

# DANIEL LURIE

# PROPOSED BUDGET

FISCAL YEARS 2026-2027 & 2027-2028



CITY AND COUNTY OF SAN FRANCISCO

CITY & COUNTY OF SAN FRANCISCO, CALIFORNIA

DANIEL LURIE

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FISCAL YEARS 2026-2027 & 2027-2028



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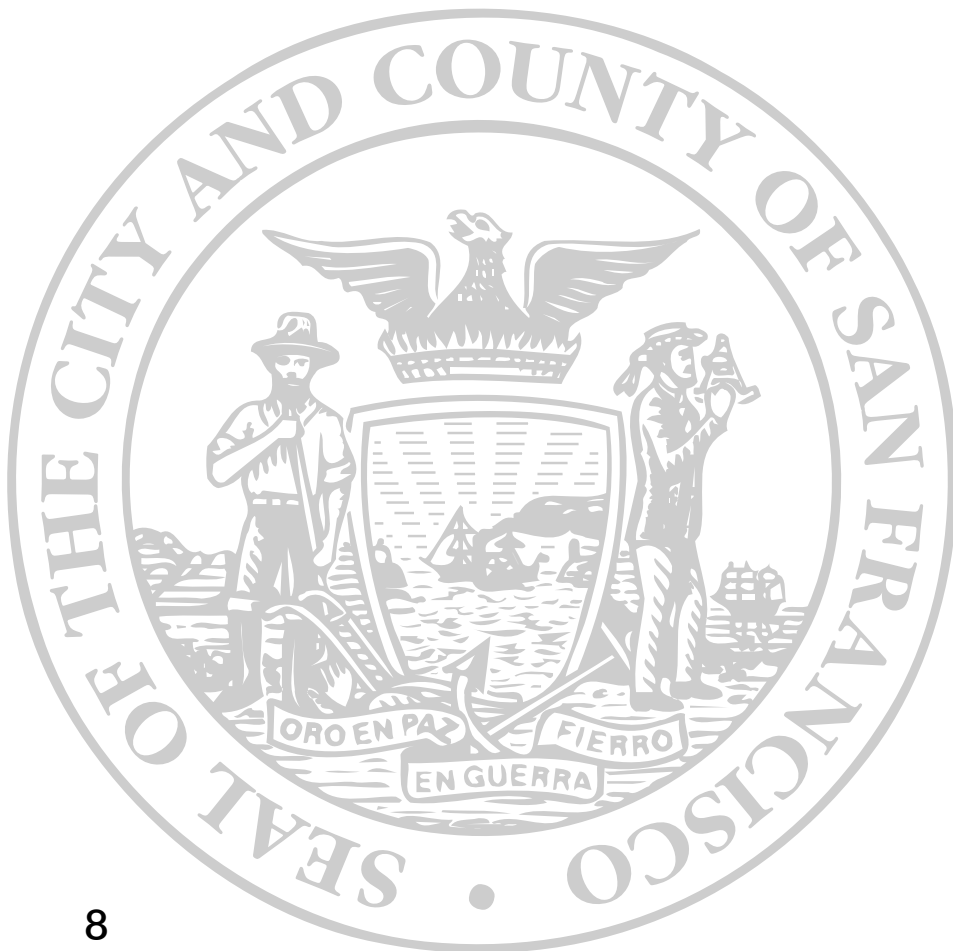
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# EXECUTIVE SUMMARY

CIVIC  
CENTER







# 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,

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

Daniel L. Lurie  
Mayor of San Francisco

# EXECUTIVE SUMMARY

## SAN FRANCISCO'S BUDGET

The budget for the City and County of San Francisco (the City) for Fiscal Years (FY) 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)             |
| <b>Total Budget</b>                         | <b>\$16,852.20</b>       | <b>\$17,234.99</b>       |

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:<br>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)          |
| <b>Projected Cumulative Surplus/(Shortfall)</b>                  | <b>(296.3)</b> | <b>(640.3)</b> | <b>(909.3)</b> | <b>(1,168.5)</b> |
| <b>Two-Year Deficit</b>                                          | <b>(936.6)</b> |                |                |                  |

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<br>General Fund Shortfall:<br>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)          |
| <b>Projected Cumulative Surplus/(Shortfall)</b>                                                       | <b>(168.5)</b> | <b>(474.3)</b> | <b>(741.7)</b> | <b>(1,088.6)</b> |
| <b>Two-Year Deficit</b>                                                                               | <b>(642.8)</b> |                |                |                  |

## 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 courtesies

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

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## 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

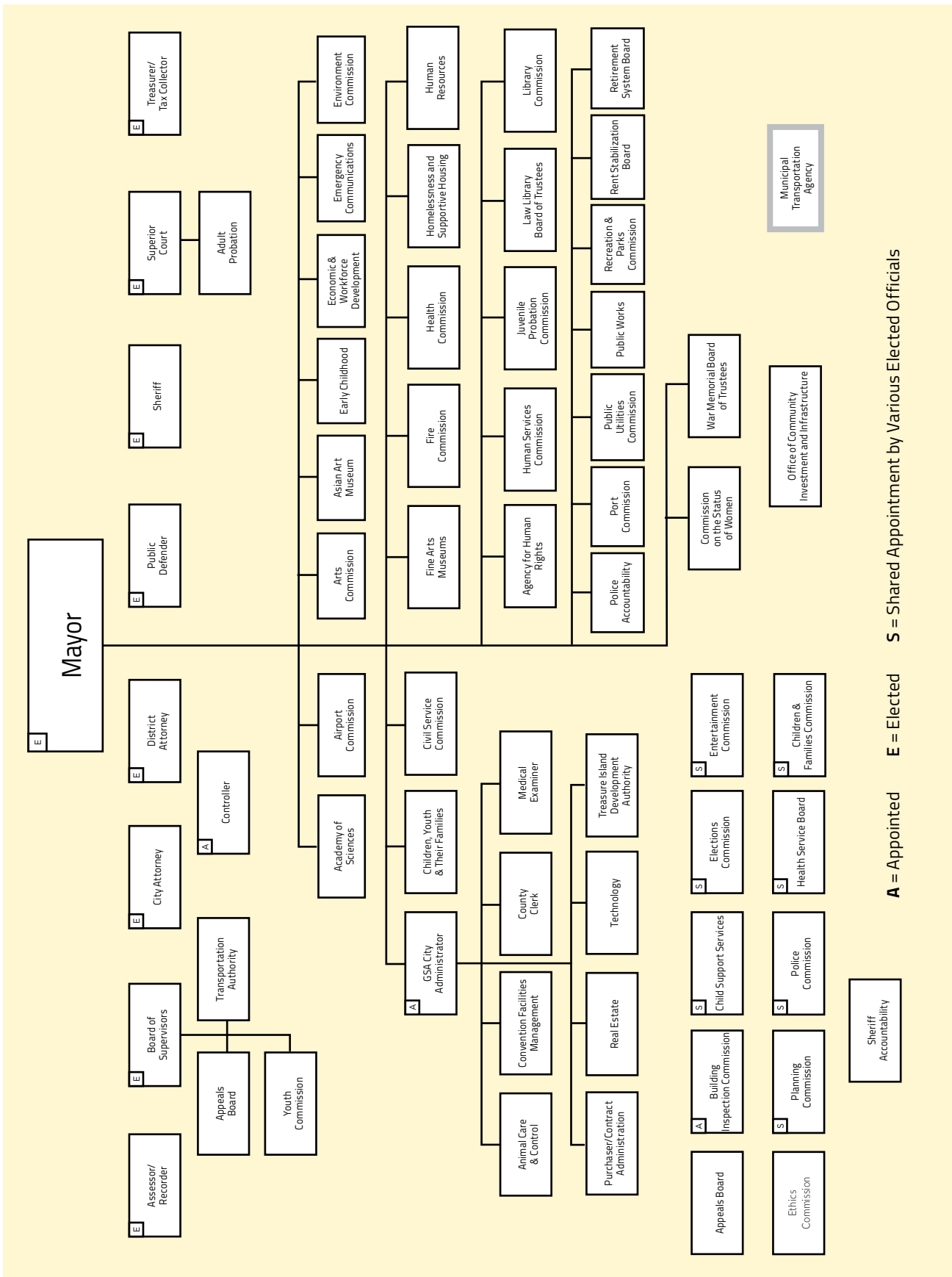
## CITY GOVERNANCE AND STRUCTURE

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

Ralph Remington  
Soyoung Lee, Ph.D.  
Joaquín Torres  
Julie Lamarre  
Angela Calvillo  
David Kane, S.E.  
Karen M. Roye  
Sherrice Dorsey-Smith  
Carmen Chu  
David Chiu  
Sarah Dennis Phillips  
Sandra Eng  
Greg Wagner  
Ken Bukowski  
Tilly Chang  
Kelly Dearman  
Brooke Jenkins  
Ingrid Mezquita  
Anne Taupier  
John Arntz  
Mary Ellen Carroll  
Maggie Weiland  
Tyrone Jue  
Patrick Ford  
Thomas Campbell  
Dean Crispen  
Rey Guillen  
Shireen McSpadden  
Carol Isen  
Trent Rhorer  
Katherine Weinsten Miller  
Diane Rodriguez  
Michael Lambert  
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

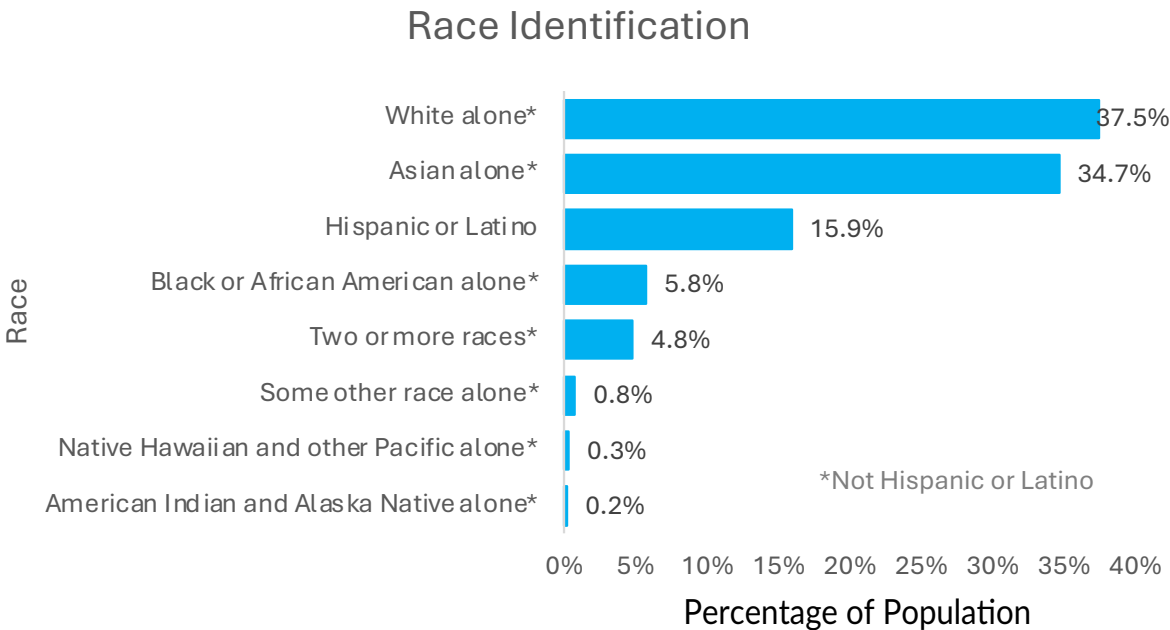
Incorporated on April 15, 1850, San Francisco ranks as California's fourth largest city and occupies only about 47 square miles, making it the state's smallest county by area. The city is located on a peninsula bounded by the Pacific Ocean to the west, San Francisco Bay to the east, the entrance to the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

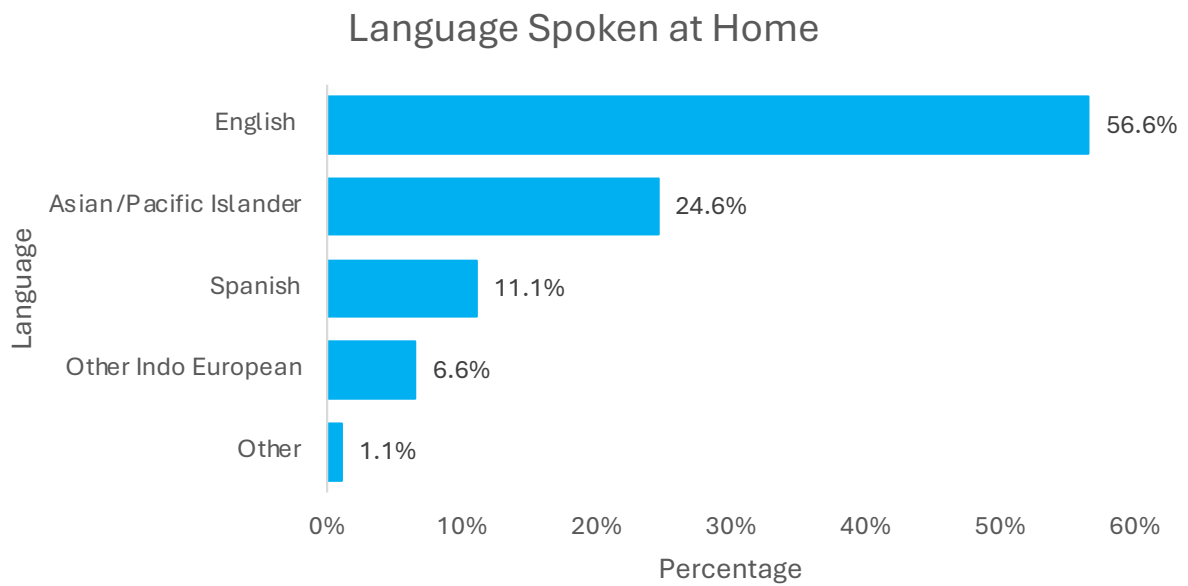
International immigration continues to play a vital role in shaping San Francisco's rich cultural landscape. Nearly 36% of the city's residents over the age of five were born outside the United States, and approximately 43% speak a language other than English at home. This enduring influence of immigration 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.

