July 1, 2025 - March 31, 2026.



SECTOR TRAINING PROGRAMS.

# of Job Seekers enrolled in Sector Training Programs between July 1, 2025 - March 31, 2026.

ORGANIZATIONAL STRUCTURE: ECONOMIC & WORKFORCE DEVELOPMENT



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	147.82	128.93	(18.89)	118.43	(10.50)
Non-Operating Positions (CAP/Other)	(38.21)	(23.72)	14.49	(23.72)	
Net Operating Positions	**109.61**	**105.21**	**(4.40)**	**94.71**	**(10.50)**
Sources					
Business Taxes	350,000	2,150,000	1,800,000	2,150,000	
Other Local Taxes	2,000,000	1,440,000	(560,000)	1,390,000	(50,000)
Intergovernmental: Federal	8,682,372	9,316,498	634,126	9,316,498	
Intergovernmental: Other	248,600	248,600		248,600	
Intergovernmental: State	570,000	550,000	(20,000)	550,000	
Charges for Services	645,000	420,000	(225,000)	420,000	
Fines, Forfeiture, & Penalties	20,000	20,000		20,000	
Rents & Concessions	300,000		(300,000)		
Other Revenues	14,519,842	13,585,169	(934,673)	13,769,245	184,076
Expenditure Recovery	4,759,732	4,138,498	(621,234)	4,068,498	(70,000)
Beg Fund Balance - Budget Only	1,666,899		(1,666,899)		
General Fund	51,958,241	52,308,296	350,055	55,456,426	3,148,130
Sources Total	**85,720,686**	**84,177,061**	**(1,543,625)**	**87,389,267**	**3,212,206**
Uses - Operating Expenditures					
Salaries	17,503,969	17,722,763	218,794	17,078,190	(644,573)
Mandatory Fringe Benefits	6,160,790	6,393,606	232,816	6,224,361	(169,245)
Non-Personnel Services	1,667,899	1,257,250	(410,649)	1,256,429	(821)
City Grant Program	36,637,130	39,843,401	3,206,271	43,726,314	3,882,913
Materials & Supplies	56,599	54,944	(1,655)	54,183	(761)
Programmatic Projects	8,190,239	5,556,618	(2,633,621)	5,534,367	(22,251)
Services Of Other Depts	15,504,060	13,348,479	(2,155,581)	13,515,423	166,944
Uses Total	**85,720,686**	**84,177,061**	**(1,543,625)**	**87,389,267**	**3,212,206**
Uses - By Division Description					
ECN Economic and Workforce Dev	500,000		(500,000)		
ECN Economic Development	27,335,473	25,882,699	(1,452,774)	27,462,823	1,580,124
ECN Film Commission	925,000		(925,000)		
ECN Office of Small Business	4,048,041	3,526,206	(521,835)	3,913,824	387,618
ECN Real Estate Development	14,881,144	14,176,341	(704,803)	14,408,208	231,867
ECN Workforce Development	38,031,028	40,591,815	2,560,787	41,604,412	1,012,597
Uses by Division Total	**85,720,686**	**84,177,061**	**(1,543,625)**	**87,389,267**	**3,212,206**

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 **https://www.sf.gov/departments--department-elections**

Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $23.0 million for the Department of Elections is approximately $0.35 million, or 1.5 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salary and benefit costs and non-personnel services, partially offset by decreases in materials and supplies. The FY 2027-28 proposed budget of $23.6 million is $0.55 million, or 2.4 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs and non-personnel services.

Providing Accessible and Equitable Voting Services

In FY 2026–27 and FY 2027–28, the Department of Elections (REG) will conduct the November 3, 2026, General Election and the March 7, 2028, Presidential Primary Election.

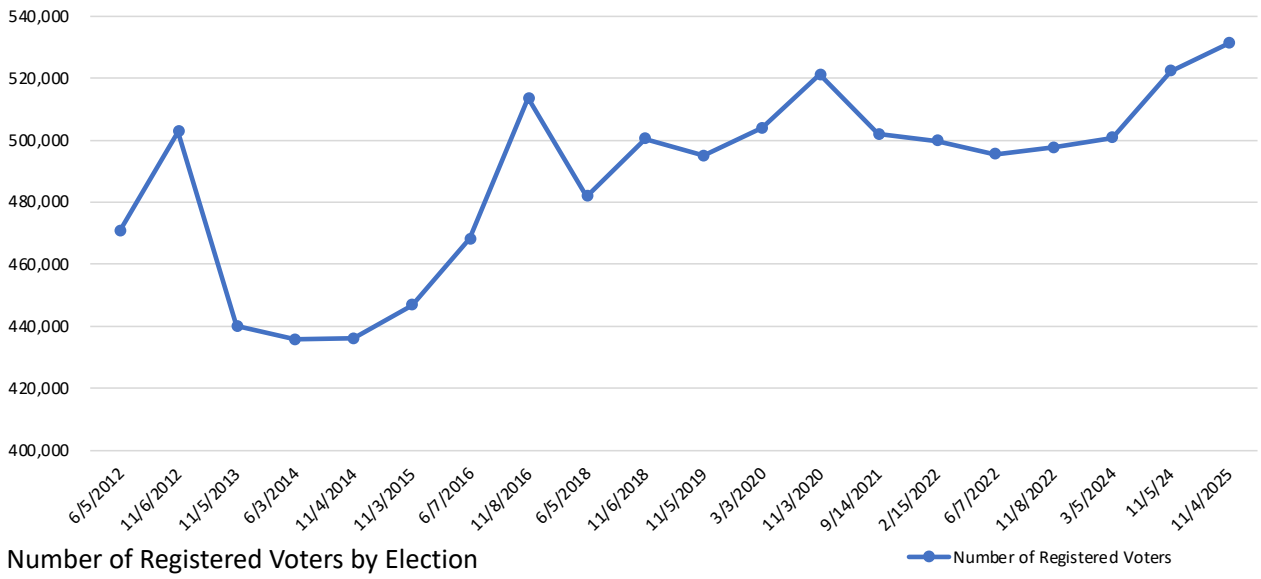
REG will provide accessible voting services for all eligible San Franciscans, with additional programs designed for residents with limited English proficiency, disabilities, justice-involved individuals, and people experiencing homelessness. Services will include universal vote-by-mail ballots, in-person 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.

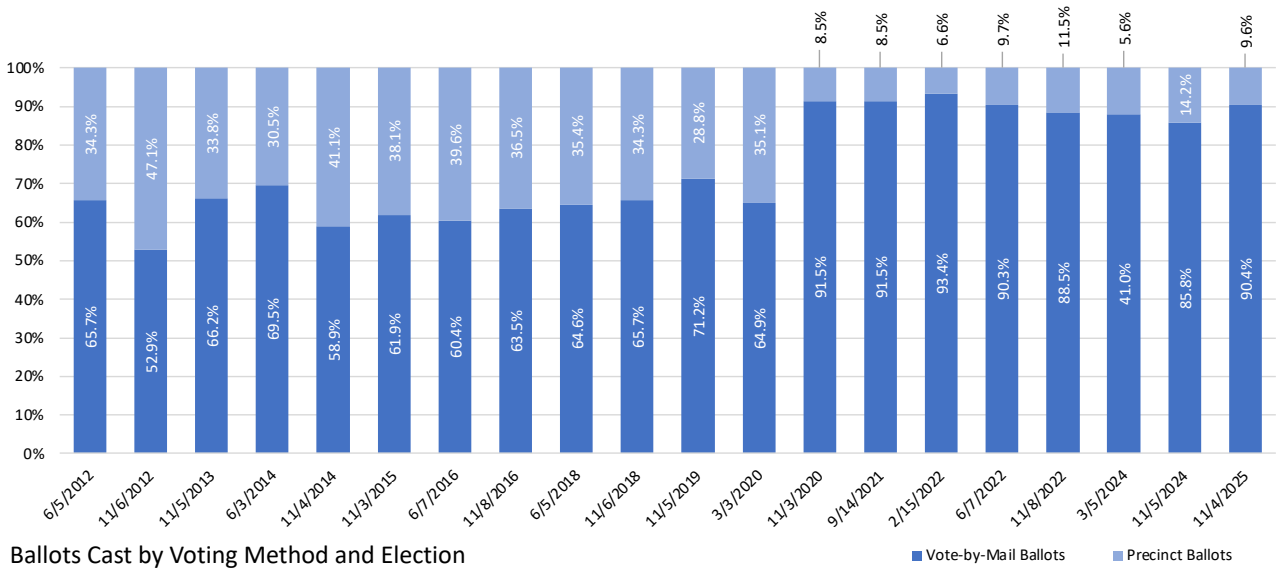
Fostering Transparency and Participation

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.



NUMBER OF REGISTERED VOTERS BY ELECTION.

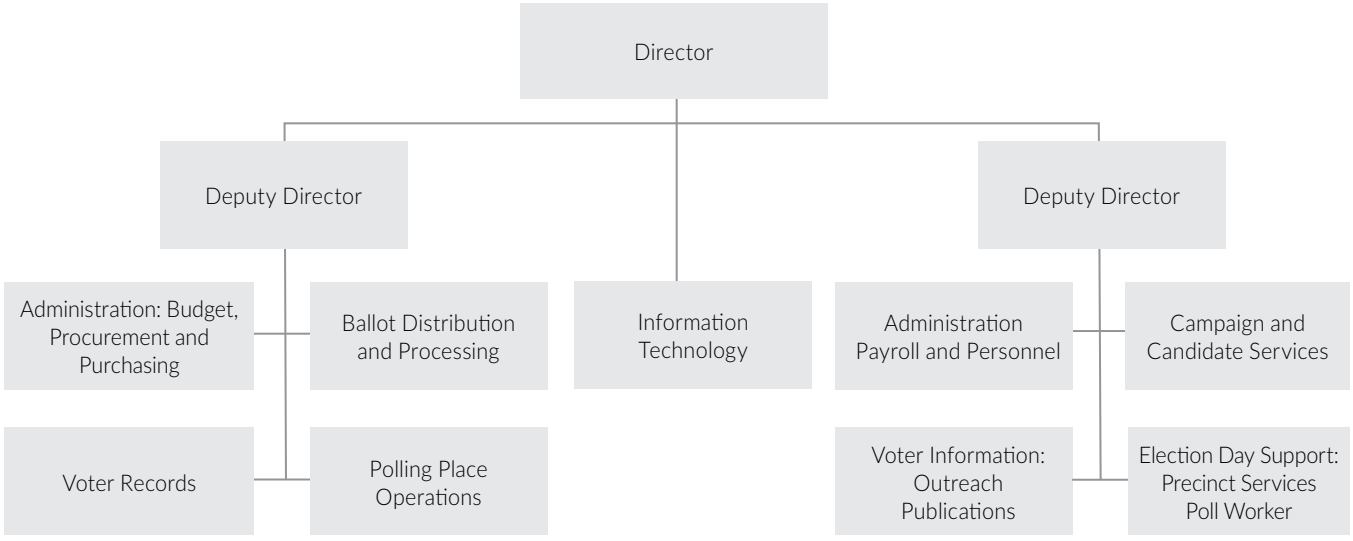
Number of Registered Voters by Election.



BALLOTS CAST BY VOTING METHOD AND ELECTION.

Ballots Cast by Voting Method and Election.

ORGANIZATIONAL STRUCTURE: ELECTIONS



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	52.36	50.39	(1.97)	50.45	0.06
Non-Operating Positions (CAP/Other)					
Net Operating Positions	**52.36**	**50.39**	**(1.97)**	**50.45**	**0.06**
Sources					
Charges for Services	309,748	823,191	513,443	179,148	(644,043)
Expenditure Recovery	200,000	100,000	(100,000)	200,000	100,000
General Fund	22,164,046	22,097,366	(66,680)	23,186,843	1,089,477
Sources Total	**22,673,794**	**23,020,557**	**346,763**	**23,565,991**	**545,434**
Uses - Operating Expenditures					
Salaries	7,292,199	7,203,049	(89,150)	7,413,813	210,764
Mandatory Fringe Benefits	1,887,399	2,126,701	239,302	2,252,272	125,571
Non-Personnel Services	11,285,131	11,402,092	116,961	11,530,647	128,555
Materials & Supplies	349,866	341,119	(8,747)	341,119	
Services Of Other Depts	1,859,199	1,947,596	88,397	2,028,140	80,544
Uses Total	**22,673,794**	**23,020,557**	**346,763**	**23,565,991**	**545,434**
Uses - By Division Description					
REG Elections-Commission	78,512	82,096	3,584	86,443	4,347
REG Elections Services	22,595,282	22,938,461	343,179	23,479,548	541,087
Uses by Division Total	**22,673,794**	**23,020,557**	**346,763**	**23,565,991**	**545,434**

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, 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/department-emergency-management

Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $114.0 million for the Department of Emergency Management is approximately $47.6 million, or 29.4 percent, lower than the FY 2025-26 budget. This is primarily due to decreases in non-personnel services and programmatic spending related to transfers of function and expiring federal grants. The FY 2027-28 proposed budget of $112.8 million is $1.2 million, or 1.0 percent, lower than the FY 2026-27 proposed budget. This change is primarily due to decreases in debt service and salary and benefit costs, partially offset by increases in capital outlay.

Maintain Dispatcher Hiring

The budget continues to invest in fully staffing our Emergency Dispatch and overcoming hiring challenges, and will support the hiring of 45 additional, new dispatchers over the next two fiscal years. This investment ensures that staffing levels remain healthy and can offset annual attrition to meet the performance standard of answering 90% of 9-1-1 calls within 10 seconds.

Operational Oversight for the Community Safety Ambassador Program

Community safety ambassadors are deployed to focus on areas most impacted by improving street conditions. These ambassador teams aim to enhance public safety and quality of life across 12 different service areas, including specific neighborhoods like Tenderloin, SOMA, Mission, and Mid-Market. For FY 2026-2028, the operational management is overseen by DEM, while the procurement and contract management functions for these 12 agreements, totaling $19.6 million, are centralized under HSA.

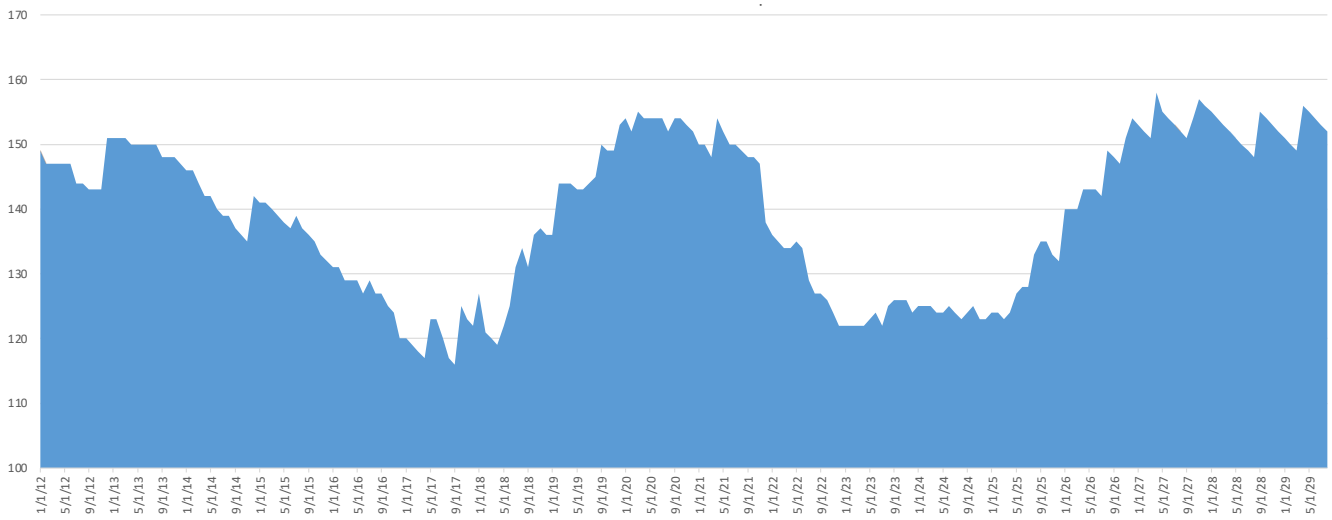
Improving Resiliency of the City's 9-1-1 Operations and Citywide Data Center

The proposed budget includes $5.2 million for capital investments in FY 2026-27 and another $6.5 million in FY 2027-28 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.

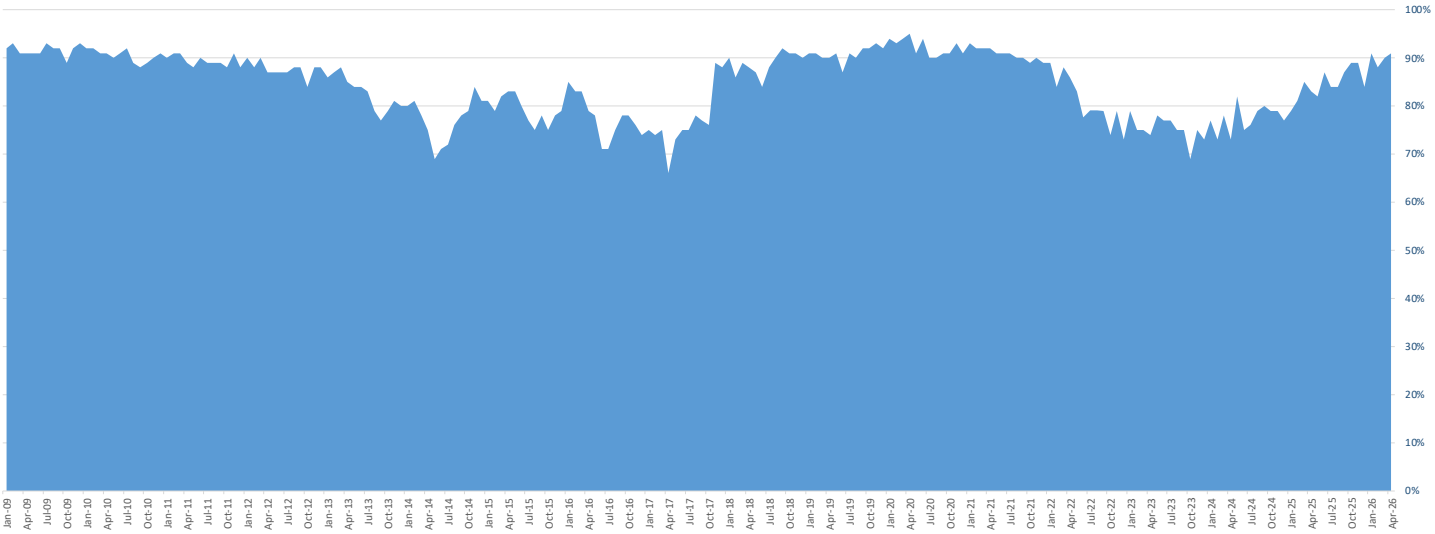
Consolidation of Neighborhood Street Teams under DPH

Neighborhood Street Teams (NST) started as a pilot program in March 2025 and became a full citywide program in May 2025, and has been a core mission of DEM's street coordination work during FY2025-26. DEM's role has been to coordinate outreach, engagement, paramedicine, social work, shelter support, law enforcement, and cleaning staff to better support street conditions and get people in need into care. The next phase in San Francisco's approach to street outreach is taking a significant step — consolidation under the Department of Public Health (DPH). This new phase of street teams will strengthen the city's broader work to improve street conditions by more directly integrating street-level outreach with the health and clinical systems that drive long-term outcomes: treatment, medication management, stabilization, and ongoing care coordination. The consolidation of all street-level outreach under DPH will also eliminate longstanding fragmentation across outreach programs, placing all street outreach work under the department best positioned to define and advance the model over time.

As part of a budgetary transfer of function between DEM & DPH, a total of 7.0 FTEs along with a professional services agreement for the Homeless Engagement Assistance Response Team (HEART) will be transferred to DPH effective July 1.



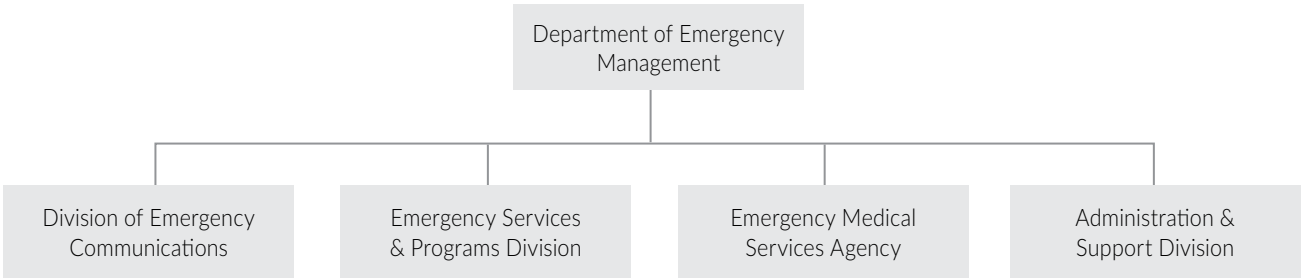
TOTAL EFFECTIVE STAFFING LEVEL.
Total number of available 9-1-1 Dispatchers.



SERVICE STANDARD.

Answer 90% of emergency calls in 10 seconds or less.

ORGANIZATIONAL STRUCTURE: EMERGENCY MANAGEMENT



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	317.97	302.13	(15.84)	283.21	(18.92)
Non-Operating Positions (CAP/Other)	(6.00)	(9.00)	(3.00)	(9.00)	
Net Operating Positions	**311.97**	**293.13**	**(18.84)**	**274.21**	**(18.92)**
Sources					
Intergovernmental: Federal	39,024,954	5,212,393	(33,812,561)	5,462,496	250,103
Charges for Services	1,372,248	1,466,643	94,395	1,487,199	20,556
Expenditure Recovery	17,183,938	2,359,886	(14,824,052)	1,298,813	(1,061,073)
General Fund	103,977,737	104,950,743	973,006	104,566,605	(384,138)
Sources Total	**161,558,877**	**113,989,665**	**(47,569,212)**	**112,815,113**	**(1,174,552)**
Uses - Operating Expenditures					
Salaries	58,758,470	54,844,869	(3,913,601)	54,327,190	(517,679)
Mandatory Fringe Benefits	18,121,530	17,933,187	(188,343)	18,049,215	116,028
Non-Personnel Services	33,724,285	3,207,255	(30,517,030)	3,327,162	119,907
Capital Outlay	5,150,000	5,702,134	552,134	6,500,000	797,866
Debt Service	3,739,872	1,875,436	(1,864,436)		(1,875,436)
Materials & Supplies	2,282,428	837,128	(1,445,300)	712,669	(124,459)
Programmatic Projects	9,243,276	920,439	(8,322,837)	991,121	70,682
Services Of Other Depts	30,539,016	28,669,217	(1,869,799)	28,907,756	238,539
Uses Total	**161,558,877**	**113,989,665**	**(47,569,212)**	**112,815,113**	**(1,174,552)**
Uses - By Division Description					
DEM Administration	61,785,188	49,974,485	(11,810,703)	46,117,744	(3,856,741)
DEM Coordinated St Response		(37,747)	(37,747)	(50,113)	(12,366)
DEM Emergency Communications	55,871,399	53,709,961	(2,161,438)	56,158,041	2,448,080
DEM Emergency Services	5,609,346	2,568,431	(3,040,915)	2,476,047	(92,384)
DEM EMSA		2,562,142	2,562,142	2,650,898	88,756
DEM Homeland Security Grants	38,292,944		(38,292,944)		
DEM UASI Grants		5,212,393	5,212,393	5,462,496	250,103
Uses by Division Total	**161,558,877**	**113,989,665**	**(47,569,212)**	**112,815,113**	**(1,174,552)**

ENVIRONMENT

Mission

The Department of the 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 help promote zero waste, protect human health, lower utility bills through energy efficiency, reduce pollution, improve public safety, and enhance biodiversity. 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) 2026-27 budget of $36.5 million for the Environment Department is approximately $4.38 million, or 10.7 percent, lower than the FY 2025-26 budget. This is primarily due to decreases in overhead allocations and intrafund transfers, partially offset by increases in salary and benefit costs. The FY 2027-28 proposed budget of $36.8 million is $0.29 million, or 0.8 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs and non-personnel services, partially offset by decreases in overhead allocations.

Implementing Energy Efficiency Programs to Lower Utility Costs and Reduce Emissions for Small Businesses

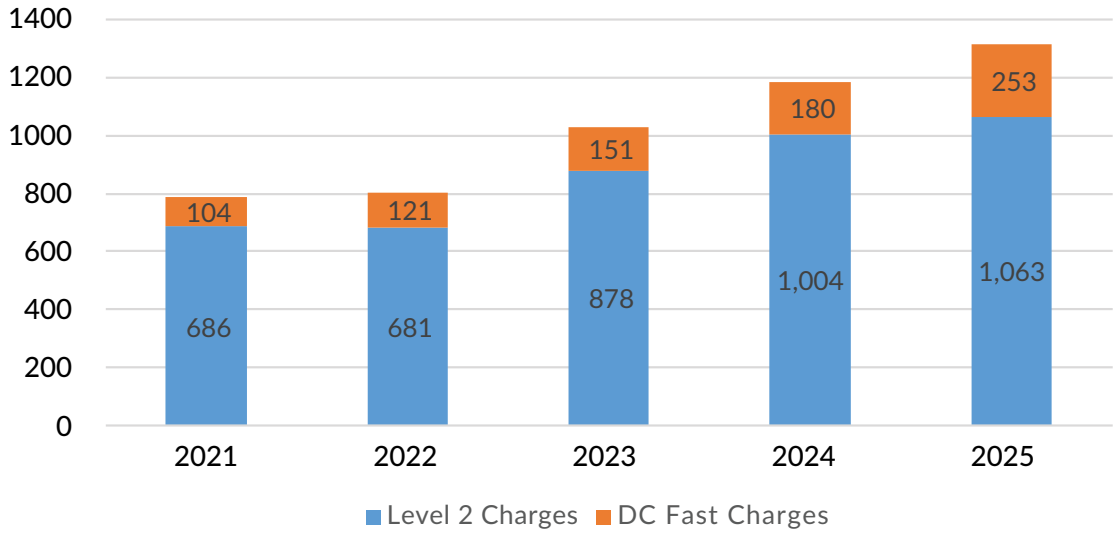
The Department of the Environment advances multiple environmentally friendly initiatives that make it more affordable to do business in San Francisco. The Green Business Program encourages City businesses to green their operations and activities while generating cost savings through lower utility bills. This program has certified 1,011 San Francisco businesses since its inception, and distributed over $29,000 in green business rebates, prebates, and grants during calendar year 2025. Meanwhile, the BayREN Business and Refrigerant Replacement programs support high-impact facility and equipment upgrades that increase energy efficiency while reducing emissions. Participating businesses, primarily located in disadvantaged and hard-to-reach communities, are projected to save an average of $3,900 and $1,383 on their annual electricity bills through BayREN Business and Refrigerant Replacement, respectively.

Expanding San Francisco's Leading Electric Vehicle (EV) Charging Infrastructure

The Department coordinates extensively with private and public entities to expand San Francisco's leading EV charging infrastructure. As of December 2025, San Francisco had 1,316 public EV chargers. Major departmental accomplishments include working with EVgo to complete installation of the first fast charging plaza in the Bayview neighborhood, as well as collaborating with the San Francisco Municipal Transportation Agency (SFMTA) to lay the policy and program groundwork for a permanent curbside charging program—scheduled to launch in summer 2026. The Department also assisted SFMTA and the City Administrator's Office in winning multiple grants, totaling close to $7.55 million, for the installation of chargers at municipal facilities and the installation of 250 Level 2 chargers across 11 public garages.

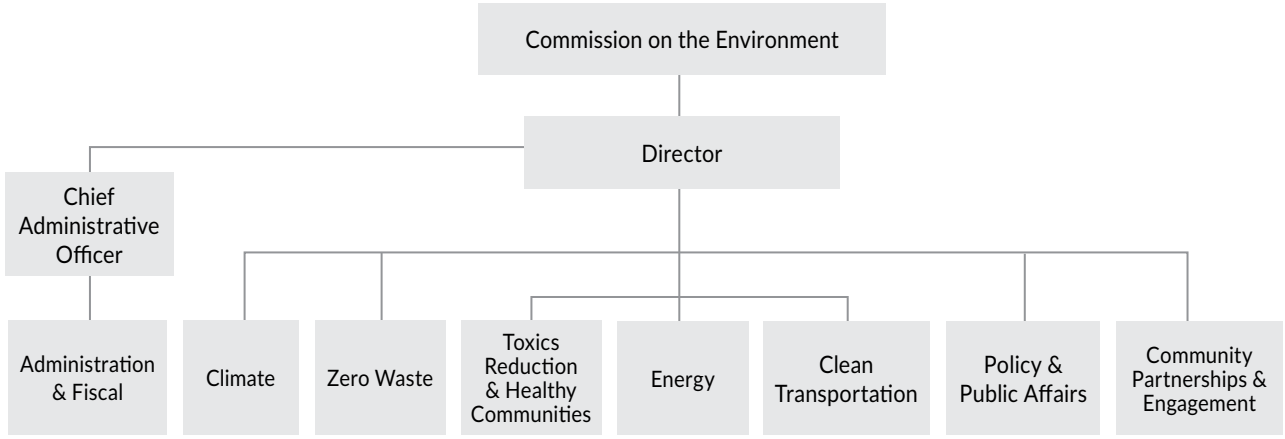
Accelerating Residential Electrification in Low-Income Communities through Direct Install Programs

The Department replaces polluting gas appliances in homes with clean energy equipment through its residential direct install programs. On average, these programs serve two low-income families every week, and—through incentives and subsidies—save each family between $5,000 and $8,000 in replacement costs. The Department uses General Fund resources to secure grants that support this work, which will allow the Department to install electric heat pump water heaters in 30 residential family child care centers across the City. Overall, these programs result in lower emissions, cleaner air, reduced long-term energy costs, and improved occupant health and comfort for San Francisco children and families.



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

ORGANIZATIONAL STRUCTURE: ENVIRONMENT



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	111.44	107.21	(4.23)	106.82	(0.39)
Non-Operating Positions (CAP/Other)	(15.52)	(14.22)	1.30	(14.22)	
Net Operating Positions	**95.92**	**92.99**	**(2.93)**	**92.60**	**(0.39)**
Sources					
Intergovernmental: Federal	400,000	130,000	(270,000)	130,000	
Intergovernmental: Other		87,805	87,805	87,805	
Intergovernmental: State	9,920,146	9,437,453	(482,693)	9,418,112	(19,341)
Charges for Services	19,979,244	17,532,712	(2,446,532)	17,584,247	51,535
Rents & Concessions	80,268	81,720	1,452	84,621	2,901
Other Revenues	3,370,560	1,517,555	(1,853,005)	1,775,855	258,300
Expenditure Recovery	6,113,696	6,261,513	147,817	6,404,238	142,725
IntraFund Transfers In	4,487,256	3,645,190	(842,066)	3,600,466	(44,724)
Beg Fund Balance - Budget Only	118,643	912,783	794,140	921,790	9,007
Transfer Adjustment-Source	(4,487,256)	(3,645,190)	842,066	(3,600,466)	44,724
General Fund	904,833	545,149	(359,684)	390,998	(154,151)
Sources Total	**40,887,390**	**36,506,690**	**(4,380,700)**	**36,797,666**	**290,976**
Uses - Operating Expenditures					
Salaries	12,401,012	12,562,045	161,033	13,132,470	570,425
Mandatory Fringe Benefits	4,950,556	4,912,286	(38,270)	5,039,407	127,121
Non-Personnel Services	11,520,037	11,069,631	(450,406)	11,087,399	17,768
City Grant Program	1,313,096	837,005	(476,091)	834,119	(2,886)
Intrafund Transfers Out	4,487,256	3,645,190	(842,066)	3,600,466	(44,724)
Materials & Supplies	670,043	219,467	(450,576)	216,617	(2,850)
Overhead and Allocations	3,183,764	529,351	(2,654,413)	204,335	(325,016)
Programmatic Projects	1,069,481	1,013,628	(55,853)	999,226	(14,402)
Services Of Other Depts	5,779,401	5,363,277	(416,124)	5,284,093	(79,184)
Transfer Adjustment - Uses	(4,487,256)	(3,645,190)	842,066	(3,600,466)	44,724
Uses Total	**40,887,390**	**36,506,690**	**(4,380,700)**	**36,797,666**	**290,976**
Uses - By Division Description					
ENV Environment	40,887,390	36,506,690	(4,380,700)	36,797,666	290,976
Uses by Division Total	**40,887,390**	**36,506,690**	**(4,380,700)**	**36,797,666**	**290,976**

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 transparency and accountability 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 makes those disclosures readily available to the public; and performs audits and investigations. For more information about the Commission's services, please visit **SFEthics.org.**

Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $9.3 million for the Ethics Commission is approximately $2.72 million, or 41.3 percent, higher than the FY 2025-26 budget. This is primarily due to increases in programmatic spending in the Election Campaign Finance Fund, partially offset by decreases in salary and benefit costs. The FY 2027-28 proposed budget of $9.4 million is $0.11 million, or 1.2 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs and non-personnel services, partially offset by decreases in programmatic spending.

Enforcement

The Ethics Commission conducts investigations and imposes penalties for violations of the law, ensuring accountability and protecting the public interest in transparency and responsible government. During FY 2025-26, the Commission opened 123 investigations and resolved over 95% of all cases within one year.

Audits

The Ethics Commission conducts detailed audits to verify compliance with campaign finance rules, which protects public trust in the electoral process. In FY 2025-26, the Commission completed audits of all 27 candidates that received public financing in the 2024 election and is currently auditing an additional seven 2024 campaign committees. Once these additional audits are completed in Q1 of FY 2026-27, the Commission will have audited committees that jointly represent roughly 55% of total spending in the 2024 election. This oversight ensures that campaign activity is meaningfully reviewed and that the public can be confident in the accuracy and fairness of election-related practices.

Program Administration

The Commission administers online disclosure systems, answers advice questions from City officials, candidates and lobbyists, provides training and direct support to other City departments, and publishes educational material. This work ensures that anyone who is subject to ethics and campaign finance laws can learn about the law and get questions answered timely and accurately. So far in FY 2025-26, the Commission has responded to 2,152 requests for assistance, including 266 questions regarding ethics rules and 1,390 questions regarding the Form 700 Statement of Economic Interests. The Commission launched an all-new ethics training module in FY26 that must be taken by 6,000 top City officials.

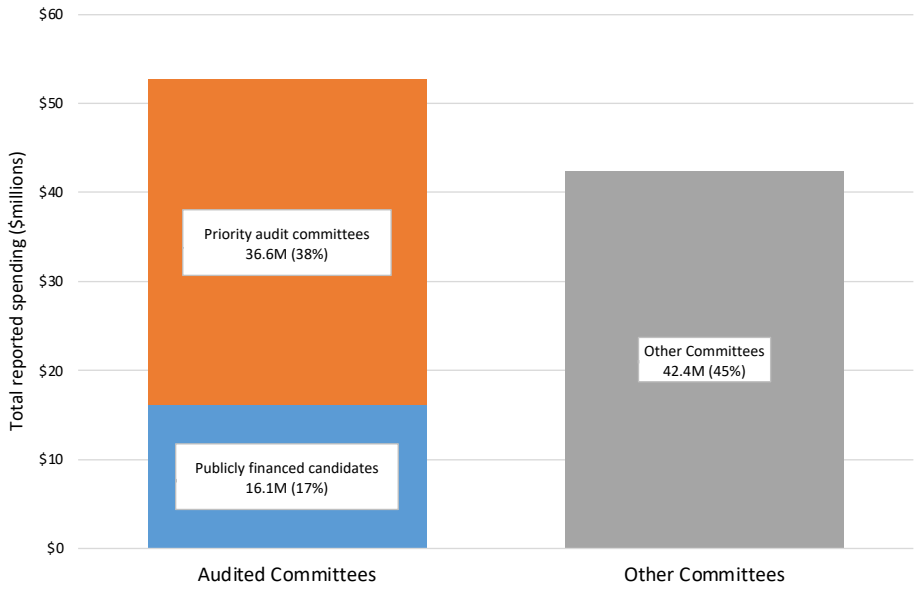
Policy Development

The Ethics Commission collaborates with City officials and stakeholders to revisit existing programs and to develop new laws to address emerging issues. The Commission is currently undertaking projects to combat abuse of campaign finance loopholes and to streamline older programs.

The Commission also supports City departments by developing policies that guide departmental operations in alignment with ethics laws and issuing waivers to certain ethics rules.

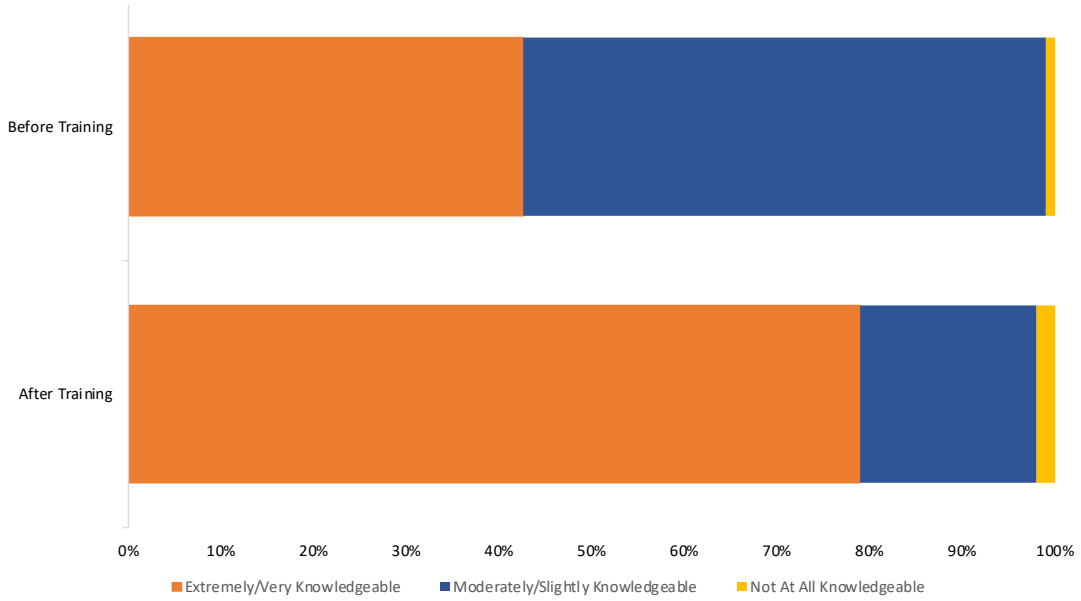
Technology and Public Information

The Commission is responsible for the maintenance of high-quality disclosure systems that are used by campaigns, City officials, and lobbyists to publicly report activities. Through tools such as the campaign finance dashboard, open data portals, and API platforms, the Commission provides the highest levels of instant access to this information by the public and members of the media. The Commission offers trainings on how to access campaign finance data and conducts user testing and research to ensure that these systems are meeting the needs of stakeholders. The Commission is also implementing AI and other technology solutions to increase efficiency and create new channels for detecting unlawful conduct.



AUDITED COMMITTEES AS A PORTION OF TOTAL CAMPAIGN SPENDING IN 2023-2024.

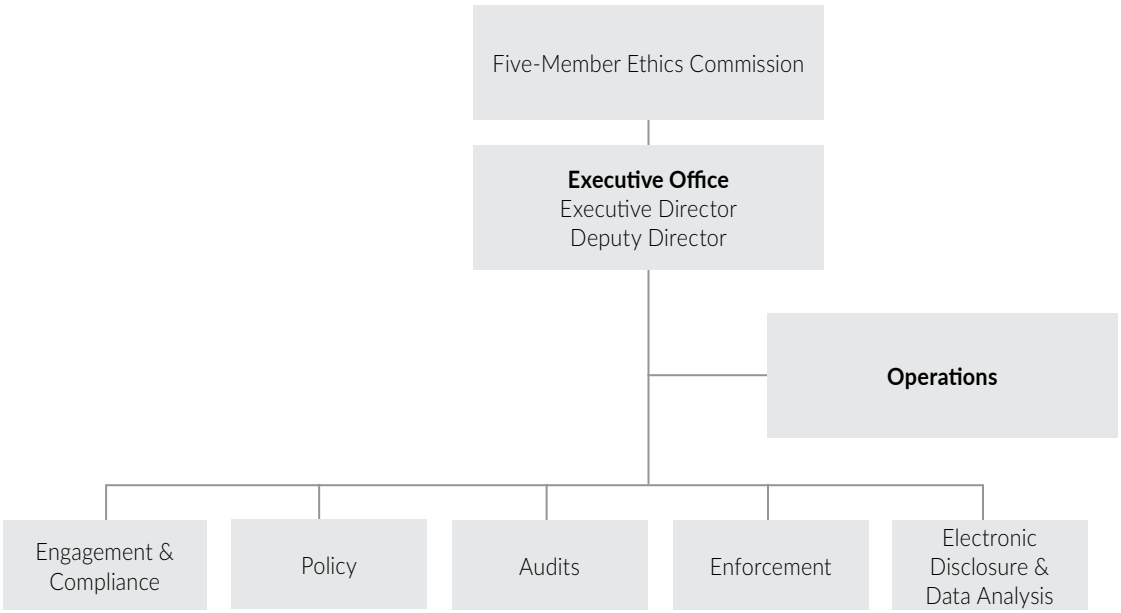
This chart shows total spending by committees that filed campaign statements with the Ethics Commission in 2023 and 2024, including the portion of spending by committees that were audited by the Ethics Commission in FY26.



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



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	26.77	23.10	(3.67)	22.98	(0.12)
Non-Operating Positions (CAP/Other)					
Net Operating Positions	**26.77**	**23.10**	**(3.67)**	**22.98**	**(0.12)**
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	6,425,168	9,146,980	2,721,812	9,258,450	111,470
Sources Total	**6,582,368**	**9,304,180**	**2,721,812**	**9,415,650**	**111,470**
Uses - Operating Expenditures					
Salaries	4,151,960	3,886,031	(265,929)	4,071,993	185,962
Mandatory Fringe Benefits	1,488,693	1,398,297	(90,396)	1,498,428	100,131
Non-Personnel Services	135,676	236,163	100,487	284,994	48,831
Materials & Supplies	18,767	25,952	7,185	25,952	
Programmatic Projects	26,400	2,974,897	2,948,497	2,730,000	(244,897)
Services Of Other Depts	760,872	782,840	21,968	804,283	21,443
Uses Total	**6,582,368**	**9,304,180**	**2,721,812**	**9,415,650**	**111,470**
Uses - By Division Description					
ETH Ethics Commission	6,582,368	9,304,180	2,721,812	9,415,650	111,470
Uses by Division Total	**6,582,368**	**9,304,180**	**2,721,812**	**9,415,650**	**111,470**

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) 2026-27 budget of $26.6 million for the Fine Arts Museum is approximately $2.1 million, or 8.6 percent, higher than the FY 2025-26 budget. This is primarily due to increases in capital outlay and salary and benefit costs. The FY 2027-28 proposed budget of $26.8 million is $0.12 million, or 0.4 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in interdepartmental services, partially offset by decreases in capital outlay and salary and benefit costs.

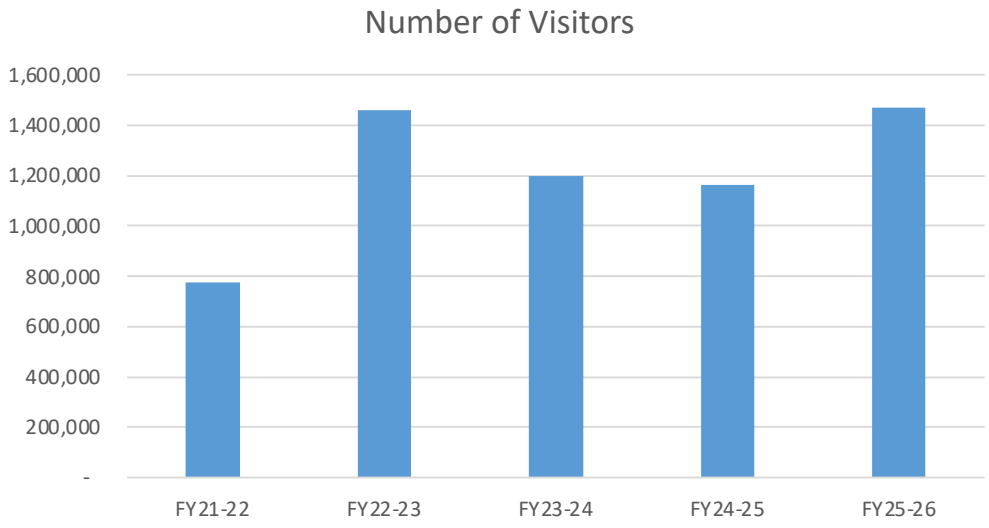
Exhibitions that Expand Knowledge and Drive Audiences to San Francisco

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 2026-27 including Treasures of the Pharaohs, Azzedine Alaia, Andrew Wyeth, and Made in San Francisco.

Equitable Access to the Museums through Free Saturdays

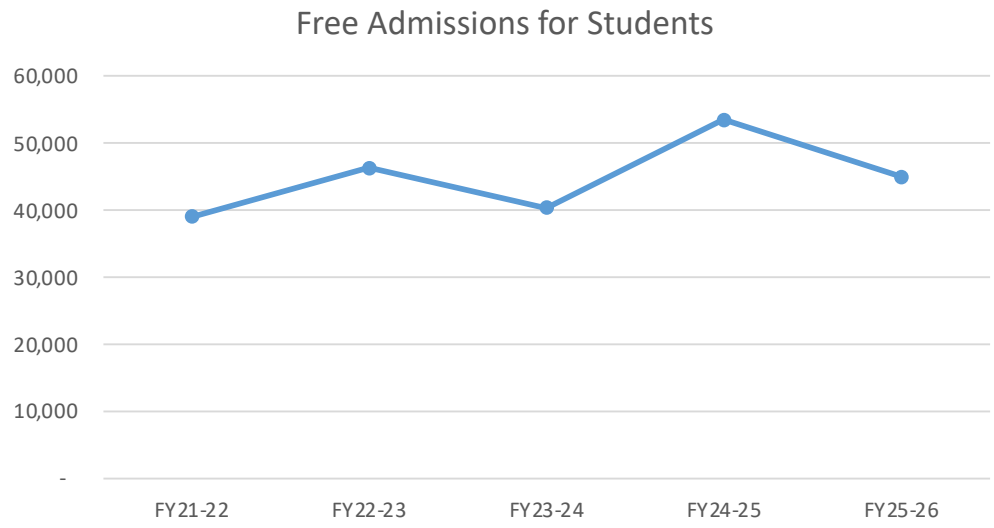
The Museums ensure that the City's collections are accessible to all City residents. The Free Saturdays program provides free general admission to all residents of the nine county Bay Area. As part of the Free Saturdays program, the Museums provide a variety of complimentary public and family programming every Saturday. Since its inception, the program has provided over 827,000 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.

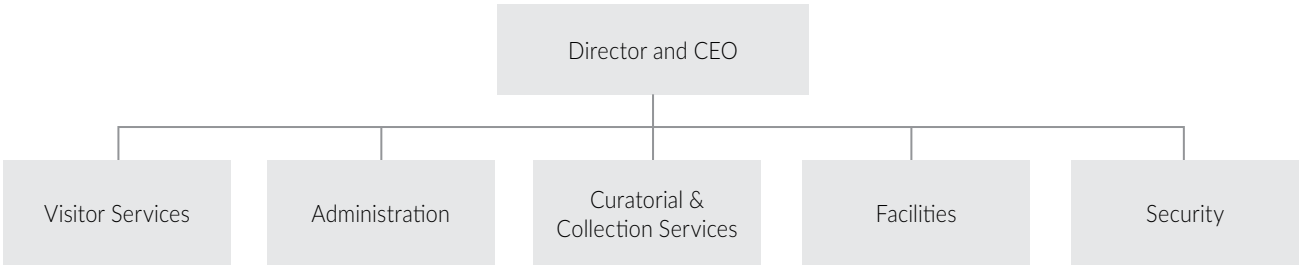
The Fine Arts Museums of San Francisco, comprising the de Young Museum and the Legion of Honor, is among the most visited arts institutions in the United States.



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.

ORGANIZATIONAL STRUCTURE: FINE ARTS MUSEUM



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	104.52	102.48	(2.04)	97.18	(5.30)
Non-Operating Positions (CAP/Other)					
Net Operating Positions	**104.52**	**102.48**	**(2.04)**	**97.18**	**(5.30)**
Sources					
Charges for Services	1,219,750	1,295,690	75,940	1,372,343	76,653
Expenditure Recovery	179,000	179,000		179,000	
General Fund	23,113,531	25,156,490	2,042,959	25,199,770	43,280
Sources Total	**24,512,281**	**26,631,180**	**2,118,899**	**26,751,113**	**119,933**
Uses - Operating Expenditures					
Salaries	11,388,476	11,752,471	363,995	11,532,229	(220,242)
Mandatory Fringe Benefits	4,649,697	4,841,367	191,670	4,894,766	53,399
Non-Personnel Services	642,768	735,259	92,491	735,259	
Capital Outlay	2,058,917	3,108,113	1,049,196	2,713,019	(395,094)
Materials & Supplies	62,650	61,139	(1,511)	61,140	1
Overhead and Allocations	39,274	57,337	18,063	57,337	
Programmatic Projects		290,000	290,000	290,000	
Services Of Other Depts	5,670,499	5,785,494	114,995	6,467,363	681,869
Uses Total	**24,512,281**	**26,631,180**	**2,118,899**	**26,751,113**	**119,933**
Uses - By Division Description					
FAM Fine Arts Museum	24,512,281	26,631,180	2,118,899	26,751,113	119,933
Uses by Division Total	**24,512,281**	**26,631,180**	**2,118,899**	**26,751,113**	**119,933**

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) 2026-27 budget of $575.5 million for the Fire Department is approximately $20.8 million, or 3.8 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salary and benefit costs and capital outlay, partially offset by decreases in programmatic spending. The FY 2027-28 proposed budget of $595.9 million is $20.4 million, or 3.5 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs, partially offset by decreases in materials and supplies.

Investment in Fire Department's Aging Apparatus Fleet and Facilities

The Mayor's proposed budget demonstrates the City's commitment to public safety, as it supports an unprecedented investment in updating the aging apparatus fleet for the Fire Department with a commitment of $8 million annually. This funding will support significant purchases of fire engines, fire trucks, and ambulances over a period of eight to ten years. These new apparatus will replace existing units that are over twenty years old in the Fire Department's fleet but are still in use today for emergency response. These investments will allow for improved emergency response daily as well as in a disaster, improve firefighter and public safety with new technologies and safety features, modernize the fleet and comply with current operational/safety standards, and lower maintenance costs of the fleet.

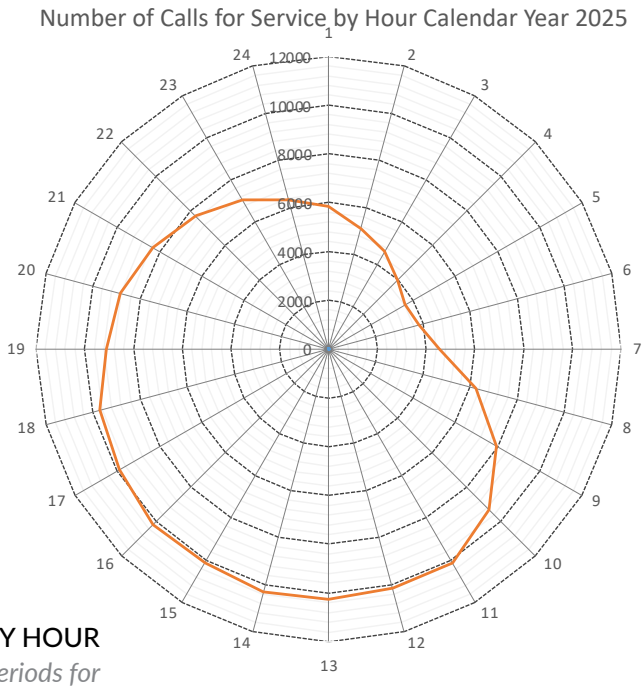
Health and Safety of Fire Department Members

The FY2026-27 and FY2027-28 budgets allocate $7 million over the two budget years to purchase new PFAS-free turnouts for Fire Department members. With this investment, the Fire Department continues its goal of being an industry leader in removing PFAS chemicals from

the protective turnouts of its front-line personnel. In addition, the Mayor's Office has allocated $500,000 in FY26-27 for advanced cancer screenings for members.

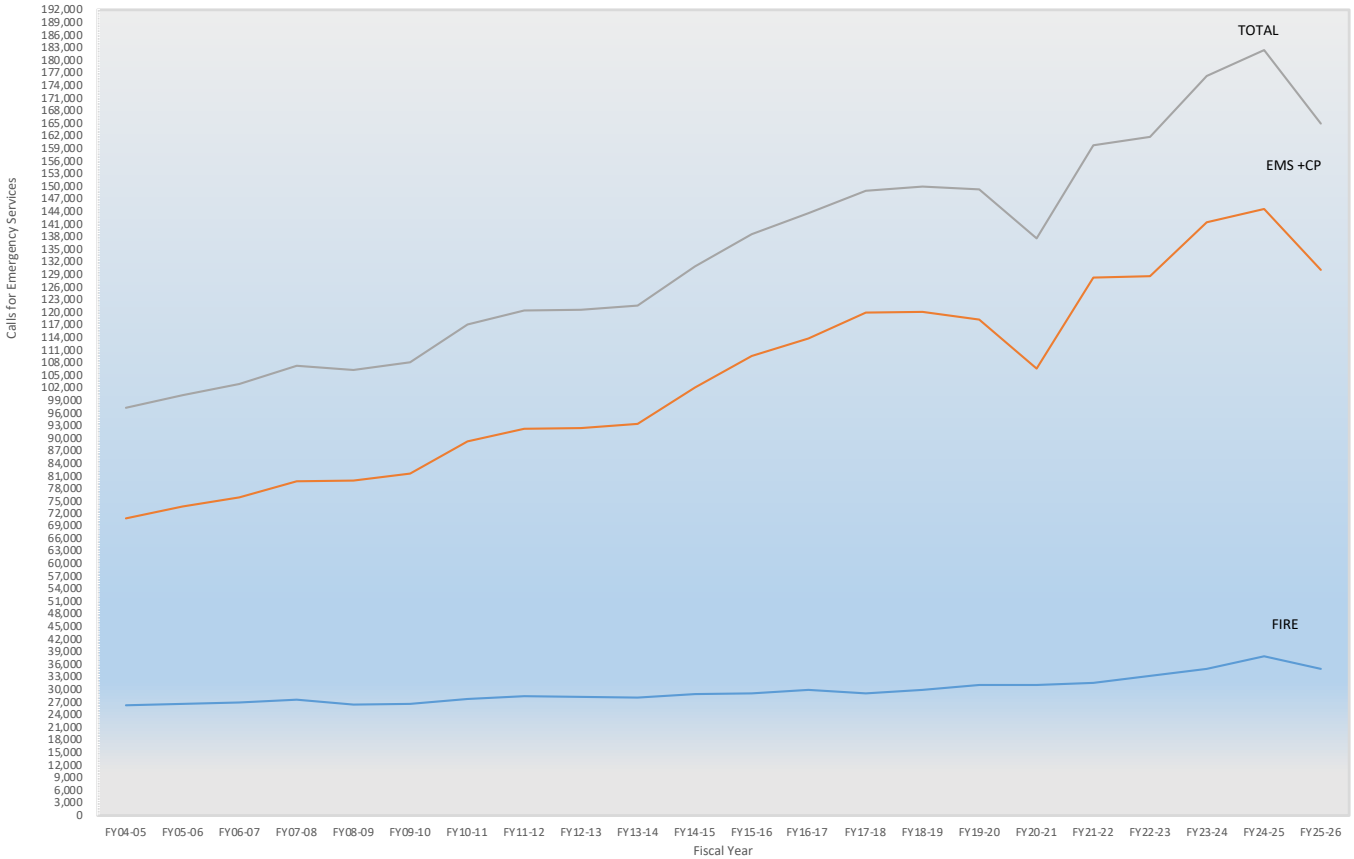
Continued Hiring Initiatives

Investments in hiring for the Fire Department continue over the two budget years. The proposed FY26-27 and FY27-28 budget includes funds allocated to support two H-2 Firefighter academies in each of the two years, as well as additional H-3 EMT/Paramedic academies to support staffing levels in EMS and Community Paramedicine. These continue to be critical investments for the Fire Department, improving the health of overall staffing levels coming out of the pandemic, reducing overtime Department-wide, and allowing the Department to adhere to minimum staffing requirements.



CALLS FOR SERVICE BY HOUR

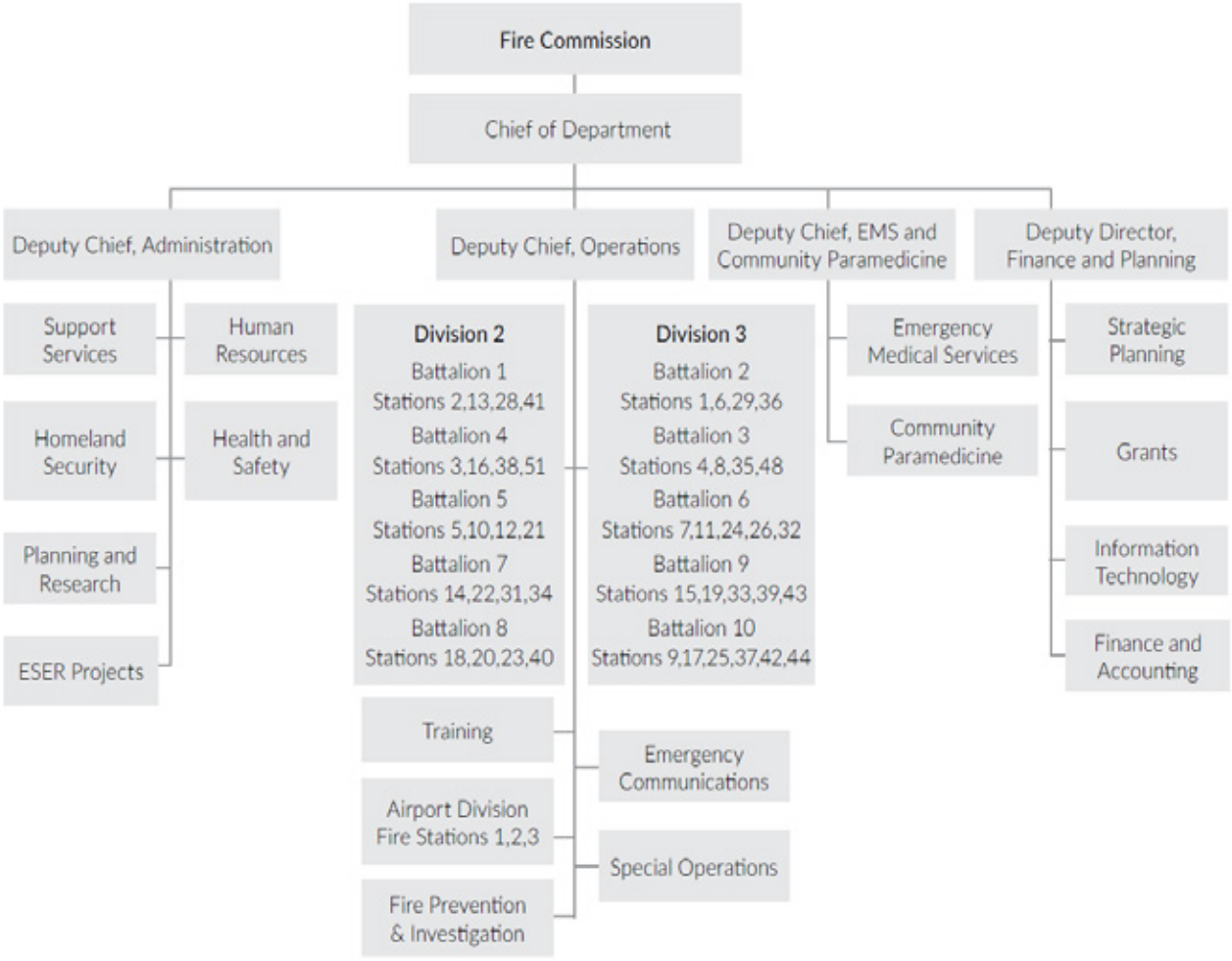
A breakdown of the busiest periods for call volume for the Fire Department.



CALLS FOR EMERGENCY SERVICES.

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

ORGANIZATIONAL STRUCTURE: FIRE DEPARTMENT



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	1,919.20	1,905.09	(14.11)	1,915.98	10.89
Non-Operating Positions (CAP/Other)	(67.00)	(67.00)		(67.00)	
Net Operating Positions	**1,852.20**	**1,838.09**	**(14.11)**	**1,848.98**	**10.89**
Sources					
Intergovernmental: Federal	1,422,427	1,458,282	35,855	1,495,392	37,110
Intergovernmental: State	50,620,000	52,620,000	2,000,000	54,120,000	1,500,000
Charges for Services	67,917,437	74,266,978	6,349,541	72,266,978	(2,000,000)
Rents & Concessions	320,000	320,000		320,000	
Other Revenues	1,000,000		(1,000,000)		
Expenditure Recovery	17,365,386	18,008,144	642,758	18,406,757	398,613
Transfers In	1,422,427	1,458,282	35,855	1,495,392	37,110
Transfer Adjustment-Source	36,411,630	36,771,095	359,465	38,285,606	1,514,511
General Fund	378,230,988	390,610,096	12,379,108	409,556,738	18,946,642
Sources Total	**554,710,295**	**575,512,877**	**20,802,582**	**595,946,863**	**20,433,986**
Uses - Operating Expenditures					
Salaries	391,321,365	397,559,217	6,237,852	408,364,564	10,805,347
Mandatory Fringe Benefits	101,837,302	105,813,953	3,976,651	113,299,393	7,485,440
Non-Personnel Services	2,963,890	3,076,253	112,363	3,076,253	
Capital Outlay	6,923,351	11,897,367	4,974,016	13,259,735	1,362,368
Materials & Supplies	8,884,026	12,058,241	3,174,215	10,808,241	(1,250,000)
Overhead and Allocations	260,770	284,905	24,135	284,905	
Programmatic Projects	3,975,000	3,495,000	(480,000)	3,495,000	
Services Of Other Depts	38,544,591	41,327,941	2,783,350	43,358,772	2,030,831
Transfers Out	1,422,427	1,458,282	35,855	1,495,392	37,110
Transfer Adjustment - Uses	(1,422,427)	(1,458,282)	(35,855)	(1,495,392)	(37,110)
Uses Total	**554,710,295**	**575,512,877**	**20,802,582**	**595,946,863**	**20,433,986**
Uses - By Division Description					
FIR Administration	31,453,828	31,880,273	426,445	31,615,031	(265,242)
FIR Airport	37,834,057	38,229,377	395,320	39,780,998	1,551,621
FIR Capital Project & Grants	3,914,160	3,897,367	(16,793)	5,259,735	1,362,368
FIR Fireboat	4,381,900	4,524,473	142,573	4,681,585	157,112
FIR Investigation	3,737,487	3,944,370	206,883	4,099,021	154,651
FIR Nert	404,667	411,960	7,293	422,146	10,186
FIR Operations	407,765,017	422,183,083	14,418,066	438,213,801	16,030,718
FIR Prevention	25,518,895	26,764,867	1,245,972	27,548,413	783,546
FIR Support Services	34,614,167	38,380,771	3,766,604	38,816,898	436,127
FIR Training	5,086,117	5,296,336	210,219	5,509,235	212,899
Uses by Division Total	**554,710,295**	**575,512,877**	**20,802,582**	**595,946,863**	**20,433,986**

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	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Non-Operating Positions (CAP/Other)					
Net Operating Positions					
Sources					
Business Taxes	1,145,483,486	1,576,862,927	431,379,441	1,482,414,184	(94,448,743)
Property Taxes	2,824,441,159	2,766,350,858	(58,090,301)	2,721,344,707	(45,006,151)
Other Local Taxes	1,022,170,000	1,159,550,000	137,380,000	1,183,630,000	24,080,000
Intergovernmental: Federal	87,000,000		(87,000,000)		
Intergovernmental: State	5,050,000	5,950,000	900,000	5,950,000	
Charges for Services	22,304,146	27,245,146	4,941,000	27,245,146	
Fines, Forfeiture, & Penalties	18,996,384	16,115,048	(2,881,336)	15,655,597	(459,451)
Licenses, Permits,& Franchises	16,050,000	17,400,000	1,350,000	17,420,000	20,000
Other Revenues	64,713,798	65,032,626	318,828	61,772,837	(3,259,789)
Interest & Investment Income	144,874,150	157,603,721	12,729,571	146,253,721	(11,350,000)
Expenditure Recovery	1,955,412	1,925,933	(29,479)	1,959,176	33,243
IntraFund Transfers In	711,343,577	740,941,382	29,597,805	831,674,101	90,732,719
Transfers In	90,930,000	88,830,000	(2,100,000)	90,890,000	2,060,000
Beg Fund Balance - Budget Only	155,368,579	42,900,110	(112,468,469)	463,006,135	420,106,025
Prior Year Designated Reserve	26,060,000	117,602,320	91,542,320	73,520,816	(44,081,504)
Transfer Adjustment-Source		(13,123,731)	(13,123,731)	(87,988,911)	(74,865,180)
General Fund	(4,647,223,995)	(5,187,671,675)	(540,447,680)	(5,482,933,877)	(295,262,202)
Sources Total	**1,689,516,696**	**1,583,514,665**	**(106,002,031)**	**1,551,813,632**	**(31,701,033)**

TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Uses - Operating Expenditures					
Mandatory Fringe Benefits	95,219,745	102,883,815	7,664,070	112,088,682	9,204,867
Non-Personnel Services	74,821,200	79,509,655	4,688,455	81,233,229	1,723,574
City Grant Program	7,623,720	10,316,681	2,692,961	13,414,814	3,098,133
Debt Service	419,093,957	385,409,869	(33,684,088)	314,972,592	(70,437,277)
Intrafund Transfers Out	711,343,577	740,941,382	29,597,805	831,674,101	90,732,719
Programmatic Projects	5,342,095	5,424,156	82,061	5,502,246	78,090
Services Of Other Depts	57,290,956	58,854,958	1,564,002	68,643,878	9,788,920
Transfers Out	257,329,128	89,931,460	(167,397,668)	83,956,609	(5,974,851)
Unapprop Rev-Charter Reserves		35,850,000	35,850,000	68,810,000	32,960,000
Unappropriated Rev-Designated	28,420,000	43,718,990	15,298,990	16,930,000	(26,788,990)
Unappropriated Rev Retained	33,032,318	43,797,430	10,765,112	42,576,392	(1,221,038)
Transfer Adjustment - Uses		(13,123,731)	(13,123,731)	(87,988,911)	(74,865,180)
Uses Total	**1,689,516,696**	**1,583,514,665**	**(106,002,031)**	**1,551,813,632**	**(31,701,033)**
Uses - By Division Description					
GEN General City Responsibility	1,689,516,696	1,583,514,665	(106,002,031)	1,551,813,632	(31,701,033)
Uses by Division Total	**1,689,516,696**	**1,583,514,665**	**(106,002,031)**	**1,551,813,632**	**(31,701,033)**

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

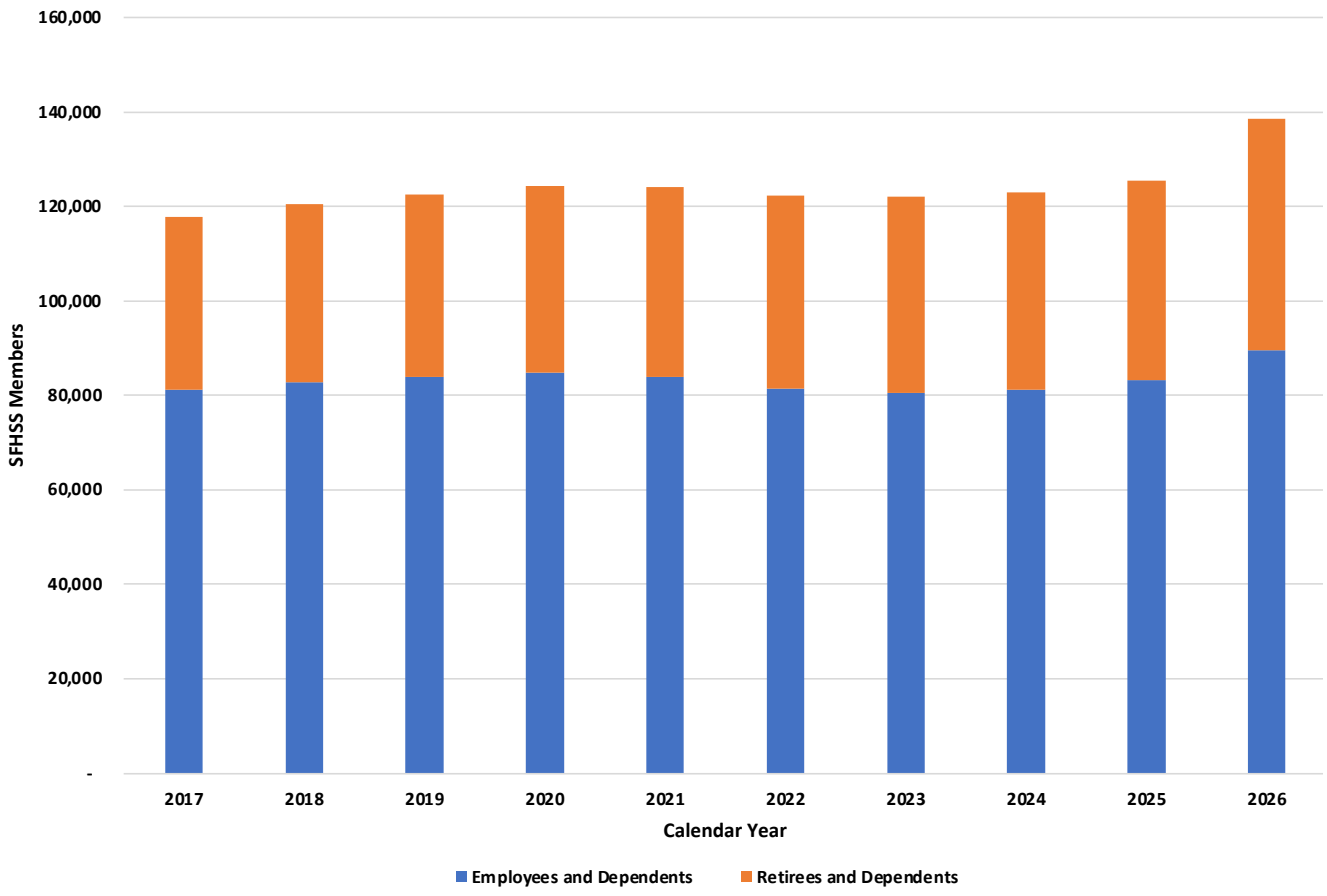
The proposed Fiscal Year (FY) 2026-27 budget of $13.3 million for the Health Services System is approximately $0.85 million, or 6.8 percent, higher than the FY 2025-26 budget. This is primarily due to increases in non-personnel services, partially offset by decreases in salary and benefit costs. The FY 2027-28 proposed budget of $12.8 million is $0.54 million, or 4.1 percent, lower than the FY 2026-27 proposed budget. This change is primarily due to decreases in non-personnel services, partially offset by increases in salary and benefit costs.

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 138,440 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 and related employee and retiree benefit programs. As healthcare, insurance, and administrative service costs continue to rise, SFHSS periodically evaluates its vendors, benefit arrangements, and market options through competitive procurements and market assessments to ensure that current arrangements remain competitive, efficient, and aligned with member needs.

For 2026, SFHSS implemented new benefits for employer-paid Group Life and Long-Term Disability insurance, plus voluntary Supplemental Life, AD&D, and Short-Term Disability coverage. The new program preserves coverage continuity, aligns disability benefits under one carrier, secures multi-year rate guarantees, and reduces Basic Life and Long-Term Disability rates, generating projected annual premium savings of 25%, or $1.9 million. SFHSS also completed program setup for continued FSA, DCFSA, COBRA, and AB528 administration for 2027–2031, which is expected to produce a projected 21.0% annual decrease in costs.

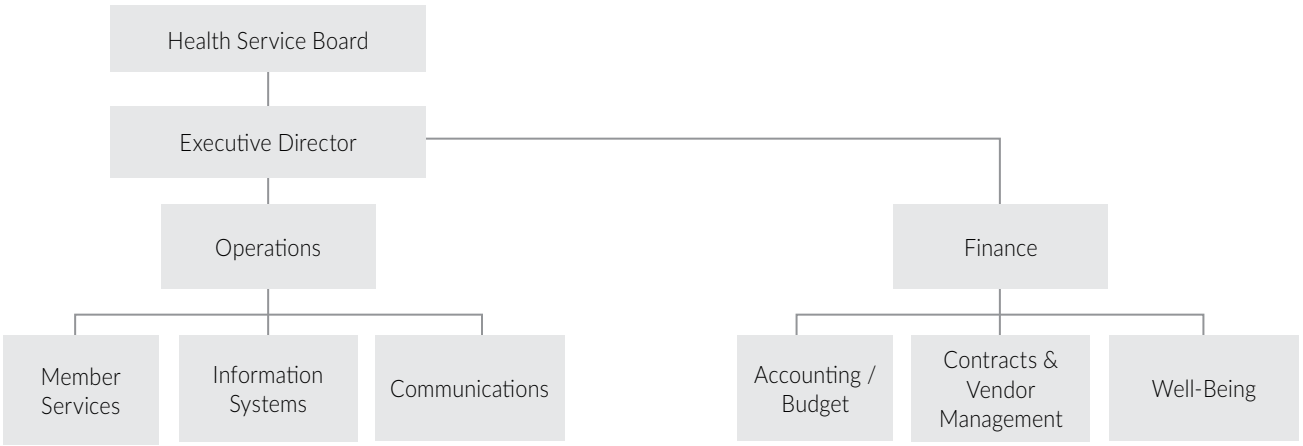
SFHSS is introducing new initiatives through the PeopleSoft Optimization Project to enhance how we support our members. These updates are designed to make our response processes more efficient, offer easier selfservice options, reduce waiting times, and strengthen digital tools so members can conveniently access benefits information. Beginning in 2026, these improvements will help create a more connected, accessible, and userfriendly experience for all SFHSS members.



SFHSS ENROLLMENT TREND.

Starting 2026, data will include enrolled employees as well as employees who waive coverage for full scale of individuals served. 2026 includes approx. 8,600 waived members.

ORGANIZATIONAL STRUCTURE: HEALTH SERVICE SYSTEM



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	53.59	48.90	(4.69)	48.90	
Non-Operating Positions (CAP/Other)	(15.35)	(12.25)	3.10	(12.25)	
Net Operating Positions	**38.24**	**36.65**	**(1.59)**	**36.65**	**0.00**
Sources					
Other Revenues	580,000	582,804	2,804	579,773	(3,031)
Expenditure Recovery	11,682,123	11,577,808	(104,315)	12,187,668	609,860
General Fund	200,000	1,150,000	950,000		(1,150,000)
Sources Total	**12,462,123**	**13,310,612**	**848,489**	**12,767,441**	**(543,171)**
Uses - Operating Expenditures					
Salaries	5,629,021	5,467,466	(161,555)	5,716,334	248,868
Mandatory Fringe Benefits	2,380,533	2,441,620	61,087	2,630,971	189,351
Non-Personnel Services	2,494,577	3,530,301	1,035,724	2,474,291	(1,056,010)
Materials & Supplies	36,758	27,804	(8,954)	27,804	
Services Of Other Depts	1,921,234	1,843,421	(77,813)	1,918,041	74,620
Uses Total	**12,462,123**	**13,310,612**	**848,489**	**12,767,441**	**(543,171)**
Uses - By Division Description					
HSS Health Service System	12,462,123	13,310,612	848,489	12,767,441	(543,171)
Uses by Division Total	**12,462,123**	**13,310,612**	**848,489**	**12,767,441**	**(543,171)**

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) 2026-27 budget of $835.4 million for the Department of Homelessness and Supportive Housing is approximately $49.79 million, or 6.3 percent, higher than the FY 2025-26 budget. This is primarily due to increases in programmatic spending and non-personnel services, primarily in Our City, Our Home (OCOH) Fund expenditures. The FY 2027-28 proposed budget of $781.9 million is $53.43 million, or 6.4 percent, lower than the FY 2026-27 proposed budget. This change is primarily due to decreases in programmatic spending in the OCOH Fund and capital outlay, partially offset by increases in grants to community-based organizations. The Mayor's proposed budget leverages state and federal funding, Our City, Our Home Homelessness Gross Receipts Tax funds, General Fund expenditures within HSH to expand, enhance, and maintain core services across the Homelessness Response System.

Investments in Families and Transitional Age Youth (TAY)

The proposed budget sustains multi-year investments in core services for families and young adults, while leveraging Our City, Our Home funding for new investments across the continuum, from prevention to supportive housing subsidies. The budget includes $73.8 million for Families and $36.3 million for TAY. New investments include 500 new supportive housing subsidies, 70 new emergency shelter hotel vouchers and enhanced prevention services.

Preventing Homelessness

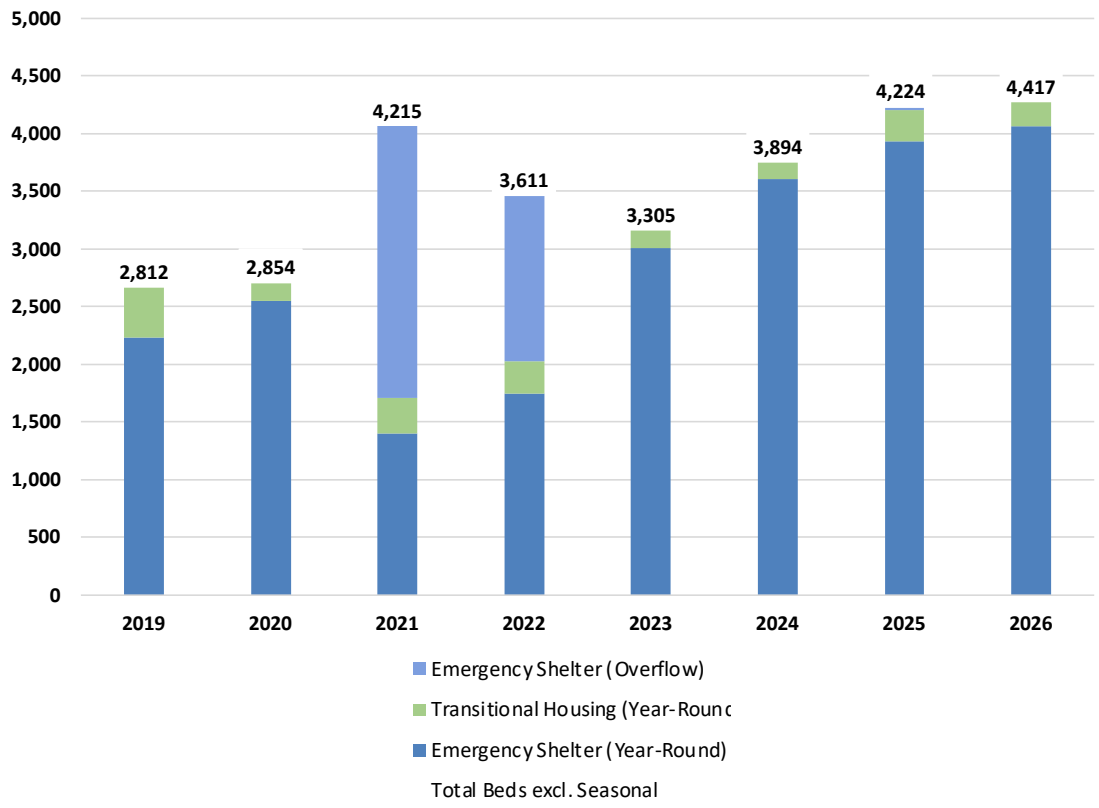
As part of the Breaking the Cycle Initiative, the proposed budget makes significant investments to prevent people from entering homelessness. It leverages approximately $20.9 million in Our City, Our Home funds to support a cohort of innovative strategies aimed at helping households at risk of homelessness remain stably housed. New investments include workforce development strategies, 80 additional subsidies to help older adults and people with disabilities remain housed, and targeted civil legal services to prevent homelessness. The proposed budget also includes

$8 million each year to fund the voter-mandated Affordable Housing Opportunity Fund for Seniors, Families, and People with Disabilities.

System Expansion, Strengthening, and Flow

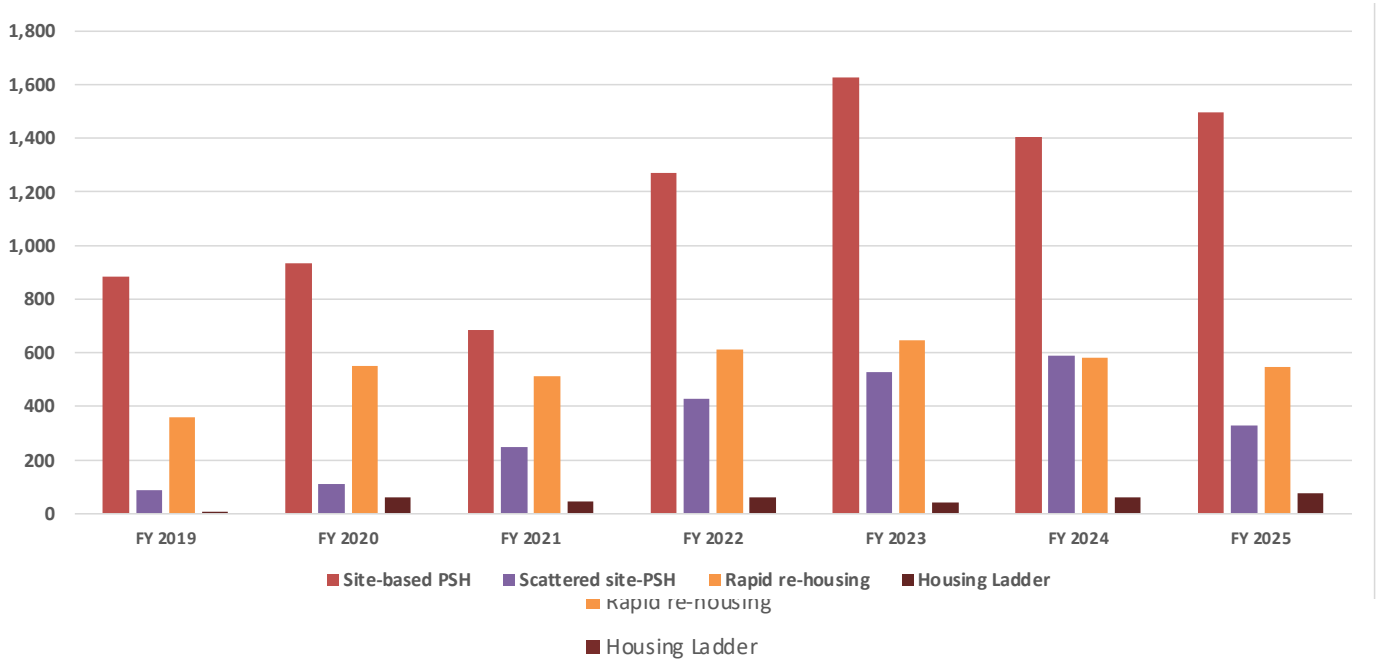
The proposed budget preserves essential programming while using Our City, Our Home funding to expand critical system capacity, strengthen services, and improve flow through the Homelessness Response System. These investments are intended to help more people move from the street into care and support exits from homelessness, building on progress reflected in the 2026 Point-in-Time Count, which showed a 22% decrease in unsheltered homelessness and found that 57% of people experiencing homelessness were sheltered, the most ever.

The proposed budget includes $54.7 million for interim housing initiatives, including enhanced programming to move people more quickly from street to care, and $140 million for new housing initiatives, including 800 new housing subsidies and the City's first Recovery Permanent Supportive Housing program.



NUMBER OF EMERGENCY SHELTER AND TRANSITIONAL HOUSING BEDS.

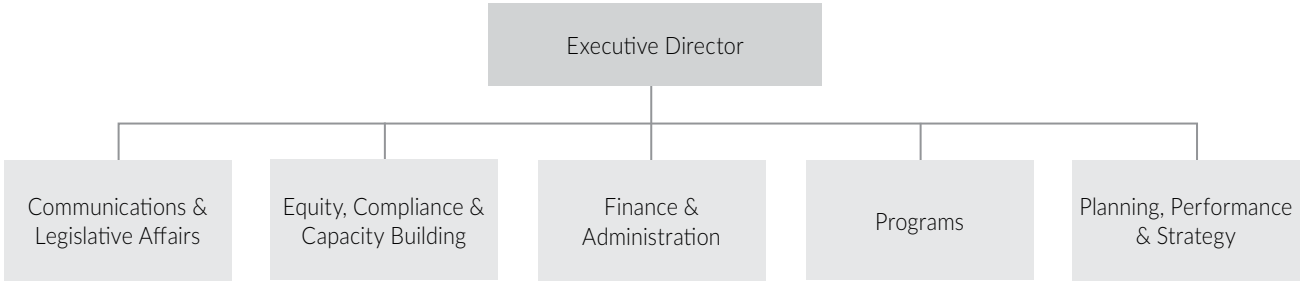
Number of emergency shelter and transitional housing beds from 2019 to 2026. The City had 4,417 shelter and transitional housing beds in 2026.



NUMBER OF HOUSING PLACEMENTS.

Number of housing placements from FY2019 to FY2025 categorized by housing type.

ORGANIZATIONAL STRUCTURE: HOMELESSNESS AND SUPPORTIVE HOUSING



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	270.27	252.03	(18.24)	241.51	(10.52)
Non-Operating Positions (CAP/Other)	(22.80)	(23.00)	(0.20)	(23.00)	
Net Operating Positions	**247.47**	**229.03**	**(18.44)**	**218.51**	**(10.52)**
Sources					
Business Taxes	247,218,312	345,111,101	97,892,789	329,895,577	(15,215,524)
Intergovernmental: Federal	64,663,571	69,652,096	4,988,525	69,886,206	234,110
Intergovernmental: State	39,923,547	32,066,599	(7,856,948)		(32,066,599)
Charges for Services	13,375,632	16,323,367	2,947,735	13,823,367	(2,500,000)
Rents & Concessions	129,840	129,840		129,840	
Interest & Investment Income	16,712,756	18,974,844	2,262,088	17,654,844	(1,320,000)
Expenditure Recovery	19,389,104	20,523,174	1,134,070	12,679,038	(7,844,136)
IntraFund Transfers In	22,955,710	23,115,564	159,854	23,445,130	329,566
Beg Fund Balance - Budget Only	84,206,293	55,056,117	(29,150,176)	47,200,766	(7,855,351)
General Fund	276,983,969	254,397,813	(22,586,156)	267,204,721	12,806,908
Sources Total	**785,558,734**	**835,350,515**	**49,791,781**	**781,919,489**	**(53,431,026)**
Uses - Operating Expenditures					
Salaries	36,173,437	35,188,930	(984,507)	35,295,849	106,919
Mandatory Fringe Benefits	13,069,970	12,934,948	(135,022)	13,229,568	294,620
Non-Personnel Services	31,959,437	41,882,744	9,923,307	42,993,859	1,111,115
City Grant Program	571,763,285	546,117,026	(25,646,259)	553,385,619	7,268,593
Capital Outlay	1,000,000	2,250,000	1,250,000		(2,250,000)
Aid Assistance	2,956,300	2,956,300		2,956,300	
Materials & Supplies	183,165	178,586	(4,579)	178,586	
Programmatic Projects	109,824,547	161,122,002	51,297,455	102,316,218	(58,805,784)
Services Of Other Depts	18,628,593	24,469,979	5,841,386	23,313,490	(1,156,489)
Transfers Out		8,250,000	8,250,000	8,250,000	
Uses Total	**785,558,734**	**835,350,515**	**49,791,781**	**781,919,489**	**(53,431,026)**
Uses - By Division Description					
HOM Administration	23,893,293	24,235,510	342,217	23,471,352	(764,158)
HOM Programs	761,665,441	811,115,005	49,449,564	758,448,137	(52,666,868)
Uses by Division Total	**785,558,734**	**835,350,515**	**49,791,781**	**781,919,489**	**(53,431,026)**

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) 2026-27 budget of $164.1 million for the Department of Human Resources is approximately $6.14 million, or 3.9 percent, higher than the FY 2025-26 budget. This is primarily due to increases in programmatic spending and salary and benefit costs. The FY 2027-28 proposed budget of $161.9 million is $2.14 million, or 1.3 percent, lower than the FY 2026-27 proposed budget. This change is primarily due to decreases in programmatic spending and interdepartmental services, partially offset by increases in non-personnel services.

The proposed (FY) 2026–27 and FY 2027–28 budgets for the Department of Human Resources (DHR) reflect the Department's continued focus on delivering essential workforce services, modernizing operations, and supporting the City's long-term organizational effectiveness. The Department of Human Resources provides critical personnel services that support a service-oriented workforce for the City and County of San Francisco. DHR's core functions include workforce development, equal employment opportunity (EEO) compliance, workers' compensation administration, employee and labor relations, classification and compensation, health and safety services, hiring and assessment, and citywide personnel support services.

The Department continues to advance HR systems and analytics initiatives to improve operational efficiency and service delivery for employees and departments citywide. Investments in HR technology, digital workflows, workforce reporting tools, and process automation are streamlining personnel transactions, improving access to services, and reducing administrative processing times. These IT modernization efforts align with the Mayor's priorities of improving government efficiency, accountability, and customer service. The Department also continues to expand and enhance the City's centralized employee intranet portal, providing employees and retirees with improved access to HR resources, records, benefits information, training opportunities, and support services.

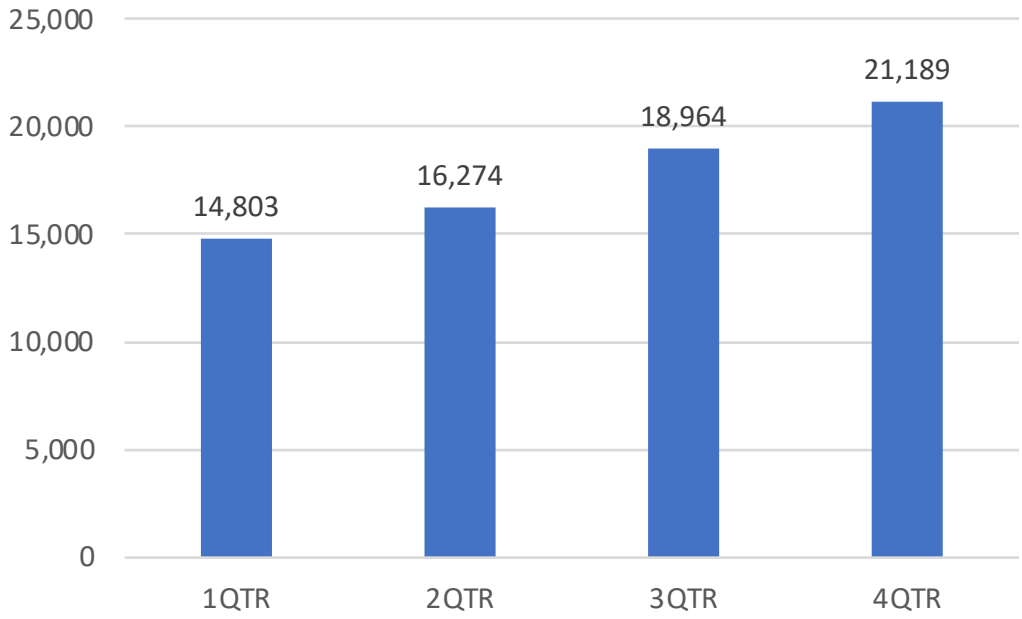
The budget reflects operational changes intended to improve consistency and coordination of workforce services citywide, including the transfer of Equal Employment Opportunity (EEO) intake functions from the Department of Public Health to the Department of Human Resources. Consolidating EEO intake responsibilities within the Department supports a more centralized and streamlined process for employees and

departments while improving coordination, responsiveness, and compliance with City policies and employment regulations.

Workforce development, employee wellness, and workplace health and safety remain key priorities in the proposed budget. The Department continues to support citywide workplace safety programs, occupational health initiatives, and employee wellness efforts that help departments maintain safe and healthy working environments. In addition, the City's Career Center continues to provide career counseling, workforce transition assistance, professional development resources, and individualized support to employees. These services support workforce continuity, employee retention and well-being, and organizational resilience across departments.

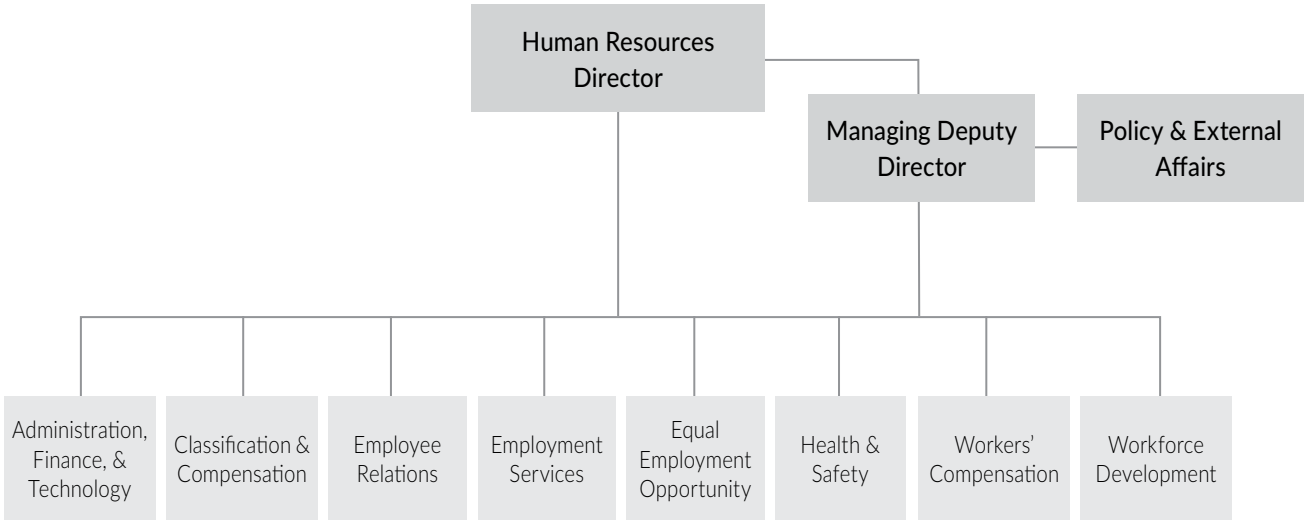
Labor negotiations remain a significant responsibility of the Department of Human Resources. The Department is preparing to negotiate successor agreements with 27 labor unions representing more than 85 percent of City employees. The Department also continues to monitor and respond to evolving state and federal policy changes impacting workforce administration, workplace safety, labor relations, employee benefits, and regulatory compliance.

Overall, the FY 2026–27 and FY 2027–28 proposed budgets enable the Department of Human Resources to continue delivering essential citywide services while advancing modernization efforts, improving operational effectiveness, and supporting a resilient and high-performing workforce for the City and County of San Francisco.



DIGITAL HR CASES.
Volume of Digital HR Cases

ORGANIZATIONAL STRUCTURE: HUMAN RESOURCES



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	243.21	236.59	(6.62)	225.23	(11.36)
Non-Operating Positions (CAP/Other)	(55.04)	(48.00)	7.04	(48.00)	
Net Operating Positions	**188.17**	**188.59**	**0.42**	**177.23**	**(11.36)**
Sources					
Charges for Services		137,500	137,500	137,500	
Other Revenues	169,111	176,765	7,654	186,236	9,471
Expenditure Recovery	140,998,898	139,786,787	(1,212,111)	143,389,055	3,602,268
General Fund	16,784,244	23,989,424	7,205,180	18,234,892	(5,754,532)
Sources Total	**157,952,253**	**164,090,476**	**6,138,223**	**161,947,683**	**(2,142,793)**
Uses - Operating Expenditures					
Salaries	30,571,393	31,899,592	1,328,199	31,817,377	(82,215)
Mandatory Fringe Benefits	11,030,679	11,778,882	748,203	11,971,335	192,453
Non-Personnel Services	103,894,932	104,498,851	603,919	107,411,116	2,912,265
Materials & Supplies	503,301	527,206	23,905	496,114	(31,092)
Overhead and Allocations	(157,087)		157,087		
Programmatic Projects	2,840,000	5,923,358	3,083,358	2,536,446	(3,386,912)
Services Of Other Depts	9,269,035	9,462,587	193,552	7,715,295	(1,747,292)
Uses Total	**157,952,253**	**164,090,476**	**6,138,223**	**161,947,683**	**(2,142,793)**
Uses - By Division Description					
HRD Administration	7,903,162	8,232,850	329,688	6,699,238	(1,533,612)
HRD Employee Relations	5,164,014	9,523,895	4,359,881	5,574,897	(3,948,998)
HRD Employment Services	15,410,651	16,768,700	1,358,049	16,727,617	(41,083)
HRD Equal Emplymt Opportunity	9,311,110	9,939,642	628,532	10,585,784	646,142
HRD Workers Compensation	112,294,043	111,564,121	(729,922)	115,322,842	3,758,721
HRD Workforce Development	7,869,273	8,061,268	191,995	7,037,305	(1,023,963)
Uses by Division Total	**157,952,253**	**164,090,476**	**6,138,223**	**161,947,683**	**(2,142,793)**

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) 2026-27 budget of $1.4 billion for the Human Services Agency is approximately $74.27 million, or 5.7 percent, higher than the FY 2025-26 budget. This is primarily due to increases in aid payments and salary and benefit costs, partially offset by decreases in grants to community-based organizations. The FY 2027-28 proposed budget of $1.5 billion is $81.50 million, or 5.9 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in aid payments and salary and benefit costs, partially offset by decreases in capital outlay.

The San Francisco Human Services Agency (HSA) administers the City's core safety-net programs through two operating departments: the Department of Benefits and Family Support (BFS), which provides cash aid, food assistance, employment services, child welfare, and family supports; and the Department of Disability and Aging Services (DAS), which serves older adults and people with disabilities. HSA operates the County's CalFresh, Medi-Cal, CalWORKs, In-Home Supportive Services, and County Adult Assistance Program functions, and administers the voter-approved Dignity Fund.