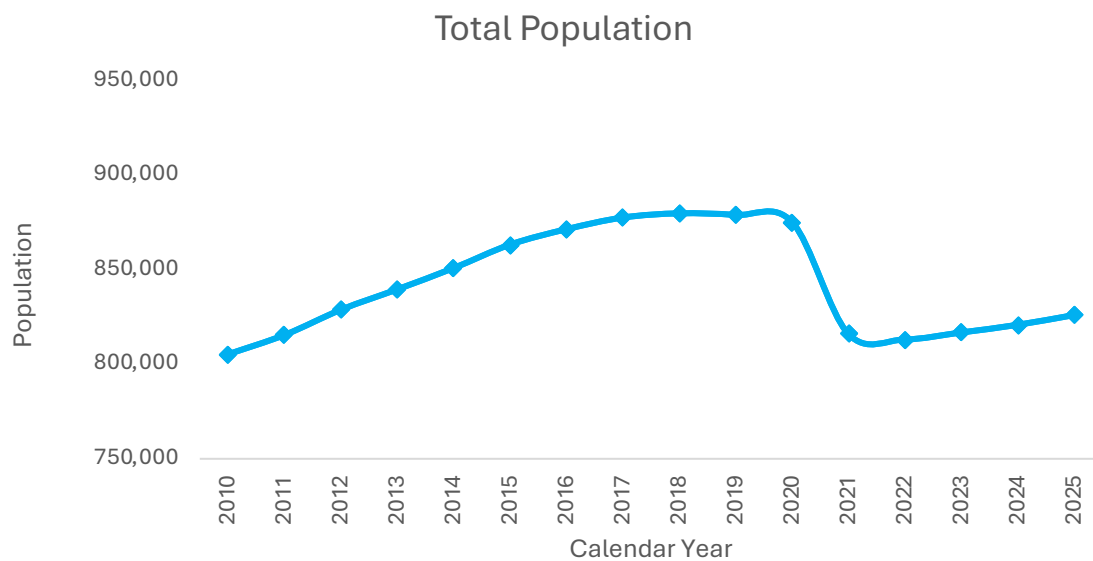


Source: U.S. Census Bureau, 2019–2023 American Community Survey 5-year Estimate



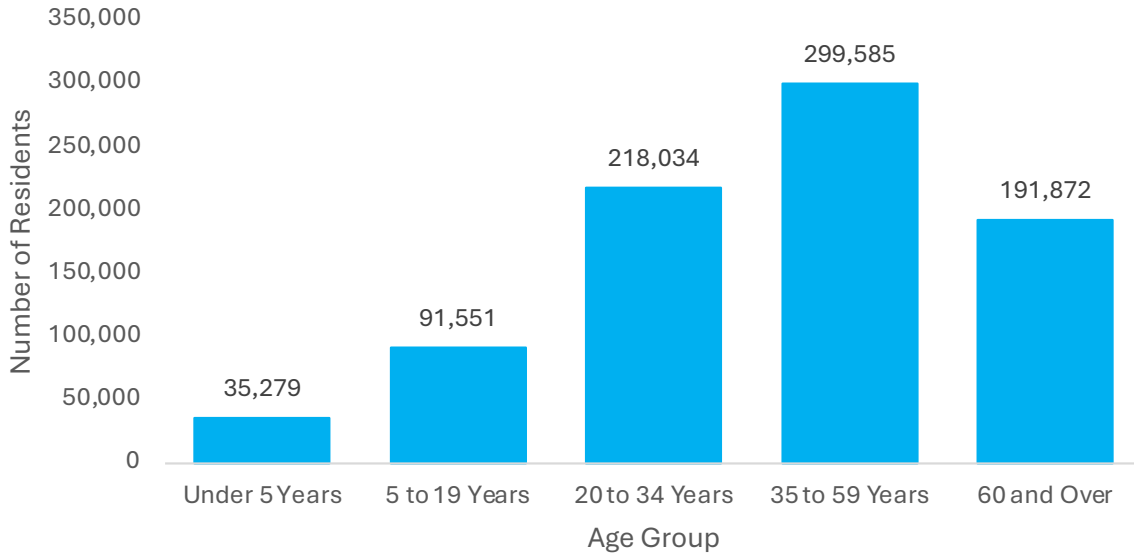


Source: U.S. Census Bureau, 2019-2023 American Community Survey 5-year Estimate



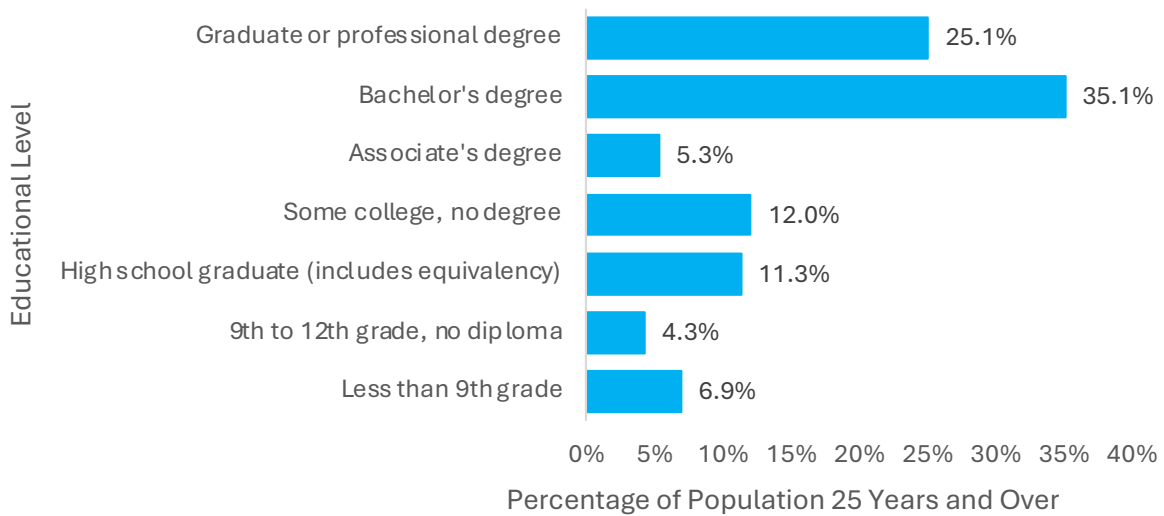
Source: U.S. Census Bureau, County Population Estimate (as of July 1)

## Population by Age



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

## Educational Attainment



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

## LOCAL ECONOMY

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

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

San Francisco's job market has experienced dramatic shifts in recent years. At its peak in December 2019, the City had approximately 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.

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

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.

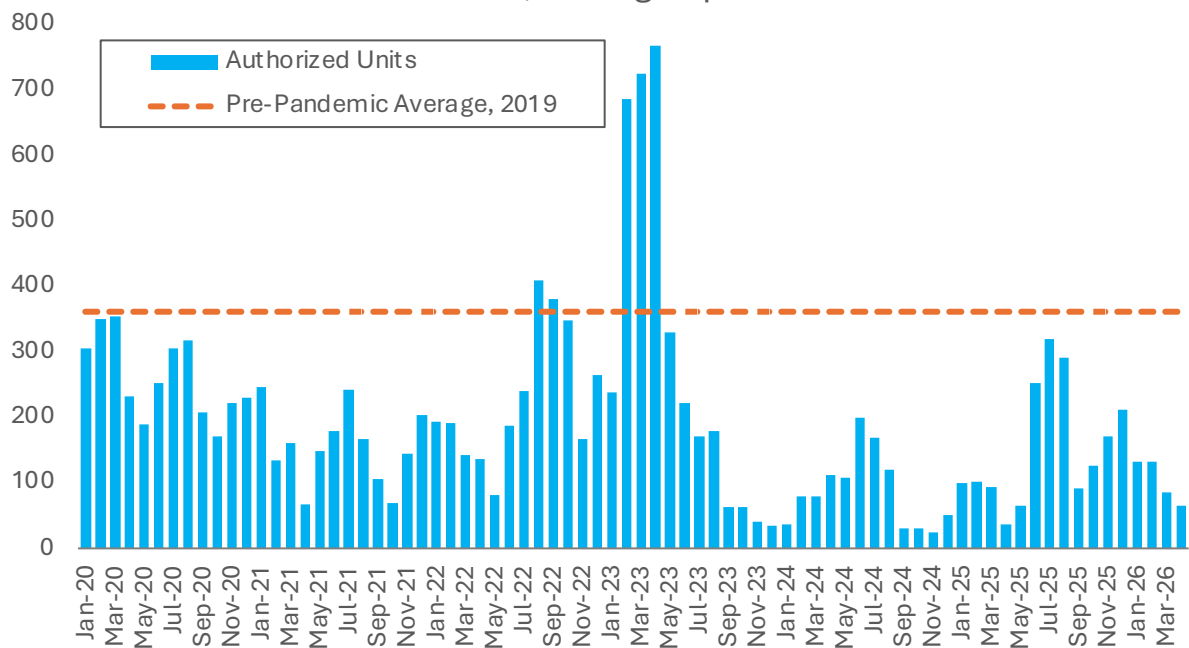
Despite accounting for just 2.1% of California's population, the city accounted for 8.6% of the state's GDP growth between 2014 and 2023. Over that same decade, data from the QCEW shows that San Francisco accounted for 20% of all new jobs created across the nine-county Bay Area—equivalent to one in every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

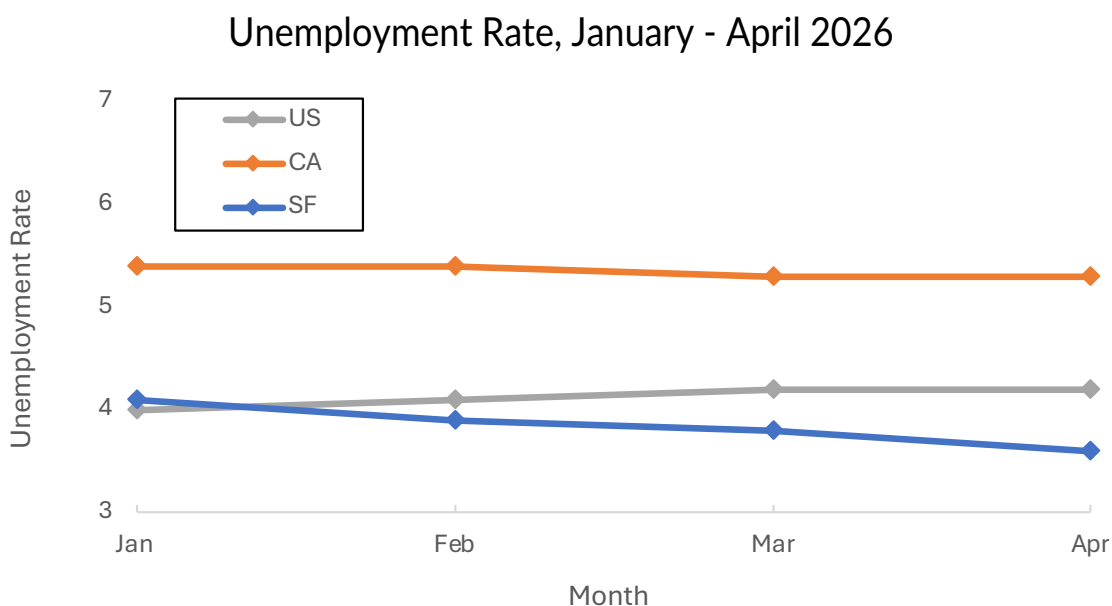
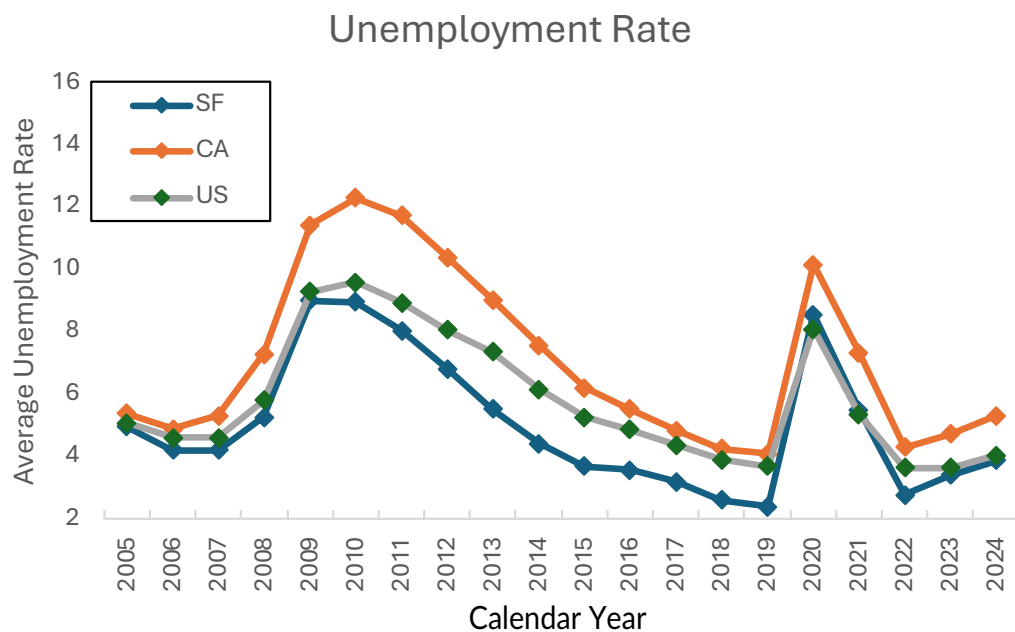
in returning to the office—which has an economic impact, given that office-based industries generate roughly 75% of the city's GDP. As a result, remote work remains a key factor behind the city's slower economic recovery.

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



Source: San Francisco Planning Department

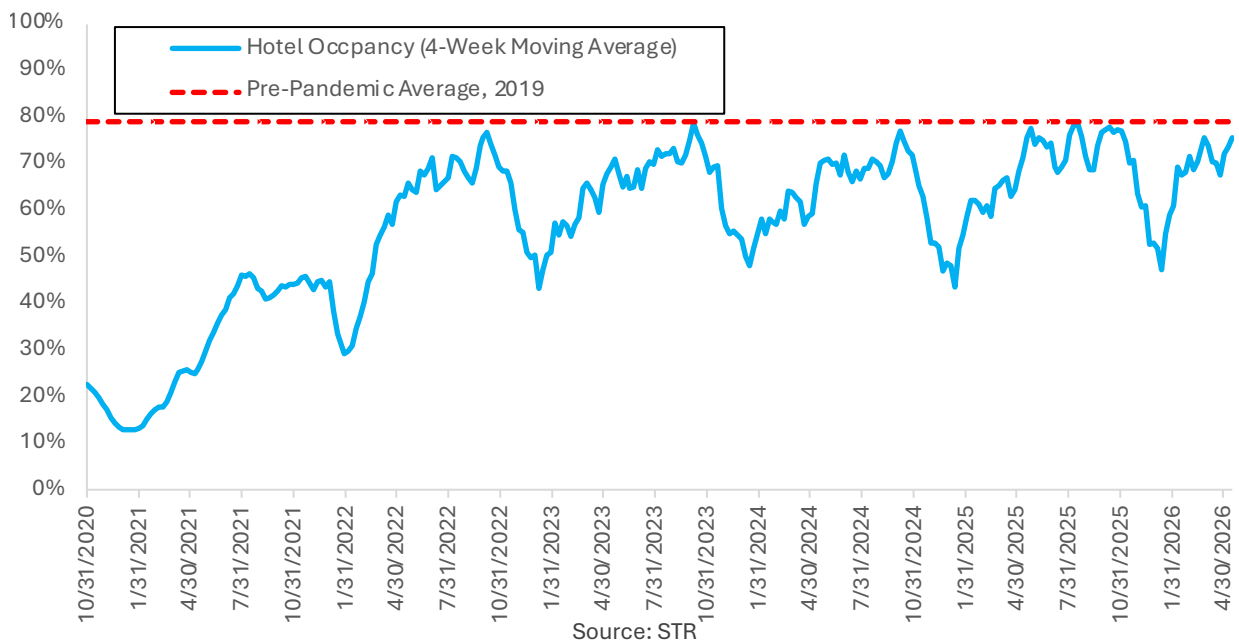
San Francisco's housing market continues to feel the strain of reduced prices, high interest rates, and broader economic uncertainty. According to the San Francisco Planning Department, residential building permit activity have generally remained well below 2019 levels since the pandemic.



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.