Maintaining the City's Safety Net

The proposed budget preserves the essential, people-centered services that HSA and its community partners provide to help San Francisco's most vulnerable residents meet basic needs including food, housing stability, health services, and safety supports. Despite fiscal pressures, these investments ensure that low-income families, seniors, and people with disabilities continue receiving assistance critical to long-term stability and well-being. HSA continues its Food Security work, supporting community-led food initiatives launched during the COVID-19 pandemic and a core component of the City's anti-hunger strategy, including grocery vouchers and culturally appropriate food distribution. Within DAS, the budget continues essential Dignity Fund programs that help residents age in place with stability, dignity, and independence, with the $3 million in baseline Dignity Fund growth funded as scheduled for FY 2026-27. These investments support Nutrition Services that combat food insecurity and promote residents' health and well-being; Community Service Centers that reduce isolation and help older adults and people

with disabilities remain connected; and Aging and Disability Resource Centers that serve as accessible hubs for information, referrals, and assistance. BFS's new Mobile Office brings services directly to the community, helping residents apply for and renew benefits and find programs that support self-sufficiency. Together, these programs exemplify the breadth of HSA's work to ensure that residents stay safe, supported, and able to meet basic needs.

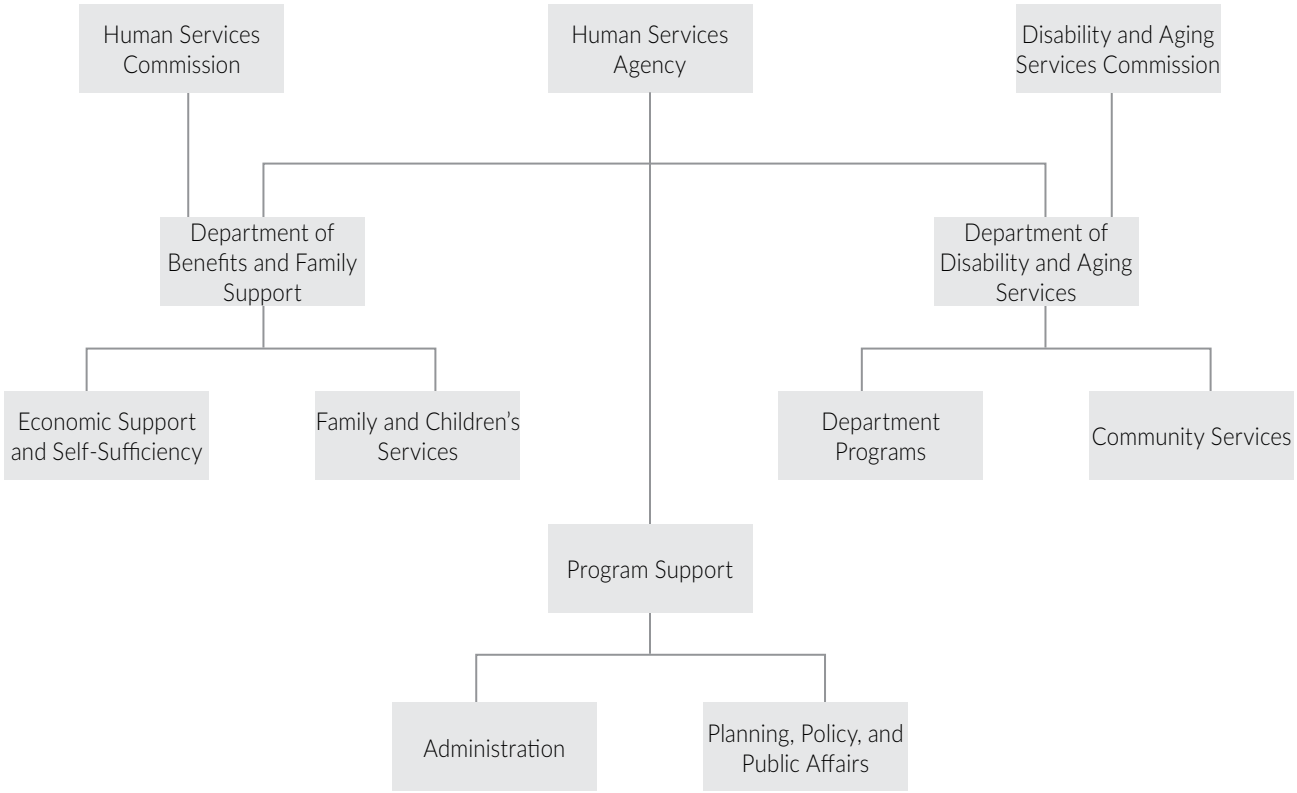
H.R. 1 Response and Staff Capacity Investments

The proposed budget further strengthens San Francisco's safety net by making new investments in HSA staff and operational supports needed to help residents navigate federally mandated H.R. 1 requirements and maintain their Medi-Cal health coverage and CalFresh food benefits. H.R. 1 introduces more frequent Medi-Cal renewals and expanded work requirements, creating new steps many households will need help completing. The investment supports staff who explain the rules, process renewals, determine exemptions, and connect clients to qualifying employment and training activities. This added capacity ensures residents receive clear guidance and timely assistance as benefits eligibility and compliance become more complex, prevents unnecessary loss of food and health benefits, and protects significant Medi-Cal revenue that supports the local health system. This investment reinforces the City's commitment to maintaining a reliable and accessible safety net.

Targeted Reductions

To contribute to citywide savings in a constrained fiscal environment, the proposal includes approximately $10.7 million in ongoing General Fund reductions — $7.5 million in BFS and $3.2 million in DAS — concentrated in lower-volume or duplicative community-based organization (CBO) grants, program areas where state requirements have changed, and areas where staffing efficiencies can be achieved. Core safety-net services and direct client assistance are preserved.

ORGANIZATIONAL STRUCTURE: HUMAN SERVICES AGENCY



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	2,316.39	2,396.23	79.84	2,390.97	(5.26)
Non-Operating Positions (CAP/Other)	(14.00)	(128.36)	(114.36)	(162.00)	(33.64)
Net Operating Positions	**2,302.39**	**2,267.87**	**(34.52)**	**2,228.97**	**(38.90)**
Sources					
Intergovernmental: Federal	372,784,115	373,596,312	812,197	394,070,560	20,474,248
Intergovernmental: State	523,914,534	568,543,438	44,628,904	594,116,224	25,572,786
Charges for Services	3,520,746	3,803,562	282,816	3,803,562	
Rents & Concessions	145,000	145,000		145,000	
Other Revenues	80,000	80,000		80,000	
Interest & Investment Income	272,133	990,611	718,478	990,611	
Expenditure Recovery	41,263,832	39,933,802	(1,330,030)	39,952,466	18,664
IntraFund Transfers In	206,991	1,165,777	958,786	1,181,533	15,756
Transfers In	16,719,307	17,173,387	454,080	18,876,115	1,702,728
Transfer Adjustment-Source	(206,991)	(1,165,777)	(958,786)	(1,181,533)	(15,756)
General Fund	350,243,136	378,942,962	28,699,826	412,672,763	33,729,801
Sources Total	**1,308,942,803**	**1,383,209,074**	**74,266,271**	**1,464,707,301**	**81,498,227**
Uses - Operating Expenditures					
Salaries	283,388,281	310,651,359	27,263,078	318,827,068	8,175,709
Mandatory Fringe Benefits	127,300,756	133,289,524	5,988,768	140,813,820	7,524,296
Non-Personnel Services	66,004,233	64,385,679	(1,618,554)	64,164,197	(221,482)
City Grant Program	164,010,328	156,659,427	(7,350,901)	165,733,821	9,074,394
Capital Outlay	350,000	1,817,700	1,467,700		(1,817,700)
Aid Assistance	10,382,695	9,475,777	(906,918)	9,954,855	479,078
Aid Payments	524,764,772	568,188,087	43,423,315	618,862,612	50,674,525
Debt Service	1,592,842	1,592,950	108	6,033,850	4,440,900
Intrafund Transfers Out	23,162,701	24,281,341	1,118,640	24,626,663	345,322
Materials & Supplies	3,679,447	3,679,447		3,679,447	
Other Support/Care of Persons	140,687	(171,449)	(312,136)	60,000	231,449
Services Of Other Depts	104,373,052	110,525,009	6,151,957	113,132,501	2,607,492
Transfer Adjustment - Uses	(206,991)	(1,165,777)	(958,786)	(1,181,533)	(15,756)
Uses Total	**1,308,942,803**	**1,383,209,074**	**74,266,271**	**1,464,707,301**	**81,498,227**
Uses - By Division Description					
HSA Admin Support (HSA)	191,866,532	197,354,194	5,487,662	200,427,101	3,072,907
HSA Benefits & Family Support	569,284,139	590,386,630	21,102,491	621,394,396	31,007,766
HSA Disability & Aging Svc	547,792,132	595,468,250	47,676,118	642,885,804	47,417,554
Uses by Division Total	**1,308,942,803**	**1,383,209,074**	**74,266,271**	**1,464,707,301**	**81,498,227**

JUVENILE PROBATION

Mission

Juvenile Probation (JUV) promotes justice-involved youth's best interests through fiscally sound and culturally humble strategies, providing victims with opportunities for restoration, and holding youth accountable while building their skills. JUV prioritizes least-restrictive interventions that preserve public safety and contribute to the quality of life for all San Franciscans, consistent with the California Welfare & Institutions Code. For more information please visit **sf.gov/departments/juvenile-probation-department**

Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $55.5 million for the Juvenile Probation Department is approximately $2.59 million, or 4.9 percent, higher than the FY 2025-26 budget. This is primarily due to increases in capital and city grant funding. The FY 2027-28 proposed budget of $53.2 million is $2.31 million, or 4.2 percent, lower than the FY 2026-27 proposed budget. This change is primarily due to decreases in one-time Capital funding.

The department's proposed budget preserves core and legally mandated services foundational to San Francisco's juvenile justice continuum. The mandates extend well beyond custody and supervision to include rehabilitation, reentry, family stabilization, and long-term youth outcomes. The department's responsibilities have grown in scope and complexity due to California's 2021 Division of Juvenile Justice (DJJ) Realignment. Investing in the juvenile justice system generates significant long-term cost savings: when young people are supported onto a sustained different path, the return on investment is enormous.

DJJ Realignment Support

The vast majority of JUV's responsibilities are mandated under state and federal law. The proposed budget supports DJJ Realignment, which closed the state's youth prison system and transferred its duties to counties. As required, JUV provides reentry support and housing for young people who previously would have been committed to state youth prison. These grants are now funded as part of Mayor Lurie's broader initiative to support the City's transitional-aged youth.

DJJ Realignment also raised the age of juvenile jurisdiction to 25, expanding the population JUV must serve both in custody and in the community. The proposed budget funds collaboration between JUV and the County Office of Education to support postsecondary academic and vocational training, as well as a college and career liaison who will assist youth with registration, financial aid, and developing individualized academic or vocational plans.

Foster Care

Statutory mandates and growing supervision complexity have significantly increased JUV's workload, particularly in foster care. Since 2023, court-ordered out-of-home placements have increased 71%. As of January 2026, JUV is legally required to implement new foster care mandates across case-carrying units, encompassing comprehensive assessment, family engagement, and robust data practices.

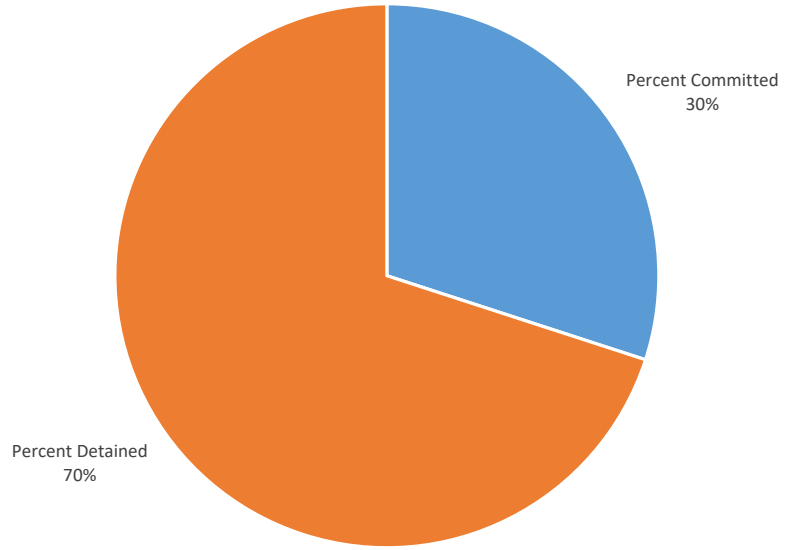
This budget funds home-based services across San Francisco's foster care continuum for girls, boys, and gender-expansive youth, including behavioral support and youth-centered case management. It also funds collaboration with the Department of Public Health to deliver Multi-Systemic Therapy (MST), which is one of the most studied and effective juvenile justice interventions and the gold standard for reducing recidivism and out-of-home placement.

Community Investment

Research consistently shows that community-based organizations are essential to violence reduction and public safety. In partnership with DCYF, JUV has developed a cost-effective community investment model to promote positive youth outcomes. JUV directs over $3.5M annually to DCYF to fund in-custody and community-based programming, including collaborative public-private models and makes additional direct investments to address emergent needs and critical gaps.

Capital Projects

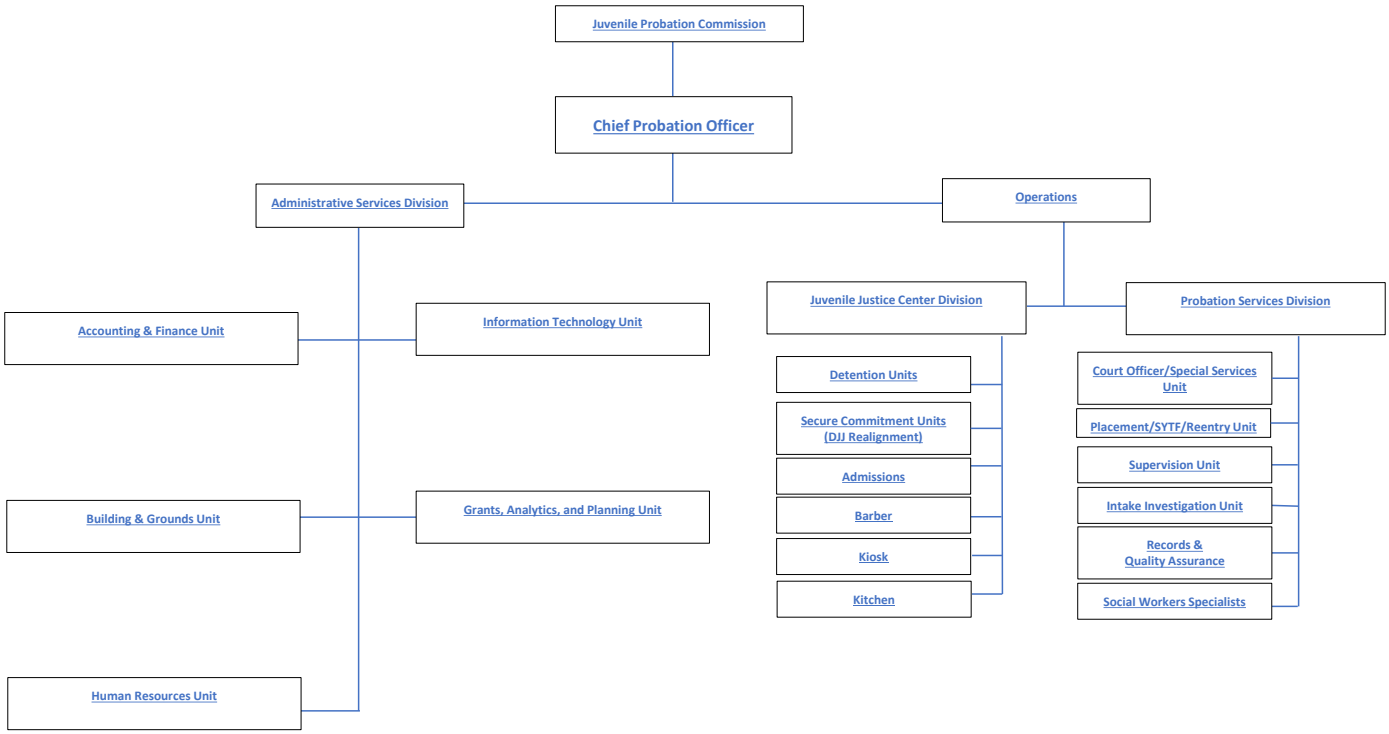
The JPD campus includes facilities built between 1949 and 2006 with increasingly complex maintenance needs. The proposed budget addresses longstanding safety repairs and structural restoration, including replacing broken kitchen equipment and windows, repairing deteriorating exterior elements, and reinforcing structural integrity ensuring a safe and functional environment for youth, families, staff, and community partners.



JUVENILE JUSTICE CENTER POPULATION: PERCENT OF YOUTH COMMITTED AND DETAINED.

With the closure of the state Division of Juvenile Justice, the San Francisco Juvenile Justice Center now houses both youth detained pending adjudication and youth committed for sustained petitions for the most serious and violent crimes.

ORGANIZATIONAL STRUCTURE: JUVENILE PROBATION



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	176.96	178.28	1.32	173.42	(4.86)
Non-Operating Positions (CAP/Other)					
Net Operating Positions	**176.96**	**178.28**	**1.32**	**173.42**	**(4.86)**
Sources					
Intergovernmental: Federal	1,542,640	1,542,640		1,542,640	
Intergovernmental: State	20,139,505	16,681,903	(3,457,602)	16,932,781	250,878
Charges for Services	3,000	3,000		3,000	
Expenditure Recovery	180,000	180,000		180,000	
General Fund	31,006,815	37,056,785	6,049,970	34,498,862	(2,557,923)
Sources Total	**52,871,960**	**55,464,328**	**2,592,368**	**53,157,283**	**(2,307,045)**
Uses - Operating Expenditures					
Salaries	23,549,534	24,771,178	1,221,644	25,159,397	388,219
Mandatory Fringe Benefits	11,284,374	12,866,869	1,582,495	13,273,294	406,425
Non-Personnel Services	860,978	2,167,658	1,306,680	1,816,557	(351,101)
City Grant Program		1,142,539	1,142,539	1,542,362	399,823
Capital Outlay	2,300,000	3,418,554	1,118,554	150,000	(3,268,554)
Debt Service	2,290,000	2,291,250	1,250	2,288,750	(2,500)
Facilities Maintenance	437,982	459,881	21,899	482,875	22,994
Materials & Supplies	350,413	341,653	(8,760)	346,977	5,324
Programmatic Projects	4,882,030	607,080	(4,274,950)	357,727	(249,353)
Services Of Other Depts	6,916,649	7,397,666	481,017	7,739,344	341,678
Uses Total	**52,871,960**	**55,464,328**	**2,592,368**	**53,157,283**	**(2,307,045)**
Uses - By Division Description					
JUV Community Investments	4,546,215	4,702,911	156,696	5,209,545	506,634
JUV General	15,727,558	16,011,584	284,026	13,908,425	(2,103,159)
JUV Juvenile Hall	21,979,216	21,514,726	(464,490)	20,617,790	(896,936)
JUV Log Cabin Ranch	185,000	380,000	195,000		(380,000)
JUV Probation Services	10,433,971	12,855,107	2,421,136	13,421,523	566,416
Uses by Division Total	**52,871,960**	**55,464,328**	**2,592,368**	**53,157,283**	**(2,307,045)**

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) 2026-27 budget of $1.4 million for the Law Library is approximately $0.15 million, or 11.8 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salary and benefit costs and interdepartmental services. The FY 2027-28 proposed budget of $1.4 million is $61,184, or 4.4 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs and interdepartmental services.

Legal Resources for San Franciscans

The San Francisco Law Library (LLB)—California's first public law library and the only public law library in San Francisco—has advanced access to justice since 1870. LLB's core priority is to close a widening justice gap by delivering professional legal reference assistance and critical resources to residents, City departments, and the courts, while also supporting attorneys, students, legal service providers, and businesses. LLB serves a growing number of self-represented litigants facing issues such as housing, employment, immigration, child custody, expungement, elder law, and mental health, equipping individuals to understand their rights, navigate legal systems, and participate meaningfully in civic life.

New Technology Investments

Services are delivered in person and online, with resources in multiple formats and reading levels to ensure broad accessibility. The new vLex database expands access to authoritative legal materials with translation into 13 languages, while free educational programs and legal clinics provide both legal education and direct assistance on issues including landlord-tenant disputes, employment, discrimination, consumer debt, bankruptcy, small business matters, and AI-supported legal research.

Policy, Programmatic, or Operational Changes

LLB continues to strengthen service delivery through expanded programming, outreach, and technology integration. The Law Library has enhanced educational offerings and legal clinics, including instruction on AI in legal research, and increased engagement with underserved populations. Staff participate in monthly PACT meetings and citywide reentry events to connect formerly incarcerated individuals with legal resources addressing housing, family law,

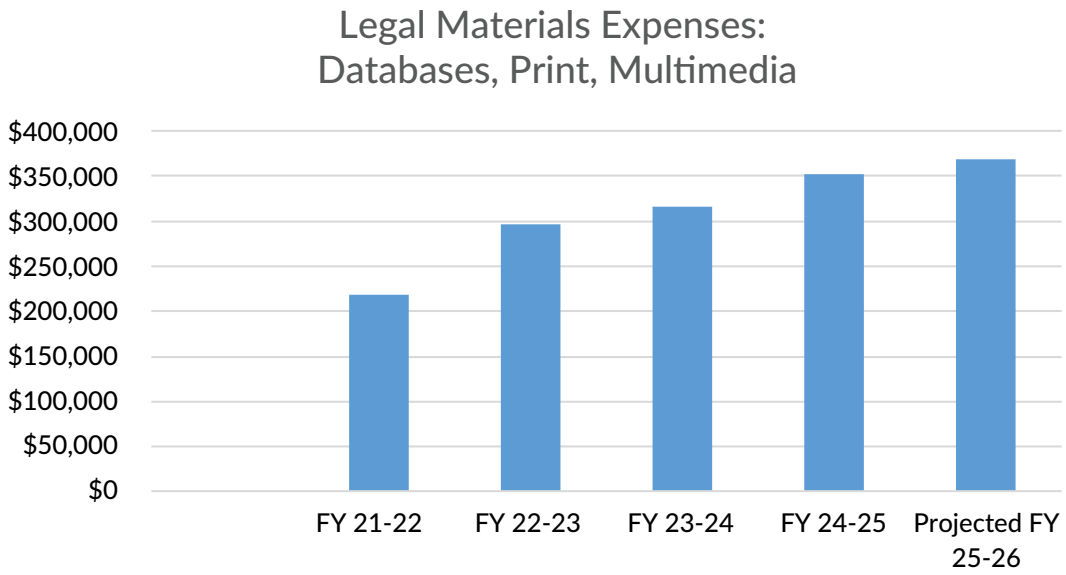
employment, and expungement—key barriers to successful reentry. LLB also engages small business organizations to expand access to legal knowledge that supports economic resilience, providing guidance on business formation, contracts, licensing and permitting, employment compliance, and commercial leases. These efforts improve service reach, responsiveness, and community impact.

Impacts of State and Federal Policy Changes

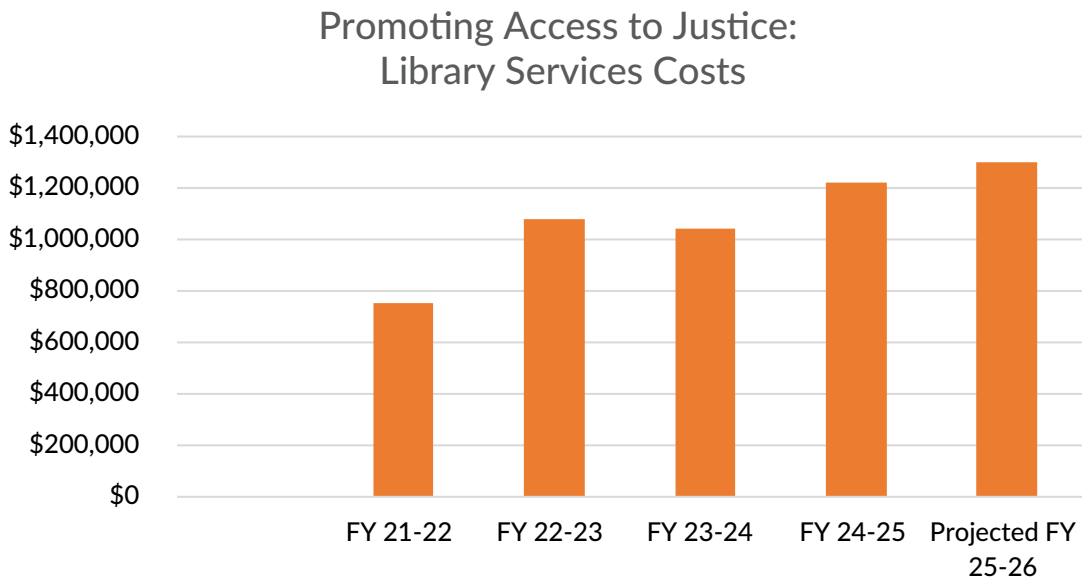
Federal funding cuts and state budget constraints are placing increasing strain on legal services organizations. As a result, demand for accessible legal information and self-representation support continues to grow, increasing reliance on LLB as a critical, no-cost resource for the community.

Capital or IT Projects

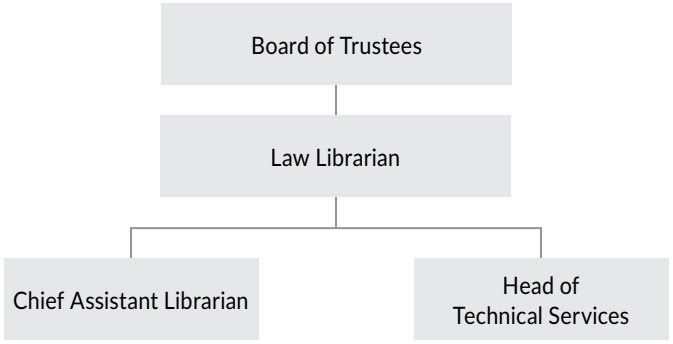
The Law Library continues leverages technology to expand equitable access and improve service delivery. The Law Library has enhanced has integrated AI tools into workflows and legal research services, upgraded public computers, and expanded digital equity through instruction in computer literacy, legal research, and AI-supported tools. LLB has also improved accessibility by updating its website and online research tools to meet WCAG standards and installing Morphic ADA software on public computers. These investments reduce barriers to legal information, increase usability, and ensure inclusive access for all users.



Legal Collection Costs.



ORGANIZATIONAL STRUCTURE: LAW LIBRARY



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	1.54	2.26	0.72	2.26	
Non-Operating Positions (CAP/Other)					
Net Operating Positions	**1.54**	**2.26**	**0.72**	**2.26**	**0.00**
Sources					
General Fund	1,240,588	1,387,348	146,760	1,448,532	61,184
Sources Total	**1,240,588**	**1,387,348**	**146,760**	**1,448,532**	**61,184**
Uses - Operating Expenditures					
Salaries	366,982	466,324	99,342	490,754	24,430
Mandatory Fringe Benefits	159,931	167,086	7,155	179,972	12,886
Materials & Supplies	5,700	5,557	(143)	5,557	
Services Of Other Depts	707,975	748,381	40,406	772,249	23,868
Uses Total	**1,240,588**	**1,387,348**	**146,760**	**1,448,532**	**61,184**
Uses - By Division Description					
LLB Law Library	1,240,588	1,387,348	146,760	1,448,532	61,184
Uses by Division Total	**1,240,588**	**1,387,348**	**146,760**	**1,448,532**	**61,184**

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) 2026-27 budget of $230.2 million for the Mayor's Office is approximately $41.97 million, or 22.3 percent, higher than the FY 2025-26 budget. This is primarily due to increases in other support/care of persons and grants to community-based organizations, partially offset by decreases in materials and supplies. The FY 2027-28 proposed budget of $211.4 million is $18.82 million, or 8.2 percent, lower than the FY 2026-27 proposed budget. This change is primarily due to decreases in other support/care of persons and debt service, partially offset by increases in salary and benefit costs.

Maximizing Affordable Housing Opportunities

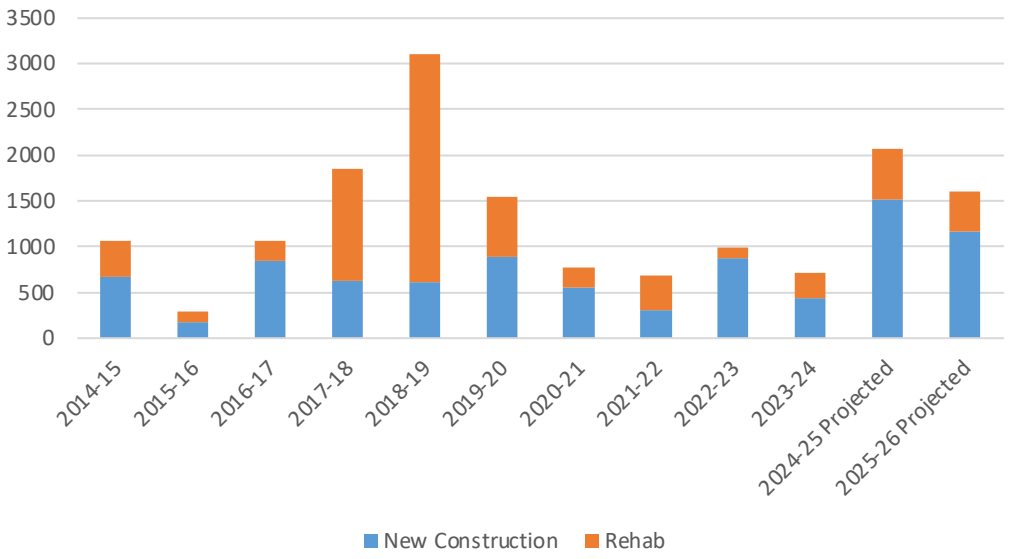
In FY 2026-27 and FY 2027-28, MOHCD will continue to expand its new construction pipeline of affordable housing projects and expand the supply of permanent supportive housing units serving San Franciscans experiencing homelessness. MOHCD will advance catalytic investments at the Balboa Reservoir site, construction of new affordable housing projects, capital improvements to existing MOHCD-funded properties, and new transitional housing projects for victims of domestic violence and sex trafficking. Approximately 820 Local Operating Subsidy Program permanent supportive housing units will be under construction in FY2026-27 and FY2027-28. MOHCD is also extending its portfolio stabilization efforts for its 30,000+ unit affordable housing portfolio in the face of industry-wide challenges with rent collection and rising operating costs.

Eviction Prevention and Housing Stabilization

In FY 2026-27 and FY 2027-28, MOHCD will continue to provide funding for guaranteed legal representation for all individuals facing unlawful detainer notices as well as continue to stabilize housing for our most vulnerable residents through financial assistance, rent subsidies, and tenant counseling. In addition, the proposed budget continues funding for housing place-based direct services at HOPESF and RAD properties.

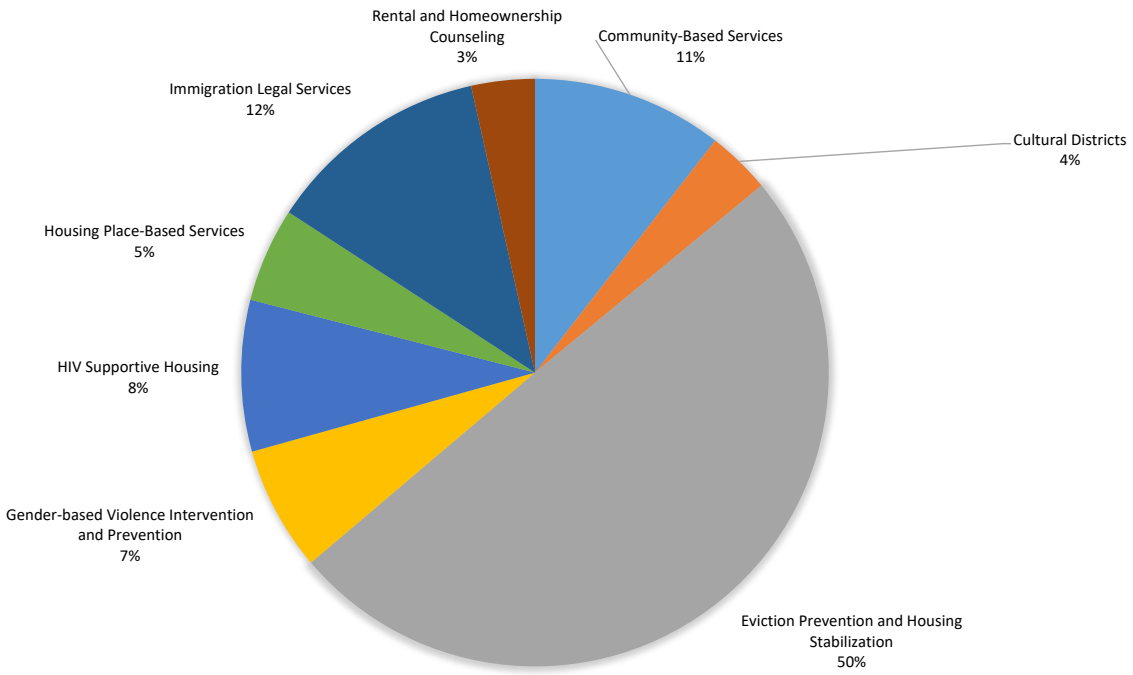
Fostering Community Safety and Neighborhood Vitality

The proposed FY 2026-27 budget funds a variety of outcome-driven 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.

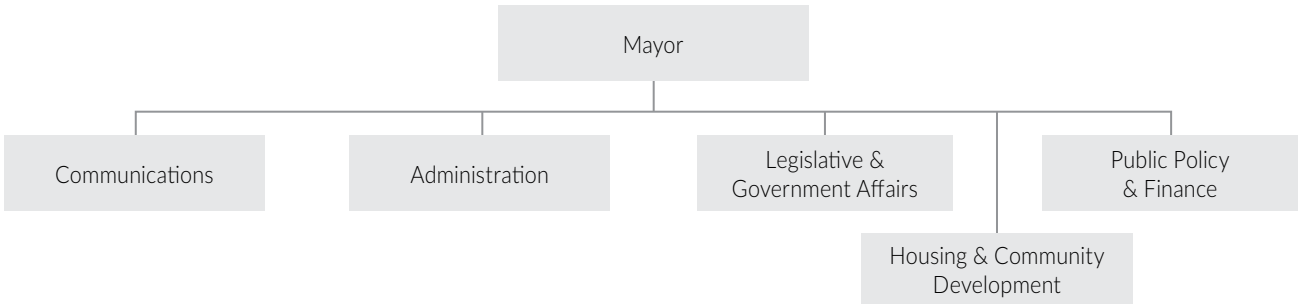
The Mayor's Office of Housing and Community Development constructs and rehabilitates affordable housing across the City to mitigate displacement and keep people housed.



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.

ORGANIZATIONAL STRUCTURE: MAYOR



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	179.15	172.56	(6.59)	172.63	0.07
Non-Operating Positions (CAP/Other)	(90.29)	(86.29)	4.00	(86.29)	
Net Operating Positions	**88.86**	**86.27**	**(2.59)**	**86.34**	**0.07**
Sources					
Other Local Taxes	3,093,000	3,380,000	287,000	3,410,000	30,000
Intergovernmental: Other	1,381,396	2,425,264	1,043,868	2,425,264	
Licenses, Permits,& Franchises	200,000	200,000		200,000	
Rents & Concessions	5,030,000	5,030,000		5,030,000	
Other Revenues	3,634,104	11,215,505	7,581,401	7,883,175	(3,332,330)
Interest & Investment Income	(1,372)		1,372		
Expenditure Recovery	6,745,756	11,870,866	5,125,110	12,017,217	146,351
Transfers In		8,250,000	8,250,000	8,250,000	
Beg Fund Balance - Budget Only	3,781,372	12,722,552	8,941,180	4,030,000	(8,692,552)
General Fund	164,362,069	175,101,248	10,739,179	168,134,223	(6,967,025)
Sources Total	**188,226,325**	**230,195,435**	**41,969,110**	**211,379,879**	**(18,815,556)**
Uses - Operating Expenditures					
Salaries	13,621,503	13,819,780	198,277	14,446,473	626,693
Mandatory Fringe Benefits	4,900,389	5,103,726	203,337	5,482,248	378,522
Non-Personnel Services	2,801,174	3,267,509	466,335	3,202,571	(64,938)
City Grant Program	107,398,889	117,550,281	10,151,392	118,018,511	468,230
Aid Assistance	6,200,000	6,200,000		6,200,000	
Debt Service	8,634,092	14,976,568	6,342,476	9,977,718	(4,998,850)
Materials & Supplies	27,000	26,325	(675)	26,325	
Other Support/Care of Persons	27,882,790	50,878,026	22,995,236	36,303,946	(14,574,080)
Overhead and Allocations	3,470,755	3,852,946	382,191	3,479,255	(373,691)
Programmatic Projects	5,049,426	6,199,559	1,150,133	5,707,824	(491,735)
Services Of Other Depts	6,240,307	6,320,715	80,408	6,535,008	214,293
Transfers Out	2,000,000	2,000,000		2,000,000	
Uses Total	**188,226,325**	**230,195,435**	**41,969,110**	**211,379,879**	**(18,815,556)**
Uses - By Division Description					
MYR Housing & Community Dev	176,591,601	217,954,840	41,363,239	198,537,874	(19,416,966)
MYR Office Of The Mayor	11,634,724	12,240,595	605,871	12,842,005	601,410
Uses by Division Total	**188,226,325**	**230,195,435**	**41,969,110**	**211,379,879**	**(18,815,556)**

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**

Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $1.6 billion for the Municipal Transportation Agency is approximately $51.62 million, or 3.3 percent, higher than the FY 2025-26 budget. This is primarily due to increases in intrafund transfers and salary and benefit costs, partially offset by decreases in capital outlay. The FY 2027-28 proposed budget of $1.7 billion is $102.9 million, or 6.4 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs and interdepartmental services, partially offset by decreases in intrafund transfers. The budget ensures fiscal accountability and prioritizes safe and reliable Muni service.

Creating a Culture of Efficiency

Prior to this two-year budget, the SFMTA has taken aggressive steps to strengthen fiscal management and accountability, resulting in $246 million in cost savings. That work, which began in FY 2019-20 includes: Investing $6 million in improved fare enforcement strategies

- Eliminating more than 500 vacant positions that would have cost the agency approximately $170 million
- Eliminating planned one-time investments, saving the agency $30 million in non-personnel costs, and negotiating rate reductions across a dozen professional service contracts, saving $9 million
- Implementing transit priority and other reliability improvements that allow Muni buses to get to their destinations more quickly, enabling the SFMTA to deliver more Muni service with the same number of buses and transit operators, saving the agency $30 million to date.

Balancing the budget assumed significant new revenue from ballot measures.

Muni Service

Muni ridership continues to rapidly recover thanks to our efforts to make Muni frequent, reliable, and safe. In 2025, Muni delivered 164 million passenger trips– a 6 million trip increase from 2024. In March 2026, Muni saw 529,000 average daily weekday boardings. Weekday ridership had recovered to 79 percent of pre-pandemic levels, and weekend ridership had recovered to 99 percent of pre-pandemic levels.

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 also become more reliable thanks to preventive maintenance efforts. Moderate subway delays were down 63% in 2025 compared to 2019, while long delays were down 58%.

Riders are more satisfied than ever with Muni service. In our 2025 customer survey, 78% of riders rated Muni services as excellent or good. This is six points higher than our 2024 overall satisfaction rating, which was a historic high.

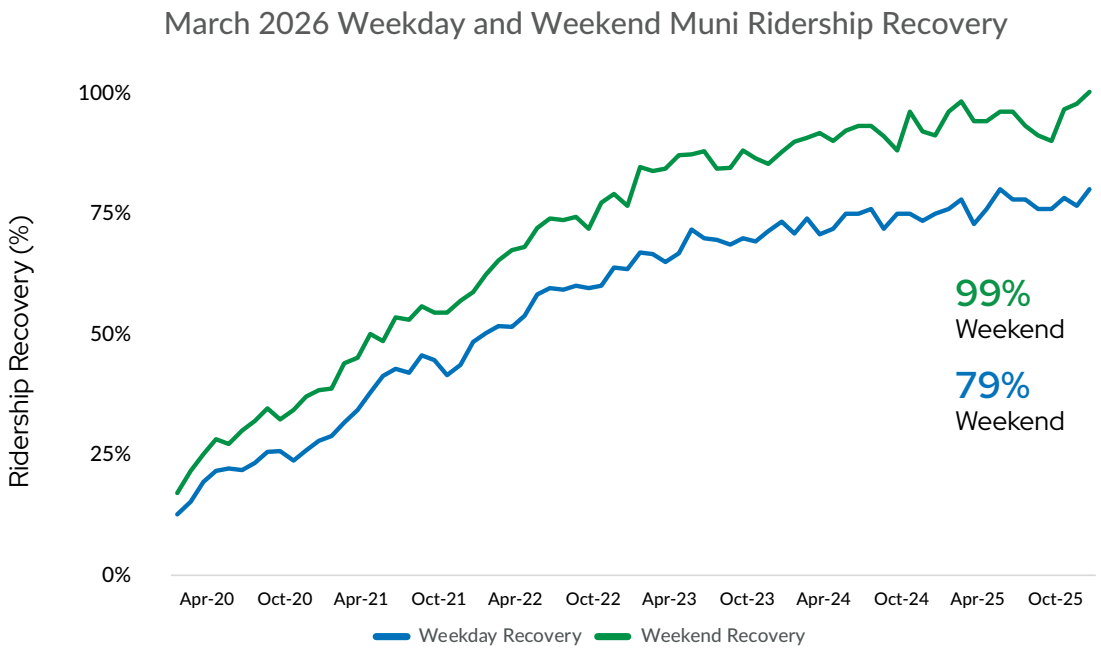
Street Safety and Functionality

The SFMTA invests in numerous projects to improve safety for all modes of transportation in San Francisco.

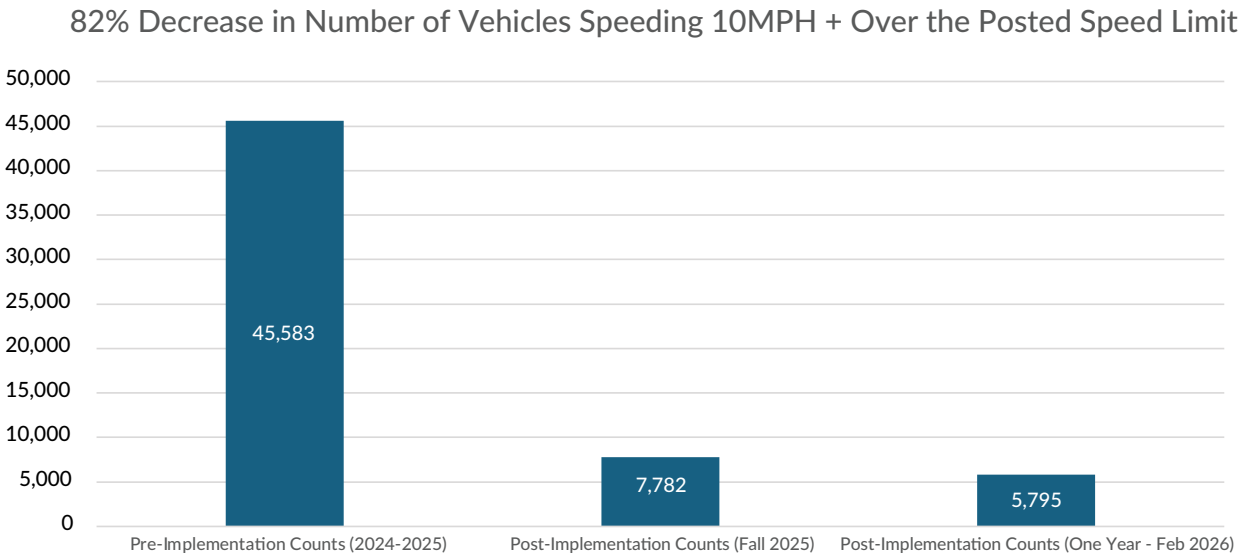
During FY 2026-27 and FY 2027-28, the agency will continue to prioritize street safety projects in coordination with the San Francisco Police Department (SFPD) and Department of Public Health (DPH), as a co-lead of Mayor Lurie's Street Safety Initiative. The new strategy brings together a total city government approach to ensure that everyone who uses San Francisco's streets can do so safely.

In April, DPH released a new High-Injury Network map, which identifies the 13 percent of city streets where 74 percent of serious traffic injuries or fatalities occur. The SFMTA will use this map to focus our efforts and resources, including speed limit reductions, core safety treatments and infrastructure improvements.

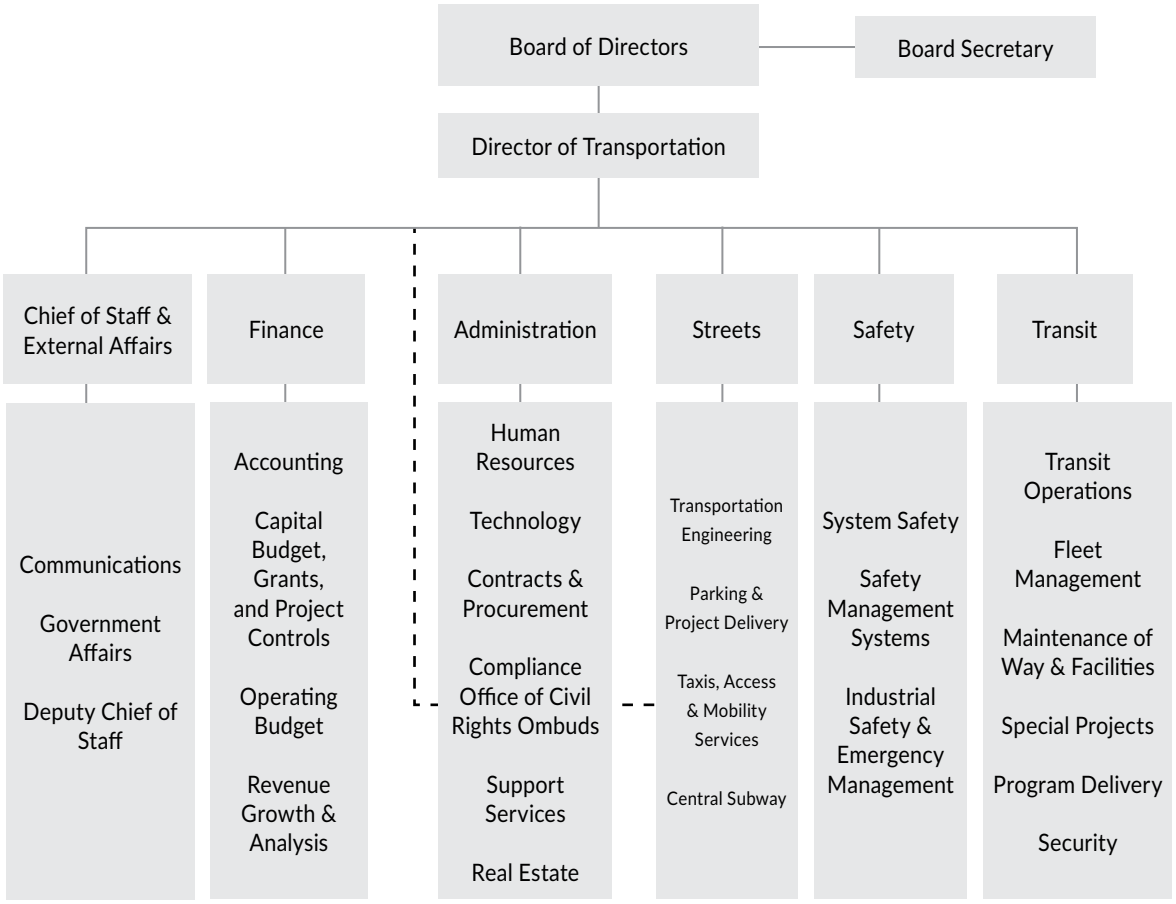
San Francisco continues to be the leading city in the state's pilot program designed to test the usage of automated speed enforcement cameras across 33 locations in San Francisco. Results indicate significant progress in reducing speeds and changing driving behaviors in these locations. One year after launch, speeding is down nearly 80 percent across camera locations.



Note: Excludes cable car and streetcar. Recovery baselined against average daily boardings from the same month in calendar year 2019.



ORGANIZATIONAL STRUCTURE: MUNICIPAL TRANSPORTATION AGENCY



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	5,649.36	5,657.72	8.36	5,734.42	76.70
Non-Operating Positions (CAP/Other)	(480.00)	(489.00)	(9.00)	(489.00)	
Net Operating Positions	**5,169.36**	**5,168.72**	**(0.64)**	**5,245.42**	**76.70**
Sources					
Property Taxes				166,000,000	166,000,000
Intergovernmental: Federal	29,747,343	5,243,189	(24,504,154)	5,348,053	104,864
Intergovernmental: Other	372,043,951	164,124,718	(207,919,233)	305,335,618	141,210,900
Intergovernmental: State	70,230,995	68,078,908	(2,152,087)	69,950,486	1,871,578
Charges for Services	150,165,600	172,100,857	21,935,257	181,564,506	9,463,649
Fines, Forfeiture, & Penalties	108,873,968	111,770,478	2,896,510	111,770,478	
Licenses, Permits,& Franchises	30,493,617	28,605,069	(1,888,548)	30,084,337	1,479,268
Rents & Concessions	125,333,018	133,974,439	8,641,421	138,880,498	4,906,059
Other Revenues	17,420,016	241,319	(17,178,697)	859,135	617,816
Interest & Investment Income	16,867,357	14,952,941	(1,914,416)	14,929,552	(23,389)
Expenditure Recovery	3,719,988	5,020,768	1,300,780	5,155,461	134,693
IntraFund Transfers In	49,529,258	239,281,520	189,752,262	41,978,319	(197,303,201)
Transfers In	244,944,452	181,984,575	(62,959,877)	172,192,236	(9,792,339)
Other Financing Sources		200,000,000	200,000,000		(200,000,000)
Beg Fund Balance - Budget Only	6,446,622	24,700,097	18,253,475	6,252,123	(18,447,974)
Transfer Adjustment-Source	(208,885,517)	(407,082,833)	(198,197,316)	(199,994,138)	207,088,695
General Fund	536,660,000	662,210,000	125,550,000	657,750,000	(4,460,000)
Sources Total	**1,553,590,668**	**1,605,206,045**	**51,615,377**	**1,708,056,664**	**102,850,619**
Uses - Operating Expenditures					
Salaries	647,723,146	677,441,232	29,718,086	725,326,819	47,885,587
Mandatory Fringe Benefits	287,868,563	308,652,540	20,783,977	350,826,610	42,174,070
Non-Personnel Services	261,436,210	271,693,073	10,256,863	278,810,297	7,117,224
Capital Outlay	105,439,724	92,710,390	(12,729,334)	83,786,379	(8,924,011)
Debt Service	27,826,522	35,815,652	7,989,130	35,802,078	(13,574)
Intrafund Transfers Out	49,529,258	239,281,520	189,752,262	41,978,319	(197,303,201)
Materials & Supplies	112,505,719	108,795,372	(3,710,347)	111,750,773	2,955,401
Overhead and Allocations	(19,632,332)	(14,074,780)	5,557,552	(14,513,913)	(439,133)
Programmatic Projects	112,233		(112,233)		
Services Of Other Depts	127,880,883	124,172,566	(3,708,317)	136,267,621	12,095,055
Transfers Out	159,356,259	167,801,313	8,445,054	158,015,819	(9,785,494)
Unappropriated Rev-Designated	2,430,000		(2,430,000)		
Transfer Adjustment - Uses	(208,885,517)	(407,082,833)	(198,197,316)	(199,994,138)	207,088,695
Uses Total	**1,553,590,668**	**1,605,206,045**	**51,615,377**	**1,708,056,664**	**102,850,619**
Uses - By Division Description					
MTAAD Administration Division		202,699,325	202,699,325	211,044,244	8,344,919
MTAAW Agency-wide	141,162,327	142,876,534	1,714,207	157,393,669	14,517,135
MTABD Board Of Directors	719,305	867,144	147,839	905,991	38,847
MTACC CV-Captl Progr & Constr	100,134,229		(100,134,229)		
MTACO Communications	7,751,181		(7,751,181)		
MTAEA External Affairs		10,737,592	10,737,592	11,508,544	770,952

TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Uses - By Division Description					
MTAED Executive Director	6,462,406	1,206,220	(5,256,186)	1,258,574	52,354
MTAFA Finance		18,883,335	18,883,335	19,636,553	753,218
MTAFA Fit Finance & Info Tech	95,240,756		(95,240,756)		
MTAHR Human Resources	66,244,731		(66,244,731)		
MTAOC Office of Civil Rights	9,474,405	486,375	(8,988,030)	513,199	26,824
MTASA Safety	6,763,846	9,779,328	3,015,482	10,240,775	461,447
MTASS Streets		327,599,155	327,599,155	335,810,773	8,211,618
MTASS Sustainable Streets	194,684,971		(194,684,971)		
MTAST Chief Strategy Office	89,230,092		(89,230,092)		
MTATS Transit Svc Division	802,203,295	890,071,037	87,867,742	959,744,342	69,673,305
MTATZ Taxi & Accessible Svc	33,519,124		(33,519,124)		
Uses by Division Total	**1,553,590,668**	**1,605,206,045**	**51,615,377**	**1,708,056,664**	**102,850,619**

POLICE ACCOUNTABILITY

Mission

The Department of Police Accountability (DPA) is committed to providing the City and County of San Francisco with independent and impartial law enforcement oversight through investigations, policy recommendations, and performance audits to ensure that the City reflects the values and concerns of the community it serves. For more information about this department's services, please visit **sf.gov/departments/department-police-accountability**

Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $10.3 million for the Department of Police Accountability is approximately $0.63 million, or 6.5 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salary and benefit costs. The FY 2027-28 proposed budget of $10.8 million is $0.55 million, or 5.4 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs and interdepartmental services.

Ongoing Priorities and Core Service Delivery

The FY 2026-27 and FY 2027-28 budgets enable the DPA to carry out its core oversight responsibilities for the SFPD, supporting the investigative, audit, legal, and policy teams responsible for fulfilling DPA's mandates under the San Francisco Charter, the Administrative Code, and the California Government Code. The budget also ensures that DPA can meet its public-disclosure obligations under SB 1421, SB 16, and SB 2, and continue providing timely policy advice to the Police Commission.

As directed by the Mayor's Office and the Board of Supervisors, DPA will continue delivering comprehensive investigative, legal, administrative, technological, and accounting support to the Sheriff's Department Oversight Board (SDOB) and the Office of the Sheriff's Inspector General (OSIG) until a new Inspector General is appointed.

Policy, Programmatic, or Operational Changes

In Calendar Year 2025, DPA opened 899 cases, a 22 percent increase over 2024. To address rising case complexity and meet the Charter-mandated proportional staffing requirement that states, "one [DPA] line investigator for every 150 sworn members", the Mayor's proposed budget provides DPA funding to hire new investigators in FY 2026-27. These positions directly support the Mayor's priorities of public safety and accountable government by enabling the Department to keep pace with a growing police department and case

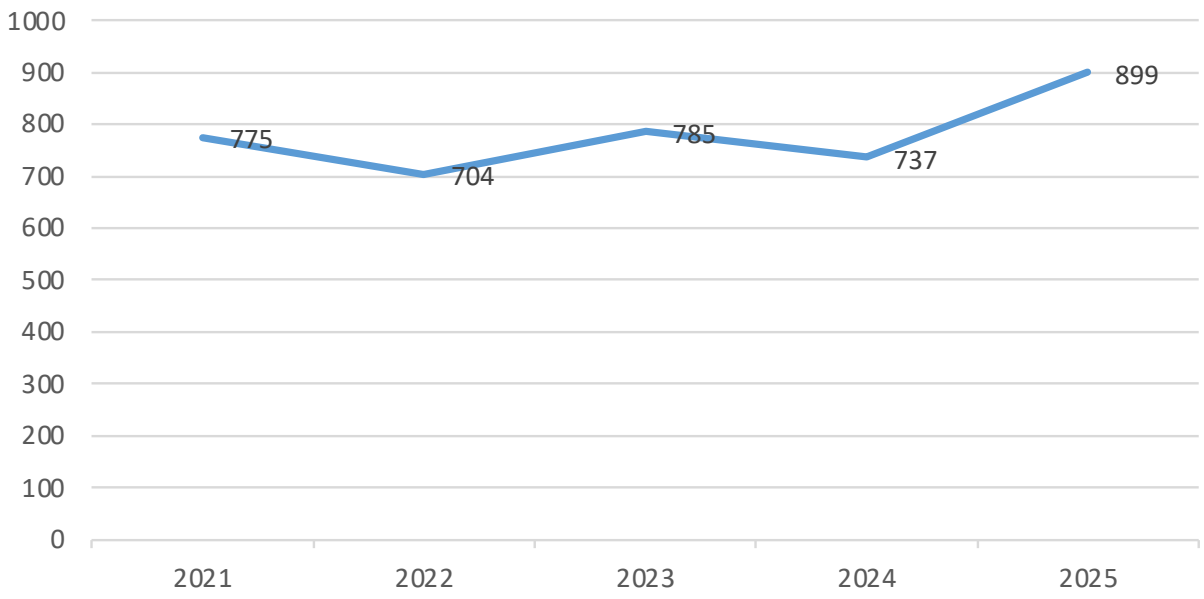
volume while maintaining statutory case-timeliness compliance.

Capital and IT Projects

DPA continues work on the Joint Data Sharing Initiative with SFPD, which will establish a secure, bidirectional API integration between the two departments' case management systems. This project will eliminate duplicative data entry, reduce administrative burden, and promote greater accuracy and speed in case processing. Implementation paused in FY 2025-26 due to SFPD's transition to a new case management vendor and will resume in FY 2026-27.

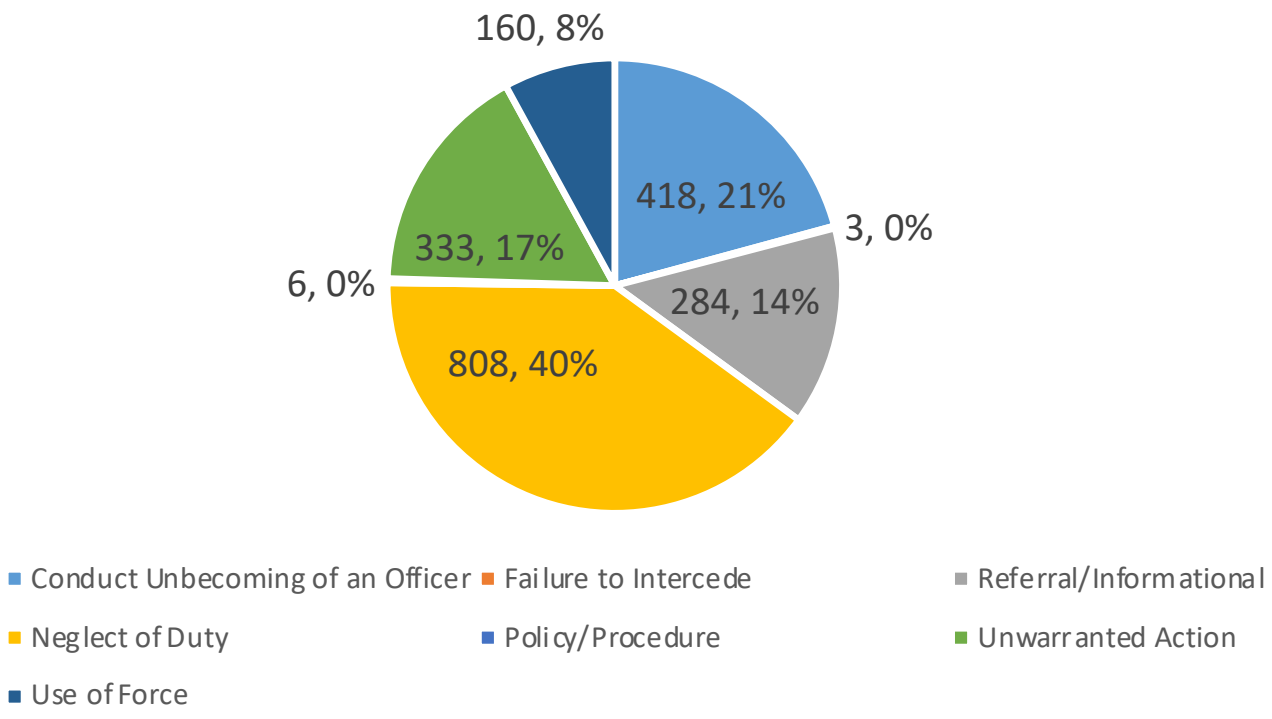
Impacts of State and Federal Policy Changes

DPA does not anticipate material budget impacts from state policy changes in this budget cycle. The Department will continue to monitor legislative and regulatory developments affecting civilian oversight agencies to maintain compliance with evolving requirements.



5 YEAR COMPARISON OF OPENED CASES.

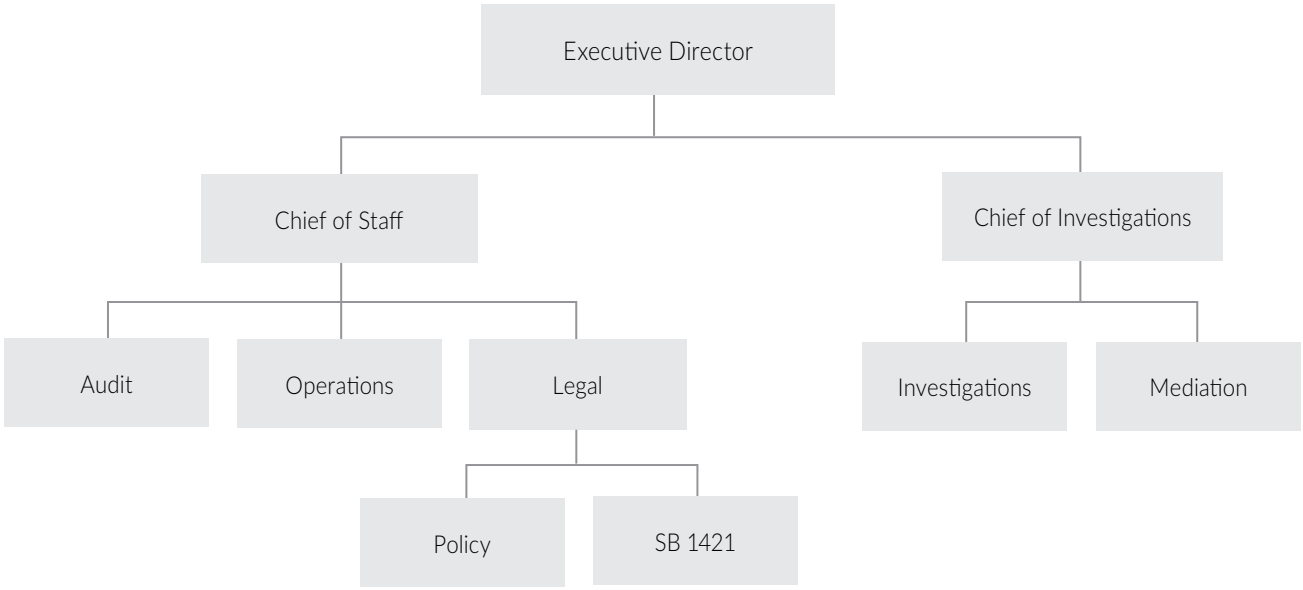
*Dataset represents the number of investigations opened by the Department of Police Accountability over the past five years.**



2025 CASE ALLEGATIONS.

*Dataset represents the primary categories of allegations filed against SFPD sworn officers in Calendar Year 2025.**

ORGANIZATIONAL STRUCTURE: POLICE ACCOUNTABILITY



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	36.26	40.21	3.95	40.26	0.05
Non-Operating Positions (CAP/Other)	(1.00)	(1.00)		(1.00)	
Net Operating Positions	**35.26**	**39.21**	**3.95**	**39.26**	**0.05**
Sources					
Expenditure Recovery	654,795	759,795	105,000	759,795	
General Fund	8,989,466	9,512,630	523,164	10,065,231	552,601
Sources Total	**9,644,261**	**10,272,425**	**628,164**	**10,825,026**	**552,601**
Uses - Operating Expenditures					
Salaries	5,594,791	6,373,971	779,180	6,697,636	323,665
Mandatory Fringe Benefits	1,958,271	2,313,261	354,990	2,488,710	175,449
Non-Personnel Services	301,223	306,773	5,550	312,323	5,550
Materials & Supplies	33,422	30,640	(2,782)	30,640	
Programmatic Projects	645,000	100,000	(545,000)	100,000	
Services Of Other Depts	1,111,554	1,147,780	36,226	1,195,717	47,937
Uses Total	**9,644,261**	**10,272,425**	**628,164**	**10,825,026**	**552,601**
Uses - By Division Description					
DPA Police Accountabilty	9,644,261	10,272,425	628,164	10,825,026	552,601
Uses by Division Total	**9,644,261**	**10,272,425**	**628,164**	**10,825,026**	**552,601**

POLICE DEPARTMENT

Mission

The San Francisco Police Department is committed to excellence in law enforcement and dedication to the people, traditions and diversity of our City. In order to protect life and property, prevent crime and reduce the fear of crime, the Department provides service with understanding, response with compassion, performance with integrity and law enforcement with vision. For more information about this department's services, please visit **sanfranciscopolice.org**

Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $882.7 million for the Police Department is approximately $33.22 million, or 3.9 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salary and benefit costs from the union agreement. The FY 2027-28 proposed budget of $901.0 million is $18.30 million, or 2.1 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs and interdepartmental services.

Recruitment and Staffing

Recruitment and staffing remain a primary focus for the Department. As SFPD works to mitigate the ongoing sworn staffing shortage, the proposed FY 2026-27 budget includes funding for academy classes, recruitment, background investigations, and hiring support to continue moving applicants through the process and into field operations. The Department's recruitment efforts are active and wide-reaching —spanning career fairs across the Bay Area, one-stop testing events where applicants can complete written exams, physical ability tests, and oral interviews in a single day, weekly sessions at the Academy to help applicants prepare, and targeted lateral recruitment offering service credit to draw experienced officers from other agencies.

Supporting these efforts, a new agreement with the Police Officers Association provides a 14% pay increase over four years, up to $25,000 in signing bonuses for lateral hires, and service-based pay increases at eight and ten years of service to strengthen mid-career retention. These strategies are designed to meet candidates where they are, reduce the time between application and hire, and keep experienced officers in SFPD.

Rebuilding the Ranks

These efforts are producing results. Applications rose in 2025 and, for the first time in several years, the Department experienced a net gain in sworn personnel. Most recently, SFPD welcomed its 287th graduating class, which was the largest recruit class since 2017. These graduates have

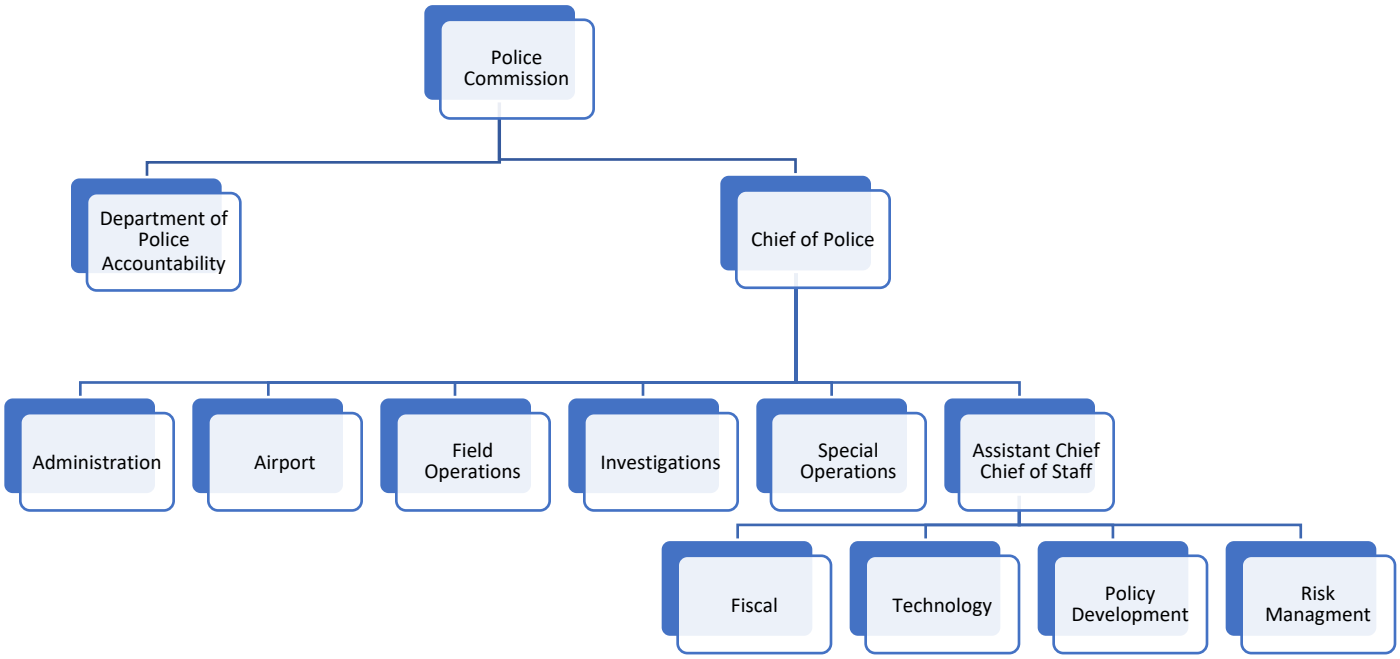
a 75% completion rate, up from just 29% a few years ago. The Mayor's office and SFPD remain committed to working together to sustain this upward trend and continue growing the Department's sworn workforce.

Public Safety Operations and Deployment

The Drug Market Agency Coordination Center (DMACC) leads citywide efforts to address drug activity, illegal vending, encampments, and other quality-of-life concerns along the Market Street corridor, Theater District, UN Plaza, and surrounding areas. Recent operations have resulted in dozens of arrests and significant narcotics and firearms seizures. The Mayor's office, SFPD, and multiple City departments continue to meet weekly to coordinate efforts and sustain this momentum. The proposed budget funds the relocation of the DMACC to a permanent site within the Market Street corridor, ensuring a sustained presence where this work is needed most.

The proposed budget also funds replacement vehicles for SFPD to support core public safety operations, deployment, and quicker response times. With more than half of the Department's fleet at least 10 years old and maintenance costs increasing significantly in recent years, this investment will help ensure officers have reliable vehicles to respond to calls for service, support citywide operations, and maintain a visible public safety presence in neighborhoods.

ORGANIZATIONAL STRUCTURE: POLICE DEPARTMENT



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	2,952.98	2,910.97	(42.01)	2,897.74	(13.23)
Non-Operating Positions (CAP/Other)	(50.00)	(43.00)	7.00	(43.00)	
Net Operating Positions	**2,902.98**	**2,867.97**	**(35.01)**	**2,854.74**	**(13.23)**
Sources					
Intergovernmental: Federal	3,143,834	10,619,218	7,475,384	2,698,636	(7,920,582)
Intergovernmental: State	49,094,217	51,099,259	2,005,042	52,418,639	1,319,380
Charges for Services	9,045,630	9,270,370	224,740	9,363,022	92,652
Fines, Forfeiture, & Penalties	795,454	802,800	7,346	802,800	
Licenses, Permits,& Franchises	1,381,499	1,476,453	94,954	1,457,845	(18,608)
Expenditure Recovery	7,362,134	6,538,383	(823,751)	6,538,562	179
Transfer Adjustment-Source	97,142,143	100,746,302	3,604,159	105,177,942	4,431,640
General Fund	681,512,771	702,143,717	20,630,946	722,541,898	20,398,181
Sources Total	**849,477,682**	**882,696,502**	**33,218,820**	**900,999,344**	**18,302,842**
Uses - Operating Expenditures					
Salaries	600,703,334	615,891,161	15,187,827	625,724,648	9,833,487
Mandatory Fringe Benefits	135,028,839	147,255,280	12,226,441	157,079,402	9,824,122
Non-Personnel Services	17,310,757	17,121,980	(188,777)	17,195,556	73,576
Capital Outlay	3,302,347	4,684,396	1,382,049	1,350,137	(3,334,259)
Debt Service	550,000	550,000		550,000	
Materials & Supplies	6,427,830	6,267,565	(160,265)	6,002,286	(265,279)
Overhead and Allocations	(5,244)		5,244		
Programmatic Projects	7,501,583	9,771,106	2,269,523	8,790,106	(981,000)
Services Of Other Depts	78,658,236	81,155,014	2,496,778	84,307,209	3,152,195
Uses Total	**849,477,682**	**882,696,502**	**33,218,820**	**900,999,344**	**18,302,842**
Uses - By Division Description					
POL Admin	159,757,722	165,137,020	5,379,298	160,707,136	(4,429,884)
POL - Airport	97,142,143	100,746,302	3,604,159	105,177,942	4,431,640
POL - FOB - Field Operations	536,502,715	560,136,340	23,633,625	576,523,848	16,387,508
POL - SOB - Special Operations	56,075,102	56,676,840	601,738	58,590,418	1,913,578
Uses by Division Total	**849,477,682**	**882,696,502**	**33,218,820**	**900,999,344**	**18,302,842**

PORT

Mission

The Port of San Francisco stewards a dynamic, 7.5-mile waterfront that serves as both a gateway to a world-class city and a vital engine for the regional economy. The Port is committed to advancing environmentally and financially sustainable maritime, recreational, and economic opportunities that benefit the City, Bay Area, and State of California. Through thoughtful planning, strong partnerships, and public stewardship, the Port ensures the waterfront remains vibrant, resilient, and accessible for generations to come. For more information, visit **sfport.com**

Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $231.8 million for the Port is approximately $75.57 million, or 48.4 percent, higher than the FY 2025-26 budget. This is primarily due to increases in capital outlay and intrafund transfers. The FY 2027-28 proposed budget of $172.7 million is $59.1 million, or 25.5 percent, lower than the FY 2026-27 proposed budget. This change is primarily due to decreases in capital outlay and intrafund transfers, partially offset by increases in salary and benefit costs.

Waterfront Stewardship & Economic Impact

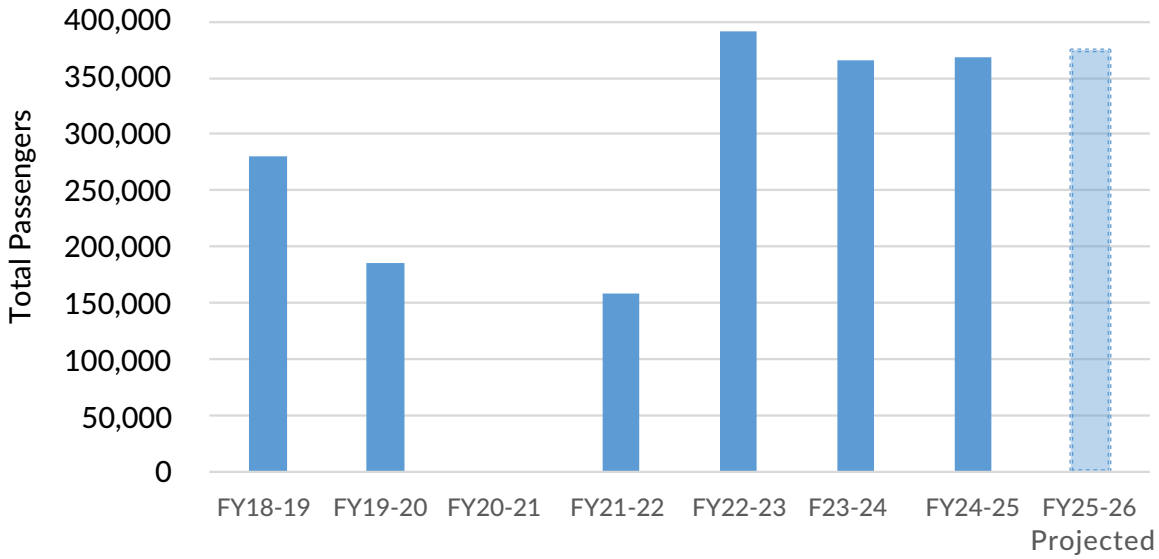
The Port stewards a vibrant portfolio of more than 500 leases spanning commercial, industrial, maritime, and recreational uses along San Francisco's waterfront, from Hyde Street Harbor to Heron's Head Park. This includes some of the City's most iconic destinations, such as the Ferry Building, Oracle Park, Fisherman's Wharf, and PIER 39. Through this portfolio, the Port helps power San Francisco's economy while delivering safe, clean, and welcoming public spaces. Fisherman's Wharf was the most visited location in the City, and the Port maintains two other locations that are in the top ten visited destinations. The Port supports maritime industries and jobs, preserves historic assets, and activates the waterfront in ways that enrich daily life for residents and visitors. Guided by a long-term vision and strong partnerships, Port operations drive impact for the City and enhance the experience of residents and visitors alike.

Strategic Priorities & City Alignment

The Port's work is closely aligned with the Mayor's priorities and the City's broader goals. In partnership with public and private stakeholders, we are advancing economic growth, attracting visitors, and strengthening the waterfront as a dynamic destination.

Through art, cultural programming, and innovative activation, the waterfront is a place for everyone. Signature efforts like Fisherman's Wharf Forward demonstrate this vision, revitalizing a world-renowned destination while improving safety, creating new public spaces, and building long-term resilience.

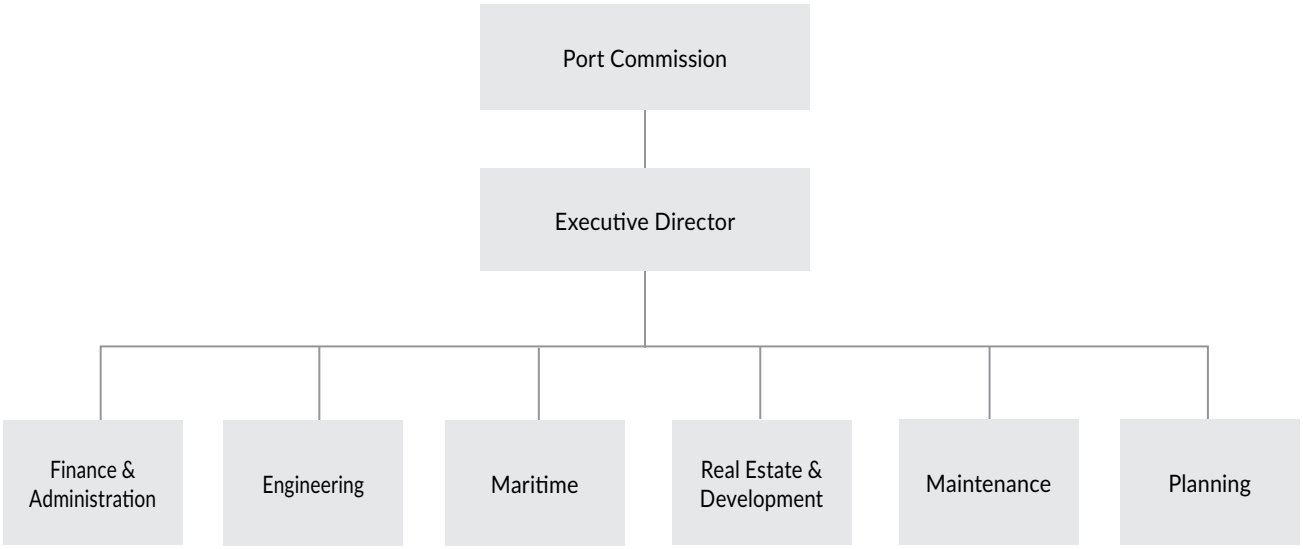
Together, these efforts reflect the Port's commitment to exceptional public service and to a waterfront that is safe, clean, thriving, and globally iconic.



CRUISE PASSENGER VOLUME BY FISCAL YEAR.

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

ORGANIZATIONAL STRUCTURE: PORT



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	306.93	317.29	10.36	319.41	2.12
Non-Operating Positions (CAP/Other)	(63.00)	(66.80)	(3.80)	(68.00)	(1.20)
Net Operating Positions	**243.93**	**250.49**	**6.56**	**251.41**	**0.92**
Sources					
Intergovernmental: Other	1,416,713	1,361,578	(55,135)	1,388,810	27,232
Charges for Services	30,447,075	29,331,586	(1,115,489)	30,109,016	777,430
Fines, Forfeiture, & Penalties	9,644,874	5,953,809	(3,691,065)	6,134,805	180,996
Rents & Concessions	98,484,515	94,543,018	(3,941,497)	98,453,804	3,910,786
Other Revenues	13,293,046	10,816,851	(2,476,195)	6,455,306	(4,361,545)
Interest & Investment Income	2,914,322	16,010,812	13,096,490	12,110,585	(3,900,227)
Expenditure Recovery	20,000	51,350	31,350	52,200	850
IntraFund Transfers In	18,254,705	56,467,931	38,213,226	36,287,500	(20,180,431)
Beg Fund Balance - Budget Only		73,718,265	73,718,265	17,975,673	(55,742,592)
Transfer Adjustment-Source	(18,254,705)	(56,467,931)	(38,213,226)	(36,287,500)	20,180,431
General Fund					
Sources Total	**156,220,545**	**231,787,269**	**75,566,724**	**172,680,199**	**(59,107,070)**
Uses - Operating Expenditures					
Salaries	37,975,850	43,237,859	5,262,009	45,469,740	2,231,881
Mandatory Fringe Benefits	16,359,820	18,359,059	1,999,239	19,779,327	1,420,268
Non-Personnel Services	15,236,503	14,391,720	(844,783)	14,235,620	(156,100)
Capital Outlay	25,777,495	86,758,654	60,981,159	37,575,904	(49,182,750)
Debt Service	6,677,102	5,801,852	(875,250)	5,794,815	(7,037)
Intrafund Transfers Out	18,254,705	50,697,931	32,443,226	34,927,500	(15,770,431)
Materials & Supplies	1,680,700	1,759,405	78,705	1,813,178	53,773
Overhead and Allocations	1,591,857	454,970	(1,136,887)	454,970	
Programmatic Projects	4,510,481	4,629,140	118,659	4,685,140	56,000
Services Of Other Depts	40,258,930	39,301,729	(957,201)	41,511,505	2,209,776
Transfers Out	31,713	5,770,000	5,738,287	1,360,000	(4,410,000)
Unappropriated Rev Retained	6,120,094	17,092,881	10,972,787	1,360,000	(15,732,881)
Transfer Adjustment - Uses	(18,254,705)	(56,467,931)	(38,213,226)	(36,287,500)	20,180,431
Uses Total	**156,220,545**	**231,787,269**	**75,566,724**	**172,680,199**	**(59,107,070)**
Uses - By Division Description					
PRT Engineering	8,563,488	9,529,360	965,872	10,033,791	504,431
PRT Executive	9,329,611	11,383,136	2,053,525	11,377,377	(5,759)
PRT Finance And Administration	40,063,640	36,914,251	(3,149,389)	39,516,996	2,602,745
PRT Maintenance	24,859,064	27,134,252	2,275,188	28,393,051	1,258,799
PRT Maritime	14,473,331	15,123,018	649,687	15,692,617	569,599
PRT Planning & Environment	3,870,142	4,497,822	627,680	4,690,945	193,123
PRT Port Commission (Portwide)	35,217,816	106,818,175	71,600,359	42,016,640	(64,801,535)
PRT Real Estate & Development	19,843,453	20,387,255	543,802	20,958,782	571,527
Uses by Division Total	**156,220,545**	**231,787,269**	**75,566,724**	**172,680,199**	**(59,107,070)**

PUBLIC DEFENDER

Mission

The San Francisco Public Defender's Office (PDR) is responsible for providing legal representation to indigent persons facing criminal or juvenile charges, deportation, or conservatorship. The Office is staffed by skilled attorneys, investigators, social workers, and administrative professionals committed to delivering high-quality, client-centered defense services. Together, these teams ensure due process, uphold constitutional rights, and work to achieve just outcomes for all San Franciscans served by the Office. Visit **sfpublicdefender.org** for more information.

Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $61.0 million for the Public Defender's Office is approximately $2.68 million, or 4.6 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salary and benefit costs. The FY 2027-28 proposed budget of $62.9 million is $1.85 million, or 3.0 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs.

As the primary provider of indigent legal defense for the City and County of San Francisco, the Office of the Public Defender is responsible for representing those who cannot afford an attorney in criminal, juvenile, and related proceedings. Fulfilling this mandate requires a dedicated workforce of attorneys, investigators, social workers, and support staff. The Office currently represents approximately 84 percent of indigent clients and approximately 80 percent of all criminal defendants in San Francisco, ensuring due process and equal access to justice across the justice system.

Court data reflects a sustained increase in caseload volume and complexity. According to the Court data, between 2019 and 2026, active misdemeanor caseloads increased by 68% and active felony caseloads rose by 52%. To meet this growing demand, the Office has over 120 attorneys with 70 percent of those attorneys dedicated to the Felony and Misdemeanor Unit.

Operationally, the Office works in close coordination with the courts, law enforcement agencies, and community-based service providers to ensure timely case resolution, cand to connect clients to their respective needed services, and reduce the costs associated with extended pretrial detention. Looking ahead to the upcoming fiscal year, the Office will remain focused on delivering high-quality legal representation, strengthening operational capacity to address growing caseloads, and continuing to serve all San Franciscans in need of public defense with consistency and excellence.

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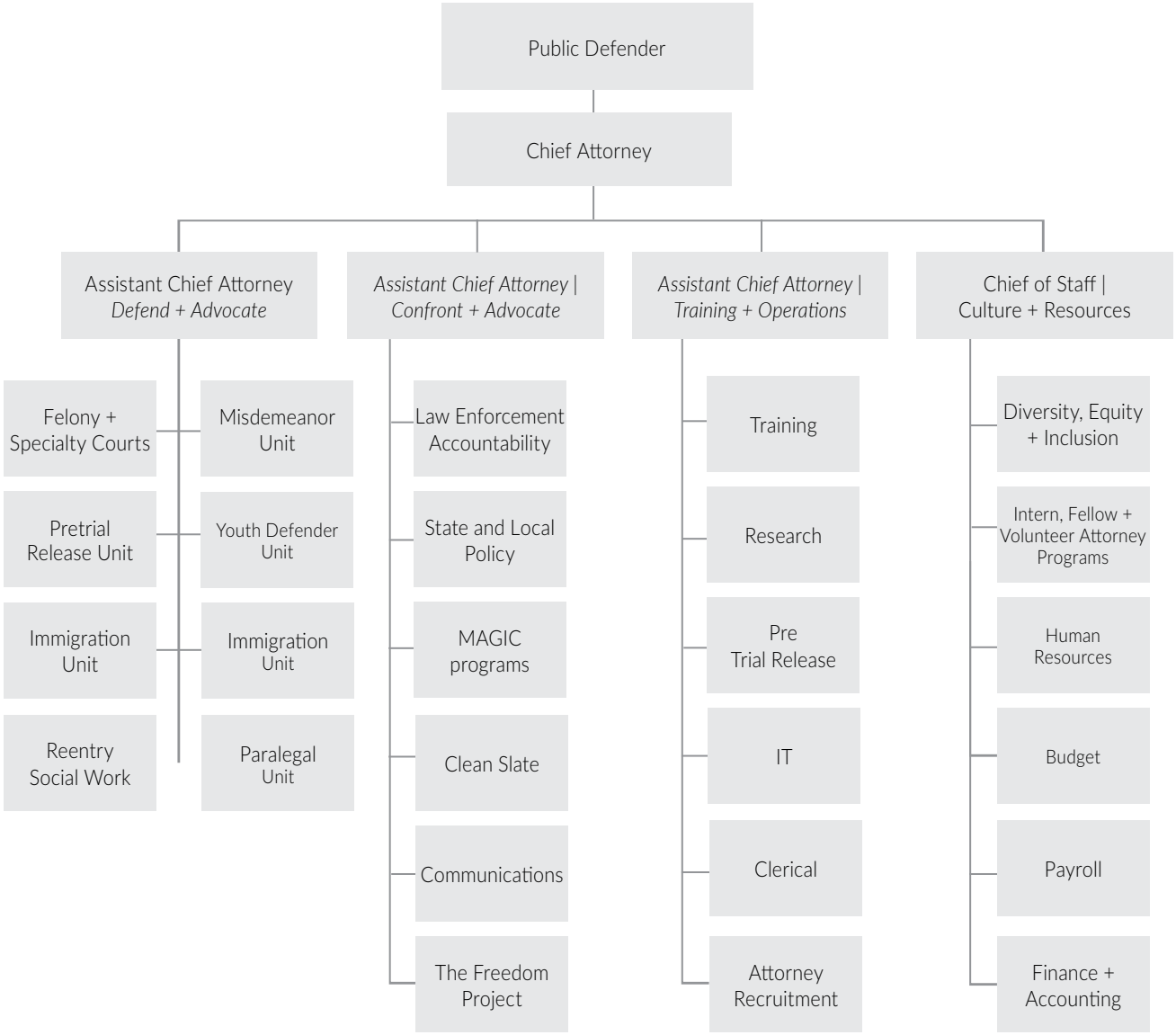
ORGANIZATIONAL STRUCTURE: PUBLIC DEFENDER



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	219.85	224.55	4.70	218.23	(6.32)
Non-Operating Positions (CAP/Other)	(5.00)	(9.00)	(4.00)	(9.00)	
Net Operating Positions	**214.85**	**215.55**	**0.70**	**209.23**	**(6.32)**
Sources					
Intergovernmental: Federal	42,682	42,682		42,682	
Intergovernmental: State	782,154	640,000	(142,154)	660,000	20,000
Other Revenues	600,000	500,000	(100,000)		(500,000)
Expenditure Recovery	92,000	92,000			(92,000)
General Fund	56,835,819	59,761,871	2,926,052	62,185,459	2,423,588
Sources Total	**58,352,655**	**61,036,553**	**2,683,898**	**62,888,141**	**1,851,588**
Uses - Operating Expenditures					
Salaries	40,125,696	41,913,884	1,788,188	43,242,003	1,328,119
Mandatory Fringe Benefits	13,032,602	13,972,867	940,265	14,663,728	690,861
Non-Personnel Services	2,043,487	2,001,298	(42,189)	1,710,354	(290,944)
City Grant Program	44,021		(44,021)		
Materials & Supplies	126,809	128,514	1,705	128,514	
Programmatic Projects	393,212	333,212	(60,000)	333,212	
Services Of Other Depts	2,586,828	2,686,778	99,950	2,810,330	123,552
Uses Total	**58,352,655**	**61,036,553**	**2,683,898**	**62,888,141**	**1,851,588**
Uses - By Division Description					
PDR Public Defender	58,352,655	61,036,553	2,683,898	62,888,141	1,851,588
Uses by Division Total	**58,352,655**	**61,036,553**	**2,683,898**	**62,888,141**	**1,851,588**

PUBLIC HEALTH

Mission

The mission of the Department of Public Health (DPH) is to protect and promote the health of all San Franciscans. For more information about this department's services, please visit **sf.gov/departments/department-public-health**

Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $3.6 billion for the Department of Public Health is approximately $253.2 million, or 7.5 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salary and benefit costs and programmatic spending, partially offset by decreases in overhead allocations. The FY 2027-28 proposed budget of $3.7 billion is $90.02 million, or 2.5 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs and materials and supplies, partially offset by decreases in transfers out.

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 direct health care to more than 125,000 insured and uninsured San Franciscans annually through Zuckerberg San Francisco General Hospital (ZSFG), Laguna Honda Hospital and Rehabilitation Center (LHH), more than 14 primary care clinics, and the City's largest community-based behavioral health system.

Revenue Growth and Expenditure Discipline

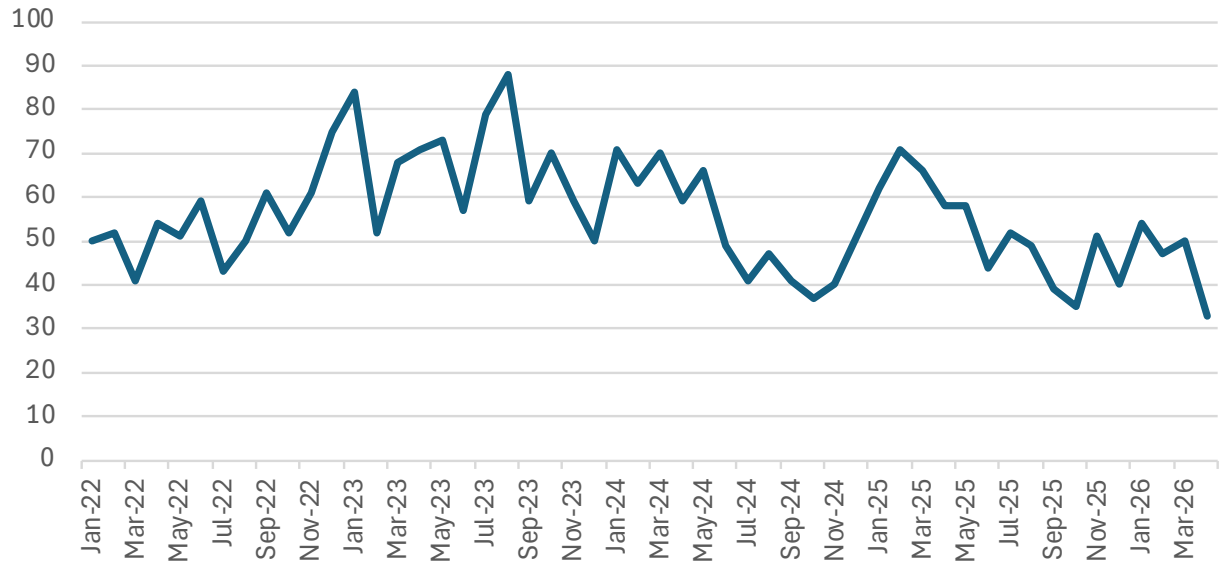
The Department's budget proposal identifies approximately $340 million in two-year General Fund balancing solves, drawing from $187 million in revenue initiatives and $154 million in administrative, contract, and operational savings, and offset by strategic investments. Revenue growth is anchored by updated baseline projections at ZSFG, LHH, and Behavioral Health Services, with additional gains from CalAIM billing optimizations and ZSFG Medicare services. Expenditure savings reflect contract efficiencies at ZSFG, administrative restructuring, IT contract reductions, and operational adjustments to manage nurse staffing. SFDPH is proposing to reduce 129 FTE to achieve nearly $32 million of savings, primarily through strategic restructuring and rebalancing workloads and removal of redundant administrative layers. These solves absorb federal H.R. 1 and state Medi-Cal changes already reflected in the City's baseline budget.

Safety and Security Investments

The proposal includes approximately $15 million annually in safety and security investments, funded jointly by DPH and the Mayor's Office to strengthen safety across clinical sites. Investments include annual trauma-informed de-escalation training for front-line staff at DPH and ZSFG; expansion of the Behavioral Emergency Response Team at ZSFG; additional contracted security posts at community clinics and ZSFG; expanded Sheriff coverage at LHH for the weapons detection system; and ongoing funding for threat investigation, facilities maintenance, and coordinated incident response. Capital projects include improvements to doors and badge readers at ZSFG, upgrades of security communications infrastructure, and the addition of weapons detection technology at Laguna Honda Hospital.

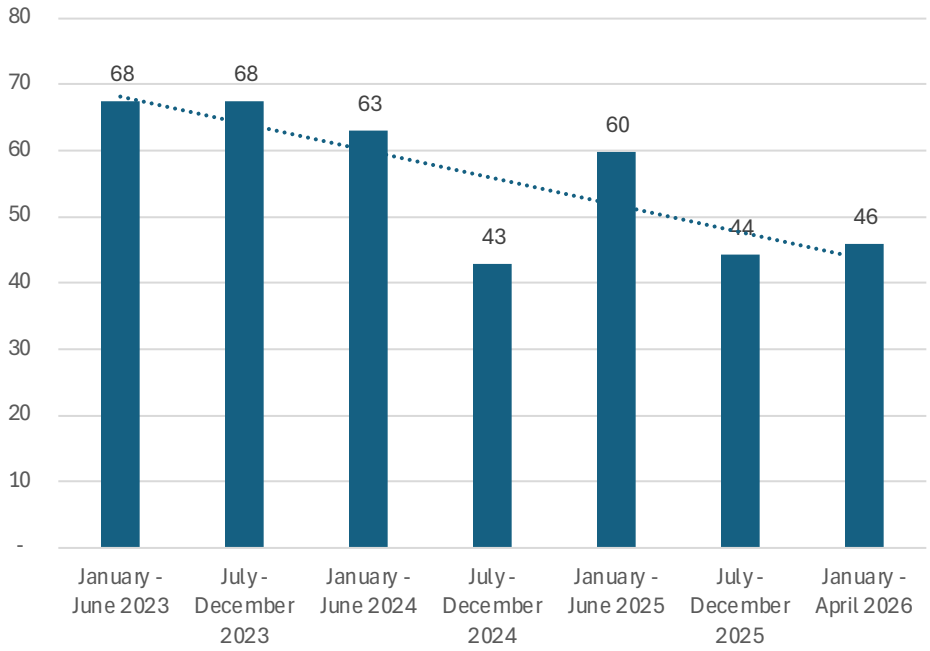
Behavioral Health Investments and Street Response Coordination

The Department continues to expand its behavioral health continuum under the Mayor's Breaking the Cycle priorities. The budget supports staffing for a new Residential Care Facility for the Elderly at 624 Laguna Street, opening in early 2027 for low-income behavioral health clients aged 60 and over. Through the Our City, Our Home Fund, the Department is investing in additional treatment and recovery beds, expanding access to long-acting injectable buprenorphine and increasing funding to bolster system-wide medical transport capacity. Under new state spending requirements from Proposition 1's Behavioral Health Services Act (BHSA), the Department will also shift Housing and Full-Service Partnership costs from the General Fund to dedicated BHSA funding, generating two-year General Fund savings while preserving services. Effective July 1, 2026, the Department also becomes the operational home for the City's integrated street teams, consolidating outreach and coordination staff from the Department of Emergency Management and the Department of Homelessness and Supportive Housing into a single accountability structure under DPH.



OVERDOSE DEATHS (monthly trend Jan-22 through Apr-26)

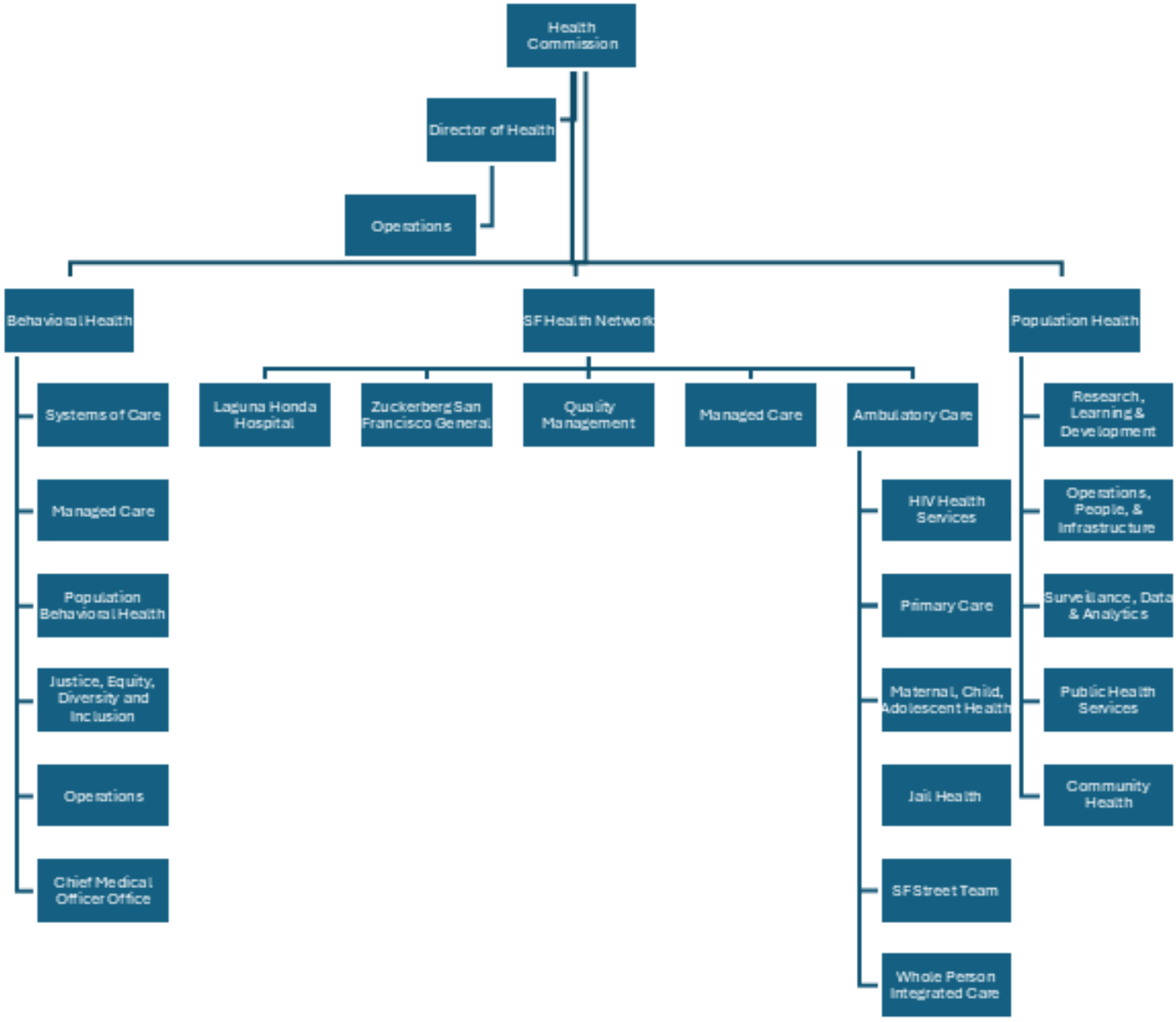
Monthly fatal overdose deaths recorded by the San Francisco Office of the Chief Medical Examiner. The 33 deaths recorded in April 2026 are the lowest monthly total since the OCME began tracking in 2020 — 43% below April 2025 (58 deaths) and continuing a sustained downward trend.



AVERAGE MONTHLY OVERDOSE DEATHS (six-month period averages)

Average monthly fatal overdose deaths by six-month period; the January–April 2026 bar reflects four months of year-to-date data. The 184 deaths recorded from January through April 2026 are 28% fewer than the same period in 2025, continuing San Francisco's positive trajectory.

ORGANIZATIONAL STRUCTURE: PUBLIC HEALTH



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	7,673.74	7,758.26	84.52	7,683.27	(74.99)
Non-Operating Positions (CAP/Other)	(58.79)	(68.19)	(9.40)	(72.29)	(4.10)
Net Operating Positions	**7,614.95**	**7,690.07**	**75.12**	**7,610.98**	**(79.09)**
Sources					
Business Taxes	82,406,163	115,037,034	32,630,871	109,961,859	(5,075,175)
Intergovernmental: Federal	83,652,570	80,468,608	(3,183,962)	83,129,833	2,661,225
Intergovernmental: Other	600,000	289,000	(311,000)	351,000	62,000
Intergovernmental: State	373,857,352	381,702,401	7,845,049	387,856,137	6,153,736
Charges for Services	1,829,967,666	1,956,779,296	126,811,630	1,894,538,178	(62,241,118)
Fines, Forfeiture, & Penalties	41,292,937	33,068,983	(8,223,954)	30,352,161	(2,716,822)
Licenses, Permits,& Franchises	4,127,741	3,908,036	(219,705)	4,271,339	363,303
Rents & Concessions	844,364	851,740	7,376	858,740	7,000
Other Revenues	49,799,497	39,965,193	(9,834,304)	35,688,319	(4,276,874)
Interest & Investment Income	15,826,030	18,325,609	2,499,579	17,972,009	(353,600)
Expenditure Recovery	46,051,064	46,737,504	686,440	46,019,537	(717,967)
IntraFund Transfers In	31,480,524	39,681,587	8,201,063	38,689,862	(991,725)
Transfers In	159,966,743	206,644,907	46,678,164	175,367,403	(31,277,504)
Other Financing Sources		(795,517)	(795,517)		795,517
Beg Fund Balance - Budget Only	57,646,639	73,113,452	15,466,813	66,896,221	(6,217,231)
Transfer Adjustment-Source	(189,843,254)	(245,518,688)	(55,675,434)	(212,453,468)	33,065,220
General Fund	778,596,568	869,178,846	90,582,278	1,029,957,466	160,778,620
Sources Total	**3,366,272,604**	**3,619,437,991**	**253,165,387**	**3,709,456,596**	**90,018,605**
Uses - Operating Expenditures					
Salaries	1,279,885,056	1,352,202,655	72,317,599	1,411,438,306	59,235,651
Mandatory Fringe Benefits	458,438,767	492,773,891	34,335,124	526,284,443	33,510,552
Non-Personnel Services	1,107,165,983	1,152,823,182	45,657,199	1,142,957,696	(9,865,486)
City Grant Program	14,980,393	15,522,140	541,747	15,884,398	362,258
Capital Outlay	16,813,567	26,302,307	9,488,740	10,200,000	(16,102,307)
Debt Service	19,452,090	20,894,690	1,442,600	21,351,527	456,837
Facilities Maintenance	4,742,433	4,979,554	237,121	5,228,531	248,977
Intrafund Transfers Out	31,480,524	39,681,587	8,201,063	38,689,862	(991,725)
Materials & Supplies	237,833,786	260,086,791	22,253,005	279,705,626	19,618,835
Overhead and Allocations	2,893,976	2,892,595	(1,381)	4,489,782	1,597,187
Programmatic Projects	34,366,466	92,006,234	57,639,768	89,585,398	(2,420,836)
Services Of Other Depts	189,700,087	199,749,469	10,049,382	202,330,889	2,581,420
Transfers Out	158,362,730	205,041,584	46,678,854	173,763,606	(31,277,978)
Transfer Adjustment - Uses	(189,843,254)	(245,518,688)	(55,675,434)	(212,453,468)	33,065,220
Uses Total	**3,366,272,604**	**3,619,437,991**	**253,165,387**	**3,709,456,596**	**90,018,605**
Uses - By Division Description					
HAD Public Health Admin	200,457,483	277,377,099	76,919,616	279,931,203	2,554,104
HBH Behavioral Health	656,139,965	701,313,775	45,173,810	700,760,926	(552,849)
HGH Zuckerberg SF General	1,351,712,401	1,431,206,240	79,493,839	1,501,580,081	70,373,841
HJH Jail Health	54,988,204	57,864,622	2,876,418	62,406,642	4,542,020
HLH Laguna Honda Hospital	343,851,866	364,968,256	21,116,390	386,002,428	21,034,172

TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Uses - By Division Description					
HNS Health Network Services	453,036,773	473,999,040	20,962,267	454,788,262	(19,210,778)
HPC Primary Care	154,957,328	164,032,484	9,075,156	170,297,339	6,264,855
HPH Population Health Division	151,128,584	148,676,475	(2,452,109)	153,689,715	5,013,240
Uses by Division Total	**3,366,272,604**	**3,619,437,991**	**253,165,387**	**3,709,456,596**	**90,018,605**

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) 2026-27 budget of $198.5 million for the Public Library is approximately $5.08 million, or 2.6 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salary and benefit costs and non-personnel services, partially offset by decreases in intrafund transfers. The FY 2027-28 proposed budget of $200.6 million is $2.17 million, or 1.1 percent, higher than th FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs and materials and supplies, partially offset by decreases in capital outlay.

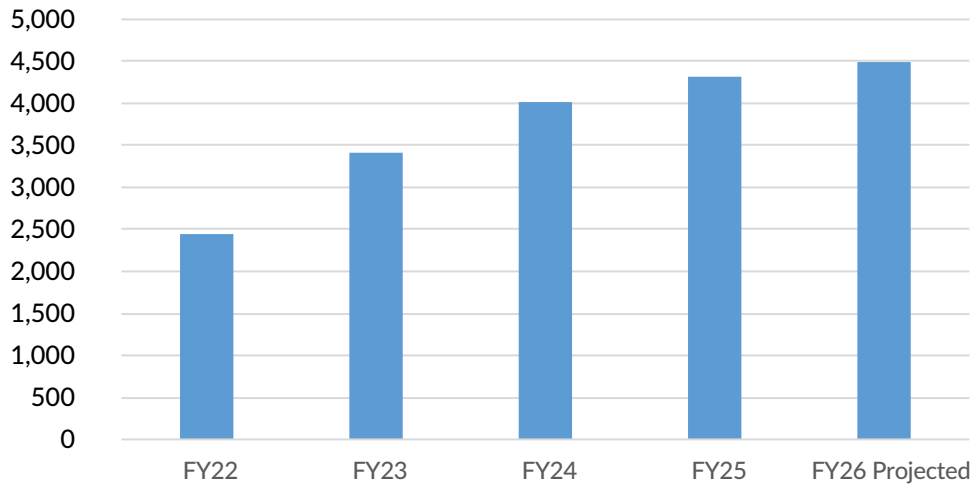
Core Focus: City-Wide Activation and Delivering for our Patrons

Consistent with the Library's Vision 2030 strategic plan, the core focus for this two-year cycle is to enhance quality of life for residents as a literacy champion, resource provider, cultural amplifier, thoughtful navigator 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.

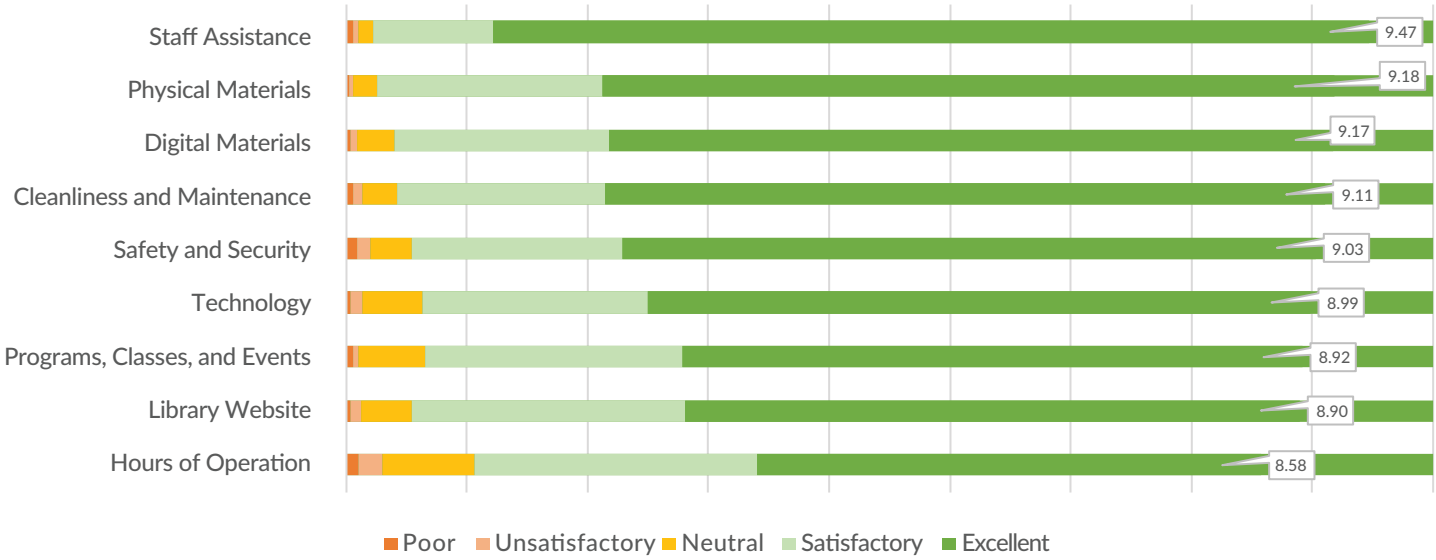
Strategic Investments

In alignment with our core focus and Vision 2030 the Library is making strategic investments in our program delivery and infrastructure, with $424K in expanding our Financial Coaching partnership with the Treasurer's Office, $4.7M in investments to update and improve safety at the Main Library, and $1.2M to upgrade security system-wide.



SFPL VISITS BY FISCAL YEAR (THOUSANDS).

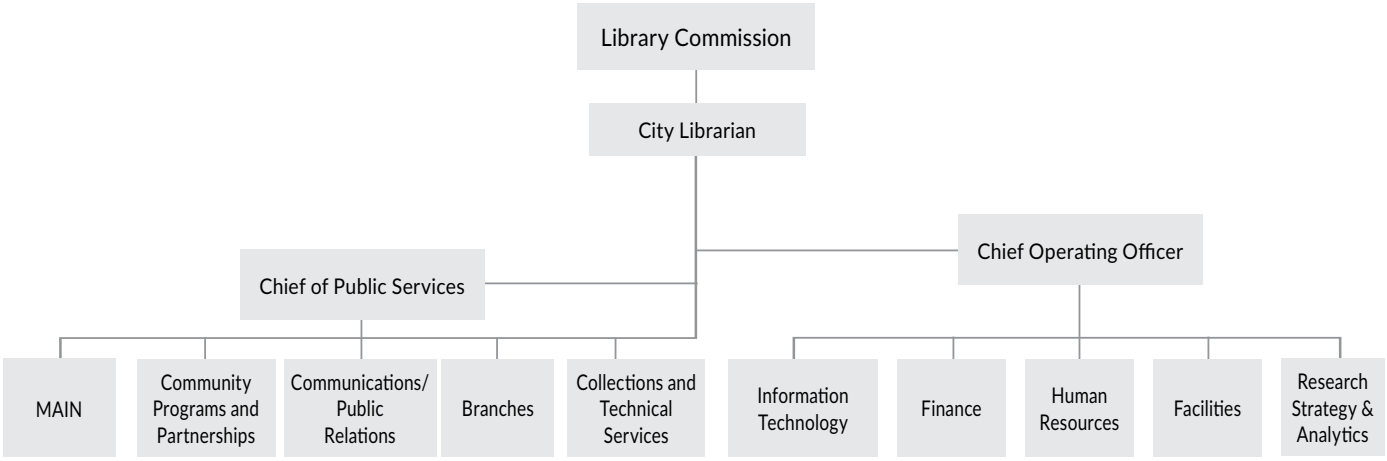
Significant recovery of library visits since FY22. Library is currently projecting a 4.1% year over year increase in FY26.



FY26 Q3 SFPL PATRON SATISFACTION.

Monthly Patron Satisfaction Survey asks patrons to rate SFPL services. 3 month rolling weighted average for the last quarter (Jan-Mar 2026) was 9.04 out of 10.

ORGANIZATIONAL STRUCTURE: PUBLIC LIBRARY



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	736.23	737.28	1.05	737.14	(0.14)
Non-Operating Positions (CAP/Other)	(3.00)		3.00		
Net Operating Positions	**733.23**	**737.28**	**4.05**	**737.14**	**(0.14)**
Sources					
Property Taxes	79,330,000	76,590,000	(2,740,000)	77,580,000	990,000
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	54,768	17,451	(37,317)	17,451	
Expenditure Recovery	95,433	81,029	(14,404)	81,029	
IntraFund Transfers In	14,082,429	10,941,478	(3,140,951)	5,376,630	(5,564,848)
Beg Fund Balance - Budget Only	6,900,260	594,112	(6,306,148)	2,923,917	2,329,805
Transfer Adjustment-Source	(14,082,429)	(10,941,478)	3,140,951	(5,376,630)	5,564,848
General Fund	106,520,000	120,700,000	14,180,000	119,550,000	(1,150,000)
Sources Total	**193,371,976**	**198,454,107**	**5,082,131**	**200,623,912**	**2,169,805**
Uses - Operating Expenditures					
Salaries	82,732,855	86,384,751	3,651,896	90,484,133	4,099,382
Mandatory Fringe Benefits	43,556,876	46,579,673	3,022,797	49,965,365	3,385,692
Non-Personnel Services	9,283,431	11,437,521	2,154,090	11,439,568	2,047
City Grant Program	920,926	965,060	44,134	965,060	
Capital Outlay	13,425,010	10,363,554	(3,061,456)	4,599,000	(5,764,554)
Debt Service	1,703,419		(1,703,419)		
Intrafund Transfers Out	14,082,429	10,941,478	(3,140,951)	5,376,630	(5,564,848)
Materials & Supplies	25,179,115	25,129,244	(49,871)	25,479,318	350,074
Overhead and Allocations	841	638	(203)	638	
Services Of Other Depts	16,569,503	17,593,666	1,024,163	17,690,830	97,164
Transfer Adjustment - Uses	(14,082,429)	(10,941,478)	3,140,951	(5,376,630)	5,564,848
Uses Total	**193,371,976**	**198,454,107**	**5,082,131**	**200,623,912**	**2,169,805**
Uses - By Division Description					
LIB Public Library	193,371,976	198,454,107	5,082,131	200,623,912	2,169,805
Uses by Division Total	**193,371,976**	**198,454,107**	**5,082,131**	**200,623,912**	**2,169,805**

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) 2026-27 budget of $2.2 billion for the Public Utilities Commission is approximately $50.22 million, or 2.4 percent, higher than the FY 2025-26 budget. This is primarily due to increases in debt service and salary and benefit costs, partially offset by decreases in intrafund transfers. The FY 2027-28 proposed budget of $2.4 billion is $174.7 million, or 8.0 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in intrafund transfers and debt service, partially offset by decreases in programmatic spending. The San Francisco Public Utilities Commission (PUC) provides water, wastewater, and municipal power services to 2.8 million people in the Bay Area through its three enterprises: Water, Wastewater, and Power. This two-year budget and capital plan represent the agency's efforts to balance the critical need for infrastructure modernization with the priority of ratepayer affordability.

Overall, operating expenditures are up over the two-year period mainly due to increases in debt service to fund major capital upgrades in Water and Wastewater. The budget is balanced with revenue. On the operating side, approximately 90% of PUC's revenues are from utility sales. Revenue increases are due to a combination of sales volumes and rate changes.

The PUC's capital budget is roughly $1.1 billion in each FY 2026-27 and FY 2027-28. Capital investments will ensure safe and reliable service delivery, meet complex regulatory obligations, repair and replace aging infrastructure, and invest in climate resilience and clean energy expansion.

A Convergence of Pressures

The PUC faces significant pressure on its infrastructure and finances, driven by several factors. Aging infrastructure, climate adaption needs, and new regulatory mandates require the SFPUC to make critical upgrades to aging systems. The single largest project in its capital plan is Wastewater's Southeast Plant Nutrient Reduction project, which aims to reduce the amount of nutrients discharged into the San Francisco Bay – a permit requirement. Meanwhile, construction costs and a lack of federal investment—which once helped build these systems—drive up costs for local ratepayers.

In light of these cost pressures, the PUC has been committed to maintaining affordability for ratepayers. In November 2023, the Commission adopted the Affordability Policy, which aims to keep rates as low as possible while maintaining necessary investments. This policy sets targets, such as keeping combined water and sewer bills below 3% of the income for a typical household, adjusted for equity. Throughout its budget process, the PUC restricted operating budget growth and engaged in a rigorous prioritization process in its capital planning, ultimately reducing both the upcoming two-year budget and the 10-Year Capital Plan from initial proposals. Additionally, the PUC has a range of customer assistance programs to help eligible customers pay their bills, conserve water, and participate in incentive and rebate programs to make conservation projects and electrification more affordable.

The PUC's Budget Priorities

Affordability is a key part of long-term financial sustainability, which was one of the priorities that drove the PUC's budget development. Every dollar in this budget is aligned with four core organizational pillars:

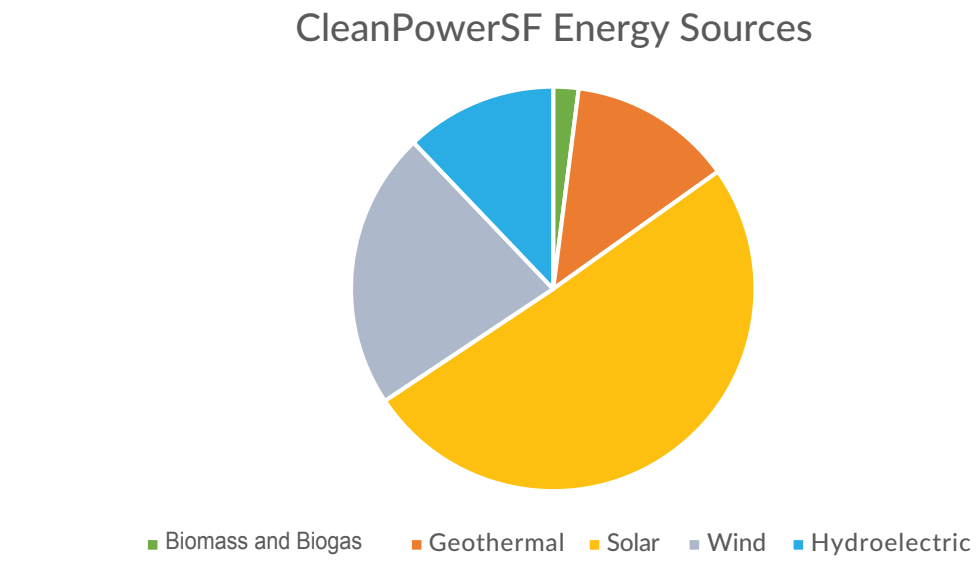
Financial Sustainability: Focusing on responsible financial stewardship, rate affordability, and maintaining the high credit ratings mandated by the City Charter to keep borrowing costs low.

Operational Excellence: Prioritizing the reliability, regulatory compliance, and safety of the systems that provide 24/7 service.

Climate Leadership: Investing in and accelerating the clean energy transition and building resilient systems that adapt to climate change.

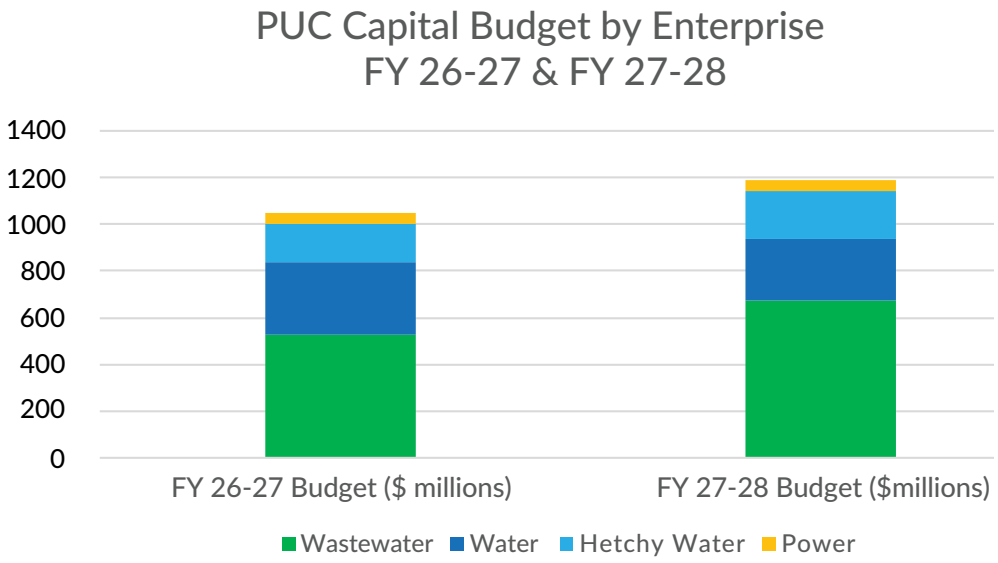
People and Community: Ensuring equitable service delivery and investing in the local economy.

These priorities shaped the decisions that resulted in the PUC's proposed budget.



CLEANPOWERSF ENERGY SOURCES (GREEN PRODUCT, 2024).

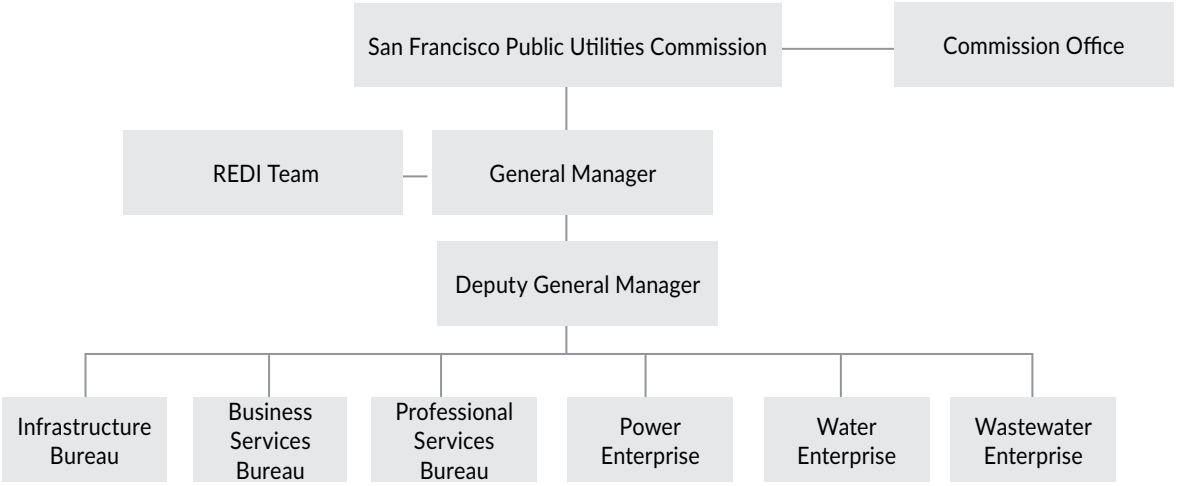
CleanPowerSF serves over 388,000 customer accounts with clean, renewable energy. Hetch Hetchy Power serves around 9,000 customer accounts with 100% greenhouse gas-free hydroelectric power. Data is from calendar year 2024 and CleanPowerSF Green offering. SuperGreen is solar and wind only.



PUC CAPITAL BUDGET BY ENTERPRISE

The PUC will budget around $1.1 - $1.2 billion in each of the upcoming budget years to fund critical infrastructure upgrades and expand clean energy sources.

ORGANIZATIONAL STRUCTURE: PUBLIC UTILITIES COMMISSION



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	2,205.05	2,213.53	8.48	2,212.80	(0.73)
Non-Operating Positions (CAP/Other)	(423.90)	(420.50)	3.40	(420.50)	
Net Operating Positions	**1,781.15**	**1,793.03**	**11.88**	**1,792.30**	**(0.73)**

Sources

Charges for Services	1,730,107,936	1,714,329,211	(15,778,725)	1,882,222,715	167,893,504
Rents & Concessions	10,696,681	14,033,176	3,336,495	14,420,567	387,391
Other Revenues	40,363,024	23,815,968	(16,547,056)	24,062,129	246,161
Interest & Investment Income	10,751,385	28,659,236	17,907,851	23,973,163	(4,686,073)
Expenditure Recovery	237,436,035	245,713,553	8,277,518	278,395,933	32,682,380
IntraFund Transfers In	356,551,489	267,141,586	(89,409,903)	341,439,418	74,297,832
Transfers In	54,842,311	88,930,538	34,088,227	97,022,786	8,092,248
Beg Fund Balance - Budget Only	101,056,772	154,078,728	53,021,956	132,278,741	(21,799,987)
Transfer Adjustment-Source	(411,393,800)	(356,072,124)	55,321,676	(438,462,204)	(82,390,080)
General Fund					
Sources Total	**2,130,411,833**	**2,180,629,872**	**50,218,039**	**2,355,353,248**	**174,723,376**

Uses - Operating Expenditures

Salaries	353,027,098	370,877,444	17,850,346	388,793,178	17,915,734
Mandatory Fringe Benefits	142,643,169	153,694,158	11,050,989	165,843,907	12,149,749
Non-Personnel Services	642,369,979	613,435,348	(28,934,631)	626,423,246	12,987,898
City Grant Program	2,878,837	4,420,000	1,541,163	4,420,000	
Capital Outlay	17,157,942	(4,480,363)	(21,638,305)	10,800,396	15,280,759
Debt Service	537,121,627	623,190,029	86,068,402	698,752,397	75,562,368
Facilities Maintenance	49,854,894	54,408,905	4,554,011	61,525,500	7,116,595
Intrafund Transfers Out	356,551,489	299,663,836	(56,887,653)	377,451,956	77,788,120
Materials & Supplies	45,014,696	47,714,163	2,699,467	48,276,532	562,369
Overhead and Allocations	(103,673,777)	(107,771,327)	(4,097,550)	(112,794,153)	(5,022,826)
Programmatic Projects	6,842,660	31,323,200	24,480,540	12,619,797	(18,703,403)
Services Of Other Depts	128,285,843	135,117,213	6,831,370	144,630,798	9,513,585
Transfers Out	54,937,448	56,408,288	1,470,840	61,010,248	4,601,960
Unappropriated Rev-Designated	42,742,286	9,624,922	(33,117,364)	11,180,006	1,555,084
Unappropriated Rev Retained	266,051,442	249,076,180	(16,975,262)	294,881,644	45,805,464
Transfer Adjustment - Uses	(411,393,800)	(356,072,124)	55,321,676	(438,462,204)	(82,390,080)
Uses Total	**2,130,411,833**	**2,180,629,872**	**50,218,039**	**2,355,353,248**	**174,723,376**

Uses - By Division Description

HHP CleanPowerSF	444,375,300	400,153,270	(44,222,030)	398,127,794	(2,025,476)
HHP Hetch Hetchy Water & Power	382,508,840	443,323,994	60,815,154	507,962,153	64,638,159
PUB Public Utilities Bureaus	1,056,356	1,096,856	40,500	1,061,856	(35,000)
WTR Water Enterprise	774,438,622	747,211,694	(27,226,928)	797,615,497	50,403,803
WWE Wastewater Enterprise	528,032,715	588,844,058	60,811,343	650,585,948	61,741,890
Uses by Division Total	**2,130,411,833**	**2,180,629,872**	**50,218,039**	**2,355,353,248**	**174,723,376**

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) 2026-27 budget of $486.2 million for the Department of Public Works is approximately $57.67 million, or 13.5 percent, higher than the FY 2025-26 budget. This is primarily due to increases in capital funding and salary and benefit costs. The FY 2027-28 proposed budget of $504.0 million is $17.78 million, or 3.7 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs, partially offset by decreases in capital funding.

Creating a Cleaner, Safer, More Welcoming Right of Way

Public Works runs a 24/7 street cleaning operation that provides both proactive and reactive services in neighborhoods across City, including the weekly CleanCorridorsSF deep cleaning operation in neighborhood commercial corridors and courtesy graffiti removal services for property owners in neighborhood commercial corridors.

To build on the momentum of San Francisco's economic recovery, the department also focuses extra attention on the hospitality zone connecting Union Square and Moscone Center, as well as the Sixth Street corridor, Mid-Market, Mission, and Tenderloin neighborhoods to support the City's coordinated efforts to disrupt open-air drug markets.

Public Works' street inspectors also are on the ground in those neighborhoods, the central waterfront and Chinatown with routine enforcement operations to curtail illegal vending and the sale of stolen goods. This year, a new enforcement tool will be utilized with recent passage of state Senate Bill 276 that gives law enforcement the power to issue criminal penalties for illegal vending.

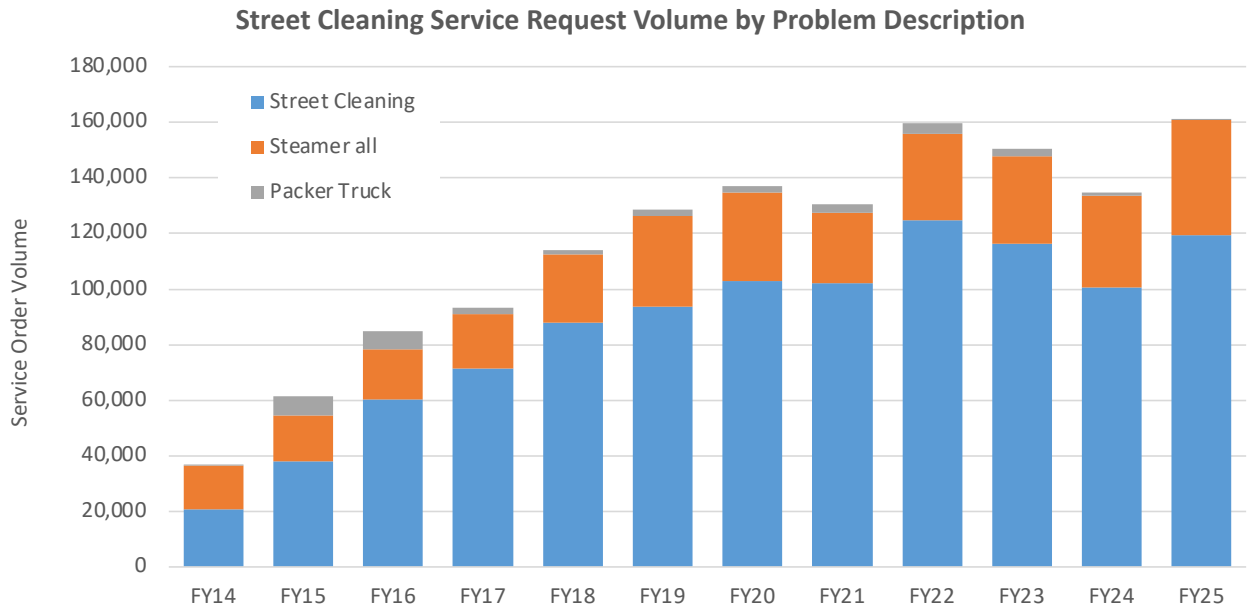
Layered on the work of these teams are initiatives by the department's design, project management and construction management teams to deliver streetscape improvements. Projects are now underway on Folsom Street, the Transbay area and Minna-Natoma in Yerba Buena, with a Powell Street makeover on the horizon. These bring traffic-safety improvements for people walking, biking and rolling, and enliven the public realm experience with beautification and activation elements.

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 Street Resurfacing Program aims to keep the streets in good condition for all users and maintain or improve the City's Pavement Condition Index score, currently at 75, which puts San Francisco best in the region among big Bay Area cities. 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.

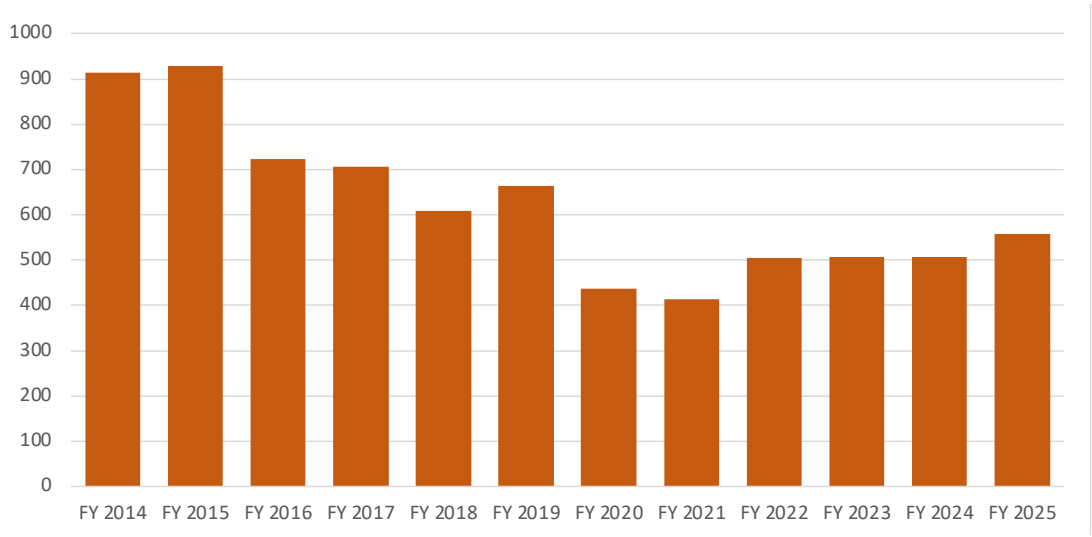
Capital Project Delivery

Public Works restructured the organization to better align with the department's strategic plan, with a focus on delivering impactful projects, streamlining our processes, lowering costs and leaning into our core services. The biggest change was revamping how capital projects are developed, designed and delivered to ensure greater efficiency and effective outcomes. Public Works is managing full project delivery, including design and construction, on a large portfolio of capital projects such as the Earthquake Safety and Emergency Response (ESER) project that includes the Fire Department's new Division of Training campus in Bayview-Hunters Point and Ingleside Police Station, and is leading construction on the public health center, Portsmouth Square renovations in Chinatown.



ANNUAL STREET CLEANING SERVICE ORDER VOLUME BY PROBLEM DESCRIPTION.

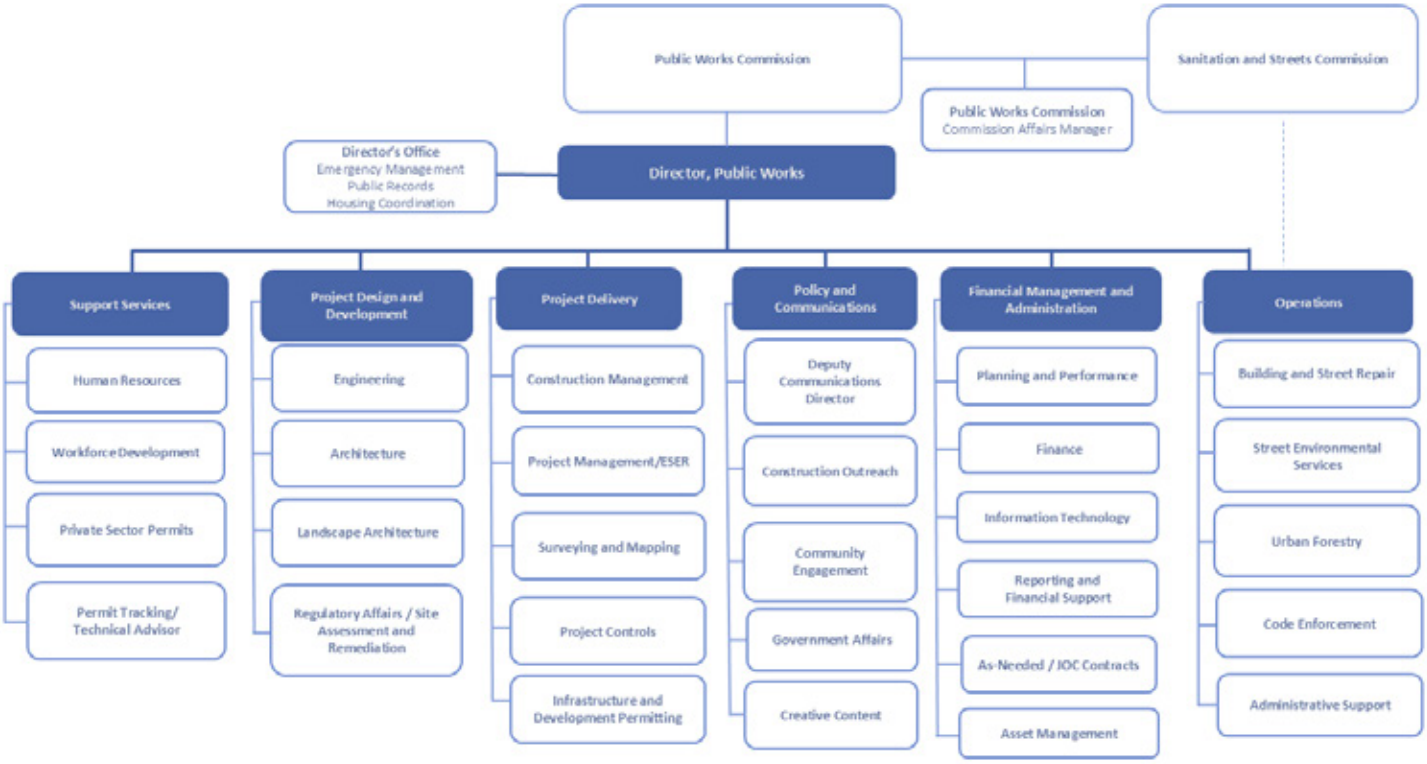
SO volume has increased by 334% in FY25 compared to FY 14. SO volume has increased by 24% in the past 5 years, from FY21. This data excludes SOs categorized in the Encampment problem description since Encampment data is unavailable prior to FY17.



ANNUAL BLOCKS RESURFACED.

An annual average of 623 blocks per year have been resurfaced since FY 2014.

ORGANIZATIONAL STRUCTURE: PUBLIC WORKS



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	1,723.02	1,686.93	(36.09)	1,663.92	(23.01)
Non-Operating Positions (CAP/Other)	(636.00)	(625.00)	11.00	(625.00)	
Net Operating Positions	**1,087.02**	**1,061.93**	**(25.09)**	**1,038.92**	**(23.01)**
Sources					
Intergovernmental: State	66,285,376	71,337,603	5,052,227	71,212,755	(124,848)
Charges for Services	35,468,207	32,306,260	(3,161,947)	32,673,925	367,665
Licenses, Permits,& Franchises	326,004	3,204	(322,800)	3,204	
Other Revenues		1,000,000	1,000,000		(1,000,000)
Interest & Investment Income	151,433	41,704	(109,729)	26,704	(15,000)
Expenditure Recovery	162,426,326	173,666,881	11,240,555	201,207,931	27,541,050
IntraFund Transfers In	1,800,588	2,300,588	500,000	2,300,588	
Transfers In	2,544,798	2,598,000	53,202	2,598,000	
Other Financing Sources	32,500,000	34,864,264	2,364,264	7,000,000	(27,864,264)
Beg Fund Balance - Budget Only	21,223,697	21,480,046	256,349	13,091,234	(8,388,812)
Transfer Adjustment-Source	(4,345,386)	(4,898,588)	(553,202)	(4,898,588)	
General Fund	110,132,336	151,483,978	41,351,642	178,747,138	27,263,160
Sources Total	**428,513,379**	**486,183,940**	**57,670,561**	**503,962,891**	**17,778,951**
Uses - Operating Expenditures					
Salaries	156,202,505	158,365,197	2,162,692	161,502,404	3,137,207
Mandatory Fringe Benefits	66,058,285	69,208,929	3,150,644	72,894,405	3,685,476
Non-Personnel Services	16,764,785	16,750,601	(14,184)	10,649,624	(6,100,977)
City Grant Program	6,249,528	5,793,339	(456,189)	5,944,228	150,889
Capital Outlay	87,344,988	128,328,966	40,983,978	121,369,803	(6,959,163)
Debt Service	16,703,857	20,217,145	3,513,288	18,068,757	(2,148,388)
Intrafund Transfers Out	1,800,588	2,300,588	500,000	2,300,588	
Materials & Supplies	4,489,216	5,035,449	546,233	4,998,138	(37,311)
Overhead and Allocations	610,383	9,056,228	8,445,845	16,397,791	7,341,563
Programmatic Projects	19,843,083	19,285,547	(557,536)	19,625,875	340,328
Services Of Other Depts	47,795,642	49,775,572	1,979,930	51,176,455	1,400,883
Transfers Out	5,513,644	5,696,525	182,881	5,696,525	
Unappropriated Rev-Designated	3,482,261	1,268,442	(2,213,819)	18,236,886	16,968,444
Transfer Adjustment - Uses	(4,345,386)	(4,898,588)	(553,202)	(4,898,588)	
Uses Total	**428,513,379**	**486,183,940**	**57,670,561**	**503,962,891**	**17,778,951**
Uses - By Division Description					
DPW Administration	(4,197,011)	(1,696,511)	2,500,500	(11,396,013)	(9,699,502)
DPW Buildings	34,062,349		(34,062,349)		
DPW Infrastructure	168,721,659		(168,721,659)		
DPW Operations	229,495,400	239,145,401	9,650,001	248,860,602	9,715,201
DPW Proj Design and Developmnt		57,418,616	57,418,616	74,671,170	17,252,554
DPW Project Delivery		165,297,099	165,297,099	155,009,862	(10,287,237)
DPW Public Works Oversight	430,982	449,435	18,453	472,139	22,704
DPW Support Services		25,569,900	25,569,900	36,345,131	10,775,231
Uses by Division Total	**428,513,379**	**486,183,940**	**57,670,561**	**503,962,891**	**17,778,951**

RECREATION AND PARKS

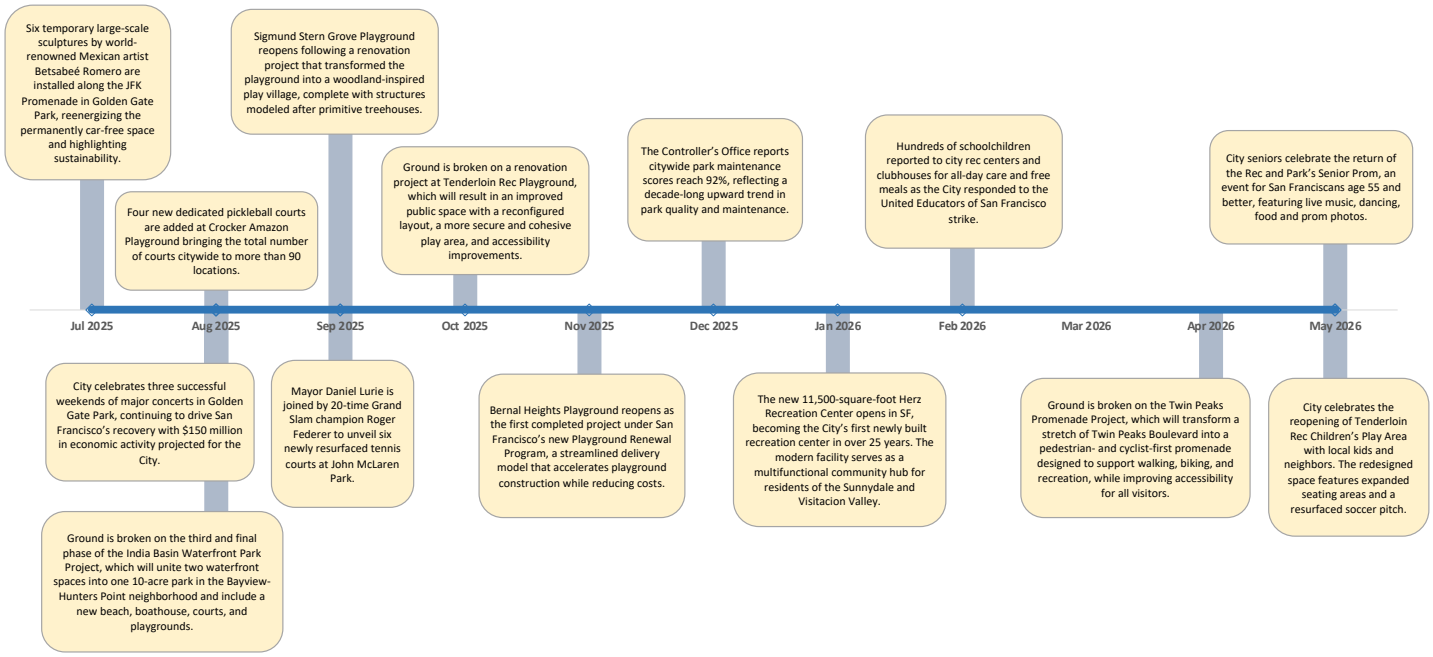
Mission

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

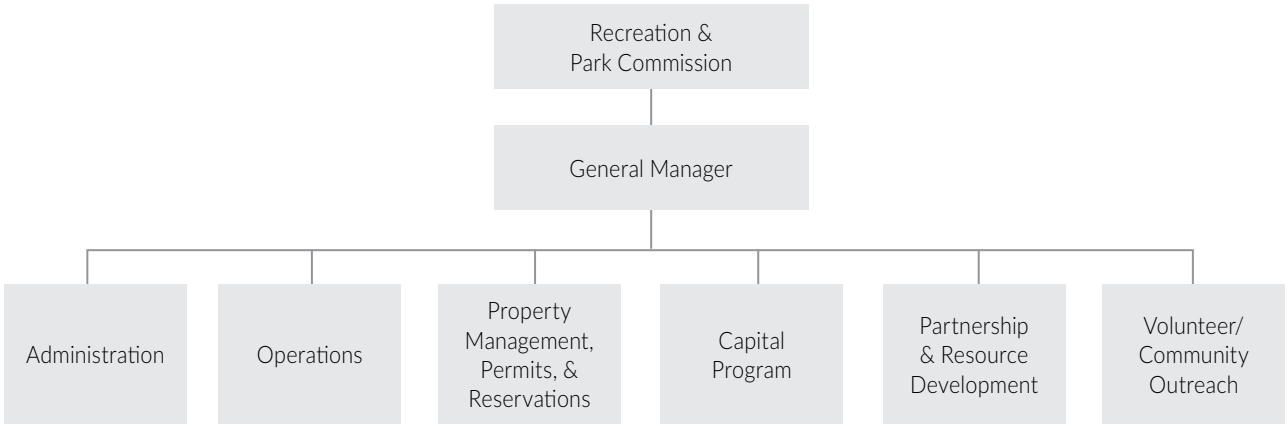
The proposed Fiscal Year (FY) 2026-27 budget of $354.1 million for the Recreation and Parks Department is approximately $91.35 million, or 34.8 percent, higher than the FY 2025-26 budget. This is primarily due to increases in capital outlay and salary and benefit costs, partially offset by decreases in transfers out. The FY 2027-28 proposed budget of $278.7 million is $75.42 million, or 21.3 percent, lower than the FY 2026-27 proposed budget. This change is primarily due to decreases in capital outlay, partially offset by increases in salary and benefit costs.

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 implementing a diversified revenue approach that balances the needs of all park users, recreation participants, and the broader community, while strengthening long-term stewardship of public assets. This approach includes operational efficiencies, targeted revenue enhancements, strategic cost recovery measures, and refocusing the use of enterprise funds (e.g. Golf Fund) to balance the priority of core services. The Department is also implementing cost-saving measures alongside efficiency initiatives to operate more effectively within budget constraints. 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 2025-26).

ORGANIZATIONAL STRUCTURE: RECREATION AND PARKS



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	996.51	1,002.67	6.16	997.12	(5.55)
Non-Operating Positions (CAP/Other)	(31.00)	(30.50)	0.50	(30.50)	
Net Operating Positions	**965.51**	**972.17**	**6.66**	**966.62**	**(5.55)**
Sources					
Property Taxes	79,330,000	76,590,000	(2,740,000)	77,580,000	990,000
Intergovernmental: Other	3,765,819	4,376,436	610,617	4,233,358	(143,078)
Intergovernmental: State	145,000	145,000		145,000	
Charges for Services	50,283,427	54,379,545	4,096,118	54,804,795	425,250
Rents & Concessions	22,776,017	30,333,967	7,557,950	38,020,280	7,686,313
Other Revenues	1,485,170	73,148,715	71,663,545	1,242,898	(71,905,817)
Interest & Investment Income	(57,212)	(57,414)	(202)	(57,414)	
Expenditure Recovery	5,920,395	8,834,289	2,913,894	9,560,820	726,531
IntraFund Transfers In	13,214,051	11,192,250	(2,021,801)	11,311,177	118,927
Transfers In	13,124,519	12,684,017	(440,502)	8,300,958	(4,383,059)
Beg Fund Balance - Budget Only	9,039,015	8,395,735	(643,280)	5,218,590	(3,177,145)
Transfer Adjustment-Source	(26,338,570)	(17,376,267)	8,962,303	(21,445,973)	(4,069,706)
General Fund	90,113,383	91,500,021	1,386,638	89,810,677	(1,689,344)
Sources Total	**262,801,014**	**354,146,294**	**91,345,280**	**278,725,166**	**(75,421,128)**
Uses - Operating Expenditures					
Salaries	105,117,140	111,544,650	6,427,510	116,171,894	4,627,244
Mandatory Fringe Benefits	44,124,982	47,693,905	3,568,923	51,151,086	3,457,181
Non-Personnel Services	20,611,127	22,511,114	1,899,987	21,818,002	(693,112)
City Grant Program	2,584,356	2,589,572	5,216	2,677,287	87,715
Capital Outlay	23,018,269	99,739,305	76,721,036	21,658,702	(78,080,603)
Debt Service	7,325,731	7,316,089	(9,642)	5,318,972	(1,997,117)
Facilities Maintenance	6,389,801	3,260,984	(3,128,817)	3,448,703	187,719
Intrafund Transfers Out	13,214,051	11,192,250	(2,021,801)	11,311,177	118,927
Materials & Supplies	6,335,383	7,051,584	716,201	7,051,585	1
Other Support/Care of Persons		4,000,000	4,000,000	2,000,000	(2,000,000)
Overhead and Allocations	(563,684)	(2,032,559)	(1,468,875)	(2,297,741)	(265,182)
Programmatic Projects	9,043,068	10,114,366	1,071,298	9,769,634	(344,732)
Services Of Other Depts	38,814,841	40,357,284	1,542,443	43,790,880	3,433,596
Transfers Out	13,124,519	6,184,017	(6,940,502)	6,300,958	116,941
Transfer Adjustment - Uses	(26,338,570)	(17,376,267)	8,962,303	(21,445,973)	(4,069,706)
Uses Total	**262,801,014**	**354,146,294**	**91,345,280**	**278,725,166**	**(75,421,128)**
Uses - By Division Description					
REC Admin Services	1,328,104	(2,299,078)	(3,627,182)	(2,625,538)	(326,460)
REC Capital Division	16,934,870	93,502,811	76,567,941	16,104,869	(77,397,942)
REC Operations	240,538,040	250,595,165	10,057,125	252,324,942	1,729,777
REC Partnership		1,476,376	1,476,376	1,553,231	76,855
REC Permits & Property		5,280,477	5,280,477	5,536,559	256,082
REC Policy & Public Affairs		5,590,543	5,590,543	5,831,103	240,560
REC Zoo	4,000,000		(4,000,000)		
Uses by Division Total	**262,801,014**	**354,146,294**	**91,345,280**	**278,725,166**	**(75,421,128)**

RENT ARBITRATION BOARD

Mission

The Rent Arbitration Board's 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/rentboard**

Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $14.3 million for the Rent Arbitration Board is approximately $0.16 million, or 1.1 percent, lower than the FY 2025-26 budget. This is primarily due to decreases in non-personnel services and overhead allocations, partially offset by increases in salary and benefit costs. The FY 2027-28 proposed budget of $15.0 million is $0.66 million, or 4.6 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs and interdepartmental services, partially offset by decreases in non-personnel services.

Making the City More Affordable and Livable for Families

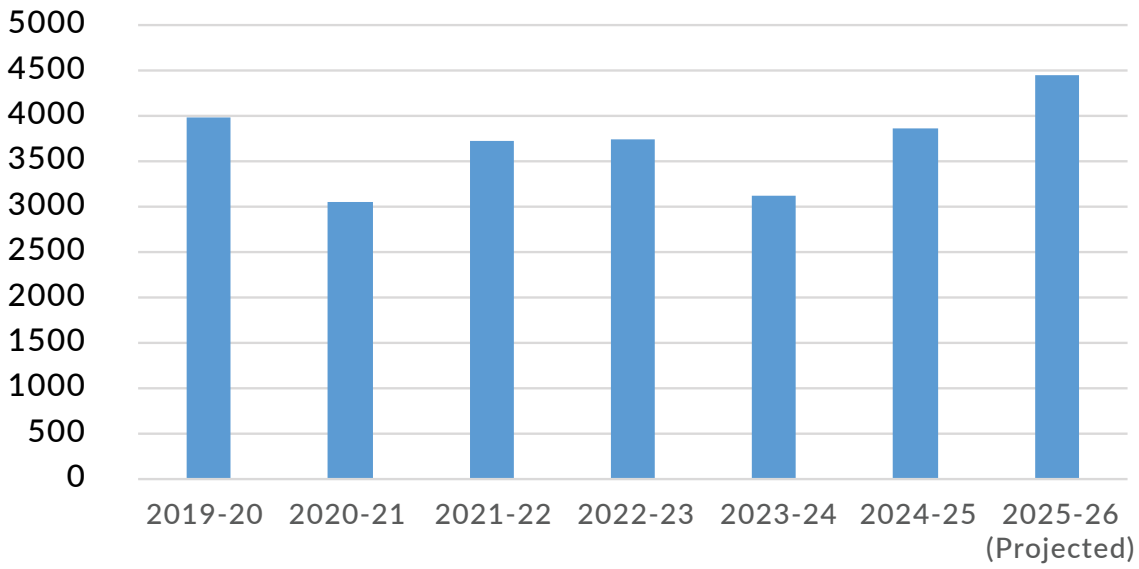
Consistent with Mayor Lurie's priority to make the City more affordable and livable for families, the Rent Board conducts arbitrations and mediations on petitions filed by tenants seeking to decrease their rent and landlords seeking to increase their tenants' rents beyond the annual allowable limit, investigates allegations of wrongful evictions, administers the City's eviction notices and tenant buyouts, as well as maintaining a Housing Inventory of the City's residential units.

The Rent Board's Public Information Unit responds to dozens of daily inquiries and conducts regular outreach events in diverse city neighborhoods regarding the Rent Ordinance and related laws so that the public can make informed decisions about critical, impactful housing issues. The Board's Hearings Unit conducts evidentiary hearings and issues decisions that deliver concrete, comprehensive, reliable information to enable landlords and tenants to enforce their rights and responsibilities.

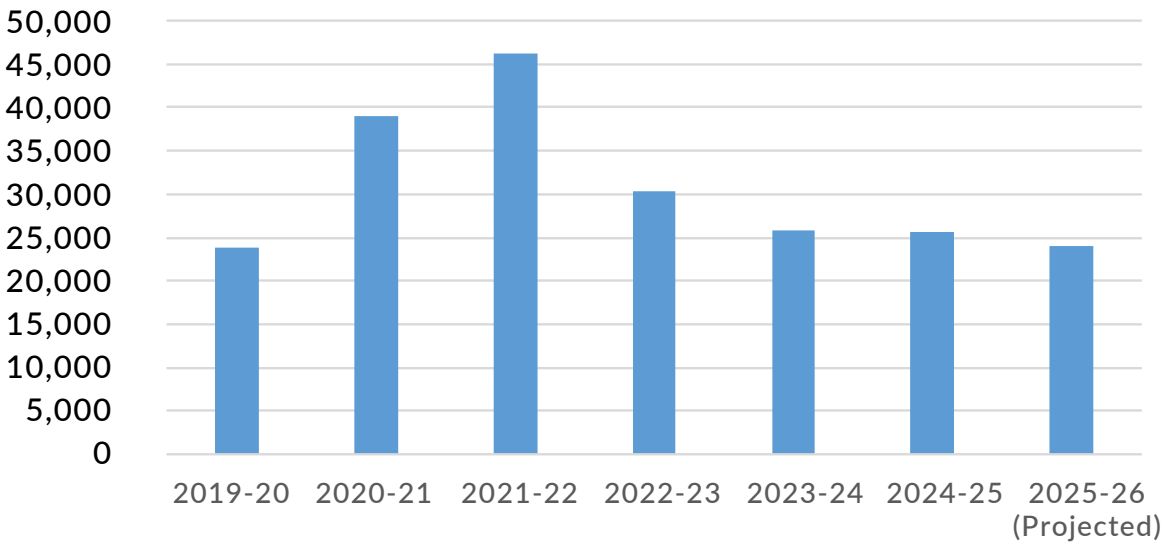
Delivering Effective Common-Sense Government

The Rent Board is committed to modernization as a means for delivering effective common-sense government to the City's landlords and tenants. The department is undergoing a multiyear business process workflow systems modernization project to provide more efficient services to the public. At the same time, owners of up to 355,000 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 support informed decision-making about the city's housing landscape, and tenants who receive rent increases without a license may file a petition for arbitration. The Rent Board continues to streamline and standardize its data-sharing practices with other City departments and increase its effectiveness by providing timely data and records, which helps expedite permitting and decision-making processes.



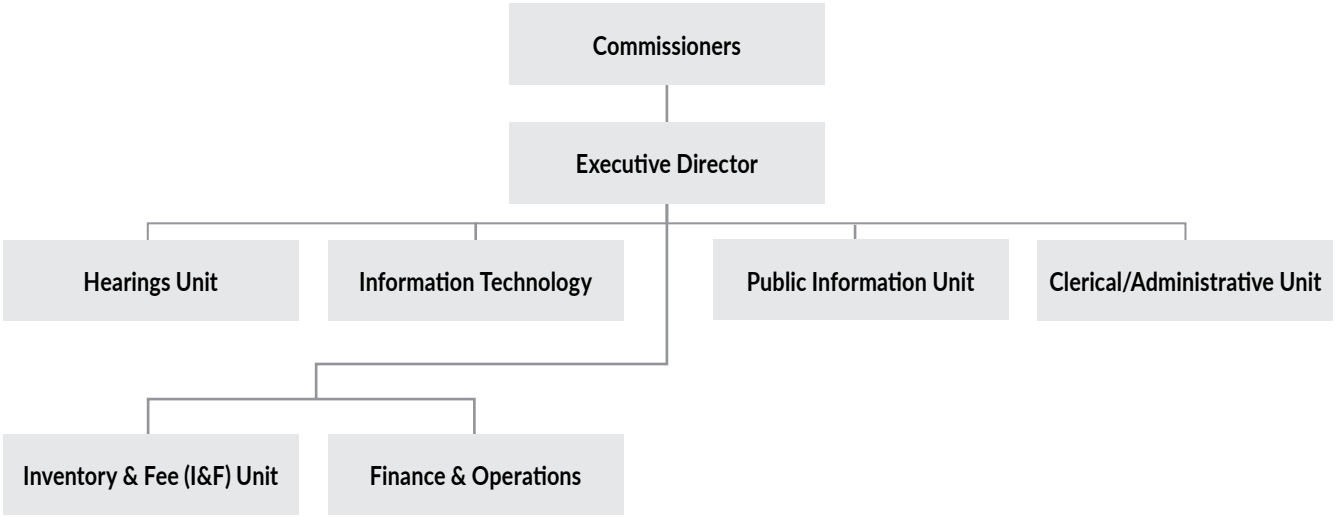
TOTAL FILINGS. *The Rent Board accepts petitions from renters and landlords seeking arbitration of disputes, reporting issues with housing conditions, or otherwise seeking assistance with conflicts relating to the Rent Ordinance, as well as being the site of Ellis, owner move-in, and other eviction notice filings, and buyout filings.*



PHONE COUNSELING CONTACTS.

Phone counseling interactions on all matters, including petition filing, evictions, fee and Housing Inventory.

ORGANIZATIONAL STRUCTURE: RENT ARBITRATION BOARD



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	47.49	47.43	(0.06)	47.20	(0.23)
Non-Operating Positions (CAP/Other)					
Net Operating Positions	**47.49**	**47.43**	**(0.06)**	**47.20**	**(0.23)**
Sources					
Charges for Services	12,990,242	12,908,728	(81,514)	12,975,988	67,260
Beg Fund Balance - Budget Only	1,517,571	1,436,528	(81,043)	2,033,017	596,489
General Fund					
Sources Total	**14,507,813**	**14,345,256**	**(162,557)**	**15,009,005**	**663,749**
Uses - Operating Expenditures					
Salaries	8,100,923	8,251,312	150,389	8,616,205	364,893
Mandatory Fringe Benefits	3,152,076	3,357,362	205,286	3,598,676	241,314
Non-Personnel Services	628,879	319,500	(309,379)	303,500	(16,000)
Materials & Supplies	82,605	28,900	(53,705)	28,900	
Overhead and Allocations	212,239	18,719	(193,520)	18,719	
Services Of Other Depts	2,331,091	2,369,463	38,372	2,443,005	73,542
Uses Total	**14,507,813**	**14,345,256**	**(162,557)**	**15,009,005**	**663,749**
Uses - By Division Description					
RNT Rent Arbitration Board	14,507,813	14,345,256	(162,557)	15,009,005	663,749
Uses by Division Total	**14,507,813**	**14,345,256**	**(162,557)**	**15,009,005**	**663,749**

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) 2026-27 budget of $62.1 million for the Retirement System is approximately $6.24 million, or 11.2 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salary and benefit costs and non-personnel services, partially offset by decreases in materials and supplies. The FY 2027-28 proposed budget of $63.5 million is $1.32 million, or 2.1 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs and non-personnel services, partially offset by decreases in interdepartmental services.

Prudently Investing the SFERS Trust

As reported in its February 2025 Actuarial Valuation Presentation, SFERS is 96.6% funded based on the actuarial value of assets as of July 1, 2025. A well-funded pension plan supports the long-term financial health of the City. SFERS will continue to prudently invest the SFERS Trust assets, with the objective of meeting or exceeding the actuarial rate of return over the long-term.

Educate Employees about Retirement Planning

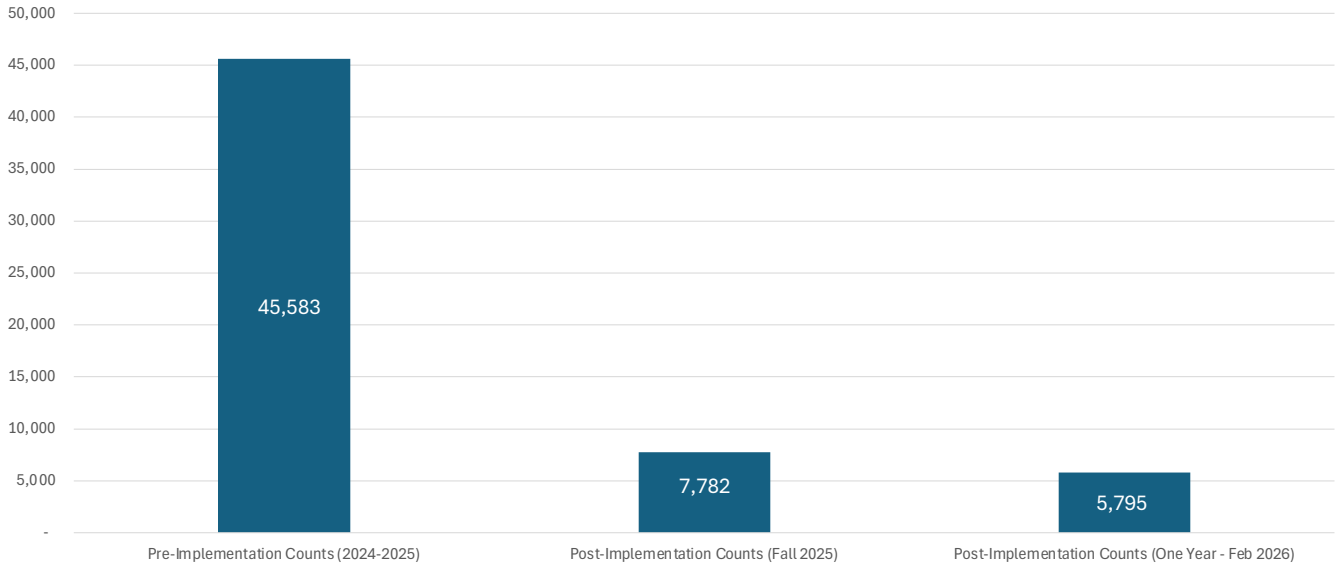
SFERS strives to provide City employees with tools and resources to ensure financial wellness and retirement readiness. SFERS partners with the City's Deferred Compensation Plan to provide a more coordinated approach to employee outreach.

Enhance Member Experience

SFERS is upgrading its member services platforms to enhance the member experience and offer 24/7 self-service, by increasing 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.

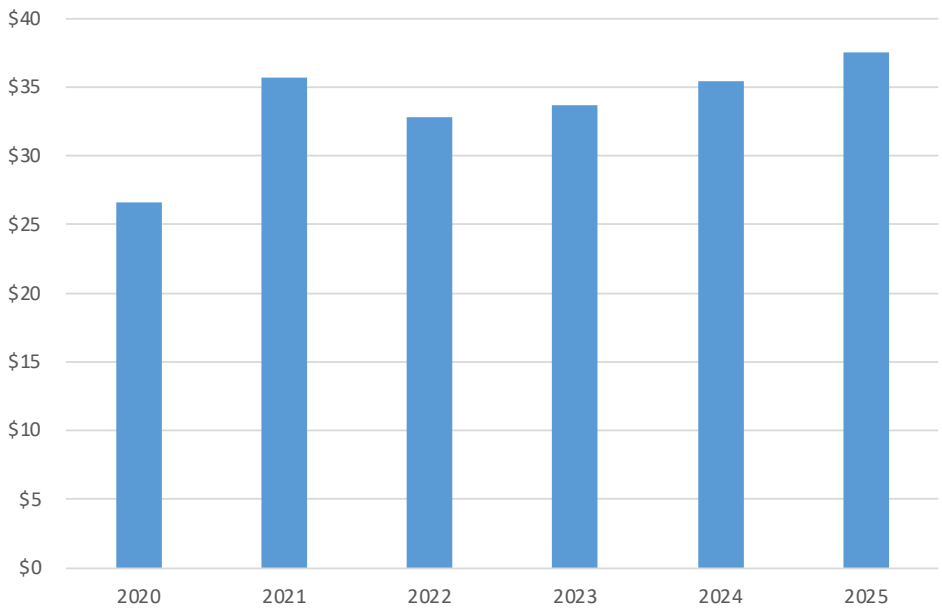
Leverage Technology and Enhance Resilience

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.



PLAN NET POSITION AS OF JUNE 30, 2025 ($ BILLIONS)

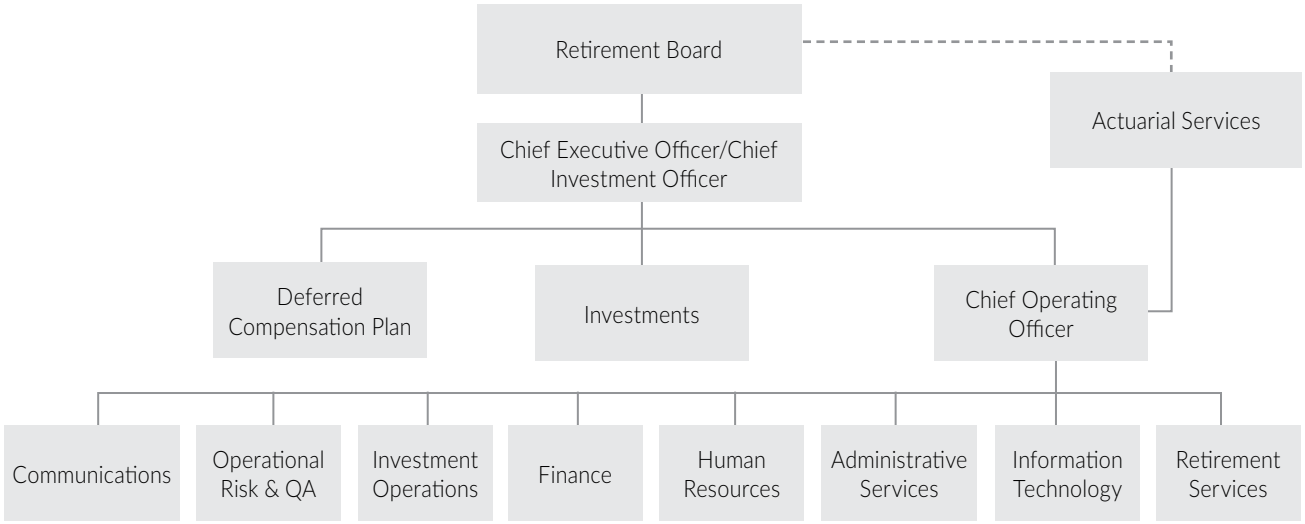
SFERS is 96.6 percent funded based on the actuarial value of the assets.



PLAN NET POSITION AS OF JUNE 30, 2025 ($ BILLIONS)

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

ORGANIZATIONAL STRUCTURE: RETIREMENT SYSTEM



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	152.81	158.53	5.72	158.55	0.02
Non-Operating Positions (CAP/Other)					
Net Operating Positions	**152.81**	**158.53**	**5.72**	**158.55**	**0.02**
Sources					
Charges for Services	2,163,002	2,415,417	252,415	2,350,197	(65,220)
Contributions Ret/HSS/HlthCare	53,203,176	58,541,022	5,337,846	59,922,075	1,381,053
Interest & Investment Income	287,530	845,358	557,828	845,358	
Expenditure Recovery	250,000	346,500	96,500	352,700	6,200
General Fund					
Sources Total	**55,903,708**	**62,148,297**	**6,244,589**	**63,470,330**	**1,322,033**
Uses - Operating Expenditures					
Salaries	30,091,396	32,876,467	2,785,071	34,508,334	1,631,867
Mandatory Fringe Benefits	10,333,727	11,376,970	1,043,243	12,216,187	839,217
Non-Personnel Services	6,653,881	8,695,703	2,041,822	9,244,579	548,876
Capital Outlay	12,719	12,719			(12,719)
Materials & Supplies	405,000	334,061	(70,939)	189,353	(144,708)
Services Of Other Depts	8,406,985	8,852,377	445,392	7,311,877	(1,540,500)
Uses Total	**55,903,708**	**62,148,297**	**6,244,589**	**63,470,330**	**1,322,033**
Uses - By Division Description					
RET Administration	18,211,690	20,268,851	2,057,161	20,502,910	234,059
RET Health Care Trust	1,581,145	1,674,372	93,227	1,766,605	92,233
RET Investment	13,921,985	15,458,298	1,536,313	16,467,420	1,009,122
RET Retirement Services	20,025,886	22,331,359	2,305,473	22,383,198	51,839
RET SF Deferred Comp Program	2,163,002	2,415,417	252,415	2,350,197	(65,220)
Uses by Division Total	**55,903,708**	**62,148,297**	**6,244,589**	**63,470,330**	**1,322,033**

SHERIFF ACCOUNTABILITY

Mission

Department of Sheriff Accountability (SDA) works 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

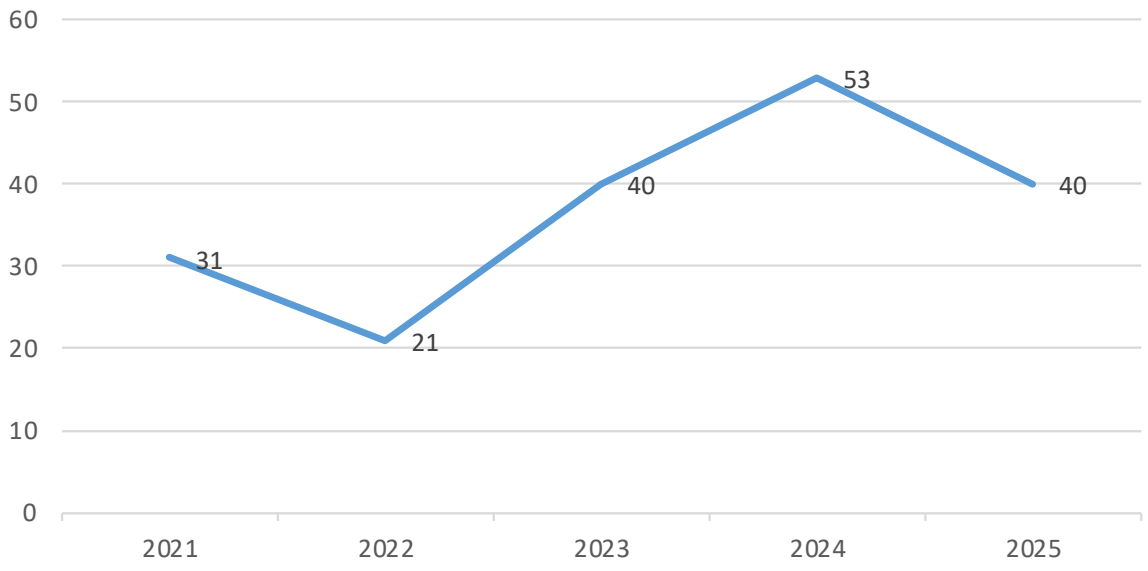
The proposed Fiscal Year (FY) 2026-27 budget of $1.5 million for the Sheriff's Department of Accountability is approximately $0.27 million, or 21.3 percent, higher than the FY 2025-26 budget. This is primarily due to salary and benefit cost adjustments. The FY 2027-28 proposed budget of $1.6 million is $0.10 million, or 6.5 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to salary and benefit cost adjustments.

In November 2020, San Francisco voters passed Proposition D, establishing the Sheriff's Department Oversight Board (SDOB) and the Office of the Sheriff's Inspector General (OSIG). This created a new City department called the Department of Sheriff Accountability (SDA). Following a year-long national search and a rigorous vetting process, the SDOB appointed Terry Wiley as the inaugural Inspector General on December 20, 2023, to lead the OSIG, but the appointee resigned in 2025. Over the next two fiscal years, the OSIG will continue to leverage available resources and expand its operational scope to provide effective oversight.

The OSIG's charter mandates oversight of the services the Sheriff's Office provides to incarcerated individuals. The majority of San Francisco's jail population faces significant challenges, including serious mental health conditions, substance addiction, poverty, and housing instability. Charter-mandated oversight helps ensure that people in custody have adequate access to effective services, treatment, and re-entry programs that address the root causes of behaviors that lead to incarceration. Reducing recidivism will strengthen public safety, decrease conduct driven by mental illness and substance use, and support broader efforts to stabilize and house individuals experiencing homelessness.

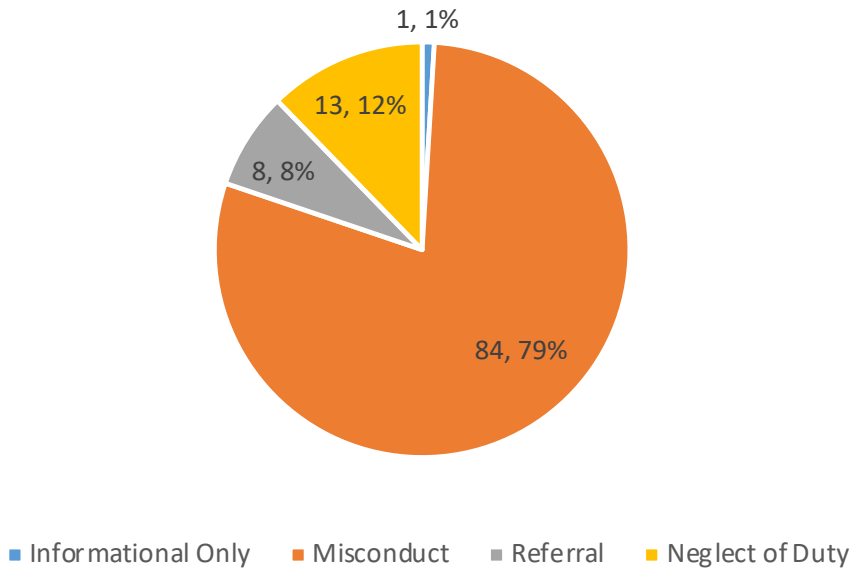
Operational Expansion and Oversight Functions

The Mayor's proposed budget includes continued funding that leverages Department of Police Accountability (DPA) resources to support the Department of Sheriff Accountability's core functions. These services include investigating all complaints against Sheriff's Office staff, investigating deaths in custody, conducting reviews, recommending policy changes, and producing records required under state law, including Senate Bill (SB) 1421, SB 16, and SB 2. In the upcoming fiscal years, the DPA will continue providing investigative, legal, administrative, technological, and accounting support for this department until the SDOB appoints a new Inspector General.



5 YEAR COMPARISON OF OPENED CASES

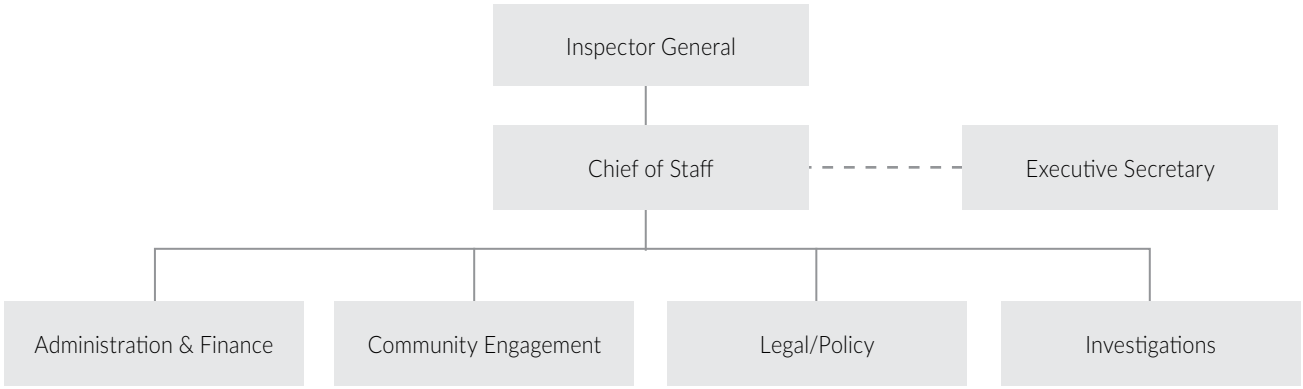
*Dataset represents the number of SFSO investigations opened by the DPA over the past 5 years.**



2025 CASE ALLEGATIONS.

*Dataset represents the primary categories of allegations filed against SFSO deputies in Calendar Year 2025.**

ORGANIZATIONAL STRUCTURE: SHERIFF ACCOUNTABILITY



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	2.14	2.80	0.66	2.77	(0.03)
Non-Operating Positions (CAP/Other)					
Net Operating Positions	**2.14**	**2.80**	**0.66**	**2.77**	**(0.03)**
Sources					
General Fund	1,283,747	1,557,714	273,967	1,659,170	101,456
Sources Total	**1,283,747**	**1,557,714**	**273,967**	**1,659,170**	**101,456**
Uses - Operating Expenditures					
Salaries	336,699	439,543	102,844	515,254	75,711
Mandatory Fringe Benefits	94,200	137,639	43,439	160,928	23,289
Non-Personnel Services	103,742	103,742		103,742	
Materials & Supplies	2,821	2,821		2,821	
Services Of Other Depts	746,285	873,969	127,684	876,425	2,456
Uses Total	**1,283,747**	**1,557,714**	**273,967**	**1,659,170**	**101,456**
Uses - By Division Description					
SDA Inspector General	1,000,202	1,266,173	265,971	1,358,579	92,406
SDA Sheriff Oversight	283,545	291,541	7,996	300,591	9,050
Uses by Division Total	**1,283,747**	**1,557,714**	**273,967**	**1,659,170**	**101,456**

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) 2026-27 budget of $377.5 million for the Sheriff's Department is approximately $31.8 million, or 9.2 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salary and benefit costs and non-personnel services, partially offset by decreases in grants to community-based organizations. The FY 2027-28 proposed budget of $378.2 million is $0.8 million, or 0.2 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs, partially offset by decreases in grants to community-based organizations and non-personnel services.

Staffing & Deployment

The Sheriff's Office (SHF) is an important partner in providing for the City's safety, security, and well-being. Over the last year, increased street operations and enforcement by City partners against open-air drug markets, retail theft, and illegal vending has led to an increase in arrests and a decrease in crime.

The proposed budget recognizes the required level of funding to maintain Sheriff custody staffing, while seeking operational improvements in overtime usage and increasing staffing of sworn positions. The budget allows the Office to meet mandated minimum staffing requirements while maintaining public safety and the provision of programming, while aggressively and actively recruiting to fill deputy sheriff vacancies.

Protect and Engage San Francisco

The Office of the Sheriff is maintaining its law enforcement presence in the community, continuing the field officer training program, and staffing in the warrant services unit. 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.

RESET Center

The RESET Center represents a key component of Mayor Lurie's strategy to address the City's street conditions. Opened in May 2026, the facility is operated under the oversight of the San Francisco Sheriff's Office in partnership with the Department of Public Health (DPH), with day-to-day operations managed by Connections Health Solutions. The RESET Center functions as a stabilization site that provides law enforcement with a clinically appropriate alternative to jail booking or emergency department transport for individuals encountered in a state of public intoxication.

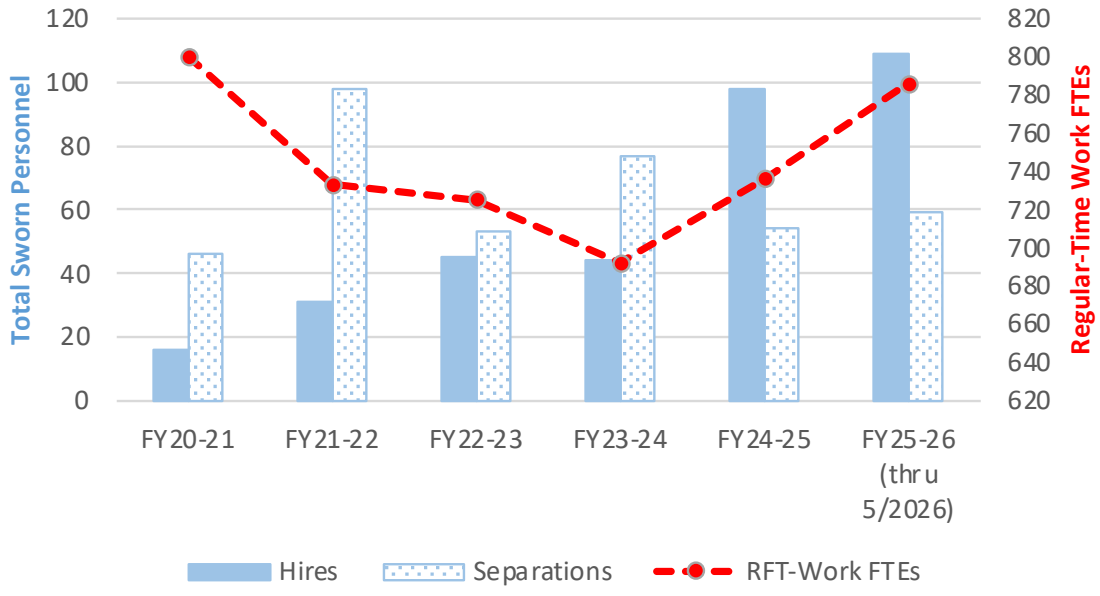
The proposed budget includes full funding to sustain RESET Center operations, including security staffing, facility oversight, and day-to-day operations.

Improve Organizational Accountability and Modernize Technology

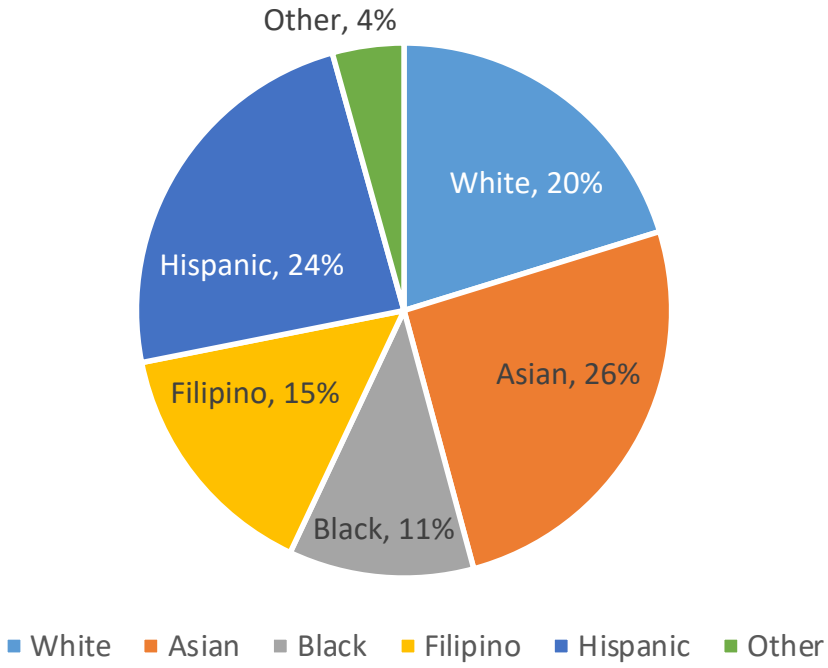
Digital devices, cloud-based software, and data-driven tools are changing law enforcement. By utilizing technology to improve performance, the Office can operate smarter and establish systems and processes to save time and money. The proposed budget continues to support the replacement of the current jail management case system (JMS). The new system improves City and County operations, while minimizing legal and security risks and improves cross-agency data sharing. The Office also continues to implement the use of body worn cameras (BWC), which 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, modernize and update equipment, and purchase new public safety vehicles, while decommissioning vehicles that are at end-of-life. The training curriculum is comprehensive and thorough, responsive to regulatory mandates, and emphasizes the incorporation of best practices into realistic scenarios.



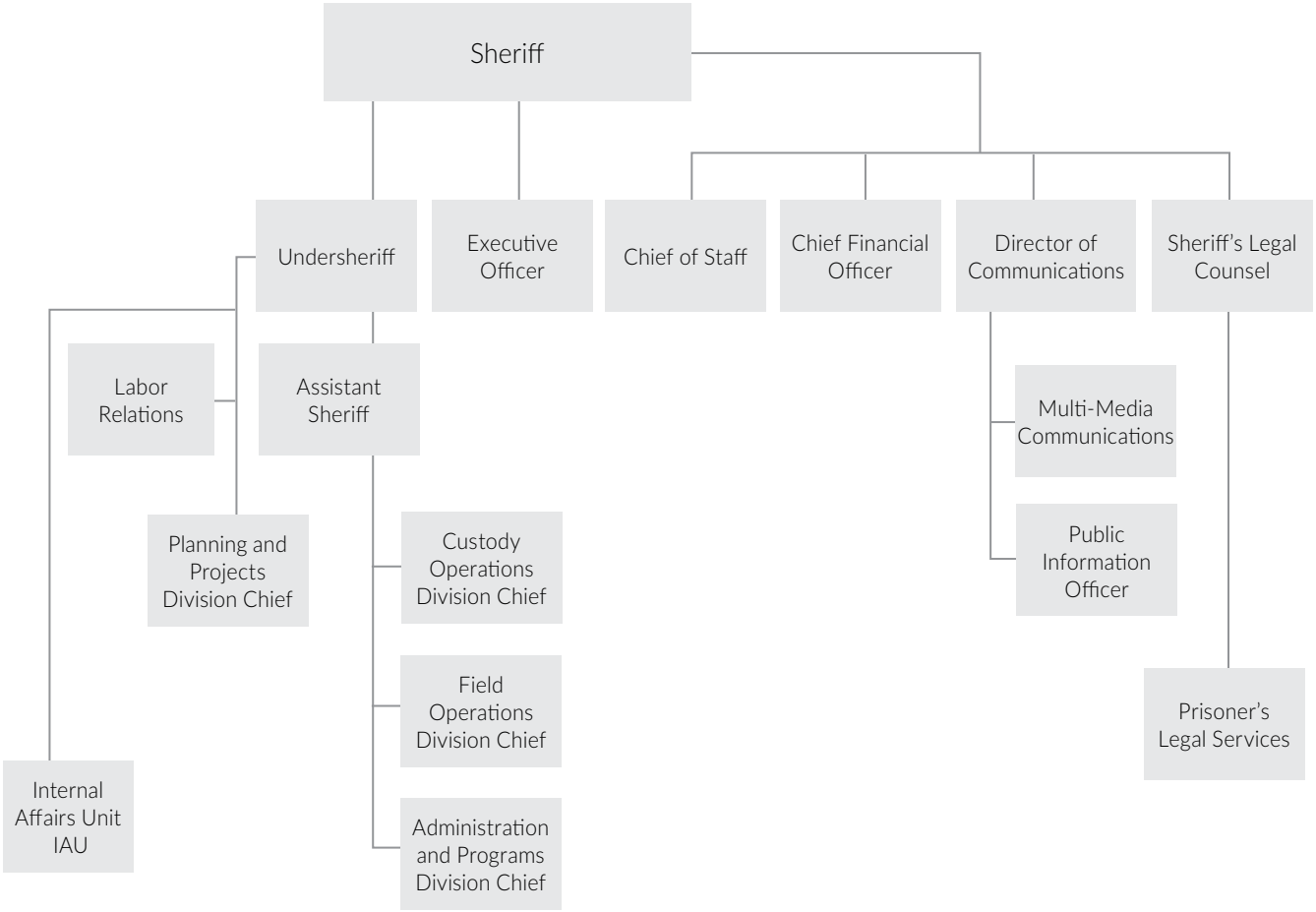
SWORN STAFFING PROGRESS.
Improving staffing levels.



SWORN STAFF.

Ethnicity: Sworn Staff.

ORGANIZATIONAL STRUCTURE: SHERIFF



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	945.75	983.93	38.18	972.49	(11.44)
Non-Operating Positions (CAP/Other)	(1.00)		1.00		
Net Operating Positions	**944.75**	**983.93**	**39.18**	**972.49**	**(11.44)**
Sources					
Intergovernmental: Federal	207,428	207,428			(207,428)
Intergovernmental: State	35,152,501	35,530,871	378,370	35,951,147	420,276
Charges for Services	1,194,582	1,194,582		1,194,582	
Fines, Forfeiture, & Penalties	50,000	50,000		49,989	(11)
Expenditure Recovery	32,693,275	36,036,077	3,342,802	36,196,481	160,404
Transfers In	257,698	189,880	(67,818)		(189,880)
Other Financing Sources		(1,000,000)	(1,000,000)		1,000,000
Beg Fund Balance - Budget Only	150,000	150,000			(150,000)
General Fund	275,931,486	305,118,720	29,187,234	304,852,079	(266,641)
Sources Total	**345,636,970**	**377,477,558**	**31,840,588**	**378,244,278**	**766,720**
Uses - Operating Expenditures					
Salaries	189,352,641	208,425,230	19,072,589	213,709,190	5,283,960
Mandatory Fringe Benefits	84,330,564	92,406,181	8,075,617	95,063,419	2,657,238
Non-Personnel Services	8,746,637	15,358,713	6,612,076	13,953,915	(1,404,798)
City Grant Program	12,769,300	9,251,925	(3,517,375)	5,674,667	(3,577,258)
Capital Outlay	5,443,992	4,931,637	(512,355)	5,429,478	497,841
Debt Service	6,819,200	6,823,355	4,155	6,818,105	(5,250)
Materials & Supplies	9,704,297	9,545,065	(159,232)	8,810,184	(734,881)
Overhead and Allocations	1,483,492	1,552,372	68,880	1,539,744	(12,628)
Programmatic Projects	2,843,070	2,533,070	(310,000)		(2,533,070)
Services Of Other Depts	24,143,777	26,650,010	2,506,233	27,245,576	595,566
Uses Total	**345,636,970**	**377,477,558**	**31,840,588**	**378,244,278**	**766,720**
Uses - By Division Description					
SHF Administration	76,895,581	90,463,673	13,568,092	85,999,951	(4,463,722)
SHF Custody	164,811,975	174,373,741	9,561,766	179,606,265	5,232,524
SHF Field	83,584,104	88,412,171	4,828,067	90,205,955	1,793,784
SHF Planning	20,345,310	24,227,973	3,882,663	22,432,107	(1,795,866)
Uses by Division Total	**345,636,970**	**377,477,558**	**31,840,588**	**378,244,278**	**766,720**

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**

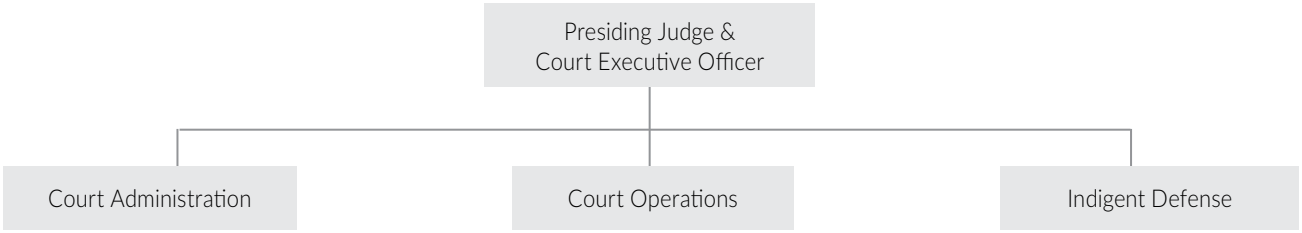
Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $34.0 million for the Superior Court is approximately $0.81 million, or 2.4 percent, higher than the FY 2025-26 budget. This is primarily due to increases in non-personnel services, partially offset by decreases in interdepartmental services. The FY 2027-28 proposed budget of $34.3 million is $0.32 million, or 0.9 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in non-personnel services.

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.

The Superior Court also administers the City's Civil Grand Jury program which scrutinizes the conduct of public business and investigates operations of the City.

ORGANIZATIONAL STRUCTURE: SUPERIOR COURT



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Non-Operating Positions (CAP/Other)					
Net Operating Positions					
Sources					
General Fund	33,200,508	34,010,934	810,426	34,326,323	315,389
Sources Total	**33,200,508**	**34,010,934**	**810,426**	**34,326,323**	**315,389**
Uses - Operating Expenditures					
Mandatory Fringe Benefits	665,000	665,000		665,000	
Non-Personnel Services	32,514,508	33,345,934	831,426	33,661,323	315,389
Services Of Other Depts	21,000		(21,000)		
Uses Total	**33,200,508**	**34,010,934**	**810,426**	**34,326,323**	**315,389**
Uses - By Division Description					
CRT Superior Court	33,200,508	34,010,934	810,426	34,326,323	315,389
Uses by Division Total	**33,200,508**	**34,010,934**	**810,426**	**34,326,323**	**315,389**

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) 2026-27 budget of $49.9 million for the Office of the Treasurer-Tax Collector is approximately $6.5 million, or 11.5 percent, lower than the FY 2025-26 budget. This is primarily due to decreases in programmatic spending and non-personnel services. The FY 2027-28 proposed budget of $50.4 million is $0.5 million, or 1.0 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs, partially offset by decreases in non-personnel services.

Tax and Fee Collections: Citywide Payment Processing

The Office collects approximately $7 billion in revenue each year, nearly half the City's budget, with $4.4 billion from property taxes and $2.6 billion from business taxes and fees. In Fiscal Year 2025, the Office processed 16.4 million online and in-person transactions, collected $4.1 billion via credit card and e-check, and surpassed $140 million in delinquent collections.