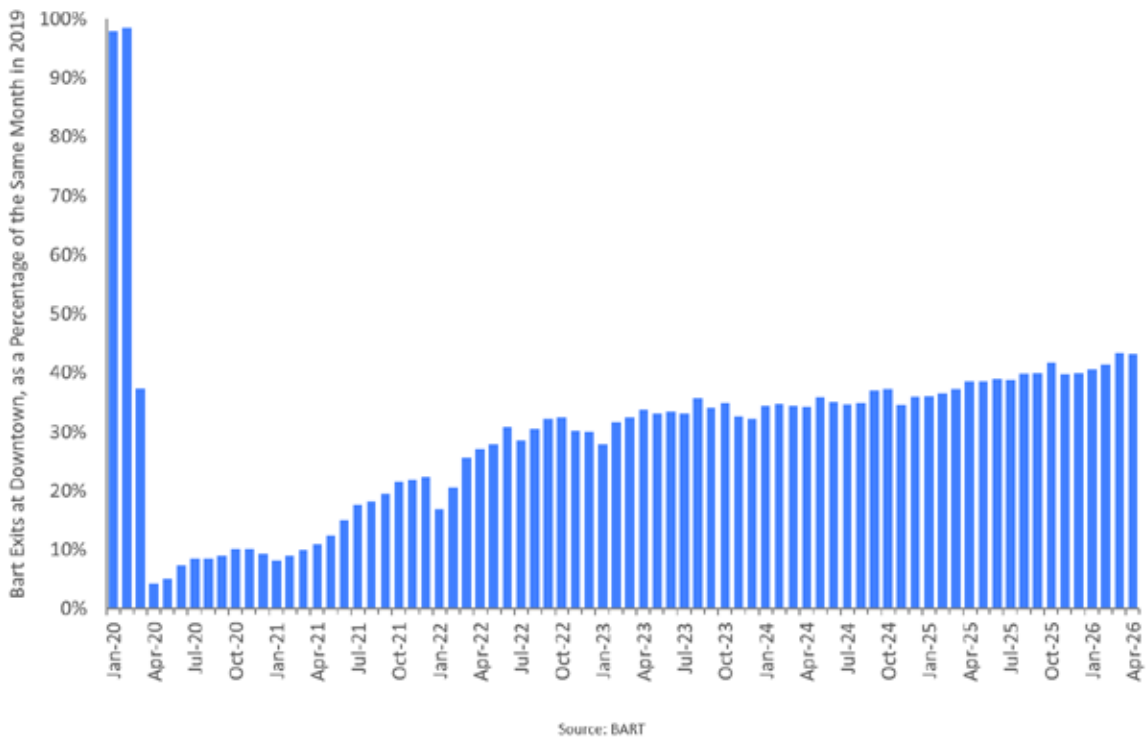


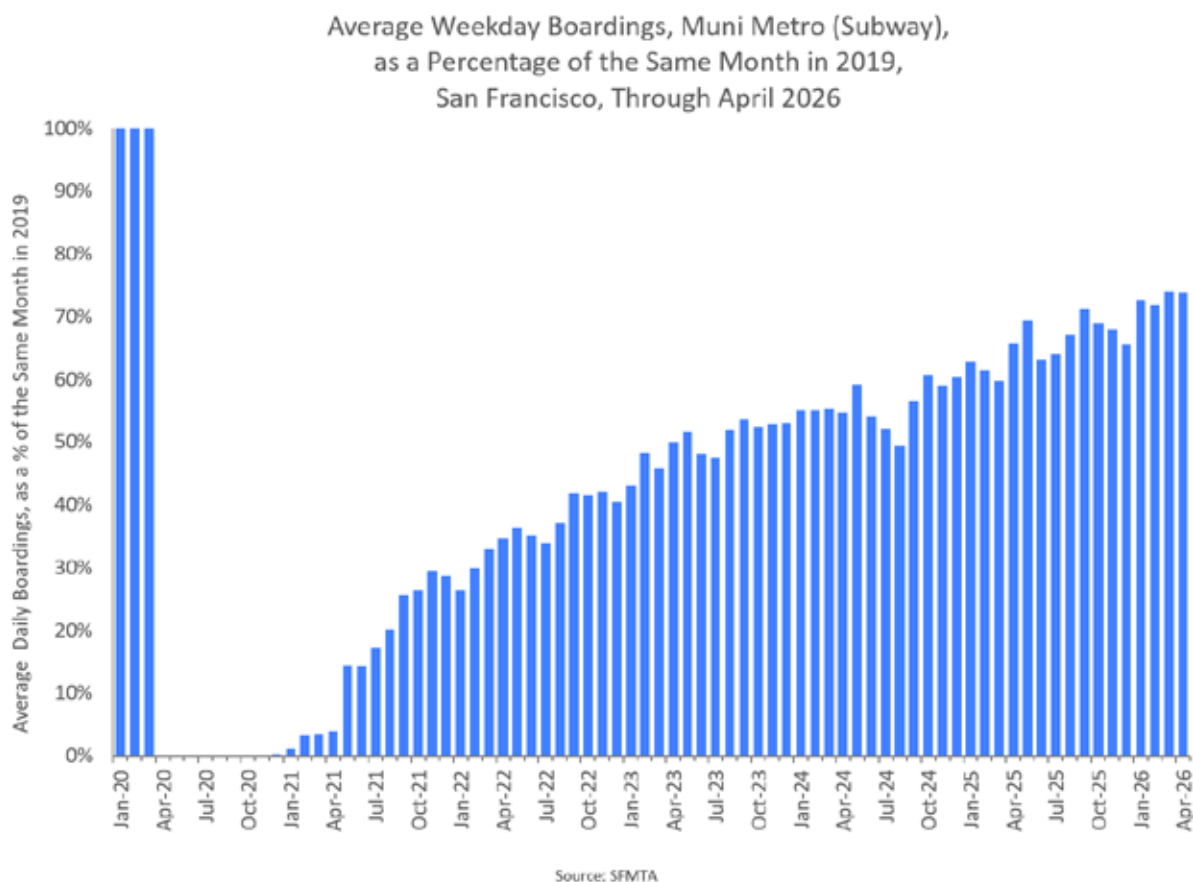
### Weekly San Francisco Hotel Occupancy Rate, 4-week Moving Average, Through May 16, 2026



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





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

IT'S A STORY







# 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](http://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.

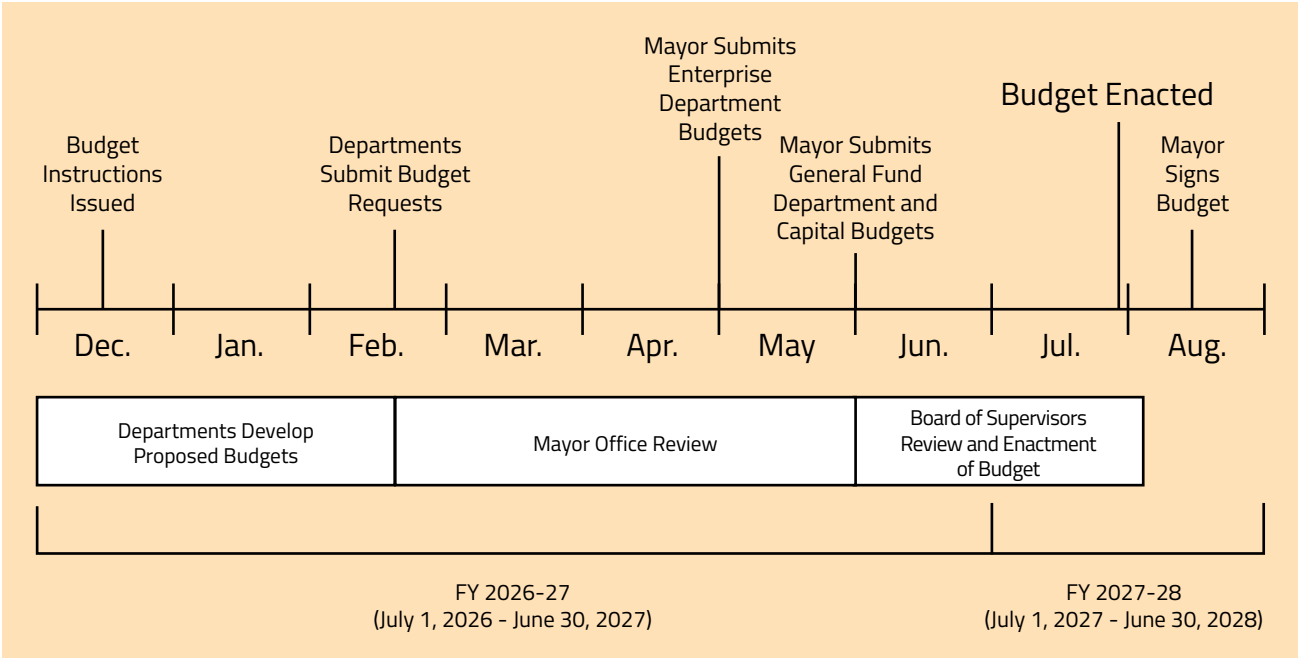
The Mayor has 10 days to approve the final budget, now called the Budget and Appropriation Ordinance. The Mayor may sign the budget as approved by the Board, making it effective immediately, or may veto any portion, whereupon the budget returns to the Board of Supervisors. The Board has ten-days to override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

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## 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

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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)        |                       |
| <b>Sources of Funds Total</b>     | <b>7,597,610,438</b> | <b>9,254,592,370</b> | <b>16,852,202,808</b> | <b>7,912,231,229</b> | <b>9,326,590,894</b> | <b>17,238,822,123</b> |
| 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)      |                       |
| <b>Uses of Funds Total</b>        | <b>7,597,610,438</b> | <b>9,254,592,370</b> | <b>16,852,202,808</b> | <b>7,912,231,229</b> | <b>9,326,590,894</b> | <b>17,238,822,123</b> |

# 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             |
| <b>Prior Year Sources Total</b>          | <b>160,051</b>     | <b>194,888</b>     | <b>5,500</b>     | <b>451</b>       | <b>367,145</b>     | <b>8,669</b>     | <b>63</b>          | <b>736,767</b>      |
| 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             |
| <b>Current Year Sources Total</b>        | <b>7,140,360</b>   | <b>1,971,939</b>   | <b>28,280</b>    | <b>382,959</b>   | <b>6,479,754</b>   | <b>2,688</b>     | <b>109,455</b>     | <b>16,115,436</b>   |
| Contribution Transfers In                |                    | 474,295            |                  |                  | 865,199            |                  |                    | 1,339,494           |
| Operating Transfer In                    | 297,199            | 88,574             |                  | 4,628            | 271,723            |                  |                    | 662,124             |
| <b>Transfer In Total</b>                 | <b>297,199</b>     | <b>562,869</b>     |                  | <b>4,628</b>     | <b>1,136,922</b>   |                  |                    | <b>2,001,618</b>    |
| <b>Available Sources Total</b>           | <b>7,597,610</b>   | <b>2,729,696</b>   | <b>33,780</b>    | <b>388,037</b>   | <b>7,983,821</b>   | <b>11,357</b>    | <b>109,518</b>     | <b>18,853,821</b>   |
| 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)         |
| <b>Current Year Uses Total</b>           | <b>(6,131,244)</b> | <b>(2,666,260)</b> | <b>(34,576)</b>  | <b>(388,037)</b> | <b>(7,456,597)</b> | <b>(11,357)</b>  | <b>(109,518)</b>   | <b>(16,797,590)</b> |
| Contribution Transfers Out               | (1,339,494)        |                    |                  |                  |                    |                  |                    | (1,339,494)         |
| Operating Transfer Out                   | (83,153)           | (62,167)           | 796              |                  | (490,847)          |                  |                    | (635,371)           |
| <b>Transfer Out Total</b>                | <b>(1,422,647)</b> | <b>(62,167)</b>    | <b>796</b>       |                  | <b>(490,847)</b>   |                  |                    | <b>(1,974,866)</b>  |
| <b>Proposed Uses Total</b>               | <b>(7,553,891)</b> | <b>(2,728,428)</b> | <b>(33,780)</b>  | <b>(388,037)</b> | <b>(7,947,444)</b> | <b>(11,357)</b>  | <b>(109,518)</b>   | <b>(18,772,456)</b> |
| 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              |
| <b>Prior Year Sources Total</b>          | <b>536,068</b>     | <b>164,495</b>     |                  | <b>459</b>       | <b>183,471</b>     | <b>7,804</b>     | <b>63</b>          | <b>892,360</b>      |
| 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               |
| <b>Current Year Sources Total</b>        | <b>7,109,594</b>   | <b>1,837,213</b>   | <b>7,000</b>     | <b>312,513</b>   | <b>6,973,510</b>   | <b>2,693</b>     | <b>103,938</b>     | <b>16,346,462</b>   |
| Contribution Transfers In                |                    | 485,170            |                  |                  | 955,007            |                  |                    | 1,440,177           |
| Operating Transfer In                    | 266,569            | 82,925             |                  | 5,079            | 270,819            |                  |                    | 625,392             |
| <b>Transfer In Total</b>                 | <b>266,569</b>     | <b>568,095</b>     |                  | <b>5,079</b>     | <b>1,225,826</b>   |                  |                    | <b>2,065,569</b>    |
| <b>Available Sources Total</b>           | <b>7,912,231</b>   | <b>2,569,804</b>   | <b>7,000</b>     | <b>318,051</b>   | <b>8,382,807</b>   | <b>10,497</b>    | <b>104,001</b>     | <b>19,304,391</b>   |
| 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)         |
| <b>Current Year Uses Total</b>           | <b>(6,377,620)</b> | <b>(2,494,722)</b> | <b>(7,000)</b>   | <b>(318,051)</b> | <b>(7,880,585)</b> | <b>(10,497)</b>  | <b>(104,001)</b>   | <b>(17,192,475)</b> |
| Contribution Transfers Out               | (1,440,177)        |                    |                  |                  |                    |                  |                    | (1,440,177)         |
| Operating Transfer Out                   | (77,504)           | (56,845)           |                  |                  | (456,390)          |                  |                    | (590,739)           |
| <b>Transfer Out Total</b>                | <b>(1,517,681)</b> | <b>(56,845)</b>    |                  |                  | <b>(456,390)</b>   |                  |                    | <b>(2,030,916)</b>  |
| <b>Proposed Uses Total</b>               | <b>(7,895,301)</b> | <b>(2,551,567)</b> | <b>(7,000)</b>   | <b>(318,051)</b> | <b>(8,336,974)</b> | <b>(10,497)</b>  | <b>(104,001)</b>   | <b>(19,223,391)</b> |
| Fund Balance                             | 16,930             | 18,237             |                  |                  | 11,180             |                  |                    | 46,347              |

# SOURCES AND USES OF FUNDS EXCLUDING FUND TRANSFERS

|                                     | 2025-2026<br>Budget   | 2026-2027<br>Proposed | Changes from<br>2025-2026 | 2027-2028<br>Proposed | Changes from<br>2026-2027 |
|-------------------------------------|-----------------------|-----------------------|---------------------------|-----------------------|---------------------------|
| <b>Sources of Fund</b>              |                       |                       |                           |                       |                           |
| 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               |
| <b>Sources of Fund Subtotals</b>    | <b>15,990,860,523</b> | <b>16,852,202,808</b> | <b>861,342,285</b>        | <b>17,238,822,123</b> | <b>386,619,315</b>        |
| <b>Uses of Fund</b>                 |                       |                       |                           |                       |                           |
| 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)             |
| <b>Uses of Fund Subtotals</b>       | <b>15,990,860,523</b> | <b>16,852,202,808</b> | <b>861,342,285</b>        | <b>17,238,822,123</b> | <b>386,619,315</b>        |

# USES BY SERVICE AREA AND DEPARTMENT

## Service Area: Community Health

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

## Service Area: Culture & Recreation

| Department                            | 2025-2026<br>Budget | 2026-2027<br>Proposed | Changes from<br>2025-2026 | 2027-2028<br>Proposed | Changes from<br>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                 |
| <b>CULTURE &amp; RECREATION Total</b> | <b>559,702,503</b>  | <b>680,268,850</b>    | <b>120,566,347</b>        | <b>610,819,891</b>    | <b>(69,448,959)</b>       |

## Service Area: General Administration & Finance

| Department                                        | 2025-2026<br>Budget  | 2026-2027<br>Proposed | Changes from<br>2025-2026 | 2027-2028<br>Proposed | Changes from<br>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                   |
| <b>GENERAL ADMINISTRATION &amp; FINANCE Total</b> | <b>1,447,311,110</b> | <b>1,465,630,083</b>  | <b>18,318,973</b>         | <b>1,522,304,504</b>  | <b>56,674,421</b>         |