Twenty-five City departments now use the Office's payment platforms, supported by citywide banking and deposit infrastructure. The Office also led payment integration for the PermitSF modernization initiative, ensuring secure, user-friendly processing across City permitting services.

Helping Small Businesses

The Office implemented $10 million in regulatory fee relief through Proposition M, with 91% of restaurants and 87% of nightlife businesses no longer paying license fees.

Modernizing the Tax System

The Office achieved major milestones implementing Proposition M: adopting final sourcing rules, launching the City's first Advanced Written Determination (AWD) program for binding tax guidance, recovering over $6 million through a Voluntary Disclosure and Compliance Program, and launching the unified Annual Business Registration and Tax Form, consolidating

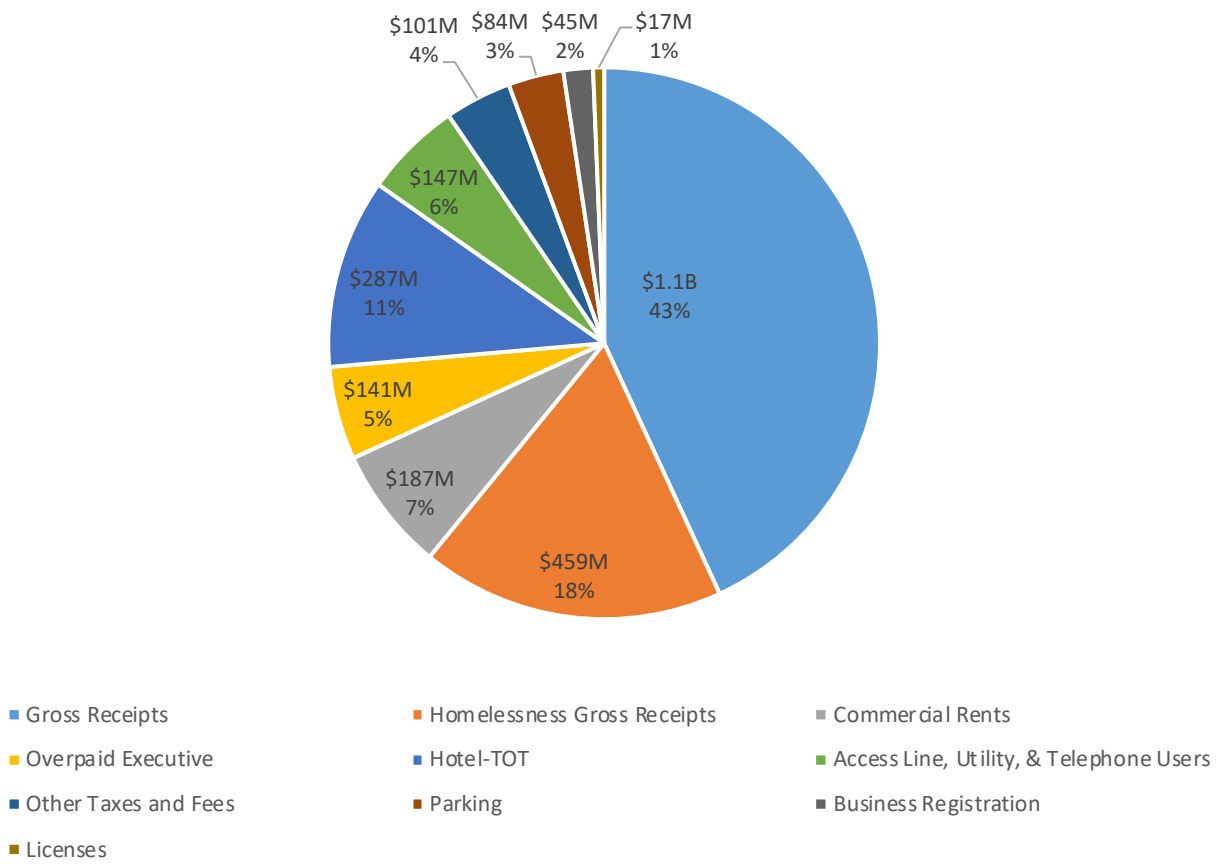
registration renewal and annual tax filings into a single March deadline. March 2026 marked the completion of the first full unified filing. The Office also partnered with the City Attorney to resolve complex tax disputes, securing significant revenue for the City.

Economic Justice Center: Financial Infrastructure for Residents

The Economic Justice Center delivers programs at the intersection of City finance and resident economic security. Financial counselors have served more than 1,700 clients in over 3,600 sessions, with nearly 400 achieving positive financial outcomes. The Kindergarten to College (K2C) program has helped families save $18.5 million; in 2025, high school graduates used $1.2 million of their K2C savings for postsecondary education. Fine and fee reforms have resulted in over $14 million waived in 2025 for low-income San Franciscans and people experiencing homelessness. And the Office secured funding for StopScamsSF, a three-year initiative to prevent financial fraud targeting vulnerable San Franciscans.

Improving Street Conditions

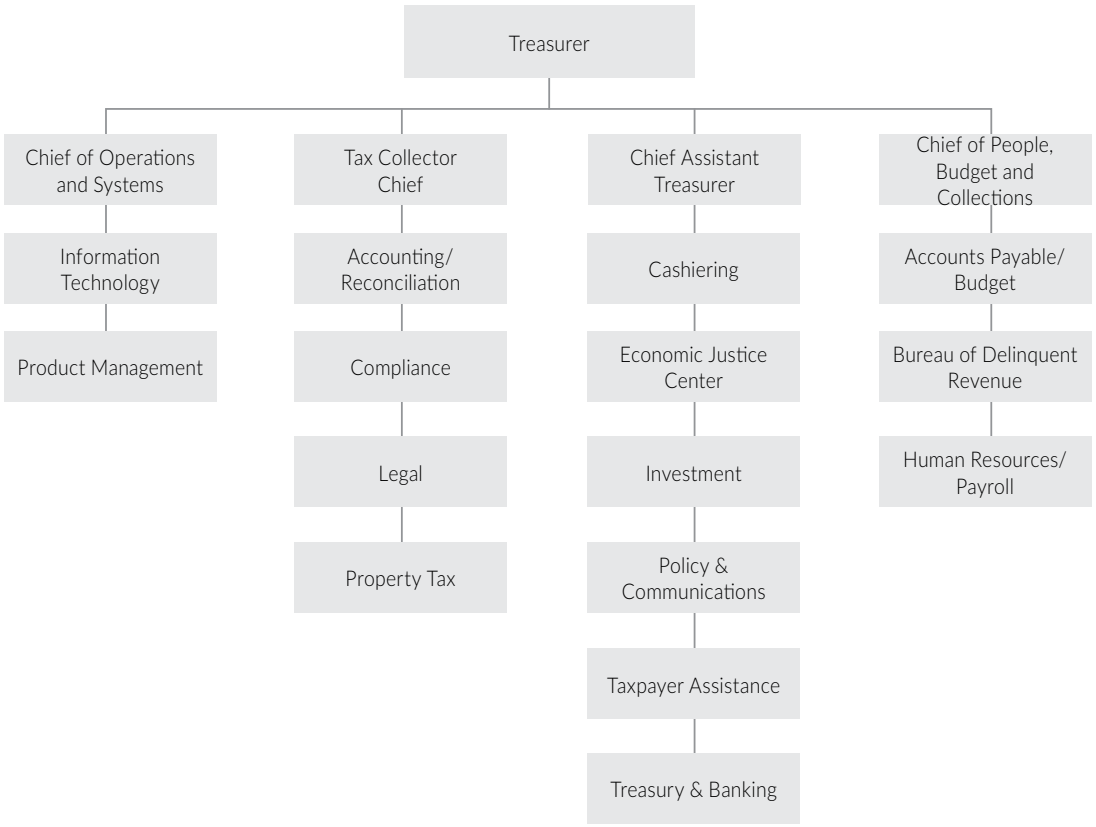
The Office partnered with the Mayor's Office and City departments to operationalize the RV Buyback Program, designing secure payment workflows, training outreach teams, and connecting participants to one-on-one financial counseling. This helped residents eliminate City-owed debt, open bank accounts, and establish credit needed for housing and employment stability.



BUSINESS TAX & FEE COLLECTIONS BY TYPE (FY24-25)

Fiscal Year 2024-2025 Business Tax & Fee Collections by Type.

ORGANIZATIONAL STRUCTURE: TREASURER-TAX COLLECTOR



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	189.60	184.26	(5.34)	178.53	(5.73)
Non-Operating Positions (CAP/Other)	(6.00)	(6.60)	(0.60)	(6.60)	
Net Operating Positions	**183.60**	**177.66**	**(5.94)**	**171.93**	**(5.73)**
Sources					
Property Taxes	800,000	700,000	(100,000)	700,000	
Intergovernmental: Other	35,000	35,000		35,000	
Charges for Services	4,473,337	4,826,938	353,601	4,727,093	(99,845)
Other Revenues	874,639	754,215	(120,424)	683,409	(70,806)
Interest & Investment Income	7,007,745	7,200,556	192,811	7,200,556	
Expenditure Recovery	19,539,650	14,958,844	(4,580,806)	15,035,365	76,521
General Fund	23,722,232	21,473,896	(2,248,336)	22,051,784	577,888
Sources Total	**56,452,603**	**49,949,449**	**(6,503,154)**	**50,433,207**	**483,758**
Uses - Operating Expenditures					
Salaries	24,518,999	24,743,069	224,070	25,400,846	657,777
Mandatory Fringe Benefits	9,673,274	9,713,186	39,912	10,105,363	392,177
Non-Personnel Services	9,977,480	6,842,513	(3,134,967)	6,157,109	(685,404)
Materials & Supplies	66,717	75,049	8,332	75,049	
Programmatic Projects	4,870,000	810,000	(4,060,000)	826,118	16,118
Services Of Other Depts	7,346,133	7,765,632	419,499	7,868,722	103,090
Uses Total	**56,452,603**	**49,949,449**	**(6,503,154)**	**50,433,207**	**483,758**
Uses - By Division Description					
TTX Collection	36,133,452	32,880,038	(3,253,414)	34,234,944	1,354,906
TTX Impact	6,985,787	4,342,271	(2,643,516)	3,876,756	(465,515)
TTX Management	6,631,609	6,185,830	(445,779)	5,487,079	(698,751)
TTX Treasury	6,701,755	6,541,310	(160,445)	6,834,428	293,118
Uses by Division Total	**56,452,603**	**49,949,449**	**(6,503,154)**	**50,433,207**	**483,758**

WAR MEMORIAL AND PERFORMING ARTS CENTER

Mission

The San Francisco War Memorial & Performing Arts Center manages and maintains a world-class creative complex which sustains diverse artistic, educational, and multi-cultural offerings for enjoyment by regional, national, and international audiences; supports a broad workforce across the performing arts sector; and powerfully contributes to San Francisco's economy and identity, in service of the purposes and beneficiaries of the War Memorial Trust, please visit **sfwarmemorial.org**

Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $31.7 million for the War Memorial and Performing Arts Center is approximately $0.67 million, or 2.1 percent, lower than the FY 2025-26 budget. This is primarily due to decreases in capital outlay and interdepartmental services, partially offset by increases in non-personnel services. The FY 2027-28 proposed budget of $33.3 million is $1.6 million, or 5.1 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in capital outlay and salary and benefit costs, partially offset by decreases in non-personnel services.

Core Services

As the second-largest performing arts campus in the country, the War Memorial & Performing Arts Center is committed to presenting and supporting events that bring more than 800,000 visitors annually to our creative campus. We proudly serve as home to three world-class Resident Companies — the San Francisco Ballet, the San Francisco Opera, and the San Francisco Symphony — while also providing performance and event space for more than 150 nonprofit and community arts organizations each year.

Our venues include the Davies Symphony Hall, War Memorial Opera House, and the Herbst Theatre, the Atrium Theater and the Green Room. Our campus also houses more than a dozen Veterans organizations and two additional City departments, reflecting our broader civic role.

Priority Initiatives

Expanding Performances, Events, and Community Impact

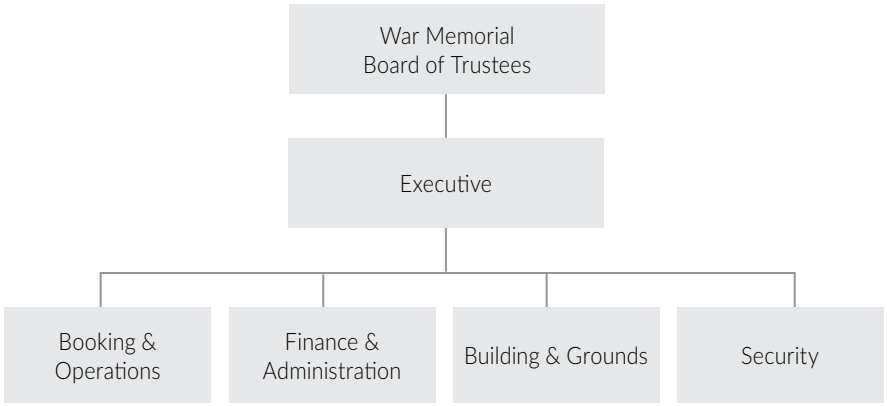
While maintaining affordable venues and modern theatrical equipment for our resident companies remains essential, our greatest opportunity for growth lies in presenting a wider and more diverse range of artists, art forms, and cultural experiences. From rock to classical music, ballet to modern dance, comedy to podcasts, we aim to welcome an increasingly broad spectrum of performers and presenters across all our venues.

To achieve this, we will continue increasing both the number and diversity of events through strengthened marketing and outreach, more compelling packaging of our offerings, and expanded engagement with the public and potential presenters. We also recognize our role in supporting the economic vitality of the Civic Center and Hayes Valley neighborhoods. By increasing the number of days our facilities are open and drawing additional visitors to performances and events, we help drive economic activity for the many small businesses that rely on a vibrant arts district.

Major Capital Projects Implementation

The Department previously secured funding to repair the 100-year-old Opera House Mansard roof, and this major restoration remains on schedule for completion in Winter 2027. At the same time, we are accelerating our elevator modernization efforts, which include completing both front-of-house elevators in Davies Symphony Hall in 2025 and replacing four additional elevators in the Opera House between 2026 and 2028.

ORGANIZATIONAL STRUCTURE: WAR MEMORIAL



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	66.95	63.83	(3.12)	63.82	(0.01)
Non-Operating Positions (CAP/Other)					
Net Operating Positions	**66.95**	**63.83**	**(3.12)**	**63.82**	**(0.01)**
Sources					
Charges for Services	1,201,423	1,256,698	55,275	1,331,795	75,097
Rents & Concessions	3,970,444	4,252,062	281,618	4,373,944	121,882
Other Revenues		70,000	70,000	85,000	15,000
Expenditure Recovery	300,735	318,779	18,044	325,155	6,376
Transfers In	17,246,078	16,813,497	(432,581)	17,483,583	670,086
Other Financing Sources		(2,614,264)	(2,614,264)		2,614,264
Beg Fund Balance - Budget Only	551,285	2,563,581	2,012,296	654,940	(1,908,641)
General Fund	9,072,505	9,014,763	(57,742)	9,037,232	22,469
Sources Total	**32,342,470**	**31,675,116**	**(667,354)**	**33,291,649**	**1,616,533**
Uses - Operating Expenditures					
Salaries	8,462,597	8,377,453	(85,144)	8,740,593	363,140
Mandatory Fringe Benefits	3,650,688	3,777,588	126,900	4,065,558	287,970
Non-Personnel Services	1,152,450	2,971,838	1,819,388	1,277,450	(1,694,388)
Capital Outlay	705,313	(1,073,685)	(1,778,998)	977,608	2,051,293
Debt Service	8,531,375	8,528,964	(2,411)	8,527,064	(1,900)
Materials & Supplies	577,841	575,000	(2,841)	575,000	
Services Of Other Depts	9,262,206	8,517,958	(744,248)	9,128,376	610,418
Uses Total	**32,342,470**	**31,675,116**	**(667,354)**	**33,291,649**	**1,616,533**
Uses - By Division Description					
WAR War Memorial	32,342,470	31,675,116	(667,354)	33,291,649	1,616,533
Uses by Division Total	**32,342,470**	**31,675,116**	**(667,354)**	**33,291,649**	**1,616,533**

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 hospitals, parks, community centers, and public safety 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, noting the City's weakened economy and negative impact of the sea change in office employment to hybrid work. Moody's Aa1 rating with stable outlook recognizes 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 reflected the City's increasingly challenging revenue environment and worsening trend in the City's economy. S&P Global continues to recognize the City's very strong general fund reserve levels that will help weather projected deficits in the near term.

FITCH

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 $3.9 billion in outstanding G.O. bonds and other long-term general fund backed obligations, as of June 30, 2026, only $26.2 million or 0.7 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 May 1, 2026, the total amount of G.O. bonds authorized by the voters, but not yet issued, was $1.2 billion. Of the total principal amount of $6.5 billion of G.O. bonds originally issued from these authorizations, $2.7 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 MAY 1, 2026) [1]

Bond Authorization Name	Election Date	Authorized Amount	Series	Bonds Issued	Bonds Outstanding	Authorized & Unissued
Seismic Safety Loan Program[2]	11/3/92	$350,000,000	1994A	$35,000,000	-	
			2007A	$30,315,450	$8,429,950	
			2015A	$24,000,000	-	
Reauthorization to Repurpose for Affordable Housing	11/8/16		2019A	$72,420,000	$66,690,000	
			2020C	$102,580,000	$90,240,000	
			2025E	$38,220,000	$35,300,000	$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	$17,885,000	
			2012B	$73,355,000	-	
			2016A	$8,695,000	$4,905,000	-
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	$87,210,000	
			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	$14,740,000	-
Road Repaving & Street Safety	11/8/11	$248,000,000	2012C	$74,295,000	-	
			2013C	$129,560,000	-	
			2016E	$44,145,000	$25,810,000	-
Clean & Safe Neighborhood Parks	11/6/12	$195,000,000	2013A	$71,970,000	-	
			2016B	$43,220,000	$15,925,000	
			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	$49,730,000	
			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	$90,310,000	
			2021C-1	$104,785,000	$78,805,000	
			2021C-2	$18,000,000	-	-
Affordable Housing Bond	11/3/15	$310,000,000	2016F	$75,130,000	$33,625,000	
			2018D	$142,145,000	$76,900,000	
			2019C	$92,725,000	$19,495,000	-
Public Health and Safety Bond	6/7/16	$350,000,000	2017A	$173,120,000	-	
			2018E	$49,955,000	-	
			2020D-1	$111,925,000	$73,025,000	
			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	$102,955,000	$216,310,000
Affordable Housing Bond	11/5/19	$600,000,000	2021A	$254,585,000	$156,405,000	
			2023C	$170,780,000	$101,945,000	
			2025C	$67,095,000	-	$107,540,000
Earthquake Safety and Emergency Response Bond	3/3/20	$628,500,000	2021B-1	$69,215,000	$60,915,000	
			2021B-2	$11,500,000	-	
			2021E-1	$74,090,000	$56,355,000	
			2021E-2	$13,000,000	-	
			2025B-1	$197,030,000	$194,230,000	
			2025B-2	$20,680,000		$242,985,000
Health and Recovery Bond	11/4/20	$487,500,000	2021D-1	$194,255,000	$155,655,000	
			2021D-2	$64,250,000	-	
			2023A	$28,785,000	$25,265,000	
			2025G	$87,515,000	$87,515,000	$112,695,000
Affordable Housing Bond	3/5/24	$300,000,000	2025D	$147,230,000	$77,425,000	$152,770,000
Healthy, Safe, and Vibrant SF Bond	11/5/24	$390,000,000	2025F	$83,635,000	$83,635,000	$306,365,000
SUBTOTAL		$6,668,700,000		$5,482,570,450	$1,906,409,950	$1,186,129,550

General Obligation Refunding Bonds	Dated Issued	Bonds Issued	Bonds Outstanding
Series 2020-R1	5/7/20	$195,250,000	$121,845,000
Series 2021-R1	5/6/21	$91,230,000	$58,675,000
Series 2021-R2	9/16/21	$86,905,000	$11,250,000
Series 2022-R1	5/18/22	$327,300,000	$251,610,000
Series 2024-R1	5/22/24	$340,615,000	$320,590,000
SUBTOTAL		$1,041,300,000	$763,970,000
TOTALS	**$6,668,700,000**	**$6,523,870,450**	**$2,670,379,950**	**$1,186,129,550**

[1] Section 9.106 of the City Charter limits issuance of general obligation bonds of the City to 3% of the assessed value of all taxable real and personal property, located within the City and County.

[2] Of the $35,000,000 authorized for SSLP by the Board of Supervisors in February 2007, $30,315,450 has been drawn upon to date pursuant to the Credit Agreement.

Source: Office of Public Finance, City and County of San Francisco.

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, 2026, the City will have roughly $1.4 billion in Long-Term Obligations outstanding. The City anticipates issuing approximately $410.3 million of COPs in FY 2026-27 to support projects, including Hall of Justice, 170 Otis Exit project, Treasure Island, and street repaving.

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, 2025, the total authorized and unissued amount for such financings was $110.3 million. There are no current plans to issue additional debt under the Proposition C authorization.

In 1994, voters approved Proposition B, which authorized the issuance of up to $60.0 million in lease revenue bonds for the acquisition and

TABLE 2: PROJECTED OUTSTANDING G.O. BONDS, LONG-TERM OBLIGATIONS, & DEBT SERVICE FOR FISCAL YEAR 2026-2027[1]

Projected Outstanding General Obligation Bonds (as of 6/30/2026)[2]	$2,361,113,672
Plus Projected New FY 2026–27 Issuance	669,145,000
Less Projected FY 2026–27 Principal Repayment	–255,030,841
Projected Outstanding General Obligation Bonds (as of 6/30/2027)	**$2,775,227,831**
Projected Outstanding Long–Term Obligations (as of 6/30/2026)[3]	$1,443,958,731
Plus Projected New FY 2026–27 Issuance	410,345,000
Less Projected FY 2026–27 Principal Repayment	–93,743,731
Projected Outstanding Long–Term Obligations[3] (as of 6/30/2027)	**$1,760,560,000**
Total Projected Principal Outstanding (as of 6/30/2026)	$3,805,072,403
Plus Projected New FY 2026–27 Issuance	1,079,490,000
Less Projected FY 2026–27 Repayment	–348,774,572
Total Projected Outstanding (as of 6/30/2027)	**$4,535,787,831**
Projected Fiscal Year 2026–2027 Outstanding Debt Service	
General Obligation Bonds	$386,037,385
Long–Term Obligations[3]	169,760,917
Total Annual Debt Service	**$555,798,302**

[1] Table shows amounts based on actual payment dates, e.g. 7/1/2027 maturity of Series 2018A Lease Revenue Bonds is reflected in FY 2026-27 repayment figure.
[2] Does not include any proposed refinancings.
[3] Includes certificates of participation, lease revenue bonds and certain equipment leases.

construction of a combined dispatch center for the City's emergency 9-1-1 communication system and for the emergency information and communications equipment for the center. To date, $45.9 million of Proposition B lease revenue bonds have been issued and there is approximately $14.0 million in remaining authorization. There are no current plans to issue additional debt under the Proposition B authorization.

In March 2000, voters approved Proposition C, which extended a two and one-half cent per $100 in assessed valuation property tax set-aside for the benefit of the Recreation and Park Department (the Open Space Fund). Proposition C also authorized the issuance of lease revenue bonds or other forms of indebtedness payable from the Open Space Fund. The City issued $27.0 million and $42.4 million of such Open Space Fund lease revenue bonds in October 2006 and October 2007, respectively. The City issued refunding lease revenue bonds to refinance the remaining outstanding amounts of the Series 2006 and Series 2007 Open Space Fund lease revenue bonds in August 2018.

In November 2007, voters approved Proposition D, which renewed a two and one-half cent per $100 in assessed valuation property tax set-aside for the benefit of the Library (the Library Preservation Fund) and authorized the City to issue lease revenue bonds or other types of debt to construct and improve library facilities. The City issued Library Preservation Fund lease revenue bonds in the amount of $34.3 million in March 2009 and refinanced these obligations with the issuance of refunding lease revenue bonds in August 2018.

COMMERCIAL PAPER PROGRAM

In March 2009, the City approved the establishment of a not-to-exceed $150 million Lease Revenue Commercial Paper Certificates of Participation Program (the CP Program). Under the CP Program, Commercial Paper Notes (the CP Notes) are issued from time to time to pay approved project costs in connection with the acquisition, improvement, renovation, and construction of real property and the acquisition of capital equipment and vehicles in anticipation of long-term or other takeout financing to be issued when market conditions are favorable. Projects are eligible to access the CP Program once the Board and the Mayor have approved the project and the long-term, permanent financing for the project. In July 2013, the City approved an additional $100 million of commercial paper for a total authorized CP Program of $250 million.

The City's CP Program is secured by two credit facilities. The Series 2 and Series 2-T CP notes are secured by a $150 million letter of credit issued by TD Bank which expires in March 2029. The Series 3 and Series 3-T CP notes are secured by a $100 million revolving credit facility issued by BMO Bank which also expires in March 2029.

As of May 15, 2026, the outstanding principal amount of CP Notes was $67.8 million with a weighted average interest rate of 2.77 percent. The CP Program currently provides interim financing for the following projects: HOPE SF,

HSH-SRO Elevator, Critical Repairs & Recovery Stimulus, Hall of Justice Tenant Improvement, street resurfacing and Police Vehicles projects. The CP program has previously financed other projects including 49 South Van Ness, the Animal Care & Control Facility, Housing Trust Fund (MOHCD) and the Moscone Convention Center Expansion.

OVERLAPPING DEBT OBLIGATIONS

Overlapping debt obligations are long-term obligations that are often sold in the public credit markets by public agencies whose boundaries overlap the boundaries of the City in whole or in part. In many cases, overlapping debt obligations issued by a public agency are payable only from the revenues of the public agency, such as sales tax receipts, property taxes, and special taxes generated within the City's boundaries. Overlapping debt

TABLE 3: CALCULATION OF DEBT LIMIT RATIO

Assessed Valuation (as of 8/1/25)	$358,424,092,463
Less Exemptions	(581,553,268)
Net Assessed Value (as of 8/1/25)	**$357,842,539,195**
Legal Debt Capacity (3 percent of Assessed Valuation) [1]	$10,735,276,176
Outstanding G.O. Bonds (as of 5/01/26)	$2,670,379,950
G.O. Debt Ratio	0.75%
Unused Capacity	**$8,064,896,226**

[1] Section 9.106 of the City Charter limits issuance of general obligation bonds of the City to 3% of the assessed value of all taxable real and personal property, located within the City and County

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 $10.7 billion, based upon the Controller's Certificate of Assessed Valuation released on August 1, 2025 (FY 2025-26 AV). As of May 1, 2026, the City has $2.7 billion of G.O. bonds outstanding, which results in a G.O. bond debt to assessed value ratio of 0.75 percent. Based on the FY 2025-26 AV, the City's remaining legal capacity for G.O. bond debt is $8.1 billion. The FY 2026-27 AV will be released in August 2026. The City has $1.2 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 2026-2027

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 2026-27 principal outstanding and debt service payments due for these enterprise departments.

As of July 1, 2026, the Public Service Enterprise Departments are expected to have approximately $19.9 billion of principal outstanding, with $4.8 billion of revenue bond debt expected to be issued by the end of FY 2026-27. The FY 2026-27 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 2026-2027

Agency	Principal Amount [1] Outstanding as of 7/1/26	Expected New Issuance	Total	FY2026-2027 Principal and Interest Payments
PUC	$8,290,170,000[2]	$1,803,950,000[3]	$10,094,120,000[3]	$577,005,546 [2]
SFMTA	387,795,000	-	387,795,000	27,815,652
Port Commission [4]	37,675,209	-	37,675,209	4,037,102
Airport Commission	11,218,260,000	2,975,600,000[5]	14,193,860,000[5]	719,304,175
	19,933,900,209	**4,779,550,000**	**24,713,450,209**	**1,328,162,475**

[1]. Principal and Interest Payments reflect Debt Service Budget for FY 2026-27.
[2]. Does not include outstanding or expected parity WIFIA and SRF loan issuances, Federal Subsidy Payments or subordinate lien debt such as Certificates of Participation, Commercial Paper, or Energy Tax Credit Bonds.
[3]. Preliminary, subject to change. Estimated, based on the SFPUC 10-year Financial Plan approved February 10, 2026, and issuances expected as of June 30, 2026, including Wastewater Refunding Bonds of approximately $454 million par.
[4]. Includes South Beach Harbor.
[5]. Table excludes Commercial Paper and General Obligation debt. Figures are projected, subject to change and estimated based on issuances expected as of June 30, 2026.

CAPITAL PROJECTS

CAPITAL PROJECTS

THE CAPITAL PLANNING PROCESS › 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 even-numbered year beginning in 2028. Before December 2025 the Plan was developed 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 16:** Budget requests due from departments
- **APRIL 20:** Review of General Fund department budget scenarios
- **MAY 11:** Capital Planning Committee approval of General Fund department budget
- **JUNE 1:** 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;

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 Fundinvestments 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 (COPs)

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 $122.9 million in FY 2026-27 and $127.5 million in FY 2027-28. 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 security and life safety enhancements, and regular maintenance. This year's capital budget increases the General Fund investment by $49.3 million, or 67 percent, from the $73.6 million approved in the FY 2025-26 budget. This increase marks a significant step toward restoring capital investment to pre-pandemic levels, when the City made an average General Fund investment of $144 million annually. In recent years, the City has issued Certificates of Participation to address pandemic-related capital funding shortfalls but will reach its COP capacity beginning in FY 2027-28. This year's capital budget includes $32 million in issuances to fund curb ramps and street repaving over FY 2026-27 and FY 2027-28.

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, which has since increased to 75. This

year's capital budget includes a significant General Fund investment in the street repaving program for the first time since 2010, $26 million in FY 2026-27 and $46 million in FY 2027-28. Combined with state sources and COP financing, there is roughly $100 million in annual funding to maintain the City's PCI score at 75.

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 groundbreakings;
- Completed Phase 2 at India Basin Waterfront Park with the park creation at 900 Innes, a former industrial waterfront property, and completely renovated Fillmore Turk Mini Park with a community-driven design;
- Acquired eight buildings with 691 units, completed rehabilitation of 362 units, and commenced construction of 145 new units of permanent supportive housing;
- Broke ground on the new Fire Department Training Facility;
- Completed seismic retrofit and modernization of Maxine Hall and Castro Mission Health Centers;
- 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 2026-27 and 2027-28

The proposed FY 2026-27 and FY 2027-28 budget funds capital investment at $650.0 million and $515.1 million, respectively. This includes capital budgets for self-supporting enterprise departments as well as $496.2 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 2026-27 at $122.9 million, and FY 2027-28 at $127.5 million. The budget also includes Certificates of Participation funding for the Streets and Curb Ramps program, at $25 million in FY 2026-27 and $7 million in FY 2027-28.

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 $146.9 million in FY 2026-27 and $64.3 million in FY 2027-28. This does not include enterprise departments, which fund capital improvements through separate revenue sources.

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, improve accessibility and safety, and reduce long-term costs and liabilities.

Highlights from the FY 2026-27 and FY 2027-28 proposed Capital Budget include:

- Full funding for the Street Resurfacing Program to maintain the Citywide Pavement Condition Index (PCI) at the current level of 75. The total funding for Street Resurfacing is $49.0 million in FY 2026-27 and $52 million in FY 2027-28, including General Fund and Certificates of Participation.
- Significant investments in improving accessibility citywide, including funding for: improving and building new curb ramps, modernizing or building over 10 elevator and ADA lifts, and removing other access barriers for improved accessibility;
- Critical facilities repair projects to keep residents and workers safe, including fire alarm systems, replacements of unsafe and deteriorating infrastructure, HVAC and boiler repairs, roof repairs, and other life safety needs;
- Key security improvements including security system upgrades, door and badge reader upgrades at public health facilities, camera installation, and other security enhancements;
- Emergency power investments for updated generators and power control panels at several City-owned buildings and emergency response facilities;
- 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, playgrounds, forestry, fencing, and erosion control.
- Major investments at enterprise departments including construction of SFO Terminal 3 West, implementation of the Waterfront Resilience Program, major treatment plant upgrades and sewer system improvements, library branch renovations, and transit fleet renewal and train control modernization across the Muni system.

CAPITAL PROJECTS

Department: Academy Of Sciences

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10016949	Sci - Facility Maintenance	Sci - Facilities Maintenance	GF Annual Authority Ctrl	406,582	426,911
10039813	Elevator Modernization	Maintenance	GF Annual Authority Ctrl	600,000	0
10039814	Life Support System Equipment	Maintenance	GF Annual Authority Ctrl	570,000	281,000
10041448	Iconic Tank Repairs	Aquarium Maintenance	GF Annual Authority Ctrl	0	350,000
10043589	LLS Wave Machine & Infrastruct	LLS Wave Machine & Infrastruct	GF Annual Authority Ctrl	0	600,000
10043590	Diesel Fuel Day-Tank Replaceme	Diesel Fuel Day-Tank Replaceme	GF Annual Authority Ctrl	100,000	0
Academy Of Sciences Total				**1,676,582**	**1,657,911**

Department: Airport Commission

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10003760	AC Airfield Unallocated-Ordina	Airfield Improvements-Unalloc	SFIA-Capital Projects Fund	128,143,571	16,000,000
10004055	AC Air Support Unallocated-Ord	Airport Support-Unalloc	SFIA-Capital Projects Fund	671,012	10,656,143
10004134	AC Groundside Unallocated-Ordi	Roadway Improvements-Unalloc	SFIA-Capital Projects Fund	46,000,000	20,000,000
10004334	AC Terminals Unallocated-Ordin	Terminal Renovations-Unalloc	SFIA-Capital Projects Fund	2,000,000	3,700,000
10004436	AC Utilities Unallocated-Ordin	Utility Improvements-Unalloc	SFIA-Capital Projects Fund	(119,327,148)	3,000,000
10016644	AC Facility Maintenance	Facility Maintenance	SFIA-Operating Fund	15,750,000	15,750,000
10030890	AC Terminal 1 Unallocated-Ordi	Terminal 1 Program-unallocated	SFIA-Capital Projects Fund	(81,884,977)	0
10030891	AC Terminal 3 Unallocated-Ordi	Terminal 3 Program-unallocated	SFIA-Capital Projects Fund	75,568,554	0
10041139	AC ORCIF Project	AC ORCIF Project	SFIA-Special Revenue Fund	80,127,000	70,502,000
Airport Commission Total				**147,048,012**	**139,608,143**

Department: Arts Commission

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10005832	AR Civic Collection Capital	CCCA - CIP CONSERVE	GF Continuing Authority Ctrl	275,000	120,000
		CCCA - CIP RESTO	GF Continuing Authority Ctrl	380,000	380,000
		CCCA - CIP STRUCT	GF Continuing Authority Ctrl	225,000	150,000
10016793	AR Civic Collection Maint	Civic Collection - Conserv	GF Continuing Authority Ctrl	149,055	156,508
10016794	AR Cultural Centers Maint	Cultural Centers - Maintenance	GF Continuing Authority Ctrl	199,340	209,307
10041426	AR Centers Door Replace Prog	AR Centers Door Replace Prog	GF Continuing Authority Ctrl	70,000	0
10042512	AR BVOH Lower Roof Replacement	BVOH Lower Roof Replacement	GF Continuing Authority Ctrl	35,000	0
10043561	AR SOMA ADA Barrier Removal	SOMA ADA Barrier Removal	GF Continuing Authority Ctrl	628,286	0
10043562	AR AAACC Elevator Moderniz	AAACC Elevator Modernization	GF Continuing Authority Ctrl	565,789	0
10043563	AR GAL Acoustic Ceiling Tiles	GAL Acoustic Ceiling Tiles	GF Continuing Authority Ctrl	0	55,000
Arts Commission Total				**2,527,470**	**1,070,815**

CAPITAL PROJECTS, *CONTINUED*

Department: Asian Art Museum

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10016504	Aam - Facility Maintenance	Facility Maintenance	GF Annual Authority Ctrl	391,175	410,734
10030854	AA Museum Repair Projects	Accessibility Compliance	GF Annual Authority Ctrl	180,000	0
10034665	AAM assess R&R fire sprinkler	AAM assess R&R fire sprinkler	GF Annual Authority Ctrl	175,000	175,000
10040137	Roof Repair	Roof Repair	GF Annual Authority Ctrl	125,000	125,000
10041425	HVAC UPCMs upgrade	HVAC UPCMs upgrade	GF Annual Authority Ctrl	50,000	0
10042099	AAM Elevator Modernization Prj	Elevator modernization project	GF Annual Authority Ctrl	0	1,270,000
10043560	Sewage ejector pump replace	Sewage ejector pump replace	GF Annual Authority Ctrl	150,000	100,000
Asian Art Museum Total				**1,071,175**	**2,080,734**

Department: Emergency Management

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10043548	Critical Power Dist Resiliency	Critical Power Dist Resiliency	GF Continuing Authority Ctrl	3,564,359	0
10043549	Fire Life Safety System Reliab	Fire Life Safety System Reliab	GF Continuing Authority Ctrl	377,000	2,000,000
10043550	Replace 2 Generator Con Panels	Replace 2 Generator Con Panels	GF Continuing Authority Ctrl	518,000	0
10043551	New generator Design & Instl	New generator Design & Instl	GF Continuing Authority Ctrl	750,000	4,500,000
Emergency Management Total				**5,209,359**	**6,500,000**

Department: Fine Arts Museum

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10009030	Dey - Tower Exterior Repairs	deY - Tower Exterior Repairs	GF Continuing Authority Ctrl	0	200,000
10016869	Fam Facility Maintenance	Fam - Facilities Maintenance	GF Annual Authority Ctrl	298,113	313,019
10032404	de Y-Rails installation-Tower	deY Rails Installation on Towe	GF Continuing Authority Ctrl	90,000	0
10034750	Legion Main Switchgear	Legion Main Switchgear	GF Continuing Authority Ctrl	25,000	0
10035949	de Young Fire Doors	de Young Fire Doors	GF Continuing Authority Ctrl	125,000	75,000
10035957	de Young Landscape Paths	de Young Landscape Paths	GF Continuing Authority Ctrl	150,000	150,000
10035965	de Young Chiller 1 & 2 Compnts	de Young Chiller 1 & 2 Compnts	GF Continuing Authority Ctrl	200,000	100,000
10035966	de YoungCoolingTowerSandFilter	de YoungCoolingTowerSandFilter	GF Continuing Authority Ctrl	300,000	100,000
10035973	Legion Upper Roof Single Ply	Legion Upper Roof Single Ply	GF Continuing Authority Ctrl	95,000	0
10040170	DY Fire Alarm System Replacem	DY Fire Alarm System Replacem	GF Continuing Authority Ctrl	150,000	150,000
10041444	dY BMS Replacement	Replace the dY building BMS	GF Continuing Authority Ctrl	125,000	0
10041446	LH Boiler Refurbish	LH Boiler Refurbish	GF Continuing Authority Ctrl	150,000	50,000
10041447	LH Fire Alarm System replaceme	Replace LH Fire Alarm System	GF Continuing Authority Ctrl	200,000	125,000
10042501	LH-Elevator Door Modernization	LH-Elevator Door Modernization	GF Continuing Authority Ctrl	400,000	0
10042502	LH Waterproof Skylights	LH Waterproof Skylights	GF Continuing Authority Ctrl	200,000	0

CAPITAL PROJECTS, *CONTINUED*

Department: Fine Arts Museum

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10043552	Legion Chiller 1 and 2	Legion Chiller 1 and 2	GF Continuing Authority Ctrl	0	400,000
10043553	Building security sys replace	LH Building Security Upgrade	GF Continuing Authority Ctrl	0	150,000
10043554	dY - AHU 1-11 Repairs	dY AHU 1-11 Repairs	GF Continuing Authority Ctrl	200,000	0
10043555	dY Building ExteriorEnv Repair	dY Exterior Envelope Repair	GF Continuing Authority Ctrl	0	400,000
10043556	dY Building Security	dY Building Security	GF Continuing Authority Ctrl	0	150,000
10043557	dY Fire Suppression System	DY Fire Suppression System	GF Continuing Authority Ctrl	150,000	150,000
10043558	LH Fire Suppression System	LH Fire Suppression System	GF Continuing Authority Ctrl	150,000	150,000
10043559	DY Boiler Refurbish	DY Boiler Refurbish	GF Continuing Authority Ctrl	100,000	50,000
Fine Arts Museum Total				**3,108,113**	**2,713,019**

Department: Fire Department

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10009039	FD Apparatus Door Replacement	Old Apparatus Replacement	GF Continuing Authority Ctrl	300,000	300,000
10009042	FD Generator Replacement Proj	Generator Replacement	GF Continuing Authority Ctrl	1,000,000	1,000,000
10016871	FD Underground Storage Tank Mo	Underground Storage Tank Monit	GF Continuing Authority Ctrl	544,144	571,351
10016875	FD Various Facility Maintenanc	Various Facility Maintenance P	GF Continuing Authority Ctrl	1,203,223	1,263,384
10030926	FD Boiler System Repl Pr	Boiler Replacement	GF Continuing Authority Ctrl	350,000	350,000
10033437	FD Station Roof Replacements	Fire Station Roof Replacement	GF Continuing Authority Ctrl	500,000	1,500,000
10043581	FIR HQ Elevator Overhaul	FIR HQ Elevator Overhaul	GF Continuing Authority Ctrl	0	275,000
Fire Department Total				**3,897,367**	**5,259,735**

Department: General Services Agency - City Admin

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10001291	ADRE Facilities Maintenance	HOJ Facilities Maintenance	GF Continuing Authority Ctrl	348,425	365,846
10003073	ADTE Convention Facilities	Convention Operations	SR Conv Fac Fd-Operating	500,000	0
10005814	Moscone Conv Fac Capital Proje	Moscone Conv Fac Capital Proje	SR Conv Fac Fd-Continuing	3,000,000	3,000,000
10016766	ADAD Facilities Maintenance	GSA Facilities Maintenance	GF Continuing Authority Ctrl	492,928	517,574
10038920	ADRE Steam Loop Renew CR COPs	Civic Center Steam Loop Renew	CPXCF COP Crit Reprs/Rcv Stmls	(390,036)	0
10040306	ADRE HOJ Roof Replacement	COP Funding	CPXCF COP Crit Reprs/Rcv Stmls	(5,000,000)	0
10041437	ADRE Brooks Hall Fire Panel	Fire Panel Installation	GF Continuing Authority Ctrl	1,600,000	0
10041442	ADFM EV Charger Infrastructure	Citywide EV Chargers	GF Continuing Authority Ctrl	180,000	0
10043566	ADRE PSB Generator Controls	PSB Generator Controls	GF Continuing Authority Ctrl	900,000	0
10043567	ADCP Seismic Safety Infrastrct	Seismic Safety Infrastructure	GF Continuing Authority Ctrl	450,000	0
General Services Agency - City Admin Total				**2,081,317**	**3,883,420**

CAPITAL PROJECTS, *CONTINUED*

Department: General Services Agency - Technology

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 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	900,000	400,000
General Services Agency - Technology Total				**1,700,000**	**800,000**

Department: Homelessness And Supportive Housing

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10042558	260 Golden Gate - Elevator	260 Golden Gate - Elevator	GF Continuing Authority Ctrl	450,000	0
10042559	1001 Polk - Roof Replacement	1001 Polk - Roof Replacement	GF Continuing Authority Ctrl	(450,000)	0
10043584	525 5th Street MSC South roof	525 5th Street MSC South roof	GF Continuing Authority Ctrl	1,500,000	0
10043585	525 5th St MSC South elevator	525 5th St MSC South elevator	GF Continuing Authority Ctrl	750,000	0
Homelessness And Supportive Housing Total				**2,250,000**	**0**

Department: Human Services

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10016763	ADDA Access Barrier Removal	Critical Access Repair & Maint	GF Continuing Authority Ctrl	350,000	0
10042789	HSA ADA Access Barrier Removal	Koshland Park Acc Barr Remed	GF Continuing Authority Ctrl	350,000	0
10043586	538 Holloway Roofing	538 Holloway Roofing	GF Continuing Authority Ctrl	100,000	0
10043587	538 Holloway Doors Replacement	538 Holloway Doors Replacement	GF Continuing Authority Ctrl	75,000	0
Human Services Total				**875,000**	**0**

Department: Juvenile Probation

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10016881	Juv - Facilities Maintenance	Juv - Facilities Maintenance	GF Annual Authority Ctrl	459,881	482,875
		YGC High Pressure Boiler	GF Continuing Authority Ctrl	200,000	0
10034482	JUV - JJC MPR Window Project	Replace MPR Windows & Frames	GF Continuing Authority Ctrl	800,000	0
10038343	JUV - JH Surveil Cameras GF	JH Surveillance Cameras	GF Continuing Authority Ctrl	500,000	0
10043564	JUV IT Building Enhancement	JUV IT Building Enhancement	GF Continuing Authority Ctrl	1,750,000	0
Juvenile Probation Total				**3,709,881**	**482,875**

Department: Municipal Transportation Agency

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10010140	MS TSF-COMPLETE ST (BIKE&PED)	Tsf-Complete Streets (Bike& Pe	Sustainable Streets	956	26,300
10011999	Tsf-Transit Cap Maint & Progra	Tsf-Transit Capital Maint(Repl	Transit	1,524,057	534,768
10012000	MT TSF-Svc&Reliabilty Regional	MT TSF-Svc&Reli Regional	Transit	2,593,007	0
		MT TSF-Svc&Reli Regional FY27	Transit	637	0
		MT TSF-Svc&Reli Regional FY28	Transit	0	17,533

CAPITAL PROJECTS, *CONTINUED*

Department: Municipal Transportation Agency

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10012001	MT TSF-Svc Exp&Reliability	MT TSF-Svc Exp&Reliability	Transit	2,776,824	0
		MT TSF-Svc Exp&Reli FY27	Transit	10,294	0
		MT TSF-Svc Exp&Reli FY28	Transit	0	280,534
10037270	MT Revenue Bond S2021C	MT Rev Bond S2021C	Transit	2,061,748	2,038,359
10040669	MS Population Adj SS CAP	Prop B Alloc for SSD	Sustainable Streets	22,450,000	22,540,000
10040737	MT Population Adj TS CAP	Prop B Alloc For Transit	Transit	42,210,000	42,380,000
10040855	MT LCTOP Discount Oper Support	Other Non Grant	Transit	907,746	907,746
10041384	MTC State of Good Repair	FY26-27	Transit	11,757,649	0
		FY27-28	Transit	0	12,000,000
10043178	Operating Funds Holding Acct	FY2027	Transit	3,172,677	0
10043426	MS Commuter Shuttle	FY26-27	Sustainable Streets	564,795	0
		FY27-28	Sustainable Streets	0	581,739
10043445	MS TDA Article III	TDA Article III FY26-27	Sustainable Streets	470,000	0
		TDA Article III FY27-28	Sustainable Streets	0	479,400
10043460	MS ASE Capital Revenue Holding	FY25-26 ASE Cap Revenues	Sustainable Streets	2,000,000	2,000,000
10043497	MT Transbay CFD Holding Acct	Transbay CFD IPIC	Transit	210,000	0
Municipal Transportation Agency Total				**92,710,390**	**83,786,379**

Department: Police

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10009500	Hazmat Abatement	Hazmat Abatement	GF Continuing Authority Ctrl	37,627	39,508
10009510	Pol Station Security Camera Up	PS Security Camera Upgrd	GF Continuing Authority Ctrl	100,000	100,000
10020722	Var Loc-Misc Fac Maint Proj	Various Locations Fac Maint Pr	GF Continuing Authority Ctrl	195,837	205,629
10030970	BBR SFPD Maint and Rpr	Exterior Perimeter and Light	GF Continuing Authority Ctrl	50,000	50,000
		Fire Panel Replacements	GF Continuing Authority Ctrl	750,000	80,000
		Paint/Waterproof PS Exterior	GF Continuing Authority Ctrl	100,000	100,000
		Police Facilities Roofs Repair	GF Continuing Authority Ctrl	125,000	125,000
		Police Stations Security Enhan	GF Continuing Authority Ctrl	500,000	400,000
		Range Truss Replacement	GF Continuing Authority Ctrl	200,000	200,000
		Station Key Card Access	GF Continuing Authority Ctrl	50,000	50,000
Police Total				**2,108,464**	**1,350,137**

Department: Port

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget

CAPITAL PROJECTS, *CONTINUED*

Department: Port

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10010831	PO Cargo Maint Dredging	Cargo Maint Dredging	Port Operating	5,375,000	5,375,000
10011395	PO SF Port Marina Repairs & Up	Marina Repairs & Upgrades	Port-South Beach Harbor	20,000	750,000
10011407	PO Waterfront Development Proj	Waterfront Development Proj	Port Operating	1,525,000	1,525,000
10032237	PO Seawall Resiliency Project	General Planning Activities	Port Operating	2,380,000	2,300,000
10032906	PO Enterprise Technology Proj	Enterprise Technology Projects	Port Operating	3,000,000	3,000,000
10032988	PO Capital Proj Implement Team	Capital Proj Implement Team	Port Operating	6,000,000	6,240,000
10033008	PO Concrete Pile Repair Crew	Concrete Pile Repair Crew	Port Operating	500,000	500,000
10035116	PO Facility Condition Assessm.	Facility Condition Assessment	Port Operating	750,000	750,000
10036014	PO P70 Upland Soil Cap	P70 Upland Soil Cap	Port Operating	3,000,000	0
10036409	PO Pier 45 Fire	Pier 45 Fire	Port Operating	(70,000,000)	0
10038694	PO Stormwater Trash Capture	Stormwater Trash Capture	Port Operating	5,500,000	4,500,000
10040238	PO Low Carbon Fuel Standard	Low Carbon Fuel StandardCredit	Port Operating	589,840	0
10042973	PO Pier 45 West Apron	PE25-013 Repair Support	Port Operating	30,000,000	0
10043154	PO 1680 2025 DD2 Stabilization	PO 1680 2025 DD2 Stabilization	Port Operating	41,200,000	0
10043330	PO Fishermans Wharf Forward	Fisherman's Wharf Forward	Port Operating	40,000,000	0
10043331	PO Small Emerging Projects	Small Emerging Projects	Port Operating	1,000,000	0
10043332	PO Tenant Improvments	Tenant Improvements	Port Operating	400,000	0
10043333	PO Pier 54 Shed Demolition	Pier 54 Shed Demolition	Port Operating	500,000	1,500,000
10043334	PO Pier 50 Facility Improve	Pier 50 Facility Improvements	Port Operating	0	1,000,000
10043335	PO Pier 33 Systems Structur	Pier 33 Systems and Structures	Port Operating	1,500,000	0
10043336	PO Pier 80 Cruise Terminal	Pier 80 Cruise Terminal	Port Operating	750,000	2,250,000
10043337	PO Blue Economy Incubator	Blue Economy Incubator	Port Operating	250,000	0
10043338	PO Pier 27 Substructure	Pier 27: Substructure Maintena	Port Operating	2,000,000	0
10043339	PO Community Room Kitchen	Community Room & Kitchen Upgra	Port-South Beach Harbor	10,000	0
10043340	PO Electrical Upgrade Docks	Electrical Upgrades to All Doc	Port-South Beach Harbor	700,000	0
10043341	PO Landside Lighting Upgrad	Landside Lighting Upgrades	Port-South Beach Harbor	0	1,000,000
10043342	PO Park ADA Compliance	Park ADA Compliance	Port-South Beach Harbor	945,000	0
10043344	PO Pier 40 Gate	Pier 40 Gate	Port-South Beach Harbor	25,000	0
10043345	PO Hyde St H Fire Srvc Line	Hyde St H Fire Srvc Line Impr	Port Operating	0	200,000
10043346	PO Pier 94 96 Water System	Pier 94/96 Water Sys Map&Asses	Port Operating	150,000	0
10043347	PO Power Studies Assessment	Port-wide Power Studies Assess	Port Operating	600,000	0
10043348	PO SFPUC Electric Srvc Pool	SFPUC Electric Srvc Pool	Port Operating	350,000	0

CAPITAL PROJECTS, *CONTINUED*

Department: Port

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10043349	PO Electrical Upgrades	Electrical Upgrades	Port Operating	200,000	2,400,000
10043350	PO SOGR Structures	PO SOGR Structures	Port Operating	2,000,000	2,000,000
10043351	PO Bldg HazMat Abatement	Building HazMat Abatement	Port Operating	600,000	600,000
10043352	PO Parking Lot Upgrades	Parking Lot Upgrades	Port Operating	500,000	500,000
10043353	PO Roads Sidewalks Bridges	Roads Sidewalks Bridges	Port Operating	500,000	0
10043354	PO Office Reconfiguration	PO Office Reconfiguration	Port Operating	1,000,000	0
10043363	PO SBH Playground	SBH Playground	Port-Capital	1,518,814	0
Port Total				**85,338,654**	**36,390,000**

Department: Public Health

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10016877	HG Misc Fac Maint Proj	Misc Fac Maint Proj	SFGH-Operating Fund	2,178,379	2,287,297
10016878	HL Dph - Facilities Maintenanc	Dph - Facilities Maintenance (	LHH-Operating Fund	1,882,058	1,976,161
10030937	DPH Security	Dph System Wide Security Impro	GF Continuing Authority Ctrl	2,500,000	2,500,000
		LHH Lenel Conversion(Security)	LHH-Operating Fund	600,000	0
		ZSFG B25 Security Magnet Door	SFGH-Operating Fund	2,000,000	0
		ZSFG B5 Security Badge Reader	SFGH-Operating Fund	1,250,000	1,250,000
		ZSFG Security Call Tower Insta	SFGH-Operating Fund	1,000,000	0
10032738	ZSFG B25 EPO Reconfiguration	ZSFG B25 EPO Reconfiguration	SFGH-Operating Fund	900,000	0
10033176	HA DPH Facilities Maintenance	101 Grove FM	GF Annual Authority Ctrl	105,596	110,876
		CBHS Facility	GF Annual Authority Ctrl	219,094	230,049
		PC Clinic FM	GF Annual Authority Ctrl	594,427	624,148
10034591	HL Cooling Center	Cooling Center	LHH-Capital Projects Fund	(734,831)	0
10037333	HG Bldg 5 Medical & Contr Air	ZSFG Bld 5 Medical & Contl Air	SFGH-Operating Fund	400,000	0
10037705	LHH Emergency Power CR	LHH Emergency Power CR	LHH-Operating Fund	2,000,000	0
10040180	ZSFG - Colonnade Repairs	ZSFG - Colonnade Repairs	SFGH-Operating Fund	500,000	500,000
10042447	HL - Nurse Call Replacement	LHH Nurse Call Replacement	LHH-Operating Fund	0	5,500,000
10042503	ZSFG FA Upgrade - B25 Panels	Fire Alarm Upgrade - B25 Panel	SFGH-Operating Fund	1,500,000	0
10043257	HL - Admin Bldg Haz Mat Abatem	LHH - Admin Bldg Haz Mat Abate	LHH-Operating Fund	450,000	450,000
10043260	HL -Water Tank 1 Interior Lini	LHH Water Tank 1 Inter Lining	LHH-Operating Fund	750,000	0
10043529	HL - Freight Elevator 6 Repair	LHH Freight Elevator 6 Repair	LHH-Operating Fund	1,500,000	0
10043544	ZSFG B5 Sprinkler Replacement	ZSFG B5 Sprinkler Replacement	SFGH-Operating Fund	420,000	0
10043546	ZSFG B2 Boiler Softener Replac	ZSFG B2 Boiler Softener Replac	SFGH-Operating Fund	600,000	0

CAPITAL PROJECTS, *CONTINUED*

Department: Public Health

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
Public Health Total				**20,614,723**	**15,428,531**

Department: Public Library

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10009363	LB Capital Improvement Project	LB Capital Improvement Project	SR Library Fund - Continuing	1,900,000	2,000,000
10042415	LIB-Main LEED Air Handling Rep	LIB-Main LEED Air Handling Rep	SR Library Fund - Continuing	0	1,200,000
10042416	LIB-Main Cooling Tower Replace	LIB-Main Cooling Tower Replace	SR Library Fund - Continuing	2,000,000	0
10042609	LIB Security Systems Upgrade	LIB Security Systems Upgrade	SR Library Fund - Continuing	1,200,000	0
10043193	LIB Public Addressg System Upg	LIB Public Addressg System Upg	SR Library Fund - Continuing	1,500,000	0
10043194	LIB Fire Panel Migration 2&3	LIB Fire Panel Migration 2&3	SR Library Fund - Continuing	802,062	0
10043195	LIB Fire Protection & SFTY Prj	LIB Fire Protection & SFTY Prj	SR Library Fund - Continuing	220,000	0
10043196	LIB HC Temp control system	LIB HC Temp control system	SR Library Fund - Continuing	0	1,000,000
Public Library Total				**7,622,062**	**4,200,000**

Department: Public Utilities Commission

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10014230	Retail Customer Programs	Retail Customer Programs	Hetchy Operating Fund	320,000	338,000
10014244	Sf Electrical Reliability/Tran	Sf Electrical Reliability/Tran	Hetchy Capital Projects Fund	1,607,556	0
10014854	Natural Resources Planning	Natural Resources Planning	SFWD-Operating Fund	(4,000,000)	0
10015023	Landscape Conservation Program	Landscape Conservation Program	SFWD-Operating Fund	(3,485,797)	0
10015046	Long Term Monitoring & Permit	Long Term Monitoring & Permit	SFWD-Operating Fund	(4,440,000)	0
10016972	Awss Maintenance - Cdd	Awss Maintenance - Cdd	SFWD-Operating Fund	2,500,000	2,500,000
10016976	Watershed Structure Protection	Watershed Structure Projection	SFWD-Operating Fund	8,000,000	8,000,000
10025172	Wecc/Nerc Compliance	Wecc/Nerc Compliance	Hetchy Operating Fund	6,371,586	7,105,145
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	920,625	933,189
		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	2,478,864	2,478,864
		525 Golden Gate - O & M	Hetchy Operating Fund	2,106,306	2,106,306
		525 Golden Gate - O & M	SFWD-Operating Fund	1,284,181	2,593,268
10025211	Retrofit Grant Program	Retrofit Grant Program	SFWD-Operating Fund	(7,194,040)	0
10025762	Low Impact Development	FY22 Low Impact Development	CWP-Operating Fund	681,000	681,000

CAPITAL PROJECTS, *CONTINUED*

Department: Public Utilities Commission

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10025785	Youth Employment & Environment	Youth Employment & Environ Bud	SFWD-Operating Fund	1,000,000	1,000,000
10036107	CleanPowerSF Customer Program	CleanPowerSF Customer Program	CleanPowerSF Operating Fund	2,432,000	4,457,000
10037611	CP-EVNC	Program Design-Support	Hetchy Operating Fund	947,000	947,000
10037615	CP-Upgrade for Savings	Operations	Hetchy Operating Fund	1,750,000	3,240,000
10037758	Low Income Inverters Program	Operations	CleanPowerSF Operating Fund	96,000	29,000
10038863	DAC Solar Program	DAC Solar Program	CleanPowerSF Special Revenue F	722,893	759,037
10039051	EV Charge SF	EV Charge SF	CleanPowerSF Operating Fund	3,441,000	3,441,000
10039564	E-Mobility	Operations	CleanPowerSF Operating Fund	1,325,000	1,125,000
10039594	CP-E-Mobility (E-Bicycle)	Operations	Hetchy Operating Fund	85,000	110,000
10039644	EE Community Food Service prog	EE Community Food Service prog	CleanPowerSF Operating Fund	1,321,000	1,321,000
10039651	CP-Multifamily Electrification	Program Design-Support	CleanPowerSF Operating Fund	660,000	660,000
		Program Design-Support	Hetchy Operating Fund	180,000	211,000
10041032	ITS Programmatic Project	Hetchy-Joint	Hetchy Operating Fund	84,196	84,196
		Hetchy-Power	Hetchy Operating Fund	76,149	76,149
		ITS Programmatic Project	CleanPowerSF Operating Fund	42,606	42,606
		ITS Programmatic Project	CWP-Operating Fund	268,004	268,004
		ITS Programmatic Project	SFWD-Operating Fund	376,086	376,086
10041105	Heat Pump Water Heater Rebates	Program Design-Support	CleanPowerSF Operating Fund	410,000	410,000
10041401	Hetchy Water - Facilities Main	Facilities Maintenance	Hetchy Operating Fund	3,849,650	3,849,650
10042160	CP-E-Mobility (E-Vehicle)	Operations	CleanPowerSF Operating Fund	1,325,000	1,125,000
		Operations	Hetchy Operating Fund	85,000	110,000
10042587	Residential Customer Sited Bat	Operations	CleanPowerSF Operating Fund	2,425,000	2,425,000
Public Utilities Commission Total				**38,774,865**	**61,525,500**

Department: Public Works

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10033865	PW VL CR and Sub-Sdwlk Bsmnt	Curb Ramps Basements CR	GF Continuing Authority Ctrl	2,000,000	2,000,000
10034075	PW Harvey Milk Plaza	DSN Building Design Dev	Grants; NonProject; Cont Sta	15,000	0
10034763	PW Curb Ramps Budget	Reserve- Project	CPSIF COP Streets & Curbramps	2,000,000	0
		Reserve- Project	GF Continuing Authority Ctrl	4,000,000	6,000,000
10034764	PW Street Resurfacing Budget	Reserve- Project	CPSIF COP Streets & Curbramps	23,000,000	6,986,000
		Reserve- Project	GF Continuing Authority Ctrl	26,000,000	45,000,000
		Reserve- Project	SR RMRA City Capital Funding	24,670,000	24,670,000

CAPITAL PROJECTS, *CONTINUED*

Department: Public Works

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
		Reserve- Project	SR RMRA County Capital Funding	12,330,000	12,330,000
		Reserve- Project	SR Road	4,000,000	4,000,000
		Reserve- Project	SR Special Gas Tax St Impvt	7,000,000	7,000,000
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	235,033	241,976
10034787	PW Pothole Repairs Budget	Reserve- Project	GF Continuing Authority Ctrl	2,000,000	2,000,000
10034788	PW Facilities Maint Budget	Reserve- Project	GF Continuing Authority Ctrl	625,972	657,271
10034790	PW Urgent Repairs Budget	Reserve- Project	GF Continuing Authority Ctrl	500,000	250,000
10034791	PW SIRP Sidewalk Budget	Reserve- Project	GF Continuing Authority Ctrl	1,500,000	1,552,500
		Reserve- Project	SR Other Special Revenue	350,000	350,000
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	200,000	200,000
10034854	PW Street Structures Budget	Reserve- Project	GF Continuing Authority Ctrl	500,000	250,000
10035857	PW Minna Natoma Stscp Project	Reserve- Project	Transbay CFD ST Pay-go Fund	1,000,000	0
10036482	PW Tree Planting and Establish	Reserve- Project	GF Continuing Authority Ctrl	250,000	250,000
10037647	PW Fence Repairs Budget	Reserve- Project	GF Continuing Authority Ctrl	200,000	150,000
10037748	PW Stockton St Widening	PLN Project Management	GF Continuing Authority Ctrl	(125,000)	0
		PLN Work Concept Design/Eng	GF Continuing Authority Ctrl	(75,079)	0
		Reserve- Project	GF Continuing Authority Ctrl	(2,450,100)	0
10037814	PW Sunset Blvd Recycl Wtr Impr	Reserve- Project	GF Continuing Authority Ctrl	3,250,794	0
10039125	PW SFPD PCD Phase 1	Reserve- Project	CP SF Capital Planning	3,000,000	0
10040155	PW SS Bridge Inspect & Repair	Reserve- Project	GF Continuing Authority Ctrl	200,000	200,000
10040288	PW Elev Opera House Modernize	Reserve- Project	CPXCF COP Crit Reprs/Rcv Stmls	2,614,264	0
		Reserve- Project	GF Continuing Authority Ctrl	400,000	3,000,000
10040290	PW Elev Program Admin & Contgy	Reserve- Project	CPXCF COP Crit Reprs/Rcv Stmls	(250,000)	0
10040479	PW LHH Simon Thtr Cool Ctr Ph2	DSN Building Const Docs	LHH-Capital Projects Fund	(44,366)	0
		DSN Contract Procurement Work	LHH-Capital Projects Fund	(2,470)	0
		Reserve- Project	LHH-Capital Projects Fund	(13,850)	0
10041413	PW Emergency Capital Repairs	Reserve- Project	GF Continuing Authority Ctrl	250,000	250,000
10042564	PW JUV Elev Modern Phase 2	Reserve - Project	GF Continuing Authority Ctrl	3,000,000	0
10043231	PW CCEP Clean CA Grant	Reserve-Project	CPSIF Street Impvt-Sta	580,000	0
10043545	PW Public ROW Sand Clearance	Reserves - Project	GF Continuing Authority Ctrl	103,376	114,359

CAPITAL PROJECTS, *CONTINUED*

Department: Public Works

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
Public Works Total				**123,563,574**	**118,202,106**

Department: Recreation And Park Commission

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10013005	RP Downtown Park Fund	Downtown Park Fund	SR Downtown Park	1,000,000	0
10013093	RP Open Space Acquisition	Os Acquisition-Budget	SR Open Space-Continuing	6,343,500	3,915,000
10013099	RP ADA Compliance	ADA Compliance-Budget	GF Continuing Authority Ctrl	1,000,000	1,000,000
10013173	RP Concession Capital Improvmt	Concession Maintenance	GF Continuing Authority Ctrl	440,000	440,000
10013254	RP Marina DBW Loan Reserve	Marina Dbw Loan Reserve	SR R&P-Marina Yacht Harbor	81,520	84,373
10013260	RP SF Marina Improv and Remed	Budget	SR R&P-Marina Yacht Harbor	70,000,000	0
10013270	RP Portsmouth Square HR Bond	Transit Center Budget	Transbay CFD ST Pay-go Fund	1,636,000	0
10013274	RP Erosion Cntrl/Rtaining Wall	Erosion Control & Retaining Wa	GF Continuing Authority Ctrl	650,000	650,000
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	100,000	100,000
10013296	RP General Facility Renewal	General Facility Renewal Budge	GF Continuing Authority Ctrl	750,000	750,000
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	950,000	950,000
10013593	RP Playing Fields Replacement	Playing Fields Replacement	GF Continuing Authority Ctrl	3,000,000	3,000,000
10013617	RP Pump Replacement Project	Pump Replacement Project-Budge	GF Continuing Authority Ctrl	300,000	300,000
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-Budge	GF Annual Authority Ctrl	500,000	500,000
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	200,000	200,000
10024391	RP M Dolores Playground Resrve	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	600,000	600,000
10031220	RP Floor Resurfacing Project	Floor Resurfacing Project	GF Continuing Authority Ctrl	250,000	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 & Camera Maintenance	Alarm Maintenance	GF Continuing Authority Ctrl	300,000	300,000

CAPITAL PROJECTS, *CONTINUED*

Department: Recreation And Park Commission

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10032972	RP Playground Maintenance	Playground Maintenance	GF Continuing Authority Ctrl	1,000,000	1,000,000
10033303	RP Fencing	Fencing	GF Continuing Authority Ctrl	550,000	550,000
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	2,306,100	2,349,000
10036166	RP Community Garden Maint	Community Garden Maint	GF Continuing Authority Ctrl	30,000	30,000
10037377	RP Waste Receptacle/Park Furn	Waste Receptacle/ParkFurniture	GF Continuing Authority Ctrl	300,000	300,000
10038453	RP - GGP Tennis Ctr Maint Fund	GGP Tennis Center Maint. Fun	SR R&P Maintenance Fund	60,000	62,100
10038559	RP - Gardens of GGP	GGP Gardens - Budget	SR R&P Maintenance Fund	404,464	587,230
10042262	RP Embarcadero Plaza Project	Budget	SR Transit Center District	160,000	0
10043203	RP Aquatics	Budget	GF Continuing Authority Ctrl	250,000	250,000
10043226	RP Soma Open Space	Budget & Reserves	SR R&P Maintenance Fund	325,621	335,390
10043227	RP Eastern Neighborhood Rent R	Budget & Reserves	SR R&P Maintenance Fund	315,000	315,000
10043622	RP 2028 Bond Assessments	Budget & Reserves	CP SF Capital Planning	1,500,000	0
10043623	RP 2028 Bond Playgrounds	Budget & Reserves	CP SF Capital Planning	1,000,000	0
Recreation And Park Commission Total				**101,232,205**	**23,748,093**

Department: Sheriff

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10013797	Roads & Urban Forestry	Cj 5 Road Maintenance	GF Continuing Authority Ctrl	100,000	250,000
10016951	Shf - Facilites Maintenance	Shf - Facilities Maintenance	GF Annual Authority Ctrl	660,190	693,200
		Shf - Jail Maintenance - Hoj	GF Annual Authority Ctrl	215,503	226,278
10041428	San Bruno Water Line	San Bruno Water Line	CPXCF COP Crit Reprs/Rcv Stmls	(1,000,000)	0
10041429	San Bruno Water Heaters	San Bruno Water Heaters	GF Continuing Authority Ctrl	500,000	200,000
10042517	SH CJ2 and CJ3 Infrastr Upgrd	Reinforcemt and Safety Upgrade	GF Continuing Authority Ctrl	500,000	1,500,000
10042519	SH CJ3 UPS Replacement	UPS Replacement	GF Continuing Authority Ctrl	150,000	150,000
10043591	CJ1, CJ2 & CJ3 Fire Life	CJ1, CJ2 & CJ3 Fire Life	GF Continuing Authority Ctrl	1,000,000	1,000,000
10043592	CJ3 Low Voltage Electrical	CJ3 Low Voltage Electrical	GF Continuing Authority Ctrl	200,000	300,000
10043593	County Jail 3 Fire Mitigation	County Jail 3 Fire Mitigation	GF Continuing Authority Ctrl	500,000	500,000
10043594	CJ3 C.S. Water Pump #2	CJ3 C.S. Water Pump #2	GF Continuing Authority Ctrl	130,000	0
10043595	CJ3 Sewer Line Replacement	CJ3 Sewer Line Replacement	GF Continuing Authority Ctrl	210,000	0
10043596	CJ3 Farm Infrast Upgrades	CJ3 Farm Infrast Upgrades	GF Continuing Authority Ctrl	0	150,000
10043597	SBJ Water Line Repl	SBJ Water Line Repl	GF Continuing Authority Ctrl	0	200,000
10043598	CJ3 Sewage Grinder Repl	CJ3 Sewage Grinder Repl	GF Continuing Authority Ctrl	60,000	60,000

CAPITAL PROJECTS, *CONTINUED*

Department: Sheriff

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10043599	425 7th Street Roof & HVAC	425 7th Street Roof & HVAC	GF Continuing Authority Ctrl	150,000	200,000
10043609	CJ3 Annex Remodel	CJ3 Annex Remodel	GF Continuing Authority Ctrl	600,000	0
Sheriff Total				**3,975,693**	**5,429,478**

Department: War Memorial

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10016982	War - Facility Maintenance	War - Facility Maintenance	SR WAR - Annual Authority Ctrl	740,579	777,608
10037717	Davies Hall Elevators CR	Davies Hall Elevators CR	CPXCF COP Crit Reprs/Rcv Stmls	(2,614,264)	0
10043572	WAR OH - ADA Lift Renewals	WAR OH - ADA Lift Renewals	SR WAR Cont Authority Ctrl	200,000	0
10043573	OH-EmrgncyGnrtr-ElctrcUpgrades	OH-EmrgncyGnrtr-ElctrcUpgrades	SR WAR Cont Authority Ctrl	600,000	0
10043574	DSH - Dimmer-Lighting Renewal	WAR Davies Hall Dimmer Replace & Lighting Upgrades	SR WAR Cont Authority Ctrl	0	200,000
War Memorial Total				**(1,073,685)**	**977,608**
Capital Projects Total				**650,021,221**	**515,094,484**

CAPITAL PROJECTS, *CONTINUED*

Department: Asian Art Museum

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10016504	Aam - Facility Maintenance	Facility Maintenance	GF Annual Authority Ctrl	391,175	410,734
10030854	AA Museum Repair Projects	Accessibility Compliance	GF Annual Authority Ctrl	180,000	0
10034665	AAM assess R&R fire sprinkler	AAM assess R&R fire sprinkler	GF Annual Authority Ctrl	175,000	175,000
10040137	Roof Repair	Roof Repair	GF Annual Authority Ctrl	125,000	125,000
10041425	HVAC UPCMs upgrade	HVAC UPCMs upgrade	GF Annual Authority Ctrl	50,000	0
10042099	AAM Elevator Modernization Prj	Elevator modernization project	GF Annual Authority Ctrl	0	1,270,000
10043560	Sewage ejector pump replace	Sewage ejector pump replace	GF Annual Authority Ctrl	150,000	100,000
Asian Art Museum Total				**1,071,175**	**2,080,734**

Department: Emergency Management

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10043548	Critical Power Dist Resiliency	Critical Power Dist Resiliency	GF Continuing Authority Ctrl	3,564,359	0
10043549	Fire Life Safety System Reliab	Fire Life Safety System Reliab	GF Continuing Authority Ctrl	377,000	2,000,000
10043550	Replace 2 Generator Con Panels	Replace 2 Generator Con Panels	GF Continuing Authority Ctrl	518,000	0
10043551	New generator Design & Instl	New generator Design & Instl	GF Continuing Authority Ctrl	750,000	4,500,000
Emergency Management Total				**5,209,359**	**6,500,000**

Department: Fine Arts Museum

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10009030	Dey - Tower Exterior Repairs	deY - Tower Exterior Repairs	GF Continuing Authority Ctrl	0	200,000
10016869	Fam Facility Maintenance	Fam - Facilities Maintenance	GF Annual Authority Ctrl	298,113	313,019
10032404	de Y-Rails installation-Tower	deY Rails Installation on Towe	GF Continuing Authority Ctrl	90,000	0
10034750	Legion Main Switchgear	Legion Main Switchgear	GF Continuing Authority Ctrl	25,000	0
10035949	de Young Fire Doors	de Young Fire Doors	GF Continuing Authority Ctrl	125,000	75,000
10035957	de Young Landscape Paths	de Young Landscape Paths	GF Continuing Authority Ctrl	150,000	150,000
10035965	de Young Chiller 1 & 2 Compnts	de Young Chiller 1 & 2 Compnts	GF Continuing Authority Ctrl	200,000	100,000
10035966	de YoungCoolingTowerSandFilter	de YoungCoolingTowerSandFilter	GF Continuing Authority Ctrl	300,000	100,000
10035973	Legion Upper Roof Single Ply	Legion Upper Roof Single Ply	GF Continuing Authority Ctrl	95,000	0
10040170	DY Fire Alarm System Replacem	DY Fire Alarm System Replacem	GF Continuing Authority Ctrl	150,000	150,000
10041444	dY BMS Replacement	Replace the dY building BMS	GF Continuing Authority Ctrl	125,000	0
10041446	LH Boiler Refurbish	LH Boiler Refurbish	GF Continuing Authority Ctrl	150,000	50,000
10041447	LH Fire Alarm System replaceme	Replace LH Fire Alarm System	GF Continuing Authority Ctrl	200,000	125,000
10042501	LH-Elevator Door Modernization	LH-Elevator Door Modernization	GF Continuing Authority Ctrl	400,000	0
10042502	LH Waterproof Skylights	LH Waterproof Skylights	GF Continuing Authority Ctrl	200,000	0

CAPITAL PROJECTS, *CONTINUED*

Department: Fine Arts Museum

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10043552	Legion Chiller 1 and 2	Legion Chiller 1 and 2	GF Continuing Authority Ctrl	0	400,000
10043553	Building security sys replace	LH Building Security Upgrade	GF Continuing Authority Ctrl	0	150,000
10043554	dY - AHU 1-11 Repairs	dY AHU 1-11 Repairs	GF Continuing Authority Ctrl	200,000	0
10043555	dY Building ExteriorEnv Repair	dY Exterior Envelope Repair	GF Continuing Authority Ctrl	0	400,000
10043556	dY Building Security	dY Building Security	GF Continuing Authority Ctrl	0	150,000
10043557	dY Fire Suppression System	DY Fire Suppression System	GF Continuing Authority Ctrl	150,000	150,000
10043558	LH Fire Suppression System	LH Fire Suppression System	GF Continuing Authority Ctrl	150,000	150,000
10043559	DY Boiler Refurbish	DY Boiler Refurbish	GF Continuing Authority Ctrl	100,000	50,000
Fine Arts Museum Total				**3,108,113**	**2,713,019**

Department: Fire Department

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10009039	FD Apparatus Door Replacement	Old Apparatus Replacement	GF Continuing Authority Ctrl	300,000	300,000
10009042	FD Generator Replacement Proj	Generator Replacement	GF Continuing Authority Ctrl	1,000,000	1,000,000
10016871	FD Underground Storage Tank Mo	Underground Storage Tank Monit	GF Continuing Authority Ctrl	544,144	571,351
10016875	FD Various Facility Maintenanc	Various Facility Maintenance P	GF Continuing Authority Ctrl	1,203,223	1,263,384
10030926	FD Boiler System Repl Pr	Boiler Replacement	GF Continuing Authority Ctrl	350,000	350,000
10033437	FD Station Roof Replacements	Fire Station Roof Replacement	GF Continuing Authority Ctrl	500,000	1,500,000
10043581	FIR HQ Elevator Overhaul	FIR HQ Elevator Overhaul	GF Continuing Authority Ctrl	0	275,000
Fire Department Total				**3,897,367**	**5,259,735**

Department: General Services Agency - City Admin

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10001291	ADRE Facilities Maintenance	HOJ Facilities Maintenance	GF Continuing Authority Ctrl	348,425	365,846
10003073	ADTE Convention Facilities	Convention Operations	SR Conv Fac Fd-Operating	500,000	0
10005814	Moscone Conv Fac Capital Proje	Moscone Conv Fac Capital Proje	SR Conv Fac Fd-Continuing	3,000,000	3,000,000
10016766	ADAD Facilities Maintenance	GSA Facilities Maintenance	GF Continuing Authority Ctrl	492,928	517,574
10038920	ADRE Steam Loop Renew CR COPs	Civic Center Steam Loop Renew	CPXCF COP Crit Reprs/Rcv Stmls	(390,036)	0
10040306	ADRE HOJ Roof Replacement	COP Funding	CPXCF COP Crit Reprs/Rcv Stmls	(5,000,000)	0
10041437	ADRE Brooks Hall Fire Panel	Fire Panel Installation	GF Continuing Authority Ctrl	1,600,000	0
10041442	ADFM EV Charger Infrastructure	Citywide EV Chargers	GF Continuing Authority Ctrl	180,000	0
10043566	ADRE PSB Generator Controls	PSB Generator Controls	GF Continuing Authority Ctrl	900,000	0
10043567	ADCP Seismic Safety Infrastrct	Seismic Safety Infrastructure	GF Continuing Authority Ctrl	450,000	0
General Services Agency - City Admin Total				**2,081,317**	**3,883,420**

IT PROJECTS

PERMIT OPENER

INFORMATION & COMMUNICATION TECHNOLOGY PROJECTS

SF.GOV/COIT

THE COMMITTEE ON INFORMATION TECHNOLOGY (COIT)

Technology is foundational to how San Francisco delivers resident-centered services, drives operational efficiency, and builds a government that is agile, scalable, and accountable. Strategic investment in technology fosters a culture of innovation that enables San Francisco to meet evolving service demands. The City plans, funds, and coordinates technology investments through the Committee on Information Technology (COIT), the centralized decision-making and governance body responsible for advising the Mayor and Board of Supervisors on technology matters and setting the overall technology direction for the City. COIT bridges inter-agency initiatives, oversees surveillance technology policy under Chapter 19B, and promotes the long-term sustainability of the City's technology infrastructure, all while ensuring that technology investments align with citywide priorities and deliver meaningful public value.

INFORMATION AND COMMUNICATION TECHNOLOGY PLAN

Every two years, COIT develops and publishes the Information and Communication Technology Plan (ICT Plan), the City's official five-year roadmap that establishes technology strategy, sets citywide priorities, and guides investments across all departments in alignment with the Mayor's priorities. In April 2026, COIT issued a mid-cycle update to the current ICT Plan — ahead of the standard two-year cycle — to respond to a changing citywide landscape, establish a clear path toward technology modernization, and ensure timely transparency. Developed in close partnership with the City Administrator's Office, the Mayor's Office, and key technology stakeholders across departments, the plan reflects a broad and coordinated effort to align technology investment with the City's most pressing operational needs.

The 2026 ICT Plan Update is organized around three strategic goals: modernizing core infrastructure, reducing duplication and improving reliability, and enabling responsible AI and emerging technology — all in service of delivering online and accessible City services that residents can use anytime, anywhere, through IT infrastructure that is reliable and trustworthy. Together, these priorities represent COIT's commitment to a more coordinated, resilient, and accountable government. The full plan is available at sf.gov/COIT.

FY 2026 - 2028 TECHNOLOGY PROJECT APPROVALS AND FUNDING RECOMMENDATIONS

A core part of COIT's work is evaluating new and continuing technology project proposals from City departments, ensuring investments are strategic, well-governed, and deliver public value. For Fiscal Year 2026-28, COIT recommended approximately $36.9 million across existing and new technology projects — including major investments in citywide permitting, data infrastructure, HR modernization, and cloud migration — all aligned with Mayor Daniel Lurie's priorities of safe and clean streets, economic revitalization, and effective, common-sense government. These investments direct resources toward high-impact systems that strengthen reliability, expand shared data, and modernize digital services. Thus, enabling departments to coordinate more effectively, respond faster, and operate at scale.

FY 2026-27 and FY 2027-28 Proposed Technology Budget

COIT annually recommends strategic investments in technology projects citywide. For Fiscal Year 2026-28, COIT recommended approximately $36.9 million across existing and new technology projects over the two budget years, including major investments in citywide permitting, data infrastructure, HR modernization, public safety and cloud migration. Specific projects include:

Citywide Permitting Platform

PermitSF is developing a centralized permitting platform for the City, with the goal of reducing processing times and improving efficiency. The platform integrates multiple departments into one system and supports business process improvements. This will help accelerate development and economic activity.

Cloud 2030

Several city systems rely on outdated on-premise hardware. Cloud 2030 is a long-term initiative to migrate city systems to cloud infrastructure to improve reliability and scalability. This initiative will also allow for increased access to modern tools and reduce risks associated with outages and hardware failures. This transformation supports a more agile and efficient government.

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. Transition to the new system is planned to go live in 2027.

Emerging Technologies Program

The Department of Technology's Emerging Technologies (ET) Team helps the City responsibly adopt and scale new technologies, including AI, to improve public services. Over the past year, the team expanded access to secure generative AI tools across the City workforce, trained and supported more than 2,000 staff, partnered with departments on early AI projects, and advanced responsible AI governance through Chapter 22J implementation, citywide AI guidelines, the SF AI Playbook, and practical resources such as Green Tips.

In the coming fiscal year, the Program will focus on moving from fragmented experimentation to coordinated adoption by strengthening citywide AI guardrails, expanding workforce training, building a policy framework grounded in NIST guidance, and helping departments identify and scale high-value AI solutions that support public trust, equity, privacy, and measurable service outcomes.

Enterprise Data Governance & Analytics Platform
The Controller's Office is modernizing the City's data governance and analytics systems. The initiative standardizes data and improves reporting accuracy, while replacing legacy tools. It also enhances compliance and transparency, and supports better decision-making across departments.

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.

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. 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.

Public Safety and Public Service Radio Replacement
The Public Safety and Public Service Radio Replacement Project is currently upgrading 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.

Unified Data Platform
DataSF is building the City's Unified Data Platform (UDP) a secure, centralized data infrastructure on Snowflake that serves as San Francisco's Single Source of Truth. The platform replaces fragmented departmental data silos with trusted, shared data products that support key Mayoral priorities including PermitSF, homelessness and behavioral health initiatives, PeopleSoft modernization, and public safety.

By 2027, the UDP is expected to support 35+ departments and cover 80% of citywide data domains, enabling standardized reporting, stronger data governance, automated data quality monitoring, and responsible AI capabilities. This investment creates a unified civic intelligence layer that improves decision-making, service delivery, and the City's ability to responsibly use emerging AI technologies.

ADDITIONAL BUDGETARY RESOURCES

FILLMORE

ADDITIONAL BUDGETARY RESOURCES

The Mayor's proposed Fiscal Years (FY) 2026-27 and 2027-28 budget for the City and County of San Francisco (the City), published on June 1, is one of several financial documents that can be a resource to the public. Other sources of financial information include:

Consolidated Budget and Appropriation Ordinance, FY 2026-27 and 2027-28

The Consolidated Budget and Appropriation Ordinance (BAO) also known as the Annual Appropriation Ordinance (AAO), 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 is passed by a continuing resolution of the Board and 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, 2026-27 and FY 2027-28

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, 2025 is currently available. The FY 2026-27 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 FY2026-27 through FY 2029-30.

BUDGET RESOURCES

For budget resources and documents highlighted in this book, please visit the City's website (SF.GOV). For further information on the Mayor's Proposed Budget, please see contact information below:

Mayor's Office of Public Policy and Finance

1 Dr. Carlton B. Goodlett Place, Room 200
Email: budget@sfgov.org
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

Mayor Lurie's administration is actively working on improving the performance metrics for the City and County of San Francisco. Current information on performance measures can be found in the below websites.

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 SUBURBS

SEAL OF THE CITY AND COUNTY OF SAN FRANCISCO
ORO EN PAZ
FIERRO
EN GUERRA

Note: Additions are *single-underline italics Times New Roman*;
deletions are ~~*strikethrough italics Times New Roman*~~.
Board amendment additions are double underlined.
Board amendment deletions are ~~strikethrough normal~~.

SECTION 3. General Authority.

The Controller is hereby authorized and directed to set up appropriate accounts for the items of receipts and expenditures appropriated herein.

SECTION 3.1 Two-Year Budget.

For departments for which the Board of Supervisors has authorized, or the Charter requires, a fixed two-year budget, appropriations in this ordinance shall be available for allotment by the Controller on July 1st of the fiscal year in which appropriations have been approved. The Controller is authorized to adjust the two-year budget to reflect transfers and substitutions consistent with City's policies and restrictions for such transfers. The Controller is further authorized to make adjustments to the second year budgets consistent with Citywide estimates for salaries, fringe benefits, and work orders.

SECTION 4. Interim Budget Provisions.

All funds for equipment and new capital improvements shall be held in reserve until final enactment of the budget. No new equipment or capital improvements shall be authorized during the interim period other than equipment or capital improvements that, in the discretion of the Controller, is reasonably required for the continued operation of existing programs or projects previously approved by the Board of Supervisors. Authorization for the purchase of such equipment may be approved by the Board of

Supervisors.

During the period of the interim Annual Appropriation Ordinance and interim Annual Salary Ordinance, no transfer of funds within a department shall be permitted without approval of the Controller, Mayor's Budget Director and the Chair of the Budget and Finance Committee.

When the Budget and Finance Committee or Budget and Appropriations Committee reserves selected expenditure items pending receipt of additional information from departments, upon receipt of the required information to the satisfaction of that committee, the Controller may release the previously reserved funds with no further action required by the Board of Supervisors.

If the Budget and Finance Committee or Budget and Appropriations Committee recommends a budget that increases funding that was deleted in the Mayor's Budget, the Controller shall have the authority to continue to pay these expenses until final enactment of the budget.

SECTION 4.1 Interim Budget – Positions.

No new position may be filled in the interim period with the exception of those positions which in the discretion of the Controller are critical for the operation of existing programs, are for projects previously approved by the Board of Supervisors, are required for emergency operations, are positions that would result in a net increase in revenues, or are positions required to comply with law. New positions shall be defined as those positions that are enumerated in the Mayor's

budget for the current fiscal year but were not enumerated in the appropriation and salary ordinances for the prior fiscal year, as amended, through June 30 of the prior fiscal year. In the event the Mayor has approved the reclassification of a position in the department's budget for the current fiscal year, the Controller shall process a temporary or "tx" requisition at the request of the department and subject to approval of the Human Resources Director. Such action will allow for the continued employment of the incumbent in their former position pending action on the proposed reclassifications.

If the Budget and Finance Committee or Budget and Appropriations Committee of the Board of Supervisors recommends a budget that reinstates positions that were deleted in the Mayor's Budget, the Controller and the Human Resources Director shall have the authority to continue to employ and pay the salaries of the reinstated positions until final enactment of the budget.

SECTION 5. Transfers of Functions and Duties.

Where revenues for any fund or department are herein provided by transfer from any other fund or department, or where a duty or a performance has been transferred from one department to another, the Controller is authorized and directed to make the related transfer of funds, provided further, that where revenues for any fund or department are herein provided by transfer from any other fund or department in consideration of departmental services to be rendered, in no event shall such transfer of revenue be made in excess of the actual cost of such service.

Where a duty or performance has been transferred from one department to another or departmental reorganization is effected as provided in the Charter, in addition to any

required transfer of funds, the Controller and Human Resources Director are authorized to make any personnel transfers or reassignments between the affected departments and appointing officers at a mutually convenient time, not to exceed 100 days from the effective date of the ordinance or Mayoral memorandum transferring the duty or function. The Controller, the Human Resources Director and Clerk of the Board of Supervisors, with assistance of the City Attorney, are hereby authorized and directed to make such changes as may be necessary to conform to all applicable ordinances to reflect said reorganization, transfer of duty or performance between departments.

SECTION 5.1 Agencies Organized Under One Department.

Where one or more offices or agencies are organized under a single appointing officer or department head, the component units may continue to be shown as separate agencies for budgeting and accounting purposes to facilitate reporting. However, the entity shall be considered a single department for purposes of employee assignment and seniority, position transfers, and transfers of monies among funds within the department, and reappropriation of funds.

SECTION 5.2 Continuing Funds Appropriated.

In addition to the amount provided from taxes, the Controller shall make available for expenditure the amount of actual receipts from special funds whose receipts are continuously appropriated as provided in the Municipal Codes.

SECTION 5.3 Multi-Year Revenues.

In connection with money received in one fiscal year for departmental services to be performed in a subsequent year, the Controller is authorized to establish an account for

depositing revenues that are applicable to the ensuing fiscal year. Said revenue shall be carried forward and become a part of the funds available for appropriation in said ensuing fiscal year.

SECTION 5.4 Contracting Funds.

All money received in connection with contracts under which a portion of the moneys received is to be paid to the contractors and the remainder of the moneys received inures to the City shall be deposited in the Treasury.

(a) That portion of the money received that under the terms of the contract inures to the City shall be deposited to the credit of the appropriate fund.

(b) That portion of the money received that under the terms of the contracts is to be paid to the contractor shall be deposited in special accounts and is hereby appropriated for said purposes.

SECTION 5.5 Real Estate Services.

Rents received from properties acquired or held in trust for specific purposes are hereby appropriated to the extent necessary for maintenance of said properties, including services of the General Services Agency.

Moneys received from lessees, tenants, or operators of City-owned property for the specific purpose of real estate services relative to such leases or operating agreements are hereby appropriated to the extent necessary to provide such services.

SECTION 5.6 Collection Services.

In any contracts for the collection of unpaid bills for services rendered to clients, patients, or both by the Department of Public Health in which said unpaid bills have not become delinquent pursuant to Article V of Chapter 10 of the Administrative Code, the Controller is hereby authorized to adjust the estimated revenues and expenditures of the various divisions and institutions of the Department of Public Health to record such recoveries. Any percentage of the amounts, not to exceed 25% percent, recovered from such unpaid bills by a contractor is hereby appropriated to pay the costs of said contract. The Controller is authorized and is hereby directed to establish appropriate accounts to record total collections and contract payments relating to such unpaid bills.

SECTION 5.7 Contract Amounts Based on Savings.

When the terms of a contract provide for payment amounts to be determined by a percentage of cost savings or previously unrecognized revenues, such amounts as are actually realized from either said cost savings or unrecognized revenues are hereby appropriated to the extent necessary to pay contract amounts due. The Controller is authorized and is hereby directed to establish appropriate accounts to record such transactions.

SECTION 6. Bond Interest and Redemption.

In the event that estimated receipts from other than utility revenues, but including amounts from ad-valorem taxes, shall exceed the actual requirements for bond interest and redemption, said excess shall be transferred to a General Bond Interest and Redemption Reserve account. The Bond Interest and Redemption Reserve is hereby appropriated to meet debt service requirements including printing of bonds, cost of bond

rating services, funds due to the Internal Revenue Service, and the legal opinions approving the validity of bonds authorized to be sold not otherwise provided for herein.

Issuance, legal, and financial advisory service costs, including the reimbursement of departmental services in connection therewith, for debt instruments issued by the City, to the extent approved by the Board of Supervisors in authorizing the debt, may be paid from the proceeds of such debt and are hereby appropriated for said purposes.

To the extent bond rating fees are incurred and payable prior to the issuance of Board of Supervisors authorized Certificates of Participation due to unexpected changes in market conditions causing a delay in issuance, such fees may be paid from funds appropriated for annual Certificates of Participation debt service that exceed the actual requirements for bond interest and redemption.

SECTION 7. Allotment Controls.

Since several items of expenditures herein appropriated are based on estimated receipts, income, or revenues which may not be fully realized, it shall be incumbent upon the Controller to establish a schedule of allotments, of such duration as the Controller may determine, under which the sums appropriated to the several departments shall be expended. The Controller shall revise such revenue estimates periodically. If such revised estimates indicate a shortage, the Controller shall hold in reserve an equivalent amount of the corresponding expenditure appropriations set forth herein until the collection of the amounts as originally estimated is assured, and in all cases where it is provided by the Charter that a specified or minimum tax shall be levied for any department the amount of appropriation herein provided derived from taxes shall

not exceed the amount actually produced by the levy made for such department.

The Controller, in issuing payments or in certifying contracts, purchase orders, or other encumbrances pursuant to Section 3.105 of the Charter, shall consider only the allotted portions of appropriation items to be available for encumbrance or expenditure and shall not approve the incurring of liability under any allotment in excess of the amount of such allotment. In case of emergency or unusual circumstances which could not be anticipated at the time of allotment, an additional allotment for a period may be made on the recommendation of the department head and the approval of the Controller. After the allotment schedule has been established or fixed, as heretofore provided, it shall be unlawful for any department or officer to expend or cause to be expended a sum greater than the amount set forth for the particular activity in the allotment schedule so established, unless an additional allotment is made, as herein provided.

Allotments, liabilities incurred, and expenditures made under expenditure appropriations herein enumerated shall in no case exceed the amount of each such appropriation, unless the same shall have been increased by transfers or supplemental appropriations made in the manner provided by Section 9.105 of the Charter.

SECTION 7.1 Prior Year Encumbrances.

The Controller is hereby authorized to establish reserves for the purpose of providing funds for adjustments in connection with liquidation of encumbrances and other obligations of prior years.

SECTION 7.2 Equipment Purchases.

Funds for the purchase of items of equipment having a value of over $20,000 and a useful life of three years and over shall only be purchased from appropriations specifically provided for equipment or lease-purchased equipment, including equipment from capital projects. Departments may purchase additional or replacement equipment from previous equipment or lease-purchase appropriations, or from citywide equipment and other non-salary appropriations, with approval of the Mayor's Office and the Controller.

Where appropriations are made herein for the purpose of replacing automotive and other equipment, the equipment replaced shall be surrendered to the General Services Agency and shall be withdrawn from service on or before delivery to departments of the new automotive equipment. When the replaced equipment is sold, in lieu of being traded-in, the proceeds shall be deposited to a revenue account of the related fund. Provided, however, that so much of said proceeds as may be required to affect the purchase of the new equipment is hereby appropriated for the purpose. Funds herein appropriated for automotive equipment shall not be used to buy a replacement of any automobile superior in class to the one being replaced unless it has been specifically authorized by original appropriation ordinance.

Appropriations for equipment from current funds shall be construed to be annual appropriations and unencumbered balances shall lapse at the close of the fiscal year.

SECTION 7.3 Enterprise Deficits.

Funds appropriated herein to meet estimated enterprise deficits shall be made available

to each such enterprise only to the extent that an actual deficit shall exist and not to exceed the amount herein provided. Any amount not required for the purpose of meeting an enterprise fund deficit shall be transferred back to the General Fund at the end of each fiscal year unless otherwise appropriated by ordinance.

SECTION 7.4 Public Utilities Commission Debt Service.

The San Francisco Public Utilities Commission shall, in coordination with the Controller's Office, record and report the use of debt service appropriations in their respective debt service funds consistent with the Schedule of Bond Redemption and Interest Statement included herein and as required pursuant to Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP) accounting rules, requirements and practices. The Controller is hereby authorized to make all associated net-zero appropriation transfers to ensure compliant financial reporting.

SECTION 8. Expenditure Estimates.

Where appropriations are made for specific projects or purposes which may involve the payment of salaries or wages, the head of the department to which such appropriations are made, or the head of the department authorized by contract or interdepartmental order to make expenditures from each such appropriation, shall file with the Controller, when requested, an estimate of the amount of any such expenditures to be made during the ensuing period.

SECTION 8.1 State and Federal Funds.

The Controller is authorized to increase federal and state funds that may be claimed

due to new General Fund expenditures appropriated by the Board of Supervisors. The Human Resources Director is authorized to add civil service positions required to implement the programs authorized by these funds. The Controller and the Human Resources Director shall report to the Board of Supervisors any actions taken under this authorization before the Board acts on the Annual Appropriation and Annual Salary Ordinances.

SECTION 8.2 State and Federal Funding Restorations.

If additional state or federal funds are allocated to the City to backfill state or federal reductions, the Controller shall backfill any funds appropriated to any program to the General Reserve.

SECTION 8.3 Process for Addressing General Fund Revenue Shortfalls

Upon receiving Controller estimates of revenue shortfalls that exceed the value of the General Reserve and any other allowances for revenue shortfalls in the adopted City budget, the Mayor shall inform the Board of Supervisors of actions to address this shortfall. The Board of Supervisors may adopt an ordinance to reflect the Mayor's proposal or alternative proposals in order to balance the budget.

SECTION 9. Interdepartmental Services.

The Controller is hereby authorized and directed to prescribe the method to be used in making payments for interdepartmental services in accordance with the provisions of Section 3.105 of the Charter, and to provide for the establishment of interdepartmental reserves which may be required to pay for future obligations which result from current performances. Whenever, in the judgment of the Controller, the amounts which have

been set aside for such purposes are no longer required or are in excess of the amount which is then currently estimated to be required, the Controller shall transfer the amount no longer required to the fund balance of the particular fund of which the reserve is a part. Provided further that no expenditure shall be made for personnel services, rent, equipment, or capital outlay purposes from any interdepartmental reserve or work order fund without specific appropriation by the Board of Supervisors.

The amount detailed in departmental budgets for services of other City departments cannot be transferred to other spending categories without prior agreement from both the requesting and performing departments.

The Controller, pursuant to the provisions of Charter Section 3.105, shall review and may adjust charges or fees for services that may be authorized by the Board of Supervisors for the administration of the Technology Marketplace. Such fees are hereby appropriated for that purpose.

SECTION 10. Positions in the City Service.

Department heads shall not make appointments to any office or position until the Controller shall certify that funds are available.