## Service Area: General City Responsibilities

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

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

| Department                                                       | 2025-2026<br>Budget    | 2026-2027<br>Proposed  | Changes from<br>2025-2026 | 2027-2028<br>Proposed  | Changes from<br>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                   |
| <b>HUMAN WELFARE &amp; NEIGHBORHOOD DEVELOPMENT Tot</b>          | <b>3,058,950,047</b>   | <b>3,244,602,392</b>   | <b>185,652,345</b>        | <b>3,257,830,428</b>   | <b>13,228,036</b>         |
| <b>Service Area: Public Protection</b>                           |                        |                        |                           |                        |                           |
| Department                                                       | 2025-2026<br>Budget    | 2026-2027<br>Proposed  | Changes from<br>2025-2026 | 2027-2028<br>Proposed  | Changes from<br>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                   |
| <b>PUBLIC PROTECTION Total</b>                                   | <b>2,224,969,214</b>   | <b>2,283,850,168</b>   | <b>58,880,954</b>         | <b>2,327,315,852</b>   | <b>43,465,684</b>         |
| <b>Service Area: Public Works, Transportation &amp; Commerce</b> |                        |                        |                           |                        |                           |
| Department                                                       | 2025-2026<br>Budget    | 2026-2027<br>Proposed  | Changes from<br>2025-2026 | 2027-2028<br>Proposed  | Changes from<br>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                |
| <b>PUBLIC WORKS, TRANSPORTATION &amp; COMMERCE Total</b>         | <b>6,238,308,189</b>   | <b>6,464,304,258</b>   | <b>225,996,069</b>        | <b>6,852,941,576</b>   | <b>388,637,318</b>        |
| <b>Expenditure Subtotals</b>                                     | <b>18,585,030,363</b>  | <b>19,341,608,407</b>  | <b>756,578,044</b>        | <b>19,832,482,479</b>  | <b>490,874,072</b>        |
| <b>Less Interdepartmental Recoveries And Transfers</b>           | <b>(2,594,169,840)</b> | <b>(2,489,405,599)</b> | <b>104,764,241</b>        | <b>(2,597,494,194)</b> | <b>(108,088,595)</b>      |
| <b>Net</b>                                                       | <b>15,990,860,523</b>  | <b>16,852,202,808</b>  | <b>861,342,285</b>        | <b>17,234,988,285</b>  | <b>382,785,477</b>        |



# USES BY SERVICE AREA, DEPARTMENT AND DIVISION

| Department & Division                         | 2025-2026<br>Budget  | 2026-2027<br>Proposed | Changes from<br>2025-2026 | 2027-2028<br>Proposed | Changes from<br>2026-2027 |
|-----------------------------------------------|----------------------|-----------------------|---------------------------|-----------------------|---------------------------|
| <b>Public Health</b>                          |                      |                       |                           |                       |                           |
| 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                 |
| <b>Public Health Total</b>                    | <b>3,366,272,604</b> | <b>3,619,437,991</b>  | <b>253,165,387</b>        | <b>3,709,456,596</b>  | <b>90,018,605</b>         |
| <b>COMMUNITY HEALTH Total</b>                 | <b>3,366,272,604</b> | <b>3,619,437,991</b>  | <b>253,165,387</b>        | <b>3,709,456,596</b>  | <b>90,018,605</b>         |
| <b>Service Area: Culture &amp; Recreation</b> |                      |                       |                           |                       |                           |
| Department & Division                         | 2025-2026<br>Budget  | 2026-2027<br>Proposed | Changes from<br>2025-2026 | 2027-2028<br>Proposed | Changes from<br>2026-2027 |
| <b>Academy Of Sciences</b>                    |                      |                       |                           |                       |                           |
| SCI Academy of Sciences                       | 8,112,940            | 9,045,125             | 932,185                   | 9,596,904             | 551,779                   |
| <b>Academy Of Sciences Total</b>              | <b>8,112,940</b>     | <b>9,045,125</b>      | <b>932,185</b>            | <b>9,596,904</b>      | <b>551,779</b>            |
| <b>Arts Commission</b>                        |                      |                       |                           |                       |                           |
| 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               |                           |
| <b>Arts Commission Total</b>                  | <b>24,549,920</b>    | <b>45,808,691</b>     | <b>21,258,771</b>         | <b>45,845,720</b>     | <b>37,029</b>             |
| <b>Asian Art Museum</b>                       |                      |                       |                           |                       |                           |
| AAM Asian Art Museum                          | 12,771,314           | 13,120,989            | 349,675                   | 14,536,895            | 1,415,906                 |
| <b>Asian Art Museum Total</b>                 | <b>12,771,314</b>    | <b>13,120,989</b>     | <b>349,675</b>            | <b>14,536,895</b>     | <b>1,415,906</b>          |
| <b>Fine Arts Museum</b>                       |                      |                       |                           |                       |                           |
| FAM Fine Arts Museum                          | 24,512,281           | 26,631,180            | 2,118,899                 | 26,751,113            | 119,933                   |
| <b>Fine Arts Museum Total</b>                 | <b>24,512,281</b>    | <b>26,631,180</b>     | <b>2,118,899</b>          | <b>26,751,113</b>     | <b>119,933</b>            |
| <b>Law Library</b>                            |                      |                       |                           |                       |                           |
| LLB Law Library                               | 1,240,588            | 1,387,348             | 146,760                   | 1,448,532             | 61,184                    |
| <b>Law Library Total</b>                      | <b>1,240,588</b>     | <b>1,387,348</b>      | <b>146,760</b>            | <b>1,448,532</b>      | <b>61,184</b>             |
| <b>Public Library</b>                         |                      |                       |                           |                       |                           |
| LIB Public Library                            | 193,371,976          | 198,454,107           | 5,082,131                 | 200,623,912           | 2,169,805                 |
| <b>Public Library Total</b>                   | <b>193,371,976</b>   | <b>198,454,107</b>    | <b>5,082,131</b>          | <b>200,623,912</b>    | <b>2,169,805</b>          |
| <b>Recreation And Park Commission</b>         |                      |                       |                           |                       |                           |
| 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<br>Budget | 2026-2027<br>Proposed | Changes from<br>2025-2026 | 2027-2028<br>Proposed | Changes from<br>2026-2027 |
|-----------------------------------------------------------|---------------------|-----------------------|---------------------------|-----------------------|---------------------------|
| <b>Recreation And Park Commission</b>                     |                     |                       |                           |                       |                           |
| REC Policy & Public Affairs                               |                     | 5,590,543             | 5,590,543                 | 5,831,103             | 240,560                   |
| REC Zoo                                                   | 4,000,000           |                       | (4,000,000)               |                       |                           |
| <b>Recreation And Park Commission Total</b>               | <b>262,801,014</b>  | <b>354,146,294</b>    | <b>91,345,280</b>         | <b>278,725,166</b>    | <b>(75,421,128)</b>       |
| <b>War Memorial</b>                                       |                     |                       |                           |                       |                           |
| WAR War Memorial                                          | 32,342,470          | 31,675,116            | (667,354)                 | 33,291,649            | 1,616,533                 |
| <b>War Memorial Total</b>                                 | <b>32,342,470</b>   | <b>31,675,116</b>     | <b>(667,354)</b>          | <b>33,291,649</b>     | <b>1,616,533</b>          |
| <b>CULTURE &amp; RECREATION Total</b>                     | <b>559,702,503</b>  | <b>680,268,850</b>    | <b>120,566,347</b>        | <b>610,819,891</b>    | <b>(69,448,959)</b>       |
| <b>Service Area: General Administration &amp; Finance</b> |                     |                       |                           |                       |                           |
| Department & Division                                     | 2025-2026<br>Budget | 2026-2027<br>Proposed | Changes from<br>2025-2026 | 2027-2028<br>Proposed | Changes from<br>2026-2027 |
| <b>Assessor / Recorder</b>                                |                     |                       |                           |                       |                           |
| 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                   |
| <b>Assessor / Recorder Total</b>                          | <b>42,333,443</b>   | <b>43,280,047</b>     | <b>946,604</b>            | <b>45,143,141</b>     | <b>1,863,094</b>          |
| <b>Board Of Supervisors</b>                               |                     |                       |                           |                       |                           |
| 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 Agency 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                    |
| <b>Board Of Supervisors Total</b>                         | <b>26,555,362</b>   | <b>25,648,760</b>     | <b>(906,602)</b>          | <b>26,611,880</b>     | <b>963,120</b>            |
| <b>City Attorney</b>                                      |                     |                       |                           |                       |                           |
| CAT City Attorney                                         | 125,127,316         | 132,663,622           | 7,536,306                 | 136,469,952           | 3,806,330                 |
| <b>City Attorney Total</b>                                | <b>125,127,316</b>  | <b>132,663,622</b>    | <b>7,536,306</b>          | <b>136,469,952</b>    | <b>3,806,330</b>          |
| <b>City Planning</b>                                      |                     |                       |                           |                       |                           |
| 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                    |
| <b>City Planning Total</b>                                | <b>59,098,424</b>   | <b>75,740,416</b>     | <b>16,641,992</b>         | <b>73,211,655</b>     | <b>(2,528,761)</b>        |
| <b>Civil Service Commission</b>                           |                     |                       |                           |                       |                           |
| CSC Civil Service Commission                              | 1,612,202           | 1,696,477             | 84,275                    | 1,774,141             | 77,664                    |
| <b>Civil Service Commission Total</b>                     | <b>1,612,202</b>    | <b>1,696,477</b>      | <b>84,275</b>             | <b>1,774,141</b>      | <b>77,664</b>             |
| <b>Controller</b>                                         |                     |                       |                           |                       |                           |
| 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<br>Budget | 2026-2027<br>Proposed | Changes from<br>2025-2026 | 2027-2028<br>Proposed | Changes from<br>2026-2027 |
|---------------------------------------------------|---------------------|-----------------------|---------------------------|-----------------------|---------------------------|
| <b>Controller</b>                                 |                     |                       |                           |                       |                           |
| 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                   |
| <b>Controller Total</b>                           | <b>86,315,343</b>   | <b>86,361,343</b>     | <b>46,000</b>             | <b>86,231,536</b>     | <b>(129,807)</b>          |
| <b>Elections</b>                                  |                     |                       |                           |                       |                           |
| 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                   |
| <b>Elections Total</b>                            | <b>22,673,794</b>   | <b>23,020,557</b>     | <b>346,763</b>            | <b>23,565,991</b>     | <b>545,434</b>            |
| <b>Ethics Commission</b>                          |                     |                       |                           |                       |                           |
| ETH Ethics Commission                             | 6,582,368           | 9,304,180             | 2,721,812                 | 9,415,650             | 111,470                   |
| <b>Ethics Commission Total</b>                    | <b>6,582,368</b>    | <b>9,304,180</b>      | <b>2,721,812</b>          | <b>9,415,650</b>      | <b>111,470</b>            |
| <b>General Services Agency - City Admin</b>       |                     |                       |                           |                       |                           |
| 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                   |
| <b>General Services Agency - City Admin Total</b> | <b>610,918,802</b>  | <b>593,636,869</b>    | <b>(17,281,933)</b>       | <b>643,903,438</b>    | <b>50,266,569</b>         |
| <b>General Services Agency - Technology</b>       |                     |                       |                           |                       |                           |
| 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                   |
| <b>General Services Agency - Technology Total</b> | <b>171,688,645</b>  | <b>172,538,383</b>    | <b>849,738</b>            | <b>174,516,454</b>    | <b>1,978,071</b>          |
| <b>Health Service System</b>                      |                     |                       |                           |                       |                           |
| HSS Health Service System                         | 12,462,123          | 13,310,612            | 848,489                   | 12,767,441            | (543,171)                 |
| <b>Health Service System Total</b>                | <b>12,462,123</b>   | <b>13,310,612</b>     | <b>848,489</b>            | <b>12,767,441</b>     | <b>(543,171)</b>          |
| <b>Human Resources</b>                            |                     |                       |                           |                       |                           |
| 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<br>Budget  | 2026-2027<br>Proposed | Changes from<br>2025-2026 | 2027-2028<br>Proposed | Changes from<br>2026-2027 |
|-------------------------------------------------------------------|----------------------|-----------------------|---------------------------|-----------------------|---------------------------|
| <b>Human Resources</b>                                            |                      |                       |                           |                       |                           |
| 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 Emplmnt 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)               |
| <b>Human Resources Total</b>                                      | <b>157,952,253</b>   | <b>164,090,476</b>    | <b>6,138,223</b>          | <b>161,947,683</b>    | <b>(2,142,793)</b>        |
| <b>Mayor</b>                                                      |                      |                       |                           |                       |                           |
| MYR Office Of The Mayor                                           | 11,634,724           | 12,240,595            | 605,871                   | 12,842,005            | 601,410                   |
| <b>Mayor Total</b>                                                | <b>11,634,724</b>    | <b>12,240,595</b>     | <b>605,871</b>            | <b>12,842,005</b>     | <b>601,410</b>            |
| <b>Retirement System</b>                                          |                      |                       |                           |                       |                           |
| 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)                  |
| <b>Retirement System Total</b>                                    | <b>55,903,708</b>    | <b>62,148,297</b>     | <b>6,244,589</b>          | <b>63,470,330</b>     | <b>1,322,033</b>          |
| <b>Treasurer/Tax Collector</b>                                    |                      |                       |                           |                       |                           |
| 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                   |
| <b>Treasurer/Tax Collector Total</b>                              | <b>56,452,603</b>    | <b>49,949,449</b>     | <b>(6,503,154)</b>        | <b>50,433,207</b>     | <b>483,758</b>            |
| <b>GENERAL ADMINISTRATION &amp; FINANCE Total</b>                 | <b>1,447,311,110</b> | <b>1,465,630,083</b>  | <b>18,318,973</b>         | <b>1,522,304,504</b>  | <b>56,674,421</b>         |
| <b>Service Area: General City Responsibilities</b>                |                      |                       |                           |                       |                           |
| Department & Division                                             | 2025-2026<br>Budget  | 2026-2027<br>Proposed | Changes from<br>2025-2026 | 2027-2028<br>Proposed | Changes from<br>2026-2027 |
| <b>General City Responsibility</b>                                |                      |                       |                           |                       |                           |
| GEN General City Responsibility                                   | 1,689,516,696        | 1,583,514,665         | (106,002,031)             | 1,551,813,632         | (31,701,033)              |
| <b>General City Responsibility Total</b>                          | <b>1,689,516,696</b> | <b>1,583,514,665</b>  | <b>(106,002,031)</b>      | <b>1,551,813,632</b>  | <b>(31,701,033)</b>       |
| <b>GENERAL CITY RESPONSIBILITIES Total</b>                        | <b>1,689,516,696</b> | <b>1,583,514,665</b>  | <b>(106,002,031)</b>      | <b>1,551,813,632</b>  | <b>(31,701,033)</b>       |
| <b>Service Area: Human Welfare &amp; Neighborhood Development</b> |                      |                       |                           |                       |                           |
| Department & Division                                             | 2025-2026<br>Budget  | 2026-2027<br>Proposed | Changes from<br>2025-2026 | 2027-2028<br>Proposed | Changes from<br>2026-2027 |
| <b>Agency for Human Rights</b>                                    |                      |                       |                           |                       |                           |
| 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                    |
| <b>Agency for Human Rights Total</b>                              | <b>0</b>             | <b>29,510,482</b>     | <b>29,510,482</b>         | <b>26,860,900</b>     | <b>(2,649,582)</b>        |
| <b>Children; Youth &amp; Their Families</b>                       |                      |                       |                           |                       |                           |
| CHF Children; Youth & Families                                    | 347,620,411          | 370,583,358           | 22,962,947                | 382,382,020           | 11,798,662                |
| <b>Children; Youth &amp; Their Families Total</b>                 | <b>347,620,411</b>   | <b>370,583,358</b>    | <b>22,962,947</b>         | <b>382,382,020</b>    | <b>11,798,662</b>         |
| <b>Child Support Services</b>                                     |                      |                       |                           |                       |                           |
| CSS Child Support Services                                        | 13,310,465           | 13,503,765            | 193,300                   | 14,149,555            | 645,790                   |
| <b>Child Support Services Total</b>                               | <b>13,310,465</b>    | <b>13,503,765</b>     | <b>193,300</b>            | <b>14,149,555</b>     | <b>645,790</b>            |
| <b>Dept of Early Childhood</b>                                    |                      |                       |                           |                       |                           |
| 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<br>Budget  | 2026-2027<br>Proposed | Changes from<br>2025-2026 | 2027-2028<br>Proposed | Changes from<br>2026-2027 |
|---------------------------------------------------------|----------------------|-----------------------|---------------------------|-----------------------|---------------------------|
| <b>Dept of Early Childhood</b>                          |                      |                       |                           |                       |                           |
| DEC Early Care & Education                              | 320,987,530          | 323,026,068           | 2,038,538                 | 316,436,004           | (6,590,064)               |
| <b>Dept of Early Childhood Total</b>                    | <b>341,498,262</b>   | <b>343,638,412</b>    | <b>2,140,150</b>          | <b>337,466,618</b>    | <b>(6,171,794)</b>        |
| <b>Environment</b>                                      |                      |                       |                           |                       |                           |
| ENV Environment                                         | 40,887,390           | 36,506,690            | (4,380,700)               | 36,797,666            | 290,976                   |
| <b>Environment Total</b>                                | <b>40,887,390</b>    | <b>36,506,690</b>     | <b>(4,380,700)</b>        | <b>36,797,666</b>     | <b>290,976</b>            |
| <b>Homelessness And Supportive Housing</b>              |                      |                       |                           |                       |                           |
| 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)              |
| <b>Homelessness And Supportive Housing Total</b>        | <b>785,558,734</b>   | <b>835,350,515</b>    | <b>49,791,781</b>         | <b>781,919,489</b>    | <b>(53,431,026)</b>       |
| <b>Human Rights Commission</b>                          |                      |                       |                           |                       |                           |
| HRC Human Rights Commission                             | 30,032,568           |                       | (30,032,568)              |                       |                           |
| <b>Human Rights Commission Total</b>                    | <b>30,032,568</b>    | <b>0</b>              | <b>(30,032,568)</b>       | <b>0</b>              | <b>0</b>                  |
| <b>Human Services</b>                                   |                      |                       |                           |                       |                           |
| 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                |
| <b>Human Services Total</b>                             | <b>1,308,942,803</b> | <b>1,383,209,074</b>  | <b>74,266,271</b>         | <b>1,464,707,301</b>  | <b>81,498,227</b>         |
| <b>Mayor</b>                                            |                      |                       |                           |                       |                           |
| MYR Housing & Community Dev                             | 176,591,601          | 217,954,840           | 41,363,239                | 198,537,874           | (19,416,966)              |
| <b>Mayor Total</b>                                      | <b>176,591,601</b>   | <b>217,954,840</b>    | <b>41,363,239</b>         | <b>198,537,874</b>    | <b>(19,416,966)</b>       |
| <b>Rent Arbitration Board</b>                           |                      |                       |                           |                       |                           |
| RNT Rent Arbitration Board                              | 14,507,813           | 14,345,256            | (162,557)                 | 15,009,005            | 663,749                   |
| <b>Rent Arbitration Board Total</b>                     | <b>14,507,813</b>    | <b>14,345,256</b>     | <b>(162,557)</b>          | <b>15,009,005</b>     | <b>663,749</b>            |
| <b>HUMAN WELFARE &amp; NEIGHBORHOOD DEVELOPMENT Tot</b> | <b>3,058,950,047</b> | <b>3,244,602,392</b>  | <b>185,652,345</b>        | <b>3,257,830,428</b>  | <b>13,228,036</b>         |
| <b>Service Area: Public Protection</b>                  |                      |                       |                           |                       |                           |
| Department & Division                                   | 2025-2026<br>Budget  | 2026-2027<br>Proposed | Changes from<br>2025-2026 | 2027-2028<br>Proposed | Changes from<br>2026-2027 |
| <b>Adult Probation</b>                                  |                      |                       |                           |                       |                           |
| ADP Adult Probation                                     | 61,625,558           | 72,685,372            | 11,059,814                | 75,094,254            | 2,408,882                 |
| <b>Adult Probation Total</b>                            | <b>61,625,558</b>    | <b>72,685,372</b>     | <b>11,059,814</b>         | <b>75,094,254</b>     | <b>2,408,882</b>          |
| <b>Department Of Police Accountability</b>              |                      |                       |                           |                       |                           |
| DPA Police Accountability                               | 9,644,261            | 10,272,425            | 628,164                   | 10,825,026            | 552,601                   |
| <b>Department Of Police Accountability Total</b>        | <b>9,644,261</b>     | <b>10,272,425</b>     | <b>628,164</b>            | <b>10,825,026</b>     | <b>552,601</b>            |
| <b>District Attorney</b>                                |                      |                       |                           |                       |                           |
| DAT District Attorney                                   | 96,606,701           | 99,146,240            | 2,539,539                 | 101,360,057           | 2,213,817                 |
| <b>District Attorney Total</b>                          | <b>96,606,701</b>    | <b>99,146,240</b>     | <b>2,539,539</b>          | <b>101,360,057</b>    | <b>2,213,817</b>          |
| <b>Emergency Management</b>                             |                      |                       |                           |                       |                           |
| 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                   |
| <b>Emergency Management Total</b>                       | <b>161,558,877</b>   | <b>113,989,665</b>    | <b>(47,569,212)</b>       | <b>112,815,113</b>    | <b>(1,174,552)</b>        |