Funds provided herein for salaries or wages may, with the approval of the Controller, be used to provide for temporary employment when it becomes necessary to replace the occupant of a position while on extended leave without pay, or for the temporary filling of a vacancy in a budgeted position. The Controller is authorized to approve the use of existing salary appropriations within departments to fund permanent appointments of up

to six months to backfill anticipated vacancies to ensure implementation of successful succession plans and to facilitate the transfer of mission critical knowledge. The Controller shall provide a report to the Board of Supervisors every six months enumerating permanent positions created under this authority.

Appointments to seasonal or temporary positions shall not exceed the term for which the Controller has certified the availability of funds.

The Controller shall be immediately notified of a vacancy occurring in any position.

SECTION 10.1 Positions, Funds, and Transfers for Specific Purposes.

Funds for personnel services may be transferred from any legally available source on the recommendation of the department head and approval by the City Administrator, Board, or Commission, for departments under their respective jurisdiction, and on authorization of the Controller with the prior approval of the Human Resources Director for:

(a) Lump sum payments to officers, employees, police officers and fire fighters other than elective officers and members of boards and commissions upon death or retirement or separation caused by industrial accident for accumulated sick leave benefits in accordance with Civil Service Commission rules.

(b) Payment of the supervisory differential adjustment, out of class pay, or other negotiated premium to employees who qualify for such adjustment provided that the transfer of funds must be made from funds currently available in departmental

personnel service appropriations.

(c) Payment of any legal salary or fringe benefit obligations of the City, including amounts required to fund arbitration awards.

(d) The Controller is hereby authorized to adjust salary appropriations for positions administratively reclassified or temporarily exchanged by the Human Resources Director provided that the reclassified position and the former position are in the same functional area.

(e) Positions may be substituted or exchanged between the various salary appropriations or position classifications when approved by the Human Resources Director as long as said transfers do not increase total departmental personnel service appropriations.

(f) The Controller is hereby authorized and directed upon the request of a department head and the approval by the Mayor's Office to transfer from any legally available funds amounts needed to fund legally mandated salaries, fringe benefits, and other costs of City employees. Such funds are hereby appropriated for the purpose set forth herein.

(g) The Controller is hereby authorized to transfer any legally available funds to adjust salary and fringe benefit appropriations as required under reclassifications recommended by the Human Resources Director and approved by the Board of Supervisors in implementing the Management Compensation and Classification Plan.

Amounts transferred shall not exceed the actual amount required including the cost to the City of mandatory fringe benefits.

(h) Pursuant to California Labor Code Section 4850.4, the Controller is authorized to make advance payments from departments' salary accounts to employees participating in CalPERS who apply for disability retirement. Repayment of these advanced disability retirement payments from CalPERS and from employees are hereby appropriated to the departments' salary account.

(i) For purposes of defining terms in Administrative Code Section 3.18, the Controller is authorized to process transfers where such transfers are required to administer the budget through the following certification process: In cases where expenditures are reduced at the level of appropriation control during the Board of Supervisors phase of the budget process, the Chair of the Budget and Finance Committee, on recommendation of the Controller, may certify that such a reduction does not reflect a deliberate policy reduction adopted by the Board. The Mayor's Budget Director may similarly provide such a certification regarding reductions during the Mayor's phase of the budget process.

SECTION 10.2 Professional Services Contracts.

Funds appropriated for professional service contracts may be transferred to the account for salaries on the recommendation of the department head for the specific purpose of using City personnel in lieu of private contractors with the approval of the Human Resources Director and the Mayor and certification by the Controller that such transfer of funds would not increase the cost of government.

SECTION 10.3 Surety Bond Fund Administration.

The Controller is hereby authorized to allocate funds from capital project appropriations to the San Francisco Self-Insurance Surety Bond Fund, as governed by Administrative Code Section 10.100-317 and in accordance with amounts determined pursuant to Administrative Code Section 14B.16.

SECTION 10.4 Salary Adjustments, Memoranda of Understanding (MOUs).

The Controller is authorized and directed to transfer from the Salary and Benefits Reserve, or any legally available funds, amounts necessary to adjust appropriations for salaries and related mandatory fringe benefits of employees whose compensation is pursuant to Charter Sections A8.403 (Registered Nurses), A8.404 (Transit Operators), A8.409 (Miscellaneous Employees), A8.405 and A8.590-1 through A8.590-5 (Police and Firefighters), revisions to state law, or collective bargaining agreements adopted pursuant to the Charter or arbitration award. The Controller and Human Resources Director are further authorized and directed to adjust the rates of compensation to reflect current pay rates for any positions affected by the foregoing provisions.

Adjustments made pursuant to this section shall reflect only the percentage increase required to adjust appropriations to reflect revised salary and other pay requirements above the funding level established in the base and adopted budget of the respective departments.

The Controller is authorized and directed to transfer from reserves or any legally available funds amounts necessary to provide costs of non-salary benefits in ratified Memoranda of Understanding or arbitration awards or Board of Supervisors approved

employee and retiree health and dental rates. The Controller's Office shall report to the Budget and Finance Committee or Budget and Appropriations Committee on the status of the Salary and Benefits Reserve, including amounts transferred to individual City departments and remaining Reserve balances, as part of the Controller's Six and Nine Month Budget Status Reports.

SECTION 10.5 MOUs to be Reflected in Department Budgets.

Should the City adopt an MOU with a recognized employee bargaining organization during the fiscal year which has fiscal effects, the Controller is authorized and directed to reflect the budgetary impact of said MOU in departmental appropriations by transferring amounts to or from the Salary and Benefits Reserve, or, for self-supporting or restricted funds, to or from the respective unappropriated fund balance account. All amounts transferred pursuant to this section are hereby appropriated for that purpose.

SECTION 10.6 Funding Memoranda of Understanding (MOUs).

Whenever the Board of Supervisors has ratified by ordinance or resolution Memoranda of Understanding with recognized employee organizations or an arbitration award has become effective, and said memoranda or award contains provisions requiring the expenditure of funds, the Controller, on the recommendation of the Human Resources Director, shall reserve sufficient funds to comply with such provisions and such funds are hereby appropriated for such purposes. The Controller is hereby authorized to make such transfers from funds hereby reserved or legally available as may be required to make funds available to departments to carry out the purposes required by the Memoranda of Understanding or arbitration award.

SECTION 10.7 Fringe Benefit Rate Adjustments.

Appropriations herein made for fringe benefits may be adjusted by the Controller to reflect revised amounts required to support adopted or required contribution rates. The Controller is authorized and is hereby directed to transfer between departmental appropriations and the General Reserve or other unappropriated balance of funds any amounts resulting from adopted or required contribution rates and such amounts are hereby appropriated to said accounts.

When the Controller determines that prepayment of the employer share of pension contributions is likely to be fiscally advantageous, the Controller is authorized to adjust appropriations and transfers in order to make and reconcile such prepayments.

SECTION 10.8 Police Department Uniformed Positions.

Positions in the Police Department for each of the various ranks that are filled based on the educational attainment of individual officers may be filled interchangeably at any level within the rank (e.g., Patrol Officer Q2, Q3 or Q4, Sergeant Q50, Q51, Q52). The Controller and Human Resources Director are hereby authorized to adjust payrolls, salary ordinances, and other documents, where necessary, to reflect the current status of individual employees; provided however, that nothing in this section shall authorize an increase in the total number of positions allocated to any one rank or to the Police Department.

SECTION 10.9 Holidays, Special Provisions.

Whenever the Mayor formally declares that any day is a holiday for City employees under the terms of a Memorandum of Understanding, the Controller, with the approval

of the Mayor's Office, is hereby authorized to make such transfer of funds not to exceed the actual cost of said holiday from any legally available funds.

SECTION 10.10 Litigation Reserve, Payments.

The Controller is authorized and directed to transfer from the Reserve for Litigation Account for General Fund supported departments or from any other legally available funds for other funds, amounts required to make payments required to settle litigation against the City that has been recommended by the City Attorney and approved by the Board of Supervisors in the manner provided in the Charter. Such funds are hereby appropriated for the purposes set forth herein.

Amounts required to pay settlements of claims or litigation involving the Public Utilities Commission are hereby appropriated from the Public Utilities Commission Wastewater Enterprise fund balance or the Public Utilities Commission Water Enterprise fund balance, as appropriate, for the purpose of paying such settlements following final approval of those settlements by resolution or ordinance.

SECTION 10.11 Changes in Health Services Eligibility.

Should the Board of Supervisors amend Administrative Code Section 16.700 to change the eligibility in the City's Health Service System, the Controller is authorized and directed to transfer from any legally available funds or the Salary and Fringe Reserve for the amount necessary to provide health benefit coverage not already reflected in the departmental budgets.

Section 10.12 Workers' Compensation Alternative Dispute Resolution Program

Resolutions 85-19 and 86-19 authorized the Department of Human Resources to enter Workers' Compensation Alternative Dispute Resolution (ADR) Labor-Management Agreements with the San Francisco Firefighters' Association, Local 798, and San Francisco Police Officers Association, respectively. These Agreements require the City to allocate an amount equal to 50% of the ADR program estimated net savings, as determined by actuarial report, for the benefit of active employees. The Controller is authorized and directed to transfer from any legally available funds the amount necessary to make the required allocations. This provision will terminate if the parties agree to terminate the Agreements.

SECTION 11. Funds Received for Special Purposes, Trust Funds.

The Controller is hereby authorized and directed to continue the existing special and trust funds, revolving funds, and reserves. The receipts in and expenditures from each such fund are hereby appropriated in accordance with law and the conditions under which each such fund was established.

The Controller is hereby authorized and directed to set up additional special and trust funds and reserves as may be created either by additional grants and bequests or under other conditions, and the receipts in each fund are hereby appropriated in accordance with law for the purposes and subject to the conditions under which each such fund is established.

SECTION 11.1 Special and Trust Funds Appropriated; Approval of Certain Grant Agreements under Charter Section 9.118

Whenever the City and County of San Francisco shall receive for a special purpose

from the United States of America, the State of California, or from any public or semi-public agency, or from any private person, firm or corporation, any moneys, or property to be converted into money, the Controller shall establish a special fund or account evidencing the said moneys so received and specifying the special purposes for which they have been received and for which they are held. Said account or fund shall be maintained by the Controller as long as any portion of said moneys or property remains.

Recurring grant funds which are detailed in departmental budget submissions and approved by the Mayor and Board of Supervisors in the annual budget shall be deemed to have met the requirements of Administrative Code Section 10.170 for the approval to apply for, receive, and expend said funds and shall be construed to be funds received for a specific purpose as set forth in this section. Where the amount of a recurring grant that is detailed in a departmental budget submission exceeds $1 million or the duration exceeds ten years, the grant agreement shall be deemed approved by the Board of Supervisors under Charter Section 9.118. Positions specifically approved by granting agencies in said grant awards may be filled as though said positions were included in the annual budget and Annual Salary Ordinance, provided however that the tenure of such positions shall be contingent on the continued receipt of said grant funds. Individual grants may be adjusted by the Controller to reflect actual awards made if granting agencies increase or decrease the grant award amounts estimated in budget submissions.

The expenditures necessary from said funds or said accounts as created herein, in order to carry out the purpose for which said moneys or orders have been received or

for which said accounts are being maintained, shall be approved by the Controller and said expenditures are hereby appropriated in accordance with the terms and conditions under which said moneys or orders have been received by the City, and in accordance with the conditions under which said funds are maintained.

The Controller is authorized to adjust transfers to the San Francisco Capital Planning Fund, established by Administrative Code Section 10.100-286, to account for final capital project planning expenditures reimbursed from approved sale of bonds and other long term financing instruments.

SECTION 11.2 Insurance Recoveries.

Any moneys received by the City pursuant to the terms and conditions of any insurance policy are hereby appropriated and made available to the general City or specific departments for associated costs or claims.

SECTION 11.3 Bond Premiums.

Premiums received from the sale of bonds are hereby appropriated for bond interest and redemption purposes of the issue upon which it was received.

SECTION 11.4 Ballot Arguments.

Receipts in and expenditures for payment for the printing of ballot arguments, are hereby appropriated.

SECTION 11.5 Tenant Overtime.

Whenever employees of departments are required to work overtime on account of

services required by renters, lessees, or tenants of City-owned or occupied properties, or recipients of services from City departments, the cost of such overtime employment shall be collected by the departments from the requesters of said services and shall be deposited with the Treasurer to the credit of departmental appropriations. All moneys deposited therein are hereby appropriated for such purpose.

SECTION 11.6 Refunds.

The Controller is hereby authorized and directed to set up appropriations for refunding amounts deposited in the Treasury in excess of amounts due, and the receipts and expenditures from each are hereby appropriated in accordance with law. Whereby state statute, local ordinance, or court order, interest is payable on amounts to be refunded, in the absence of appropriation therefore, such interest is herewith appropriated from the unappropriated interest fund or interest earnings of the fund involved. The Controller is authorized, and funds are hereby appropriated, to refund overpayments and any mandated interest or penalties from state, federal, or local agencies when audits or other financial analyses determine that the City has received payments in excess of amounts due.

SECTION 11.7 Arbitrage.

The Controller is hereby authorized and directed to refund excess interest earnings on bond proceeds (arbitrage) when such amounts have been determined to be due and payable under applicable Internal Revenue Service regulations. Such arbitrage refunds shall be charged in the various bond funds in which the arbitrage earnings were recorded and such funds are hereby appropriated for the purpose.

If bond indentures or fiscal agent agreements require interest earnings to be used to offset annual lease financing payments, the Controller is authorized to make payments to the IRS from annual budget appropriations for lease payments based on expected savings amounts.

SECTION 11.8 Damage Recoveries and Restitution.

Moneys received as payment for damage to City-owned property and equipment are hereby appropriated to the department concerned to pay the cost of repairing such equipment or property. Moneys received as payment for liquidated damages in a City-funded project are appropriated to the department incurring costs of repairing or abating the damages. Any excess funds, and any amount received for damaged property or equipment which is not to be repaired shall be credited to a related fund.

Moneys received as restitution in a criminal proceeding to reimburse the City for losses caused by an employee or third party are appropriated to the departments that incurred the losses.

SECTION 11.9 Purchasing Damage Recoveries.

That portion of funds received pursuant to the provisions of Administrative Code Section 21.33 - failure to deliver article contracted for - as may be needed to affect the required procurement are hereby appropriated for that purpose and the balance, if any, shall be credited to the related fund.

SECTION 11.10 Off-Street Parking Guarantees.

Whenever the Board of Supervisors has authorized the execution of agreements with

corporations for the construction of off-street parking and other facilities under which the City guarantees the payment of the corporations' debt service or other payments for operation of the facility, it shall be incumbent upon the Controller to reserve from parking meter or other designated revenues sufficient funds to provide for such guarantees. The Controller is hereby authorized to make payments as previously guaranteed to the extent necessary and the reserves approved in each Annual Appropriation Ordinance are hereby appropriated for the purpose. The Controller shall notify the Board of Supervisors annually of any payments made pursuant to this Section.

SECTION 11.12 Local Transportation Agency Fund.

Local transportation funds are hereby appropriated pursuant to the Government Code.

SECTION 11.13 Insurance.

The Controller is hereby authorized to transfer to the Risk Manager any amounts indicated in the budget estimate and appropriated hereby for the purchase of insurance or the payment of insurance premiums.

SECTION 11.14 Grants to Departments of Disability and Aging Services, Child

Support Services, Homelessness and Supportive Housing, and Children, Youth and Their Families

The Department of Disability and Aging Services and the Department of Child Support Services are authorized to receive and expend available federal and state contributions and grant awards for their target populations. The Controller is hereby authorized and directed to make the appropriate entries to reflect the receipt and expenditure of said grant award funds and contributions. The Department of Homelessness and Supportive

Housing is authorized to apply surpluses among subgrants within master HUD grants to shortfalls in other subgrants. The Department of Children, Youth and Their Families is authorized to receive and expend funds in instances where funds from grants appropriated herein are not fixed and exceed the estimates contained in the budget.

SECTION 11.15 FEMA, OES, Other Reimbursements.

Whenever the City recovers funds from any federal or state agency as reimbursement for the cost of damages resulting from earthquakes and other disasters for which the Mayor has declared a state of emergency, such funds are hereby appropriated for the purpose. The Controller is authorized to transfer such funds to the credit of the departmental appropriation which initially incurred the cost, or, if the fiscal year in which the expenses were charged has ended, to the credit of the fund which incurred the expenses. Revenues received from other governments as reimbursement for mutual aid provided by City departments are hereby appropriated for services provided.

Whenever the City is required to designate agents authorized to obtain state or federal disaster and emergency assistance funding, the Mayor and Board of Supervisors designate the Executive Director of the Department of Emergency Management, the Controller, and the Deputy Controller to be the agents authorized to execute agreements for and on behalf of the City, for disaster and emergency assistance funding from State and federal agencies, for all open and future disasters.

Any remaining balances in the Give2SF-COVID-19 Fund, including amounts from previously identified and unidentifiable donors, are hereby appropriated for COVID-19 related costs and programs. Give2SF-COVID-19 Donation balances and uses of funds shall be included in the San Francisco Disaster and Emergency Response and

Recovery Fund annual report to the Board of Supervisors, pursuant to Administrative Code Sec. 10.100-100(d).

SECTION 11.16 Interest on Grant Funds.

Whenever the City earns interest on funds received from the State of California or the federal government and said interest is specifically required to be expended for the purpose for which the funds have been received, said interest is hereby appropriated in accordance with the terms under which the principal is received and appropriated.

SECTION 11.17 Treasurer – Banking Agreements.

Whenever the Treasurer finds that it is in the best interest of the City to use either a compensating balance or fee for service agreement to secure banking services that benefit all participants of the pool, any funds necessary to be paid for such agreement are to be charged against interest earnings and such funds are hereby appropriated for the purpose.

The Treasurer may offset banking charges that benefit all participants of the investment

pool against interest earned by the pool. The Treasurer shall allocate other bank charges and credit card processing to departments or pool participants that benefit from those services. The Controller may transfer funds appropriated in the budget to General Fund departments as necessary to support allocated charges.

SECTION 11.18 City Buildings–Acquisition with Certificates of Participation (COPs).

Receipts in and expenditures from accounts set up for the acquisition and operation of City-owned buildings including, but not limited to 25 Van Ness Avenue and 1660

Mission Street, are hereby appropriated for the purposes set forth in the various bond indentures through which said properties were acquired.

SECTION 11.19 Generally Accepted Principles of Financial Statement Presentation.

The Controller is hereby authorized to make adjustments to departmental budgets as part of the year-end closing process to conform amounts to the Charter provisions and generally accepted principles of financial statement presentation, and to implement new accounting standards issued by the Governmental Accounting Standards Board and other changes in generally accepted accounting principles.

SECTION 11.20 Fund Balance Reporting and Government Fund Type Definitions.

The Controller is authorized to establish or adjust fund type definitions for restricted, committed or assigned revenues and expenditures, in accordance with the requirements of Governmental Accounting Standards Board Statement 54. These changes will be designed to enhance the usefulness of fund balance information by

providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. Reclassification of funds shall be reviewed by the City's outside auditors during their audit of the City's financial statements.

SECTION 11.21 State Local Public Safety Fund.

Amounts received from the State Local Public Safety Fund (Sales Taxes) for deposit to the Public Safety Augmentation Fund shall be transferred to the General Fund for use in meeting eligible costs of public safety as provided by state law and said funds are appropriated for said purposes.

Said funds shall be allocated to support public safety department budgets, but not specific appropriation accounts, and shall be deemed to be expended at a rate of 75% of eligible departmental expenditures up to the full amount received. The Controller is hereby directed to establish procedures to comply with state reporting requirements.

SECTION 11.22 Health Care Security Ordinance Agency Fund.

Irrevocable health care expenditures made to the City by employers on behalf of their employees pursuant to the provisions of Labor & Employment Code Articles 21 and 121, the Health Care Security Ordinance and the Health Care Accountability Ordinance are maintained in the Health Care Security Ordinance Fund, an agency fund maintained by the City for the benefit of City Option account holders. Interest earnings in the fund are hereby appropriated for the administrative costs incurred to manage participant accounts.

SECTION 11.23 Affordable Housing Loan Repayments and Interest Earnings.

Loan repayments, proceeds of property sales in cases of defaulted loans, and interest earnings in special revenue funds designated for affordable housing are hereby appropriated for affordable housing program expenditures, including payments from loans made by the former San Francisco Redevelopment Agency and transferred to the Mayor's Office of Housing and Community Development, the designated housing successor agency. Expenditures shall be subject to the conditions under which each such fund was established.

SECTION 11.24 Development Agreement Implementation Costs.

The Controller is hereby authorized to appropriate reimbursements of City costs incurred to implement development agreements approved by the Board of Supervisors, including but not limited to City staff time, consultant services, and associated overhead costs to conduct plan review, inspection, and contract monitoring, and to draft, negotiate, and administer such agreements. This provision does not apply to development impact fees or other payments approved in a development agreement, which shall be appropriated by the Board of Supervisors.

SECTION 11.25 Housing Trust Fund.

The Controller is hereby authorized to adjust appropriations as necessary to implement the movement of Housing Trust Fund revenues and expenditures from the General Fund to a special revenue fund.

The Controller shall account for appropriation of $17,600,000 for eligible affordable housing projects in fiscal year 2021-22 as an advance of future year Housing Trust Fund allocations, and shall credit such advance against required appropriations to that fund for a period of five years, beginning in fiscal year 2023-24, in an annual amount of $3,520,000.

SECTION 11.26 Refuse Rate Order Changes.

The Controller is authorized to adjust appropriations from the Solid Waste Impound Account to reconcile with the final adopted refuse rate order established by the Refuse Rate Board, provided that such adjustments shall not result in a total increase in appropriations from the fund.

SECTION 11.27 Behavioral Health Services Act (BHSA) Implementation.

Effective July 1, 2026, the State is transitioning the Mental Health Services Fund (MHSF) to the Behavioral Health Services Fund (BHSF). Pursuant to Welfare and Institutions Code Section 5893, counties are required to establish a local BHSF in which to allocate BHSA subventions and to spend funds consistent with their Three-Year Integrated Plan (IP) and related updates. On this date, any unspent local MHSF monies are considered "converted" into BHSA monies and must be expended consistent with the requirements of the BHSF. The Controller is authorized to transfer funds, including fund balance, and appropriation authority, between and within accounts related to former Mental Health Services Act funds and the new BHSF to comply with BHSA requirements.

SECTION 12. Special Situations.

SECTION 12.1 Revolving Funds.

Surplus funds remaining in departmental appropriations may be transferred to fund increases in revolving funds up to the amount authorized by the Board of Supervisors by ordinance.

SECTION 12.2 Interest Allocations.

Interest shall not be allocated to any special, enterprise, or trust fund or account unless said allocation is required by Charter, state law, or specific provision in the legislation that created said fund. Any interest earnings not allocated to special, enterprise, or trust funds or accounts shall be credited, by the Controller, to General Fund Unallocated Revenues.

SECTION 12.3 Property Tax.

Consistent with state Teeter Plan requirements, the Board of Supervisors elects to continue the alternative method of distribution of tax levies and collections in accordance with Revenue and Taxation Code Section 4701. The Board of Supervisors directs the Controller to maintain the Teeter Tax Losses Reserve Fund at an amount not less than 1% of the total of all taxes and assessments levied on the secured roll for that year for participating entities in the county as provided by Revenue and Taxation Code Section 4703. The Board of Supervisors authorizes the Controller to make timely property tax distributions to the Office of Community Investment and Infrastructure, the Treasure Island Development Authority, and City Infrastructure Financing Districts as approved by the Board of Supervisors through the budget, through development pass-through contracts, through tax increment allocation pledge agreements and ordinances, and as mandated by State law.

The Controller is authorized to adjust the budget to conform to assumptions in final approved property tax rates and to make debt service payments for approved general obligation bonds accordingly.

The Controller is authorized and directed to recover costs from the levy, collection, and administration of property taxes. The tax rate for the City's General Obligation Bond Fund, approved annually by resolution of the Board of Supervisors, includes a collection fee of 0.25% of the fund collected for the purpose of the General Obligation Bond debt service. An amount sufficient to pay this fee is hereby appropriated within the General Obligation Bond Fund and the Controller is hereby authorized to pay this fee into the General Fund from the General Obligation Bond Fund.

SECTION 12.4 New Project Reserves.

Where the Board of Supervisors has set aside a portion of the General Reserve for a new project or program approved by a supplemental appropriation, any funds not required for the approved supplemental appropriation shall be returned to the General Fund General Reserve by the Controller. The Controller is authorized to allocate project budgets appropriated in Citywide accounts to the department where the expense will be incurred.

SECTION 12.5 Aid Payments.

Aid paid from funds herein provided and refunded during the fiscal year hereof shall be credited to, and made available in, the appropriation from which said aid was provided.

SECTION 12.6 Department of Public Health Transfer Payments, Indigent Health

Revenues, and Realignment Funding to Offset for Low Income Health Programs.

To more accurately reflect the total net budget of the Department of Public Health, this ordinance shows net revenues received from certain state and federal health programs. Funds necessary to participate in such programs that require transfer payments are hereby appropriated. The Controller is authorized to defer surplus transfer payments, indigent health revenues, and Realignment funding to offset future reductions or audit adjustments associated with funding allocations for health services for low income individuals.

SECTION 12.7 Municipal Transportation Agency.

Consistent with the provisions of Article VIIIA of the Charter, the Controller is authorized to make such transfers and reclassification of accounts necessary to properly reflect the

provision of central services to the Municipal Transportation Agency in the books and accounts of the City. No change can increase or decrease the overall level of the City's budget.

SECTION 12.8 Treasure Island Authority.

Should the Treasure Island property be conveyed and deed transferred from the federal government, the Controller is hereby authorized to make budgetary adjustments necessary to ensure that there is no General Fund impact from this conveyance, and that expenditures of special assessment revenues conform to governmental accounting standards and requirements of the special assessment as adopted by voters and approved by the Board of Supervisors.

SECTION 12.9 Hetch Hetchy Power Stabilization Fund.

Hetch Hetchy has entered into a long-term agreement to purchase a fixed amount of power. Any excess power from this contract will be sold back to the power market.

To limit Hetch Hetchy's risk from adverse market conditions in the future years of the contract, the Controller is authorized to establish a power stabilization account that reserves any excess revenues from power sales in the early years of the contract. These funds may be used to offset potential losses in the later years of the contract. The balance in this fund may be reviewed and adjusted annually.

The power purchase amount reflected in the Public Utility Commission's expenditure budget is the net amount of the cost of power purchased for Hetch Hetchy use. Power purchase appropriations may be increased by the Controller to reflect the pass through

costs of power purchased for resale under long-term fixed contracts previously approved by the Board of Supervisors.

SECTION 12.10 Closure of Special Funds, Projects, and Accounts

In accordance with Administrative Code Section 10.100-1(d), if there has been no expenditure activity for the past two fiscal years, a special fund or project can be closed and repealed. The Controller is hereby authorized and directed to reconcile and balance funds, projects and accounts, and to close completed projects. The Controller is directed to create a clearing account for the purpose of balancing surpluses and deficits in such funds, projects and accounts, and funding administrative costs incurred to perform such reconciliations.

From time to time, the Controller shall submit a report to the Board of Supervisors and the Mayor identifying funds in Article XIII of Chapter 10 of the Administrative Code or in other sections of the Municipal Code that have had no expenditure activity for the past two fiscal years and were enacted at least four years before the date of the report. Before including a fund on the report, the Controller shall notify the department responsible for administering the fund, if any. Funds identified on the Controller's report shall be repealed 90 days after the date of the Controller's report. After such time, the City Attorney is authorized to cause the removal from the Municipal Code references to funds that have been repealed under this Section.

This budget ordinance appropriates fund balance from active project closeouts in continuing funds in the General Fund and a number of special revenue and enterprise funds. The Controller is directed to deappropriate projects to realize the fund balance used as a source in the adopted budget.

SECTION 12.11 Charter-Mandated Baseline Appropriations.

The Controller is authorized to increase or reduce budgetary appropriations as required by the Charter for baseline allocations to align allocations to the amounts required by formula based on actual revenues received during the fiscal year. Departments must obtain Board of Supervisors' approval prior to any expenditure supported by increasing baseline allocations as required under the Charter and the Municipal Code.

SECTION 12.12 Parking Tax Allocation.

The Controller is authorized to increase or decrease final budgetary allocation of parking tax in-lieu transfers to reflect actual collections to the Municipal Transportation Agency. The Municipal Transportation Agency must obtain Board of Supervisors' approval prior to any expenditure supported by allocations that accrue to the Agency that are greater than those already appropriated in the Annual Appropriation Ordinance.

SECTION 12.13 Former Redevelopment Agency Funds.

Pursuant to Board of Supervisors Ordinance 215-12, the Successor Agency to the San Francisco Redevelopment Agency (also known as the Office of Community Investment and Infrastructure, or OCII) is a separate legal entity from the City and its budget is subject to separate approval by resolution of the Board of Supervisors. The Controller is authorized to transfer funds and appropriation authority between and within accounts related to former San Francisco Redevelopment Agency (SFRA) fund balances to serve the accounting requirements of the OCII, the Port, the Mayor's Office of Housing and Community Development and the City Administrator's Office and to comply with state requirements and applicable bond covenants.

The Purchaser is authorized to allow the OCII and departments to follow applicable contracting and purchasing procedures of the former SFRA and waive inconsistent provisions of the San Francisco Administrative Code when managing contracts and purchasing transactions related to programs formerly administered by the SFRA.

If, during the course of the budget period, the OCII requests departments to provide additional services beyond budgeted amounts and the Controller determines that the Successor Agency has sufficient additional funds available to reimburse departments for such additional services, the departmental expenditure authority to provide such services is hereby appropriated.

When 100% of property tax increment revenues for a redevelopment project area are pledged based on an agreement that constitutes an enforceable obligation, the Controller will increase or decrease appropriations to match actual revenues realized for the project area.

The Mayor's Office of Housing and Community Development is authorized to act as the fiscal agent for the Public Initiatives Development Corporation (PIDC) and receive and disburse PIDC funds as authorized by the PIDC bylaws and the PIDC Board of Directors.

SECTION 12.14 CleanPowerSF.

CleanPowerSF customer payments and all other associated revenues deposited in the CleanPowerSF special revenue fund are hereby appropriated in the amounts actually received by the City in each fiscal year. The Controller is authorized to disburse the revenues appropriated by this section as well as those appropriated yet unspent from prior fiscal years to pay power purchase obligations and other operating costs as

provided in the program plans and annual budgets, as approved by the Board of Supervisors for the purposes authorized therein.

SECTION 12.15 Unclaimed Funds Escheatment Noticing & Accounting Procedures

Pursuant to Government Code Sections 50055 and 50057, the Board of Supervisors authorizes the Treasurer to transfer to the General Fund without publication of a notice in a newspaper the following amounts that remain unclaimed in the treasury of the City or in the official custody of an officer of the City for a period of at least one year: (1) any individual items of less than $15; and (2) any individual items of $5,000 or less if the depositor's name is unknown. The Treasurer shall notify the Controller of transfers performed using this authorization.

SECTION 12.16 City Attorney Gifts and Grants for Federal Response

The City Attorney is authorized to accept and expend gifts or grants of funds and gifts of in-kind services, including but not limited to in-kind outside counsel services and expert consultant or witness services, to support the City Attorney's legal advice, advocacy, and litigation in preparation for or response to policies, actions, threats, and other decisions by the federal government. The City Attorney shall report all such grants and gifts to the Controller and the Mayor's Budget Office, in addition to any other applicable reporting requirements in the Administrative Code and the Campaign and Governmental Conduct Code.

SECTION 14. Departments.

The term department as used in this ordinance shall mean department, bureau, office, utility, agency, board, or commission, as the case may be. The term department head as used herein shall be the chief executive duly appointed and acting as provided in the

Charter. When one or more departments are reorganized or consolidated, the former entities may be displayed as separate units, if, in the opinion of the Controller, this will facilitate accounting or reporting.

(a) The Public Utilities Commission shall be considered one entity for budget purposes and for disbursement of funds within each of the enterprises. The entity shall retain its enterprises, including Water, Hetch Hetchy, Wastewater, and the Public Utilities Commission, as separate utility fund enterprises under the jurisdiction of the Public Utilities Commission and with the authority provided by the Charter. This section shall not be construed as a merger or completion of the Hetch Hetchy Project, which shall not be deemed completed until a specific finding of completion has been made by the Public Utilities Commission. The consolidated agency will be recognized for purposes of determining employee seniority, position transfers, budgetary authority, and transfers or reappropriation of funds.

(b) There shall be a General Services Agency, headed by the City Administrator, including the Department of Telecommunication and Information Services, and the Department of Administrative Services. The City Administrator shall be considered one entity for budget purposes and for disbursement of funds.

(c) There shall be a Human Services Agency, which shall be considered one entity for budget purposes and for disbursement of funds. Within the Human Services Agency shall be two departments: (1) the Department of Human Services, under the Human Services Commission, and (2) the Department of Disability and Aging Services ("DAAS"), under the Disability and Aging Services Commission, which includes Adult Protective Services, the Public Administrator/Public Guardian, the Mental Health Conservator, the Department of Disability and Aging Services, the County Veterans'

Service Officer, and the In-Home Supportive Services Program. This budgetary structure does not affect the legal status or structure of the two departments. The

Human Resources Director and the Controller are authorized to transfer employees, positions, and funding in order to effectuate the transfer of the program from one department to the other. The consolidated agency will be recognized for purposes of determining employee seniority, position transfers, budgetary authority and transfers or reappropriation of funds.

The departments within the Human Services Agency shall coordinate with each other and with the Disability and Aging Services Commission to improve delivery of services, increase administrative efficiencies and eliminate duplication of efforts. To this end, they may share staff and facilities. This coordination is not intended to diminish the authority of the Disability and Aging Services Commission over matters under the jurisdiction of the Commission.

The Director of the Disability and Aging Services Commission also may serve as the department head for DAAS, and/or as a deputy director for the Department of Human Services, but shall receive no additional compensation by virtue of an additional appointment. If an additional appointment is made, it shall not diminish the authority of the Disability and Aging Services Commission over matters under the jurisdiction of the Commission.

(d) There shall be an Agency for Human Rights, which shall be considered one entity for budget purposes and for disbursement of funds. Within the Agency shall be

two departments: (1) the Human Rights Commission, led by the Executive Director under its Commission, and (2) the Department on the Status of Women, led by the Director under the Commission on the Status of Women. This budgetary structure does not affect the legal status or structure of the two departments. The Human Resources Director and the Controller are authorized to transfer employees, positions, and funding in order to effectuate the transfer of the program from one department or division to the other. The consolidated agency will be reorganized for purposes of determining employee seniority, position transfers, budgetary authority and transfers or reappropriation of funds.

The Executive Director of the Human Rights Commission will lead the Agency for Human Rights. The Executive Director will ensure that the departments within the Agency shall coordinate with each other to improve delivery of services, increase administrative efficiencies, and eliminate duplication of efforts. To this end, they may share staff and facilities. This coordination is not intended to diminish the authority of

the two commissions—the Human Rights Commission and the Commission on the Status of Women—over matters under their respective jurisdictions.
Neither the Executive Director of the Human Rights Commission nor the Director of the Department on the Status of Women shall receive additional compensation by virtue of their role in the Agency.

(e) The Local Agency Formation Commission (LAFCo) is a separate legal entity established under state law and is not a department or agency of the City. Because the City has a legal obligation to provide funds to LAFCo, this ordinance includes an appropriation for that purpose. Although LAFCo is not part of the Board of Supervisors or subject to the Board's oversight and direction, this ordinance includes appropriations

to LAFCo in the Board of Supervisors budget for administrative reasons related to the format of this ordinance. Any transfers of funds to LAFCo from other appropriations in the budget are prohibited without approval by a subsequent ordinance. City staff, including but not limited to the Clerk of the Board of Supervisors, may not perform work for LAFCo, except as authorized by a memorandum of understanding between the City and LAFCo, subject to any required approvals.

SECTION 15. Travel Reimbursement and Cell Phone Stipends.

The Controller shall establish rules for the payment of all amounts payable for travel for officers and employees, and for the presentation of such vouchers as the Controller shall deem proper in connection with expenditures made pursuant to this Section. No allowance shall be made for traveling expenses provided for in this ordinance unless funds have been appropriated or set aside for such expenses in accordance with the provisions of the Charter.

The Controller may advance the sums necessary for traveling expenses, but proper account and return must be made of said sums so advanced by the person receiving the same within ten days after said person returns to duty in the City, and failure on the part of the person involved to make such accounting shall be sufficient cause for the Controller to withhold from such persons pay check or checks in a sum equivalent to the amount to be accounted.

In consultation with the Human Resources Director, the Controller shall establish rules and parameters for the payment of monthly stipends to officers and employees who use their own cells phones to maintain continuous communication with their workplace, and who participate in a Citywide program that reduces costs of City-owned cell phones.

SECTION 15.1 State of California Travel Program.

To ensure cost effective rates and charges and reduce administrative burdens and costs associated with expense reimbursement for City business-related travel and field expenses, the Controller's Office is authorized to implement rules and regulations required of departments that participate in the State of California's Statewide Travel Program, administered by the California Department of General Services, which provides access to state-negotiated rates with hotel, airline, and car rental providers in adherence with the state's competitive procurement solicitation and contract award rules and regulations. In compliance with rules and regulations established by the Controller, which may be updated from time to time, departments are permitted to participate in the State of California Travel Program as per the pre-established terms and conditions required by the State for local governments. The Controller's Accounting Policies and Procedures manual shall include the State of California Travel Program

rules and regulations. This provision shall satisfy San Francisco Administrative Code approval, including Section 21.16 Use of Purchasing Agreements and Reciprocal Agreements with Other Public and Non-Profit Agencies, for travel and related services procured through the State of California Travel Program.

SECTION 16. Contributed Revenue Reserve and Audit and Adjustment Reserve.

The Controller is hereby authorized to establish a Contributed Revenue and Adjustment Reserve to accumulate receipts in excess of those estimated revenues or unexpended appropriations stated herein. Said reserve is established for the purpose of funding the budget of the subsequent year, and the receipts in this reserve are hereby appropriated for said purpose. The Controller is authorized to maintain an Audit and Adjustment

Reserve to offset audit adjustments and to balance expenditure accounts to conform to year-end balancing and year-end close requirements.

SECTION 17. Airport Service Payment.

The moneys received from the Airport's revenue fund as the Annual Service Payment provided in the Airline-Airport Lease and Use Agreement are in satisfaction of all obligations of the Airport Commission for indirect services provided by the City to the Commission and San Francisco International Airport and constitute the total transfer to the City's General Fund.

The Controller is hereby authorized and directed to transfer to the City's General Fund from the Airport revenue fund with the approval of the Airport Commission funds that constitute the annual service payment provided in the Airline - Airport Lease and Use Agreement in addition to the amount stated in the Annual Appropriation Ordinance.

On the last business day of the fiscal year, unless otherwise directed by the Airport Commission, the Controller is hereby authorized and directed to transfer all moneys remaining in the Airport's Contingency Account to the Airport's Revenue Fund. The Controller is further authorized and directed to return such amounts as were transferred from the Contingency Account, back to the Contingency Account from the Revenue Fund Unappropriated Surplus on the first business day of the succeeding fiscal year, unless otherwise directed by the Airport Commission.

SECTION 18. Pooled Cash, Investments.

The Treasurer and Controller are hereby authorized to transfer available fund balances within pooled cash accounts to meet the cash management of the City, provided that

special and non-subsidized enterprise funds shall be credited interest earnings on any funds temporarily borrowed therefrom at the rate of interest earned on the City Pooled Cash Fund. No such cash transfers shall be allowed where the investment of said funds in investments such as the pooled funds of the City is restricted by law.

SECTION 19. Matching Funds for Federal or State Programs.

Funds contributed to meet operating deficits or to provide matching funds for federal or state aid (e.g. Medicaid under SB 855 or similar legislation for Zuckerberg San Francisco General Hospital) are specifically deemed to be made exclusively from local property and business tax sources.

SECTION 20. Advance Funding of Bond Projects – City Departments.

Whenever the City has authorized appropriations for the advance funding of projects which may at a future time be funded from the proceeds of general obligation, revenue,

or lease revenue bond issues or other legal obligations of the City, the Controller shall recover from bond proceeds or other available sources, when they become available, the amount of any interest earnings foregone by the General Fund as a result of such cash advance to disbursements made pursuant to said appropriations. The Controller shall use the monthly rate of return earned by the Treasurer on City Pooled Cash Fund during the period or periods covered by the advance as the basis for computing the amount of interest foregone which is to be credited to the General Fund.

SECTION 21. Advance Funding of Projects – Transportation Authority.

Whenever the San Francisco County Transportation Authority requests advance funding of the costs of administration or the costs of projects specified in the City and

County of San Francisco Transportation Expenditure Plan which will be funded from proceeds of the transactions and use tax as set forth in Article 14 of the Business and

Tax Regulations Code, the Controller is hereby authorized to make such advance. The Controller shall recover from the proceeds of the transactions and use tax when they become available, the amount of the advance and any interest earnings foregone by the City General Fund as a result of such cash advance funding. The Controller shall use the monthly rate of return earned by the Treasurer on General City Pooled Cash funds during the period or periods covered by the advance as the basis for computing the amount of interest foregone which is to be credited to the General Fund.

SECTION 22. Controller to Make Adjustments, Correct Clerical Errors.

The Controller is hereby authorized and directed to adjust interdepartmental appropriations, make transfers to correct objects of expenditures classifications, and to correct clerical or computational errors as may be ascertained by the Controller to exist in this ordinance. The Controller shall file with the Clerk of the Board a list of such adjustments, transfers, and corrections made pursuant to this Section.

The Controller is hereby authorized to make the necessary transfers to correct objects of expenditure classifications, and corrections in classifications made necessary by changes in the proposed method of expenditure.

SECTION 22.1 Controller to Implement New Financial and Interfacing Subsystems.

In order to further the implementation and adoption of the Financial and Procurement System's modules, the Controller shall have the authority to reclassify departments'

appropriations to conform to the accounting and project costing structures established in the new system, as well as reclassify contract authority utilized (expended) balances and unutilized (available) balances to reflect actual spending.

SECTION 23. Transfer of State Revenues.

The Controller is authorized to transfer revenues among City departments to comply with provisions in the state budget.

SECTION 24. Use of Permit Revenues from the Department of Building Inspection.

Permit revenue funds from the Department of Building Inspection that are transferred to other departments as shown in this budget shall be used only to fund the planning, regulatory, enforcement, and building design activities that have a demonstrated nexus

with the projects that produce the fee revenues.

SECTION 25. Board of Supervisors Official Advertising Charges.

The Board of Supervisors is authorized to collect funds from enterprise departments to place official advertising. The funds collected are automatically appropriated in the budget of the Board of Supervisors as they are received.

SECTION 26. Work Order Appropriations.

The Board of Supervisors directs the Controller to establish work orders pursuant to Board-approved appropriations, including positions needed to perform work order services, and corresponding recoveries for services that are fully cost covered, including but not limited to services provided by one City department to another City department,

as well as services provided by City departments to external agencies, including but not limited to the Office of Community Investment and Infrastructure, the Treasure Island Development Authority, the School District, and the Community College District. Revenues for services from external agencies shall be appropriated by the Controller in accordance with the terms and conditions established to perform the service.

SECTION 26.1 Property Tax System

In order to minimize new appropriations to the property tax system replacement project, the Controller is authorized and directed to apply operational savings from the offices of the Tax Collector, Assessor, and Controller to the project. No later than June 1, 2018, the Controller shall report to the Budget and Legislative Analyst's Office and Budget and Finance Committee on the specific amount of operational savings, including details on the source of such savings, in the budgets of Tax Collector, Assessor, and Controller

that are re-allocated to the Property Tax System Replacement Project.

SECTION 26.2 Assessment Appeals System

In order to minimize appropriations to the online assessment appeals application filing system project, the Controller is authorized and directed to apply any operating balances from the Assessment Appeals Board of the Board of Supervisors to the project through Fiscal Year 2029-30.

SECTION 27. Revenue Reserves and Deferrals.

The Controller is authorized to establish fee reserve allocations for a given program to the extent that the cost of service exceeds the revenue received in a given fiscal year, including establishment of deferred revenue or reserve accounts. In order to maintain

balance between budgeted revenues and expenditures, revenues realized in the fiscal year preceding the year in which they are appropriated shall be considered reserved for the purposes for which they are appropriated.

SECTION 28. Close-Out of Reserved Appropriations.

On an annual basis, the Controller shall report the status of all reserves, their remaining balances, and departments' explanations of why funding has not been requested for release. Continuation of reserves will be subject to consideration and action by the Budget and Finance Committee or Budget and Appropriations Committee. The Controller shall close out reserved appropriations that are no longer required by the department for the purposes for which they were appropriated.

SECTION 28.1. Reserves Placed on Expenditures by Controller.

Consistent with Charter Section 3.105(d), the Controller is authorized to reserve expenditures in the City's budget equal to uncertain revenues, as deemed appropriate by the Controller. The Controller is authorized to remove, transfer, and update reserves to expenditures in the budget as revenue estimates are updated and received in order to maintain City operations.

SECTION 29. Appropriation Control of Capital Improvement Projects and Equipment.

Unless otherwise exempted in another section of the Administrative Code or Annual Appropriation Ordinance, and in accordance with Administrative Code Section 3.18, departments may transfer funds from one Board-approved capital project to another Board-approved capital project. The Controller shall approve transfers only if they do

not materially change the size or scope of the original project. Annually, the Controller shall report to the Board of Supervisors on transfers of funds that exceed 10% of the original appropriation to which the transfer is made.

The Controller is authorized to approve substitutions within equipment items purchased to equip capital facilities providing that the total cost is within the Board-approved capital project appropriation.

The Controller is authorized to transfer approved appropriations between departments to correctly account for capitalization of fixed assets.

The Controller is authorized to shift sources among cash and Certificate of Participation (COP)-funded capital projects across General Fund departments to ensure the most

efficient and cost-effective administration of COP funds, provided there is no net increase or decrease in project budgets.

The Controller is hereby authorized to revise COP debt service appropriations within General Fund supported COP debt service funds for authorized but unissued debt, in order to make final debt service payments due upon issuance of authorized debt. Such revisions shall not increase or decrease approved expenditure authority and shall only be done for the purpose of reducing interest costs in future years. Such revisions shall only be made if the Controller determines it is financially advantageous to do so.

SECTION 30. Business Improvement Districts.

Proceeds from all special assessments levied on real property included in the property-based business improvement districts in the City are hereby appropriated in the respective amounts actually received by the City in such fiscal year for each such district.

The Controller is authorized to disburse the assessment revenues appropriated by this section to the respective Owners' Associations (as defined in Section 36614.5 of the Streets and Highways Code) for such districts as provided in the management district plans, resolutions establishing the districts, annual budgets, and management agreements, as approved by the Board of Supervisors for each such district, for the purposes authorized therein. The Tourism Improvement District and Moscone Expansion Business Improvement District assessments are levied on gross hotel room revenue and are collected and distributed by the Tax Collector's Office.

SECTION 31. Infrastructure Financing, Infrastructure Revitalization and Financing, and Enhanced Infrastructure Financing Districts.

Within the City, the Board of Supervisors has formed certain voluntary tax increment financing districts under state legislation:

- Pursuant to California Government Code Section 53395 et seq. (IFD Law), the Board of Supervisors formed Infrastructure Financing Districts (IFD)
- Pursuant to California Government Code Section 53369 et seq. (IRFD Law), the Board of Supervisors formed Infrastructure and Revitalization Financing Districts (IRFD) within the City.
- Pursuant to California Government Code Section 55398.50 et seq. (EIFD Law), the Board of Supervisors and Enhanced Infrastructure Financing District Public

Financing Authority No. 1 formed an Enhanced Infrastructure Financing District (EIFD).

The Board of Supervisors hereby authorizes the Controller to transfer funds and appropriation authority between and within accounts related to City and County of San Francisco IFDs, IRFDs, and EIFDs to serve accounting and state requirements, the latest approved Infrastructure Financing Plan for a District, and applicable bond covenants.

When 100% of the portion of property tax increment normally appropriated to the City's General Fund or Special Revenue Fund or to the County's Educational Revenue Augmentation Fund (ERAF) is instead pledged, based on Board of Supervisors Ordinance or Resolution approving the Infrastructure Financing Plan, the Controller may increase or decrease appropriations to match actual revenues realized for the IFD,

IRFD, or EIFD. Any increases to appropriations would be consistent with the Financing Plan previously approved by the Board of Supervisors.

IFD/IRFD/EIFD No / Title	Ordinance/ Resolution	Estimated Tax Increment*	
		FY 2025-26	FY 2026-27
IFD 2 Port Infrastructure Financing District Subproject Area Pier 70 G-1 Historic Core	27-16	$ 811,000	$ 827,000
IFD 2 Port Infrastructure Financing District Subproject Areas Pier 70 G-2, G-3, and G-4	220-18	$ 7,975,000	$ 8,134,000
IFD 2 Port Infrastructure Financing District Subproject Area I (Mission Rock)	34-18	$ 11,035,000	$ 13,470,000
IRFD 1 Treasure Island Infrastructure and Revitalization Financing District	21-17	$ 13,538,000	$ 15,947,000
IRFD 2 Hoedown Yard Infrastructure and Revitalization Financing District	348-18	$ 1,867,000	$ 2,748,000
EIFD 1 Power Station Enhanced Infrastructure and Financing District**	113-24	$ -	$ 197,000

*Estimated tax increment per approved Infrastructure Financing Plans.

**Increment allocated beginning FY2026-27.

IFD/IRFD/EIFD No / Title	Ordinance/ Resolution	Estimated Tax Increment *	
		FY 2026-27	FY 2027-28
IFD 2 Port Infrastructure Financing District Subproject Area Pier 70 G-1 Historic Core	27-16	$ 827,000	$ 841,000
IFD 2 Port Infrastructure Financing District Subproject Areas Pier 70 G-2, G-3, and G-4	220-18	$ 8,134,000	$ 8,297,000
IFD 2 Port Infrastructure Financing District Subproject Area I (Mission Rock)	34-18	$ 13,470,000	$ 15,479,000
IRFD 1 Treasure Island Infrastructure and Revitalization Financing District	21-17	$ 15,947,000	$ 18,534,000
IRFD 2 Hoedown Yard Infrastructure and Revitalization Financing District	348-18	$ 2,748,000	$ 2,803,000
EIFD 1 Power Station Enhanced Infrastructure and Financing District	113-24	$ 197,000	$ 1,082,000

*Estimated tax increment per approved Infrastructure Financing Plans.

SECTION 32. Community Facilities and Special Tax Districts.

Pursuant to California Government Code 53311 et seq. (Mello-Roos Community Facilities Act of 1982) and Chapter 43, Article X of the San Francisco Administrative Code, which incorporates the Mello-Roos Community Facilities Act of 1982, the Board of Supervisors formed Community Facilities Districts (CFDs) and Special Tax Districts (STDs) within the City. Proceeds from special taxes levied on property in the CFDs/STDs are hereby appropriated in the respective amounts actually received by the City in such fiscal year for each such district.

The Controller is authorized to disburse the special tax revenues appropriated by this section as provided in the Joint Community Facilities Agreements, Development Agreements, Disposition and Development Agreements, Resolutions of Formation, and Ordinances levying special taxes, as approved by the Board of Supervisors for each such district for the purposes authorized therein.

The Controller may transfer funds and appropriation authority between and within accounts related to CFDs and STDs to serve accounting requirements, pay authorized

expenditures described in the Board of Supervisors approved Resolution of Formation for each district (as approved in the referenced Ordinances), and comply with applicable bond covenants.

The table below provides estimated special tax revenues for informational purposes; only amounts actually received by the City and County of San Francisco for each district in any given fiscal year are authorized to be expended.

District	Ordinance	Projected Special Tax Levy* (FY 2025-26)	(FY 2026-27)
STD No. 2009-1 - Improvement Area No. 1	16-10	$108,735	$114,038
STD No. 2009-1 - Improvement Area No. 2	16-10	$167,903	$167,903
CFD No. 2014-1 (Transbay) (1)	001-15	$34,033,224	$34,713,889
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 1 (2)(3)	022-17	$3,747,554	$3,822,505
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 2 (2)(3)	022-17	$3,202,140	$3,266,183
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 3 (2)(3)(4)	022-17	$1,319,405	$1,345,793
STD No. 2018-1 (Central SoMa)	021-19	-	-
STD No. 2019-1 (Pier 70 Condos) (5)	027-20		
Facilities Special Tax		$1,228,621	$1,253,193
Arts Building Special Tax		-	-
Services Special Tax		-	-
STD No. 2019-2 (Pier 70 Leased) (6)	028-20		
Facilities Special Tax		$584,803	$596,499
Arts Building Special Tax		-	-
Shoreline Special Tax		-	-
Services Special Tax		-	-
STD No. 2020-1 (Mission Rock) (7)	079-20		
Development Special Tax (8)		$7,077,075	$7,218,616
Office Special Tax		$1,310,741	$1,336,955
Shoreline Special Tax		$1,242,473	$1,267,322
Contingent Services Special Tax			
STD No. 2022-1 (Power Station)	061-22	-	-

*Source:Goodwin Consulting Group, Inc. Preliminary; subject to change.

(1) Special tax projection are subject to change if additional properties issue a COO as of the fiscal year cut-off date.
(2) Based on building permits issued as of May 5, 2025. Actual special tax levy may be lower.

District	Ordinance	Projected Special Tax Levy* (FY 2026-27)	(FY 2027-28)
STD No. 2009-1 - Improvement Area No. 1	16-10	$114,038	$114,099
STD No. 2009-1 - Improvement Area No. 2	16-10	$167,903	$167,903
CFD No. 2014-1 (Transbay) (1)	001-15	$34,713,891	$35,408,168
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 1 (2)(3)	022-17	$3,802,676	$3,878,729
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 2 (2)(3)	022-17	$3,266,183	$3,331,507
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 3 (2)(3)(4)	022-17	$1,345,793	$1,372,709
STD No. 2018-1 (Central SoMa)	021-19	-	-
STD No. 2019-1 (Pier 70 Condos) (5)	027-20		
Facilities Special Tax		$1,253,193	$1,278,257
Arts Building Special Tax			
Services Special Tax			
STD No. 2019-2 (Pier 70 Leased) (6)	028-20		
Facilities Special Tax		$596,499	$608,429
Arts Building Special Tax		-	-
Shoreline Special Tax		-	-
Services Special Tax		-	-
STD No. 2020-1 (Mission Rock) (7)	079-20		
Development Special Tax (8)		$7,409,118	$7,557,300
Office Special Tax		$1,336,955	$1,363,695
Shoreline Special Tax		$1,267,322	$1,292,669
Contingent Services Special Tax		-	-
STD No. 2022-1 (Power Station)	061-22	-	-

*Source: Goodwin Consulting Group, Inc. Preliminary; subject to change.

(1) Special tax projection are subject to change if additional properties issue a COO as of the fiscal year cut-off date.
(2) Based on building permits issued as of April 3, 2026. Actual special tax levy may be lower.
(3) Special tax projections are subject to change if additional parcels issue building permits prior to the June 30th cut-off date.
(4) Special tax estimates based on Attachment 2 of the RMA.
(5) Based on MOHCD Execution Dates and COOs as of June 30, 2025. PUC is the only property that has had a MOHCD Execution Date, as property

SECTION 32.1. Exclusion of Projected Unassigned Fund Balance from Budget Stabilization Reserve.

Two hundred sixty-one million, three hundred seventy-two thousand, eight hundred twelve dollars of projected but unbudgeted, unassigned fund balance from fiscal year 2025-26 is designated for balancing future budget shortfalls in FY 2028-29 and after. This amount shall not be included in the

calculations of deposits to the Budget Stabilization Reserve described in Administrative Code Section 10.60 (c).

SECTION 32.2 Emergency Housing Revenue Risk Reserve

Ninety-eight million ($98,000,000) of unappropriated Homelessness Gross Receipts Tax revenue in the Our City Our Home Fund (Administrative Code Sec. 10-100-164) is hereby assigned to a contingency reserve to manage revenue risks related to potential reductions in federal and state funding for the Continuum of Care (CoC), Emergency Housing Vouchers, Housing Choice Vouchers, and other programs that support stable housing for individuals experiencing, or at risk of experiencing, homelessness.

SECTION 32.3. Federal and State Revenue Risk Reserve.

Administrative Provision 32 of the fiscal year 2021-22 budget designated fund balance from fiscal year 2020-21 to the Federal and State Emergency Grant Disallowance Reserve for the purpose of managing revenue shortfalls related to reimbursement disallowances from the Federal Emergency Management Agency (FEMA) and other state and federal agencies. Administrative Provision 32.1 of the fiscal year 2021-22 budget designated fund balance from fiscal year 2020-21 to the Fiscal Cliff Reserve for the purpose of managing projected budget shortfalls following the spend down of

federal and state stimulus funds and other one-time sources used to balance the fiscal year 2021-22 and fiscal year 2022-23 budget. The fiscal year 2024-25 ending balances of these reserves have been deposited into a budget contingency reserve for the purpose of managing revenue shortfalls related to changes in federal funding. In addition, all revenue escheated to the General Fund from City Option Medical Reimbursement Accounts in fiscal year 2026-27 is hereby appropriated for deposits to this reserve. These revenues shall not be included in the calculations of deposits to the Budget Stabilization Reserve described in Administrative Code Section 10.60 (c).

SECTION 33. Federal, State and Local Match Sources & Uses Accounting for COVID-19 Emergency.

The Controller is authorized to adjust federal and state sources appropriations to reflect eligible costs by authorized spending category, to ensure cost reimbursement recovery revenues are maximized, and to align eligible costs to the appropriate federal or state fund, provided there is no net increase or decrease to COVID-19 emergency response revenues or expenditures. Adjustments may be made across fiscal years.

SECTION 34. Transbay Joint Powers Authority Financing.

Sources received for purposes of payment of debt service for the approved and issued Transbay Community Facilities District special tax bonds and the approved and drawn City bridge loan to the Transbay Joint Powers Authority are hereby appropriated.

SECTION 35. Police Department and Sheriff's Department Overtime Reporting. The Police Department and Sheriff's Department shall provide quarterly reports of overtime spending to the Board of Supervisors, including the types of activities performed on overtime.

APPROVED AS TO FORM:
DAVID CHIU, City Attorney

By: _____/s/_____
BRADLEY A. RUSSI
Deputy City Attorney

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Note: Additions are *single-underline italics Times New Roman*;
deletions are ~~*strikethrough italics Times New Roman*~~.
Board amendment additions are double underlined.
Board amendment deletions are ~~strikethrough normal~~.

SECTION 3. General Authority.

The Controller is hereby authorized and directed to set up appropriate accounts for the items of receipts and expenditures appropriated herein.

SECTION 3.1 Two-Year Budget.

For departments for which the Board of Supervisors has authorized, or the Charter requires, a fixed two-year budget, appropriations in this ordinance shall be available for allotment by the Controller on July 1st of the fiscal year in which appropriations have been approved. The Controller is authorized to adjust the two-year budget to reflect transfers and substitutions consistent with City's policies and restrictions for such transfers. The Controller is further authorized to make adjustments to the second year budgets consistent with Citywide estimates for salaries, fringe benefits, and work orders.

SECTION 4. Interim Budget Provisions.

All funds for equipment and new capital improvements shall be held in reserve until final enactment of the budget. No new equipment or capital improvements shall be authorized during the interim period other than equipment or capital improvements that, in the discretion of the Controller, is reasonably required for the continued operation of existing programs or projects previously approved by the Board of Supervisors. Authorization for the purchase of such equipment may be approved by the Board of

Supervisors.

During the period of the interim Annual Appropriation Ordinance and interim Annual Salary Ordinance, no transfer of funds within a department shall be permitted without approval of the Controller, Mayor's Budget Director and the Chair of the Budget and Finance Committee.

When the Budget and Finance Committee or Budget and Appropriations Committee reserves selected expenditure items pending receipt of additional information from departments, upon receipt of the required information to the satisfaction of that committee, the Controller may release the previously reserved funds with no further action required by the Board of Supervisors.

If the Budget and Finance Committee or Budget and Appropriations Committee recommends a budget that increases funding that was deleted in the Mayor's Budget, the Controller shall have the authority to continue to pay these expenses until final enactment of the budget.

SECTION 4.1 Interim Budget – Positions.

No new position may be filled in the interim period with the exception of those positions which in the discretion of the Controller are critical for the operation of existing programs, are for projects previously approved by the Board of Supervisors, are required for emergency operations, are positions that would result in a net increase in revenues, or are positions required to comply with law. New positions shall be defined as those positions that are enumerated in the Mayor's

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budget for the current fiscal year but were not enumerated in the appropriation and salary ordinances for the prior fiscal year, as amended, through June 30 of the prior fiscal year. In the event the Mayor has approved the reclassification of a position in the department's budget for the current fiscal year, the Controller shall process a temporary or “tx" requisition at the request of the department and subject to approval of the Human Resources Director. Such action will allow for the continued employment of the incumbent in their former position pending action on the proposed reclassifications.

If the Budget and Finance Committee or Budget and Appropriations Committee of the Board of Supervisors recommends a budget that reinstates positions that were deleted in the Mayor’s Budget, the Controller and the Human Resources Director shall have the authority to continue to employ and pay the salaries of the reinstated positions until final enactment of the budget.

SECTION 5. Transfers of Functions and Duties.

Where revenues for any fund or department are herein provided by transfer from any other fund or department, or where a duty or a performance has been transferred from one department to another, the Controller is authorized and directed to make the related transfer of funds, provided further, that where revenues for any fund or department are herein provided by transfer from any other fund or department in consideration of departmental services to be rendered, in no event shall such transfer of revenue be made in excess of the actual cost of such service.

Where a duty or performance has been transferred from one department to another or departmental reorganization is effected as provided in the Charter, in addition to any

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required transfer of funds, the Controller and Human Resources Director are authorized to make any personnel transfers or reassignments between the affected departments and appointing officers at a mutually convenient time, not to exceed 100 days from the effective date of the ordinance or Mayoral memorandum transferring the duty or function. The Controller, the Human Resources Director and Clerk of the Board of Supervisors, with assistance of the City Attorney, are hereby authorized and directed to make such changes as may be necessary to conform to all applicable ordinances to reflect said reorganization, transfer of duty or performance between departments.

SECTION 5.1 Agencies Organized Under One Department.

Where one or more offices or agencies are organized under a single appointing officer or department head, the component units may continue to be shown as separate agencies for budgeting and accounting purposes to facilitate reporting. However, the entity shall be considered a single department for purposes of employee assignment and seniority, position transfers, and transfers of monies among funds within the department, and reappropriation of funds.

SECTION 5.2 Continuing Funds Appropriated.

In addition to the amount provided from taxes, the Controller shall make available for expenditure the amount of actual receipts from special funds whose receipts are continuously appropriated as provided in the Municipal Codes.

SECTION 5.3 Multi-Year Revenues.

In connection with money received in one fiscal year for departmental services to be performed in a subsequent year, the Controller is authorized to establish an account for

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depositing revenues that are applicable to the ensuing fiscal year. Said revenue shall be carried forward and become a part of the funds available for appropriation in said ensuing fiscal year.

SECTION 5.4 Contracting Funds.

All money received in connection with contracts under which a portion of the moneys received is to be paid to the contractors and the remainder of the moneys received inures to the City shall be deposited in the Treasury.

(a) That portion of the money received that under the terms of the contract inures to the City shall be deposited to the credit of the appropriate fund.

(b) That portion of the money received that under the terms of the contracts is to be paid to the contractor shall be deposited in special accounts and is hereby appropriated for said purposes.

SECTION 5.5 Real Estate Services.

Rents received from properties acquired or held in trust for specific purposes are hereby appropriated to the extent necessary for maintenance of said properties, including services of the General Services Agency.

Moneys received from lessees, tenants, or operators of City-owned property for the specific purpose of real estate services relative to such leases or operating agreements are hereby appropriated to the extent necessary to provide such services.

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SECTION 5.6 Collection Services.

In any contracts for the collection of unpaid bills for services rendered to clients, patients, or both by the Department of Public Health in which said unpaid bills have not become delinquent pursuant to Article V of Chapter 10 of the Administrative Code, the Controller is hereby authorized to adjust the estimated revenues and expenditures of the various divisions and institutions of the Department of Public Health to record such recoveries. Any percentage of the amounts, not to exceed 25% percent, recovered from such unpaid bills by a contractor is hereby appropriated to pay the costs of said contract. The Controller is authorized and is hereby directed to establish appropriate accounts to record total collections and contract payments relating to such unpaid bills.

SECTION 5.7 Contract Amounts Based on Savings.

When the terms of a contract provide for payment amounts to be determined by a percentage of cost savings or previously unrecognized revenues, such amounts as are actually realized from either said cost savings or unrecognized revenues are hereby appropriated to the extent necessary to pay contract amounts due. The Controller is authorized and is hereby directed to establish appropriate accounts to record such transactions.

SECTION 6. Bond Interest and Redemption.

In the event that estimated receipts from other than utility revenues, but including amounts from ad-valorem taxes, shall exceed the actual requirements for bond interest and redemption, said excess shall be transferred to a General Bond Interest and Redemption Reserve account. The Bond Interest and Redemption Reserve is hereby appropriated to meet debt service requirements including printing of bonds, cost of bond

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rating services, funds due to the Internal Revenue Service, and the legal opinions approving the validity of bonds authorized to be sold not otherwise provided for herein.

Issuance, legal, and financial advisory service costs, including the reimbursement of departmental services in connection therewith, for debt instruments issued by the City, to the extent approved by the Board of Supervisors in authorizing the debt, may be paid from the proceeds of such debt and are hereby appropriated for said purposes.

To the extent bond rating fees are incurred and payable prior to the issuance of Board of Supervisors authorized Certificates of Participation due to unexpected changes in market conditions causing a delay in issuance, such fees may be paid from funds appropriated for annual Certificates of Participation debt service that exceed the actual requirements for bond interest and redemption.

SECTION 7. Allotment Controls.

Since several items of expenditures herein appropriated are based on estimated receipts, income, or revenues which may not be fully realized, it shall be incumbent upon the Controller to establish a schedule of allotments, of such duration as the Controller may determine, under which the sums appropriated to the several departments shall be expended. The Controller shall revise such revenue estimates periodically. If such revised estimates indicate a shortage, the Controller shall hold in reserve an equivalent amount of the corresponding expenditure appropriations set forth herein until the collection of the amounts as originally estimated is assured, and in all cases where it is provided by the Charter that a specified or minimum tax shall be levied for any department the amount of appropriation herein provided derived from taxes shall

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not exceed the amount actually produced by the levy made for such department.

The Controller, in issuing payments or in certifying contracts, purchase orders, or other encumbrances pursuant to Section 3.105 of the Charter, shall consider only the allotted portions of appropriation items to be available for encumbrance or expenditure and shall not approve the incurring of liability under any allotment in excess of the amount of such allotment. In case of emergency or unusual circumstances which could not be anticipated at the time of allotment, an additional allotment for a period may be made on the recommendation of the department head and the approval of the Controller. After the allotment schedule has been established or fixed, as heretofore provided, it shall be unlawful for any department or officer to expend or cause to be expended a sum greater than the amount set forth for the particular activity in the allotment schedule so established, unless an additional allotment is made, as herein provided.

Allotments, liabilities incurred, and expenditures made under expenditure appropriations herein enumerated shall in no case exceed the amount of each such appropriation, unless the same shall have been increased by transfers or supplemental appropriations made in the manner provided by Section 9.105 of the Charter.

SECTION 7.1 Prior Year Encumbrances.

The Controller is hereby authorized to establish reserves for the purpose of providing funds for adjustments in connection with liquidation of encumbrances and other obligations of prior years.

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SECTION 7.2 Equipment Purchases.

Funds for the purchase of items of equipment having a value of over $20,000 and a useful life of three years and over shall only be purchased from appropriations specifically provided for equipment or lease-purchased equipment, including equipment from capital projects. Departments may purchase additional or replacement equipment from previous equipment or lease-purchase appropriations, or from citywide equipment and other non-salary appropriations, with approval of the Mayor's Office and the Controller.

Where appropriations are made herein for the purpose of replacing automotive and other equipment, the equipment replaced shall be surrendered to the General Services Agency and shall be withdrawn from service on or before delivery to departments of the new automotive equipment. When the replaced equipment is sold, in lieu of being traded-in, the proceeds shall be deposited to a revenue account of the related fund. Provided, however, that so much of said proceeds as may be required to affect the purchase of the new equipment is hereby appropriated for the purpose. Funds herein appropriated for automotive equipment shall not be used to buy a replacement of any automobile superior in class to the one being replaced unless it has been specifically authorized by original appropriation ordinance.

Appropriations for equipment from current funds shall be construed to be annual appropriations and unencumbered balances shall lapse at the close of the fiscal year.

SECTION 7.3 Enterprise Deficits.

Funds appropriated herein to meet estimated enterprise deficits shall be made available

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to each such enterprise only to the extent that an actual deficit shall exist and not to exceed the amount herein provided. Any amount not required for the purpose of meeting an enterprise fund deficit shall be transferred back to the General Fund at the end of each fiscal year unless otherwise appropriated by ordinance.

SECTION 7.4 Public Utilities Commission Debt Service.

The San Francisco Public Utilities Commission shall, in coordination with the Controller's Office, record and report the use of debt service appropriations in their respective debt service funds consistent with the Schedule of Bond Redemption and Interest Statement included herein and as required pursuant to Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP) accounting rules, requirements and practices. The Controller is hereby authorized to make all associated net-zero appropriation transfers to ensure compliant financial reporting.

SECTION 8. Expenditure Estimates.

Where appropriations are made for specific projects or purposes which may involve the payment of salaries or wages, the head of the department to which such appropriations are made, or the head of the department authorized by contract or interdepartmental order to make expenditures from each such appropriation, shall file with the Controller, when requested, an estimate of the amount of any such expenditures to be made during the ensuing period.

SECTION 8.1 State and Federal Funds.

The Controller is authorized to increase federal and state funds that may be claimed

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due to new General Fund expenditures appropriated by the Board of Supervisors. The Human Resources Director is authorized to add civil service positions required to implement the programs authorized by these funds. The Controller and the Human Resources Director shall report to the Board of Supervisors any actions taken under this authorization before the Board acts on the Annual Appropriation and Annual Salary Ordinances.

SECTION 8.2 State and Federal Funding Restorations.

If additional state or federal funds are allocated to the City to backfill state or federal reductions, the Controller shall backfill any funds appropriated to any program to the General Reserve.

SECTION 8.3 Process for Addressing General Fund Revenue Shortfalls

Upon receiving Controller estimates of revenue shortfalls that exceed the value of the General Reserve and any other allowances for revenue shortfalls in the adopted City budget, the Mayor shall inform the Board of Supervisors of actions to address this shortfall. The Board of Supervisors may adopt an ordinance to reflect the Mayor's proposal or alternative proposals in order to balance the budget.

SECTION 9. Interdepartmental Services.

The Controller is hereby authorized and directed to prescribe the method to be used in making payments for interdepartmental services in accordance with the provisions of Section 3.105 of the Charter, and to provide for the establishment of interdepartmental reserves which may be required to pay for future obligations which result from current performances. Whenever, in the judgment of the Controller, the amounts which have

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been set aside for such purposes are no longer required or are in excess of the amount which is then currently estimated to be required, the Controller shall transfer the amount no longer required to the fund balance of the particular fund of which the reserve is a part. Provided further that no expenditure shall be made for personnel services, rent, equipment, or capital outlay purposes from any interdepartmental reserve or work order fund without specific appropriation by the Board of Supervisors.

The amount detailed in departmental budgets for services of other City departments cannot be transferred to other spending categories without prior agreement from both the requesting and performing departments.

The Controller, pursuant to the provisions of Charter Section 3.105, shall review and may adjust charges or fees for services that may be authorized by the Board of Supervisors for the administration of the Technology Marketplace. Such fees are hereby appropriated for that purpose.

SECTION 10. Positions in the City Service.

Department heads shall not make appointments to any office or position until the Controller shall certify that funds are available.

Funds provided herein for salaries or wages may, with the approval of the Controller, be used to provide for temporary employment when it becomes necessary to replace the occupant of a position while on extended leave without pay, or for the temporary filling of a vacancy in a budgeted position. The Controller is authorized to approve the use of existing salary appropriations within departments to fund permanent appointments of up

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to six months to backfill anticipated vacancies to ensure implementation of successful succession plans and to facilitate the transfer of mission critical knowledge. The Controller shall provide a report to the Board of Supervisors every six months enumerating permanent positions created under this authority.

Appointments to seasonal or temporary positions shall not exceed the term for which the Controller has certified the availability of funds.

The Controller shall be immediately notified of a vacancy occurring in any position.

SECTION 10.1 Positions, Funds, and Transfers for Specific Purposes.

Funds for personnel services may be transferred from any legally available source on the recommendation of the department head and approval by the City Administrator, Board, or Commission, for departments under their respective jurisdiction, and on authorization of the Controller with the prior approval of the Human Resources Director for:

(a) Lump sum payments to officers, employees, police officers and fire fighters other than elective officers and members of boards and commissions upon death or retirement or separation caused by industrial accident for accumulated sick leave benefits in accordance with Civil Service Commission rules.

(b) Payment of the supervisory differential adjustment, out of class pay, or other negotiated premium to employees who qualify for such adjustment provided that the transfer of funds must be made from funds currently available in departmental

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personnel service appropriations.

(c) Payment of any legal salary or fringe benefit obligations of the City, including amounts required to fund arbitration awards.

(d) The Controller is hereby authorized to adjust salary appropriations for positions administratively reclassified or temporarily exchanged by the Human Resources Director provided that the reclassified position and the former position are in the same functional area.

(e) Positions may be substituted or exchanged between the various salary appropriations or position classifications when approved by the Human Resources Director as long as said transfers do not increase total departmental personnel service appropriations.

(f) The Controller is hereby authorized and directed upon the request of a department head and the approval by the Mayor's Office to transfer from any legally available funds amounts needed to fund legally mandated salaries, fringe benefits, and other costs of City employees. Such funds are hereby appropriated for the purpose set forth herein.

(g) The Controller is hereby authorized to transfer any legally available funds to adjust salary and fringe benefit appropriations as required under reclassifications recommended by the Human Resources Director and approved by the Board of Supervisors in implementing the Management Compensation and Classification Plan.

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Amounts transferred shall not exceed the actual amount required including the cost to the City of mandatory fringe benefits.

(h) Pursuant to California Labor Code Section 4850.4, the Controller is authorized to make advance payments from departments' salary accounts to employees participating in CalPERS who apply for disability retirement. Repayment of these advanced disability retirement payments from CalPERS and from employees are hereby appropriated to the departments' salary account.

(i) For purposes of defining terms in Administrative Code Section 3.18, the Controller is authorized to process transfers where such transfers are required to administer the budget through the following certification process: In cases where expenditures are reduced at the level of appropriation control during the Board of Supervisors phase of the budget process, the Chair of the Budget and Finance Committee, on recommendation of the Controller, may certify that such a reduction does not reflect a deliberate policy reduction adopted by the Board. The Mayor's Budget Director may similarly provide such a certification regarding reductions during the Mayor's phase of the budget process.

SECTION 10.2 Professional Services Contracts.

Funds appropriated for professional service contracts may be transferred to the account for salaries on the recommendation of the department head for the specific purpose of using City personnel in lieu of private contractors with the approval of the Human Resources Director and the Mayor and certification by the Controller that such transfer of funds would not increase the cost of government.

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SECTION 10.3 Surety Bond Fund Administration.

The Controller is hereby authorized to allocate funds from capital project appropriations to the San Francisco Self-Insurance Surety Bond Fund, as governed by Administrative Code Section 10.100-317 and in accordance with amounts determined pursuant to Administrative Code Section 14B.16.

SECTION 10.4 Salary Adjustments, Memoranda of Understanding (MOUs).

The Controller is authorized and directed to transfer from the Salary and Benefits Reserve, or any legally available funds, amounts necessary to adjust appropriations for salaries and related mandatory fringe benefits of employees whose compensation is pursuant to Charter Sections A8.403 (Registered Nurses), A8.404 (Transit Operators), A8.409 (Miscellaneous Employees), A8.405 and A8.590-1 through A8.590-5 (Police and Firefighters), revisions to state law, or collective bargaining agreements adopted pursuant to the Charter or arbitration award. The Controller and Human Resources Director are further authorized and directed to adjust the rates of compensation to reflect current pay rates for any positions affected by the foregoing provisions.

Adjustments made pursuant to this section shall reflect only the percentage increase required to adjust appropriations to reflect revised salary and other pay requirements above the funding level established in the base and adopted budget of the respective departments.

The Controller is authorized and directed to transfer from reserves or any legally available funds amounts necessary to provide costs of non-salary benefits in ratified Memoranda of Understanding or arbitration awards or Board of Supervisors approved

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employee and retiree health and dental rates. The Controller's Office shall report to the Budget and Finance Committee or Budget and Appropriations Committee on the status of the Salary and Benefits Reserve, including amounts transferred to individual City departments and remaining Reserve balances, as part of the Controller's Six and Nine Month Budget Status Reports.

SECTION 10.5 MOUs to be Reflected in Department Budgets.

Should the City adopt an MOU with a recognized employee bargaining organization during the fiscal year which has fiscal effects, the Controller is authorized and directed to reflect the budgetary impact of said MOU in departmental appropriations by transferring amounts to or from the Salary and Benefits Reserve, or, for self-supporting or restricted funds, to or from the respective unappropriated fund balance account. All amounts transferred pursuant to this section are hereby appropriated for that purpose.

SECTION 10.6 Funding Memoranda of Understanding (MOUs).

Whenever the Board of Supervisors has ratified by ordinance or resolution Memoranda of Understanding with recognized employee organizations or an arbitration award has become effective, and said memoranda or award contains provisions requiring the expenditure of funds, the Controller, on the recommendation of the Human Resources Director, shall reserve sufficient funds to comply with such provisions and such funds are hereby appropriated for such purposes. The Controller is hereby authorized to make such transfers from funds hereby reserved or legally available as may be required to make funds available to departments to carry out the purposes required by the Memoranda of Understanding or arbitration award.

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SECTION 10.7 Fringe Benefit Rate Adjustments.

Appropriations herein made for fringe benefits may be adjusted by the Controller to reflect revised amounts required to support adopted or required contribution rates. The Controller is authorized and is hereby directed to transfer between departmental appropriations and the General Reserve or other unappropriated balance of funds any amounts resulting from adopted or required contribution rates and such amounts are hereby appropriated to said accounts.

When the Controller determines that prepayment of the employer share of pension contributions is likely to be fiscally advantageous, the Controller is authorized to adjust appropriations and transfers in order to make and reconcile such prepayments.

SECTION 10.8 Police Department Uniformed Positions.

Positions in the Police Department for each of the various ranks that are filled based on the educational attainment of individual officers may be filled interchangeably at any level within the rank (e.g., Patrol Officer Q2, Q3 or Q4, Sergeant Q50, Q51, Q52). The Controller and Human Resources Director are hereby authorized to adjust payrolls, salary ordinances, and other documents, where necessary, to reflect the current status of individual employees; provided however, that nothing in this section shall authorize an increase in the total number of positions allocated to any one rank or to the Police Department.

SECTION 10.9 Holidays, Special Provisions.

Whenever the Mayor formally declares that any day is a holiday for City employees under the terms of a Memorandum of Understanding, the Controller, with the approval

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of the Mayor's Office, is hereby authorized to make such transfer of funds not to exceed the actual cost of said holiday from any legally available funds.

SECTION 10.10 Litigation Reserve, Payments.

The Controller is authorized and directed to transfer from the Reserve for Litigation Account for General Fund supported departments or from any other legally available funds for other funds, amounts required to make payments required to settle litigation against the City that has been recommended by the City Attorney and approved by the Board of Supervisors in the manner provided in the Charter. Such funds are hereby appropriated for the purposes set forth herein.

Amounts required to pay settlements of claims or litigation involving the Public Utilities Commission are hereby appropriated from the Public Utilities Commission Wastewater Enterprise fund balance or the Public Utilities Commission Water Enterprise fund balance, as appropriate, for the purpose of paying such settlements following final approval of those settlements by resolution or ordinance.

SECTION 10.11 Changes in Health Services Eligibility.

Should the Board of Supervisors amend Administrative Code Section 16.700 to change the eligibility in the City's Health Service System, the Controller is authorized and directed to transfer from any legally available funds or the Salary and Fringe Reserve for the amount necessary to provide health benefit coverage not already reflected in the departmental budgets.

Section 10.12 Workers' Compensation Alternative Dispute Resolution Program

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Resolutions 85-19 and 86-19 authorized the Department of Human Resources to enter Workers' Compensation Alternative Dispute Resolution (ADR) Labor-Management Agreements with the San Francisco Firefighters' Association, Local 798, and San Francisco Police Officers Association, respectively. These Agreements require the City to allocate an amount equal to 50% of the ADR program estimated net savings, as determined by actuarial report, for the benefit of active employees. The Controller is authorized and directed to transfer from any legally available funds the amount necessary to make the required allocations. This provision will terminate if the parties agree to terminate the Agreements.

SECTION 11. Funds Received for Special Purposes, Trust Funds.

The Controller is hereby authorized and directed to continue the existing special and trust funds, revolving funds, and reserves. The receipts in and expenditures from each such fund are hereby appropriated in accordance with law and the conditions under which each such fund was established.

The Controller is hereby authorized and directed to set up additional special and trust funds and reserves as may be created either by additional grants and bequests or under other conditions, and the receipts in each fund are hereby appropriated in accordance with law for the purposes and subject to the conditions under which each such fund is established.

SECTION 11.1 Special and Trust Funds Appropriated; Approval of Certain Grant Agreements under Charter Section 9.118

Whenever the City and County of San Francisco shall receive for a special purpose

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from the United States of America, the State of California, or from any public or semi-public agency, or from any private person, firm or corporation, any moneys, or property to be converted into money, the Controller shall establish a special fund or account evidencing the said moneys so received and specifying the special purposes for which they have been received and for which they are held. Said account or fund shall be maintained by the Controller as long as any portion of said moneys or property remains.

Recurring grant funds which are detailed in departmental budget submissions and approved by the Mayor and Board of Supervisors in the annual budget shall be deemed to have met the requirements of Administrative Code Section 10.170 for the approval to apply for, receive, and expend said funds and shall be construed to be funds received for a specific purpose as set forth in this section. Where the amount of a recurring grant that is detailed in a departmental budget submission exceeds $1 million or the duration exceeds ten years, the grant agreement shall be deemed approved by the Board of Supervisors under Charter Section 9.118. Positions specifically approved by granting agencies in said grant awards may be filled as though said positions were included in the annual budget and Annual Salary Ordinance, provided however that the tenure of such positions shall be contingent on the continued receipt of said grant funds. Individual grants may be adjusted by the Controller to reflect actual awards made if granting agencies increase or decrease the grant award amounts estimated in budget submissions.

The expenditures necessary from said funds or said accounts as created herein, in order to carry out the purpose for which said moneys or orders have been received or

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for which said accounts are being maintained, shall be approved by the Controller and said expenditures are hereby appropriated in accordance with the terms and conditions under which said moneys or orders have been received by the City, and in accordance with the conditions under which said funds are maintained.

The Controller is authorized to adjust transfers to the San Francisco Capital Planning Fund, established by Administrative Code Section 10.100-286, to account for final capital project planning expenditures reimbursed from approved sale of bonds and other long term financing instruments.

SECTION 11.2 Insurance Recoveries.

Any moneys received by the City pursuant to the terms and conditions of any insurance policy are hereby appropriated and made available to the general City or specific departments for associated costs or claims.

SECTION 11.3 Bond Premiums.

Premiums received from the sale of bonds are hereby appropriated for bond interest and redemption purposes of the issue upon which it was received.

SECTION 11.4 Ballot Arguments.

Receipts in and expenditures for payment for the printing of ballot arguments, are hereby appropriated.

SECTION 11.5 Tenant Overtime.

Whenever employees of departments are required to work overtime on account of

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services required by renters, lessees, or tenants of City-owned or occupied properties, or recipients of services from City departments, the cost of such overtime employment shall be collected by the departments from the requesters of said services and shall be deposited with the Treasurer to the credit of departmental appropriations. All moneys deposited therein are hereby appropriated for such purpose.

SECTION 11.6 Refunds.

The Controller is hereby authorized and directed to set up appropriations for refunding amounts deposited in the Treasury in excess of amounts due, and the receipts and expenditures from each are hereby appropriated in accordance with law. Whereby state statute, local ordinance, or court order, interest is payable on amounts to be refunded, in the absence of appropriation therefore, such interest is herewith appropriated from the unappropriated interest fund or interest earnings of the fund involved. The Controller is authorized, and funds are hereby appropriated, to refund overpayments and any mandated interest or penalties from state, federal, or local agencies when audits or other financial analyses determine that the City has received payments in excess of amounts due.

SECTION 11.7 Arbitrage.

The Controller is hereby authorized and directed to refund excess interest earnings on bond proceeds (arbitrage) when such amounts have been determined to be due and payable under applicable Internal Revenue Service regulations. Such arbitrage refunds shall be charged in the various bond funds in which the arbitrage earnings were recorded and such funds are hereby appropriated for the purpose.

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If bond indentures or fiscal agent agreements require interest earnings to be used to offset annual lease financing payments, the Controller is authorized to make payments to the IRS from annual budget appropriations for lease payments based on expected savings amounts.

SECTION 11.8 Damage Recoveries and Restitution.

Moneys received as payment for damage to City-owned property and equipment are hereby appropriated to the department concerned to pay the cost of repairing such equipment or property. Moneys received as payment for liquidated damages in a City-funded project are appropriated to the department incurring costs of repairing or abating the damages. Any excess funds, and any amount received for damaged property or equipment which is not to be repaired shall be credited to a related fund.

Moneys received as restitution in a criminal proceeding to reimburse the City for losses caused by an employee or third party are appropriated to the departments that incurred the losses.

SECTION 11.9 Purchasing Damage Recoveries.

That portion of funds received pursuant to the provisions of Administrative Code Section 21.33 - failure to deliver article contracted for - as may be needed to affect the required procurement are hereby appropriated for that purpose and the balance, if any, shall be credited to the related fund.

SECTION 11.10 Off-Street Parking Guarantees.

Whenever the Board of Supervisors has authorized the execution of agreements with

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corporations for the construction of off-street parking and other facilities under which the City guarantees the payment of the corporations' debt service or other payments for operation of the facility, it shall be incumbent upon the Controller to reserve from parking meter or other designated revenues sufficient funds to provide for such guarantees. The Controller is hereby authorized to make payments as previously guaranteed to the extent necessary and the reserves approved in each Annual Appropriation Ordinance are hereby appropriated for the purpose. The Controller shall notify the Board of Supervisors annually of any payments made pursuant to this Section.

SECTION 11.12 Local Transportation Agency Fund.

Deleted: **SECTION 11.11 Hotel Tax – Special Situations.**¶ <object>The Controller is hereby authorized and directed to make such interfund transfers or other adjustments as may be necessary to conform budget allocations to the requirements of the agreements and indentures of the 1994 Lease Revenue and/or San Francisco Redevelopment Agency Hotel Tax Revenue Bond issues.¶ ¶

Local transportation funds are hereby appropriated pursuant to the Government Code.

SECTION 11.13 Insurance.

The Controller is hereby authorized to transfer to the Risk Manager any amounts indicated in the budget estimate and appropriated hereby for the purchase of insurance or the payment of insurance premiums.

SECTION 11.14 Grants to Departments of Disability and Aging Services, Child

Support Services, Homelessness and Supportive Housing, and Children, Youth and Their Families

The Department of Disability and Aging Services and the Department of Child Support Services are authorized to receive and expend available federal and state contributions and grant awards for their target populations. The Controller is hereby authorized and directed to make the appropriate entries to reflect the receipt and expenditure of said grant award funds and contributions. The Department of Homelessness and Supportive

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Housing is authorized to apply surpluses among subgrants within master HUD grants to shortfalls in other subgrants. The Department of Children, Youth and Their Families is authorized to receive and expend funds in instances where funds from grants appropriated herein are not fixed and exceed the estimates contained in the budget.

SECTION 11.15 FEMA, OES, Other Reimbursements.

Whenever the City recovers funds from any federal or state agency as reimbursement for the cost of damages resulting from earthquakes and other disasters for which the Mayor has declared a state of emergency, such funds are hereby appropriated for the purpose. The Controller is authorized to transfer such funds to the credit of the departmental appropriation which initially incurred the cost, or, if the fiscal year in which the expenses were charged has ended, to the credit of the fund which incurred the expenses. Revenues received from other governments as reimbursement for mutual aid provided by City departments are hereby appropriated for services provided.

Whenever the City is required to designate agents authorized to obtain state or federal disaster and emergency assistance funding, the Mayor and Board of Supervisors designate the Executive Director of the Department of Emergency Management, the Controller, and the Deputy Controller to be the agents authorized to execute agreements for and on behalf of the City, for disaster and emergency assistance funding from State and federal agencies, for all open and future disasters.

Any remaining balances in the Give2SF-COVID-19 Fund, including amounts from previously identified and unidentifiable donors, are hereby appropriated for COVID-19 related costs and programs. Give2SF-COVID-19 Donation balances and uses of funds shall be included in the San Francisco Disaster and Emergency Response and

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Recovery Fund annual report to the Board of Supervisors, pursuant to Administrative Code Sec. 10.100-100(d).

SECTION 11.16 Interest on Grant Funds.

Whenever the City earns interest on funds received from the State of California or the federal government and said interest is specifically required to be expended for the purpose for which the funds have been received, said interest is hereby appropriated in accordance with the terms under which the principal is received and appropriated.

SECTION 11.17 Treasurer – Banking Agreements.

Whenever the Treasurer finds that it is in the best interest of the City to use either a compensating balance or fee for service agreement to secure banking services that benefit all participants of the pool, any funds necessary to be paid for such agreement are to be charged against interest earnings and such funds are hereby appropriated for the purpose.

The Treasurer may offset banking charges that benefit all participants of the investment

pool against interest earned by the pool. The Treasurer shall allocate other bank charges and credit card processing to departments or pool participants that benefit from those services. The Controller may transfer funds appropriated in the budget to General Fund departments as necessary to support allocated charges.

SECTION 11.18 City Buildings–Acquisition with Certificates of Participation (COPs).

Receipts in and expenditures from accounts set up for the acquisition and operation of City-owned buildings including, but not limited to 25 Van Ness Avenue and 1660

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Mission Street, are hereby appropriated for the purposes set forth in the various bond indentures through which said properties were acquired.

SECTION 11.19 Generally Accepted Principles of Financial Statement Presentation.

The Controller is hereby authorized to make adjustments to departmental budgets as part of the year-end closing process to conform amounts to the Charter provisions and generally accepted principles of financial statement presentation, and to implement new accounting standards issued by the Governmental Accounting Standards Board and other changes in generally accepted accounting principles.

SECTION 11.20 Fund Balance Reporting and Government Fund Type Definitions.

The Controller is authorized to establish or adjust fund type definitions for restricted, committed or assigned revenues and expenditures, in accordance with the requirements of Governmental Accounting Standards Board Statement 54. These changes will be designed to enhance the usefulness of fund balance information by

providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. Reclassification of funds shall be reviewed by the City's outside auditors during their audit of the City's financial statements.

SECTION 11.21 State Local Public Safety Fund.

Amounts received from the State Local Public Safety Fund (Sales Taxes) for deposit to the Public Safety Augmentation Fund shall be transferred to the General Fund for use in meeting eligible costs of public safety as provided by state law and said funds are appropriated for said purposes.

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Said funds shall be allocated to support public safety department budgets, but not specific appropriation accounts, and shall be deemed to be expended at a rate of 75% of eligible departmental expenditures up to the full amount received. The Controller is hereby directed to establish procedures to comply with state reporting requirements.

SECTION 11.22 Health Care Security Ordinance Agency Fund.

Irrevocable health care expenditures made to the City by employers on behalf of their employees pursuant to the provisions of Labor & Employment Code Articles 21 and 121, the Health Care Security Ordinance and the Health Care Accountability Ordinance are maintained in the Health Care Security Ordinance Fund, an agency fund maintained by the City for the benefit of City Option account holders. Interest earnings in the fund are hereby appropriated for the administrative costs incurred to manage participant accounts.

SECTION 11.23 Affordable Housing Loan Repayments and Interest Earnings.

Loan repayments, proceeds of property sales in cases of defaulted loans, and interest earnings in special revenue funds designated for affordable housing are hereby appropriated for affordable housing program expenditures, including payments from loans made by the former San Francisco Redevelopment Agency and transferred to the Mayor's Office of Housing and Community Development, the designated housing successor agency. Expenditures shall be subject to the conditions under which each such fund was established.

SECTION 11.24 Development Agreement Implementation Costs.

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The Controller is hereby authorized to appropriate reimbursements of City costs incurred to implement development agreements approved by the Board of Supervisors, including but not limited to City staff time, consultant services, and associated overhead costs to conduct plan review, inspection, and contract monitoring, and to draft, negotiate, and administer such agreements. This provision does not apply to development impact fees or other payments approved in a development agreement, which shall be appropriated by the Board of Supervisors.

SECTION 11.25 Housing Trust Fund.

The Controller is hereby authorized to adjust appropriations as necessary to implement the movement of Housing Trust Fund revenues and expenditures from the General Fund to a special revenue fund.

The Controller shall account for appropriation of $17,600,000 for eligible affordable housing projects in fiscal year 2021-22 as an advance of future year Housing Trust Fund allocations, and shall credit such advance against required appropriations to that fund for a period of five years, beginning in fiscal year 2023-24, in an annual amount of $3,520,000.

SECTION 11.26 Refuse Rate Order Changes.

The Controller is authorized to adjust appropriations from the Solid Waste Impound Account to reconcile with the final adopted refuse rate order established by the Refuse Rate Board, provided that such adjustments shall not result in a total increase in appropriations from the fund.

SECTION 11.27 Behavioral Health Services Act (BHSA) Implementation.

Effective July 1, 2026, the State is transitioning the Mental Health Services Fund (MHSF) to the Behavioral Health Services Fund (BHSF). Pursuant to Welfare and Institutions Code Section 5893, counties are required to establish a local BHSF in which to allocate BHSA subventions and to spend funds consistent with their Three-Year Integrated Plan (IP) and related updates. On this date, any unspent local MHSF monies are considered "converted" into BHSA monies and must be expended consistent with the requirements of the BHSF. The Controller is authorized to transfer funds, including fund balance, and appropriation authority, between and within accounts related to former Mental Health Services Act funds and the new BHSF to comply with BHSA requirements.

SECTION 12. Special Situations.

SECTION 12.1 Revolving Funds.

Surplus funds remaining in departmental appropriations may be transferred to fund increases in revolving funds up to the amount authorized by the Board of Supervisors by ordinance.

SECTION 12.2 Interest Allocations.

Interest shall not be allocated to any special, enterprise, or trust fund or account unless said allocation is required by Charter, state law, or specific provision in the legislation that created said fund. Any interest earnings not allocated to special, enterprise, or trust funds or accounts shall be credited, by the Controller, to General Fund Unallocated Revenues.

SECTION 12.3 Property Tax.

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Consistent with state Teeter Plan requirements, the Board of Supervisors elects to continue the alternative method of distribution of tax levies and collections in accordance with Revenue and Taxation Code Section 4701. The Board of Supervisors directs the Controller to maintain the Teeter Tax Losses Reserve Fund at an amount not less than 1% of the total of all taxes and assessments levied on the secured roll for that year for participating entities in the county as provided by Revenue and Taxation Code Section 4703. The Board of Supervisors authorizes the Controller to make timely property tax distributions to the Office of Community Investment and Infrastructure, the Treasure Island Development Authority, and City Infrastructure Financing Districts as approved by the Board of Supervisors through the budget, through development pass-through contracts, through tax increment allocation pledge agreements and ordinances, and as mandated by State law.

The Controller is authorized to adjust the budget to conform to assumptions in final approved property tax rates and to make debt service payments for approved general obligation bonds accordingly.

The Controller is authorized and directed to recover costs from the levy, collection, and administration of property taxes. The tax rate for the City's General Obligation Bond Fund, approved annually by resolution of the Board of Supervisors, includes a collection fee of 0.25% of the fund collected for the purpose of the General Obligation Bond debt service. An amount sufficient to pay this fee is hereby appropriated within the General Obligation Bond Fund and the Controller is hereby authorized to pay this fee into the General Fund from the General Obligation Bond Fund.

SECTION 12.4 New Project Reserves.

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Where the Board of Supervisors has set aside a portion of the General Reserve for a new project or program approved by a supplemental appropriation, any funds not required for the approved supplemental appropriation shall be returned to the General Fund General Reserve by the Controller. The Controller is authorized to allocate project budgets appropriated in Citywide accounts to the department where the expense will be incurred.

SECTION 12.5 Aid Payments.

Aid paid from funds herein provided and refunded during the fiscal year hereof shall be credited to, and made available in, the appropriation from which said aid was provided.

SECTION 12.6 Department of Public Health Transfer Payments, Indigent Health

Revenues, and Realignment Funding to Offset for Low Income Health Programs.

To more accurately reflect the total net budget of the Department of Public Health, this ordinance shows net revenues received from certain state and federal health programs. Funds necessary to participate in such programs that require transfer payments are hereby appropriated. The Controller is authorized to defer surplus transfer payments, indigent health revenues, and Realignment funding to offset future reductions or audit adjustments associated with funding allocations for health services for low income individuals.

SECTION 12.7 Municipal Transportation Agency.

Consistent with the provisions of Article VIIIA of the Charter, the Controller is authorized to make such transfers and reclassification of accounts necessary to properly reflect the

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provision of central services to the Municipal Transportation Agency in the books and accounts of the City. No change can increase or decrease the overall level of the City's budget.

SECTION 12.8 Treasure Island Authority.

Should the Treasure Island property be conveyed and deed transferred from the federal government, the Controller is hereby authorized to make budgetary adjustments necessary to ensure that there is no General Fund impact from this conveyance, and that expenditures of special assessment revenues conform to governmental accounting standards and requirements of the special assessment as adopted by voters and approved by the Board of Supervisors.

SECTION 12.9 Hetch Hetchy Power Stabilization Fund.

Hetch Hetchy has entered into a long-term agreement to purchase a fixed amount of power. Any excess power from this contract will be sold back to the power market.

To limit Hetch Hetchy's risk from adverse market conditions in the future years of the contract, the Controller is authorized to establish a power stabilization account that reserves any excess revenues from power sales in the early years of the contract. These funds may be used to offset potential losses in the later years of the contract. The balance in this fund may be reviewed and adjusted annually.

The power purchase amount reflected in the Public Utility Commission's expenditure budget is the net amount of the cost of power purchased for Hetch Hetchy use. Power purchase appropriations may be increased by the Controller to reflect the pass through

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costs of power purchased for resale under long-term fixed contracts previously approved by the Board of Supervisors.

SECTION 12.10 Closure of Special Funds, Projects, and Accounts

In accordance with Administrative Code Section 10.100-1(d), if there has been no expenditure activity for the past two fiscal years, a special fund or project can be closed and repealed. The Controller is hereby authorized and directed to reconcile and balance funds, projects and accounts, and to close completed projects. The Controller is directed to create a clearing account for the purpose of balancing surpluses and deficits in such funds, projects and accounts, and funding administrative costs incurred to perform such reconciliations.

From time to time, the Controller shall submit a report to the Board of Supervisors and the Mayor identifying funds in Article XIII of Chapter 10 of the Administrative Code or in other sections of the Municipal Code that have had no expenditure activity for the past two fiscal years and were enacted at least four years before the date of the report. Before including a fund on the report, the Controller shall notify the department responsible for administering the fund, if any. Funds identified on the Controller's report shall be repealed 90 days after the date of the Controller's report. After such time, the City Attorney is authorized to cause the removal from the Municipal Code references to funds that have been repealed under this Section.

This budget ordinance appropriates fund balance from active project closeouts in continuing funds in the General Fund and a number of special revenue and enterprise funds. The Controller is directed to deappropriate projects to realize the fund balance used as a source in the adopted budget.

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SECTION 12.11 Charter-Mandated Baseline Appropriations.

The Controller is authorized to increase or reduce budgetary appropriations as required by the Charter for baseline allocations to align allocations to the amounts required by formula based on actual revenues received during the fiscal year. Departments must obtain Board of Supervisors' approval prior to any expenditure supported by increasing baseline allocations as required under the Charter and the Municipal Code.

SECTION 12.12 Parking Tax Allocation.

The Controller is authorized to increase or decrease final budgetary allocation of parking tax in-lieu transfers to reflect actual collections to the Municipal Transportation Agency. The Municipal Transportation Agency must obtain Board of Supervisors' approval prior to any expenditure supported by allocations that accrue to the Agency that are greater than those already appropriated in the Annual Appropriation Ordinance.

SECTION 12.13 Former Redevelopment Agency Funds.

Pursuant to Board of Supervisors Ordinance 215-12, the Successor Agency to the San Francisco Redevelopment Agency (also known as the Office of Community Investment and Infrastructure, or OCII) is a separate legal entity from the City and its budget is subject to separate approval by resolution of the Board of Supervisors. The Controller is authorized to transfer funds and appropriation authority between and within accounts related to former San Francisco Redevelopment Agency (SFRA) fund balances to serve the accounting requirements of the OCII, the Port, the Mayor's Office of Housing and Community Development and the City Administrator's Office and to comply with state requirements and applicable bond covenants.

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The Purchaser is authorized to allow the OCII and departments to follow applicable contracting and purchasing procedures of the former SFRA and waive inconsistent provisions of the San Francisco Administrative Code when managing contracts and purchasing transactions related to programs formerly administered by the SFRA.

If, during the course of the budget period, the OCII requests departments to provide additional services beyond budgeted amounts and the Controller determines that the Successor Agency has sufficient additional funds available to reimburse departments for such additional services, the departmental expenditure authority to provide such services is hereby appropriated.

When 100% of property tax increment revenues for a redevelopment project area are pledged based on an agreement that constitutes an enforceable obligation, the Controller will increase or decrease appropriations to match actual revenues realized for the project area.

The Mayor's Office of Housing and Community Development is authorized to act as the fiscal agent for the Public Initiatives Development Corporation (PIDC) and receive and disburse PIDC funds as authorized by the PIDC bylaws and the PIDC Board of Directors.

SECTION 12.14 CleanPowerSF.

CleanPowerSF customer payments and all other associated revenues deposited in the CleanPowerSF special revenue fund are hereby appropriated in the amounts actually received by the City in each fiscal year. The Controller is authorized to disburse the revenues appropriated by this section as well as those appropriated yet unspent from prior fiscal years to pay power purchase obligations and other operating costs as

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provided in the program plans and annual budgets, as approved by the Board of Supervisors for the purposes authorized therein.

SECTION 12.15 Unclaimed Funds Escheatment Noticing & Accounting Procedures

Pursuant to Government Code Sections 50055 and 50057, the Board of Supervisors authorizes the Treasurer to transfer to the General Fund without publication of a notice in a newspaper the following amounts that remain unclaimed in the treasury of the City or in the official custody of an officer of the City for a period of at least one year: (1) any individual items of less than $15; and (2) any individual items of $5,000 or less if the depositor's name is unknown. The Treasurer shall notify the Controller of transfers performed using this authorization.

SECTION 12.16 City Attorney Gifts and Grants for Federal Response

The City Attorney is authorized to accept and expend gifts or grants of funds and gifts of in-kind services, including but not limited to in-kind outside counsel services and expert consultant or witness services, to support the City Attorney's legal advice, advocacy, and litigation in preparation for or response to policies, actions, threats, and other decisions by the federal government. The City Attorney shall report all such grants and gifts to the Controller and the Mayor's Budget Office, in addition to any other applicable reporting requirements in the Administrative Code and the Campaign and Governmental Conduct Code.

SECTION 14. Departments.

The term department as used in this ordinance shall mean department, bureau, office, utility, agency, board, or commission, as the case may be. The term department head as used herein shall be the chief executive duly appointed and acting as provided in the

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Charter. When one or more departments are reorganized or consolidated, the former entities may be displayed as separate units, if, in the opinion of the Controller, this will facilitate accounting or reporting.

(a) The Public Utilities Commission shall be considered one entity for budget purposes and for disbursement of funds within each of the enterprises. The entity shall retain its enterprises, including Water, Hetch Hetchy, Wastewater, and the Public Utilities Commission, as separate utility fund enterprises under the jurisdiction of the Public Utilities Commission and with the authority provided by the Charter. This section shall not be construed as a merger or completion of the Hetch Hetchy Project, which shall not be deemed completed until a specific finding of completion has been made by the Public Utilities Commission. The consolidated agency will be recognized for purposes of determining employee seniority, position transfers, budgetary authority, and transfers or reappropriation of funds.

(b) There shall be a General Services Agency, headed by the City Administrator, including the Department of Telecommunication and Information Services, and the Department of Administrative Services. The City Administrator shall be considered one entity for budget purposes and for disbursement of funds.

(c) There shall be a Human Services Agency, which shall be considered one entity for budget purposes and for disbursement of funds. Within the Human Services Agency shall be two departments: (1) the Department of Human Services, under the Human Services Commission, and (2) the Department of Disability and Aging Services ("DAAS"), under the Disability and Aging Services Commission, which includes Adult Protective Services, the Public Administrator/Public Guardian, the Mental Health Conservator, the Department of Disability and Aging Services, the County Veterans'

Service Officer, and the In-Home Supportive Services Program. This budgetary structure does not affect the legal status or structure of the two departments. The

Human Resources Director and the Controller are authorized to transfer employees, positions, and funding in order to effectuate the transfer of the program from one department to the other. The consolidated agency will be recognized for purposes of determining employee seniority, position transfers, budgetary authority and transfers or reappropriation of funds.

The departments within the Human Services Agency shall coordinate with each other and with the Disability and Aging Services Commission to improve delivery of services, increase administrative efficiencies and eliminate duplication of efforts. To this end, they may share staff and facilities. This coordination is not intended to diminish the authority of the Disability and Aging Services Commission over matters under the jurisdiction of the Commission.

The Director of the Disability and Aging Services Commission also may serve as the department head for DAAS, and/or as a deputy director for the Department of Human Services, but shall receive no additional compensation by virtue of an additional appointment. If an additional appointment is made, it shall not diminish the authority of the Disability and Aging Services Commission over matters under the jurisdiction of the Commission.

(d) There shall be an Agency for Human Rights, which shall be considered one entity for budget purposes and for disbursement of funds. Within the Agency shall be

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Deleted: (d) There shall be a Film, Grants, and Arts Agency (FGAA), whose formal name shall be determined at a later date, which shall be considered one entity for budget purposes and for disbursement of funds. Within the FGAA shall be two departments and one division of the General Services Agency: (1) the Arts Commission department, led by the Director of Cultural Affairs under its Commission, (2) the Film Commission¶
department, led by the Executive Director under its Commission, and (3) Grants for the Arts ("GFTA"), under the Director. This budgetary structure does not affect the legal status or structure of the two departments or GFTA. The Human Resources Director and the Controller are authorized to transfer employees, positions, and funding in order to effectuate the transfer of the program from one department or division to the other. The consolidated agency will be reorganized for purposes of determining employee seniority, position transfers, budgetary authority and transfers or reappropriation of funds. ¶

Deleted: The Director of the Agency, appointed by the Mayor, will lead the FGAA. The Director will ensure that the departments and division within the Agency shall coordinate with each other to improve delivery of services to and for artists and the arts, increase administrative efficiencies and eliminate duplication of efforts. To this end, they may share staff and facilities. This coordination is not intended to diminish the authority of the two commissions—the Arts Commission and the Film Commission—over matters under their respective jurisdictions.…

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two departments: (1) the Human Rights Commission, led by the Executive Director under its Commission, and (2) the Department on the Status of Women, led by the Director under the Commission on the Status of Women. This budgetary structure does not affect the legal status or structure of the two departments. The Human Resources Director and the Controller are authorized to transfer employees, positions, and funding in order to effectuate the transfer of the program from one department or division to the other. The consolidated agency will be reorganized for purposes of determining employee seniority, position transfers, budgetary authority and transfers or reappropriation of funds.

The Executive Director of the Human Rights Commission will lead the Agency for Human Rights. The Executive Director will ensure that the departments within the Agency shall coordinate with each other to improve delivery of services, increase administrative efficiencies, and eliminate duplication of efforts. To this end, they may share staff and facilities. This coordination is not intended to diminish the authority of

the two commissions—the Human Rights Commission and the Commission on the Status of Women—over matters under their respective jurisdictions.
Neither the Executive Director of the Human Rights Commission nor the Director of the Department on the Status of Women shall receive additional compensation by virtue of their role in the Agency.

(e) The Local Agency Formation Commission (LAFCo) is a separate legal entity established under state law and is not a department or agency of the City. Because the City has a legal obligation to provide funds to LAFCo, this ordinance includes an appropriation for that purpose. Although LAFCo is not part of the Board of Supervisors or subject to the Board's oversight and direction, this ordinance includes appropriations

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to LAFCo in the Board of Supervisors budget for administrative reasons related to the format of this ordinance. Any transfers of funds to LAFCo from other appropriations in the budget are prohibited without approval by a subsequent ordinance. City staff, including but not limited to the Clerk of the Board of Supervisors, may not perform work for LAFCo, except as authorized by a memorandum of understanding between the City and LAFCo, subject to any required approvals.

SECTION 15. Travel Reimbursement and Cell Phone Stipends.

The Controller shall establish rules for the payment of all amounts payable for travel for officers and employees, and for the presentation of such vouchers as the Controller shall deem proper in connection with expenditures made pursuant to this Section. No allowance shall be made for traveling expenses provided for in this ordinance unless funds have been appropriated or set aside for such expenses in accordance with the provisions of the Charter.

The Controller may advance the sums necessary for traveling expenses, but proper account and return must be made of said sums so advanced by the person receiving the same within ten days after said person returns to duty in the City, and failure on the part of the person involved to make such accounting shall be sufficient cause for the Controller to withhold from such persons pay check or checks in a sum equivalent to the amount to be accounted.

In consultation with the Human Resources Director, the Controller shall establish rules and parameters for the payment of monthly stipends to officers and employees who use their own cells phones to maintain continuous communication with their workplace, and who participate in a Citywide program that reduces costs of City-owned cell phones.

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SECTION 15.1 State of California Travel Program.

To ensure cost effective rates and charges and reduce administrative burdens and costs associated with expense reimbursement for City business-related travel and field expenses, the Controller's Office is authorized to implement rules and regulations required of departments that participate in the State of California's Statewide Travel Program, administered by the California Department of General Services, which provides access to state-negotiated rates with hotel, airline, and car rental providers in adherence with the state's competitive procurement solicitation and contract award rules and regulations. In compliance with rules and regulations established by the Controller, which may be updated from time to time, departments are permitted to participate in the State of California Travel Program as per the pre-established terms and conditions required by the State for local governments. The Controller's Accounting Policies and Procedures manual shall include the State of California Travel Program

rules and regulations. This provision shall satisfy San Francisco Administrative Code approval, including Section 21.16 Use of Purchasing Agreements and Reciprocal Agreements with Other Public and Non-Profit Agencies, for travel and related services procured through the State of California Travel Program.

SECTION 16. Contributed Revenue Reserve and Audit and Adjustment Reserve.

The Controller is hereby authorized to establish a Contributed Revenue and Adjustment Reserve to accumulate receipts in excess of those estimated revenues or unexpended appropriations stated herein. Said reserve is established for the purpose of funding the budget of the subsequent year, and the receipts in this reserve are hereby appropriated for said purpose. The Controller is authorized to maintain an Audit and Adjustment

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Reserve to offset audit adjustments and to balance expenditure accounts to conform to year-end balancing and year-end close requirements.

SECTION 17. Airport Service Payment.

The moneys received from the Airport's revenue fund as the Annual Service Payment provided in the Airline-Airport Lease and Use Agreement are in satisfaction of all obligations of the Airport Commission for indirect services provided by the City to the Commission and San Francisco International Airport and constitute the total transfer to the City's General Fund.

The Controller is hereby authorized and directed to transfer to the City's General Fund from the Airport revenue fund with the approval of the Airport Commission funds that constitute the annual service payment provided in the Airline - Airport Lease and Use Agreement in addition to the amount stated in the Annual Appropriation Ordinance.

On the last business day of the fiscal year, unless otherwise directed by the Airport Commission, the Controller is hereby authorized and directed to transfer all moneys remaining in the Airport's Contingency Account to the Airport's Revenue Fund. The Controller is further authorized and directed to return such amounts as were transferred from the Contingency Account, back to the Contingency Account from the Revenue Fund Unappropriated Surplus on the first business day of the succeeding fiscal year, unless otherwise directed by the Airport Commission.

SECTION 18. Pooled Cash, Investments.

The Treasurer and Controller are hereby authorized to transfer available fund balances within pooled cash accounts to meet the cash management of the City, provided that

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special and non-subsidized enterprise funds shall be credited interest earnings on any funds temporarily borrowed therefrom at the rate of interest earned on the City Pooled Cash Fund. No such cash transfers shall be allowed where the investment of said funds in investments such as the pooled funds of the City is restricted by law.

SECTION 19. Matching Funds for Federal or State Programs.

Funds contributed to meet operating deficits or to provide matching funds for federal or state aid (e.g. Medicaid under SB 855 or similar legislation for Zuckerberg San Francisco General Hospital) are specifically deemed to be made exclusively from local property and business tax sources.

SECTION 20. Advance Funding of Bond Projects – City Departments.

Whenever the City has authorized appropriations for the advance funding of projects which may at a future time be funded from the proceeds of general obligation, revenue,

or lease revenue bond issues or other legal obligations of the City, the Controller shall recover from bond proceeds or other available sources, when they become available, the amount of any interest earnings foregone by the General Fund as a result of such cash advance to disbursements made pursuant to said appropriations. The Controller shall use the monthly rate of return earned by the Treasurer on City Pooled Cash Fund during the period or periods covered by the advance as the basis for computing the amount of interest foregone which is to be credited to the General Fund.

SECTION 21. Advance Funding of Projects – Transportation Authority.

Whenever the San Francisco County Transportation Authority requests advance funding of the costs of administration or the costs of projects specified in the City and

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County of San Francisco Transportation Expenditure Plan which will be funded from proceeds of the transactions and use tax as set forth in Article 14 of the Business and

Tax Regulations Code, the Controller is hereby authorized to make such advance. The Controller shall recover from the proceeds of the transactions and use tax when they become available, the amount of the advance and any interest earnings foregone by the City General Fund as a result of such cash advance funding. The Controller shall use the monthly rate of return earned by the Treasurer on General City Pooled Cash funds during the period or periods covered by the advance as the basis for computing the amount of interest foregone which is to be credited to the General Fund.

SECTION 22. Controller to Make Adjustments, Correct Clerical Errors.

The Controller is hereby authorized and directed to adjust interdepartmental appropriations, make transfers to correct objects of expenditures classifications, and to correct clerical or computational errors as may be ascertained by the Controller to exist in this ordinance. The Controller shall file with the Clerk of the Board a list of such adjustments, transfers, and corrections made pursuant to this Section.

The Controller is hereby authorized to make the necessary transfers to correct objects of expenditure classifications, and corrections in classifications made necessary by changes in the proposed method of expenditure.

SECTION 22.1 Controller to Implement New Financial and Interfacing Subsystems.

In order to further the implementation and adoption of the Financial and Procurement System's modules, the Controller shall have the authority to reclassify departments'

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appropriations to conform to the accounting and project costing structures established in the new system, as well as reclassify contract authority utilized (expended) balances and unutilized (available) balances to reflect actual spending.

SECTION 23. Transfer of State Revenues.

The Controller is authorized to transfer revenues among City departments to comply with provisions in the state budget.

SECTION 24. Use of Permit Revenues from the Department of Building Inspection.

Permit revenue funds from the Department of Building Inspection that are transferred to other departments as shown in this budget shall be used only to fund the planning, regulatory, enforcement, and building design activities that have a demonstrated nexus

with the projects that produce the fee revenues.

SECTION 25. Board of Supervisors Official Advertising Charges.

The Board of Supervisors is authorized to collect funds from enterprise departments to place official advertising. The funds collected are automatically appropriated in the budget of the Board of Supervisors as they are received.

SECTION 26. Work Order Appropriations.

The Board of Supervisors directs the Controller to establish work orders pursuant to Board-approved appropriations, including positions needed to perform work order services, and corresponding recoveries for services that are fully cost covered, including but not limited to services provided by one City department to another City department,

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as well as services provided by City departments to external agencies, including but not limited to the Office of Community Investment and Infrastructure, the Treasure Island Development Authority, the School District, and the Community College District. Revenues for services from external agencies shall be appropriated by the Controller in accordance with the terms and conditions established to perform the service.

SECTION 26.1 Property Tax System

In order to minimize new appropriations to the property tax system replacement project, the Controller is authorized and directed to apply operational savings from the offices of the Tax Collector, Assessor, and Controller to the project. No later than June 1, 2018, the Controller shall report to the Budget and Legislative Analyst's Office and Budget and Finance Committee on the specific amount of operational savings, including details on the source of such savings, in the budgets of Tax Collector, Assessor, and Controller

that are re-allocated to the Property Tax System Replacement Project.

SECTION 26.2 Assessment Appeals System

In order to minimize appropriations to the online assessment appeals application filing system project, the Controller is authorized and directed to apply any operating balances from the Assessment Appeals Board of the Board of Supervisors to the project through Fiscal Year 2029-30.

SECTION 27. Revenue Reserves and Deferrals.

The Controller is authorized to establish fee reserve allocations for a given program to the extent that the cost of service exceeds the revenue received in a given fiscal year, including establishment of deferred revenue or reserve accounts. In order to maintain

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balance between budgeted revenues and expenditures, revenues realized in the fiscal year preceding the year in which they are appropriated shall be considered reserved for the purposes for which they are appropriated.

SECTION 28. Close-Out of Reserved Appropriations.

On an annual basis, the Controller shall report the status of all reserves, their remaining balances, and departments' explanations of why funding has not been requested for release. Continuation of reserves will be subject to consideration and action by the Budget and Finance Committee or Budget and Appropriations Committee. The Controller shall close out reserved appropriations that are no longer required by the department for the purposes for which they were appropriated.

SECTION 28.1. Reserves Placed on Expenditures by Controller.

Consistent with Charter Section 3.105(d), the Controller is authorized to reserve expenditures in the City's budget equal to uncertain revenues, as deemed appropriate by the Controller. The Controller is authorized to remove, transfer, and update reserves to expenditures in the budget as revenue estimates are updated and received in order to maintain City operations.

SECTION 29. Appropriation Control of Capital Improvement Projects and Equipment.

Unless otherwise exempted in another section of the Administrative Code or Annual Appropriation Ordinance, and in accordance with Administrative Code Section 3.18, departments may transfer funds from one Board-approved capital project to another Board-approved capital project. The Controller shall approve transfers only if they do

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not materially change the size or scope of the original project. Annually, the Controller shall report to the Board of Supervisors on transfers of funds that exceed 10% of the original appropriation to which the transfer is made.

The Controller is authorized to approve substitutions within equipment items purchased to equip capital facilities providing that the total cost is within the Board-approved capital project appropriation.

The Controller is authorized to transfer approved appropriations between departments to correctly account for capitalization of fixed assets.

The Controller is authorized to shift sources among cash and Certificate of Participation (COP)-funded capital projects across General Fund departments to ensure the most

efficient and cost-effective administration of COP funds, provided there is no net increase or decrease in project budgets.

The Controller is hereby authorized to revise COP debt service appropriations within General Fund supported COP debt service funds for authorized but unissued debt, in order to make final debt service payments due upon issuance of authorized debt. Such revisions shall not increase or decrease approved expenditure authority and shall only be done for the purpose of reducing interest costs in future years. Such revisions shall only be made if the Controller determines it is financially advantageous to do so.

SECTION 30. Business Improvement Districts.

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Proceeds from all special assessments levied on real property included in the property-based business improvement districts in the City are hereby appropriated in the respective amounts actually received by the City in such fiscal year for each such district.

The Controller is authorized to disburse the assessment revenues appropriated by this section to the respective Owners' Associations (as defined in Section 36614.5 of the Streets and Highways Code) for such districts as provided in the management district plans, resolutions establishing the districts, annual budgets, and management agreements, as approved by the Board of Supervisors for each such district, for the purposes authorized therein. The Tourism Improvement District and Moscone Expansion Business Improvement District assessments are levied on gross hotel room revenue and are collected and distributed by the Tax Collector's Office.

SECTION 31. Infrastructure Financing, Infrastructure Revitalization and Financing, and Enhanced Infrastructure Financing Districts.

Within the City, the Board of Supervisors has formed certain voluntary tax increment financing districts under state legislation:

- Pursuant to California Government Code Section 53395 et seq. (IFD Law), the Board of Supervisors formed Infrastructure Financing Districts (IFD)
- Pursuant to California Government Code Section 53369 et seq. (IRFD Law), the Board of Supervisors formed Infrastructure and Revitalization Financing Districts (IRFD) within the City.
- Pursuant to California Government Code Section 55398.50 et seq. (EIFD Law), the Board of Supervisors and Enhanced Infrastructure Financing District Public

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Financing Authority No. 1 formed an Enhanced Infrastructure Financing District (EIFD).

The Board of Supervisors hereby authorizes the Controller to transfer funds and appropriation authority between and within accounts related to City and County of San Francisco IFDs, IRFDs, and EIFDs to serve accounting and state requirements, the latest approved Infrastructure Financing Plan for a District, and applicable bond covenants.

When 100% of the portion of property tax increment normally appropriated to the City's General Fund or Special Revenue Fund or to the County's Educational Revenue Augmentation Fund (ERAF) is instead pledged, based on Board of Supervisors Ordinance or Resolution approving the Infrastructure Financing Plan, the Controller may increase or decrease appropriations to match actual revenues realized for the IFD,

IRFD, or EIFD. Any increases to appropriations would be consistent with the Financing Plan previously approved by the Board of Supervisors.

IFD/IRFD/EIFD No / Title	Ordinance/ Resolution	Estimated Tax Increment *	
		FY 2025-26	FY 2026-27
IFD 2 Port Infrastructure Financing District Subproject Area Pier 70 G-1 Historic Core	27-16	$ 811,000	$ 827,000
IFD 2 Port Infrastructure Financing District Subproject Areas Pier 70 G-2, G-3, and G-4	220-18	$ 7,975,000	$ 8,134,000
IFD 2 Port Infrastructure Financing District Subproject Area I (Mission Rock)	34-18	$ 11,035,000	$ 13,470,000
IRFD 1 Treasure Island Infrastructure and Revitalization Financing District	21-17	$ 13,538,000	$ 15,947,000
IRFD 2 Hoedown Yard Infrastructure and Revitalization Financing District	348-18	$ 1,867,000	$ 2,748,000
EIFD 1 Power Station Enhanced Infrastructure and Financing District**	113-24	$ -	$ 197,000

*Estimated tax increment per approved Infrastructure Financing Plans.
**Increment allocated beginning FY2026-27.

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IFD/IRFD/EIFD No / Title	Ordinance/ Resolution	Estimated Tax Increment *	
		FY 2026-27	FY 2027-28
IFD 2 Port Infrastructure Financing District Subproject Area Pier 70 G-1 Historic Core	27-16	$ 827,000	$ 841,000
IFD 2 Port Infrastructure Financing District Subproject Areas Pier 70 G-2, G-3, and G-4	220-18	$ 8,134,000	$ 8,297,000
IFD 2 Port Infrastructure Financing District Subproject Area I (Mission Rock)	34-18	$ 13,470,000	$ 15,479,000
IRFD 1 Treasure Island Infrastructure and Revitalization Financing District	21-17	$ 15,947,000	$ 18,534,000
IRFD 2 Hoedown Yard Infrastructure and Revitalization Financing District	348-18	$ 2,748,000	$ 2,803,000
EIFD 1 Power Station Enhanced Infrastructure and Financing District	113-24	$ 197,000	$ 1,082,000

*Estimated tax increment per approved Infrastructure Financing Plans.

SECTION 32. Community Facilities and Special Tax Districts.

Pursuant to California Government Code 53311 et seq. (Mello-Roos Community Facilities Act of 1982) and Chapter 43, Article X of the San Francisco Administrative Code, which incorporates the Mello-Roos Community Facilities Act of 1982, the Board of Supervisors formed Community Facilities Districts (CFDs) and Special Tax Districts (STDs) within the City. Proceeds from special taxes levied on property in the CFDs/STDs are hereby appropriated in the respective amounts actually received by the City in such fiscal year for each such district.

The Controller is authorized to disburse the special tax revenues appropriated by this section as provided in the Joint Community Facilities Agreements, Development Agreements, Disposition and Development Agreements, Resolutions of Formation, and Ordinances levying special taxes, as approved by the Board of Supervisors for each such district for the purposes authorized therein.

The Controller may transfer funds and appropriation authority between and within accounts related to CFDs and STDs to serve accounting requirements, pay authorized

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expenditures described in the Board of Supervisors approved Resolution of Formation for each district (as approved in the referenced Ordinances), and comply with applicable bond covenants.

The table below provides estimated special tax revenues for informational purposes; only amounts actually received by the City and County of San Francisco for each district in any given fiscal year are authorized to be expended.

District	Ordinance	Projected Special Tax Levy* (FY 2025-26)	(FY 2026-27)
STD No. 2009-1 - Improvement Area No. 1	16-10	$108,735	$114,038
STD No. 2009-1 - Improvement Area No. 2	16-10	$167,903	$167,903
CFD No. 2014-1 (Transbay) (1)	001-15	$34,033,224	$34,713,889
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 1 (2)(3)	022-17	$3,747,554	$3,822,505
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 2 (2)(3)	022-17	$3,202,140	$3,266,183
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 3 (2)(3)(4)	022-17	$1,319,405	$1,345,793
STD No. 2018-1 (Central SoMa)	021-19	-	-
STD No. 2019-1 (Pier 70 Condos) (5)	027-20		
Facilities Special Tax		$1,228,621	$1,253,193
Arts Building Special Tax		-	-
Services Special Tax		-	-
STD No. 2019-2 (Pier 70 Leased) (6)	028-20		
Facilities Special Tax		$584,803	$596,499
Arts Building Special Tax		-	-
Shoreline Special Tax		-	-
Services Special Tax		-	-
STD No. 2020-1 (Mission Rock) (7)	079-20		
Development Special Tax (8)		$7,077,075	$7,218,616
Office Special Tax		$1,310,741	$1,336,955
Shoreline Special Tax		$1,242,473	$1,267,322
Contingent Services Special Tax			
STD No. 2022-1 (Power Station)	061-22	-	-

**Source:Goodwin Consulting Group, Inc. Preliminary; subject to change.*

(1) Special tax projection are subject to change if additional properties issue a COO as of the fiscal year cut-off date.
(2) Based on building permits issued as of May 5, 2025. Actual special tax levy may be lower.
(3) Special tax projections are subject to change if additional parcels issue building permits prior to the June 30th cut-off date.
(4) Special tax estimates based on Attachment 2 of the RMA.
(5) Based on VDDA Execution Dates and COOs as of April 5, 2024. PKN is the only property that has had a VDDA Execution Date, no property has issued a COO. Special tax estimates based on Attachment 3 of the RMA.
(6) Based on VDDA Execution Dates and COOs as of April 5, 2024. Building 12 is the only property that has had a VDDA Execution Date and issued a COO.
(7) Based on Parcel Lease Execution Dates as of April 5, 2024. Parcel G was Developed as of FY 2022-23 and the remaining Tax Zone 1 parcels are Developed as of FY 2023-24.
(8) Reflects the maximum special tax on Developed Property. Does not reflect the tax increment offset of Assessed Parcels.

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District	Ordinance	Projected Special Tax Levy* (FY 2026-27)	(FY 2027-28)
STD No. 2009-1 - Improvement Area No. 1	16-10	$114,038	$114,099
STD No. 2009-1 - Improvement Area No. 2	16-10	$167,903	$167,903
CFD No. 2014-1 (Transbay) (1)	001-15	$34,713,891	$35,408,168
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 1 (2)(3)	022-17	$3,802,676	$3,878,729
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 2 (2)(3)	022-17	$3,266,183	$3,331,507
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 3 (2)(3)(4)	022-17	$1,345,793	$1,372,709
STD No. 2018-1 (Central SoMa)	021-19	-	-
STD No. 2019-1 (Pier 70 Condos) (5)	027-20		
Facilities Special Tax		$1,253,193	$1,278,257
Arts Building Special Tax			
Services Special Tax			
STD No. 2019-2 (Pier 70 Leased) (6)	028-20		
Facilities Special Tax		$596,499	$608,429
Arts Building Special Tax		-	-
Shoreline Special Tax		-	-
Services Special Tax		-	-
STD No. 2020-1 (Mission Rock) (7)	079-20		
Development Special Tax (8)		$7,409,118	$7,557,300
Office Special Tax		$1,336,955	$1,363,695
Shoreline Special Tax		$1,267,322	$1,292,669
Contingent Services Special Tax		-	-
STD No. 2022-1 (Power Station)	061-22	-	-

Source:Goodwin Consulting Group, Inc. Preliminary; subject to change.

(1) Special tax projection are subject to change if additional properties issue a COO as of the fiscal year cut-off date.
(2) Based on building permits issued as of April 3, 2026. Actual special tax levy may be lower.
(3) Special tax projections are subject to change if additional parcels issue building permits prior to the June 30th cut-off date.
(4) Special tax estimates based on Attachment 2 of the RMA.
(5) Based on VDDA Execution Dates and COOs as of June 30, 2025. PKN is the only property that has had a VDDA Execution Date, no property has issued a COO. Special tax estimates based on Attachment 3 of the RMA.
(6) Based on VDDA Execution Dates and COOs as of June 30, 2025. Building 12 is the only property that has had a VDDA Execution Date and issued a COO.
(7) Based on Parcel Lease Execution Dates as of June 30, 2025.
(8) Reflects the maximum special tax on Developed Property. Does not reflect the potential offset of Assessed Parcels.

SECTION 32.1. Exclusion of Projected Unassigned Fund Balance from Budget Stabilization Reserve.

Two hundred sixty-one million, three hundred seventy-two thousand, eight hundred twelve dollars of projected but unbudgeted, unassigned fund balance from fiscal year 2025-26 is designated for balancing future budget shortfalls in FY 2028-29 and after. This amount shall not be included in the

calculations of deposits to the Budget Stabilization Reserve described in Administrative Code Section 10.60 (c).

SECTION 32.2 Emergency Housing Revenue Risk Reserve

Ninety-eight million ($98,000,000) of unappropriated Homelessness Gross Receipts Tax revenue in the Our City Our Home Fund (Administrative Code Sec. 10-100-164) is hereby assigned to a contingency reserve to manage revenue risks related to potential reductions in federal and state funding for the Continuum of Care (CoC), Emergency Housing Vouchers, Housing Choice Vouchers, and other programs that support stable housing for individuals experiencing, or at risk of experiencing, homelessness.

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Deleted: **SECTION 32.2. Federal and State Emergency Revenue Revisions.¶** The Controller is authorized to revise approved revenue budgets for federal and state emergency-related revenues to manage timing differences and cash flow needs driven by changing granting agencies' guidance and approvals, provided that such
Deleted: adjustments shall not change cumulative total revenue budgets in a given fund for the period from fiscal years 2020-21 through 2025-26. Such revisions shall not change approved expenditure authority. The Controller shall report any such revisions to the Mayor and Board within 30 days of their enactment.…
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SECTION 32.3. Federal and State Revenue Risk Reserve.

Administrative Provision 32 of the fiscal year 2021-22 budget designated fund balance from fiscal year 2020-21 to the Federal and State Emergency Grant Disallowance Reserve for the purpose of managing revenue shortfalls related to reimbursement disallowances from the Federal Emergency Management Agency (FEMA) and other state and federal agencies. Administrative Provision 32.1 of the fiscal year 2021-22 budget designated fund balance from fiscal year 2020-21 to the Fiscal Cliff Reserve for the purpose of managing projected budget shortfalls following the spend down of

federal and state stimulus funds and other one-time sources used to balance the fiscal year 2021-22 and fiscal year 2022-23 budget. The fiscal year 2024-25 ending balances of these reserves have been deposited into a budget contingency reserve for the purpose of managing revenue shortfalls related to changes in federal funding. In addition, all revenue escheated to the General Fund from City Option Medical Reimbursement Accounts in fiscal year 2026-27 is hereby appropriated for deposits to this reserve. These revenues shall not be included in the calculations of deposits to the Budget Stabilization Reserve described in Administrative Code Section 10.60 (c).

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SECTION 33. Federal, State and Local Match Sources & Uses Accounting for COVID-19 Emergency.

The Controller is authorized to adjust federal and state sources appropriations to reflect eligible costs by authorized spending category, to ensure cost reimbursement recovery revenues are maximized, and to align eligible costs to the appropriate federal or state fund, provided there is no net increase or decrease to COVID-19 emergency response revenues or expenditures. Adjustments may be made across fiscal years.

SECTION 34. Transbay Joint Powers Authority Financing.

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Sources received for purposes of payment of debt service for the approved and issued Transbay Community Facilities District special tax bonds and the approved and drawn City bridge loan to the Transbay Joint Powers Authority are hereby appropriated.

SECTION 35. Police Department and Sheriff's Department Overtime Reporting. The Police Department and Sheriff's Department shall provide quarterly reports of overtime spending to the Board of Supervisors, including the types of activities performed on overtime.

APPROVED AS TO FORM:
DAVID CHIU, City Attorney

By: _____/s/_____
BRADLEY A. RUSSI
Deputy City Attorney

OFFICE OF THE MAYOR
SAN FRANCISCO

DANIEL LURIE
MAYOR

RECEIVED
BOARD OF SUPERVISORS
SAN FRANCISCO
2026 JUN 01 PM01:01

To: Angela Calvillo, Clerk of the Board of Supervisors
From: Sophia Kittler, Mayor's Budget Director
Date: June 1, 2026
Re: Interim Exceptions to the Annual Salary Ordinance and Annual Appropriations Ordinance

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Dear Madam Clerk,

I herein present exceptions to the Annual Salary Ordinance (ASO) and Annual Appropriations Ordinance (AAO) for consideration by the Budget and Appropriations Committee of the Board of Supervisors. The City's standard practice is to budget new positions beginning in pay period 7, at 0.79 FTE. Where there is justification for expedited hiring and spending, however, the Board may authorize exceptions to the Interim ASO and AAO, which allow new positions to be filled, prior to final adoption of the budget.

Exceptions are being requested for the following positions:

General Fund Positions (18.0 FTE)

- **Adult Probation Department (ADP)**
  0923 Manager II (1.0 FTE); 1823 Senior Administrative Analyst (2.0 FTE); 8529 Probation Assistant (2.0 FTE). These five positions will support the new pre-trial division within the department. 0922 Manager I (1.0 FTE); 1823 Senior Administrative Analyst (1.0 FTE); 8452 Criminal Justice Specialist II (1.0 FTE). These three positions will support the new street violence reduction program within the department.

- **Office of the Assessor-Recorder (ASR)**
  4267 Principal Real Property Appraiser (2 FTE). These filled positions are needed for the Assessor-Recorder's Office to continue addressing the assessment appeals workload.

- **The Public Defender's Office (PDR)**
  8177 Attorney (4.0 FTE); 8173 Legal Assistant (3.0 FTE); Legal Process Clerk (1.0 FTE). These positions have previously been funded as limited-term positions expiring this fiscal year and will now be permanent positions within the Public Defender's office to support the Felony and Misdemeanor unit and the Clean Slate unit.

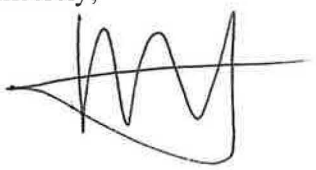
1 DR. CARLTON B. GOODLETT PLACE, ROOM 200
SAN FRANCISCO, CALIFORNIA 94102-4681
TELEPHONE: (415) 554-6141

Non-General Fund Positions (2.0 FTE)

- **Department of Technology (TIS)**
  1052 IS Business Analyst (1.0 FTE); 0923 Manager II (1.0 FTE). These filled positions are being converted from temporary salary funding to permanent status to maintain continuity of operations supporting the JUSTIS multi-agency criminal justice information system and the Department of Technology's strategic finance and citywide IT investment functions.

Please do not hesitate to contact me if you have any questions regarding the requested interim exceptions to the Annual Salary Ordinance and Annual Appropriations Ordinance.

Sincerely,



Sophia Kittler
Mayor's Budget Director

cc: Members of the Budget and Appropriations Committee
Budget & Legislative Analyst's Office
Controller

OFFICE OF THE MAYOR
SAN FRANCISCO

DANIEL LURIE
MAYOR

RECEIVED
BOARD OF SUPERVISORS
SAN FRANCISCO
2026 JUN 01 PM01:03

To: Angela Calvillo, Clerk of the Board of Supervisors
From: Sophia Kittler, Mayor's Budget Director
Date: June 1, 2026
Re: Minimum Compensation Ordinance and the Mayor's FY 2026-27 and FY 2027-28 Proposed Budget

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Madam Clerk,

Pursuant to San Francisco Administrative Code, SEC 12P.3, the minimum compensation for nonprofit corporations will be $23.50 as of July 1, 2026. Pursuant to San Francisco Administrative Code, SEC 12P.3, the minimum compensation for public entities will be $25.00 by September 2026, eventually reaching $25.50 by January 1, 2027.

This letter provides notice to the Board of Supervisors that the Mayor's proposed budget for FY 2026-2027 and FY 2027-2028 contains funding to support these minimum compensation wage levels for nonprofit corporations and public entities.

If you have any questions, please contact my office.

Sincerely,

Sophia Kittler
Mayor's Budget Director

cc: Members of the Board of Supervisors
Budget & Legislative Analyst's Office
Controller

1 DR. CARLTON B. GOODLETT PLACE, ROOM 200
SAN FRANCISCO, CALIFORNIA 94102-4681
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OFFICE OF THE MAYOR
SAN FRANCISCO

DANIEL LURIE
MAYOR

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BOARD OF SUPERVISORS
SAN FRANCISCO
2026 JUN 01 PM01:00

To: Angela Calvillo, Clerk of the Board of Supervisors
From: Sophia Kittler, Mayor's Budget Director
Date: June 1, 2026
Re: Notice of Transfer of Functions under Charter Section 4.132

This memorandum constitutes notice to the Board of Supervisors under Charter Section 4.132 of transfers of functions between departments within the Executive Branch. All positions are regular positions unless otherwise specified. The positions include the following:

- Fifty-one positions (0.1 FTE 0111 Board/Commission Member; 0.03 0112 Board/Commission Member; 1.0 FTE 0923 Manager II; 1.0 FTE 0932 Manager IV; 2.0 FTE 0951 Deputy Director I; 1.0 FTE 0961 Department Head I; 1.0 FTE 0962 Department Head II; 1.0 FTE 1222 Senior Payroll and Personnel Clerk; 1.0 FTE 1232 Training Officer; 1.0 FTE 1314 Public Relations Officer; 1.0 FTE 1408 FTE Principal Clerk; 1.0 FTE 1654 Accountant III; 2.0 FTE 1820 Junior Administrative Analyst; 1.0 FTE 1822 Administrative Analyst; 3.0 FTE 1823 Senior Administrative Analyst; 4.0 FTE 1824 Principal Administrative Analyst; 1.0 FTE 1840 Junior Management Assistant; 2.0 FTE 1842 Management Assistant; 2.0 FTE 2991 Coordinator, Human Rights Commission; 4.0 FTE 2996 Human Rights Commission Representative; 2.0 FTE 2998 Representative, Commission On The Status of Women; 1.0 FTE 5320 Illustrator And Art Designer; 2.0 FTE 9770 Community Development Assistant; 5.0 FTE 9772 Community Development Specialist; 4.0 FTE 9774 Senior Community Development Specialist I; 3.0 FTE 9775 Senior Community Development Specialist II) to be transferred from the Human Rights Commission (HRC) to the Agency for Human Rights (AHR) due to the department name change starting in FY27.

- Eleven positions (1.0 FTE 0923 Manager II; 3.0 FTE 2586 Health Worker II; 1.0 FTE 2587 Health Worker III; 1.0 FTE 2593 Health Program Coordinator III; 1.0 FTE 2917 Program Support Analyst; 1.0 FTE 2920 Medical Social Worker; 3.0 FTE 2930 Behavioral Health Clinician) to be transferred from the Department of Homelessness and Supportive Housing (HOM) to the Department of Public Health (DPH) for Coordinated Street Response.

- Seven positions (1.0 FTE 0962 Department Head II; 1.0 FTE 0932 Manager IV; 1.0 FTE 1842 Management Assistant, 2 FTE 1823 Senior Administrative Analyst, 1.0 FTE 9774 Senior Community Development Specialist I; 1.0 FTE 1652 Accountant II) to be transferred from Grants for the Arts within the Office of the City Administrator (ADM) to the Arts Commission (ART) to strengthen coordination and align the City's work within San Francisco's arts and culture ecosystem.

1 DR. CARLTON B. GOODLETT PLACE, ROOM 200
SAN FRANCISCO, CALIFORNIA 94102-4681
TELEPHONE: (415) 554-6141

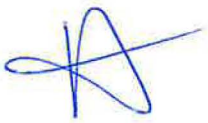
- Four positions (1.0 FTE 0961-Department Head I; 1.0 FTE 0951 Deputy Director I; 2.0 FTE 1822 Administrative Analyst) to be transferred from the Film SF department within the Office of Economic and Workforce Development (ECN) to the Arts Commission (ART) to strengthen coordination and align the City's work within San Francisco's arts and culture ecosystem.

- Seven positions (1.0 FTE 0922 Manager I; 2.0 FTE 0931 Manager III; 4.0 FTE 1824 Principal Administrative Analyst) to be transferred from the Department of Emergency Management (DEM) to the Department of Public Health (DPH) for Coordinated Street Response.

- Five positions (3.0 FTE 1241 Human Resources Analyst; 1.0 FTE 1233 Equal Employment Opportunity Programs Specialist; 1.0 FTE 1231 Equal Employment Opportunity Programs Senior Specialist) to be transferred from the Department of Public Health (DPH) to the Department of Human Resources (DHR) to consolidate human resources and equal employment opportunity functions under the Department of Human Resources.

If you have any questions, please feel free to contact my office.

Sincerely,



Sophia Kittler
Mayor's Budget Director

cc: Members of the Budget and Appropriations Committee
Budget & Legislative Analyst's Office
Controller

OFFICE OF THE MAYOR
SAN FRANCISCO

DANIEL LURIE
MAYOR

June 1, 2026

RECEIVED
BOARD OF SUPERVISORS
SAN FRANCISCO
2026 JUN 01 PM01:02

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

Re: Technical adjustments to the Mayor's Proposed May 1 Budget

Dear Chair Chan,

Per Charter Section 9.101, the Mayor's Office hereby submits the following technical adjustments to the Mayor's Proposed May 1 Budget for FY 2026-27 and FY 2027-28. The May 1 budget is now part of the June 1 Mayor's proposed budget, however, since the Board of Supervisors has already reviewed these budgets, attached is a summary of the changes to these departments since the May 1 submission.

These adjustments include:

- Changes to the MTA baseline, based on updated revenue projections from the Controller's Office;
- Changes to Planning Department spending to align hiring strategy with long-term fiscal health;
- Changes to work orders to reflect accurate service level needs and costs;
- Balancing entries and transfers;
- Other small miscellaneous expenditure changes.

Please contact me with any questions or concerns.

Sincerely,

Sophia Kittler
Mayor's Budget Director

cc: Members of the Budget and Appropriations Committee
Budget & Legislative Analyst's Office
Controller

1 DR. CARLTON B. GOODLETT PLACE, ROOM 200
SAN FRANCISCO, CALIFORNIA 94102-4681
TELEPHONE: (415) 554-6141

Technical Adjustments for May 1 Departments
FY 2026-27 and FY 2027-28

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
GFS	BOA	232076	10000	10026677-0001	10000	460126 - Board Of Appeals Surcharge	95,090	93,361	(1,729)	148,020	145,489	(2,531)
GFS	BOA	232076	10000	10026677-0001	10000	581015 - HRD Systems & Analytics	193	193	-	200	197	(3)
GFS	BOA	232076	10000	10026677-0001	10000	581083 - ADM-Real Estate 49 SVN Rent	96,170	95,637	(533)	98,674	98,132	(542)
GFS	BOA	232076	10000	10026677-0001	10000	581161 - GF-ADM-Digital Services	966	933	(33)	1,049	988	(61)
GFS	BOA	232076	10000	10026677-0001	10000	581210 - DT Technology Infrastructure	19,911	18,833	(1,078)	20,384	19,290	(1,094)
GFS	BOA	232076	10000	10026677-0001	10000	581360 - DT Telecommunications Service	289	289	-	289	276	(13)
GFS	BOA	232076	10000	10026677-0001	10000	581430 - GF-HR-Equal Emplymnt Opport	899	895	(4)	973	953	(20)
GFS	BOA	232076	10000	10026677-0001	10000	581470 - GF-HR-EMPLOYMENTSERVIC	952	952	-	999	984	(15)
GFS	BOA	232076	10000	10026677-0001	10000	581750 - GF-Purch-General Office	28,578	28,497	(81)	30,850	30,068	(782)
GFS	BOA	232076	10000	10026677-0001	10000	581820 - Is-Purch-Reproduction	100	100	-	105	104	(1)
GFS	CPC	109733	10000	10001649-0001	10000	581161 - GF-ADM-Digital Services	454	-	(454)	492	-	(492)
GFS	CPC	109733	10000	10001649-0001	10000	581210 - DT Technology Infrastructure	5,572	5,097	(475)	5,785	5,332	(453)
GFS	CPC	229235	10000	10043255-0002	10000	581161 - GF-ADM-Digital Services	347,012	347,641	629	369,572	370,402	830
GFS	CPC	229235	10000	10043255-0002	10000	581750 - GF-Purch-General Office	8,296	8,009	(287)	8,625	5,868	(2,757)
GFS	CPC	229235	10000	10043255-0002	10000	581820 - Is-Purch-Reproduction	5,555	5,542	(13)	5,804	5,750	(54)
GFS	CPC	229235	10000	10043255-0005	10000	581083 - ADM-Real Estate 49 SVN Rent	2,529,836	2,515,836	(14,000)	2,595,718	2,581,450	(14,268)
GFS	CPC	229236	10000	10001645-0001	10000	501010 - Perm Salaries-Misc-Regular	2,870,583	2,611,080	(259,503)	3,015,626	2,744,290	(271,336)
GFS	CPC	229236	10000	10001645-0001	10000	513010 - Retire City Misc	405,190	368,341	(36,849)	433,986	394,669	(39,317)
GFS	CPC	229236	10000	10001645-0001	10000	514010 - Social Security (OASDI & HI)	184,000	172,261	(11,739)	193,064	180,710	(12,354)
GFS	CPC	229236	10000	10001645-0001	10000	514020 - Social Sec-Medicare(HI Only)	44,420	40,657	(3,763)	46,523	42,589	(3,934)
GFS	CPC	229236	10000	10001645-0001	10000	515010 - Health Service-City Match	114,080	108,860	(5,220)	124,173	118,457	(5,716)
GFS	CPC	229236	10000	10001645-0001	10000	515020 - Retiree Health-Match-Prop B	23,803	21,787	(2,016)	24,926	22,818	(2,108)
GFS	CPC	229236	10000	10001645-0001	10000	515030 - RetireeHlthCare-CityMatchPropI	6,833	6,254	(579)	7,151	6,546	(605)
GFS	CPC	229236	10000	10001645-0001	10000	515710 - Dependent Coverage	243,508	226,413	(17,095)	263,599	244,880	(18,719)
GFS	CPC	229236	10000	10001645-0001	10000	516010 - Dental Coverage	22,080	20,602	(1,478)	22,735	21,198	(1,537)
GFS	CPC	229236	10000	10001645-0001	10000	519110 - Flexible Benefit Package	6,381	-	(6,381)	6,987	-	(6,987)
GFS	CPC	229236	10000	10001645-0001	10000	581015 - HRD Systems & Analytics	10,420	10,417	(3)	10,792	10,677	(115)
GFS	CPC	229236	10000	10001645-0001	10000	581083 - ADM-Real Estate 49 SVN Rent	3,506,276	3,486,873	(19,403)	3,597,587	3,577,811	(19,776)
GFS	CPC	229236	10000	10001645-0001	10000	581430 - GF-HR-Equal Emplymnt Opport	48,599	48,387	(212)	52,604	51,533	(1,071)
GFS	CPC	229236	10000	10001645-0001	10000	581470 - GF-HR-EMPLOYMENTSERVIC	51,492	51,471	(21)	54,034	53,203	(831)
GFS	CPC	229236	10000	10001645-0001	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	5,113	5,046	(67)	5,462	5,323	(139)
GFS	CPC	229236	10000	10001645-0001	10000	581740 - Is-Purch-Centrl Shop-FuelStock	147	119	(28)	115	115	-
GFS	CPC	229236	10000	10001645-0001	10000	581820 - Is-Purch-Reproduction	622,567	621,051	(1,516)	650,466	644,374	(6,092)
GFS	CPC	229236	10000	10001645-0002	10000	581161 - GF-ADM-Digital Services	47,656	46,469	(1,187)	51,729	49,176	(2,553)
GFS	CPC	229236	10000	10001645-0002	10000	581210 - DT Technology Infrastructure	584,958	535,024	(49,934)	607,285	559,740	(47,545)
GFS	CPC	229236	10000	10001645-0002	10000	581360 - DT Telecommunications Service	16,678	16,678	-	16,678	16,623	(55)
GFS	CPC	229236	10000	10043610-0001	10000	501010 - Perm Salaries-Misc-Regular	-	-	-	-	(3,703,717)	(3,703,717)
GFS	CPC	229236	10000	10043610-0001	10000	513010 - Retire City Misc	-	-	-	-	(554,446)	(554,446)
GFS	CPC	229236	10000	10043610-0001	10000	514010 - Social Security (OASDI & HI)	-	-	-	-	(229,630)	(229,630)
GFS	CPC	229236	10000	10043610-0001	10000	514020 - Social Sec-Medicare(HI Only)	-	-	-	-	(53,704)	(53,704)

Technical Adjustments for May 1 Departments
FY 2026-27 and FY 2027-28

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
GFS	CPC	229236	10000	10043610-0001	10000	515010 - Health Service-City Match	-	-	-	-	(128,905)	(128,905)
GFS	CPC	229236	10000	10043610-0001	10000	515020 - Retiree Health-Match-Prop B	-	-	-	-	(28,778)	(28,778)
GFS	CPC	229236	10000	10043610-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	-	-	-	-	(8,259)	(8,259)
GFS	CPC	229236	10000	10043610-0001	10000	515710 - Dependent Coverage	-	-	-	-	(528,234)	(528,234)
GFS	CPC	229236	10000	10043610-0001	10000	516010 - Dental Coverage	-	-	-	-	(40,312)	(40,312)
GFS	CPC	229236	10000	10043610-0001	10000	519120 - Long Term Disability Insurance	-	-	-	-	(15,185)	(15,185)
GFS	LLB	232051	10000	10026756-0001	10000	581015 - HRD Systems & Analytics	164	164	-	170	168	(2)
GFS	LLB	232051	10000	10026756-0001	10000	581161 - GF-ADM-Digital Services	626	604	(22)	679	640	(39)
GFS	LLB	232051	10000	10026756-0001	10000	581210 - DT Technology Infrastructure	37,185	35,663	(1,522)	37,717	35,982	(1,735)
GFS	LLB	232051	10000	10026756-0001	10000	581430 - GF-HR-Equal Emplymnt Opport	764	760	(4)	827	810	(17)
GFS	LLB	232051	10000	10026756-0001	10000	581470 - GF-HR-EMPLOYMENTSERVIC	809	809	-	849	836	(13)
NGFS	AIR	109653	17960	10026671-0001	10000	581120 - GF-CON-Accounting Ops	809,400	1,245,230	435,830	876,313	1,348,174	471,861
NGFS	AIR	109653	17960	10026671-0001	10000	581130 - GF-Con-Internal Audits	2,244,679	2,246,764	2,085	2,283,570	2,285,677	2,107
NGFS	AIR	109653	17960	10026671-0001	10000	581245 - GF-CON-Information System Op	1,965,965	3,024,562	1,058,597	2,065,636	3,177,902	1,112,266
NGFS	AIR	109653	17960	10026671-0001	10000	581750 - GF-Purch-General Office	647,420	647,420	-	696,214	681,469	(14,745)
NGFS	AIR	109653	17960	10026671-0001	10000	581820 - Is-Purch-Reproduction	213,218	212,698	(520)	222,772	220,686	(2,086)
NGFS	AIR	109664	17960	10026671-0001	10000	581430 - GF-HR-Equal Emplymnt Opport	579,208	302,275	(276,933)	605,994	325,226	(280,768)
NGFS	AIR	109684	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	4,655,279	4,446,477	(208,802)	4,899,824	4,681,501	(218,323)
NGFS	AIR	109684	17960	10026671-0001	10000	513010 - Retire City Misc	665,620	635,970	(29,650)	715,061	683,426	(31,635)
NGFS	AIR	109684	17960	10026671-0001	10000	514010 - Social Security (OASDI & HI)	269,548	257,809	(11,739)	284,651	272,297	(12,354)
NGFS	AIR	109684	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	67,844	64,816	(3,028)	71,392	68,226	(3,166)
NGFS	AIR	109684	17960	10026671-0001	10000	515010 - Health Service-City Match	182,520	177,300	(5,220)	199,856	194,140	(5,716)
NGFS	AIR	109684	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	36,354	34,732	(1,622)	38,252	36,556	(1,696)
NGFS	AIR	109684	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	10,436	9,970	(466)	10,979	10,492	(487)
NGFS	AIR	109684	17960	10026671-0001	10000	515710 - Dependent Coverage	395,811	378,716	(17,095)	433,410	414,691	(18,719)
NGFS	AIR	109684	17960	10026671-0001	10000	516010 - Dental Coverage	36,220	34,742	(1,478)	37,671	36,134	(1,537)
NGFS	AIR	109684	17960	10026671-0001	10000	519110 - Flexible Benefit Package	70,191	63,810	(6,381)	76,857	69,870	(6,987)
NGFS	AIR	109685	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	4,125,822	4,250,184	124,362	4,323,487	4,453,520	130,033
NGFS	AIR	109685	17960	10026671-0001	10000	513010 - Retire City Misc	600,214	618,470	18,256	641,515	660,981	19,466
NGFS	AIR	109685	17960	10026671-0001	10000	514010 - Social Security (OASDI & HI)	270,769	278,479	7,710	283,127	291,189	8,062
NGFS	AIR	109685	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	63,380	65,183	1,803	66,255	68,140	1,885
NGFS	AIR	109685	17960	10026671-0001	10000	515010 - Health Service-City Match	136,189	139,848	3,659	149,138	153,145	4,007
NGFS	AIR	109685	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	33,966	34,932	966	35,502	36,512	1,010
NGFS	AIR	109685	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	9,744	10,021	277	10,195	10,485	290
NGFS	AIR	109685	17960	10026671-0001	10000	515710 - Dependent Coverage	578,711	598,645	19,934	633,692	655,520	21,828
NGFS	AIR	109685	17960	10026671-0001	10000	516010 - Dental Coverage	46,420	47,945	1,525	48,273	49,859	1,586
NGFS	AIR	109685	17960	10026671-0001	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	205,377	202,673	(2,704)	219,387	213,796	(5,591)
NGFS	AIR	109685	17960	10026671-0001	10000	581740 - Is-Purch-Centrl Shop-FuelStock	643	522	(121)	507	507	-
NGFS	AIR	109732	17960	10026671-0001	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	7,061	6,968	(93)	7,543	7,351	(192)
NGFS	AIR	109732	17960	10026671-0001	10000	581740 - Is-Purch-Centrl Shop-FuelStock	1,287	1,044	(243)	1,013	1,013	-

Technical Adjustments for May 1 Departments
FY 2026-27 and FY 2027-28

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	AIR	109671	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	520,088	491,618	(28,470)	542,854	513,085	(29,769)
NGFS	AIR	109671	17960	10026671-0001	10000	513010 - Retire City Misc	74,678	70,635	(4,043)	79,609	75,296	(4,313)
NGFS	AIR	109671	17960	10026671-0001	10000	514010 - Social Security (OASDI & HI)	31,262	30,704	(558)	32,698	32,034	(664)
NGFS	AIR	109671	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	7,594	7,181	(413)	7,923	7,491	(432)
NGFS	AIR	109671	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	4,021	3,800	(221)	4,198	3,967	(231)
NGFS	AIR	109671	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	1,155	1,091	(64)	1,205	1,138	(67)
NGFS	AIR	109675	17960	10026671-0001	10000	581051 - GF-PUC-Light Heat & Power	65,873,288	65,873,292	4	72,922,333	72,922,333	-
NGFS	AIR	109650	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	3,516,510	3,501,241	(15,269)	3,680,906	3,664,941	(15,965)
NGFS	AIR	109650	17960	10026671-0001	10000	513010 - Retire City Misc	500,826	498,658	(2,168)	535,042	532,729	(2,313)
NGFS	AIR	109650	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	51,074	50,853	(221)	53,457	53,226	(231)
NGFS	AIR	109650	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	27,377	27,258	(119)	28,642	28,518	(124)
NGFS	AIR	109650	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	7,852	7,818	(34)	8,224	8,189	(35)
NGFS	AIR	183644	17960	10026671-0001	10000	581500 - ADM Contract Monitoring	1,123,231	1,123,231	-	1,215,320	1,187,919	(27,401)
NGFS	AIR	228932	17960	10026671-0001	10000	501010 - Perm Salaries-Misc-Regular	8,541,975	8,523,534	(18,441)	9,014,393	8,995,111	(19,282)
NGFS	AIR	228932	17960	10026671-0001	10000	513010 - Retire City Misc	1,217,388	1,214,769	(2,619)	1,311,661	1,308,867	(2,794)
NGFS	AIR	228932	17960	10026671-0001	10000	514020 - Social Sec-Medicare(HI Only)	152,693	152,426	(267)	159,589	159,309	(280)
NGFS	AIR	228932	17960	10026671-0001	10000	515020 - Retiree Health-Match-Prop B	81,825	81,681	(144)	85,508	85,358	(150)
NGFS	AIR	228932	17960	10026671-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	23,481	23,440	(41)	24,532	24,489	(43)
NGFS	AIR	228932	17960	10026671-0001	10000	515510 - Health Service-Admin Cost	470,739	480,005	9,266	500,197	500,863	666
NGFS	AIR	228932	17960	10026671-0001	10000	581015 - HRD Systems & Analytics	121,053	121,009	(44)	125,369	124,033	(1,336)
NGFS	AIR	228932	17960	10026671-0001	10000	581470 - GF-HR-EMPLOYMENTSERVIC	598,179	597,938	(241)	627,712	618,058	(9,654)
NGFS	AIR	228994	17960	10005719-0001	10000	495021 - ITI Fr 5A-Airport Funds	97,380,428	98,425,230	1,044,802	62,929,315	63,985,296	1,055,981
NGFS	AIR	228994	19610	10005719-0001	10718	499999 - Beg Fund Balance - Budget Onl	93,345,428	94,390,230	1,044,802	222,269	1,278,250	1,055,981
NGFS	AIR	228994	19610	10005719-0001	10718	595210 - ITO To 5A-Airport Funds	97,380,428	98,425,230	1,044,802	62,929,315	63,985,296	1,055,981
NGFS	CPC	229235	10840	10023000-0002	16949	461165 - Code Enforcement	(33,296)	(194,426)	(161,130)	37,860	(131,989)	(169,849)
NGFS	CPC	229235	10840	10023000-0002	16949	501010 - Perm Salaries-Misc-Regular	956,637	844,481	(112,156)	1,000,257	882,987	(117,270)
NGFS	CPC	229235	10840	10023000-0002	16949	513010 - Retire City Misc	138,883	122,418	(16,465)	148,114	130,559	(17,555)
NGFS	CPC	229235	10840	10023000-0002	16949	514010 - Social Security (OASDI & HI)	59,313	52,359	(6,954)	62,016	54,745	(7,271)
NGFS	CPC	229235	10840	10023000-0002	16949	514020 - Social Sec-Medicare(HI Only)	13,870	12,244	(1,626)	14,502	12,802	(1,700)
NGFS	CPC	229235	10840	10023000-0002	16949	515010 - Health Service-City Match	40,894	35,052	(5,842)	44,779	38,382	(6,397)
NGFS	CPC	229235	10840	10023000-0002	16949	515020 - Retiree Health-Match-Prop B	7,433	6,562	(871)	7,771	6,860	(911)
NGFS	CPC	229235	10840	10023000-0002	16949	515030 - RetireeHlthCare-CityMatchProp(	2,134	1,884	(250)	2,232	1,970	(262)
NGFS	CPC	229235	10840	10023000-0002	16949	515710 - Dependent Coverage	106,316	91,128	(15,188)	116,417	99,786	(16,631)
NGFS	CPC	229235	10840	10023000-0002	16949	516010 - Dental Coverage	9,226	7,908	(1,318)	9,597	8,226	(1,371)
NGFS	CPC	229235	10840	10023000-0002	16949	519120 - Long Term Disability Insurance	3,923	3,463	(460)	4,100	3,619	(481)
NGFS	CPC	229235	10840	10023007-0001	16949	461165 - Code Enforcement	4,368	165,461	161,093	84,225	253,922	169,697
NGFS	CPC	229235	10840	10023007-0001	16949	501010 - Perm Salaries-Misc-Regular	517,124	629,280	112,156	540,702	657,972	117,270
NGFS	CPC	229235	10840	10023007-0001	16949	513010 - Retire City Misc	73,431	89,896	16,465	78,348	95,903	17,555
NGFS	CPC	229235	10840	10023007-0001	16949	514010 - Social Security (OASDI & HI)	31,797	38,751	6,954	33,326	40,597	7,271
NGFS	CPC	229235	10840	10023007-0001	16949	514020 - Social Sec-Medicare(HI Only)	7,497	9,123	1,626	7,839	9,539	1,700

Technical Adjustments for May 1 Departments
FY 2026-27 and FY 2027-28

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	CPC	229235	10840	10023007-0001	16949	515010 - Health Service-City Match	16,904	22,746	5,842	18,510	24,907	6,397
NGFS	CPC	229235	10840	10023007-0001	16949	515020 - Retiree Health-Match-Prop B	4,018	4,889	871	4,201	5,112	911
NGFS	CPC	229235	10840	10023007-0001	16949	515030 - RetireeHlthCare-CityMatchProp(	1,154	1,404	250	1,205	1,467	262
NGFS	CPC	229235	10840	10023007-0001	16949	515710 - Dependent Coverage	47,471	62,659	15,188	51,981	68,612	16,631
NGFS	CPC	229235	10840	10023007-0001	16949	516010 - Dental Coverage	4,114	5,432	1,318	4,279	5,650	1,371
NGFS	CPC	229235	10840	10023007-0001	16949	519120 - Long Term Disability Insurance	1,326	1,786	460	1,386	1,867	481
NGFS	CPC	229236	10840	10023007-0001	16949	581820 - Is-Purch-Reproduction	15,542	15,505	(37)	16,239	16,087	(152)
NGFS	CSS	229264	11300	10001654-0002	10000	519010 - Fringe Adjustments-Budget	-	(2,724)	(2,724)	-	972	972
NGFS	CSS	229264	11300	10001654-0002	10000	535000 - Other Current Expenses - Bdgt	(31,435)	(12,194)	19,241	236,803	254,423	17,620
NGFS	CSS	229264	11300	10001654-0002	10000	581015 - HRD Systems & Analytics	3,984	3,983	(1)	4,126	4,082	(44)
NGFS	CSS	229264	11300	10001654-0002	10000	581130 - GF-Con-Internal Audits	26,621	26,615	(6)	27,915	27,904	(11)
NGFS	CSS	229264	11300	10001654-0002	10000	581360 - DT Telecommunications Service	11,658	11,659	1	11,658	11,603	(55)
NGFS	CSS	229264	11300	10001654-0002	10000	581430 - GF-HR-Equal Emplymnt Opport	18,581	18,500	(81)	20,112	19,703	(409)
NGFS	CSS	229264	11300	10001654-0002	10000	581470 - GF-HR-EMPLOYMENTSERVIC	19,687	19,680	(7)	20,659	20,342	(317)
NGFS	CSS	229264	11300	10001654-0002	10000	581500 - ADM Contract Monitoring	21,450	21,330	(120)	23,123	22,497	(626)
NGFS	CSS	229264	11300	10001654-0002	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	5,065	4,998	(67)	5,411	5,273	(138)
NGFS	CSS	229264	11300	10001654-0002	10000	581740 - Is-Purch-Centrl Shop-FuelStock	473	384	(89)	373	373	-
NGFS	CSS	229264	11300	10001654-0002	10000	581750 - GF-Purch-General Office	46,839	46,706	(133)	50,564	49,282	(1,282)
NGFS	CSS	229264	11300	10001654-0002	10000	581820 - Is-Purch-Reproduction	34,124	34,041	(83)	35,653	35,319	(334)
NGFS	CSS	229264	11300	10001654-0003	10000	581161 - GF-ADM-Digital Services	16,598	16,032	(566)	18,009	16,959	(1,050)
NGFS	CSS	229264	11300	10001654-0003	10000	581210 - DT Technology Infrastructure	183,255	167,884	(15,371)	191,537	177,204	(14,333)
NGFS	CSS	229264	11300	10001654-0003	10000	581360 - DT Telecommunications Service	997	997	-	997	993	(4)
NGFS	CSS	229264	11300	10001654-0008	10000	479995 - Child Support Offsetting Aid	(5,235)	(5,241)	(6)	39,434	39,423	(11)
NGFS	DBI	207948	10190	10039761-0001	22440	581161 - GF-ADM-Digital Services	39,552	38,203	(1,349)	42,925	40,423	(2,502)
NGFS	DBI	207948	10190	10039761-0001	22440	581210 - DT Technology Infrastructure	507,533	466,386	(41,147)	530,764	490,367	(40,397)
NGFS	DBI	207948	10190	10039761-0001	22440	581360 - DT Telecommunications Service	68,252	68,253	1	68,252	68,112	(140)
NGFS	DBI	207948	10190	10039761-0001	22440	581470 - GF-HR-EMPLOYMENTSERVIC	35,618	35,603	(15)	37,376	36,801	(575)
NGFS	DBI	207948	10190	10039761-0001	22440	581710 - Is-Purch-Centrl Shop-AutoMaint	197,231	194,634	(2,597)	210,685	205,316	(5,369)
NGFS	DBI	207948	10190	10039761-0001	22440	581740 - Is-Purch-Centrl Shop-FuelStock	43,626	35,398	(8,228)	34,346	34,346	-
NGFS	DBI	207948	10190	10039761-0001	22440	581820 - Is-Purch-Reproduction	147,924	147,563	(361)	154,552	153,105	(1,447)
NGFS	DBI	229320	10190	10039761-0001	22440	469999 - Other Operating Revenue	3,732	(51,321)	(55,053)	13,146	(32,484)	(45,630)
NGFS	DBI	229320	10190	10039761-0001	22440	469999 - Other Operating Revenue	75,106,117	75,039,948	(66,169)	79,788,050	79,709,206	(78,844)
NGFS	DBI	229320	10190	10039761-0001	22440	581015 - HRD Systems & Analytics	18,033	18,026	(7)	18,676	18,477	(199)
NGFS	DBI	229320	10190	10039761-0001	22440	581083 - ADM-Real Estate 49 SVN Rent	3,534,477	3,512,864	(21,613)	3,636,295	3,614,266	(22,029)
NGFS	DBI	229320	10190	10039761-0001	22440	581130 - GF-Con-Internal Audits	187,148	186,906	(242)	196,562	196,314	(248)
NGFS	DBI	229320	10190	10039761-0001	22440	581161 - GF-ADM-Digital Services	26,689	25,779	(910)	28,966	27,277	(1,689)
NGFS	DBI	229320	10190	10039761-0001	22440	581210 - DT Technology Infrastructure	342,472	314,707	(27,765)	358,148	330,888	(27,260)
NGFS	DBI	229320	10190	10039761-0001	22440	581360 - DT Telecommunications Service	11,465	11,465	-	11,465	11,442	(23)
NGFS	DBI	229320	10190	10039761-0001	22440	581430 - GF-HR-Equal Emplymnt Opport	84,102	83,735	(367)	91,032	89,180	(1,852)
NGFS	DBI	229320	10190	10039761-0001	22440	581470 - GF-HR-EMPLOYMENTSERVIC	29,729	29,717	(12)	31,197	30,717	(480)

Technical Adjustments for May 1 Departments
FY 2026-27 and FY 2027-28

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	DBI	229320	10190	10039761-0001	22440	581500 - ADM Contract Monitoring	27,209	27,057	(152)	29,331	28,537	(794)
NGFS	DBI	229320	10190	10039761-0001	22440	581750 - GF-Purch-General Office	69,145	68,949	(196)	74,644	72,751	(1,893)
NGFS	DBI	229320	10190	10039761-0001	22440	581820 - Is-Purch-Reproduction	32,998	32,918	(80)	34,477	34,154	(323)
NGFS	DBI	207949	10190	10039761-0001	22440	581161 - GF-ADM-Digital Services	14,916	14,408	(508)	16,189	15,245	(944)
NGFS	DBI	207949	10190	10039761-0001	22440	581210 - DT Technology Infrastructure	191,406	175,889	(15,517)	200,167	184,933	(15,234)
NGFS	DBI	207949	10190	10039761-0001	22440	581360 - DT Telecommunications Service	49,108	49,108	-	49,108	49,007	(101)
NGFS	DBI	207949	10190	10039761-0001	22440	581470 - GF-HR-EMPLOYMENTSERVIC	23,762	23,753	(9)	24,935	24,552	(383)
NGFS	DBI	207949	10190	10039761-0001	22440	581820 - Is-Purch-Reproduction	60,437	60,289	(148)	63,145	62,553	(592)
NGFS	ENV	229994	12200	10026725-0001	10000	581161 - GF-ADM-Digital Services	13,580	-	(13,580)	14,740	-	(14,740)
NGFS	ENV	229994	12200	10026725-0001	10000	581210 - DT Technology Infrastructure	8,935	-	(8,935)	8,935	-	(8,935)
NGFS	ENV	229994	12200	10026725-0001	10000	581750 - GF-Purch-General Office	-	28,063	28,063	-	29,611	29,611
NGFS	ENV	229994	12200	10042303-0100	10000	479999 - Other Non-Operating Revenue	(350,246)	(365,507)	(15,261)	(246,354)	(262,609)	(16,255)
NGFS	ENV	229994	12200	10042303-0100	10000	581015 - HRD Systems & Analytics	3,127	3,126	(1)	3,239	3,204	(35)
NGFS	ENV	229994	12200	10042303-0100	10000	581130 - GF-Con-Internal Audits	12,804	12,986	182	12,852	13,194	342
NGFS	ENV	229994	12200	10042303-0100	10000	581161 - GF-ADM-Digital Services	-	13,117	13,117	-	13,881	13,881
NGFS	ENV	229994	12200	10042303-0100	10000	581210 - DT Technology Infrastructure	123,197	121,328	(1,869)	129,357	128,381	(976)
NGFS	ENV	229994	12200	10042303-0100	10000	581430 - GF-HR-Equal Emplymnt Opport	14,584	14,521	(63)	15,786	15,465	(321)
NGFS	ENV	229994	12200	10042303-0100	10000	581470 - GF-HR-EMPLOYMENTSERVIC	15,453	11,495	(3,958)	16,216	11,882	(4,334)
NGFS	ENV	229994	12200	10042303-0100	10000	581500 - ADM Contract Monitoring	11,576	11,512	(64)	12,479	12,141	(338)
NGFS	ENV	229994	12200	10042303-0100	10000	581650 - Leases Paid To Real Estate	423,030	423,030	-	435,567	435,566	(1)
NGFS	ENV	229994	12200	10042303-0100	10000	581750 - GF-Purch-General Office	28,143	-	(28,143)	30,381	-	(30,381)
NGFS	ENV	229994	12200	10042303-0100	10000	581820 - Is-Purch-Reproduction	2,410	2,400	(10)	2,518	2,490	(28)
NGFS	ENV	229994	12210	10026725-0600	21177	486370 - Exp Rec Fr Comm Health Svc A	1,136,067	1,182,670	46,603	1,101,294	1,218,329	117,035
NGFS	ENV	229994	12210	10035718-0800	22131	461167 - Code Enforce - Assessment Fee	-	(46,603)	(46,603)	-	(117,035)	(117,035)
NGFS	ENV	229994	12210	10035718-0800	22131	581069 - Sr-DPW-Street Use & Mapping	38,082	-	(38,082)	39,240	-	(39,240)
NGFS	ENV	229994	12210	10035718-0800	22131	581095 - SR-DPW-Permitting	-	38,082	38,082	-	39,240	39,240
NGFS	ENV	229994	12210	10043366-0800	10000	462531 - Fines	28,440	-	(28,440)	27,140	-	(27,140)
NGFS	ENV	229994	12210	10043366-0800	10000	527990 - Other Professional Services	28,440	25,596	(2,844)	27,140	24,426	(2,714)
NGFS	ENV	229994	12210	10043366-0800	23317	462531 - Fines	-	28,440	28,440	-	27,140	27,140
NGFS	ENV	229994	12210	10043366-0800	23317	527990 - Other Professional Services	-	2,844	2,844	-	2,714	2,714
NGFS	ENV	229994	12210	10043367-0800	10000	462531 - Fines	60,000	-	(60,000)	60,000	-	(60,000)
NGFS	ENV	229994	12210	10043367-0800	10000	527990 - Other Professional Services	60,000	54,000	(6,000)	60,000	54,000	(6,000)
NGFS	ENV	229994	12210	10043367-0800	23318	462531 - Fines	-	60,000	60,000	-	60,000	60,000
NGFS	ENV	229994	12210	10043367-0800	23318	527990 - Other Professional Services	-	6,000	6,000	-	6,000	6,000
NGFS	ENV	229994	13990	10026725-0001	10000	581161 - GF-ADM-Digital Services	18,000	-	(18,000)	19,538	-	(19,538)
NGFS	ENV	229994	13990	10026725-0001	10000	581210 - DT Technology Infrastructure	11,371	-	(11,371)	11,371	-	(11,371)
NGFS	ENV	229994	13990	10026725-0001	10000	581750 - GF-Purch-General Office	-	54,474	54,474	-	57,478	57,478
NGFS	ENV	229994	13990	10026725-0100	10000	499999 - Beg Fund Balance - Budget Only	923,260	912,783	(10,477)	-	(11,788)	(11,788)
NGFS	ENV	229994	13990	10026725-0800	10000	581069 - Sr-DPW-Street Use & Mapping	16,000	-	(16,000)	16,000	-	(16,000)
NGFS	ENV	229994	13990	10026725-0800	10000	581096 - SR-DPW-Code Enforcement	-	16,000	16,000	-	16,000	16,000

Technical Adjustments for May 1 Departments
FY 2026-27 and FY 2027-28

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	ENV	229994	13990	10042303-0100	10000	581015 - HRD Systems & Analytics	4,145	4,144	(1)	4,293	4,247	(46)
NGFS	ENV	229994	13990	10042303-0100	10000	581130 - GF-Con-Internal Audits	26,644	27,023	379	26,744	27,456	712
NGFS	ENV	229994	13990	10042303-0100	10000	581161 - GF-ADM-Digital Services	-	17,386	17,386	-	18,399	18,399
NGFS	ENV	229994	13990	10042303-0100	10000	581210 - DT Technology Infrastructure	163,307	160,831	(2,476)	171,472	170,179	(1,293)
NGFS	ENV	229994	13990	10042303-0100	10000	581430 - GF-HR-Equal Emplymnt Opport	19,333	19,248	(85)	20,926	20,500	(426)
NGFS	ENV	229994	13990	10042303-0100	10000	581470 - GF-HR-EMPLOYMENTSERVIC	20,483	24,427	3,944	21,495	25,249	3,754
NGFS	ENV	229994	13990	10042303-0100	10000	581500 - ADM Contract Monitoring	15,345	15,260	(85)	16,542	16,095	(447)
NGFS	ENV	229994	13990	10042303-0100	10000	581650 - Leases Paid To Real Estate	560,761	560,761	-	577,378	577,379	1
NGFS	ENV	229994	13990	10042303-0100	10000	581750 - GF-Purch-General Office	54,629	-	(54,629)	58,973	-	(58,973)
NGFS	ENV	229994	13990	10042303-0100	10000	581820 - Is-Purch-Reproduction	3,194	3,181	(13)	3,338	3,300	(38)
NGFS	ENV	229994	14000	10016233-0300	15740	519990 - Other Fringe Benefits	2	127	125	(3)	854	857
NGFS	ENV	229994	14000	10026725-0200	15740	581820 - Is-Purch-Reproduction	55,063	54,938	(125)	57,529	56,672	(857)
NGFS	LIB	232048	13140	10026751-0001	10000	410110 - Prop Tax Curr Yr-Secured	70,030,000	70,200,000	170,000	70,320,000	71,190,000	870,000
NGFS	LIB	232048	13140	10026751-0001	10000	492001 - CTI Fr 1G-General Fund	120,620,000	120,700,000	80,000	118,930,000	119,550,000	620,000
NGFS	LIB	232048	13140	10026751-0001	10000	499999 - Beg Fund Balance - Budget Only	1,110,511	531,612	(578,899)	4,564,214	2,861,417	(1,702,797)
NGFS	LIB	232048	13140	10026751-0001	10000	581015 - HRD Systems & Analytics	42,660	42,645	(15)	44,181	43,711	(470)
NGFS	LIB	232048	13140	10026751-0001	10000	581130 - GF-Con-Internal Audits	392,913	392,350	(563)	397,008	396,677	(331)
NGFS	LIB	232048	13140	10026751-0001	10000	581430 - GF-HR-Equal Emplymnt Opport	198,960	198,093	(867)	215,355	210,972	(4,383)
NGFS	LIB	232048	13140	10026751-0001	10000	581470 - GF-HR-EMPLOYMENTSERVIC	210,804	210,720	(84)	221,212	217,810	(3,402)
NGFS	LIB	232048	13140	10026751-0001	10000	581500 - ADM Contract Monitoring	59,870	59,538	(332)	64,541	62,794	(1,747)
NGFS	LIB	232048	13140	10026751-0001	10000	581750 - GF-Purch-General Office	248,701	247,993	(708)	268,478	261,671	(6,807)
NGFS	LIB	232048	13140	10026751-0001	10000	581820 - Is-Purch-Reproduction	1,002	1,000	(2)	1,046	1,036	(10)
NGFS	LIB	232048	13140	10026751-0001	10000	581870 - GF-HR-SF Fellows Program	360,000	240,000	(120,000)	-	-	-
NGFS	LIB	232048	13140	10026751-0006	10000	581820 - Is-Purch-Reproduction	190,250	189,787	(463)	198,776	196,914	(1,862)
NGFS	LIB	232048	13140	10026753-0001	10000	581065 - Adm-Real Estate Special Svcs	254,031	254,031	-	267,156	266,767	(389)
NGFS	LIB	232048	13140	10026753-0001	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	207,736	205,001	(2,735)	221,907	216,252	(5,655)
NGFS	LIB	232048	13140	10026753-0001	10000	581740 - Is-Purch-Centrl Shop-FuelStock	53,038	43,035	(10,003)	41,756	41,756	-
NGFS	LIB	232048	13140	10026754-0001	10000	581161 - GF-ADM-Digital Services	204,064	197,105	(6,959)	221,512	208,597	(12,915)
NGFS	LIB	232048	13140	10026754-0001	10000	581210 - DT Technology Infrastructure	2,127,307	1,941,602	(185,705)	2,228,300	2,055,344	(172,956)
NGFS	LIB	232048	13140	10026754-0001	10000	581360 - DT Telecommunications Service	995,562	995,562	-	995,562	995,554	(8)
NGFS	LIB	232048	13140	10031292-0002	10000	581820 - Is-Purch-Reproduction	190,250	189,787	(463)	198,776	196,914	(1,862)
NGFS	MTA	138746	22870	10001723-0001	10000	501010 - Perm Salaries-Misc-Regular	2,899,431	2,899,431	-	3,031,650	3,130,071	98,421
NGFS	MTA	138746	22870	10001723-0001	10000	513010 - Retire City Misc	409,764	409,764	-	437,237	451,971	14,734
NGFS	MTA	138746	22870	10001723-0001	10000	514010 - Social Security (OASDI & HI)	211,294	211,294	-	221,330	227,432	6,102
NGFS	MTA	138746	22870	10001723-0001	10000	514020 - Social Sec-Medicare(HI Only)	50,911	50,911	-	53,239	54,666	1,427
NGFS	MTA	138746	22870	10001723-0001	10000	515010 - Health Service-City Match	56,218	56,218	-	60,022	63,439	3,417
NGFS	MTA	138746	22870	10001723-0001	10000	515020 - Retiree Health-Match-Prop B	27,286	27,286	-	28,523	29,288	765
NGFS	MTA	138746	22870	10001723-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	7,829	7,829	-	8,190	8,409	219
NGFS	MTA	138746	22870	10001723-0001	10000	515710 - Dependent Coverage	338,725	338,725	-	364,604	378,606	14,002
NGFS	MTA	138746	22870	10001723-0001	10000	516010 - Dental Coverage	25,483	25,483	-	26,033	27,102	1,069

Technical Adjustments for May 1 Departments
FY 2026-27 and FY 2027-28

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	138746	22870	10001723-0001	10000	519120 - Long Term Disability Insurance	10,973	10,973	-	11,467	11,871	404
NGFS	MTA	207799	22870	10001723-0001	10000	501010 - Perm Salaries-Misc-Regular	3,368,737	3,368,737	-	3,522,337	3,628,210	105,873
NGFS	MTA	207799	22870	10001723-0001	10000	513010 - Retire City Misc	477,122	477,122	-	509,092	524,941	15,849
NGFS	MTA	207799	22870	10001723-0001	10000	514010 - Social Security (OASDI & HI)	201,255	201,255	-	211,306	217,870	6,564
NGFS	MTA	207799	22870	10001723-0001	10000	514020 - Social Sec-Medicare(HI Only)	50,686	50,686	-	52,996	54,531	1,535
NGFS	MTA	207799	22870	10001723-0001	10000	515010 - Health Service-City Match	113,254	113,254	-	122,379	126,044	3,665
NGFS	MTA	207799	22870	10001723-0001	10000	515020 - Retiree Health-Match-Prop B	27,162	27,162	-	28,398	29,221	823
NGFS	MTA	207799	22870	10001723-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	7,791	7,791	-	8,153	8,389	236
NGFS	MTA	207799	22870	10001723-0001	10000	515710 - Dependent Coverage	241,281	241,281	-	257,509	272,526	15,017
NGFS	MTA	207799	22870	10001723-0001	10000	516010 - Dental Coverage	21,920	21,920	-	22,291	23,437	1,146
NGFS	MTA	207799	22870	10001723-0001	10000	519120 - Long Term Disability Insurance	13,074	13,074	-	13,666	14,100	434
NGFS	MTA	207965	23035	10040669-0003	11525	412601 - CTI Fr 1G-GF ForMTA Popultn E	22,540,000	22,450,000	(90,000)	22,700,000	22,540,000	(160,000)
NGFS	MTA	207965	23035	10040669-0005	11525	567000 - Bldgs,Struct&Imprv Proj-Budget	22,540,000	22,450,000	(90,000)	22,700,000	22,540,000	(160,000)
NGFS	MTA	210877	22870	10001722-0002	10000	501010 - Perm Salaries-Misc-Regular	161,756	-	(161,756)	169,131	-	(169,131)
NGFS	MTA	210877	22870	10001722-0002	10000	513010 - Retire City Misc	22,969	-	(22,969)	24,507	-	(24,507)
NGFS	MTA	210877	22870	10001722-0002	10000	514010 - Social Security (OASDI & HI)	10,029	-	(10,029)	10,486	-	(10,486)
NGFS	MTA	210877	22870	10001722-0002	10000	514020 - Social Sec-Medicare(HI Only)	2,345	-	(2,345)	2,452	-	(2,452)
NGFS	MTA	210877	22870	10001722-0002	10000	515010 - Health Service-City Match	5,842	-	(5,842)	6,397	-	(6,397)
NGFS	MTA	210877	22870	10001722-0002	10000	515020 - Retiree Health-Match-Prop B	1,257	-	(1,257)	1,314	-	(1,314)
NGFS	MTA	210877	22870	10001722-0002	10000	515030 - RetireeHlthCare-CityMatchProp(	361	-	(361)	377	-	(377)
NGFS	MTA	210877	22870	10001722-0002	10000	515710 - Dependent Coverage	15,188	-	(15,188)	16,631	-	(16,631)
NGFS	MTA	210877	22870	10001722-0002	10000	516010 - Dental Coverage	1,318	-	(1,318)	1,371	-	(1,371)
NGFS	MTA	210877	22870	10001722-0002	10000	519120 - Long Term Disability Insurance	663	-	(663)	693	-	(693)
NGFS	MTA	210877	22870	10001723-0001	10000	501010 - Perm Salaries-Misc-Regular	191,731	353,487	161,756	200,473	369,604	169,131
NGFS	MTA	210877	22870	10001723-0001	10000	513010 - Retire City Misc	27,226	50,195	22,969	29,049	53,556	24,507
NGFS	MTA	210877	22870	10001723-0001	10000	514010 - Social Security (OASDI & HI)	11,739	21,768	10,029	12,354	22,840	10,486
NGFS	MTA	210877	22870	10001723-0001	10000	514020 - Social Sec-Medicare(HI Only)	2,780	5,125	2,345	2,907	5,359	2,452
NGFS	MTA	210877	22870	10001723-0001	10000	515010 - Health Service-City Match	5,842	11,684	5,842	6,397	12,794	6,397
NGFS	MTA	210877	22870	10001723-0001	10000	515020 - Retiree Health-Match-Prop B	1,490	2,747	1,257	1,558	2,872	1,314
NGFS	MTA	210877	22870	10001723-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	428	789	361	447	824	377
NGFS	MTA	210877	22870	10001723-0001	10000	515710 - Dependent Coverage	15,188	30,376	15,188	16,631	33,262	16,631
NGFS	MTA	210877	22870	10001723-0001	10000	516010 - Dental Coverage	1,318	2,636	1,318	1,371	2,742	1,371
NGFS	MTA	210877	22870	10001723-0001	10000	519120 - Long Term Disability Insurance	786	1,449	663	822	1,515	693
NGFS	MTA	175656	22870	10001728-0001	10000	501010 - Perm Salaries-Misc-Regular	2,503,498	2,503,498	-	2,617,651	2,696,742	79,091
NGFS	MTA	175656	22870	10001728-0001	10000	513010 - Retire City Misc	359,834	359,834	-	383,836	395,676	11,840
NGFS	MTA	175656	22870	10001728-0001	10000	514010 - Social Security (OASDI & HI)	173,831	173,831	-	182,073	186,977	4,904
NGFS	MTA	175656	22870	10001728-0001	10000	514020 - Social Sec-Medicare(HI Only)	42,787	42,787	-	44,743	45,890	1,147
NGFS	MTA	175656	22870	10001728-0001	10000	515010 - Health Service-City Match	90,239	90,239	-	97,568	100,341	2,773
NGFS	MTA	175656	22870	10001728-0001	10000	515020 - Retiree Health-Match-Prop B	22,930	22,930	-	23,974	24,589	615
NGFS	MTA	175656	22870	10001728-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	6,583	6,583	-	6,877	7,053	176

Technical Adjustments for May 1 Departments
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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	175656	22870	10001728-0001	10000	515710 - Dependent Coverage	242,838	242,838	-	260,834	272,198	11,364
NGFS	MTA	175656	22870	10001728-0001	10000	516010 - Dental Coverage	21,108	21,108	-	21,569	22,436	867
NGFS	MTA	175656	22870	10001728-0001	10000	519120 - Long Term Disability Insurance	6,604	6,604	-	6,900	7,224	324
NGFS	MTA	175656	22870	10001728-0001	10000	581210 - DT Technology Infrastructure	1,501	-	(1,501)	1,501	-	(1,501)
NGFS	MTA	175656	22870	10001728-0001	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	927	915	(12)	990	965	(25)
NGFS	MTA	175656	22870	10001728-0001	10000	581740 - Is-Purch-Centrl Shop-FuelStock	1,915	1,554	(361)	1,508	1,508	-
NGFS	MTA	175656	22870	10001728-0001	10000	581820 - Is-Purch-Reproduction	23,298	23,241	(57)	24,342	24,114	(228)
NGFS	MTA	175657	22260	10001727-0023	10000	501010 - Perm Salaries-Misc-Regular	1,386,473	1,386,473	-	1,449,690	1,483,369	33,679
NGFS	MTA	175657	22260	10001727-0023	10000	513010 - Retire City Misc	197,585	197,585	-	210,799	215,841	5,042
NGFS	MTA	175657	22260	10001727-0023	10000	514010 - Social Security (OASDI & HI)	94,963	94,963	-	99,535	101,623	2,088
NGFS	MTA	175657	22260	10001727-0023	10000	514020 - Social Sec-Medicare(HI Only)	22,560	22,560	-	23,590	24,078	488
NGFS	MTA	175657	22260	10001727-0023	10000	515010 - Health Service-City Match	57,478	57,478	-	62,444	63,633	1,189
NGFS	MTA	175657	22260	10001727-0023	10000	515020 - Retiree Health-Match-Prop B	12,089	12,089	-	12,640	12,902	262
NGFS	MTA	175657	22260	10001727-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	3,473	3,473	-	3,629	3,704	75
NGFS	MTA	175657	22260	10001727-0023	10000	515710 - Dependent Coverage	118,280	118,280	-	127,488	132,358	4,870
NGFS	MTA	175657	22260	10001727-0023	10000	516010 - Dental Coverage	10,837	10,837	-	11,118	11,490	372
NGFS	MTA	175657	22260	10001727-0023	10000	519120 - Long Term Disability Insurance	4,828	4,828	-	5,047	5,185	138
NGFS	MTA	165646	22870	10001723-0001	10000	501010 - Perm Salaries-Misc-Regular	2,606,641	2,606,641	-	2,725,485	2,861,739	136,254
NGFS	MTA	165646	22870	10001723-0001	10000	513010 - Retire City Misc	375,724	375,724	-	400,764	421,161	20,397
NGFS	MTA	165646	22870	10001723-0001	10000	514010 - Social Security (OASDI & HI)	167,141	167,141	-	174,848	183,296	8,448
NGFS	MTA	165646	22870	10001723-0001	10000	514020 - Social Sec-Medicare(HI Only)	39,160	39,160	-	40,934	42,910	1,976
NGFS	MTA	165646	22870	10001723-0001	10000	515010 - Health Service-City Match	119,333	119,333	-	128,488	133,242	4,754
NGFS	MTA	165646	22870	10001723-0001	10000	515020 - Retiree Health-Match-Prop B	20,973	20,973	-	21,928	22,987	1,059
NGFS	MTA	165646	22870	10001723-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	6,019	6,019	-	6,301	6,605	304
NGFS	MTA	165646	22870	10001723-0001	10000	515710 - Dependent Coverage	315,638	315,638	-	336,695	356,177	19,482
NGFS	MTA	165646	22870	10001723-0001	10000	516010 - Dental Coverage	28,069	28,069	-	28,511	29,998	1,487
NGFS	MTA	165646	22870	10001723-0001	10000	519120 - Long Term Disability Insurance	8,020	8,020	-	8,381	8,940	559
NGFS	MTA	165646	22870	10001723-0001	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	781,345	771,058	(10,287)	834,646	813,376	(21,270)
NGFS	MTA	165646	22870	10001723-0001	10000	581740 - Is-Purch-Centrl Shop-FuelStock	358,195	290,642	(67,553)	282,005	282,005	-
NGFS	MTA	165647	22870	10001723-0001	10000	501010 - Perm Salaries-Misc-Regular	2,963,691	2,963,691	-	3,098,825	3,181,510	82,685
NGFS	MTA	165647	22870	10001723-0001	10000	513010 - Retire City Misc	434,143	434,143	-	462,920	475,298	12,378
NGFS	MTA	165647	22870	10001723-0001	10000	514010 - Social Security (OASDI & HI)	193,665	193,665	-	202,579	207,705	5,126
NGFS	MTA	165647	22870	10001723-0001	10000	514020 - Social Sec-Medicare(HI Only)	45,355	45,355	-	47,413	48,612	1,199
NGFS	MTA	165647	22870	10001723-0001	10000	515010 - Health Service-City Match	106,385	106,385	-	115,201	118,073	2,872
NGFS	MTA	165647	22870	10001723-0001	10000	515020 - Retiree Health-Match-Prop B	24,311	24,311	-	25,419	26,061	642
NGFS	MTA	165647	22870	10001723-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	6,977	6,977	-	7,287	7,471	184
NGFS	MTA	165647	22870	10001723-0001	10000	515710 - Dependent Coverage	416,859	416,859	-	451,184	462,954	11,770
NGFS	MTA	165647	22870	10001723-0001	10000	516010 - Dental Coverage	33,395	33,395	-	34,333	35,231	898
NGFS	MTA	165647	22870	10001723-0001	10000	519120 - Long Term Disability Insurance	11,357	11,357	-	11,881	12,220	339
NGFS	MTA	165648	22870	10001723-0001	10000	501010 - Perm Salaries-Misc-Regular	2,072,431	2,077,511	5,080	2,166,920	2,236,071	69,151

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	165648	22870	10001723-0001	10000	513010 - Retire City Misc	301,899	302,620	721	321,960	332,287	10,327
NGFS	MTA	165648	22870	10001723-0001	10000	514010 - Social Security (OASDI & HI)	132,386	132,436	50	138,440	142,530	4,090
NGFS	MTA	165648	22870	10001723-0001	10000	514020 - Social Sec-Medicare(HI Only)	30,966	31,039	73	32,377	33,380	1,003
NGFS	MTA	165648	22870	10001723-0001	10000	515010 - Health Service-City Match	124,458	123,836	(622)	135,292	136,839	1,547
NGFS	MTA	165648	22870	10001723-0001	10000	515020 - Retiree Health-Match-Prop B	16,583	16,622	39	17,347	17,884	537
NGFS	MTA	165648	22870	10001723-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	4,760	4,772	12	4,988	5,141	153
NGFS	MTA	165648	22870	10001723-0001	10000	515710 - Dependent Coverage	274,528	276,435	1,907	296,553	307,773	11,220
NGFS	MTA	165648	22870	10001723-0001	10000	516010 - Dental Coverage	24,655	24,815	160	25,338	26,201	863
NGFS	MTA	165648	22870	10001723-0001	10000	519110 - Flexible Benefit Package	-	6,381	6,381	-	6,987	6,987
NGFS	MTA	165648	22870	10001723-0001	10000	519120 - Long Term Disability Insurance	8,498	7,725	(773)	8,883	8,337	(546)
NGFS	MTA	207808	22870	10001723-0001	10000	501010 - Perm Salaries-Misc-Regular	1,320,455	1,320,455	-	1,380,660	1,415,557	34,897
NGFS	MTA	207808	22870	10001723-0001	10000	513010 - Retire City Misc	191,557	191,557	-	204,297	209,521	5,224
NGFS	MTA	207808	22870	10001723-0001	10000	514010 - Social Security (OASDI & HI)	83,157	83,157	-	86,951	89,115	2,164
NGFS	MTA	207808	22870	10001723-0001	10000	514020 - Social Sec-Medicare(HI Only)	19,451	19,451	-	20,336	20,842	506
NGFS	MTA	207808	22870	10001723-0001	10000	515010 - Health Service-City Match	76,117	76,117	-	82,802	84,040	1,238
NGFS	MTA	207808	22870	10001723-0001	10000	515020 - Retiree Health-Match-Prop B	10,419	10,419	-	10,896	11,167	271
NGFS	MTA	207808	22870	10001723-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	2,991	2,991	-	3,129	3,207	78
NGFS	MTA	207808	22870	10001723-0001	10000	515710 - Dependent Coverage	159,920	159,920	-	172,880	177,953	5,073
NGFS	MTA	207808	22870	10001723-0001	10000	516010 - Dental Coverage	14,560	14,560	-	14,976	15,363	387
NGFS	MTA	207808	22870	10001723-0001	10000	519120 - Long Term Disability Insurance	4,675	4,675	-	4,889	5,032	143
NGFS	MTA	207813	22870	10001723-0001	10000	501010 - Perm Salaries-Misc-Regular	112,156	-	(112,156)	117,270	-	(117,270)
NGFS	MTA	207813	22870	10001723-0001	10000	513010 - Retire City Misc	16,465	-	(16,465)	17,555	-	(17,555)
NGFS	MTA	207813	22870	10001723-0001	10000	514010 - Social Security (OASDI & HI)	6,954	-	(6,954)	7,271	-	(7,271)
NGFS	MTA	207813	22870	10001723-0001	10000	514020 - Social Sec-Medicare(HI Only)	1,626	-	(1,626)	1,700	-	(1,700)
NGFS	MTA	207813	22870	10001723-0001	10000	515010 - Health Service-City Match	5,842	-	(5,842)	6,397	-	(6,397)
NGFS	MTA	207813	22870	10001723-0001	10000	515020 - Retiree Health-Match-Prop B	871	-	(871)	911	-	(911)
NGFS	MTA	207813	22870	10001723-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	250	-	(250)	262	-	(262)
NGFS	MTA	207813	22870	10001723-0001	10000	515710 - Dependent Coverage	15,188	-	(15,188)	16,631	-	(16,631)
NGFS	MTA	207813	22870	10001723-0001	10000	516010 - Dental Coverage	1,318	-	(1,318)	1,371	-	(1,371)
NGFS	MTA	207813	22870	10001723-0001	10000	519120 - Long Term Disability Insurance	460	-	(460)	481	-	(481)
NGFS	MTA	207813	22870	10001725-0001	10000	501010 - Perm Salaries-Misc-Regular	3,813,415	3,925,571	112,156	3,987,291	4,249,739	262,448
NGFS	MTA	207813	22870	10001725-0001	10000	513010 - Retire City Misc	539,367	555,832	16,465	575,525	614,813	39,288
NGFS	MTA	207813	22870	10001725-0001	10000	514010 - Social Security (OASDI & HI)	242,719	249,673	6,954	254,591	270,863	16,272
NGFS	MTA	207813	22870	10001725-0001	10000	514020 - Social Sec-Medicare(HI Only)	61,870	63,496	1,626	64,693	68,498	3,805
NGFS	MTA	207813	22870	10001725-0001	10000	515010 - Health Service-City Match	131,429	137,271	5,842	141,587	153,035	11,448
NGFS	MTA	207813	22870	10001725-0001	10000	515020 - Retiree Health-Match-Prop B	33,155	34,026	871	34,665	36,704	2,039
NGFS	MTA	207813	22870	10001725-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	9,521	9,771	250	9,950	10,536	586
NGFS	MTA	207813	22870	10001725-0001	10000	515710 - Dependent Coverage	268,834	284,022	15,188	284,838	322,168	37,330
NGFS	MTA	207813	22870	10001725-0001	10000	516010 - Dental Coverage	24,909	26,227	1,318	25,181	28,132	2,951
NGFS	MTA	207813	22870	10001725-0001	10000	519120 - Long Term Disability Insurance	9,928	10,388	460	10,376	11,452	1,076