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

| Department & Division                              | 2025-2026<br>Budget  | 2026-2027<br>Proposed | Changes from<br>2025-2026 | 2027-2028<br>Proposed | Changes from<br>2026-2027 |
|----------------------------------------------------|----------------------|-----------------------|---------------------------|-----------------------|---------------------------|
| <b>Fire Department</b>                             |                      |                       |                           |                       |                           |
| 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                   |
| <b>Fire Department Total</b>                       | <b>554,710,295</b>   | <b>575,512,877</b>    | <b>20,802,582</b>         | <b>595,946,863</b>    | <b>20,433,986</b>         |
| <b>Juvenile Probation</b>                          |                      |                       |                           |                       |                           |
| 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                   |
| <b>Juvenile Probation Total</b>                    | <b>52,871,960</b>    | <b>55,464,328</b>     | <b>2,592,368</b>          | <b>53,157,283</b>     | <b>(2,307,045)</b>        |
| <b>Office of Sheriff's Inspector General</b>       |                      |                       |                           |                       |                           |
| 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                     |
| <b>Office of Sheriff's Inspector General Total</b> | <b>1,283,747</b>     | <b>1,557,714</b>      | <b>273,967</b>            | <b>1,659,170</b>      | <b>101,456</b>            |
| <b>Police</b>                                      |                      |                       |                           |                       |                           |
| 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                 |
| <b>Police Total</b>                                | <b>849,477,682</b>   | <b>882,696,502</b>    | <b>33,218,820</b>         | <b>900,999,344</b>    | <b>18,302,842</b>         |
| <b>Public Defender</b>                             |                      |                       |                           |                       |                           |
| PDR Public Defender                                | 58,352,655           | 61,036,553            | 2,683,898                 | 62,888,141            | 1,851,588                 |
| <b>Public Defender Total</b>                       | <b>58,352,655</b>    | <b>61,036,553</b>     | <b>2,683,898</b>          | <b>62,888,141</b>     | <b>1,851,588</b>          |
| <b>Sheriff</b>                                     |                      |                       |                           |                       |                           |
| 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)               |
| <b>Sheriff Total</b>                               | <b>345,636,970</b>   | <b>377,477,558</b>    | <b>31,840,588</b>         | <b>378,244,278</b>    | <b>766,720</b>            |
| <b>Superior Court</b>                              |                      |                       |                           |                       |                           |
| CRT Superior Court                                 | 33,200,508           | 34,010,934            | 810,426                   | 34,326,323            | 315,389                   |
| <b>Superior Court Total</b>                        | <b>33,200,508</b>    | <b>34,010,934</b>     | <b>810,426</b>            | <b>34,326,323</b>     | <b>315,389</b>            |
| <b>PUBLIC PROTECTION Total</b>                     | <b>2,224,969,214</b> | <b>2,283,850,168</b>  | <b>58,880,954</b>         | <b>2,327,315,852</b>  | <b>43,465,684</b>         |

### Service Area: Public Works, Transportation & Commerce

| Department & Division     | 2025-2026<br>Budget | 2026-2027<br>Proposed | Changes from<br>2025-2026 | 2027-2028<br>Proposed | Changes from<br>2026-2027 |
|---------------------------|---------------------|-----------------------|---------------------------|-----------------------|---------------------------|
| <b>Airport Commission</b> |                     |                       |                           |                       |                           |



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

| Department & Division                           | 2025-2026<br>Budget  | 2026-2027<br>Proposed | Changes from<br>2025-2026 | 2027-2028<br>Proposed | Changes from<br>2026-2027 |
|-------------------------------------------------|----------------------|-----------------------|---------------------------|-----------------------|---------------------------|
| <b>Airport Commission</b>                       |                      |                       |                           |                       |                           |
| 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 & Sustainability                 | 27,999,839           |                       | (27,999,839)              |                       |                           |
| <b>Airport Commission Total</b>                 | <b>1,789,868,715</b> | <b>1,778,391,861</b>  | <b>(11,476,854)</b>       | <b>1,922,805,350</b>  | <b>144,413,489</b>        |
| <b>Board Of Appeals</b>                         |                      |                       |                           |                       |                           |
| BOA Board of Appeals                            | 1,254,289            | 1,246,830             | (7,459)                   | 1,298,958             | 52,128                    |
| <b>Board Of Appeals Total</b>                   | <b>1,254,289</b>     | <b>1,246,830</b>      | <b>(7,459)</b>            | <b>1,298,958</b>      | <b>52,128</b>             |
| <b>Building Inspection</b>                      |                      |                       |                           |                       |                           |
| 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                 |
| <b>Building Inspection Total</b>                | <b>92,728,074</b>    | <b>96,681,380</b>     | <b>3,953,306</b>          | <b>101,394,999</b>    | <b>4,713,619</b>          |
| <b>Economic And Workforce Development</b>       |                      |                       |                           |                       |                           |
| 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                 |
| <b>Economic And Workforce Development Total</b> | <b>85,720,686</b>    | <b>84,177,061</b>     | <b>(1,543,625)</b>        | <b>87,389,267</b>     | <b>3,212,206</b>          |
| <b>Municipal Transportation Agency</b>          |                      |                       |                           |                       |                           |
| 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-Capitl 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<br>Budget    | 2026-2027<br>Proposed  | Changes from<br>2025-2026 | 2027-2028<br>Proposed  | Changes from<br>2026-2027 |
|----------------------------------------------------------|------------------------|------------------------|---------------------------|------------------------|---------------------------|
| <b>Municipal Transportation Agency</b>                   |                        |                        |                           |                        |                           |
| 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)              |                        |                           |
| <b>Municipal Transportation Agency Total</b>             | <b>1,553,590,668</b>   | <b>1,605,206,045</b>   | <b>51,615,377</b>         | <b>1,708,056,664</b>   | <b>102,850,619</b>        |
| <b>Port</b>                                              |                        |                        |                           |                        |                           |
| 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                   |
| <b>Port Total</b>                                        | <b>156,220,545</b>     | <b>231,787,269</b>     | <b>75,566,724</b>         | <b>172,680,199</b>     | <b>(59,107,070)</b>       |
| <b>Public Utilities Commission</b>                       |                        |                        |                           |                        |                           |
| 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                |
| <b>Public Utilities Commission Total</b>                 | <b>2,130,411,833</b>   | <b>2,180,629,872</b>   | <b>50,218,039</b>         | <b>2,355,353,248</b>   | <b>174,723,376</b>        |
| <b>Public Works</b>                                      |                        |                        |                           |                        |                           |
| 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                |
| <b>Public Works Total</b>                                | <b>428,513,379</b>     | <b>486,183,940</b>     | <b>57,670,561</b>         | <b>503,962,891</b>     | <b>17,778,951</b>         |
| <b>PUBLIC WORKS, TRANSPORTATION &amp; COMMERCE Total</b> | <b>6,238,308,189</b>   | <b>6,464,304,258</b>   | <b>225,996,069</b>        | <b>6,852,941,576</b>   | <b>388,637,318</b>        |
| <b>Expenditure Subtotals</b>                             | <b>18,585,030,363</b>  | <b>19,341,608,407</b>  | <b>756,578,044</b>        | <b>19,832,482,479</b>  | <b>490,874,072</b>        |
| <b>Less Interdepartmental Recoveries And Transfers</b>   | <b>(2,594,169,840)</b> | <b>(2,489,405,599)</b> | <b>104,764,241</b>        | <b>(2,597,494,194)</b> | <b>(108,088,595)</b>      |
| <b>Net</b>                                               | <b>15,990,860,523</b>  | <b>16,852,202,808</b>  | <b>861,342,285</b>        | <b>17,234,988,285</b>  | <b>382,785,477</b>        |

## AUTHORIZED POSITIONS, GRAND RECAP DETAIL

|                                   | Position Detail   | 2025-2026<br>Budget | 2026-2027<br>Proposed | Changes from<br>2025-2026 | 2027-2028<br>Proposed | Changes from<br>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)                    |
| <b>Authorized Positions Total</b> |                   | <b>39,377.45</b>    | <b>39,180.67</b>      | <b>(196.78)</b>           | <b>39,272.53</b>      | <b>91.86</b>              |
| 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)                   |
| <b>Unfunded Positions Total</b>   |                   | <b>(6,589.27)</b>   | <b>(6,424.48)</b>     | <b>164.79</b>             | <b>(6,765.14)</b>     | <b>(340.66)</b>           |
| <b>Net Funded Positions</b>       |                   | <b>32,788.18</b>    | <b>32,756.19</b>      | <b>(31.99)</b>            | <b>32,507.39</b>      | <b>(248.8)</b>            |

# 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)                |
| <b>Service Area: A Total</b>          | <b>6,869.46</b>  | <b>6,880.58</b>    | <b>11.12</b>           | <b>6,835.50</b>    | <b>(45.08)</b>         |

## 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)                |
| <b>Service Area: B Total</b>       | <b>10,506.36</b> | <b>10,442.27</b>   | <b>(64.09)</b>         | <b>10,486.23</b>   | <b>43.96</b>           |

## 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)                 |
| <b>Service Area: C Total</b>        | <b>2,961.73</b>  | <b>2,906.60</b>    | <b>(55.13)</b>         | <b>2,852.52</b>    | <b>(54.08)</b>         |

## 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)                |
| <b>Service Area: D Total</b> | <b>7,614.95</b>  | <b>7,690.07</b>    | <b>75.12</b>           | <b>7,610.98</b>    | <b>(79.09)</b>         |

# 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)                 |
| <b>Service Area: E Total</b>   | <b>1,964.77</b>  | <b>1,978.07</b>    | <b>13.30</b>           | <b>1,963.83</b>    | <b>(14.24)</b>         |

## 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)                 |
| <b>Service Area: F Total</b>         | <b>2,870.91</b>  | <b>2,858.60</b>    | <b>(12.31)</b>         | <b>2,758.33</b>    | <b>(100.27)</b>        |
| <b>Report Grand Total</b>            | <b>32,788.18</b> | <b>32,756.19</b>   | <b>(31.99)</b>         | <b>32,507.39</b>   | <b>(248.80)</b>        |





# 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](https://calacademy.org)

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## Budget Issues & Details

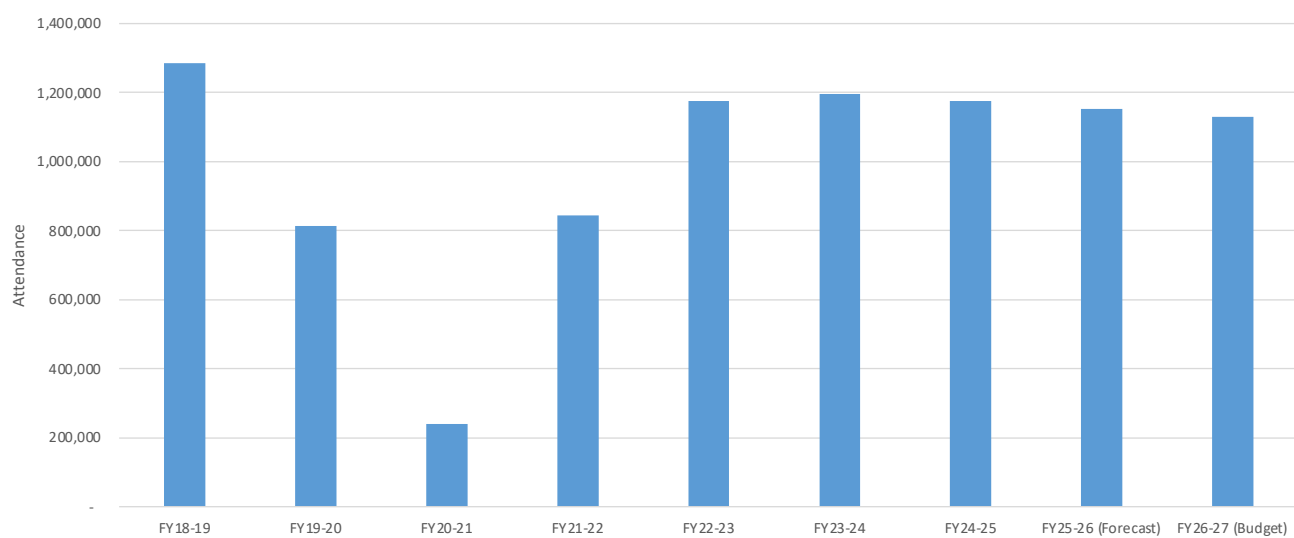
The proposed Fiscal Year (FY) 2026-27 budget of \$9.0 million for the Academy of Science is approximately \$0.93 million, or 11.5 percent, higher than the FY 2025-26 budget. This is primarily due to increases in capital outlay and salary and benefit costs. The FY 2027-28 proposed budget of \$9.6 million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