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	207964	22870	10022175-0001	10000	501010 - Perm Salaries-Misc-Regular	37,123,493	37,123,493	-	38,816,282	39,929,357	1,113,075
NGFS	MTA	207964	22870	10022175-0001	10000	513010 - Retire City Misc	5,446,662	5,446,662	-	5,807,800	5,974,427	166,627
NGFS	MTA	207964	22870	10022175-0001	10000	514010 - Social Security (OASDI & HI)	2,734,845	2,734,845	-	2,859,506	2,928,517	69,011
NGFS	MTA	207964	22870	10022175-0001	10000	514020 - Social Sec-Medicare(HI Only)	640,498	640,498	-	669,479	685,619	16,140
NGFS	MTA	207964	22870	10022175-0001	10000	515010 - Health Service-City Match	2,917,422	2,917,422	-	3,176,774	3,215,500	38,726
NGFS	MTA	207964	22870	10022175-0001	10000	515020 - Retiree Health-Match-Prop B	343,325	343,325	-	358,881	367,530	8,649
NGFS	MTA	207964	22870	10022175-0001	10000	515030 - RetireeHlthCare-CityMatchPropt	98,630	98,630	-	102,828	105,310	2,482
NGFS	MTA	207964	22870	10022175-0001	10000	515710 - Dependent Coverage	4,357,766	4,357,766	-	4,699,132	4,857,825	158,693
NGFS	MTA	207964	22870	10022175-0001	10000	516010 - Dental Coverage	430,661	430,661	-	442,430	454,541	12,111
NGFS	MTA	207964	22870	10022175-0001	10000	519120 - Long Term Disability Insurance	150,264	150,264	-	157,266	161,830	4,564
NGFS	MTA	207964	22870	10022175-0001	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	1,572,837	1,552,130	(20,707)	1,680,130	1,637,314	(42,816)
NGFS	MTA	207964	22870	10022175-0001	10000	581740 - Is-Purch-Centrl Shop-FuelStock	398,053	322,983	(75,070)	313,383	313,383	-
NGFS	MTA	207964	22870	10022175-0001	10000	581820 - Is-Purch-Reproduction	19,048	19,002	(46)	19,902	19,715	(187)
NGFS	MTA	138674	22260	10001721-0023	10000	552210 - Fees Licenses Permits	672	-	(672)	693	-	(693)
NGFS	MTA	138674	22870	10001721-0023	10000	552210 - Fees Licenses Permits	-	672	672	-	693	693
NGFS	MTA	138678	22431	10012000-0004	14428	499999 - Beg Fund Balance - Budget Onl	-	2,533,305	2,533,305	-	-	-
NGFS	MTA	138678	22431	10012000-0004	14428	567000 - Bldgs,Struct&Imprv Proj-Budget	-	2,533,305	2,533,305	-	-	-
NGFS	MTA	138678	22431	10012001-0006	14429	499999 - Beg Fund Balance - Budget Onl	-	2,776,824	2,776,824	-	-	-
NGFS	MTA	138678	22431	10012001-0006	14429	567000 - Bldgs,Struct&Imprv Proj-Budget	-	2,776,824	2,776,824	-	-	-
NGFS	MTA	138678	22455	10040737-0003	20560	412601 - CTI Fr 1G-GF ForMTA Popultn E	42,280,000	42,210,000	(70,000)	42,690,000	42,380,000	(310,000)
NGFS	MTA	138678	22455	10040737-0005	20560	567000 - Bldgs,Struct&Imprv Proj-Budget	42,280,000	42,210,000	(70,000)	42,690,000	42,380,000	(310,000)
NGFS	MTA	138688	22260	10001721-0023	10000	501010 - Perm Salaries-Misc-Regular	122,722	-	(122,722)	128,318	-	(128,318)
NGFS	MTA	138688	22260	10001721-0023	10000	513010 - Retire City Misc	18,016	-	(18,016)	19,209	-	(19,209)
NGFS	MTA	138688	22260	10001721-0023	10000	514010 - Social Security (OASDI & HI)	7,609	-	(7,609)	7,956	-	(7,956)
NGFS	MTA	138688	22260	10001721-0023	10000	514020 - Social Sec-Medicare(HI Only)	1,779	-	(1,779)	1,861	-	(1,861)
NGFS	MTA	138688	22260	10001721-0023	10000	515010 - Health Service-City Match	7,361	-	(7,361)	8,060	-	(8,060)
NGFS	MTA	138688	22260	10001721-0023	10000	515020 - Retiree Health-Match-Prop B	954	-	(954)	997	-	(997)
NGFS	MTA	138688	22260	10001721-0023	10000	515030 - RetireeHlthCare-CityMatchPropt	274	-	(274)	286	-	(286)
NGFS	MTA	138688	22260	10001721-0023	10000	515710 - Dependent Coverage	12,931	-	(12,931)	14,159	-	(14,159)
NGFS	MTA	138688	22260	10001721-0023	10000	516010 - Dental Coverage	1,221	-	(1,221)	1,270	-	(1,270)
NGFS	MTA	138688	22260	10001721-0023	10000	519120 - Long Term Disability Insurance	503	-	(503)	526	-	(526)
NGFS	MTA	138688	22260	10001721-0023	10000	527020 - Engineering Services	31,005	-	(31,005)	31,972	-	(31,972)
NGFS	MTA	138688	22260	10001721-0023	10000	527040 - Construction Contracts	8,268	-	(8,268)	8,526	-	(8,526)
NGFS	MTA	138688	22260	10001721-0023	10000	527990 - Other Professional Services	2,067	-	(2,067)	2,131	-	(2,131)
NGFS	MTA	138688	22260	10001721-0023	10000	530210 - Garage Rent	62,010	-	(62,010)	63,945	-	(63,945)
NGFS	MTA	138688	22260	10001721-0023	10000	530310 - Misc Facilities Rental	1,034	-	(1,034)	1,066	-	(1,066)
NGFS	MTA	138688	22260	10001721-0023	10000	531310 - Office Machine Rental	517	-	(517)	533	-	(533)
NGFS	MTA	138688	22260	10001721-0023	10000	535210 - Freight-Delivery	103	-	(103)	107	-	(107)
NGFS	MTA	138688	22260	10001721-0023	10000	535520 - Printing	517	-	(517)	533	-	(533)
NGFS	MTA	138688	22260	10001721-0023	10000	535610 - Postage	78	-	(78)	80	-	(80)

Technical Adjustments for May 1 Departments
FY 2026-27 and FY 2027-28

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	138688	22260	10001721-0023	10000	535710 - Subscriptions	3,359	-	(3,359)	3,464	-	(3,464)
NGFS	MTA	138688	22260	10001721-0023	10000	535810 - Advertising	4,651	-	(4,651)	4,796	-	(4,796)
NGFS	MTA	138688	22260	10001721-0023	10000	535960 - Software Licensing Fees	517	-	(517)	533	-	(533)
NGFS	MTA	138688	22260	10001721-0023	10000	535990 - Other Current Expenses	258	-	(258)	266	-	(266)
NGFS	MTA	138688	22260	10001721-0023	10000	552210 - Fees Licenses Permits	1,034	-	(1,034)	1,066	-	(1,066)
NGFS	MTA	138688	22260	10001721-0023	10000	549210 - Data Processing Supplies	517	-	(517)	533	-	(533)
NGFS	MTA	138688	22260	10001721-0023	10000	549410 - Minor Furnishings	362	-	(362)	373	-	(373)
NGFS	MTA	138688	22260	10001721-0023	10000	549500 - Office Supply-Citywide Contrac	10,335	-	(10,335)	10,657	-	(10,657)
NGFS	MTA	138688	22260	10001721-0023	10000	549510 - Other Office Supplies	5,168	-	(5,168)	5,329	-	(5,329)
NGFS	MTA	138688	22260	10001721-0023	10000	549750 - Books - Non Library Only	1,550	-	(1,550)	1,599	-	(1,599)
NGFS	MTA	138688	22260	10001721-0023	10000	550010 - Eqpmnt(5KOr_-Controlled Asset	5,168	-	(5,168)	5,329	-	(5,329)
NGFS	MTA	138688	22305	10001721-0023	10000	581210 - DT Technology Infrastructure	16,072	-	(16,072)	16,072	-	(16,072)
NGFS	MTA	138688	22870	10001721-0023	10000	501010 - Perm Salaries-Misc-Regular	-	122,722	122,722	-	128,318	128,318
NGFS	MTA	138688	22870	10001721-0023	10000	513010 - Retire City Misc	-	18,016	18,016	-	19,209	19,209
NGFS	MTA	138688	22870	10001721-0023	10000	514010 - Social Security (OASDI & HI)	-	7,609	7,609	-	7,956	7,956
NGFS	MTA	138688	22870	10001721-0023	10000	514020 - Social Sec-Medicare(HI Only)	-	1,779	1,779	-	1,861	1,861
NGFS	MTA	138688	22870	10001721-0023	10000	515010 - Health Service-City Match	-	7,361	7,361	-	8,060	8,060
NGFS	MTA	138688	22870	10001721-0023	10000	515020 - Retiree Health-Match-Prop B	-	954	954	-	997	997
NGFS	MTA	138688	22870	10001721-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	-	274	274	-	286	286
NGFS	MTA	138688	22870	10001721-0023	10000	515710 - Dependent Coverage	-	12,931	12,931	-	14,159	14,159
NGFS	MTA	138688	22870	10001721-0023	10000	516010 - Dental Coverage	-	1,221	1,221	-	1,270	1,270
NGFS	MTA	138688	22870	10001721-0023	10000	519120 - Long Term Disability Insurance	-	503	503	-	526	526
NGFS	MTA	138688	22870	10001721-0023	10000	527020 - Engineering Services	-	31,005	31,005	-	31,972	31,972
NGFS	MTA	138688	22870	10001721-0023	10000	527040 - Construction Contracts	-	8,268	8,268	-	8,526	8,526
NGFS	MTA	138688	22870	10001721-0023	10000	527990 - Other Professional Services	-	2,067	2,067	-	2,131	2,131
NGFS	MTA	138688	22870	10001721-0023	10000	530210 - Garage Rent	-	62,010	62,010	-	63,945	63,945
NGFS	MTA	138688	22870	10001721-0023	10000	530310 - Misc Facilities Rental	-	1,034	1,034	-	1,066	1,066
NGFS	MTA	138688	22870	10001721-0023	10000	531310 - Office Machine Rental	-	517	517	-	533	533
NGFS	MTA	138688	22870	10001721-0023	10000	535210 - Freight-Delivery	-	103	103	-	107	107
NGFS	MTA	138688	22870	10001721-0023	10000	535520 - Printing	-	517	517	-	533	533
NGFS	MTA	138688	22870	10001721-0023	10000	535610 - Postage	-	78	78	-	80	80
NGFS	MTA	138688	22870	10001721-0023	10000	535710 - Subscriptions	-	3,359	3,359	-	3,464	3,464
NGFS	MTA	138688	22870	10001721-0023	10000	535810 - Advertising	-	4,651	4,651	-	4,796	4,796
NGFS	MTA	138688	22870	10001721-0023	10000	535960 - Software Licensing Fees	-	517	517	-	533	533
NGFS	MTA	138688	22870	10001721-0023	10000	535990 - Other Current Expenses	-	258	258	-	266	266
NGFS	MTA	138688	22870	10001721-0023	10000	552210 - Fees Licenses Permits	-	1,034	1,034	-	1,066	1,066
NGFS	MTA	138688	22870	10001721-0023	10000	549210 - Data Processing Supplies	-	517	517	-	533	533
NGFS	MTA	138688	22870	10001721-0023	10000	549410 - Minor Furnishings	-	362	362	-	373	373
NGFS	MTA	138688	22870	10001721-0023	10000	549500 - Office Supply-Citywide Contrac	-	10,335	10,335	-	10,657	10,657
NGFS	MTA	138688	22870	10001721-0023	10000	549510 - Other Office Supplies	-	5,168	5,168	-	5,329	5,329

Technical Adjustments for May 1 Departments
FY 2026-27 and FY 2027-28

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	138688	22870	10001721-0023	10000	549750 - Books - Non Library Only	-	1,550	1,550	-	1,599	1,599
NGFS	MTA	138688	22870	10001721-0023	10000	550010 - Eqpmnt(5KOr_-Controlled Asset	-	5,168	5,168	-	5,329	5,329
NGFS	MTA	138690	22260	10001721-0023	10000	535210 - Freight-Delivery	52	-	(52)	53	-	(53)
NGFS	MTA	138690	22260	10001721-0023	10000	552210 - Fees Licenses Permits	1,860	-	(1,860)	1,918	-	(1,918)
NGFS	MTA	138690	22260	10001721-0023	10000	545310 - Uniforms	1,034	-	(1,034)	1,066	-	(1,066)
NGFS	MTA	138690	22260	10001721-0023	10000	545990 - Other Safety Expenses	1,034	-	(1,034)	1,066	-	(1,066)
NGFS	MTA	138690	22870	10001721-0023	10000	535210 - Freight-Delivery	-	52	52	-	53	53
NGFS	MTA	138690	22870	10001721-0023	10000	552210 - Fees Licenses Permits	-	1,860	1,860	-	1,918	1,918
NGFS	MTA	138690	22870	10001721-0023	10000	545310 - Uniforms	-	1,034	1,034	-	1,066	1,066
NGFS	MTA	138690	22870	10001721-0023	10000	545990 - Other Safety Expenses	-	1,034	1,034	-	1,066	1,066
NGFS	MTA	138692	22260	10001721-0023	10000	535960 - Software Licensing Fees	517	-	(517)	533	-	(533)
NGFS	MTA	138692	22260	10001721-0023	10000	549500 - Office Supply-Citywide Contrac	517	-	(517)	533	-	(533)
NGFS	MTA	138692	22870	10001721-0023	10000	535960 - Software Licensing Fees	-	517	517	-	533	533
NGFS	MTA	138692	22870	10001721-0023	10000	549500 - Office Supply-Citywide Contrac	-	517	517	-	533	533
NGFS	MTA	138693	22260	10001721-0023	10000	527000 - Prof & Specialized Svcs-Bdgt	67,178	-	(67,178)	69,273	-	(69,273)
NGFS	MTA	138693	22260	10001721-0023	10000	527990 - Other Professional Services	3,101	-	(3,101)	3,197	-	(3,197)
NGFS	MTA	138693	22260	10001721-0023	10000	535210 - Freight-Delivery	52	-	(52)	53	-	(53)
NGFS	MTA	138693	22260	10001721-0023	10000	535960 - Software Licensing Fees	75,446	-	(75,446)	77,799	-	(77,799)
NGFS	MTA	138693	22260	10001721-0023	10000	552210 - Fees Licenses Permits	3,876	-	(3,876)	3,997	-	(3,997)
NGFS	MTA	138693	22260	10001721-0023	10000	545310 - Uniforms	1,757	-	(1,757)	1,812	-	(1,812)
NGFS	MTA	138693	22260	10001721-0023	10000	545990 - Other Safety Expenses	1,034	-	(1,034)	1,066	-	(1,066)
NGFS	MTA	138693	22260	10001721-0023	10000	549500 - Office Supply-Citywide Contrac	517	-	(517)	533	-	(533)
NGFS	MTA	138693	22260	10001721-0023	10000	549510 - Other Office Supplies	1,034	-	(1,034)	1,066	-	(1,066)
NGFS	MTA	138693	22870	10001721-0023	10000	527000 - Prof & Specialized Svcs-Bdgt	-	67,178	67,178	-	69,273	69,273
NGFS	MTA	138693	22870	10001721-0023	10000	527990 - Other Professional Services	-	3,101	3,101	-	3,197	3,197
NGFS	MTA	138693	22870	10001721-0023	10000	535210 - Freight-Delivery	-	52	52	-	53	53
NGFS	MTA	138693	22870	10001721-0023	10000	535960 - Software Licensing Fees	-	75,446	75,446	-	77,799	77,799
NGFS	MTA	138693	22870	10001721-0023	10000	552210 - Fees Licenses Permits	-	3,876	3,876	-	3,997	3,997
NGFS	MTA	138693	22870	10001721-0023	10000	545310 - Uniforms	-	1,757	1,757	-	1,812	1,812
NGFS	MTA	138693	22870	10001721-0023	10000	545990 - Other Safety Expenses	-	1,034	1,034	-	1,066	1,066
NGFS	MTA	138693	22870	10001721-0023	10000	549500 - Office Supply-Citywide Contrac	-	517	517	-	533	533
NGFS	MTA	138693	22870	10001721-0023	10000	549510 - Other Office Supplies	-	1,034	1,034	-	1,066	1,066
NGFS	MTA	138751	22260	10001722-0002	10000	501010 - Perm Salaries-Misc-Regular	396,605	-	(396,605)	414,689	-	(414,689)
NGFS	MTA	138751	22260	10001722-0002	10000	513010 - Retire City Misc	57,446	-	(57,446)	61,267	-	(61,267)
NGFS	MTA	138751	22260	10001722-0002	10000	514010 - Social Security (OASDI & HI)	24,591	-	(24,591)	25,710	-	(25,710)
NGFS	MTA	138751	22260	10001722-0002	10000	514020 - Social Sec-Medicare(HI Only)	5,750	-	(5,750)	6,013	-	(6,013)
NGFS	MTA	138751	22260	10001722-0002	10000	515010 - Health Service-City Match	20,961	-	(20,961)	22,406	-	(22,406)
NGFS	MTA	138751	22260	10001722-0002	10000	515020 - Retiree Health-Match-Prop B	3,082	-	(3,082)	3,222	-	(3,222)
NGFS	MTA	138751	22260	10001722-0002	10000	515030 - RetireeHlthCare-CityMatchProp(	885	-	(885)	926	-	(926)
NGFS	MTA	138751	22260	10001722-0002	10000	515710 - Dependent Coverage	33,651	-	(33,651)	34,618	-	(34,618)

Technical Adjustments for May 1 Departments
FY 2026-27 and FY 2027-28

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	138751	22260	10001722-0002	10000	516010 - Dental Coverage	3,276	-	(3,276)	3,239	-	(3,239)
NGFS	MTA	138751	22260	10001722-0002	10000	519120 - Long Term Disability Insurance	1,627	-	(1,627)	1,700	-	(1,700)
NGFS	MTA	138751	22260	10001722-0002	10000	527990 - Other Professional Services	48,790	-	(48,790)	50,311	-	(50,311)
NGFS	MTA	138751	22260	10001722-0002	10000	535710 - Subscriptions	2,067	-	(2,067)	2,131	-	(2,131)
NGFS	MTA	138751	22260	10001722-0002	10000	552210 - Fees Licenses Permits	1,034	-	(1,034)	1,066	-	(1,066)
NGFS	MTA	138751	22260	10001722-0002	10000	549990 - Other Materials & Supplies	6,201	-	(6,201)	6,394	-	(6,394)
NGFS	MTA	138751	22870	10001722-0002	10000	501010 - Perm Salaries-Misc-Regular	-	396,605	396,605	-	445,398	445,398
NGFS	MTA	138751	22870	10001722-0002	10000	513010 - Retire City Misc	-	57,446	57,446	-	65,864	65,864
NGFS	MTA	138751	22870	10001722-0002	10000	514010 - Social Security (OASDI & HI)	-	24,590	24,590	-	27,614	27,614
NGFS	MTA	138751	22870	10001722-0002	10000	514020 - Social Sec-Medicare(HI Only)	-	5,750	5,750	-	6,458	6,458
NGFS	MTA	138751	22870	10001722-0002	10000	515010 - Health Service-City Match	-	20,960	20,960	-	23,545	23,545
NGFS	MTA	138751	22870	10001722-0002	10000	515020 - Retiree Health-Match-Prop B	-	3,082	3,082	-	3,460	3,460
NGFS	MTA	138751	22870	10001722-0002	10000	515030 - RetireeHlthCare-CityMatchPropI	-	885	885	-	993	993
NGFS	MTA	138751	22870	10001722-0002	10000	515710 - Dependent Coverage	-	33,652	33,652	-	39,285	39,285
NGFS	MTA	138751	22870	10001722-0002	10000	516010 - Dental Coverage	-	3,277	3,277	-	3,595	3,595
NGFS	MTA	138751	22870	10001722-0002	10000	519120 - Long Term Disability Insurance	-	1,627	1,627	-	1,826	1,826
NGFS	MTA	138751	22870	10001722-0002	10000	527990 - Other Professional Services	-	48,790	48,790	-	50,311	50,311
NGFS	MTA	138751	22870	10001722-0002	10000	535710 - Subscriptions	-	2,067	2,067	-	2,131	2,131
NGFS	MTA	138751	22870	10001722-0002	10000	552210 - Fees Licenses Permits	-	1,034	1,034	-	1,066	1,066
NGFS	MTA	138751	22870	10001722-0002	10000	549990 - Other Materials & Supplies	-	6,201	6,201	-	6,394	6,394
NGFS	MTA	149701	22260	10001724-0023	10000	501010 - Perm Salaries-Misc-Regular	1,375,879	-	(1,375,879)	1,438,615	-	(1,438,615)
NGFS	MTA	149701	22260	10001724-0023	10000	513010 - Retire City Misc	195,376	-	(195,376)	208,456	-	(208,456)
NGFS	MTA	149701	22260	10001724-0023	10000	514010 - Social Security (OASDI & HI)	80,400	-	(80,400)	84,544	-	(84,544)
NGFS	MTA	149701	22260	10001724-0023	10000	514020 - Social Sec-Medicare(HI Only)	19,951	-	(19,951)	20,860	-	(20,860)
NGFS	MTA	149701	22260	10001724-0023	10000	515010 - Health Service-City Match	40,272	-	(40,272)	44,098	-	(44,098)
NGFS	MTA	149701	22260	10001724-0023	10000	515020 - Retiree Health-Match-Prop B	10,691	-	(10,691)	11,178	-	(11,178)
NGFS	MTA	149701	22260	10001724-0023	10000	515030 - RetireeHlthCare-CityMatchPropI	3,068	-	(3,068)	3,209	-	(3,209)
NGFS	MTA	149701	22260	10001724-0023	10000	515710 - Dependent Coverage	108,223	-	(108,223)	118,505	-	(118,505)
NGFS	MTA	149701	22260	10001724-0023	10000	516010 - Dental Coverage	9,386	-	(9,386)	9,763	-	(9,763)
NGFS	MTA	149701	22260	10001724-0023	10000	519110 - Flexible Benefit Package	6,381	-	(6,381)	6,987	-	(6,987)
NGFS	MTA	149701	22260	10001724-0023	10000	519120 - Long Term Disability Insurance	4,785	-	(4,785)	5,003	-	(5,003)
NGFS	MTA	149701	22870	10001724-0023	10000	501010 - Perm Salaries-Misc-Regular	-	1,375,879	1,375,879	-	1,438,615	1,438,615
NGFS	MTA	149701	22870	10001724-0023	10000	513010 - Retire City Misc	-	195,376	195,376	-	208,456	208,456
NGFS	MTA	149701	22870	10001724-0023	10000	514010 - Social Security (OASDI & HI)	-	80,400	80,400	-	84,544	84,544
NGFS	MTA	149701	22870	10001724-0023	10000	514020 - Social Sec-Medicare(HI Only)	-	19,951	19,951	-	20,860	20,860
NGFS	MTA	149701	22870	10001724-0023	10000	515010 - Health Service-City Match	-	40,272	40,272	-	44,098	44,098
NGFS	MTA	149701	22870	10001724-0023	10000	515020 - Retiree Health-Match-Prop B	-	10,691	10,691	-	11,178	11,178
NGFS	MTA	149701	22870	10001724-0023	10000	515030 - RetireeHlthCare-CityMatchPropI	-	3,068	3,068	-	3,209	3,209
NGFS	MTA	149701	22870	10001724-0023	10000	515710 - Dependent Coverage	-	108,223	108,223	-	118,505	118,505
NGFS	MTA	149701	22870	10001724-0023	10000	516010 - Dental Coverage	-	9,386	9,386	-	9,763	9,763

Technical Adjustments for May 1 Departments
FY 2026-27 and FY 2027-28

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	149701	22870	10001724-0023	10000	519110 - Flexible Benefit Package	-	6,381	6,381	-	6,987	6,987
NGFS	MTA	149701	22870	10001724-0023	10000	519120 - Long Term Disability Insurance	-	4,785	4,785	-	5,003	5,003
NGFS	MTA	165650	22870	10001722-0001	10000	501010 - Perm Salaries-Misc-Regular	929,943	929,943	-	972,345	998,327	25,982
NGFS	MTA	165650	22870	10001722-0001	10000	513010 - Retire City Misc	130,804	130,804	-	139,590	143,480	3,890
NGFS	MTA	165650	22870	10001722-0001	10000	514010 - Social Security (OASDI & HI)	50,323	50,323	-	52,857	54,468	1,611
NGFS	MTA	165650	22870	10001722-0001	10000	514020 - Social Sec-Medicare(HI Only)	13,483	13,483	-	14,098	14,475	377
NGFS	MTA	165650	22870	10001722-0001	10000	515010 - Health Service-City Match	26,153	26,153	-	28,192	29,083	891
NGFS	MTA	165650	22870	10001722-0001	10000	515020 - Retiree Health-Match-Prop B	7,226	7,226	-	7,555	7,757	202
NGFS	MTA	165650	22870	10001722-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	2,075	2,075	-	2,168	2,226	58
NGFS	MTA	165650	22870	10001722-0001	10000	515710 - Dependent Coverage	59,119	59,119	-	62,911	66,564	3,653
NGFS	MTA	165650	22870	10001722-0001	10000	516010 - Dental Coverage	5,343	5,343	-	5,419	5,698	279
NGFS	MTA	165650	22870	10001722-0001	10000	519120 - Long Term Disability Insurance	2,672	2,672	-	2,793	2,900	107
NGFS	MTA	165653	22870	10001723-0001	10000	501010 - Perm Salaries-Misc-Regular	560,477	560,477	-	586,031	611,724	25,693
NGFS	MTA	165653	22870	10001723-0001	10000	513010 - Retire City Misc	80,483	80,483	-	85,854	89,700	3,846
NGFS	MTA	165653	22870	10001723-0001	10000	514010 - Social Security (OASDI & HI)	36,128	36,128	-	37,854	39,447	1,593
NGFS	MTA	165653	22870	10001723-0001	10000	514020 - Social Sec-Medicare(HI Only)	8,511	8,511	-	8,897	9,270	373
NGFS	MTA	165653	22870	10001723-0001	10000	515010 - Health Service-City Match	31,698	31,698	-	34,313	35,204	891
NGFS	MTA	165653	22870	10001723-0001	10000	515020 - Retiree Health-Match-Prop B	4,561	4,561	-	4,770	4,970	200
NGFS	MTA	165653	22870	10001723-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	1,310	1,310	-	1,368	1,425	57
NGFS	MTA	165653	22870	10001723-0001	10000	515710 - Dependent Coverage	52,369	52,369	-	55,720	59,373	3,653
NGFS	MTA	165653	22870	10001723-0001	10000	516010 - Dental Coverage	5,144	5,144	-	5,227	5,506	279
NGFS	MTA	165653	22870	10001723-0001	10000	519120 - Long Term Disability Insurance	765	765	-	801	906	105
NGFS	MTA	207809	22260	10001722-0002	10000	581360 - DT Telecommunications Service	76,996	989,356	912,360	76,996	988,730	911,734
NGFS	MTA	207809	22305	10001722-0002	10000	581360 - DT Telecommunications Service	912,360	-	(912,360)	912,360	-	(912,360)
NGFS	MTA	207801	22870	10001723-0001	10000	501010 - Perm Salaries-Misc-Regular	3,321,952	3,321,952	-	3,474,569	3,542,510	67,941
NGFS	MTA	207801	22870	10001723-0001	10000	513010 - Retire City Misc	477,813	477,813	-	511,400	521,571	10,171
NGFS	MTA	207801	22870	10001723-0001	10000	514010 - Social Security (OASDI & HI)	179,667	179,667	-	188,646	192,858	4,212
NGFS	MTA	207801	22870	10001723-0001	10000	514020 - Social Sec-Medicare(HI Only)	48,831	48,831	-	51,074	52,059	985
NGFS	MTA	207801	22870	10001723-0001	10000	515010 - Health Service-City Match	98,142	98,142	-	106,375	108,752	2,377
NGFS	MTA	207801	22870	10001723-0001	10000	515020 - Retiree Health-Match-Prop B	26,164	26,164	-	27,368	27,896	528
NGFS	MTA	207801	22870	10001723-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	7,514	7,514	-	7,855	8,007	152
NGFS	MTA	207801	22870	10001723-0001	10000	515710 - Dependent Coverage	218,301	218,301	-	234,574	244,315	9,741
NGFS	MTA	207801	22870	10001723-0001	10000	516010 - Dental Coverage	19,992	19,992	-	20,453	21,196	743
NGFS	MTA	207801	22870	10001723-0001	10000	519120 - Long Term Disability Insurance	5,900	5,900	-	6,174	6,453	279
NGFS	MTA	207801	22870	10001723-0001	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	428,267	422,628	(5,639)	457,481	445,823	(11,658)
NGFS	MTA	207801	22870	10001723-0001	10000	581740 - Is-Purch-Centrl Shop-FuelStock	81,813	66,383	(15,430)	64,410	64,410	-
NGFS	MTA	207801	22870	10001723-0001	10000	581820 - Is-Purch-Reproduction	139,704	139,364	(340)	145,964	144,597	(1,367)
NGFS	MTA	138711	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	(1,469,214)	(925,480)	543,734	(1,535,795)	(786,381)	749,414
NGFS	MTA	138711	22265	10001719-0023	10000	513010 - Retire City Misc	(216,649)	(136,829)	79,820	(230,356)	(118,169)	112,187
NGFS	MTA	138711	22265	10001719-0023	10000	514010 - Social Security (OASDI & HI)	(101,002)	(67,290)	33,712	(105,422)	(58,958)	46,464

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	138711	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	(21,304)	(13,420)	7,884	(22,269)	(11,402)	10,867
NGFS	MTA	138711	22265	10001719-0023	10000	515010 - Health Service-City Match	(51,205)	(33,929)	17,276	(59,784)	(33,686)	26,098
NGFS	MTA	138711	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	(11,415)	(7,190)	4,225	(11,933)	(6,111)	5,822
NGFS	MTA	138711	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	(3,277)	(2,064)	1,213	(3,424)	(1,753)	1,671
NGFS	MTA	138711	22265	10001719-0023	10000	515710 - Dependent Coverage	(244,409)	(173,613)	70,796	(282,846)	(175,901)	106,945
NGFS	MTA	138711	22265	10001719-0023	10000	516010 - Dental Coverage	(19,150)	(13,462)	5,688	(21,077)	(12,915)	8,162
NGFS	MTA	138711	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	(8,232)	(6,003)	2,229	(8,605)	(5,532)	3,073
NGFS	MTA	138711	22265	10001724-0023	10000	501010 - Perm Salaries-Misc-Regular	-	277,944	277,944	-	290,618	290,618
NGFS	MTA	138711	22265	10001724-0023	10000	513010 - Retire City Misc	-	39,468	39,468	-	42,111	42,111
NGFS	MTA	138711	22265	10001724-0023	10000	514010 - Social Security (OASDI & HI)	-	11,739	11,739	-	12,354	12,354
NGFS	MTA	138711	22265	10001724-0023	10000	514020 - Social Sec-Medicare(HI Only)	-	4,030	4,030	-	4,214	4,214
NGFS	MTA	138711	22265	10001724-0023	10000	515010 - Health Service-City Match	-	5,220	5,220	-	5,716	5,716
NGFS	MTA	138711	22265	10001724-0023	10000	515020 - Retiree Health-Match-Prop B	-	2,160	2,160	-	2,258	2,258
NGFS	MTA	138711	22265	10001724-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	-	620	620	-	648	648
NGFS	MTA	138711	22265	10001724-0023	10000	515710 - Dependent Coverage	-	17,095	17,095	-	18,719	18,719
NGFS	MTA	138711	22265	10001724-0023	10000	516010 - Dental Coverage	-	1,478	1,478	-	1,537	1,537
NGFS	MTA	138711	22265	10001724-0023	10000	519110 - Flexible Benefit Package	-	6,381	6,381	-	6,987	6,987
NGFS	MTA	138715	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	-	208,802	208,802	-	218,323	218,323
NGFS	MTA	138715	22265	10001719-0023	10000	513010 - Retire City Misc	-	29,650	29,650	-	31,635	31,635
NGFS	MTA	138715	22265	10001719-0023	10000	514010 - Social Security (OASDI & HI)	2,911	14,650	11,739	3,054	15,408	12,354
NGFS	MTA	138715	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	681	3,709	3,028	715	3,881	3,166
NGFS	MTA	138715	22265	10001719-0023	10000	515010 - Health Service-City Match	-	5,220	5,220	-	5,716	5,716
NGFS	MTA	138715	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	365	1,987	1,622	383	2,079	1,696
NGFS	MTA	138715	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	105	571	466	110	597	487
NGFS	MTA	138715	22265	10001719-0023	10000	515710 - Dependent Coverage	-	17,095	17,095	-	18,719	18,719
NGFS	MTA	138715	22265	10001719-0023	10000	516010 - Dental Coverage	-	1,478	1,478	-	1,537	1,537
NGFS	MTA	138715	22265	10001719-0023	10000	519110 - Flexible Benefit Package	-	6,381	6,381	-	6,987	6,987
NGFS	MTA	210921	22280	10043431-0001	22900	552410 - Payments To Other Govt	-	-	-	-	1,622,400	1,622,400
NGFS	MTA	168646	22260	10001726-0023	10000	501010 - Perm Salaries-Misc-Regular	(1,616,569)	(1,616,569)	-	(1,690,284)	(1,528,749)	161,535
NGFS	MTA	168646	22260	10001726-0023	10000	513010 - Retire City Misc	(237,312)	(237,312)	-	(253,035)	(228,853)	24,182
NGFS	MTA	168646	22260	10001726-0023	10000	514010 - Social Security (OASDI & HI)	(62,252)	(62,252)	-	(65,094)	(55,079)	10,015
NGFS	MTA	168646	22260	10001726-0023	10000	514020 - Social Sec-Medicare(HI Only)	(14,560)	(14,560)	-	(15,223)	(12,881)	2,342
NGFS	MTA	168646	22260	10001726-0023	10000	515010 - Health Service-City Match	(51,331)	(51,331)	-	(58,831)	(53,186)	5,645
NGFS	MTA	168646	22260	10001726-0023	10000	515020 - Retiree Health-Match-Prop B	(7,802)	(7,802)	-	(8,158)	(6,903)	1,255
NGFS	MTA	168646	22260	10001726-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	(2,239)	(2,239)	-	(2,342)	(1,982)	360
NGFS	MTA	168646	22260	10001726-0023	10000	515710 - Dependent Coverage	(210,348)	(210,348)	-	(241,084)	(217,950)	23,134
NGFS	MTA	168646	22260	10001726-0023	10000	516010 - Dental Coverage	(16,902)	(16,902)	-	(18,399)	(16,634)	1,765
NGFS	MTA	168646	22260	10001726-0023	10000	519120 - Long Term Disability Insurance	(6,627)	(6,627)	-	(6,930)	(6,268)	662
NGFS	MTA	175655	22260	10001726-0023	10000	501010 - Perm Salaries-Misc-Regular	(300,506)	(300,506)	-	(314,209)	(284,179)	30,030
NGFS	MTA	175655	22260	10001726-0023	10000	513010 - Retire City Misc	(44,114)	(44,114)	-	(47,038)	(42,542)	4,496

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	175655	22260	10001726-0023	10000	514010 - Social Security (OASDI & HI)	(18,632)	(18,632)	-	(19,481)	(17,619)	1,862
NGFS	MTA	175655	22260	10001726-0023	10000	514020 - Social Sec-Medicare(HI Only)	(4,357)	(4,357)	-	(4,556)	(4,121)	435
NGFS	MTA	175655	22260	10001726-0023	10000	515010 - Health Service-City Match	(9,542)	(9,542)	-	(10,941)	(9,901)	1,040
NGFS	MTA	175655	22260	10001726-0023	10000	515020 - Retiree Health-Match-Prop B	(2,335)	(2,335)	-	(2,441)	(2,208)	233
NGFS	MTA	175655	22260	10001726-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	(670)	(670)	-	(701)	(634)	67
NGFS	MTA	175655	22260	10001726-0023	10000	515710 - Dependent Coverage	(39,105)	(39,105)	-	(44,838)	(40,576)	4,262
NGFS	MTA	175655	22260	10001726-0023	10000	516010 - Dental Coverage	(3,143)	(3,143)	-	(3,422)	(3,097)	325
NGFS	MTA	175655	22260	10001726-0023	10000	519120 - Long Term Disability Insurance	(1,232)	(1,232)	-	(1,289)	(1,166)	123
NGFS	MTA	175655	22260	10001726-0023	10000	522020 - Training Costs Paid To Vendors	-	13,436	13,436	-	13,855	13,855
NGFS	MTA	175655	22260	10001726-0023	10000	523050 - Employee Recognition	-	6,240	6,240	-	6,435	6,435
NGFS	MTA	175655	22260	10001726-0023	10000	528110 - Security	-	7,171,643	7,171,643	-	7,395,399	7,395,399
NGFS	MTA	175655	22260	10001726-0023	10000	549510 - Other Office Supplies	-	10,335	10,335	-	10,657	10,657
NGFS	MTA	175655	22265	10001726-0023	10000	522020 - Training Costs Paid To Vendors	13,436	-	(13,436)	13,855	-	(13,855)
NGFS	MTA	175655	22265	10001726-0023	10000	523050 - Employee Recognition	6,240	-	(6,240)	6,435	-	(6,435)
NGFS	MTA	175655	22265	10001726-0023	10000	528110 - Security	7,171,643	-	(7,171,643)	7,395,399	-	(7,395,399)
NGFS	MTA	175655	22265	10001726-0023	10000	549510 - Other Office Supplies	10,335	-	(10,335)	10,657	-	(10,657)
NGFS	MTA	139651	22260	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	(1,259,622)	(1,259,622)	-	(1,317,061)	(1,191,189)	125,872
NGFS	MTA	139651	22260	10001719-0023	10000	513010 - Retire City Misc	(184,913)	(184,913)	-	(197,165)	(178,322)	18,843
NGFS	MTA	139651	22260	10001719-0023	10000	514010 - Social Security (OASDI & HI)	(78,096)	(78,096)	-	(81,658)	(73,854)	7,804
NGFS	MTA	139651	22260	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	(18,265)	(18,265)	-	(19,098)	(17,273)	1,825
NGFS	MTA	139651	22260	10001719-0023	10000	515010 - Health Service-City Match	(40,025)	(40,025)	-	(45,857)	(41,499)	4,358
NGFS	MTA	139651	22260	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	(9,788)	(9,788)	-	(10,234)	(9,256)	978
NGFS	MTA	139651	22260	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	(2,809)	(2,809)	-	(2,937)	(2,656)	281
NGFS	MTA	139651	22260	10001719-0023	10000	515710 - Dependent Coverage	(164,015)	(164,015)	-	(187,915)	(170,057)	17,858
NGFS	MTA	139651	22260	10001719-0023	10000	516010 - Dental Coverage	(13,178)	(13,178)	-	(14,341)	(12,978)	1,363
NGFS	MTA	139651	22260	10001719-0023	10000	519120 - Long Term Disability Insurance	(5,164)	(5,164)	-	(5,399)	(4,883)	516
NGFS	MTA	149677	22260	10001724-0009	10000	501010 - Perm Salaries-Misc-Regular	1,350,616	1,350,616	-	1,412,203	1,447,712	35,509
NGFS	MTA	149677	22260	10001724-0009	10000	513010 - Retire City Misc	192,899	192,899	-	205,792	211,108	5,316
NGFS	MTA	149677	22260	10001724-0009	10000	514010 - Social Security (OASDI & HI)	83,737	83,737	-	87,556	89,758	2,202
NGFS	MTA	149677	22260	10001724-0009	10000	514020 - Social Sec-Medicare(HI Only)	19,581	19,581	-	20,477	20,992	515
NGFS	MTA	149677	22260	10001724-0009	10000	515010 - Health Service-City Match	38,328	38,328	-	41,426	42,664	1,238
NGFS	MTA	149677	22260	10001724-0009	10000	515020 - Retiree Health-Match-Prop B	10,494	10,494	-	10,972	11,248	276
NGFS	MTA	149677	22260	10001724-0009	10000	515030 - RetireeHlthCare-CityMatchProp(	3,011	3,011	-	3,149	3,228	79
NGFS	MTA	149677	22260	10001724-0009	10000	515710 - Dependent Coverage	184,242	184,242	-	199,511	204,584	5,073
NGFS	MTA	149677	22260	10001724-0009	10000	516010 - Dental Coverage	14,359	14,359	-	14,766	15,153	387
NGFS	MTA	149677	22260	10001724-0009	10000	519120 - Long Term Disability Insurance	3,905	3,905	-	4,081	4,227	146
NGFS	MTA	202645	22260	10001724-0009	10000	501010 - Perm Salaries-Misc-Regular	-	198,854	198,854	-	207,921	207,921
NGFS	MTA	202645	22260	10001724-0009	10000	513010 - Retire City Misc	-	28,237	28,237	-	30,128	30,128
NGFS	MTA	202645	22260	10001724-0009	10000	514010 - Social Security (OASDI & HI)	-	11,739	11,739	-	12,354	12,354
NGFS	MTA	202645	22260	10001724-0009	10000	514020 - Social Sec-Medicare(HI Only)	-	2,883	2,883	-	3,015	3,015

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	202645	22260	10001724-0009	10000	515010 - Health Service-City Match	-	3,169	3,169	-	3,470	3,470
NGFS	MTA	202645	22260	10001724-0009	10000	515020 - Retiree Health-Match-Prop B	-	1,545	1,545	-	1,616	1,616
NGFS	MTA	202645	22260	10001724-0009	10000	515030 - RetireeHlthCare-CityMatchProp(	-	443	443	-	464	464
NGFS	MTA	202645	22260	10001724-0009	10000	515710 - Dependent Coverage	-	21,636	21,636	-	23,691	23,691
NGFS	MTA	202645	22260	10001724-0009	10000	516010 - Dental Coverage	-	1,613	1,613	-	1,678	1,678
NGFS	MTA	202645	22260	10001724-0009	10000	519120 - Long Term Disability Insurance	-	815	815	-	852	852
NGFS	MTA	202645	22260	10001724-0016	10000	501010 - Perm Salaries-Misc-Regular	198,854	-	(198,854)	207,921	-	(207,921)
NGFS	MTA	202645	22260	10001724-0016	10000	513010 - Retire City Misc	28,237	-	(28,237)	30,128	-	(30,128)
NGFS	MTA	202645	22260	10001724-0016	10000	514010 - Social Security (OASDI & HI)	11,739	-	(11,739)	12,354	-	(12,354)
NGFS	MTA	202645	22260	10001724-0016	10000	514020 - Social Sec-Medicare(HI Only)	2,883	-	(2,883)	3,015	-	(3,015)
NGFS	MTA	202645	22260	10001724-0016	10000	515010 - Health Service-City Match	3,169	-	(3,169)	3,470	-	(3,470)
NGFS	MTA	202645	22260	10001724-0016	10000	515020 - Retiree Health-Match-Prop B	1,545	-	(1,545)	1,616	-	(1,616)
NGFS	MTA	202645	22260	10001724-0016	10000	515030 - RetireeHlthCare-CityMatchProp(	443	-	(443)	464	-	(464)
NGFS	MTA	202645	22260	10001724-0016	10000	515710 - Dependent Coverage	21,636	-	(21,636)	23,691	-	(23,691)
NGFS	MTA	202645	22260	10001724-0016	10000	516010 - Dental Coverage	1,613	-	(1,613)	1,678	-	(1,678)
NGFS	MTA	202645	22260	10001724-0016	10000	519120 - Long Term Disability Insurance	815	-	(815)	852	-	(852)
NGFS	MTA	205645	22260	10001724-0009	10000	501010 - Perm Salaries-Misc-Regular	(2,807,852)	(2,807,852)	-	(2,935,889)	(2,655,307)	280,582
NGFS	MTA	205645	22260	10001724-0009	10000	513010 - Retire City Misc	(412,192)	(412,192)	-	(439,503)	(397,500)	42,003
NGFS	MTA	205645	22260	10001724-0009	10000	514010 - Social Security (OASDI & HI)	(174,087)	(174,087)	-	(182,026)	(164,630)	17,396
NGFS	MTA	205645	22260	10001724-0009	10000	514020 - Social Sec-Medicare(HI Only)	(40,714)	(40,714)	-	(42,571)	(38,503)	4,068
NGFS	MTA	205645	22260	10001724-0009	10000	515010 - Health Service-City Match	(89,276)	(89,276)	-	(102,212)	(92,456)	9,756
NGFS	MTA	205645	22260	10001724-0009	10000	515020 - Retiree Health-Match-Prop B	(21,816)	(21,816)	-	(22,812)	(20,632)	2,180
NGFS	MTA	205645	22260	10001724-0009	10000	515030 - RetireeHlthCare-CityMatchProp(	(6,262)	(6,262)	-	(6,548)	(5,922)	626
NGFS	MTA	205645	22260	10001724-0009	10000	515710 - Dependent Coverage	(365,838)	(365,838)	-	(418,853)	(378,875)	39,978
NGFS	MTA	205645	22260	10001724-0009	10000	516010 - Dental Coverage	(29,395)	(29,395)	-	(31,964)	(28,913)	3,051
NGFS	MTA	205645	22260	10001724-0009	10000	519120 - Long Term Disability Insurance	(11,511)	(11,511)	-	(12,037)	(10,887)	1,150
NGFS	MTA	205660	22260	10001724-0016	10000	501010 - Perm Salaries-Misc-Regular	2,324,950	2,324,950	-	2,430,972	2,494,706	63,734
NGFS	MTA	205660	22260	10001724-0016	10000	513010 - Retire City Misc	338,184	338,184	-	360,664	370,205	9,541
NGFS	MTA	205660	22260	10001724-0016	10000	514010 - Social Security (OASDI & HI)	144,138	144,138	-	150,719	154,671	3,952
NGFS	MTA	205660	22260	10001724-0016	10000	514020 - Social Sec-Medicare(HI Only)	33,706	33,706	-	35,241	36,165	924
NGFS	MTA	205660	22260	10001724-0016	10000	515010 - Health Service-City Match	69,460	69,460	-	75,028	77,256	2,228
NGFS	MTA	205660	22260	10001724-0016	10000	515020 - Retiree Health-Match-Prop B	18,060	18,060	-	18,884	19,379	495
NGFS	MTA	205660	22260	10001724-0016	10000	515030 - RetireeHlthCare-CityMatchProp(	5,179	5,179	-	5,422	5,564	142
NGFS	MTA	205660	22260	10001724-0016	10000	515710 - Dependent Coverage	361,261	361,261	-	391,323	400,455	9,132
NGFS	MTA	205660	22260	10001724-0016	10000	516010 - Dental Coverage	27,935	27,935	-	28,724	29,421	697
NGFS	MTA	205660	22260	10001724-0016	10000	519120 - Long Term Disability Insurance	(1,792)	(1,792)	-	(1,876)	(1,615)	261
NGFS	MTA	205660	22260	10001724-0016	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	183,505	181,089	(2,416)	196,023	191,028	(4,995)
NGFS	MTA	205660	22260	10001724-0016	10000	581740 - Is-Purch-Centrl Shop-FuelStock	183,101	148,569	(34,532)	144,153	144,153	-
NGFS	MTA	205662	22260	10001724-0009	10000	501010 - Perm Salaries-Misc-Regular	985,146	985,146	-	1,030,066	1,058,592	28,526
NGFS	MTA	205662	22260	10001724-0009	10000	513010 - Retire City Misc	142,249	142,249	-	151,724	155,994	4,270

Technical Adjustments for May 1 Departments
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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	205662	22260	10001724-0009	10000	514010 - Social Security (OASDI & HI)	61,079	61,079	-	63,863	65,632	1,769
NGFS	MTA	205662	22260	10001724-0009	10000	514020 - Social Sec-Medicare(HI Only)	14,282	14,282	-	14,934	15,348	414
NGFS	MTA	205662	22260	10001724-0009	10000	515010 - Health Service-City Match	20,900	20,900	-	22,443	23,433	990
NGFS	MTA	205662	22260	10001724-0009	10000	515020 - Retiree Health-Match-Prop B	7,656	7,656	-	8,002	8,224	222
NGFS	MTA	205662	22260	10001724-0009	10000	515030 - RetireeHlthCare-CityMatchPropI	2,195	2,195	-	2,296	2,360	64
NGFS	MTA	205662	22260	10001724-0009	10000	515710 - Dependent Coverage	152,367	152,367	-	165,014	169,073	4,059
NGFS	MTA	205662	22260	10001724-0009	10000	516010 - Dental Coverage	11,260	11,260	-	11,573	11,883	310
NGFS	MTA	205662	22260	10001724-0009	10000	519120 - Long Term Disability Insurance	2,511	2,511	-	2,623	2,740	117
NGFS	MTA	207838	22260	10001724-0013	10000	501010 - Perm Salaries-Misc-Regular	5,227,499	5,227,499	-	6,305,851	6,356,015	50,164
NGFS	MTA	207838	22260	10001724-0013	10000	513010 - Retire City Misc	762,028	762,028	-	938,397	945,907	7,510
NGFS	MTA	207838	22260	10001724-0013	10000	514010 - Social Security (OASDI & HI)	324,086	324,086	-	390,969	394,079	3,110
NGFS	MTA	207838	22260	10001724-0013	10000	514020 - Social Sec-Medicare(HI Only)	75,784	75,784	-	91,428	92,155	727
NGFS	MTA	207838	22260	10001724-0013	10000	515010 - Health Service-City Match	206,144	206,144	-	252,933	254,666	1,733
NGFS	MTA	207838	22260	10001724-0013	10000	515020 - Retiree Health-Match-Prop B	40,605	40,605	-	48,990	49,380	390
NGFS	MTA	207838	22260	10001724-0013	10000	515030 - RetireeHlthCare-CityMatchPropI	11,643	11,643	-	14,070	14,182	112
NGFS	MTA	207838	22260	10001724-0013	10000	515710 - Dependent Coverage	778,559	778,559	-	963,933	971,036	7,103
NGFS	MTA	207838	22260	10001724-0013	10000	516010 - Dental Coverage	64,449	64,449	-	75,520	76,062	542
NGFS	MTA	207838	22260	10001724-0013	10000	519120 - Long Term Disability Insurance	2,046	2,046	-	5,569	5,775	206
NGFS	MTA	207839	22260	10001724-0013	10000	501010 - Perm Salaries-Misc-Regular	3,770,513	3,770,513	-	3,942,458	4,030,737	88,279
NGFS	MTA	207839	22260	10001724-0013	10000	513010 - Retire City Misc	550,385	550,385	-	586,936	600,151	13,215
NGFS	MTA	207839	22260	10001724-0013	10000	514010 - Social Security (OASDI & HI)	233,758	233,758	-	244,436	249,909	5,473
NGFS	MTA	207839	22260	10001724-0013	10000	514020 - Social Sec-Medicare(HI Only)	54,661	54,661	-	57,161	58,441	1,280
NGFS	MTA	207839	22260	10001724-0013	10000	515010 - Health Service-City Match	153,975	153,975	-	167,227	170,297	3,070
NGFS	MTA	207839	22260	10001724-0013	10000	515020 - Retiree Health-Match-Prop B	29,287	29,287	-	30,629	31,315	686
NGFS	MTA	207839	22260	10001724-0013	10000	515030 - RetireeHlthCare-CityMatchPropI	8,397	8,397	-	8,798	8,995	197
NGFS	MTA	207839	22260	10001724-0013	10000	515710 - Dependent Coverage	562,603	562,603	-	610,368	622,950	12,582
NGFS	MTA	207839	22260	10001724-0013	10000	516010 - Dental Coverage	46,953	46,953	-	48,389	49,349	960
NGFS	MTA	207839	22260	10001724-0013	10000	519120 - Long Term Disability Insurance	2,607	2,607	-	2,717	3,079	362
NGFS	MTA	207840	22260	10001724-0013	10000	501010 - Perm Salaries-Misc-Regular	16,307,889	16,307,889	-	17,051,552	17,380,342	328,790
NGFS	MTA	207840	22260	10001724-0013	10000	513010 - Retire City Misc	2,373,362	2,373,362	-	2,531,100	2,580,320	49,220
NGFS	MTA	207840	22260	10001724-0013	10000	514010 - Social Security (OASDI & HI)	1,011,033	1,011,033	-	1,057,211	1,077,596	20,385
NGFS	MTA	207840	22260	10001724-0013	10000	514020 - Social Sec-Medicare(HI Only)	236,434	236,434	-	247,224	251,991	4,767
NGFS	MTA	207840	22260	10001724-0013	10000	515010 - Health Service-City Match	562,072	562,072	-	610,323	621,762	11,439
NGFS	MTA	207840	22260	10001724-0013	10000	515020 - Retiree Health-Match-Prop B	126,680	126,680	-	132,465	135,020	2,555
NGFS	MTA	207840	22260	10001724-0013	10000	515030 - RetireeHlthCare-CityMatchPropI	36,327	36,327	-	38,043	38,776	733
NGFS	MTA	207840	22260	10001724-0013	10000	515710 - Dependent Coverage	2,466,396	2,466,396	-	2,679,417	2,726,294	46,877
NGFS	MTA	207840	22260	10001724-0013	10000	516010 - Dental Coverage	197,242	197,242	-	203,486	207,063	3,577
NGFS	MTA	207840	22260	10001724-0013	10000	519120 - Long Term Disability Insurance	548	548	-	549	1,897	1,348
NGFS	MTA	207842	22260	10001724-0013	10000	501010 - Perm Salaries-Misc-Regular	5,222,521	5,222,521	-	5,740,667	5,826,789	86,122
NGFS	MTA	207842	22260	10001724-0013	10000	513010 - Retire City Misc	762,016	762,016	-	854,541	867,434	12,893

Technical Adjustments for May 1 Departments
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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	207842	22260	10001724-0013	10000	514010 - Social Security (OASDI & HI)	323,777	323,777	-	355,928	361,268	5,340
NGFS	MTA	207842	22260	10001724-0013	10000	514020 - Social Sec-Medicare(HI Only)	75,711	75,711	-	83,234	84,483	1,249
NGFS	MTA	207842	22260	10001724-0013	10000	515010 - Health Service-City Match	210,797	210,797	-	238,759	241,780	3,021
NGFS	MTA	207842	22260	10001724-0013	10000	515020 - Retiree Health-Match-Prop B	40,566	40,566	-	44,599	45,268	669
NGFS	MTA	207842	22260	10001724-0013	10000	515030 - RetireeHlthCare-CityMatchProp(	11,632	11,632	-	12,810	13,002	192
NGFS	MTA	207842	22260	10001724-0013	10000	515710 - Dependent Coverage	775,835	775,835	-	882,009	894,388	12,379
NGFS	MTA	207842	22260	10001724-0013	10000	516010 - Dental Coverage	64,639	64,639	-	69,692	70,637	945
NGFS	MTA	207842	22260	10001724-0013	10000	519120 - Long Term Disability Insurance	4,206	4,206	-	5,531	5,884	353
NGFS	MTA	207843	22260	10001724-0012	10000	501010 - Perm Salaries-Misc-Regular	3,424,363	3,424,363	-	3,580,496	3,658,454	77,958
NGFS	MTA	207843	22260	10001724-0012	10000	513010 - Retire City Misc	496,092	496,092	-	529,096	540,766	11,670
NGFS	MTA	207843	22260	10001724-0012	10000	514010 - Social Security (OASDI & HI)	211,676	211,676	-	221,477	226,310	4,833
NGFS	MTA	207843	22260	10001724-0012	10000	514020 - Social Sec-Medicare(HI Only)	49,644	49,644	-	51,911	53,041	1,130
NGFS	MTA	207843	22260	10001724-0012	10000	515010 - Health Service-City Match	67,118	67,118	-	72,204	74,928	2,724
NGFS	MTA	207843	22260	10001724-0012	10000	515020 - Retiree Health-Match-Prop B	26,615	26,615	-	27,815	28,421	606
NGFS	MTA	207843	22260	10001724-0012	10000	515030 - RetireeHlthCare-CityMatchProp(	7,635	7,635	-	7,990	8,164	174
NGFS	MTA	207843	22260	10001724-0012	10000	515710 - Dependent Coverage	525,884	525,884	-	570,556	581,717	11,161
NGFS	MTA	207843	22260	10001724-0012	10000	516010 - Dental Coverage	38,616	38,616	-	39,772	40,624	852
NGFS	MTA	207843	22260	10001724-0012	10000	519120 - Long Term Disability Insurance	14,045	14,045	-	14,679	14,999	320
NGFS	MTA	207845	22260	10001724-0012	10000	501010 - Perm Salaries-Misc-Regular	5,839,077	5,839,077	-	6,945,274	7,010,723	65,449
NGFS	MTA	207845	22260	10001724-0012	10000	513010 - Retire City Misc	848,342	848,342	-	1,030,475	1,040,273	9,798
NGFS	MTA	207845	22260	10001724-0012	10000	514010 - Social Security (OASDI & HI)	362,036	362,036	-	430,597	434,655	4,058
NGFS	MTA	207845	22260	10001724-0012	10000	514020 - Social Sec-Medicare(HI Only)	84,651	84,651	-	100,693	101,642	949
NGFS	MTA	207845	22260	10001724-0012	10000	515010 - Health Service-City Match	126,815	126,815	-	165,751	168,029	2,278
NGFS	MTA	207845	22260	10001724-0012	10000	515020 - Retiree Health-Match-Prop B	45,384	45,384	-	53,951	54,460	509
NGFS	MTA	207845	22260	10001724-0012	10000	515030 - RetireeHlthCare-CityMatchProp(	13,017	13,017	-	15,495	15,641	146
NGFS	MTA	207845	22260	10001724-0012	10000	515710 - Dependent Coverage	917,701	917,701	-	1,115,055	1,124,390	9,335
NGFS	MTA	207845	22260	10001724-0012	10000	516010 - Dental Coverage	67,829	67,829	-	78,974	79,686	712
NGFS	MTA	207845	22260	10001724-0012	10000	519120 - Long Term Disability Insurance	23,951	23,951	-	28,478	28,746	268
NGFS	MTA	207862	22260	10001724-0009	10000	501010 - Perm Salaries-Misc-Regular	1,696,660	1,696,660	-	1,774,024	1,805,312	31,288
NGFS	MTA	207862	22260	10001724-0009	10000	513010 - Retire City Misc	241,633	241,633	-	257,796	262,480	4,684
NGFS	MTA	207862	22260	10001724-0009	10000	514010 - Social Security (OASDI & HI)	1,445,906	1,445,906	-	1,512,069	1,514,009	1,940
NGFS	MTA	207862	22260	10001724-0009	10000	514020 - Social Sec-Medicare(HI Only)	342,495	342,495	-	358,094	358,548	454
NGFS	MTA	207862	22260	10001724-0009	10000	515010 - Health Service-City Match	55,718	55,718	-	60,466	61,555	1,089
NGFS	MTA	207862	22260	10001724-0009	10000	515020 - Retiree Health-Match-Prop B	183,531	183,531	-	191,889	192,132	243
NGFS	MTA	207862	22260	10001724-0009	10000	515030 - RetireeHlthCare-CityMatchProp(	52,675	52,675	-	55,073	55,143	70
NGFS	MTA	207862	22260	10001724-0009	10000	515710 - Dependent Coverage	129,641	129,641	-	139,725	144,190	4,465
NGFS	MTA	207862	22260	10001724-0009	10000	516010 - Dental Coverage	11,681	11,681	-	11,977	12,318	341
NGFS	MTA	207862	22260	10001724-0009	10000	519120 - Long Term Disability Insurance	1,878	1,878	-	1,963	2,091	128
NGFS	MTA	207877	22260	10001724-0010	10000	501010 - Perm Salaries-Misc-Regular	2,754,554	2,754,554	-	2,880,146	2,956,016	75,870
NGFS	MTA	207877	22260	10001724-0010	10000	513010 - Retire City Misc	400,425	400,425	-	427,035	438,393	11,358

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	207877	22260	10001724-0010	10000	514010 - Social Security (OASDI & HI)	170,466	170,466	-	178,309	183,013	4,704
NGFS	MTA	207877	22260	10001724-0010	10000	514020 - Social Sec-Medicare(HI Only)	39,932	39,932	-	41,757	42,857	1,100
NGFS	MTA	207877	22260	10001724-0010	10000	515010 - Health Service-City Match	55,074	55,074	-	59,117	61,742	2,625
NGFS	MTA	207877	22260	10001724-0010	10000	515020 - Retiree Health-Match-Prop B	21,411	21,411	-	22,372	22,962	590
NGFS	MTA	207877	22260	10001724-0010	10000	515030 - RetireeHlthCare-CityMatchProp(	6,141	6,141	-	6,427	6,596	169
NGFS	MTA	207877	22260	10001724-0010	10000	515710 - Dependent Coverage	441,934	441,934	-	479,038	489,793	10,755
NGFS	MTA	207877	22260	10001724-0010	10000	516010 - Dental Coverage	32,373	32,373	-	33,308	34,129	821
NGFS	MTA	207877	22260	10001724-0010	10000	519120 - Long Term Disability Insurance	11,299	11,299	-	11,809	12,120	311
NGFS	MTA	207881	22260	10001724-0016	10000	501010 - Perm Salaries-Misc-Regular	1,608,452	1,608,452	-	1,681,791	1,728,362	46,571
NGFS	MTA	207881	22260	10001724-0016	10000	513010 - Retire City Misc	226,165	226,165	-	241,352	248,324	6,972
NGFS	MTA	207881	22260	10001724-0016	10000	514010 - Social Security (OASDI & HI)	99,730	99,730	-	104,271	107,158	2,887
NGFS	MTA	207881	22260	10001724-0016	10000	514020 - Social Sec-Medicare(HI Only)	23,327	23,327	-	24,384	25,059	675
NGFS	MTA	207881	22260	10001724-0016	10000	515010 - Health Service-City Match	23,239	23,239	-	24,704	26,338	1,634
NGFS	MTA	207881	22260	10001724-0016	10000	515020 - Retiree Health-Match-Prop B	12,496	12,496	-	13,069	13,431	362
NGFS	MTA	207881	22260	10001724-0016	10000	515030 - RetireeHlthCare-CityMatchProp(	3,588	3,588	-	3,745	3,849	104
NGFS	MTA	207881	22260	10001724-0016	10000	515710 - Dependent Coverage	199,030	199,030	-	214,888	221,585	6,697
NGFS	MTA	207881	22260	10001724-0016	10000	516010 - Dental Coverage	14,486	14,486	-	14,839	15,350	511
NGFS	MTA	207881	22260	10001724-0016	10000	519120 - Long Term Disability Insurance	6,595	6,595	-	6,895	7,086	191
NGFS	MTA	207882	22260	10001724-0009	10000	501010 - Perm Salaries-Misc-Regular	(466,168)	(466,168)	-	(487,425)	(440,854)	46,571
NGFS	MTA	207882	22260	10001724-0009	10000	513010 - Retire City Misc	(68,434)	(68,434)	-	(72,968)	(65,996)	6,972
NGFS	MTA	207882	22260	10001724-0009	10000	514010 - Social Security (OASDI & HI)	(28,902)	(28,902)	-	(30,221)	(27,334)	2,887
NGFS	MTA	207882	22260	10001724-0009	10000	514020 - Social Sec-Medicare(HI Only)	(6,759)	(6,759)	-	(7,067)	(6,392)	675
NGFS	MTA	207882	22260	10001724-0009	10000	515010 - Health Service-City Match	(14,789)	(14,789)	-	(16,937)	(15,303)	1,634
NGFS	MTA	207882	22260	10001724-0009	10000	515020 - Retiree Health-Match-Prop B	(3,622)	(3,622)	-	(3,787)	(3,425)	362
NGFS	MTA	207882	22260	10001724-0009	10000	515030 - RetireeHlthCare-CityMatchProp(	(1,039)	(1,039)	-	(1,087)	(983)	104
NGFS	MTA	207882	22260	10001724-0009	10000	515710 - Dependent Coverage	(60,603)	(60,603)	-	(69,404)	(62,707)	6,697
NGFS	MTA	207882	22260	10001724-0009	10000	516010 - Dental Coverage	(4,870)	(4,870)	-	(5,296)	(4,785)	511
NGFS	MTA	207882	22260	10001724-0009	10000	519120 - Long Term Disability Insurance	(1,911)	(1,911)	-	(1,998)	(1,807)	191
NGFS	MTA	207883	22260	10001724-0016	10000	501010 - Perm Salaries-Misc-Regular	1,874,753	1,874,753	-	1,960,234	2,014,534	54,300
NGFS	MTA	207883	22260	10001724-0016	10000	513010 - Retire City Misc	263,611	263,611	-	281,311	289,440	8,129
NGFS	MTA	207883	22260	10001724-0016	10000	514010 - Social Security (OASDI & HI)	116,241	116,241	-	121,534	124,901	3,367
NGFS	MTA	207883	22260	10001724-0016	10000	514020 - Social Sec-Medicare(HI Only)	27,188	27,188	-	28,421	29,208	787
NGFS	MTA	207883	22260	10001724-0016	10000	515010 - Health Service-City Match	27,045	27,045	-	28,771	30,653	1,882
NGFS	MTA	207883	22260	10001724-0016	10000	515020 - Retiree Health-Match-Prop B	14,564	14,564	-	15,231	15,653	422
NGFS	MTA	207883	22260	10001724-0016	10000	515030 - RetireeHlthCare-CityMatchProp(	4,182	4,182	-	4,366	4,487	121
NGFS	MTA	207883	22260	10001724-0016	10000	515710 - Dependent Coverage	231,922	231,922	-	250,501	258,212	7,711
NGFS	MTA	207883	22260	10001724-0016	10000	516010 - Dental Coverage	16,878	16,878	-	17,297	17,885	588
NGFS	MTA	207883	22260	10001724-0016	10000	519120 - Long Term Disability Insurance	7,687	7,687	-	8,036	8,259	223
NGFS	MTA	210846	22260	10001724-0009	10000	501010 - Perm Salaries-Misc-Regular	3,733,157	3,733,157	-	3,903,350	4,008,529	105,179
NGFS	MTA	210846	22260	10001724-0009	10000	513010 - Retire City Misc	547,024	547,024	-	583,282	599,027	15,745

Technical Adjustments for May 1 Departments
FY 2026-27 and FY 2027-28

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	210846	22260	10001724-0009	10000	514010 - Social Security (OASDI & HI)	236,620	236,620	-	247,497	254,018	6,521
NGFS	MTA	210846	22260	10001724-0009	10000	514020 - Social Sec-Medicare(HI Only)	55,609	55,609	-	58,144	59,669	1,525
NGFS	MTA	210846	22260	10001724-0009	10000	515010 - Health Service-City Match	295,637	295,637	-	322,026	325,691	3,665
NGFS	MTA	210846	22260	10001724-0009	10000	515020 - Retiree Health-Match-Prop B	29,809	29,809	-	31,170	31,987	817
NGFS	MTA	210846	22260	10001724-0009	10000	515030 - RetireeHlthCare-CityMatchProp(	8,551	8,551	-	8,927	9,162	235
NGFS	MTA	210846	22260	10001724-0009	10000	515710 - Dependent Coverage	448,917	448,917	-	484,646	499,663	15,017
NGFS	MTA	210846	22260	10001724-0009	10000	516010 - Dental Coverage	44,183	44,183	-	45,431	46,577	1,146
NGFS	MTA	210846	22260	10001724-0009	10000	519120 - Long Term Disability Insurance	14,457	14,457	-	15,120	15,551	431
NGFS	MTA	210862	22260	10001724-0009	10000	501010 - Perm Salaries-Misc-Regular	630,992	630,992	-	659,766	678,052	18,286
NGFS	MTA	210862	22260	10001724-0009	10000	513010 - Retire City Misc	91,109	91,109	-	97,179	99,916	2,737
NGFS	MTA	210862	22260	10001724-0009	10000	514010 - Social Security (OASDI & HI)	39,119	39,119	-	40,906	42,040	1,134
NGFS	MTA	210862	22260	10001724-0009	10000	514020 - Social Sec-Medicare(HI Only)	9,149	9,149	-	9,565	9,830	265
NGFS	MTA	210862	22260	10001724-0009	10000	515010 - Health Service-City Match	16,165	16,165	-	17,357	18,001	644
NGFS	MTA	210862	22260	10001724-0009	10000	515020 - Retiree Health-Match-Prop B	4,902	4,902	-	5,125	5,267	142
NGFS	MTA	210862	22260	10001724-0009	10000	515030 - RetireeHlthCare-CityMatchProp(	1,406	1,406	-	1,472	1,513	41
NGFS	MTA	210862	22260	10001724-0009	10000	515710 - Dependent Coverage	95,882	95,882	-	103,572	106,210	2,638
NGFS	MTA	210862	22260	10001724-0009	10000	516010 - Dental Coverage	7,245	7,245	-	7,425	7,626	201
NGFS	MTA	210862	22260	10001724-0009	10000	519120 - Long Term Disability Insurance	(750)	(750)	-	(784)	(709)	75
NGFS	MTA	210863	22260	10001724-0009	10000	501010 - Perm Salaries-Misc-Regular	5,309,566	5,309,566	-	6,391,648	6,465,126	73,478
NGFS	MTA	210863	22260	10001724-0009	10000	513010 - Retire City Misc	775,741	775,741	-	952,947	963,947	11,000
NGFS	MTA	210863	22260	10001724-0009	10000	514010 - Social Security (OASDI & HI)	329,204	329,204	-	396,294	400,850	4,556
NGFS	MTA	210863	22260	10001724-0009	10000	514020 - Social Sec-Medicare(HI Only)	76,966	76,966	-	92,659	93,724	1,065
NGFS	MTA	210863	22260	10001724-0009	10000	515010 - Health Service-City Match	147,714	147,714	-	188,609	191,184	2,575
NGFS	MTA	210863	22260	10001724-0009	10000	515020 - Retiree Health-Match-Prop B	41,265	41,265	-	49,675	50,246	571
NGFS	MTA	210863	22260	10001724-0009	10000	515030 - RetireeHlthCare-CityMatchProp(	11,830	11,830	-	14,250	14,414	164
NGFS	MTA	210863	22260	10001724-0009	10000	515710 - Dependent Coverage	848,991	848,991	-	1,039,649	1,050,201	10,552
NGFS	MTA	210863	22260	10001724-0009	10000	516010 - Dental Coverage	64,481	64,481	-	75,453	76,258	805
NGFS	MTA	210863	22260	10001724-0009	10000	519120 - Long Term Disability Insurance	(5,346)	(5,346)	-	(2,147)	(1,846)	301
NGFS	MTA	210864	22260	10001724-0014	10000	501010 - Perm Salaries-Misc-Regular	13,330,607	13,330,607	-	15,338,357	15,455,830	117,473
NGFS	MTA	210864	22260	10001724-0014	10000	513010 - Retire City Misc	1,931,265	1,931,265	-	2,269,318	2,286,904	17,586
NGFS	MTA	210864	22260	10001724-0014	10000	514010 - Social Security (OASDI & HI)	826,200	826,200	-	950,705	957,988	7,283
NGFS	MTA	210864	22260	10001724-0014	10000	514020 - Social Sec-Medicare(HI Only)	193,266	193,266	-	222,384	224,087	1,703
NGFS	MTA	210864	22260	10001724-0014	10000	515010 - Health Service-City Match	269,921	269,921	-	340,326	344,436	4,110
NGFS	MTA	210864	22260	10001724-0014	10000	515020 - Retiree Health-Match-Prop B	103,604	103,604	-	119,155	120,068	913
NGFS	MTA	210864	22260	10001724-0014	10000	515030 - RetireeHlthCare-CityMatchProp(	29,723	29,723	-	34,210	34,472	262
NGFS	MTA	210864	22260	10001724-0014	10000	515710 - Dependent Coverage	2,047,526	2,047,526	-	2,425,450	2,442,293	16,843
NGFS	MTA	210864	22260	10001724-0014	10000	516010 - Dental Coverage	150,847	150,847	-	170,932	172,217	1,285
NGFS	MTA	210864	22260	10001724-0014	10000	519120 - Long Term Disability Insurance	54,677	54,677	-	62,889	63,371	482
NGFS	MTA	210865	22260	10001724-0011	10000	501010 - Perm Salaries-Misc-Regular	4,590,191	4,590,191	-	4,799,484	4,915,295	115,811
NGFS	MTA	210865	22260	10001724-0011	10000	513010 - Retire City Misc	669,002	669,002	-	713,425	730,762	17,337

Technical Adjustments for May 1 Departments
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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	210865	22260	10001724-0011	10000	514010 - Social Security (OASDI & HI)	284,276	284,276	-	297,307	304,487	7,180
NGFS	MTA	210865	22260	10001724-0011	10000	514020 - Social Sec-Medicare(HI Only)	66,549	66,549	-	69,588	71,267	1,679
NGFS	MTA	210865	22260	10001724-0011	10000	515010 - Health Service-City Match	100,800	100,800	-	108,547	112,558	4,011
NGFS	MTA	210865	22260	10001724-0011	10000	515020 - Retiree Health-Match-Prop B	35,676	35,676	-	37,289	38,189	900
NGFS	MTA	210865	22260	10001724-0011	10000	515030 - RetireeHlthCare-CityMatchProp(	10,233	10,233	-	10,706	10,964	258
NGFS	MTA	210865	22260	10001724-0011	10000	515710 - Dependent Coverage	708,209	708,209	-	767,972	784,410	16,438
NGFS	MTA	210865	22260	10001724-0011	10000	516010 - Dental Coverage	52,532	52,532	-	54,069	55,323	1,254
NGFS	MTA	210865	22260	10001724-0011	10000	519120 - Long Term Disability Insurance	14,744	14,744	-	15,411	15,886	475
NGFS	MTA	210866	22260	10001724-0014	10000	501010 - Perm Salaries-Misc-Regular	13,093,160	13,093,160	-	13,690,148	13,989,775	299,627
NGFS	MTA	210866	22260	10001724-0014	10000	513010 - Retire City Misc	1,891,168	1,891,168	-	2,017,102	2,061,956	44,854
NGFS	MTA	210866	22260	10001724-0014	10000	514010 - Social Security (OASDI & HI)	811,482	811,482	-	848,521	867,098	18,577
NGFS	MTA	210866	22260	10001724-0014	10000	514020 - Social Sec-Medicare(HI Only)	189,839	189,839	-	198,494	202,839	4,345
NGFS	MTA	210866	22260	10001724-0014	10000	515010 - Health Service-City Match	263,431	263,431	-	283,658	294,107	10,449
NGFS	MTA	210866	22260	10001724-0014	10000	515020 - Retiree Health-Match-Prop B	101,748	101,748	-	106,356	108,684	2,328
NGFS	MTA	210866	22260	10001724-0014	10000	515030 - RetireeHlthCare-CityMatchProp(	29,197	29,197	-	30,524	31,192	668
NGFS	MTA	210866	22260	10001724-0014	10000	515710 - Dependent Coverage	1,920,959	1,920,959	-	2,083,739	2,126,558	42,819
NGFS	MTA	210866	22260	10001724-0014	10000	516010 - Dental Coverage	141,998	141,998	-	146,214	149,482	3,268
NGFS	MTA	210866	22260	10001724-0014	10000	519120 - Long Term Disability Insurance	41,498	41,498	-	43,377	44,605	1,228
NGFS	MTA	138725	22260	10001719-0023	10000	581051 - GF-PUC-Light Heat & Power	3,665,285	3,665,285	-	4,101,246	4,101,247	1
NGFS	MTA	149686	22260	10001724-0016	10000	501010 - Perm Salaries-Misc-Regular	3,915,370	3,915,370	-	4,093,903	4,141,258	47,355
NGFS	MTA	149686	22260	10001724-0016	10000	513010 - Retire City Misc	558,075	558,075	-	595,391	602,480	7,089
NGFS	MTA	149686	22260	10001724-0016	10000	514010 - Social Security (OASDI & HI)	908,201	908,201	-	950,211	953,147	2,936
NGFS	MTA	149686	22260	10001724-0016	10000	514020 - Social Sec-Medicare(HI Only)	218,589	218,589	-	228,552	229,239	687
NGFS	MTA	149686	22260	10001724-0016	10000	515010 - Health Service-City Match	121,262	121,262	-	132,037	133,671	1,634
NGFS	MTA	149686	22260	10001724-0016	10000	515020 - Retiree Health-Match-Prop B	117,133	117,133	-	122,471	122,839	368
NGFS	MTA	149686	22260	10001724-0016	10000	515030 - RetireeHlthCare-CityMatchProp(	33,618	33,618	-	35,152	35,258	106
NGFS	MTA	149686	22260	10001724-0016	10000	515710 - Dependent Coverage	324,447	324,447	-	352,223	358,920	6,697
NGFS	MTA	149686	22260	10001724-0016	10000	516010 - Dental Coverage	28,181	28,181	-	29,081	29,592	511
NGFS	MTA	149686	22260	10001724-0016	10000	519120 - Long Term Disability Insurance	9,191	9,191	-	9,607	9,801	194
NGFS	MTA	207850	22260	10001724-0018	10000	501010 - Perm Salaries-Misc-Regular	5,066,125	5,066,125	-	5,297,127	5,369,566	72,439
NGFS	MTA	207850	22260	10001724-0018	10000	513010 - Retire City Misc	738,802	738,802	-	787,849	798,693	10,844
NGFS	MTA	207850	22260	10001724-0018	10000	514010 - Social Security (OASDI & HI)	314,102	314,102	-	328,419	332,910	4,491
NGFS	MTA	207850	22260	10001724-0018	10000	514020 - Social Sec-Medicare(HI Only)	73,465	73,465	-	76,812	77,862	1,050
NGFS	MTA	207850	22260	10001724-0018	10000	515010 - Health Service-City Match	141,482	141,482	-	153,787	156,313	2,526
NGFS	MTA	207850	22260	10001724-0018	10000	515020 - Retiree Health-Match-Prop B	39,364	39,364	-	41,156	41,719	563
NGFS	MTA	207850	22260	10001724-0018	10000	515030 - RetireeHlthCare-CityMatchProp(	11,296	11,296	-	11,818	11,980	162
NGFS	MTA	207850	22260	10001724-0018	10000	515710 - Dependent Coverage	758,426	758,426	-	825,810	836,160	10,350
NGFS	MTA	207850	22260	10001724-0018	10000	516010 - Dental Coverage	57,852	57,852	-	59,827	60,617	790
NGFS	MTA	207850	22260	10001724-0018	10000	519120 - Long Term Disability Insurance	13,874	13,874	-	14,510	14,807	297
NGFS	MTA	207851	22260	10001724-0018	10000	501010 - Perm Salaries-Misc-Regular	2,994,713	2,994,713	-	3,131,281	3,212,070	80,789

Technical Adjustments for May 1 Departments
FY 2026-27 and FY 2027-28

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	207851	22260	10001724-0018	10000	513010 - Retire City Misc	438,697	438,697	-	468,056	480,150	12,094
NGFS	MTA	207851	22260	10001724-0018	10000	514010 - Social Security (OASDI & HI)	185,678	185,678	-	194,140	199,149	5,009
NGFS	MTA	207851	22260	10001724-0018	10000	514020 - Social Sec-Medicare(HI Only)	43,419	43,419	-	45,400	46,571	1,171
NGFS	MTA	207851	22260	10001724-0018	10000	515010 - Health Service-City Match	145,568	145,568	-	158,098	160,921	2,823
NGFS	MTA	207851	22260	10001724-0018	10000	515020 - Retiree Health-Match-Prop B	23,271	23,271	-	24,336	24,964	628
NGFS	MTA	207851	22260	10001724-0018	10000	515030 - RetireeHlthCare-CityMatchProp(	6,674	6,674	-	6,991	7,171	180
NGFS	MTA	207851	22260	10001724-0018	10000	515710 - Dependent Coverage	430,437	430,437	-	466,051	477,618	11,567
NGFS	MTA	207851	22260	10001724-0018	10000	516010 - Dental Coverage	35,720	35,720	-	36,746	37,629	883
NGFS	MTA	207851	22260	10001724-0018	10000	519120 - Long Term Disability Insurance	10,783	10,783	-	11,265	11,596	331
NGFS	MTA	207852	22260	10001724-0016	10000	501010 - Perm Salaries-Misc-Regular	(334,566)	(334,566)	-	(349,822)	(316,389)	33,433
NGFS	MTA	207852	22260	10001724-0016	10000	513010 - Retire City Misc	(49,114)	(49,114)	-	(52,368)	(47,363)	5,005
NGFS	MTA	207852	22260	10001724-0016	10000	514010 - Social Security (OASDI & HI)	(20,743)	(20,743)	-	(21,689)	(19,616)	2,073
NGFS	MTA	207852	22260	10001724-0016	10000	514020 - Social Sec-Medicare(HI Only)	(4,851)	(4,851)	-	(5,073)	(4,588)	485
NGFS	MTA	207852	22260	10001724-0016	10000	515010 - Health Service-City Match	(10,629)	(10,629)	-	(12,182)	(11,043)	1,139
NGFS	MTA	207852	22260	10001724-0016	10000	515020 - Retiree Health-Match-Prop B	(2,601)	(2,601)	-	(2,719)	(2,459)	260
NGFS	MTA	207852	22260	10001724-0016	10000	515030 - RetireeHlthCare-CityMatchProp(	(745)	(745)	-	(780)	(705)	75
NGFS	MTA	207852	22260	10001724-0016	10000	515710 - Dependent Coverage	(43,553)	(43,553)	-	(49,922)	(45,255)	4,667
NGFS	MTA	207852	22260	10001724-0016	10000	516010 - Dental Coverage	(3,500)	(3,500)	-	(3,809)	(3,453)	356
NGFS	MTA	207852	22260	10001724-0016	10000	519120 - Long Term Disability Insurance	(1,371)	(1,371)	-	(1,434)	(1,297)	137
NGFS	MTA	207852	22260	10001724-0021	10000	581078 - Sr-DPW-Street Repair	200,000	-	(200,000)	205,400	-	(205,400)
NGFS	MTA	207855	22260	10033100-0021	10000	501010 - Perm Salaries-Misc-Regular	(585,493)	(585,493)	-	(612,191)	(553,691)	58,500
NGFS	MTA	207855	22260	10033100-0021	10000	513010 - Retire City Misc	(85,951)	(85,951)	-	(91,645)	(82,888)	8,757
NGFS	MTA	207855	22260	10033100-0021	10000	514010 - Social Security (OASDI & HI)	(36,300)	(36,300)	-	(37,957)	(34,330)	3,627
NGFS	MTA	207855	22260	10033100-0021	10000	514020 - Social Sec-Medicare(HI Only)	(8,489)	(8,489)	-	(8,877)	(8,029)	848
NGFS	MTA	207855	22260	10033100-0021	10000	515010 - Health Service-City Match	(18,633)	(18,633)	-	(21,294)	(19,264)	2,030
NGFS	MTA	207855	22260	10033100-0021	10000	515020 - Retiree Health-Match-Prop B	(4,550)	(4,550)	-	(4,757)	(4,302)	455
NGFS	MTA	207855	22260	10033100-0021	10000	515030 - RetireeHlthCare-CityMatchProp(	(1,306)	(1,306)	-	(1,366)	(1,236)	130
NGFS	MTA	207855	22260	10033100-0021	10000	515710 - Dependent Coverage	(76,356)	(76,356)	-	(87,261)	(78,941)	8,320
NGFS	MTA	207855	22260	10033100-0021	10000	516010 - Dental Coverage	(6,136)	(6,136)	-	(6,660)	(6,025)	635
NGFS	MTA	207855	22260	10033100-0021	10000	519120 - Long Term Disability Insurance	(2,400)	(2,400)	-	(2,509)	(2,269)	240
NGFS	MTA	207856	22260	10033100-0021	10000	501010 - Perm Salaries-Misc-Regular	(920,110)	(920,110)	-	(262,096)	(237,052)	25,044
NGFS	MTA	207856	22260	10033100-0021	10000	513010 - Retire City Misc	(135,072)	(135,072)	-	(39,236)	(35,487)	3,749
NGFS	MTA	207856	22260	10033100-0021	10000	514010 - Social Security (OASDI & HI)	(57,047)	(57,047)	-	(16,250)	(14,697)	1,553
NGFS	MTA	207856	22260	10033100-0021	10000	514020 - Social Sec-Medicare(HI Only)	(13,342)	(13,342)	-	(3,800)	(3,437)	363
NGFS	MTA	207856	22260	10033100-0021	10000	515010 - Health Service-City Match	(29,216)	(29,216)	-	(9,113)	(8,222)	891
NGFS	MTA	207856	22260	10033100-0021	10000	515020 - Retiree Health-Match-Prop B	(7,150)	(7,150)	-	(2,037)	(1,842)	195
NGFS	MTA	207856	22260	10033100-0021	10000	515030 - RetireeHlthCare-CityMatchProp(	(2,052)	(2,052)	-	(584)	(528)	56
NGFS	MTA	207856	22260	10033100-0021	10000	515710 - Dependent Coverage	(119,723)	(119,723)	-	(37,340)	(33,687)	3,653
NGFS	MTA	207856	22260	10033100-0021	10000	516010 - Dental Coverage	(9,619)	(9,619)	-	(2,849)	(2,570)	279
NGFS	MTA	207856	22260	10033100-0021	10000	519120 - Long Term Disability Insurance	(3,772)	(3,772)	-	(1,075)	(972)	103

Technical Adjustments for May 1 Departments
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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	207859	22260	10001724-0016	10000	501010 - Perm Salaries-Misc-Regular	(920,110)	(920,110)	-	(262,096)	(237,052)	25,044
NGFS	MTA	207859	22260	10001724-0016	10000	513010 - Retire City Misc	(135,072)	(135,072)	-	(39,235)	(35,486)	3,749
NGFS	MTA	207859	22260	10001724-0016	10000	514010 - Social Security (OASDI & HI)	(57,047)	(57,047)	-	(16,250)	(14,697)	1,553
NGFS	MTA	207859	22260	10001724-0016	10000	514020 - Social Sec-Medicare(HI Only)	(13,342)	(13,342)	-	(3,800)	(3,437)	363
NGFS	MTA	207859	22260	10001724-0016	10000	515010 - Health Service-City Match	(29,216)	(29,216)	-	(9,113)	(8,222)	891
NGFS	MTA	207859	22260	10001724-0016	10000	515020 - Retiree Health-Match-Prop B	(7,150)	(7,150)	-	(2,037)	(1,842)	195
NGFS	MTA	207859	22260	10001724-0016	10000	515030 - RetireeHlthCare-CityMatchProp(	(2,052)	(2,052)	-	(584)	(528)	56
NGFS	MTA	207859	22260	10001724-0016	10000	515710 - Dependent Coverage	(119,722)	(119,722)	-	(37,340)	(33,687)	3,653
NGFS	MTA	207859	22260	10001724-0016	10000	516010 - Dental Coverage	(9,620)	(9,620)	-	(2,849)	(2,570)	279
NGFS	MTA	207859	22260	10001724-0016	10000	519120 - Long Term Disability Insurance	(3,772)	(3,772)	-	(1,075)	(972)	103
NGFS	MTA	207860	22260	10001724-0021	10000	501010 - Perm Salaries-Misc-Regular	5,510,045	5,510,045	-	6,461,284	6,566,885	105,601
NGFS	MTA	207860	22260	10001724-0021	10000	513010 - Retire City Misc	807,282	807,282	-	965,578	981,387	15,809
NGFS	MTA	207860	22260	10001724-0021	10000	514010 - Social Security (OASDI & HI)	341,627	341,627	-	400,601	407,148	6,547
NGFS	MTA	207860	22260	10001724-0021	10000	514020 - Social Sec-Medicare(HI Only)	79,890	79,890	-	93,678	95,209	1,531
NGFS	MTA	207860	22260	10001724-0021	10000	515010 - Health Service-City Match	237,558	237,558	-	281,752	285,417	3,665
NGFS	MTA	207860	22260	10001724-0021	10000	515020 - Retiree Health-Match-Prop B	42,815	42,815	-	50,213	51,034	821
NGFS	MTA	207860	22260	10001724-0021	10000	515030 - RetireeHlthCare-CityMatchProp(	12,279	12,279	-	14,420	14,655	235
NGFS	MTA	207860	22260	10001724-0021	10000	515710 - Dependent Coverage	828,702	828,702	-	996,105	1,011,122	15,017
NGFS	MTA	207860	22260	10001724-0021	10000	516010 - Dental Coverage	66,617	66,617	-	76,052	77,198	1,146
NGFS	MTA	207860	22260	10001724-0021	10000	519120 - Long Term Disability Insurance	19,460	19,460	-	23,201	23,634	433
NGFS	MTA	207860	22260	10001724-0021	10000	581078 - Sr-DPW-Street Repair	-	200,000	200,000	-	205,400	205,400
NGFS	MTA	207880	22260	10001724-0016	10000	501010 - Perm Salaries-Misc-Regular	1,781,398	1,781,398	-	1,862,624	1,896,058	33,434
NGFS	MTA	207880	22260	10001724-0016	10000	513010 - Retire City Misc	251,355	251,355	-	268,216	273,221	5,005
NGFS	MTA	207880	22260	10001724-0016	10000	514010 - Social Security (OASDI & HI)	109,863	109,863	-	114,946	117,019	2,073
NGFS	MTA	207880	22260	10001724-0016	10000	514020 - Social Sec-Medicare(HI Only)	25,834	25,834	-	27,006	27,491	485
NGFS	MTA	207880	22260	10001724-0016	10000	515010 - Health Service-City Match	27,399	27,399	-	29,458	30,597	1,139
NGFS	MTA	207880	22260	10001724-0016	10000	515020 - Retiree Health-Match-Prop B	13,838	13,838	-	14,472	14,732	260
NGFS	MTA	207880	22260	10001724-0016	10000	515030 - RetireeHlthCare-CityMatchProp(	3,975	3,975	-	4,150	4,225	75
NGFS	MTA	207880	22260	10001724-0016	10000	515710 - Dependent Coverage	216,079	216,079	-	234,370	239,037	4,667
NGFS	MTA	207880	22260	10001724-0016	10000	516010 - Dental Coverage	15,856	15,856	-	16,326	16,682	356
NGFS	MTA	207880	22260	10001724-0016	10000	519120 - Long Term Disability Insurance	7,304	7,304	-	7,636	7,773	137
NGFS	MTA	210828	22260	10001724-0016	10000	501010 - Perm Salaries-Misc-Regular	11,422,524	11,422,524	-	12,643,303	12,842,865	199,562
NGFS	MTA	210828	22260	10001724-0016	10000	513010 - Retire City Misc	1,655,559	1,655,559	-	1,870,485	1,900,359	29,874
NGFS	MTA	210828	22260	10001724-0016	10000	514010 - Social Security (OASDI & HI)	710,752	710,752	-	786,775	799,148	12,373
NGFS	MTA	210828	22260	10001724-0016	10000	514020 - Social Sec-Medicare(HI Only)	166,620	166,620	-	184,373	187,267	2,894
NGFS	MTA	210828	22260	10001724-0016	10000	515010 - Health Service-City Match	665,004	665,004	-	748,260	755,193	6,933
NGFS	MTA	210828	22260	10001724-0016	10000	515020 - Retiree Health-Match-Prop B	89,260	89,260	-	98,815	100,366	1,551
NGFS	MTA	210828	22260	10001724-0016	10000	515030 - RetireeHlthCare-CityMatchProp(	25,615	25,615	-	28,360	28,805	445
NGFS	MTA	210828	22260	10001724-0016	10000	515710 - Dependent Coverage	1,625,172	1,625,172	-	1,861,919	1,890,330	28,411
NGFS	MTA	210828	22260	10001724-0016	10000	516010 - Dental Coverage	140,684	140,684	-	152,626	154,794	2,168

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	210828	22260	10001724-0016	10000	519120 - Long Term Disability Insurance	44,478	44,478	-	49,379	50,197	818
NGFS	MTA	210828	22280	10041819-0001	22900	552410 - Payments To Other Govt	-	-	-	-	2,896,495	2,896,495
NGFS	MTA	210828	22280	10043432-0001	22900	552410 - Payments To Other Govt	-	-	-	-	1,371,000	1,371,000
NGFS	MTA	207887	22260	10001724-0002	10000	501010 - Perm Salaries-Misc-Regular	1,191,555	1,191,555	-	1,247,103	1,261,580	14,477
NGFS	MTA	207887	22260	10001724-0002	10000	513010 - Retire City Misc	176,025	176,025	-	189,494	191,661	2,167
NGFS	MTA	207887	22260	10001724-0002	10000	514010 - Social Security (OASDI & HI)	112,596	112,596	-	117,955	118,853	898
NGFS	MTA	207887	22260	10001724-0002	10000	514020 - Social Sec-Medicare(HI Only)	29,430	29,430	-	30,790	31,000	210
NGFS	MTA	207887	22260	10001724-0002	10000	515010 - Health Service-City Match	25,174	25,174	-	27,316	27,811	495
NGFS	MTA	207887	22260	10001724-0002	10000	515020 - Retiree Health-Match-Prop B	15,771	15,771	-	16,498	16,610	112
NGFS	MTA	207887	22260	10001724-0002	10000	515030 - RetireeHlthCare-CityMatchProp(	4,527	4,527	-	4,736	4,768	32
NGFS	MTA	207887	22260	10001724-0002	10000	515710 - Dependent Coverage	57,750	57,750	-	62,223	64,252	2,029
NGFS	MTA	207887	22260	10001724-0002	10000	516010 - Dental Coverage	5,250	5,250	-	5,382	5,537	155
NGFS	MTA	207887	22260	10001724-0002	10000	519120 - Long Term Disability Insurance	2,457	2,457	-	2,573	2,632	59
NGFS	MTA	207888	22260	10001724-0023	10000	501010 - Perm Salaries-Misc-Regular	2,063,987	2,063,987	-	2,158,101	2,175,187	17,086
NGFS	MTA	207888	22260	10001724-0023	10000	513010 - Retire City Misc	294,670	294,670	-	314,364	316,922	2,558
NGFS	MTA	207888	22260	10001724-0023	10000	514010 - Social Security (OASDI & HI)	125,550	125,550	-	131,432	132,491	1,059
NGFS	MTA	207888	22260	10001724-0023	10000	514020 - Social Sec-Medicare(HI Only)	29,925	29,925	-	31,293	31,541	248
NGFS	MTA	207888	22260	10001724-0023	10000	515010 - Health Service-City Match	81,193	81,193	-	88,609	89,203	594
NGFS	MTA	207888	22260	10001724-0023	10000	515020 - Retiree Health-Match-Prop B	16,035	16,035	-	16,766	16,899	133
NGFS	MTA	207888	22260	10001724-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	4,605	4,605	-	4,812	4,850	38
NGFS	MTA	207888	22260	10001724-0023	10000	515710 - Dependent Coverage	185,179	185,179	-	201,553	203,988	2,435
NGFS	MTA	207888	22260	10001724-0023	10000	516010 - Dental Coverage	16,597	16,597	-	17,170	17,356	186
NGFS	MTA	207888	22260	10001724-0023	10000	519120 - Long Term Disability Insurance	6,750	6,750	-	7,057	7,127	70
NGFS	MTA	207888	22260	10001724-0023	10000	581820 - Is-Purch-Reproduction	134,222	133,896	(326)	140,237	138,121	(2,116)
NGFS	MTA	210667	22260	10001724-0002	10000	501010 - Perm Salaries-Misc-Regular	2,510,377	2,510,377	-	2,624,842	2,670,099	45,257
NGFS	MTA	210667	22260	10001724-0002	10000	513010 - Retire City Misc	358,202	358,202	-	382,147	388,922	6,775
NGFS	MTA	210667	22260	10001724-0002	10000	514010 - Social Security (OASDI & HI)	190,677	190,677	-	199,908	202,714	2,806
NGFS	MTA	210667	22260	10001724-0002	10000	514020 - Social Sec-Medicare(HI Only)	45,095	45,095	-	47,186	47,842	656
NGFS	MTA	210667	22260	10001724-0002	10000	515010 - Health Service-City Match	96,228	96,228	-	104,675	106,260	1,585
NGFS	MTA	210667	22260	10001724-0002	10000	515020 - Retiree Health-Match-Prop B	24,169	24,169	-	25,285	25,637	352
NGFS	MTA	210667	22260	10001724-0002	10000	515030 - RetireeHlthCare-CityMatchProp(	6,938	6,938	-	7,258	7,359	101
NGFS	MTA	210667	22260	10001724-0002	10000	515710 - Dependent Coverage	207,328	207,328	-	224,183	230,677	6,494
NGFS	MTA	210667	22260	10001724-0002	10000	516010 - Dental Coverage	18,761	18,761	-	19,299	19,795	496
NGFS	MTA	210667	22260	10001724-0002	10000	519120 - Long Term Disability Insurance	9,440	9,440	-	9,866	10,052	186
NGFS	MTA	210669	22260	10001724-0002	10000	501010 - Perm Salaries-Misc-Regular	9,493,639	9,493,639	-	9,926,456	10,147,676	221,220
NGFS	MTA	210669	22260	10001724-0002	10000	513010 - Retire City Misc	1,384,423	1,384,423	-	1,476,327	1,509,444	33,117
NGFS	MTA	210669	22260	10001724-0002	10000	514010 - Social Security (OASDI & HI)	582,960	582,960	-	609,739	623,455	13,716
NGFS	MTA	210669	22260	10001724-0002	10000	514020 - Social Sec-Medicare(HI Only)	137,659	137,659	-	143,945	147,153	3,208
NGFS	MTA	210669	22260	10001724-0002	10000	515010 - Health Service-City Match	275,777	275,777	-	298,468	306,144	7,676
NGFS	MTA	210669	22260	10001724-0002	10000	515020 - Retiree Health-Match-Prop B	73,790	73,790	-	77,100	78,819	1,719