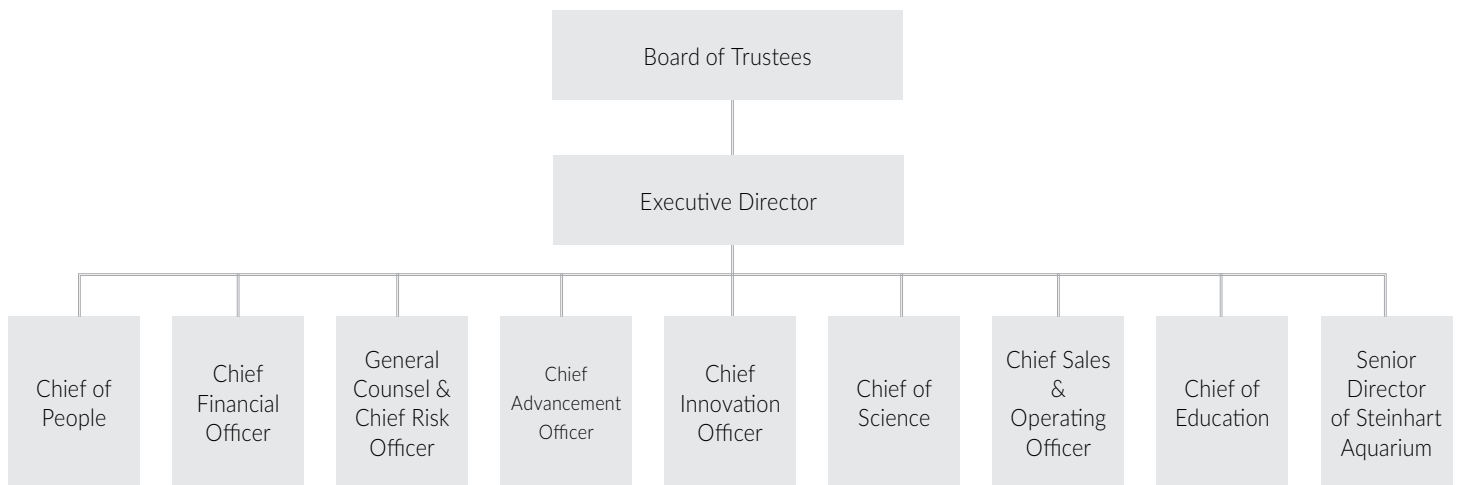
Education is also core to the Academy's mission. Annually the Academy engages thousands of students, families, and educators through programs grounded in equity, place-based learning, and action. Since 2010, over 1.5 million students have visited on field trips. The Academy provides professional development 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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2026-2027 |
|-------------------------------------|---------------------------------|---------------------------------|-----------------------------|---------------------------------|-----------------------------|
| Total Funded                        | 12.20                           | 13.17                           | 0.97                        | 13.17                           |                             |
| Non-Operating Positions (CAP/Other) |                                 |                                 |                             |                                 |                             |
| <b>Net Operating Positions</b>      | <b>12.20</b>                    | <b>13.17</b>                    | <b>0.97</b>                 | <b>13.17</b>                    | <b>0.00</b>                 |

### Sources

|                      |                  |                  |                |                  |                |
|----------------------|------------------|------------------|----------------|------------------|----------------|
| General Fund         | 8,112,940        | 9,045,125        | 932,185        | 9,596,904        | 551,779        |
| <b>Sources Total</b> | <b>8,112,940</b> | <b>9,045,125</b> | <b>932,185</b> | <b>9,596,904</b> | <b>551,779</b> |

### 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        |
| <b>Uses Total</b>         | <b>8,112,940</b> | <b>9,045,125</b> | <b>932,185</b> | <b>9,596,904</b> | <b>551,779</b> |

### Uses - By Division Description

|                               |                  |                  |                |                  |                |
|-------------------------------|------------------|------------------|----------------|------------------|----------------|
| SCI Academy of Sciences       | 8,112,940        | 9,045,125        | 932,185        | 9,596,904        | 551,779        |
| <b>Uses by Division Total</b> | <b>8,112,940</b> | <b>9,045,125</b> | <b>932,185</b> | <b>9,596,904</b> | <b>551,779</b> |

# 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](https://sf.gov/departments--adult-probation-department)

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## 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,

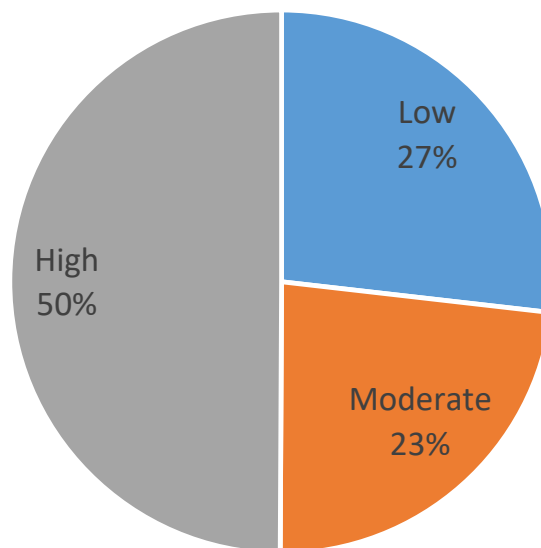


monitoring and decision making through automation. Additionally, the CASC will serve as the hub for an array of Pretrial services delivering a continuum of supportive care and barrier removal. Pretrial clients will continue to access mental health, substance abuse, housing and other services which improve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

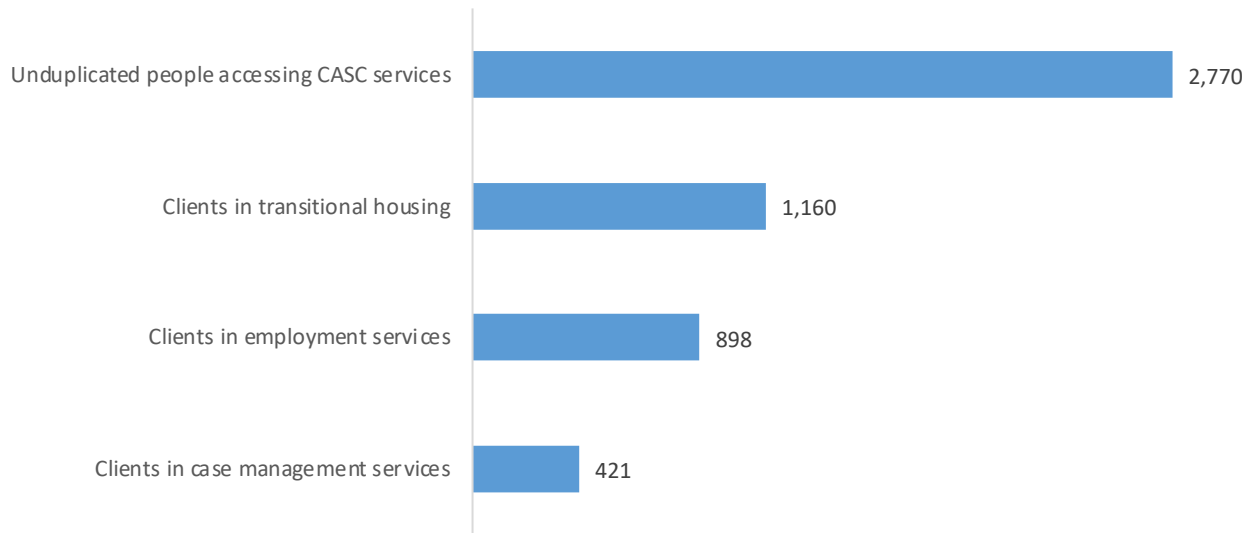
## Coordinating with City Partners to Reduce Street Violence

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.**

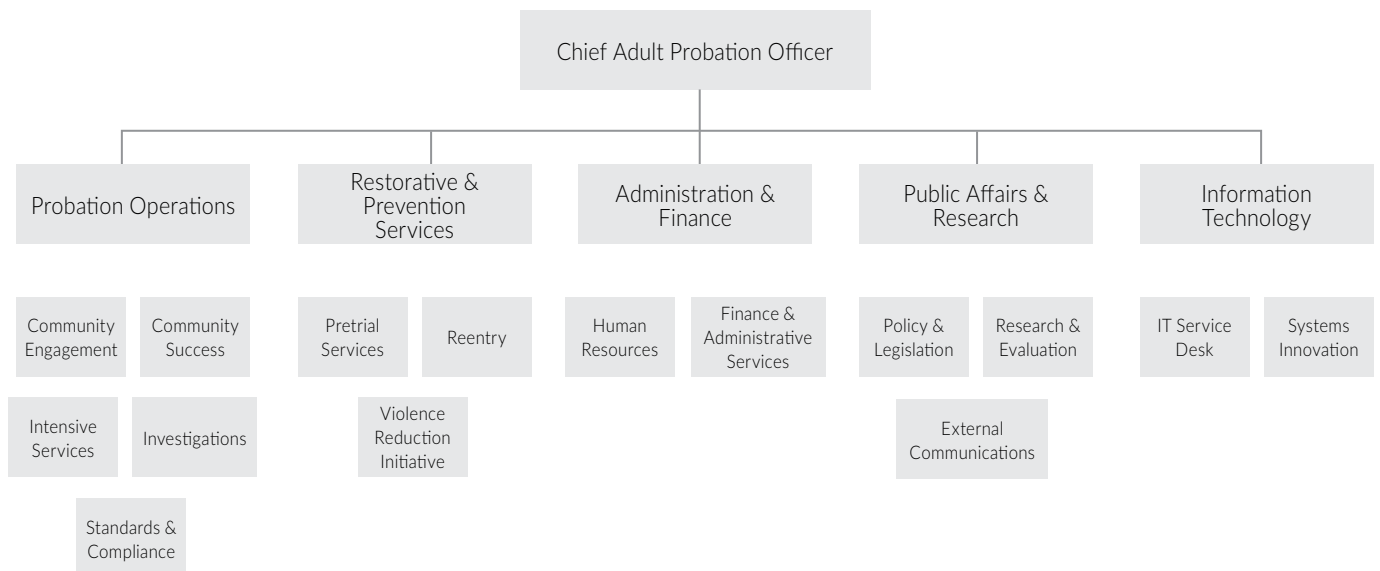
*ADP supports clients across the risk/needs spectrum.*



#### 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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2026-2027 |
|-------------------------------------|---------------------------------|---------------------------------|-----------------------------|---------------------------------|-----------------------------|
| Total Funded                        | 146.07                          | 181.30                          | 35.23                       | 185.51                          | 4.21                        |
| Non-Operating Positions (CAP/Other) |                                 |                                 |                             |                                 |                             |
| <b>Net Operating Positions</b>      | <b>146.07</b>                   | <b>181.30</b>                   | <b>35.23</b>                | <b>185.51</b>                   | <b>4.21</b>                 |

### 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        |
| <b>Sources Total</b>       | <b>61,625,558</b> | <b>72,685,372</b> | <b>11,059,814</b> | <b>75,094,254</b> | <b>2,408,882</b> |

### 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           |
| <b>Uses Total</b>         | <b>61,625,558</b> | <b>72,685,372</b> | <b>11,059,814</b> | <b>75,094,254</b> | <b>2,408,882</b> |

### Uses - By Division Description

|                               |                   |                   |                   |                   |                  |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|
| ADP Adult Probation           | 61,625,558        | 72,685,372        | 11,059,814        | 75,094,254        | 2,408,882        |
| <b>Uses by Division Total</b> | <b>61,625,558</b> | <b>72,685,372</b> | <b>11,059,814</b> | <b>75,094,254</b> | <b>2,408,882</b> |

# 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](https://sf.gov/departments/human-rights-commission)

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## 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 sunseting 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.

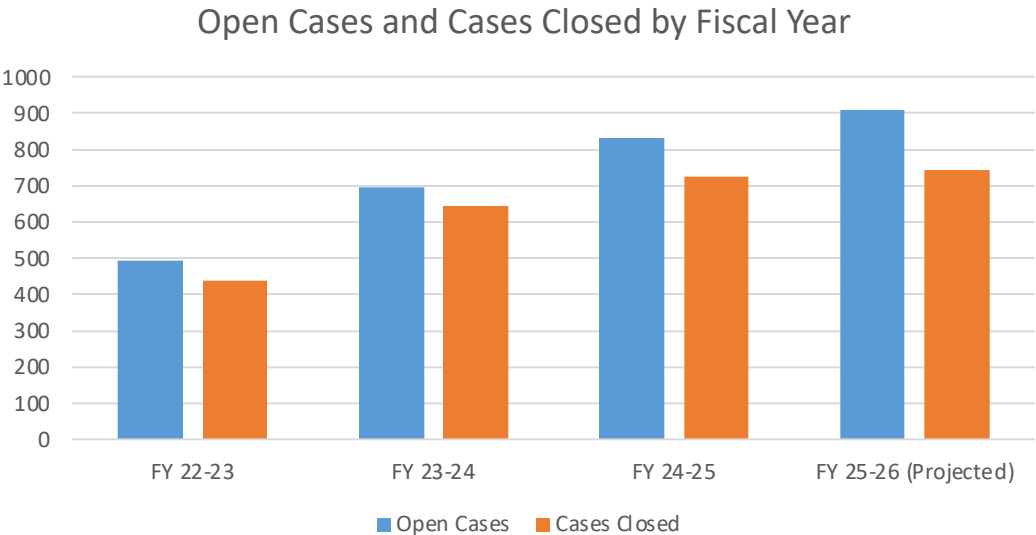
The degradation of protections for communities of color, women, LGBTQ+ people, immigrants and others due to policy changes at the federal level have greatly impacted the work of the Agency. Through the Agency's Civil Rights Division (CRD), investigators continue to respond to increasing constituent complaints 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 Francisco's 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.

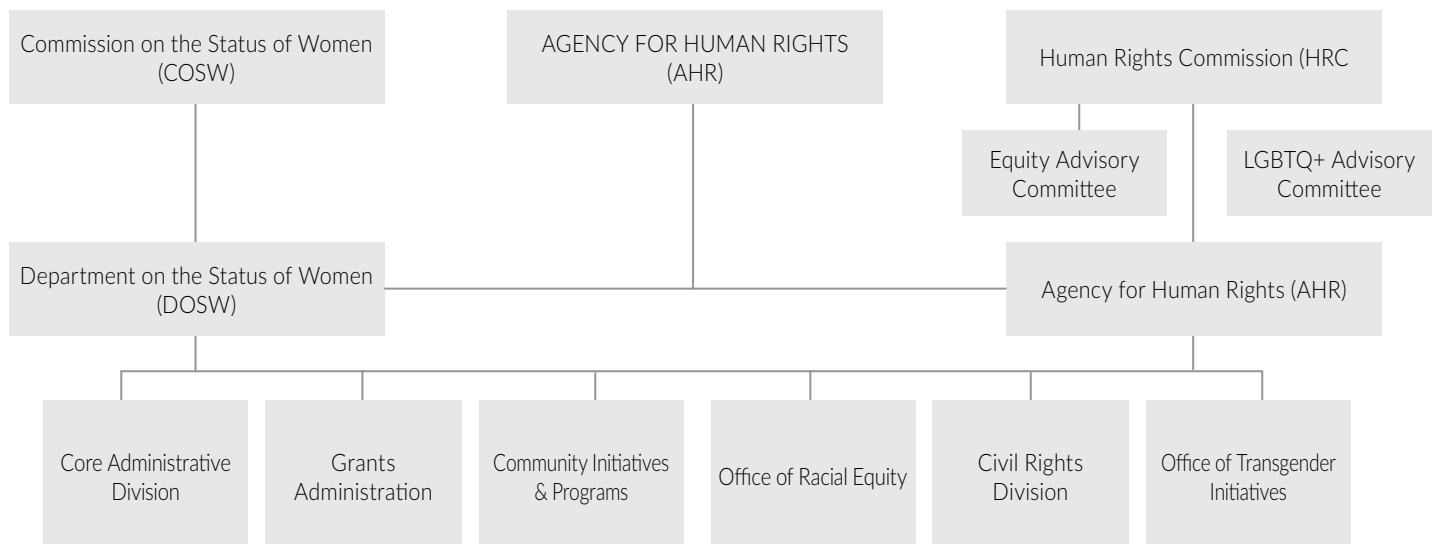
In March 2026, DOSW launched the Mayor's Women's Agenda after many months of staff-led community listening sessions and needs assessments, producing a roadmap to advance gender equity across a variety of policy areas in service of San Francisco's women, girls, and non-binary people. HRC and DOSW have 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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2026-2027 |
|-------------------------------------|---------------------------------|---------------------------------|-----------------------------|---------------------------------|-----------------------------|
| Total Funded                        |                                 | 44.54                           | 44.54                       | 38.28                           | (6.26)                      |
| Non-Operating Positions (CAP/Other) |                                 | (12.00)                         | (12.00)                     | (12.00)                         |                             |
| <b>Net Operating Positions</b>      | <b>0.00</b>                     | <b>32.54</b>                    | <b>32.54</b>                | <b>26.28</b>                    | <b>(6.26)</b>               |

### 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)        |
| <b>Sources Total</b>     | <b>0</b> | <b>29,510,482</b> | <b>29,510,482</b> | <b>26,860,900</b> | <b>(2,649,582)</b> |

### 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             |
| <b>Uses Total</b>         | <b>0</b> | <b>29,510,482</b> | <b>29,510,482</b> | <b>26,860,900</b> | <b>(2,649,582)</b> |

### 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             |
| <b>Uses by Division Total</b>  | <b>0</b> | <b>29,510,482</b> | <b>29,510,482</b> | <b>26,860,900</b> | <b>(2,649,582)</b> |



# AIRPORT

## Mission

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

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## 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.

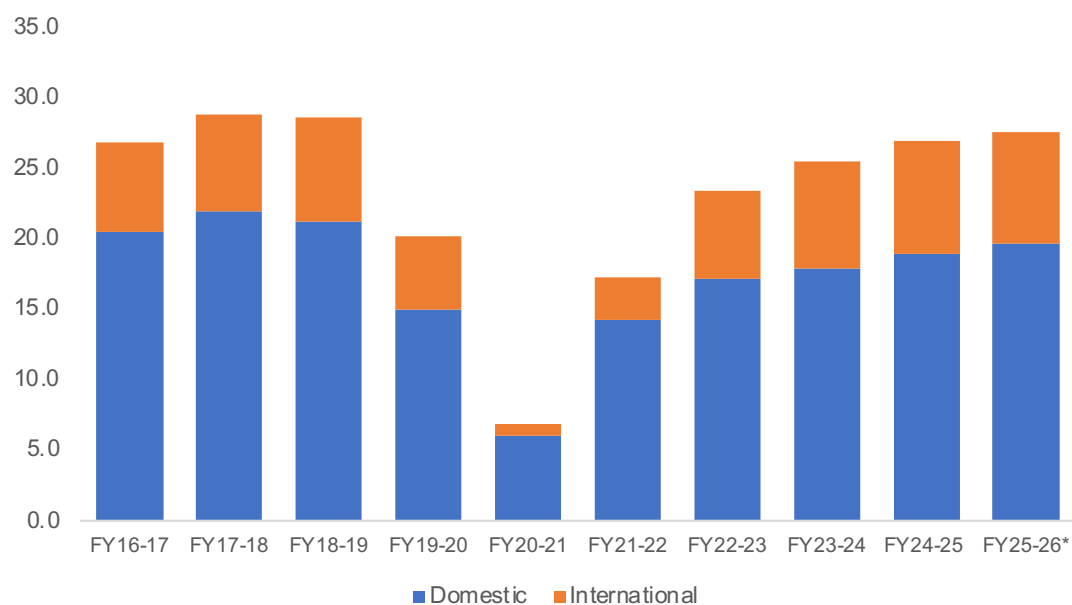
### Workforce Pipeline & Career Pathway Programs

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.

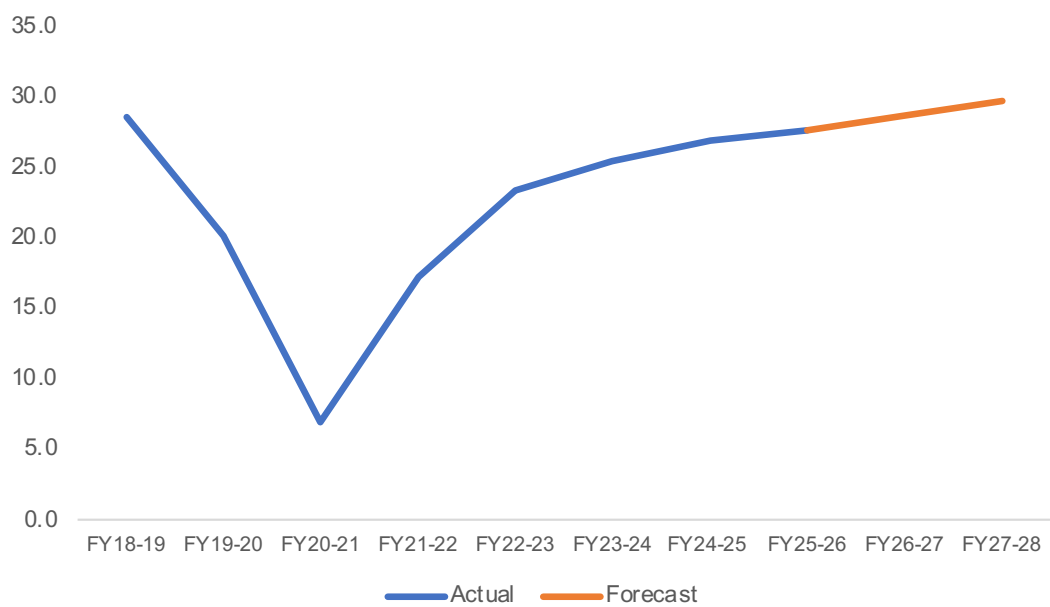
### Airport Integrated Operations Center (AIOC) & Sustainability

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.

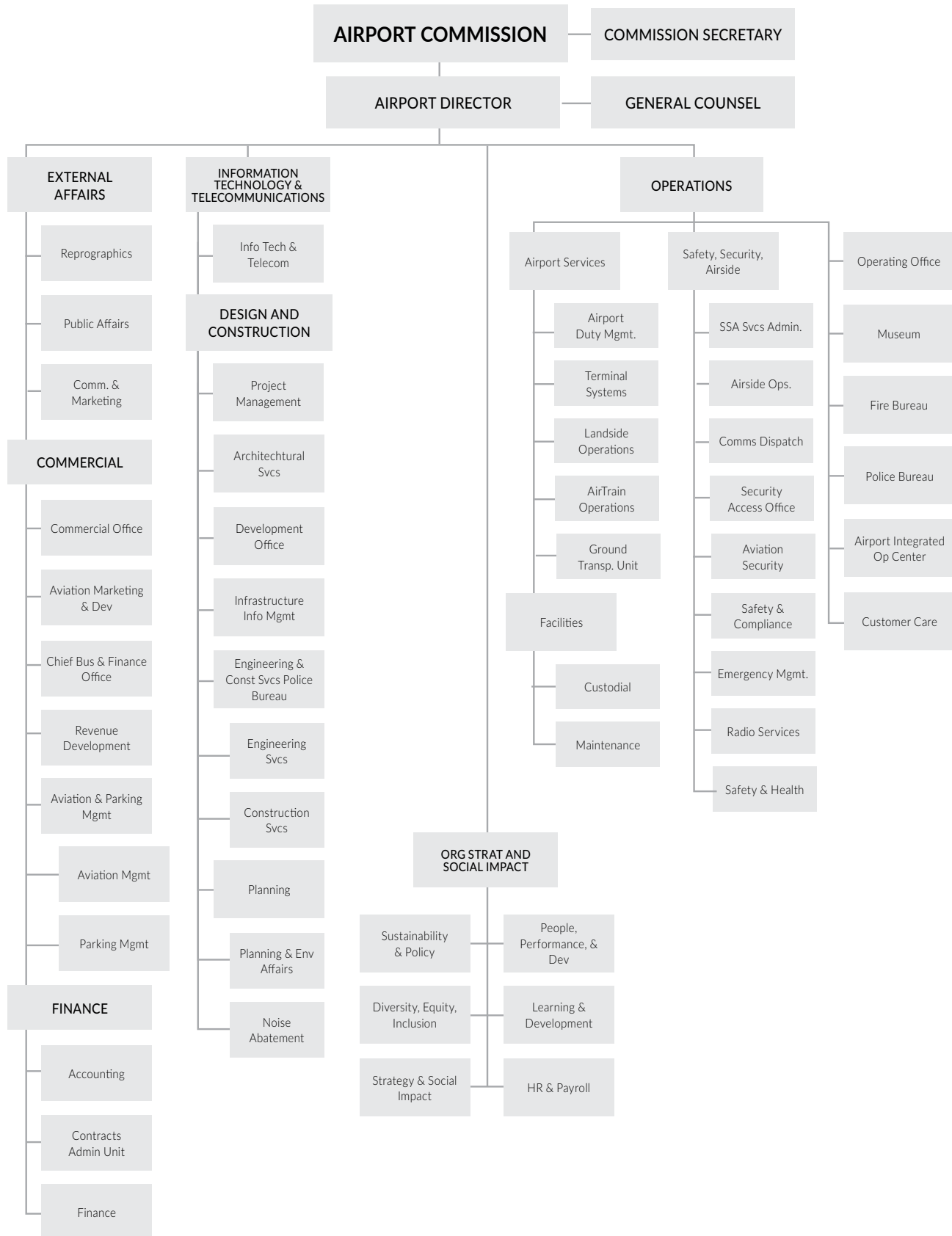


**TOTAL ENPLANED PASSENGERS.**  
*Enplaned passengers across Domestic and International segments.*



**AIR TRAFFIC FORECAST.**  
*Total passenger forecast through FY2027-28.*

# ORGANIZATIONAL STRUCTURE: AIRPORT



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS                    | 2025-2026<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>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)                        |                             |
| <b>Net Operating Positions</b>      | <b>1,820.44</b>                 | <b>1,826.30</b>                 | <b>5.86</b>                 | <b>1,825.77</b>                 | <b>(0.53)</b>               |

## 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                   |                      |                      |                     |                      |                    |
| <b>Sources Total</b>           | <b>1,789,868,715</b> | <b>1,778,391,861</b> | <b>(11,476,854)</b> | <b>1,922,805,350</b> | <b>144,413,489</b> |

## 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         |
| <b>Uses Total</b>          | <b>1,789,868,715</b> | <b>1,778,391,861</b> | <b>(11,476,854)</b> | <b>1,922,805,350</b> | <b>144,413,489</b> |

## 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         |
| <b>Uses by Division Total</b>  | <b>1,789,868,715</b> | <b>1,778,391,861</b> | <b>(11,476,854)</b> | <b>1,922,805,350</b> | <b>144,413,489</b> |



# 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](https://sf.gov/artscommission)

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## 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.

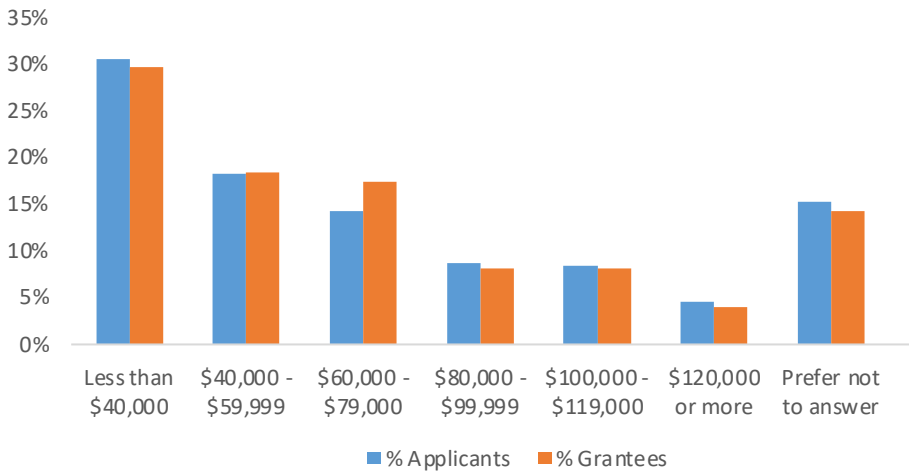
As the City agency that champions the arts as essential to daily life and a cornerstone of the City's identity and economic vitality, SFAC supports San Francisco's vibrant cultural ecosystem through programs that will now include: Grants for the Arts, Film SF and the Scene in San Francisco film incentive 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.

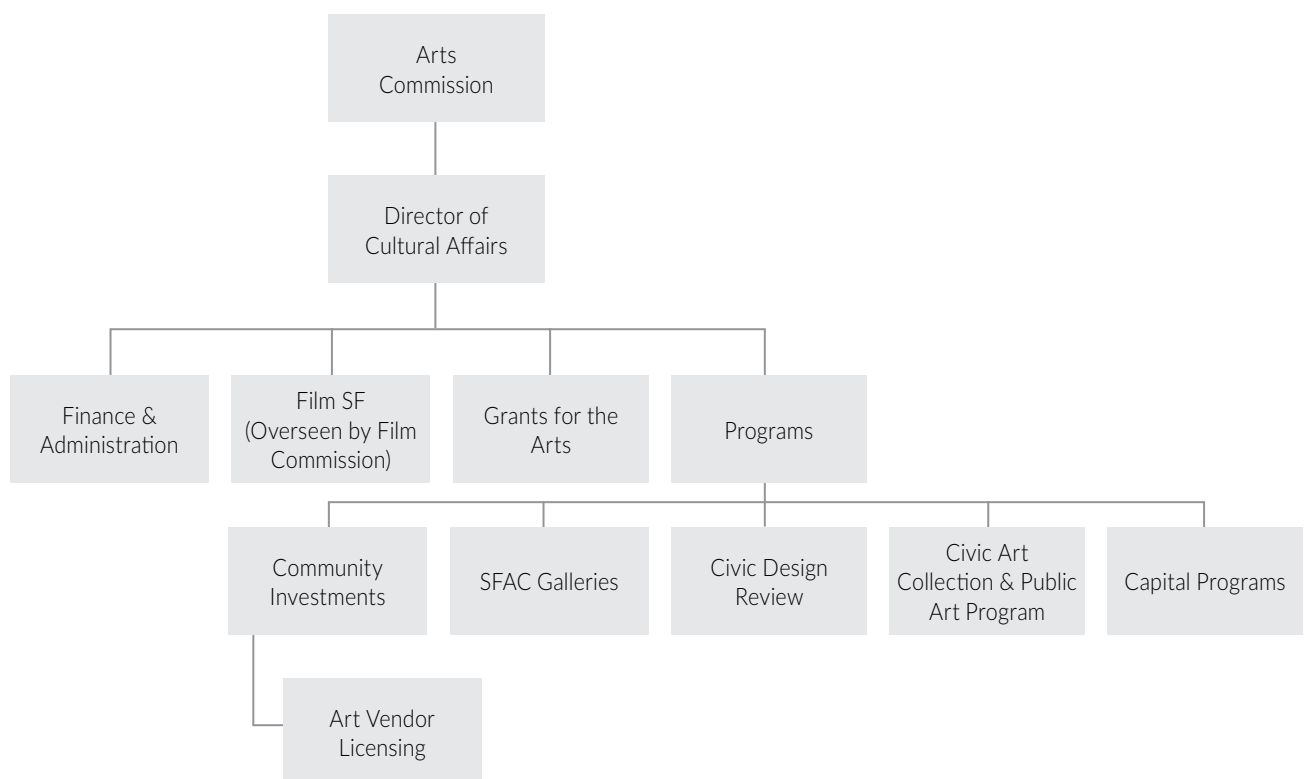
Aligned with the Mayor’s priorities of improving street conditions, revitalizing the economy, and delivering effective services, the Arts Commission also maintains the City’s Civic Art Collection, activates public spaces with impactful public art and thoughtful design, thoughtfully curates the art in 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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>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)                         |                             |
| <b>Net Operating Positions</b>      | <b>26.94</b>                    | <b>32.98</b>                    | <b>6.04</b>                 | <b>30.78</b>                    | <b>(2.20)</b>               |

### 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)   |
| <b>Sources Total</b>           | <b>24,549,920</b> | <b>45,808,691</b> | <b>21,258,771</b> | <b>45,845,720</b> | <b>37,029</b> |

### 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        |
| <b>Uses Total</b>         | <b>24,549,920</b> | <b>45,808,691</b> | <b>21,258,771</b> | <b>45,845,720</b> | <b>37,029</b> |

### 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           |               |
| <b>Uses by Division Total</b> | <b>24,549,920</b> | <b>45,808,691</b> | <b>21,258,771</b> | <b>45,845,720</b> | <b>37,029</b> |

# 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](http://asianart.org)

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## 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.