Technical Adjustments for May 1 Departments
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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	210669	22260	10001724-0002	10000	515030 - RetireeHlthCare-CityMatchPropt	21,178	21,178	-	22,101	22,594	493
NGFS	MTA	210669	22260	10001724-0002	10000	515710 - Dependent Coverage	1,205,387	1,205,387	-	1,305,695	1,337,150	31,455
NGFS	MTA	210669	22260	10001724-0002	10000	516010 - Dental Coverage	96,578	96,578	-	99,383	101,783	2,400
NGFS	MTA	210669	22260	10001724-0002	10000	519120 - Long Term Disability Insurance	31,035	31,035	-	32,463	33,370	907
NGFS	MTA	210869	22260	10001724-0023	10000	501010 - Perm Salaries-Misc-Regular	277,944	-	(277,944)	290,618	-	(290,618)
NGFS	MTA	210869	22260	10001724-0023	10000	513010 - Retire City Misc	39,468	-	(39,468)	42,111	-	(42,111)
NGFS	MTA	210869	22260	10001724-0023	10000	514010 - Social Security (OASDI & HI)	11,739	-	(11,739)	12,354	-	(12,354)
NGFS	MTA	210869	22260	10001724-0023	10000	514020 - Social Sec-Medicare(HI Only)	4,030	-	(4,030)	4,214	-	(4,214)
NGFS	MTA	210869	22260	10001724-0023	10000	515010 - Health Service-City Match	5,220	-	(5,220)	5,716	-	(5,716)
NGFS	MTA	210869	22260	10001724-0023	10000	515020 - Retiree Health-Match-Prop B	2,160	-	(2,160)	2,258	-	(2,258)
NGFS	MTA	210869	22260	10001724-0023	10000	515030 - RetireeHlthCare-CityMatchPropt	620	-	(620)	648	-	(648)
NGFS	MTA	210869	22260	10001724-0023	10000	515710 - Dependent Coverage	17,095	-	(17,095)	18,719	-	(18,719)
NGFS	MTA	210869	22260	10001724-0023	10000	516010 - Dental Coverage	1,478	-	(1,478)	1,537	-	(1,537)
NGFS	MTA	210869	22260	10001724-0023	10000	519110 - Flexible Benefit Package	6,381	-	(6,381)	6,987	-	(6,987)
NGFS	MTA	210923	22260	10001724-0002	10000	501010 - Perm Salaries-Misc-Regular	(63,373)	(63,373)	-	(66,263)	(59,941)	6,322
NGFS	MTA	210923	22260	10001724-0002	10000	513010 - Retire City Misc	(9,303)	(9,303)	-	(9,920)	(8,974)	946
NGFS	MTA	210923	22260	10001724-0002	10000	514010 - Social Security (OASDI & HI)	(3,929)	(3,929)	-	(4,109)	(3,717)	392
NGFS	MTA	210923	22260	10001724-0002	10000	514020 - Social Sec-Medicare(HI Only)	(918)	(918)	-	(961)	(869)	92
NGFS	MTA	210923	22260	10001724-0002	10000	515010 - Health Service-City Match	(1,989)	(1,989)	-	(2,278)	(2,080)	198
NGFS	MTA	210923	22260	10001724-0002	10000	515020 - Retiree Health-Match-Prop B	(492)	(492)	-	(514)	(465)	49
NGFS	MTA	210923	22260	10001724-0002	10000	515030 - RetireeHlthCare-CityMatchPropt	(141)	(141)	-	(148)	(134)	14
NGFS	MTA	210923	22260	10001724-0002	10000	515710 - Dependent Coverage	(8,154)	(8,154)	-	(9,335)	(8,523)	812
NGFS	MTA	210923	22260	10001724-0002	10000	516010 - Dental Coverage	(656)	(656)	-	(713)	(651)	62
NGFS	MTA	210923	22260	10001724-0002	10000	519120 - Long Term Disability Insurance	(260)	(260)	-	(272)	(246)	26
NGFS	MTA	210923	22260	10001724-0023	10000	501010 - Perm Salaries-Misc-Regular	295,311	488,923	193,612	308,776	511,216	202,440
NGFS	MTA	210923	22260	10001724-0023	10000	513010 - Retire City Misc	41,934	69,427	27,493	44,742	74,076	29,334
NGFS	MTA	210923	22260	10001724-0023	10000	514010 - Social Security (OASDI & HI)	11,739	23,478	11,739	12,354	24,708	12,354
NGFS	MTA	210923	22260	10001724-0023	10000	514020 - Social Sec-Medicare(HI Only)	4,282	7,089	2,807	4,477	7,412	2,935
NGFS	MTA	210923	22260	10001724-0023	10000	515010 - Health Service-City Match	5,220	10,440	5,220	5,716	11,432	5,716
NGFS	MTA	210923	22260	10001724-0023	10000	515020 - Retiree Health-Match-Prop B	2,295	3,799	1,504	2,399	3,972	1,573
NGFS	MTA	210923	22260	10001724-0023	10000	515030 - RetireeHlthCare-CityMatchPropt	659	1,091	432	689	1,140	451
NGFS	MTA	210923	22260	10001724-0023	10000	515710 - Dependent Coverage	17,095	34,190	17,095	18,719	37,438	18,719
NGFS	MTA	210923	22260	10001724-0023	10000	516010 - Dental Coverage	1,478	2,956	1,478	1,537	3,074	1,537
NGFS	MTA	210923	22260	10001724-0023	10000	519110 - Flexible Benefit Package	6,381	12,762	6,381	6,987	13,974	6,987
NGFS	MTA	138798	22260	10001724-0002	10000	501010 - Perm Salaries-Misc-Regular	643,253	643,253	-	672,583	687,204	14,621
NGFS	MTA	138798	22260	10001724-0002	10000	513010 - Retire City Misc	92,269	92,269	-	98,424	100,613	2,189
NGFS	MTA	138798	22260	10001724-0002	10000	514010 - Social Security (OASDI & HI)	35,429	35,429	-	37,203	38,110	907
NGFS	MTA	138798	22260	10001724-0002	10000	514020 - Social Sec-Medicare(HI Only)	9,328	9,328	-	9,752	9,964	212
NGFS	MTA	138798	22260	10001724-0002	10000	515010 - Health Service-City Match	27,910	27,910	-	30,264	30,759	495
NGFS	MTA	138798	22260	10001724-0002	10000	515020 - Retiree Health-Match-Prop B	4,998	4,998	-	5,225	5,339	114

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	138798	22260	10001724-0002	10000	515030 - RetireeHlthCare-CityMatchProp(	1,435	1,435	-	1,500	1,533	33
NGFS	MTA	138798	22260	10001724-0002	10000	515710 - Dependent Coverage	54,079	54,079	-	57,999	60,028	2,029
NGFS	MTA	138798	22260	10001724-0002	10000	516010 - Dental Coverage	5,101	5,101	-	5,212	5,367	155
NGFS	MTA	138798	22260	10001724-0002	10000	519120 - Long Term Disability Insurance	789	789	-	827	887	60
NGFS	MTA	149699	22260	10001724-0002	10000	501010 - Perm Salaries-Misc-Regular	1,473,300	1,473,300	-	1,540,475	1,563,019	22,544
NGFS	MTA	149699	22260	10001724-0002	10000	513010 - Retire City Misc	208,778	208,778	-	222,766	226,141	3,375
NGFS	MTA	149699	22260	10001724-0002	10000	514010 - Social Security (OASDI & HI)	143,358	143,358	-	150,272	151,670	1,398
NGFS	MTA	149699	22260	10001724-0002	10000	514020 - Social Sec-Medicare(HI Only)	33,877	33,877	-	35,454	35,781	327
NGFS	MTA	149699	22260	10001724-0002	10000	515010 - Health Service-City Match	50,653	50,653	-	55,118	55,910	792
NGFS	MTA	149699	22260	10001724-0002	10000	515020 - Retiree Health-Match-Prop B	18,155	18,155	-	18,998	19,173	175
NGFS	MTA	149699	22260	10001724-0002	10000	515030 - RetireeHlthCare-CityMatchProp(	5,213	5,213	-	5,451	5,501	50
NGFS	MTA	149699	22260	10001724-0002	10000	515710 - Dependent Coverage	124,505	124,505	-	134,914	138,161	3,247
NGFS	MTA	149699	22260	10001724-0002	10000	516010 - Dental Coverage	10,987	10,987	-	11,320	11,568	248
NGFS	MTA	149699	22260	10001724-0002	10000	519120 - Long Term Disability Insurance	5,183	5,183	-	5,418	5,510	92
NGFS	MTA	149704	22260	10001724-0006	10000	501010 - Perm Salaries-Misc-Regular	25,090,641	25,090,641	-	26,132,761	26,840,503	707,742
NGFS	MTA	149704	22260	10001724-0006	10000	513010 - Retire City Misc	3,553,027	3,553,027	-	3,729,485	3,848,887	119,402
NGFS	MTA	149704	22260	10001724-0006	10000	514010 - Social Security (OASDI & HI)	1,554,413	1,554,413	-	1,619,049	1,662,929	43,880
NGFS	MTA	149704	22260	10001724-0006	10000	514020 - Social Sec-Medicare(HI Only)	363,816	363,816	-	378,925	389,188	10,263
NGFS	MTA	149704	22260	10001724-0006	10000	515010 - Health Service-City Match	1,457,002	1,457,002	-	1,595,250	1,595,597	347
NGFS	MTA	149704	22260	10001724-0006	10000	515020 - Retiree Health-Match-Prop B	194,954	194,954	-	203,050	208,549	5,499
NGFS	MTA	149704	22260	10001724-0006	10000	515030 - RetireeHlthCare-CityMatchProp(	55,953	55,953	-	58,275	59,854	1,579
NGFS	MTA	149704	22260	10001724-0006	10000	515710 - Dependent Coverage	5,487,485	5,487,485	-	6,008,124	6,009,545	1,421
NGFS	MTA	149704	22260	10001724-0006	10000	516010 - Dental Coverage	457,218	457,218	-	475,459	475,567	108
NGFS	MTA	149704	22260	10001724-0006	10000	519120 - Long Term Disability Insurance	6	6	-	5	49	44
NGFS	MTA	149705	22260	10001724-0006	10000	501010 - Perm Salaries-Misc-Regular	17,516,461	17,516,461	-	18,240,850	18,760,057	519,207
NGFS	MTA	149705	22260	10001724-0006	10000	513010 - Retire City Misc	2,475,872	2,475,872	-	2,596,922	2,684,462	87,540
NGFS	MTA	149705	22260	10001724-0006	10000	514010 - Social Security (OASDI & HI)	1,084,816	1,084,816	-	1,129,750	1,161,941	32,191
NGFS	MTA	149705	22260	10001724-0006	10000	514020 - Social Sec-Medicare(HI Only)	253,990	253,990	-	264,492	272,021	7,529
NGFS	MTA	149705	22260	10001724-0006	10000	515010 - Health Service-City Match	1,026,533	1,026,533	-	1,123,891	1,124,238	347
NGFS	MTA	149705	22260	10001724-0006	10000	515020 - Retiree Health-Match-Prop B	136,102	136,102	-	141,732	145,766	4,034
NGFS	MTA	149705	22260	10001724-0006	10000	515030 - RetireeHlthCare-CityMatchProp(	39,063	39,063	-	40,676	41,834	1,158
NGFS	MTA	149705	22260	10001724-0006	10000	515710 - Dependent Coverage	3,859,921	3,859,921	-	4,225,960	4,227,381	1,421
NGFS	MTA	149705	22260	10001724-0006	10000	516010 - Dental Coverage	321,697	321,697	-	334,517	334,625	108
NGFS	MTA	149705	22260	10001724-0006	10000	519120 - Long Term Disability Insurance	6	6	-	7	51	44
NGFS	MTA	149706	22260	10001724-0005	10000	501010 - Perm Salaries-Misc-Regular	7,387,367	7,387,367	-	7,693,566	7,912,170	218,604
NGFS	MTA	149706	22260	10001724-0005	10000	513010 - Retire City Misc	1,044,835	1,044,835	-	1,096,337	1,133,110	36,773
NGFS	MTA	149706	22260	10001724-0005	10000	514010 - Social Security (OASDI & HI)	456,812	456,812	-	475,821	489,374	13,553
NGFS	MTA	149706	22260	10001724-0005	10000	514020 - Social Sec-Medicare(HI Only)	107,117	107,117	-	111,558	114,728	3,170
NGFS	MTA	149706	22260	10001724-0005	10000	515010 - Health Service-City Match	434,514	434,514	-	475,590	475,887	297
NGFS	MTA	149706	22260	10001724-0005	10000	515020 - Retiree Health-Match-Prop B	57,401	57,401	-	59,779	61,477	1,698

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	149706	22260	10001724-0005	10000	515030 - RetireeHlthCare-CityMatchProp(	16,475	16,475	-	17,156	17,644	488
NGFS	MTA	149706	22260	10001724-0005	10000	515710 - Dependent Coverage	1,609,516	1,609,516	-	1,761,589	1,762,807	1,218
NGFS	MTA	149706	22260	10001724-0005	10000	516010 - Dental Coverage	134,395	134,395	-	139,709	139,802	93
NGFS	MTA	149706	22260	10001724-0005	10000	519120 - Long Term Disability Insurance	477	477	-	499	535	36
NGFS	MTA	149707	22260	10001724-0005	10000	501010 - Perm Salaries-Misc-Regular	29,174,646	29,174,646	-	30,385,367	31,211,384	826,017
NGFS	MTA	149707	22260	10001724-0005	10000	513010 - Retire City Misc	4,130,350	4,130,350	-	4,334,851	4,474,287	139,436
NGFS	MTA	149707	22260	10001724-0005	10000	514010 - Social Security (OASDI & HI)	1,807,622	1,807,622	-	1,882,709	1,933,922	51,213
NGFS	MTA	149707	22260	10001724-0005	10000	514020 - Social Sec-Medicare(HI Only)	423,033	423,033	-	440,585	452,562	11,977
NGFS	MTA	149707	22260	10001724-0005	10000	515010 - Health Service-City Match	1,697,685	1,697,685	-	1,858,846	1,859,143	297
NGFS	MTA	149707	22260	10001724-0005	10000	515020 - Retiree Health-Match-Prop B	226,686	226,686	-	236,094	242,512	6,418
NGFS	MTA	149707	22260	10001724-0005	10000	515030 - RetireeHlthCare-CityMatchProp(	65,059	65,059	-	67,758	69,600	1,842
NGFS	MTA	149707	22260	10001724-0005	10000	515710 - Dependent Coverage	6,397,711	6,397,711	-	7,005,016	7,006,234	1,218
NGFS	MTA	149707	22260	10001724-0005	10000	516010 - Dental Coverage	533,002	533,002	-	554,286	554,379	93
NGFS	MTA	149707	22260	10001724-0005	10000	519120 - Long Term Disability Insurance	100	100	-	105	139	34
NGFS	MTA	149708	22260	10001724-0006	10000	501010 - Perm Salaries-Misc-Regular	46,222,968	46,222,968	-	45,819,042	47,119,914	1,300,872
NGFS	MTA	149708	22260	10001724-0006	10000	513010 - Retire City Misc	6,546,190	6,546,190	-	6,523,406	6,742,936	219,530
NGFS	MTA	149708	22260	10001724-0006	10000	514010 - Social Security (OASDI & HI)	2,864,618	2,864,618	-	2,839,597	2,920,251	80,654
NGFS	MTA	149708	22260	10001724-0006	10000	514020 - Social Sec-Medicare(HI Only)	670,234	670,234	-	664,377	683,240	18,863
NGFS	MTA	149708	22260	10001724-0006	10000	515010 - Health Service-City Match	2,689,126	2,689,126	-	2,944,262	2,944,856	594
NGFS	MTA	149708	22260	10001724-0006	10000	515020 - Retiree Health-Match-Prop B	359,151	359,151	-	356,011	366,118	10,107
NGFS	MTA	149708	22260	10001724-0006	10000	515030 - RetireeHlthCare-CityMatchProp(	103,077	103,077	-	102,175	105,076	2,901
NGFS	MTA	149708	22260	10001724-0006	10000	515710 - Dependent Coverage	10,112,979	10,112,979	-	11,072,376	11,074,811	2,435
NGFS	MTA	149708	22260	10001724-0006	10000	516010 - Dental Coverage	842,733	842,733	-	876,343	876,529	186
NGFS	MTA	149708	22260	10001724-0006	10000	519120 - Long Term Disability Insurance	716	716	-	751	818	67
NGFS	MTA	149709	22260	10001724-0002	10000	501010 - Perm Salaries-Misc-Regular	694,341	694,341	-	726,000	744,965	18,965
NGFS	MTA	149709	22260	10001724-0002	10000	513010 - Retire City Misc	97,687	97,687	-	104,247	107,086	2,839
NGFS	MTA	149709	22260	10001724-0002	10000	514010 - Social Security (OASDI & HI)	30,985	30,985	-	32,557	33,733	1,176
NGFS	MTA	149709	22260	10001724-0002	10000	514020 - Social Sec-Medicare(HI Only)	10,068	10,068	-	10,526	10,801	275
NGFS	MTA	149709	22260	10001724-0002	10000	515010 - Health Service-City Match	16,063	16,063	-	17,294	17,938	644
NGFS	MTA	149709	22260	10001724-0002	10000	515020 - Retiree Health-Match-Prop B	5,394	5,394	-	5,640	5,787	147
NGFS	MTA	149709	22260	10001724-0002	10000	515030 - RetireeHlthCare-CityMatchProp(	1,550	1,550	-	1,618	1,660	42
NGFS	MTA	149709	22260	10001724-0002	10000	515710 - Dependent Coverage	39,732	39,732	-	42,290	44,928	2,638
NGFS	MTA	149709	22260	10001724-0002	10000	516010 - Dental Coverage	3,598	3,598	-	3,647	3,848	201
NGFS	MTA	149709	22260	10001724-0002	10000	519120 - Long Term Disability Insurance	496	496	-	519	597	78
NGFS	MTA	149712	22260	10001724-0007	10000	501010 - Perm Salaries-Misc-Regular	548,239	548,239	-	573,236	588,199	14,963
NGFS	MTA	149712	22260	10001724-0007	10000	513010 - Retire City Misc	78,613	78,613	-	83,861	86,101	2,240
NGFS	MTA	149712	22260	10001724-0007	10000	514010 - Social Security (OASDI & HI)	32,785	32,785	-	34,359	35,287	928
NGFS	MTA	149712	22260	10001724-0007	10000	514020 - Social Sec-Medicare(HI Only)	7,948	7,948	-	8,312	8,529	217
NGFS	MTA	149712	22260	10001724-0007	10000	515010 - Health Service-City Match	27,775	27,775	-	30,164	30,709	545
NGFS	MTA	149712	22260	10001724-0007	10000	515020 - Retiree Health-Match-Prop B	4,260	4,260	-	4,453	4,569	116

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	149712	22260	10001724-0007	10000	515030 - RetireeHlthCare-CityMatchProp(	1,223	1,223	-	1,277	1,310	33
NGFS	MTA	149712	22260	10001724-0007	10000	515710 - Dependent Coverage	53,523	53,523	-	57,593	59,825	2,232
NGFS	MTA	149712	22260	10001724-0007	10000	516010 - Dental Coverage	5,056	5,056	-	5,180	5,350	170
NGFS	MTA	149712	22260	10001724-0007	10000	519120 - Long Term Disability Insurance	652	652	-	682	743	61
NGFS	MTA	149716	22260	10033100-0007	10000	501010 - Perm Salaries-Misc-Regular	(9,122,262)	(9,122,262)	-	(9,641,058)	(8,922,991)	718,067
NGFS	MTA	149716	22260	10033100-0007	10000	513010 - Retire City Misc	(1,471,420)	(1,471,420)	-	(1,629,339)	(1,507,986)	121,353
NGFS	MTA	149716	22260	10033100-0007	10000	514010 - Social Security (OASDI & HI)	(565,580)	(565,580)	-	(597,744)	(553,224)	44,520
NGFS	MTA	149716	22260	10033100-0007	10000	514020 - Social Sec-Medicare(HI Only)	(132,274)	(132,274)	-	(139,794)	(129,382)	10,412
NGFS	MTA	149716	22260	10033100-0007	10000	515020 - Retiree Health-Match-Prop B	(70,879)	(70,879)	-	(74,910)	(69,331)	5,579
NGFS	MTA	149716	22260	10033100-0007	10000	515030 - RetireeHlthCare-CityMatchProp(	(20,344)	(20,344)	-	(21,500)	(19,899)	1,601
NGFS	MTA	149725	22260	10001724-0002	10000	501010 - Perm Salaries-Misc-Regular	12,317,444	12,288,974	(28,470)	12,879,162	13,061,493	182,331
NGFS	MTA	149725	22260	10001724-0002	10000	513010 - Retire City Misc	1,764,143	1,760,100	(4,043)	1,881,942	1,909,380	27,438
NGFS	MTA	149725	22260	10001724-0002	10000	514010 - Social Security (OASDI & HI)	4,365,709	4,365,151	(558)	4,564,873	4,577,359	12,486
NGFS	MTA	149725	22260	10001724-0002	10000	514020 - Social Sec-Medicare(HI Only)	1,201,333	1,200,920	(413)	1,256,043	1,258,686	2,643
NGFS	MTA	149725	22260	10001724-0002	10000	515010 - Health Service-City Match	304,372	304,372	-	329,915	337,294	7,379
NGFS	MTA	149725	22260	10001724-0002	10000	515020 - Retiree Health-Match-Prop B	643,760	643,539	(221)	673,075	674,492	1,417
NGFS	MTA	149725	22260	10001724-0002	10000	515030 - RetireeHlthCare-CityMatchProp(	184,770	184,706	(64)	193,157	193,563	406
NGFS	MTA	149725	22260	10001724-0002	10000	515710 - Dependent Coverage	1,443,118	1,443,118	-	1,566,620	1,596,857	30,237
NGFS	MTA	149725	22260	10001724-0002	10000	516010 - Dental Coverage	114,038	114,038	-	117,597	119,905	2,308
NGFS	MTA	149725	22260	10001724-0002	10000	519120 - Long Term Disability Insurance	46,931	46,931	-	49,092	49,962	870
NGFS	MTA	186649	22260	10001724-0004	10000	501010 - Perm Salaries-Misc-Regular	11,730,798	11,730,798	-	12,216,702	12,560,183	343,481
NGFS	MTA	186649	22260	10001724-0004	10000	513010 - Retire City Misc	1,660,374	1,660,374	-	1,742,381	1,800,269	57,888
NGFS	MTA	186649	22260	10001724-0004	10000	514010 - Social Security (OASDI & HI)	726,103	726,103	-	756,254	777,550	21,296
NGFS	MTA	186649	22260	10001724-0004	10000	514020 - Social Sec-Medicare(HI Only)	170,098	170,098	-	177,142	182,123	4,981
NGFS	MTA	186649	22260	10001724-0004	10000	515010 - Health Service-City Match	690,623	690,623	-	756,125	756,422	297
NGFS	MTA	186649	22260	10001724-0004	10000	515020 - Retiree Health-Match-Prop B	91,149	91,149	-	94,923	97,592	2,669
NGFS	MTA	186649	22260	10001724-0004	10000	515030 - RetireeHlthCare-CityMatchProp(	26,160	26,160	-	27,244	28,010	766
NGFS	MTA	186649	22260	10001724-0004	10000	515710 - Dependent Coverage	2,577,874	2,577,874	-	2,822,337	2,823,555	1,218
NGFS	MTA	186649	22260	10001724-0004	10000	516010 - Dental Coverage	215,026	215,026	-	223,594	223,687	93
NGFS	MTA	186649	22260	10001724-0004	10000	519120 - Long Term Disability Insurance	394	394	-	413	447	34
NGFS	MTA	197647	22260	10001724-0006	10000	501010 - Perm Salaries-Misc-Regular	27,580,071	27,580,071	-	28,719,661	29,537,710	818,049
NGFS	MTA	197647	22260	10001724-0006	10000	513010 - Retire City Misc	3,898,161	3,898,161	-	4,088,163	4,226,207	138,044
NGFS	MTA	197647	22260	10001724-0006	10000	514010 - Social Security (OASDI & HI)	1,708,759	1,708,759	-	1,779,436	1,830,155	50,719
NGFS	MTA	197647	22260	10001724-0006	10000	514020 - Social Sec-Medicare(HI Only)	399,912	399,912	-	416,434	428,296	11,862
NGFS	MTA	197647	22260	10001724-0006	10000	515010 - Health Service-City Match	1,621,370	1,621,370	-	1,775,182	1,775,578	396
NGFS	MTA	197647	22260	10001724-0006	10000	515020 - Retiree Health-Match-Prop B	214,297	214,297	-	223,151	229,507	6,356
NGFS	MTA	197647	22260	10001724-0006	10000	515030 - RetireeHlthCare-CityMatchProp(	61,505	61,505	-	64,046	65,870	1,824
NGFS	MTA	197647	22260	10001724-0006	10000	515710 - Dependent Coverage	6,108,941	6,108,941	-	6,688,409	6,690,032	1,623
NGFS	MTA	197647	22260	10001724-0006	10000	516010 - Dental Coverage	508,965	508,965	-	529,260	529,384	124
NGFS	MTA	197647	22260	10001724-0006	10000	519120 - Long Term Disability Insurance	6	6	-	6	50	44

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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	207891	22260	10001724-0002	10000	501010 - Perm Salaries-Misc-Regular	7,951,067	7,951,067	-	8,313,667	8,526,931	213,264
NGFS	MTA	207891	22260	10001724-0002	10000	513010 - Retire City Misc	1,165,337	1,165,337	-	1,242,617	1,274,543	31,926
NGFS	MTA	207891	22260	10001724-0002	10000	514010 - Social Security (OASDI & HI)	491,728	491,728	-	514,239	527,461	13,222
NGFS	MTA	207891	22260	10001724-0002	10000	514020 - Social Sec-Medicare(HI Only)	115,299	115,299	-	120,562	123,654	3,092
NGFS	MTA	207891	22260	10001724-0002	10000	515010 - Health Service-City Match	230,793	230,793	-	249,306	256,734	7,428
NGFS	MTA	207891	22260	10001724-0002	10000	515020 - Retiree Health-Match-Prop B	61,799	61,799	-	64,600	66,257	1,657
NGFS	MTA	207891	22260	10001724-0002	10000	515030 - RetireeHlthCare-CityMatchProp(	17,741	17,741	-	18,539	19,015	476
NGFS	MTA	207891	22260	10001724-0002	10000	515710 - Dependent Coverage	1,118,630	1,118,630	-	1,211,104	1,241,544	30,440
NGFS	MTA	207891	22260	10001724-0002	10000	516010 - Dental Coverage	88,100	88,100	-	90,599	92,922	2,323
NGFS	MTA	207891	22260	10001724-0002	10000	519120 - Long Term Disability Insurance	31,022	31,022	-	32,438	33,312	874
NGFS	MTA	207892	22260	10001724-0002	10000	501010 - Perm Salaries-Misc-Regular	1,396,762	1,396,762	-	1,460,457	1,498,597	38,140
NGFS	MTA	207892	22260	10001724-0002	10000	513010 - Retire City Misc	202,355	202,355	-	215,822	221,532	5,710
NGFS	MTA	207892	22260	10001724-0002	10000	514010 - Social Security (OASDI & HI)	92,817	92,817	-	97,131	99,496	2,365
NGFS	MTA	207892	22260	10001724-0002	10000	514020 - Social Sec-Medicare(HI Only)	21,991	21,991	-	22,995	23,548	553
NGFS	MTA	207892	22260	10001724-0002	10000	515010 - Health Service-City Match	44,038	44,038	-	47,621	48,958	1,337
NGFS	MTA	207892	22260	10001724-0002	10000	515020 - Retiree Health-Match-Prop B	11,785	11,785	-	12,321	12,617	296
NGFS	MTA	207892	22260	10001724-0002	10000	515030 - RetireeHlthCare-CityMatchProp(	3,383	3,383	-	3,535	3,620	85
NGFS	MTA	207892	22260	10001724-0002	10000	515710 - Dependent Coverage	168,919	168,919	-	182,533	188,012	5,479
NGFS	MTA	207892	22260	10001724-0002	10000	516010 - Dental Coverage	13,810	13,810	-	14,180	14,598	418
NGFS	MTA	207892	22260	10001724-0002	10000	519120 - Long Term Disability Insurance	4,134	4,134	-	4,323	4,479	156
NGFS	MTA	207976	22260	10001724-0007	10000	501010 - Perm Salaries-Misc-Regular	11,151,457	11,151,457	-	11,659,982	11,899,292	239,310
NGFS	MTA	207976	22260	10001724-0007	10000	513010 - Retire City Misc	1,635,137	1,635,137	-	1,743,537	1,779,362	35,825
NGFS	MTA	207976	22260	10001724-0007	10000	514010 - Social Security (OASDI & HI)	690,313	690,313	-	721,883	736,720	14,837
NGFS	MTA	207976	22260	10001724-0007	10000	514020 - Social Sec-Medicare(HI Only)	161,707	161,707	-	169,089	172,559	3,470
NGFS	MTA	207976	22260	10001724-0007	10000	515010 - Health Service-City Match	579,057	579,057	-	630,214	638,534	8,320
NGFS	MTA	207976	22260	10001724-0007	10000	515020 - Retiree Health-Match-Prop B	86,696	86,696	-	90,643	92,502	1,859
NGFS	MTA	207976	22260	10001724-0007	10000	515030 - RetireeHlthCare-CityMatchProp(	24,885	24,885	-	26,021	26,555	534
NGFS	MTA	207976	22260	10001724-0007	10000	515710 - Dependent Coverage	1,227,124	1,227,124	-	1,328,045	1,362,138	34,093
NGFS	MTA	207976	22260	10001724-0007	10000	516010 - Dental Coverage	110,785	110,785	-	114,046	116,648	2,602
NGFS	MTA	207976	22260	10001724-0007	10000	519120 - Long Term Disability Insurance	44,124	44,124	-	46,157	47,138	981
NGFS	MTA	207977	22260	10001724-0002	10000	501010 - Perm Salaries-Misc-Regular	5,499,262	5,499,262	-	5,750,047	5,887,336	137,289
NGFS	MTA	207977	22260	10001724-0002	10000	513010 - Retire City Misc	805,416	805,416	-	858,838	879,390	20,552
NGFS	MTA	207977	22260	10001724-0002	10000	514010 - Social Security (OASDI & HI)	339,727	339,727	-	355,305	363,817	8,512
NGFS	MTA	207977	22260	10001724-0002	10000	514020 - Social Sec-Medicare(HI Only)	79,744	79,744	-	83,386	85,377	1,991
NGFS	MTA	207977	22260	10001724-0002	10000	515010 - Health Service-City Match	164,624	164,624	-	178,055	182,809	4,754
NGFS	MTA	207977	22260	10001724-0002	10000	515020 - Retiree Health-Match-Prop B	42,741	42,741	-	44,679	45,746	1,067
NGFS	MTA	207977	22260	10001724-0002	10000	515030 - RetireeHlthCare-CityMatchProp(	12,270	12,270	-	12,821	13,127	306
NGFS	MTA	207977	22260	10001724-0002	10000	515710 - Dependent Coverage	761,135	761,135	-	824,514	843,996	19,482
NGFS	MTA	207977	22260	10001724-0002	10000	516010 - Dental Coverage	60,313	60,313	-	62,062	63,549	1,487
NGFS	MTA	207977	22260	10001724-0002	10000	519120 - Long Term Disability Insurance	20,963	20,963	-	21,920	22,483	563

Technical Adjustments for May 1 Departments
FY 2026-27 and FY 2027-28

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	208667	22260	10001724-0002	10000	501010 - Perm Salaries-Misc-Regular	2,328,408	2,328,408	-	2,434,586	2,481,379	46,793
NGFS	MTA	208667	22260	10001724-0002	10000	513010 - Retire City Misc	340,938	340,938	-	363,553	370,558	7,005
NGFS	MTA	208667	22260	10001724-0002	10000	514010 - Social Security (OASDI & HI)	144,371	144,371	-	150,953	153,854	2,901
NGFS	MTA	208667	22260	10001724-0002	10000	514020 - Social Sec-Medicare(HI Only)	33,758	33,758	-	35,312	35,991	679
NGFS	MTA	208667	22260	10001724-0002	10000	515010 - Health Service-City Match	225,893	225,893	-	246,600	248,234	1,634
NGFS	MTA	208667	22260	10001724-0002	10000	515020 - Retiree Health-Match-Prop B	18,097	18,097	-	18,922	19,286	364
NGFS	MTA	208667	22260	10001724-0002	10000	515030 - RetireeHlthCare-CityMatchProp(	5,200	5,200	-	5,434	5,538	104
NGFS	MTA	208667	22260	10001724-0002	10000	515710 - Dependent Coverage	369,914	369,914	-	401,997	408,694	6,697
NGFS	MTA	208667	22260	10001724-0002	10000	516010 - Dental Coverage	35,650	35,650	-	36,850	37,361	511
NGFS	MTA	208667	22260	10001724-0002	10000	519120 - Long Term Disability Insurance	8,808	8,808	-	9,213	9,405	192
NGFS	MTA	208670	22260	10001724-0007	10000	501010 - Perm Salaries-Misc-Regular	5,107,791	5,107,791	-	5,340,725	5,480,181	139,456
NGFS	MTA	208670	22260	10001724-0007	10000	513010 - Retire City Misc	747,948	747,948	-	797,562	818,438	20,876
NGFS	MTA	208670	22260	10001724-0007	10000	514010 - Social Security (OASDI & HI)	315,456	315,456	-	329,927	338,573	8,646
NGFS	MTA	208670	22260	10001724-0007	10000	514020 - Social Sec-Medicare(HI Only)	74,068	74,068	-	77,451	79,473	2,022
NGFS	MTA	208670	22260	10001724-0007	10000	515010 - Health Service-City Match	145,200	145,200	-	156,687	161,540	4,853
NGFS	MTA	208670	22260	10001724-0007	10000	515020 - Retiree Health-Match-Prop B	39,700	39,700	-	41,499	42,583	1,084
NGFS	MTA	208670	22260	10001724-0007	10000	515030 - RetireeHlthCare-CityMatchProp(	11,397	11,397	-	11,908	12,219	311
NGFS	MTA	208670	22260	10001724-0007	10000	515710 - Dependent Coverage	713,121	713,121	-	771,533	791,420	19,887
NGFS	MTA	208670	22260	10001724-0007	10000	516010 - Dental Coverage	56,122	56,122	-	57,672	59,190	1,518
NGFS	MTA	208670	22260	10001724-0007	10000	519120 - Long Term Disability Insurance	19,358	19,358	-	20,241	20,813	572
NGFS	MTA	210871	22260	10001724-0002	10000	501010 - Perm Salaries-Misc-Regular	790,154	790,154	-	826,183	840,191	14,008
NGFS	MTA	210871	22260	10001724-0002	10000	513010 - Retire City Misc	113,513	113,513	-	121,084	123,181	2,097
NGFS	MTA	210871	22260	10001724-0002	10000	514010 - Social Security (OASDI & HI)	48,725	48,725	-	51,026	51,894	868
NGFS	MTA	210871	22260	10001724-0002	10000	514020 - Social Sec-Medicare(HI Only)	11,457	11,457	-	11,979	12,182	203
NGFS	MTA	210871	22260	10001724-0002	10000	515010 - Health Service-City Match	31,471	31,471	-	34,263	34,758	495
NGFS	MTA	210871	22260	10001724-0002	10000	515020 - Retiree Health-Match-Prop B	6,139	6,139	-	6,419	6,528	109
NGFS	MTA	210871	22260	10001724-0002	10000	515030 - RetireeHlthCare-CityMatchProp(	1,763	1,763	-	1,843	1,874	31
NGFS	MTA	210871	22260	10001724-0002	10000	515710 - Dependent Coverage	72,430	72,430	-	78,500	80,529	2,029
NGFS	MTA	210871	22260	10001724-0002	10000	516010 - Dental Coverage	6,497	6,497	-	6,696	6,851	155
NGFS	MTA	210871	22260	10001724-0002	10000	519120 - Long Term Disability Insurance	2,446	2,446	-	2,557	2,614	57
NGFS	MTA	210874	22260	10001724-0002	10000	501010 - Perm Salaries-Misc-Regular	1,348,897	1,348,897	-	1,410,402	1,432,942	22,540
NGFS	MTA	210874	22260	10001724-0002	10000	513010 - Retire City Misc	197,198	197,198	-	210,278	213,652	3,374
NGFS	MTA	210874	22260	10001724-0002	10000	514010 - Social Security (OASDI & HI)	83,631	83,631	-	87,444	88,841	1,397
NGFS	MTA	210874	22260	10001724-0002	10000	514020 - Social Sec-Medicare(HI Only)	19,557	19,557	-	20,452	20,779	327
NGFS	MTA	210874	22260	10001724-0002	10000	515010 - Health Service-City Match	80,953	80,953	-	88,294	89,086	792
NGFS	MTA	210874	22260	10001724-0002	10000	515020 - Retiree Health-Match-Prop B	10,480	10,480	-	10,956	11,131	175
NGFS	MTA	210874	22260	10001724-0002	10000	515030 - RetireeHlthCare-CityMatchProp(	3,008	3,008	-	3,147	3,197	50
NGFS	MTA	210874	22260	10001724-0002	10000	515710 - Dependent Coverage	150,106	150,106	-	162,943	166,190	3,247
NGFS	MTA	210874	22260	10001724-0002	10000	516010 - Dental Coverage	14,005	14,005	-	14,459	14,707	248
NGFS	MTA	210874	22260	10001724-0002	10000	519120 - Long Term Disability Insurance	5,531	5,531	-	5,782	5,874	92

Technical Adjustments for May 1 Departments
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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	208650	22260	10001719-0023	10000	520190 - Department Overhead	228,331,008	223,324,014	(5,006,994)	269,374,982	253,708,213	(15,666,769)
NGFS	MTA	208656	22870	10001719-0001	10000	591340 - OTO To 5M-MTA Transit Funds	167,243,247	166,235,422	(1,007,825)	150,525,662	156,449,928	5,924,266
NGFS	MTA	208656	22870	10001723-0001	10000	520190 - Department Overhead	79,471,811	79,708,535	236,724	91,964,425	85,295,152	(6,669,273)
NGFS	MTA	208656	22870	10001723-0001	10000	581210 - DT Technology Infrastructure	133,896	-	(133,896)	133,896	-	(133,896)
NGFS	MTA	208656	22870	10040610-0001	10000	492001 - CTI Fr 1G-General Fund	132,300,000	132,390,000	90,000	130,440,000	131,130,000	690,000
NGFS	MTA	208657	22260	10001719-0001	10000	493032 - OTI Fr 5N-MTA SM&Sustainabl	167,243,247	166,235,422	(1,007,825)	150,525,662	156,449,928	5,924,266
NGFS	MTA	208657	22260	10001719-0023	10000	510210 - Ret Payout - SP & Vac - Misc	2,267,355	-	(2,267,355)	2,370,593	-	(2,370,593)
NGFS	MTA	208657	22260	10001719-0023	10000	514010 - Social Security (OASDI & HI)	140,576	-	(140,576)	146,977	-	(146,977)
NGFS	MTA	208657	22260	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	32,876	(1)	(32,877)	34,375	1	(34,374)
NGFS	MTA	208657	22260	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	17,617	-	(17,617)	18,419	(1)	(18,420)
NGFS	MTA	208657	22260	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	5,056	-	(5,056)	5,287	1	(5,286)
NGFS	MTA	208657	22260	10001719-0024	10000	595250 - ITO To 5M-MTA Transit Funds	3,172,677	3,172,677	-	-	5,889,895	5,889,895
NGFS	MTA	208657	22260	10040608-0001	10000	412601 - CTI Fr 1G-GF ForMTA Popultn E	25,350,000	25,150,000	(200,000)	25,410,000	25,250,000	(160,000)
NGFS	MTA	208657	22260	10040611-0001	10000	492001 - CTI Fr 1G-General Fund	372,960,000	373,210,000	250,000	367,730,000	369,650,000	1,920,000
NGFS	MTA	208657	22265	10001719-0023	10000	499999 - Beg Fund Balance - Budget Onl	14,521,202	14,652,964	131,762	6,252,144	6,252,123	(21)
NGFS	MTA	208657	22265	10001719-0023	10000	520100 - Overhead Recovery	(307,802,819)	(303,032,549)	4,770,270	(361,339,407)	(339,003,365)	22,336,042
NGFS	MTA	208657	22265	10001719-0023	10000	581210 - DT Technology Infrastructure	1,082,895	-	(1,082,895)	1,082,895	-	(1,082,895)
NGFS	MTA	208657	22265	10001719-0023	10000	581245 - GF-CON-Information System Op	2,765,166	-	(2,765,166)	2,914,837	-	(2,914,837)
NGFS	MTA	208657	22265	10001719-0023	10000	581470 - GF-HR-EMPLOYMENTSERVIC	1,706,658	-	(1,706,658)	1,706,658	-	(1,706,658)
NGFS	MTA	208657	22265	10001719-0023	10000	581820 - Is-Purch-Reproduction	46,085	45,972	(113)	48,150	47,699	(451)
NGFS	MTA	208657	22280	10001719-0024	10000	495025 - ITI Fr 5M-MTA Transit Funds	3,172,677	-	(3,172,677)	-	-	-
NGFS	MTA	208657	22280	10001719-0024	23229	495025 - ITI Fr 5M-MTA Transit Funds	-	3,172,677	3,172,677	-	5,889,895	5,889,895
NGFS	MTA	208657	22420	10012000-0004	14428	499999 - Beg Fund Balance - Budget Onl	-	3,240	3,240	-	-	-
NGFS	MTA	208657	22420	10012000-0004	14428	567000 - Bldgs,Struct&Imprv Proj-Budget	-	3,240	3,240	-	-	-
NGFS	MTA	208657	22420	10012000-0004	19653	499999 - Beg Fund Balance - Budget Onl	-	56,462	56,462	-	-	-
NGFS	MTA	208657	22420	10012000-0004	19653	567000 - Bldgs,Struct&Imprv Proj-Budget	-	56,462	56,462	-	-	-
NGFS	MTA	208657	22540	10011999-0001	14427	499999 - Beg Fund Balance - Budget Onl	-	1,504,625	1,504,625	-	-	-
NGFS	MTA	208657	22540	10011999-0001	14427	567000 - Bldgs,Struct&Imprv Proj-Budget	-	1,504,625	1,504,625	-	-	-
NGFS	MTA	210949	22265	10001719-0023	10000	510210 - Ret Payout - SP & Vac - Misc	-	2,267,355	2,267,355	-	2,370,593	2,370,593
NGFS	MTA	210949	22265	10001719-0023	10000	514010 - Social Security (OASDI & HI)	-	140,576	140,576	-	146,977	146,977
NGFS	MTA	210949	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	-	32,877	32,877	-	34,374	34,374
NGFS	MTA	210949	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	-	17,617	17,617	-	18,420	18,420
NGFS	MTA	210949	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	-	5,056	5,056	-	5,286	5,286
NGFS	MTA	210949	22265	10001719-0023	10000	519990 - Other Fringe Benefits	-	890,748	890,748	33,691,632	13,647,834	(20,043,798)
NGFS	MTA	210949	22265	10001719-0023	10000	520100 - Overhead Recovery	1,002,756	243,187	(759,569)	1,002,756	256,599	(746,157)
NGFS	MTA	210949	22265	10001719-0023	10000	581130 - GF-Con-Internal Audits	3,124,516	3,122,493	(2,023)	3,327,584	3,327,544	(40)
NGFS	MTA	210949	22265	10001719-0023	10000	581170 - GF-Risk Management Svcs (AA	7,886,246	7,892,289	6,043	8,369,028	8,387,794	18,766
NGFS	MTA	210949	22265	10001719-0023	10000	581245 - GF-CON-Information System Op	-	2,765,166	2,765,166	-	2,914,837	2,914,837
NGFS	MTA	210949	22305	10001719-0023	10000	520100 - Overhead Recovery	(1,002,756)	(243,187)	759,569	(1,002,756)	(256,599)	746,157
NGFS	MTA	207774	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	3,335,226	3,382,110	46,884	3,487,294	3,705,224	217,930

Technical Adjustments for May 1 Departments
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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	207774	22265	10001719-0023	10000	513010 - Retire City Misc	480,718	486,671	5,953	512,746	544,399	31,653
NGFS	MTA	207774	22265	10001719-0023	10000	514010 - Social Security (OASDI & HI)	198,031	200,673	2,642	207,636	220,950	13,314
NGFS	MTA	207774	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	49,363	50,042	679	51,617	54,776	3,159
NGFS	MTA	207774	22265	10001719-0023	10000	515010 - Health Service-City Match	141,402	140,780	(622)	152,161	157,373	5,212
NGFS	MTA	207774	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	26,448	26,812	364	27,652	29,345	1,693
NGFS	MTA	207774	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	7,586	7,691	105	7,936	8,422	486
NGFS	MTA	207774	22265	10001719-0023	10000	515710 - Dependent Coverage	283,448	285,355	1,907	299,421	325,658	26,237
NGFS	MTA	207774	22265	10001719-0023	10000	516010 - Dental Coverage	26,376	26,536	160	26,600	28,609	2,009
NGFS	MTA	207774	22265	10001719-0023	10000	519110 - Flexible Benefit Package	38,286	44,667	6,381	41,922	48,909	6,987
NGFS	MTA	207774	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	8,195	7,593	(602)	8,563	8,627	64
NGFS	MTA	175650	22265	10001719-0023	10000	581690 - GF-Mayor'S Office Services	327,839	352,462	24,623	327,839	377,839	50,000
NGFS	MTA	207781	22265	10001719-0023	10000	581750 - GF-Purch-General Office	-	243,188	243,188	-	256,601	256,601
NGFS	MTA	207781	22305	10001719-0023	10000	581750 - GF-Purch-General Office	-	243,187	243,187	-	256,599	256,599
NGFS	MTA	207781	22305	10001719-0023	10000	581920 - GF-HRc Surety Bond	74,324	-	(74,324)	74,324	-	(74,324)
NGFS	MTA	138717	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	(1,526,525)	(1,526,525)	-	(1,594,664)	(1,402,839)	191,825
NGFS	MTA	138717	22265	10001719-0023	10000	513010 - Retire City Misc	(218,394)	(218,394)	-	(230,760)	(202,044)	28,716
NGFS	MTA	138717	22265	10001719-0023	10000	514010 - Social Security (OASDI & HI)	3,036	3,036	-	3,367	15,260	11,893
NGFS	MTA	138717	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	709	709	-	787	3,568	2,781
NGFS	MTA	138717	22265	10001719-0023	10000	515010 - Health Service-City Match	(61,011)	(61,011)	-	(69,875)	(63,190)	6,685
NGFS	MTA	138717	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	380	380	-	422	1,912	1,490
NGFS	MTA	138717	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	109	109	-	120	548	428
NGFS	MTA	138717	22265	10001719-0023	10000	515710 - Dependent Coverage	(250,009)	(250,009)	-	(286,338)	(258,942)	27,396
NGFS	MTA	138717	22265	10001719-0023	10000	516010 - Dental Coverage	(20,087)	(20,087)	-	(21,853)	(19,762)	2,091
NGFS	MTA	138717	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	(6,259)	(6,259)	-	(6,537)	(5,751)	786
NGFS	MTA	138717	22265	10001719-0023	10000	581161 - GF-ADM-Digital Services	1,572,672	1,519,043	(53,629)	1,706,758	1,607,243	(99,515)
NGFS	MTA	138717	22265	10001719-0023	10000	581210 - DT Technology Infrastructure	14,783,197	14,553,635	(229,562)	15,557,685	15,430,893	(126,792)
NGFS	MTA	138717	22265	10001719-0023	10000	581820 - Is-Purch-Reproduction	974,195	971,822	(2,373)	1,017,851	1,008,318	(9,533)
NGFS	MTA	138717	22265	10043495-0001	10000	527000 - Prof & Specialized Svcs-Bdgt	-	1,752,630	1,752,630	-	4,312,080	4,312,080
NGFS	MTA	138717	22870	10043495-0001	10000	527000 - Prof & Specialized Svcs-Bdgt	1,752,630	-	(1,752,630)	4,312,080	-	(4,312,080)
NGFS	MTA	207962	22260	10043487-0009	10000	579050 - MTA Overhead Cost Recovery	(1,500,000)	-	1,500,000	(1,546,800)	-	1,546,800
NGFS	MTA	210916	22265	10043487-0009	10000	579050 - MTA Overhead Cost Recovery	-	(1,500,000)	(1,500,000)	-	(1,546,800)	(1,546,800)
NGFS	MTA	139650	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	3,658,234	3,658,234	-	3,825,046	3,962,066	137,020
NGFS	MTA	139650	22265	10001719-0023	10000	513010 - Retire City Misc	535,229	535,229	-	570,737	591,249	20,512
NGFS	MTA	139650	22265	10001719-0023	10000	514010 - Social Security (OASDI & HI)	230,951	230,951	-	241,560	250,055	8,495
NGFS	MTA	139650	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	54,075	54,075	-	56,544	58,531	1,987
NGFS	MTA	139650	22265	10001719-0023	10000	515010 - Health Service-City Match	265,651	265,651	-	288,648	293,402	4,754
NGFS	MTA	139650	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	28,967	28,967	-	30,296	31,361	1,065
NGFS	MTA	139650	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	8,314	8,314	-	8,692	8,998	306
NGFS	MTA	139650	22265	10001719-0023	10000	515710 - Dependent Coverage	390,404	390,404	-	418,345	437,827	19,482
NGFS	MTA	139650	22265	10001719-0023	10000	516010 - Dental Coverage	38,870	38,870	-	39,735	41,222	1,487

Technical Adjustments for May 1 Departments
FY 2026-27 and FY 2027-28

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	139650	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	13,464	13,464	-	14,077	14,639	562
NGFS	MTA	139650	22870	10001723-0001	10000	581710 - Is-Purch-Cenlrl Shop-AutoMaint	1,091	1,077	(14)	1,166	1,136	(30)
NGFS	MTA	139650	22870	10001723-0001	10000	581740 - Is-Purch-Centrl Shop-FuelStock	1,097	890	(207)	863	863	-
NGFS	MTA	139650	22870	10001723-0001	10000	581820 - Is-Purch-Reproduction	51,205	51,081	(124)	53,500	52,999	(501)
NGFS	MTA	210903	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	1,361,562	1,324,007	(37,555)	1,447,756	1,454,160	6,404
NGFS	MTA	210903	22265	10001719-0023	10000	513010 - Retire City Misc	195,621	189,362	(6,259)	212,280	212,458	178
NGFS	MTA	210903	22265	10001719-0023	10000	514010 - Social Security (OASDI & HI)	84,267	81,939	(2,328)	89,685	90,082	397
NGFS	MTA	210903	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	19,742	19,197	(545)	20,992	21,085	93
NGFS	MTA	210903	22265	10001719-0023	10000	515010 - Health Service-City Match	71,352	63,991	(7,361)	78,166	71,691	(6,475)
NGFS	MTA	210903	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	10,580	10,287	(293)	11,249	11,298	49
NGFS	MTA	210903	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	3,037	2,954	(83)	3,229	3,243	14
NGFS	MTA	210903	22265	10001719-0023	10000	515710 - Dependent Coverage	119,253	106,322	(12,931)	130,727	123,062	(7,665)
NGFS	MTA	210903	22265	10001719-0023	10000	516010 - Dental Coverage	11,442	10,221	(1,221)	11,914	11,140	(774)
NGFS	MTA	210903	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	5,583	5,429	(154)	5,936	5,962	26
NGFS	MTA	175647	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	1,224,323	1,224,323	-	1,280,145	1,307,557	27,412
NGFS	MTA	175647	22265	10001719-0023	10000	513010 - Retire City Misc	178,006	178,006	-	189,836	193,940	4,104
NGFS	MTA	175647	22265	10001719-0023	10000	514010 - Social Security (OASDI & HI)	76,013	76,013	-	79,562	81,262	1,700
NGFS	MTA	175647	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	17,840	17,840	-	18,654	19,051	397
NGFS	MTA	175647	22265	10001719-0023	10000	515010 - Health Service-City Match	50,589	50,589	-	54,949	55,890	941
NGFS	MTA	175647	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	9,561	9,561	-	9,993	10,206	213
NGFS	MTA	175647	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	2,745	2,745	-	2,864	2,925	61
NGFS	MTA	175647	22265	10001719-0023	10000	515710 - Dependent Coverage	115,762	115,762	-	124,933	128,789	3,856
NGFS	MTA	175647	22265	10001719-0023	10000	516010 - Dental Coverage	10,369	10,369	-	10,646	10,940	294
NGFS	MTA	175647	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	4,224	4,224	-	4,416	4,528	112
NGFS	MTA	207780	22265	10001719-0023	10000	581500 - ADM Contract Monitoring	283,235	281,662	(1,573)	305,329	297,068	(8,261)
NGFS	MTA	210687	22265	10037953-0001	10000	501010 - Perm Salaries-Misc-Regular	(160,954)	(160,954)	-	(168,296)	(67,818)	100,478
NGFS	MTA	210687	22265	10037953-0001	10000	513010 - Retire City Misc	(26,453)	(26,453)	-	(28,148)	(13,106)	15,042
NGFS	MTA	210687	22265	10037953-0001	10000	514010 - Social Security (OASDI & HI)	1,153	1,153	-	1,416	7,646	6,230
NGFS	MTA	210687	22265	10037953-0001	10000	514020 - Social Sec-Medicare(HI Only)	834	834	-	886	2,343	1,457
NGFS	MTA	210687	22265	10037953-0001	10000	515010 - Health Service-City Match	(970)	(970)	-	(2,648)	868	3,516
NGFS	MTA	210687	22265	10037953-0001	10000	515020 - Retiree Health-Match-Prop B	448	448	-	473	1,254	781
NGFS	MTA	210687	22265	10037953-0001	10000	515030 - RetireeHlthCare-CityMatchProp(	129	129	-	136	360	224
NGFS	MTA	210687	22265	10037953-0001	10000	515710 - Dependent Coverage	(55,788)	(55,788)	-	(67,580)	(53,172)	14,408
NGFS	MTA	210687	22265	10037953-0001	10000	516010 - Dental Coverage	(3,812)	(3,812)	-	(4,460)	(3,360)	1,100
NGFS	MTA	210687	22265	10037953-0001	10000	519120 - Long Term Disability Insurance	(2,371)	(2,371)	-	(2,479)	(2,067)	412
NGFS	MTA	210845	22265	10001719-0023	10000	581430 - GF-HR-Equal Emplymnt Opport	882,268	882,133	(135)	960,436	949,112	(11,324)
NGFS	MTA	210959	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	1,808,995	1,751,707	(57,288)	1,891,483	1,831,583	(59,900)
NGFS	MTA	210959	22265	10001719-0023	10000	513010 - Retire City Misc	259,195	251,621	(7,574)	276,498	268,403	(8,095)
NGFS	MTA	210959	22265	10001719-0023	10000	514010 - Social Security (OASDI & HI)	106,131	103,723	(2,408)	111,130	108,612	(2,518)
NGFS	MTA	210959	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	26,227	25,397	(830)	27,427	26,558	(869)

Technical Adjustments for May 1 Departments
FY 2026-27 and FY 2027-28

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	MTA	210959	22265	10001719-0023	10000	515010 - Health Service-City Match	69,716	71,235	1,519	76,338	78,001	1,663
NGFS	MTA	210959	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	14,056	13,611	(445)	14,695	14,230	(465)
NGFS	MTA	210959	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	4,034	3,907	(127)	4,219	4,085	(134)
NGFS	MTA	210959	22265	10001719-0023	10000	515710 - Dependent Coverage	159,947	157,690	(2,257)	175,141	172,669	(2,472)
NGFS	MTA	210959	22265	10001719-0023	10000	516010 - Dental Coverage	14,270	14,173	(97)	14,843	14,742	(101)
NGFS	MTA	210959	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	6,278	6,118	(160)	6,563	6,396	(167)
NGFS	MTA	210906	22265	10001719-0023	10000	581750 - GF-Purch-General Office	487,762	-	(487,762)	526,550	-	(526,550)
NGFS	MTA	210907	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	(827,863)	(827,863)	-	(865,614)	(746,891)	118,723
NGFS	MTA	210907	22265	10001719-0023	10000	513010 - Retire City Misc	(123,260)	(123,260)	-	(131,392)	(113,619)	17,773
NGFS	MTA	210907	22265	10001719-0023	10000	514010 - Social Security (OASDI & HI)	(52,273)	(52,273)	-	(54,576)	(47,215)	7,361
NGFS	MTA	210907	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	(11,943)	(11,943)	-	(12,486)	(10,765)	1,721
NGFS	MTA	210907	22265	10001719-0023	10000	515010 - Health Service-City Match	(26,702)	(26,702)	-	(31,070)	(26,960)	4,110
NGFS	MTA	210907	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	(6,400)	(6,400)	-	(6,691)	(5,769)	922
NGFS	MTA	210907	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	(1,837)	(1,837)	-	(1,919)	(1,654)	265
NGFS	MTA	210907	22265	10001719-0023	10000	515710 - Dependent Coverage	(122,466)	(122,466)	-	(141,608)	(124,765)	16,843
NGFS	MTA	210907	22265	10001719-0023	10000	516010 - Dental Coverage	(9,638)	(9,638)	-	(10,597)	(9,312)	1,285
NGFS	MTA	210907	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	(4,250)	(4,250)	-	(4,445)	(3,958)	487
NGFS	MTA	210910	22265	10001719-0023	10000	581860 - GF-Real Estate Service	-	-	-	5,426,386	4,402,775	(1,023,611)
NGFS	MTA	210910	22265	10001719-0023	10000	581890 - GF-Rent Paid To Real Estate	10,762,023	10,721,007	(41,016)	11,351,823	11,252,130	(99,693)
NGFS	MTA	103757	22265	10001719-0023	10000	581460 - GF-HR-Workers' Comp Claims	-	589,000	589,000	-	589,000	589,000
NGFS	MTA	207790	22265	10001719-0023	10000	501010 - Perm Salaries-Misc-Regular	(981,972)	(981,972)	-	(1,026,761)	(734,476)	292,285
NGFS	MTA	207790	22265	10001719-0023	10000	513010 - Retire City Misc	(151,098)	(151,098)	-	(160,965)	(117,210)	43,755
NGFS	MTA	207790	22265	10001719-0023	10000	514010 - Social Security (OASDI & HI)	(35,088)	(35,088)	-	(36,462)	(18,340)	18,122
NGFS	MTA	207790	22265	10001719-0023	10000	514020 - Social Sec-Medicare(HI Only)	(6,884)	(6,884)	-	(7,198)	(2,960)	4,238
NGFS	MTA	207790	22265	10001719-0023	10000	515010 - Health Service-City Match	(21,421)	(21,421)	-	(28,064)	(17,912)	10,152
NGFS	MTA	207790	22265	10001719-0023	10000	515020 - Retiree Health-Match-Prop B	(3,688)	(3,688)	-	(3,860)	(1,589)	2,271
NGFS	MTA	207790	22265	10001719-0023	10000	515030 - RetireeHlthCare-CityMatchProp(	(1,057)	(1,057)	-	(1,108)	(456)	652
NGFS	MTA	207790	22265	10001719-0023	10000	515710 - Dependent Coverage	(200,374)	(200,374)	-	(238,276)	(196,675)	41,601
NGFS	MTA	207790	22265	10001719-0023	10000	516010 - Dental Coverage	(14,687)	(14,687)	-	(16,714)	(13,539)	3,175
NGFS	MTA	207790	22265	10001719-0023	10000	519120 - Long Term Disability Insurance	(6,732)	(6,732)	-	(7,035)	(5,837)	1,198
NGFS	MTA	207790	22265	10001719-0023	10000	581460 - GF-HR-Workers' Comp Claims	589,000	-	(589,000)	589,000	-	(589,000)
NGFS	MTA	207793	22265	10001719-0023	10000	581015 - HRD Systems & Analytics	4,584	4,453	(131)	17,178	13,280	(3,898)
NGFS	MTA	207793	22265	10001719-0023	10000	581470 - GF-HR-EMPLOYMENTSERVIC	(631,438)	1,074,787	1,706,225	(578,353)	1,110,953	1,689,306
NGFS	PRT	167644	24530	10024236-0003	17321	499999 - Beg Fund Balance - Budget Only	1,943,433	1,943,418	(15)	423,223	423,164	(59)
NGFS	PRT	167644	24530	10024236-0003	17321	581820 - Is-Purch-Reproduction	6,008	5,993	(15)	6,277	6,218	(59)
NGFS	PRT	109751	23680	10026768-0001	10000	581820 - Is-Purch-Reproduction	40,779	40,679	(100)	42,606	42,207	(399)
NGFS	PRT	109752	23680	10026768-0001	10000	581015 - HRD Systems & Analytics	18,302	18,295	(7)	18,954	18,753	(201)
NGFS	PRT	109752	23680	10026768-0001	10000	581430 - GF-HR-Equal Emplymnt Opport	85,357	84,985	(372)	92,391	90,510	(1,881)
NGFS	PRT	109752	23680	10026768-0001	10000	581470 - GF-HR-EMPLOYMENTSERVIC	90,438	90,402	(36)	94,903	93,444	(1,459)
NGFS	PRT	109753	23680	10026768-0001	10000	581161 - GF-ADM-Digital Services	85,245	82,338	(2,907)	92,528	87,133	(5,395)

Technical Adjustments for May 1 Departments
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GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	PRT	109753	23680	10026768-0001	10000	581210 - DT Technology Infrastructure	1,044,313	950,548	(93,765)	1,095,761	1,004,376	(91,385)
NGFS	PRT	109754	23680	10026768-0001	10000	499999 - Beg Fund Balance - Budget Only	25,598,758	25,443,417	(155,341)	14,476,529	14,323,369	(153,160)
NGFS	PRT	109754	23680	10026768-0001	10000	581170 - GF-Risk Management Svcs (AA	11,661,160	11,656,382	(4,778)	12,876,807	12,861,364	(15,443)
NGFS	PRT	109755	23680	10026768-0001	10000	581130 - GF-Con-Internal Audits	418,736	416,849	(1,887)	332,223	330,285	(1,938)
NGFS	PRT	109756	23680	10026768-0001	10000	581500 - ADM Contract Monitoring	138,059	137,291	(768)	148,828	144,801	(4,027)
NGFS	PRT	109756	23680	10026768-0001	10000	581750 - GF-Purch-General Office	150,163	149,736	(427)	162,105	157,995	(4,110)
NGFS	PRT	109762	23680	10026769-0001	10000	581065 - Adm-Real Estate Special Svcs	247,047	247,047	-	259,810	259,433	(377)
NGFS	PRT	109762	23680	10026769-0001	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	-	962,288	962,288	-	1,015,100	1,015,100
NGFS	PRT	109762	23680	10026769-0001	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	975,126	-	(975,126)	1,041,645	-	(1,041,645)
NGFS	PRT	109762	23680	10026769-0001	10000	581740 - Is-Purch-Centrl Shop-FuelStock	198,605	161,149	(37,456)	156,359	156,359	-
NGFS	PRT	232116	23700	10032237-0013	12672	567000 - Bldgs,Struct&Imprv Proj-Budget	2,500,000	2,380,000	(120,000)	2,300,000	2,300,000	-
NGFS	PRT	232116	23700	10032237-0013	12672	581870 - GF-HR-SF Fellows Program	-	120,000	120,000	-	-	-
NGFS	PUC	198644	24750	10026777-0001	10000	495045 - ITI Fr 5Q-Cleanpowersf Funds	-	-	-	34,630,893	34,611,870	(19,023)
NGFS	PUC	198644	24750	10026777-0001	10000	499999 - Beg Fund Balance - Budget Only	33,372,061	33,479,037	106,976	-	-	-
NGFS	PUC	198644	24750	10026777-0001	10000	520190 - Department Overhead	8,638,564	8,637,912	(652)	9,038,880	9,035,564	(3,316)
NGFS	PUC	198644	24750	10026777-0001	10000	527000 - Prof & Specialized Svcs-Bdgt	-	-	-	-	818	818
NGFS	PUC	198644	24750	10026777-0001	10000	581161 - GF-ADM-Digital Services	10,255	9,906	(349)	11,131	10,482	(649)
NGFS	PUC	198644	24750	10026777-0001	10000	581170 - GF-Risk Management Svcs (AA	88,310	88,275	(35)	98,385	98,273	(112)
NGFS	PUC	198644	24750	10026777-0001	10000	581210 - DT Technology Infrastructure	123,572	112,621	(10,951)	129,547	119,357	(10,190)
NGFS	PUC	198644	24750	10026777-0001	10000	581360 - DT Telecommunications Service	6,368	6,368	-	6,368	4,958	(1,410)
NGFS	PUC	198644	24750	10026777-0001	10000	581820 - Is-Purch-Reproduction	425,560	424,523	(1,037)	444,630	440,466	(4,164)
NGFS	PUC	198644	24750	10026777-0001	10000	581870 - GF-HR-SF Fellows Program	-	120,000	120,000	-	-	-
NGFS	PUC	198644	24870	10006358-0002	20543	499999 - Beg Fund Balance - Budget Only	-	-	-	22,749,435	22,730,412	(19,023)
NGFS	PUC	198644	24870	10006358-0002	20543	595328 - ITO To 5Q-CleanpowerSF Fund	-	-	-	34,630,893	34,611,870	(19,023)
NGFS	PUC	229267	20160	10030000-0001	10000	499999 - Beg Fund Balance - Budget Only	26,136,061	25,781,199	(354,862)	-	-	-
NGFS	PUC	229267	20160	10030000-0001	10000	499999 - Beg Fund Balance - Budget Only	-	-	-	13,424,670	13,029,820	(394,850)
NGFS	PUC	229267	20160	10030000-0001	10000	520190 - Department Overhead	53,104,905	53,085,284	(19,621)	55,736,122	55,682,825	(53,297)
NGFS	PUC	229267	20160	10030000-0001	10000	581170 - GF-Risk Management Svcs (AA	960,863	960,486	(377)	1,070,496	1,069,276	(1,220)
NGFS	PUC	229267	20160	10030000-0001	10000	581360 - DT Telecommunications Service	754,275	754,275	-	754,275	707,869	(46,406)
NGFS	PUC	229267	20160	10030000-0001	10000	581820 - Is-Purch-Reproduction	106,109	105,850	(259)	110,864	109,825	(1,039)
NGFS	PUC	229268	20160	10030000-0001	10000	581170 - GF-Risk Management Svcs (AA	81,213	81,181	(32)	90,479	90,376	(103)
NGFS	PUC	229268	20160	10030000-0001	10000	581410 - GF-GSA-Facilities Mgmt Svcs	426,621	422,451	(4,170)	455,665	443,968	(11,697)
NGFS	PUC	229281	20160	10030002-0001	10000	581161 - GF-ADM-Digital Services	172,679	166,791	(5,888)	187,416	176,488	(10,928)
NGFS	PUC	229281	20160	10030002-0001	10000	581210 - DT Technology Infrastructure	2,080,644	1,896,241	(184,403)	2,181,249	2,009,670	(171,579)
NGFS	PUC	229281	20160	10030002-0001	10000	581410 - GF-GSA-Facilities Mgmt Svcs	1,901,243	1,882,665	(18,578)	2,030,678	1,978,551	(52,127)
NGFS	PUC	229281	20160	10030002-0001	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	777,750	767,510	(10,240)	830,803	809,632	(21,171)
NGFS	PUC	229281	20160	10030002-0001	10000	581740 - Is-Purch-Centrl Shop-FuelStock	169,616	137,627	(31,989)	133,537	133,537	-
NGFS	PUC	229292	20160	10030002-0004	10000	581051 - GF-PUC-Light Heat & Power	17,604,151	17,604,145	(6)	22,708,620	22,708,620	-
NGFS	PUC	292649	20160	10030002-0008	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	48,656	48,016	(640)	51,976	50,651	(1,325)
NGFS	PUC	292649	20160	10030002-0008	10000	581740 - Is-Purch-Centrl Shop-FuelStock	16,405	13,311	(3,094)	12,915	12,915	-

Technical Adjustments for May 1 Departments
FY 2026-27 and FY 2027-28

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	PUC	292649	20160	10030002-0008	10000	581820 - Is-Purch-Reproduction	81,320	81,122	(198)	84,964	84,168	(796)
NGFS	PUC	292657	20160	10030001-0005	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	850,842	839,640	(11,202)	908,883	885,721	(23,162)
NGFS	PUC	292657	20160	10030001-0005	10000	581740 - Is-Purch-Centrl Shop-FuelStock	340,228	276,063	(64,165)	267,858	267,858	-
NGFS	PUC	231621	24970	10029992-0004	10000	499999 - Beg Fund Balance - Budget Only	34,831,142	34,944,924	113,782	-	-	-
NGFS	PUC	231621	24970	10029992-0004	10000	499999 - Beg Fund Balance - Budget Only	-	-	-	73,706,315	73,553,255	(153,060)
NGFS	PUC	298646	24970	10029992-0002	10000	581170 - GF-Risk Management Svcs (AA	352,802	352,663	(139)	393,056	392,608	(448)
NGFS	PUC	298646	24970	10029992-0004	10000	581170 - GF-Risk Management Svcs (AA	1,177,451	1,176,988	(463)	1,311,796	1,310,301	(1,495)
NGFS	PUC	298646	24970	10029992-0014	10000	520190 - Department Overhead	16,381,623	16,373,023	(8,600)	17,190,505	17,168,776	(21,729)
NGFS	PUC	298646	24970	10029992-0014	10000	581161 - GF-ADM-Digital Services	55,053	53,175	(1,878)	59,751	56,267	(3,484)
NGFS	PUC	298646	24970	10029992-0014	10000	581210 - DT Technology Infrastructure	663,344	604,554	(58,790)	695,418	640,717	(54,701)
NGFS	PUC	298646	24970	10029992-0014	10000	581360 - DT Telecommunications Service	305,980	305,980	-	305,980	305,621	(359)
NGFS	PUC	298646	24970	10029992-0014	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	53,531	52,826	(705)	57,183	55,726	(1,457)
NGFS	PUC	298646	24970	10029992-0014	10000	581740 - Is-Purch-Centrl Shop-FuelStock	133	108	(25)	105	105	-
NGFS	PUC	298646	24970	10029992-0014	10000	581820 - Is-Purch-Reproduction	2,778	2,771	(7)	2,902	2,875	(27)
NGFS	PUC	298650	24970	10029992-0004	10000	520190 - Department Overhead	14,918,301	14,913,037	(5,264)	15,661,809	15,643,472	(18,337)
NGFS	PUC	298650	24970	10029992-0004	10000	581051 - GF-PUC-Light Heat & Power	74,158	74,162	4	75,837	75,837	-
NGFS	PUC	298650	24970	10029992-0004	10000	581161 - GF-ADM-Digital Services	32,232	31,132	(1,100)	34,982	32,942	(2,040)
NGFS	PUC	298650	24970	10029992-0004	10000	581170 - GF-Risk Management Svcs (AA	345,681	345,545	(136)	385,123	384,684	(439)
NGFS	PUC	298650	24970	10029992-0004	10000	581210 - DT Technology Infrastructure	388,358	353,936	(34,422)	407,135	375,108	(32,027)
NGFS	PUC	298650	24970	10029992-0004	10000	581360 - DT Telecommunications Service	140,754	140,754	-	140,754	134,621	(6,133)
NGFS	PUC	298650	24970	10029992-0004	10000	581410 - GF-GSA-Facilities Mgmt Svcs	139,116	137,756	(1,360)	148,587	144,772	(3,815)
NGFS	PUC	298650	24970	10029992-0004	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	240,117	236,956	(3,161)	256,497	249,961	(6,536)
NGFS	PUC	298650	24970	10029992-0004	10000	581740 - Is-Purch-Centrl Shop-FuelStock	53,841	43,687	(10,154)	42,388	42,388	-
NGFS	PUC	298650	24970	10029992-0004	10000	581820 - Is-Purch-Reproduction	2,947	2,940	(7)	3,079	3,050	(29)
NGFS	PUC	298650	24970	10029992-0004	10000	581870 - GF-HR-SF Fellows Program	-	240,000	240,000	-	-	-
NGFS	PUC	298650	24970	10029992-0025	10000	486050 - Exp Rec Fr Adult Probation AAC	36,420	36,421	1	40,813	40,813	-
NGFS	PUC	298650	24970	10029992-0025	10000	486370 - Exp Rec Fr Comm Health Svc A	748,016	748,018	2	1,056,162	1,056,162	-
NGFS	PUC	298650	24970	10029992-0025	10000	486420 - Exp Rec Fr Juvenile Court AAO	423,446	423,447	1	474,511	474,511	-
NGFS	PUC	298650	24970	10029992-0025	10000	486550 - Exp Rec Fr Public TransprtnAAC	24,996,393	24,996,393	-	28,381,514	28,381,515	1
NGFS	PUC	298650	24970	10029992-0025	10000	486630 - Exp Rec Fr Rec & Park (AAO)	3,917,355	3,917,356	1	4,385,339	4,385,339	-
NGFS	PUC	298650	24970	10029992-0025	10000	486650 - Exp Rec Fr AcadmyOfScience A	2,568,680	2,568,681	1	2,878,446	2,878,445	(1)
NGFS	PUC	298650	24970	10029992-0025	10000	486710 - Exp Rec From Isd (AAO)	371,096	371,096	-	415,847	415,848	1
NGFS	PUC	298650	24970	10029992-0026	10000	486020 - Exp Rec Fr Airport (AAO)	62,350,112	62,350,116	4	68,822,260	68,822,260	-
NGFS	PUC	298650	24970	10029992-0027	10000	486010 - Exp Rec Fr Asian Arts Musm AA	139,081	139,082	1	162,011	162,012	1
NGFS	PUC	298650	24970	10029992-0027	10000	486030 - Exp Rec Fr Admin Svcs (AAO)	2,402,262	2,402,262	-	2,788,149	2,788,151	2
NGFS	PUC	232127	27180	10026772-0001	10000	520100 - Overhead Recovery	(19,398)	(260,036)	(240,638)	(58,855)	(83,080)	(24,225)
NGFS	PUC	232127	27180	10026772-0001	10000	520100 - Overhead Recovery	(166,706,403)	(166,599,941)	106,462	(174,652,136)	(174,465,747)	186,389
NGFS	PUC	232127	27180	10026772-0001	10000	581690 - GF-Mayor'S Office Services	438,535	438,535	-	438,535	523,624	85,089
NGFS	PUC	232127	27180	10026772-0001	10000	581820 - Is-Purch-Reproduction	20,294	20,244	(50)	21,203	21,005	(198)
NGFS	PUC	232128	27180	10026772-0002	10000	581820 - Is-Purch-Reproduction	1,111	1,109	(2)	1,161	1,150	(11)

Technical Adjustments for May 1 Departments
FY 2026-27 and FY 2027-28

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	PUC	292644	27180	10026772-0006	10000	581015 - HRD Systems & Analytics	155,684	155,601	(83)	161,210	159,494	(1,716)
NGFS	PUC	292644	27180	10026772-0006	10000	581430 - GF-HR-Equal Emplymnt Opport	725,979	722,816	(3,163)	785,801	769,810	(15,991)
NGFS	PUC	292644	27180	10026772-0006	10000	581470 - GF-HR-EMPLOYMENTSERVIC	769,201	768,883	(318)	807,174	794,758	(12,416)
NGFS	PUC	292644	27180	10026772-0006	10000	581820 - Is-Purch-Reproduction	4,506	4,495	(11)	4,715	4,670	(45)
NGFS	PUC	292645	27180	10026772-0007	10000	581820 - Is-Purch-Reproduction	4,015	3,988	(27)	4,512	4,337	(175)
NGFS	PUC	276641	27180	10026778-0006	10000	520100 - Overhead Recovery	(15,393,267)	(15,337,800)	55,467	-	-	-
NGFS	PUC	276641	27180	10026778-0006	10000	520100 - Overhead Recovery	-	-	-	(15,616,541)	(15,486,866)	129,675
NGFS	PUC	276641	27180	10026778-0006	10000	581161 - GF-ADM-Digital Services	28,558	27,584	(974)	30,995	29,187	(1,808)
NGFS	PUC	276641	27180	10026778-0006	10000	581170 - GF-Risk Management Svcs (AA	51,588	51,568	(20)	57,474	57,409	(65)
NGFS	PUC	276641	27180	10026778-0006	10000	581210 - DT Technology Infrastructure	344,090	313,594	(30,496)	360,728	332,352	(28,376)
NGFS	PUC	276641	27180	10026778-0006	10000	581360 - DT Telecommunications Service	175,221	175,221	-	175,221	151,691	(23,530)
NGFS	PUC	276641	27180	10026778-0006	10000	581500 - ADM Contract Monitoring	2,543,979	2,529,842	(14,137)	2,742,420	2,668,218	(74,202)
NGFS	PUC	276641	27180	10026778-0006	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	54,271	53,557	(714)	57,973	56,495	(1,478)
NGFS	PUC	276641	27180	10026778-0006	10000	581740 - Is-Purch-Centrl Shop-FuelStock	16,814	13,641	(3,173)	13,237	13,237	-
NGFS	PUC	276641	27180	10026778-0006	10000	581820 - Is-Purch-Reproduction	255,145	254,523	(622)	266,578	264,082	(2,496)
NGFS	PUC	140644	27180	10026772-0009	10000	581820 - Is-Purch-Reproduction	1,111	1,109	(2)	1,161	1,150	(11)
NGFS	PUC	154648	27180	10026775-0003	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	140,114	138,269	(1,845)	149,672	145,858	(3,814)
NGFS	PUC	154648	27180	10026775-0003	10000	581740 - Is-Purch-Centrl Shop-FuelStock	21,827	17,712	(4,115)	17,185	17,185	-
NGFS	PUC	154648	27180	10026775-0003	10000	581820 - Is-Purch-Reproduction	2,136	2,131	(5)	2,232	2,211	(21)
NGFS	PUC	210813	27180	10026772-0014	10000	581130 - GF-Con-Internal Audits	2,102,734	2,101,846	(888)	2,142,012	2,140,003	(2,009)
NGFS	PUC	267641	27180	10026775-0001	10000	581750 - GF-Purch-General Office	1,747,436	1,742,465	(4,971)	1,886,395	1,838,568	(47,827)
NGFS	PUC	267642	27180	10026775-0002	10000	581820 - Is-Purch-Reproduction	5,661	5,648	(13)	5,915	5,860	(55)
NGFS	PUC	267642	27180	10026775-0002	10000	581870 - GF-HR-SF Fellows Program	-	240,000	240,000	-	-	-
NGFS	PUC	267643	27180	10026776-0001	10000	581161 - GF-ADM-Digital Services	83,518	80,670	(2,848)	90,645	85,359	(5,286)
NGFS	PUC	267643	27180	10026776-0001	10000	581170 - GF-Risk Management Svcs (AA	33,205	33,192	(13)	36,994	36,952	(42)
NGFS	PUC	267643	27180	10026776-0001	10000	581210 - DT Technology Infrastructure	1,006,312	917,124	(89,188)	1,054,970	971,985	(82,985)
NGFS	PUC	267643	27180	10026776-0001	10000	581360 - DT Telecommunications Service	793,753	793,753	-	793,753	733,580	(60,173)
NGFS	PUC	267643	27180	10026776-0001	10000	581820 - Is-Purch-Reproduction	90,051	89,956	(95)	91,794	91,413	(381)
NGFS	PUC	267651	27180	10026773-0001	10000	581820 - Is-Purch-Reproduction	13,437	13,404	(33)	14,039	13,907	(132)
NGFS	PUC	267652	27180	10026773-0002	10000	581083 - ADM-Real Estate 49 SVN Rent	112,763	112,139	(624)	115,700	115,064	(636)
NGFS	PUC	267653	27180	10026773-0003	10000	581820 - Is-Purch-Reproduction	1,067,985	1,065,734	(2,251)	1,129,397	1,120,353	(9,044)
NGFS	PUC	267654	27180	10026773-0005	10000	581410 - GF-GSA-Facilities Mgmt Svcs	44,517	44,082	(435)	47,548	46,327	(1,221)
NGFS	PUC	292658	27180	10026772-0010	10000	581820 - Is-Purch-Reproduction	178,224	178,029	(195)	181,821	181,037	(784)
NGFS	PUC	232396	25940	10029994-0010	10000	520190 - Department Overhead	73,663,010	73,631,751	(31,259)	77,024,396	76,941,721	(82,675)
NGFS	PUC	232396	25940	10029994-0010	10000	581161 - GF-ADM-Digital Services	231,230	223,345	(7,885)	250,962	236,330	(14,632)
NGFS	PUC	232396	25940	10029994-0010	10000	581170 - GF-Risk Management Svcs (AA	1,903,476	1,902,731	(745)	2,120,661	2,118,246	(2,415)
NGFS	PUC	232396	25940	10029994-0010	10000	581210 - DT Technology Infrastructure	2,786,121	2,539,193	(246,928)	2,920,837	2,691,081	(229,756)
NGFS	PUC	232396	25940	10029994-0010	10000	581360 - DT Telecommunications Service	1,529,168	1,529,168	-	1,529,168	1,486,907	(42,261)
NGFS	PUC	232396	25940	10029994-0010	10000	581820 - Is-Purch-Reproduction	110,126	109,893	(233)	104,402	103,468	(934)
NGFS	PUC	232396	25940	10029994-0010	10000	598040 - Designated For General Reserv	-	(43,169)	(43,169)	10,800,631	11,180,006	379,375

Technical Adjustments for May 1 Departments
FY 2026-27 and FY 2027-28

GFS Type	Dept Grp	Dept ID	Fund	Project-Activity	Authority	Account - Title	FY 2026-27 May 1 Proposed	FY 2026-27 Updated	Variance FY 2026-27	FY 2027-28 May 1 Proposed	FY 2027-28 Updated	Variance FY 2027-28
NGFS	PUC	232396	25940	10029994-0010	10000	598040 - Designated For General Reserv	9,334,212	9,668,091	333,879	-	-	-
NGFS	PUC	232396	25950	10025208-0001	17682	500010 - Facilities Maintenance-Budget	1,284,061	1,284,181	120	2,592,882	2,593,268	386
NGFS	PUC	232396	25950	10025208-0001	17682	581170 - GF-Risk Management Svcs (AA	304,093	303,973	(120)	338,789	338,403	(386)
NGFS	PUC	232404	25940	10029998-0006	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	74,054	73,079	(975)	79,106	77,090	(2,016)
NGFS	PUC	232404	25940	10029998-0006	10000	581740 - Is-Purch-Centrl Shop-FuelStock	610	495	(115)	480	480	-
NGFS	PUC	232411	25940	10029998-0006	10000	581410 - GF-GSA-Facilities Mgmt Svcs	48,227	47,755	(472)	51,510	50,188	(1,322)
NGFS	PUC	232415	25940	10029996-0004	10000	581820 - Is-Purch-Reproduction	50,034	49,971	(63)	51,189	50,937	(252)
NGFS	PUC	232421	25940	10029997-0002	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	79,316	78,272	(1,044)	84,727	82,568	(2,159)
NGFS	PUC	232421	25940	10029997-0002	10000	581740 - Is-Purch-Centrl Shop-FuelStock	2,891	2,346	(545)	2,276	2,276	-
NGFS	PUC	232425	25940	10029996-0004	10000	581051 - GF-PUC-Light Heat & Power	8,699,731	8,699,733	2	9,225,989	9,225,989	-
NGFS	PUC	295647	25940	10029995-0002	10000	581710 - Is-Purch-Centrl Shop-AutoMaint	12,659	12,493	(166)	13,523	13,178	(345)
NGFS	PUC	295647	25940	10029995-0002	10000	581740 - Is-Purch-Centrl Shop-FuelStock	690	560	(130)	543	543	-
NGFS	PUC	295647	25940	10029995-0002	10000	581820 - Is-Purch-Reproduction	50,082	49,930	(152)	52,864	52,256	(608)
NGFS	RET	232318	31330	10026788-0001	10000	470199 - Emp Retirement Contributions	2,800,299	2,329,385	(470,914)	6,491,376	6,422,350	(69,026)
NGFS	RET	232318	31330	10026788-0001	10000	527000 - Prof & Specialized Svcs-Bdgt	120	1,062	942	-	138	138
NGFS	RET	232318	31330	10026788-0001	10000	581820 - Is-Purch-Reproduction	442,174	441,097	(1,077)	461,989	457,662	(4,327)
NGFS	RET	232319	31330	10026788-0001	10000	581650 - Leases Paid To Real Estate	410,623	-	(410,623)	-	-	-
NGFS	RET	232320	31330	10026788-0001	10000	581015 - HRD Systems & Analytics	8,639	8,636	(3)	8,947	8,852	(95)
NGFS	RET	232320	31330	10026788-0001	10000	581130 - GF-Con-Internal Audits	119,476	118,534	(942)	121,430	121,292	(138)
NGFS	RET	232320	31330	10026788-0001	10000	581161 - GF-ADM-Digital Services	43,349	41,871	(1,478)	47,068	44,323	(2,745)
NGFS	RET	232320	31330	10026788-0001	10000	581210 - DT Technology Infrastructure	652,491	595,430	(57,061)	680,078	623,565	(56,513)
NGFS	RET	232320	31330	10026788-0001	10000	581360 - DT Telecommunications Service	40,319	40,319	-	40,319	40,244	(75)
NGFS	RET	232320	31330	10026788-0001	10000	581430 - GF-HR-Equal Emplymnt Opport	40,291	40,115	(176)	43,611	42,723	(888)
NGFS	RET	232320	31330	10026788-0001	10000	581470 - GF-HR-EMPLOYMENTSERVIC	42,689	42,672	(17)	44,797	44,108	(689)
NGFS	RET	232320	31330	10026788-0001	10000	581500 - ADM Contract Monitoring	37,589	37,380	(209)	40,521	39,425	(1,096)
NGFS	RET	232320	31330	10026788-0001	10000	581750 - GF-Purch-General Office	94,891	94,621	(270)	102,437	99,839	(2,598)
NGFS	RNT	232325	10850	10026789-0001	10000	499999 - Beg Fund Balance - Budget Onl	(505,552)	(533,069)	(27,517)	105,094	63,420	(41,674)
NGFS	RNT	232325	10850	10026789-0001	10000	581015 - HRD Systems & Analytics	2,841	2,840	(1)	2,942	2,911	(31)
NGFS	RNT	232325	10850	10026789-0001	10000	581130 - GF-Con-Internal Audits	28,688	28,633	(55)	30,041	29,958	(83)
NGFS	RNT	232325	10850	10026789-0001	10000	581160 - GF-Adm-General(AAO)	214,823	204,120	(10,703)	232,672	215,698	(16,974)
NGFS	RNT	232325	10850	10026789-0001	10000	581161 - GF-ADM-Digital Services	13,172	12,723	(449)	14,298	13,464	(834)
NGFS	RNT	232325	10850	10026789-0001	10000	581210 - DT Technology Infrastructure	150,545	137,750	(12,795)	157,430	145,415	(12,015)
NGFS	RNT	232325	10850	10026789-0001	10000	581430 - GF-HR-Equal Emplymnt Opport	13,249	13,191	(58)	14,340	14,049	(291)
NGFS	RNT	232325	10850	10026789-0001	10000	581470 - GF-HR-EMPLOYMENTSERVIC	14,037	14,032	(5)	14,730	14,504	(226)
NGFS	RNT	232325	10850	10026789-0001	10000	581750 - GF-Purch-General Office	46,408	46,276	(132)	50,098	48,828	(1,270)
NGFS	RNT	232325	10850	10026789-0001	10000	581820 - Is-Purch-Reproduction	486,828	485,642	(1,186)	508,644	503,880	(4,764)
NGFS	RNT	232325	10850	10026789-0001	10000	581890 - GF-Rent Paid To Real Estate	557,074	554,941	(2,133)	587,753	582,567	(5,186)
							1,214,553,643	**1,220,922,987**	**6,369,344**	**1,299,691,771**	**1,308,629,034**	**8,937,263**
							1,461,950,853	**1,468,753,339**	**6,802,486**	**1,359,179,006**	**1,373,867,229**	**14,688,223**

OFFICE OF THE MAYOR
SAN FRANCISCO

DANIEL LURIE
MAYOR

RECEIVED
BOARD OF SUPERVISORS
SAN FRANCISCO
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To: Rafael Mandelman, President of the Board of Supervisors
From: Sophia Kittler, Mayor's Budget Director
Date: June 1, 2026
Re: 30-Day Waiver Requests

President Mandelman,

The Mayor's Office respectfully requests 30-day hold waivers for the following ordinances and trailing legislation introduced with the budget on Monday, June 1, 2026.

- Proposed *Interim* Budget and Annual Appropriation Ordinance (AAO)
- Proposed *Interim* Annual Salary Ordinance (ASO)
- Proposed Budget and Annual Appropriation Ordinance (AAO)
- Proposed Annual Salary Ordinance (ASO)
- City Administrator's Office:
  - Accept and Expend Grant – California Highway Patrol—Cannabis Tax Fund Grant Program -- $846,952.62
  - Administrative Code - San Francisco Self-Insurance Surety Bond Fund
- Controller's Office:
  - Resolution Adjusting the Access Line Tax with the Consumer Price Index of 2026
  - Neighborhood Beautification and Graffiti Clean-up Fund Tax Designation Ceiling
- Department of Early Childhood:
  - Business and Tax Regulations Code - Early Care and Education Commercial Rents Tax Baseline - FY 2026-2027 and 2027-2028
- Department of Elections:
  - Municipal Elections Code - Ballot Argument Fees
  - Municipal Elections Code - Voter Information Pamphlets
- Department of Homelessness and Supportive Housing:
  - Homelessness and Supportive Housing Fund - FYs 2026-2027 and 2027-2028 Expenditure Plan
  - Funding Reallocation - Our City, Our Home Fund - Homelessness Gross Receipts Tax - Services to Address Homelessness
- Department of Public Health:
  - Accept and Expend Grants - Recurring State Grant Funds - Department of Public Health -FY2026-2027
  - Health and Administrative Codes - Patient Rates for Fiscal Years 2026-2027 and 2027-2028 and Weights and Measures Fees
- Office of Community Investment and Infrastructure:
  - Office of Community Investment and Infrastructure, Operating as Successor Agency to the Redevelopment Agency of the City and County of San Francisco, FY2026-2027 Budget -Issuance of Bonds - Not to Exceed $275,000,000

1 DR. CARLTON B. GOODLETT PLACE, ROOM 200
SAN FRANCISCO, CALIFORNIA 94102-4681
TELEPHONE: (415) 554-6141

- Proposed Interim Budget - Office of Community Investment and Infrastructure - Operating as Successor Agency to the San Francisco Redevelopment Agency - FY2026-2027

- The Public Library:
  - Accept and Expend Grant - Friends of San Francisco Public Library – Chinatown Branch Renovation Capital Project Grant Award, FYs 2026-2027 through 2029-2030 - Up to $1,500,000 of In-Kind Gifts, Services, and Cash Monies
- The Recreation and Park Department:
  - Permit Amendment - Polo Field Concerts - Up To Nine Year Extension and Fee Increase

Should you have any questions, please contact Adam Thongsavat at adam.thongsavat@sfgov.org

Sincerely,

Sophia Kittler
Mayor's Budget Director

President, District 8
BOARD of SUPERVISORS

City Hall
1 Dr. Carlton B. Goodlett Place, Room 244
San Francisco, CA 94102-4689
Tel. No. 554-6968
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TDD/TTY No. 544-5227

RAFAEL MANDELMAN

PRESIDENTIAL ACTION

Date: 06/04/2026

To: Angela Calvillo, Clerk of the Board of Supervisors

Madam Clerk,
Pursuant to Board Rules, I am hereby:

☒ Waiving 30-Day Rule (Board Rule No. 3.23)

File No. 260596 Mayor
(Primary Sponsor)

Title. Budget and Appropriation Ordinance for Departments - FYs 2026-2027 and 2027-2028

☐ Transferring (Board Rule No 3.3)

File No. _____ _____
(Primary Sponsor)

Title. _____

From: _____ Committee

To: _____ Committee

☐ Assigning Temporary Committee Appointment (Board Rule No. 3.1)

Supervisor: _____ Replacing Supervisor: _____

For: _____ _____ Meeting
(Date) (Committee)

Start Time: _____ End Time: _____

Temporary Assignment: ◉ Partial ○ Full Meeting

Rafael Mandelman, President
Board of Supervisors

OFFICE OF THE MAYOR
SAN FRANCISCO

DANIEL LURIE
MAYOR

To: Angela Calvillo, Clerk of the Board of Supervisors
From: Sophia Kittler, Mayor's Budget Director
Date: June 1, 2026
Re: Mayor's FY 2026-27 and FY 2027-28 Budget Submission

Madam Clerk,

In accordance with City and County of San Francisco Charter, Article IX, Section 9.100, the Mayor's Office hereby submits the Mayor's proposed budget by June 1st, corresponding legislation, and related materials for Fiscal Year (FY) 2026-27 and FY 2027-28.

In addition to the Mayor's Proposed FY 2026-27 and FY 2027-28 Budget Book, the following items are included in the Mayor's submission:

- Proposed *Interim* Budget and Annual Appropriation Ordinance (AAO)
- Proposed *Interim* Annual Salary Ordinance (ASO)
- Proposed Budget and Annual Appropriation Ordinance (AAO)
- Proposed Annual Salary Ordinance (ASO)
- Administrative Provisions for both, but separate documents of the AAO and ASO, in tracked changes, and on pleading paper
- Proposed Budget for the Office of Community Investment and Infrastructure
- A Transfer of Function letter detailing the transfer of positions from one City department to another
- An Interim Exception letter to the ASO
- Prop J Certification Letters
- A letter addressing funding levels for consumer price index increases for nonprofit corporations or public entities for the coming two fiscal years
- A letter on Technical Adjustments to the Mayor's Proposed May 1 Budget
- 29 pieces of trailing legislation
- Memo to the Board President requesting for 30-day rule waivers on ordinances

Please note the following:

- Technical adjustments to the June 1 budget are being prepared, but are not submitted with this set of materials.

Sincerely,

Sophia Kittler
Mayor's Budget Director

cc: Members of the Board of Supervisors
Budget & Legislative Analyst's Office
Controller

1 DR. CARLTON B. GOODLETT PLACE, ROOM 200
SAN FRANCISCO, CALIFORNIA 94102-4681
TELEPHONE: (415) 554-6141

No	DEPT	Item	Description	Type of Legislation	File #
1	ADM	Code Amendment	Amending the Administrative Code to authorize the City Administrator to pause, reduce, or return the annual contributions by the departments that contract for public works under Administrative Code Chapter 6 to the San Francisco Self-Insurance Surety Bond Fund	Ordinance	260598
2	ADM	Cannabis Tax Fund Grant Program	Authorizing the Office of the Chief Medical Examiner to accept and expend a grant for the grant term of July 1, 2026 – June 30, 2028	Resolution	
3	ADM	Continuing Prop J	Fleet Security Services	Resolution	260612
4	ADM	Continuing Prop J	Real Estate Division Custodial Services	Resolution	260612
5	ADM	Continuing Prop J	Real Estate Division Security Services	Resolution	260612
6	ADM	Continuing Prop J	Convention Facilities Management	Resolution	260612
7	ADP	Prop J (Not Previously Approved)	Protective Services	Resolution	260613
8	BOS	Continuing Prop J	Budget and Legislative Analyst Services	Resolution	260612
9	CON	Access Line Tax	Resolution concurring with the Controller's establishment of the Consumer Price Index for 2026, and adjusting the Access Line Tax by the same rate	Resolution	260607
10	CON	Neighborhood Beautification and Graffiti Clean-up Fund Tax	Ordinance adopting the Neighborhood Beautification and Graffiti Clean-up Fund Tax designation ceiling for tax year 2026	Ordinance	260602
11	DEC	Early Care and Education Commercial Rents Tax Baseline	Ordinance modifying the baseline funding requirements for early care and education programs in Fiscal Years (FYs) 2026-2027 and 2027-2028	Ordinance	260599
12	DPH	Prop J (Not Previously Approved)	Security Services	Resolution	260613
13	DPH	Recurring State Grant Funds FY 2026-2027	Authorizing the acceptance and expenditure of Recurring State grant funds by the San Francisco Department of Public Health for Fiscal Year (FY) 2026-2027	Resolution	260610

14	DPH	**Code Amendment**	Amending the Health Code to set patient rates for services provided by the Department of Public Health for Fiscal Years 2026-2027 and 2027-2028	Ordinance	260600/ 260655
15	DPW	**Continuing Prop J**	Security Services	Resolution	260612
16	DPW	**Prop J (Not Previously Approved)**	Materials Testing and Inspection Services	Resolution	260613
17	HOM	**Continuing Prop J**	Security Services	Resolution	260612
18	HOM	**Homelessness and Supportive Housing Fund - FYs 2026-2027 and 2027-2028 Expenditure Plan**	Resolution approving the Fiscal Years (FYs) 2026-2027 and 2027-2028 Expenditure Plan for the Department of Homelessness and Supportive Housing Fund	Resolution	260611
19	HOM	**Funding Reallocation - Our City, Our Home Fund - Homelessness Gross Receipts Tax - Services to Address Homelessness**	Ordinance temporarily suspending the cap on the use of Homelessness Gross Receipts Tax revenues to fund short-term rental subsidies	Ordinance	260601
20	HSA	**Continuing Prop J**	Security Services	Resolution	260612
21	LIB	**Friends of San Francisco Public Library A&E**	Friends of San Francisco Public Library – Chinatown Branch Renovation Capital Project Grant Award, FYs 2026-2027 through 2029-2030	Resolution	260608
22	MYR (MOHCD)	**Continuing Prop J**	Security Services	Resolution	260612
23	OCII	**OCII Budget Resolution**	Office of Community Investment and Infrastructure, operating as Successor Agency to the San Francisco Redevelopment Agency, Fiscal Year 2026-27 Budget	Resolution	260606
24	OCII	**OCII Interim Budget Resolution**	Office of Community Investment and Infrastructure, operating as Successor Agency to the San Francisco Redevelopment Agency, Fiscal Year 2026-27 Interim Budget	Resolution	260605
25	REC	**Permit Amendment**	Permit Amendment - Polo Field Concerts - Up To Nine Year Extension and Fee Increase	Resolution	260614
26	REG	**Continuing Prop J**	Assembly of Vote by Mail Ballots	Resolution	260612

27	REG	Code Amendment	Amending the Municipal Elections Code to remove the requirement that the Department of Elections publish the legal text of ballot measures in the Voter Information Pamphlet	Ordinance	260604
28	REG	Code Amendment	Amending the Municipal Elections Code to increase the filing fee and per-word fee for paid ballot arguments	Ordinance	260603
29	SHF	Continuing Prop J	Food Services for Jail Inmates	Resolution	260612