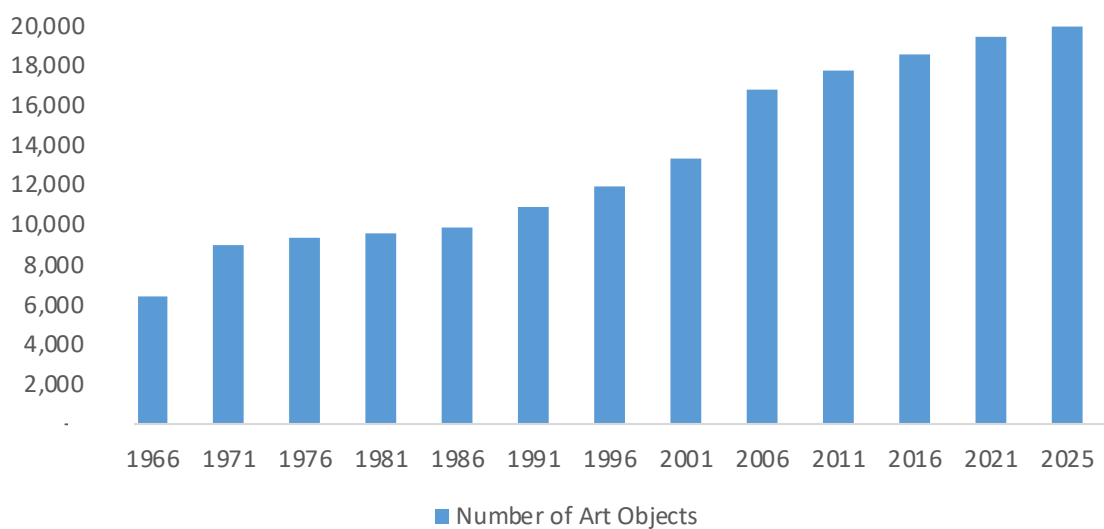
The Asian Art Museum is home to one of the world's most comprehensive collections of Asian art. The museum's collection holds nearly 20,000 objects spanning 6,000 years of history, representing diverse cultures across South Asia, West Asia, Southeast Asia, the Himalayas, China, Korea, and Japan. The 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.

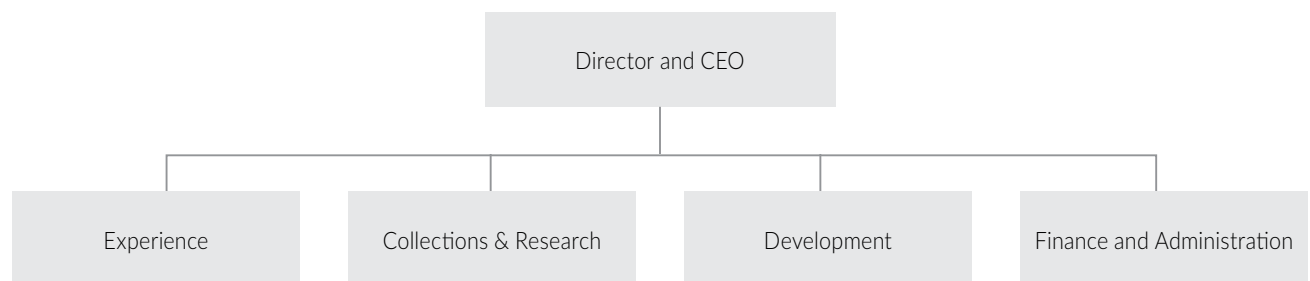
The museum promotes accessibility through free general admission on the first Sunday of every month. It also participates in the San Francisco Museums for All program, and offers free admission to children 12 and under, SFUSD students, active-duty military, and college students visiting as part of their 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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2026-2027 |
|-------------------------------------|---------------------------------|---------------------------------|-----------------------------|---------------------------------|-----------------------------|
| Total Funded                        | 53.88                           | 53.90                           | 0.02                        | 52.86                           | (1.04)                      |
| Non-Operating Positions (CAP/Other) |                                 |                                 |                             |                                 |                             |
| <b>Net Operating Positions</b>      | <b>53.88</b>                    | <b>53.90</b>                    | <b>0.02</b>                 | <b>52.86</b>                    | <b>(1.04)</b>               |

### 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        |
| <b>Sources Total</b> | <b>12,771,314</b> | <b>13,120,989</b> | <b>349,675</b> | <b>14,536,895</b> | <b>1,415,906</b> |

### 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          |
| <b>Uses Total</b>         | <b>12,771,314</b> | <b>13,120,989</b> | <b>349,675</b> | <b>14,536,895</b> | <b>1,415,906</b> |

### Uses - By Division Description

|                               |                   |                   |                |                   |                  |
|-------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
| AAM Asian Art Museum          | 12,771,314        | 13,120,989        | 349,675        | 14,536,895        | 1,415,906        |
| <b>Uses by Division Total</b> | <b>12,771,314</b> | <b>13,120,989</b> | <b>349,675</b> | <b>14,536,895</b> | <b>1,415,906</b> |



# 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](http://www.sf.gov/ASR).

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## Budget Issues & Details

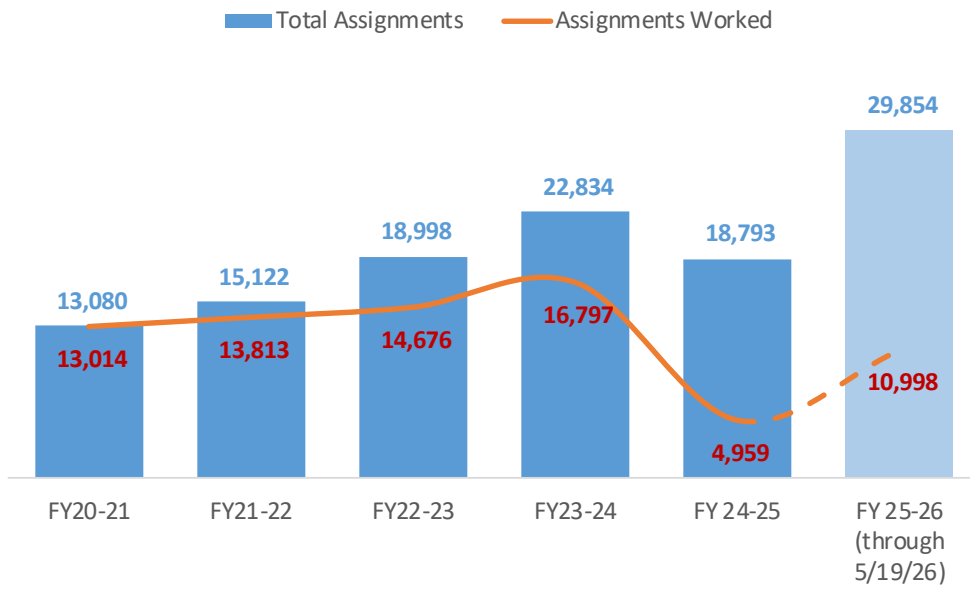
The proposed Fiscal Year (FY) 2026-27 budget of \$43.3 million for the Office of the Assessor-Recorder is approximately \$0.95 million, or 2.2 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salary and benefit costs and non-personnel services, partially offset by decreases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

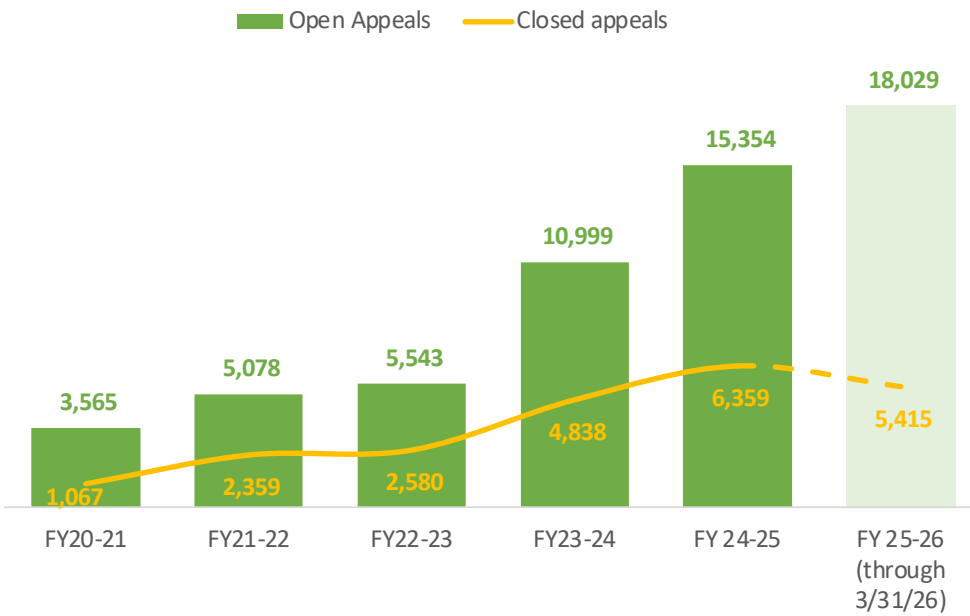
appeal filings and the heightened complexity of property valuation during periods of market fluctuation. Through the third quarter of the current fiscal year, 8,846 new appeals have been filed, adding to open items from prior years. While newly filed appeals were 5% below last year's historic peak, this 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.

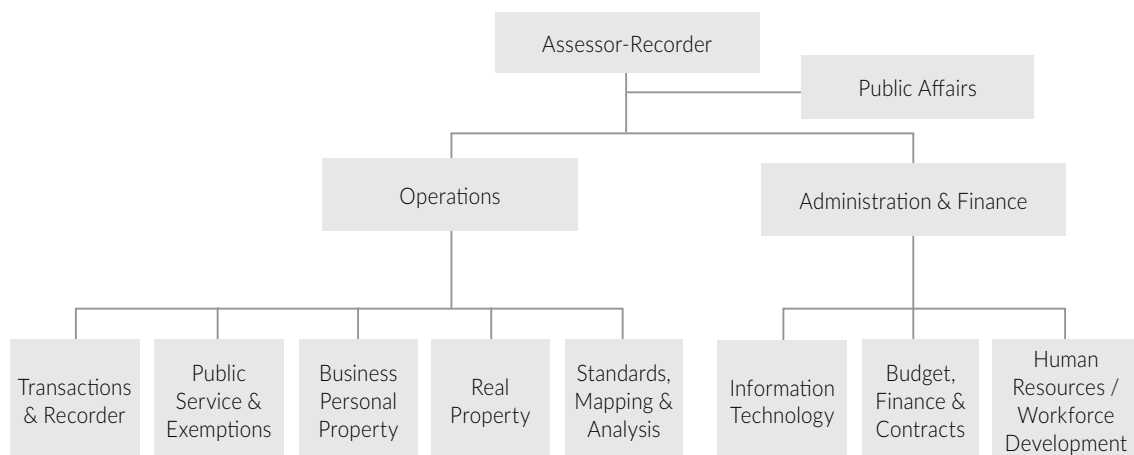
*Open versus closed reassessments over the last six years.*



#### APPEALS WORKLOAD.

*Open versus closed appeals over the last six years.*

## ORGANIZATIONAL STRUCTURE: ASSESSOR-RECORDER



## TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS                    | 2025-2026<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>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)                          |                             |
| <b>Net Operating Positions</b>      | <b>180.21</b>                   | <b>183.39</b>                   | <b>3.18</b>                 | <b>181.56</b>                   | <b>(1.83)</b>               |

### 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        |
| <b>Sources Total</b>           | <b>42,333,443</b> | <b>43,280,047</b> | <b>946,604</b> | <b>45,143,141</b> | <b>1,863,094</b> |

### 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           |
| <b>Uses Total</b>         | <b>42,333,443</b> | <b>43,280,047</b> | <b>946,604</b> | <b>45,143,141</b> | <b>1,863,094</b> |

### 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          |
| <b>Uses by Division Total</b>  | <b>42,333,443</b> | <b>43,280,047</b> | <b>946,604</b> | <b>45,143,141</b> | <b>1,863,094</b> |

# 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](https://sf.gov/departments/board-appeals)

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## 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.

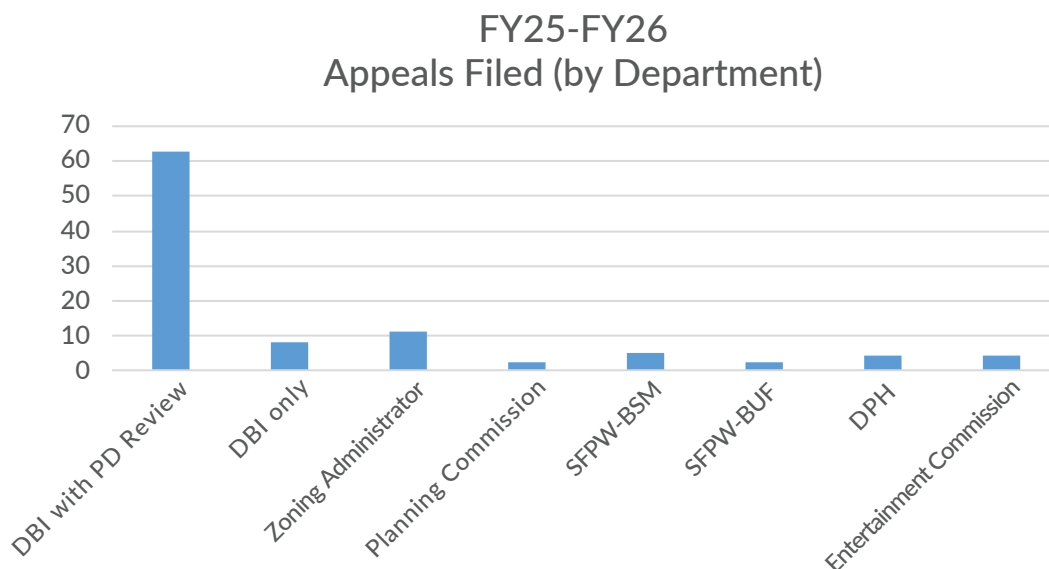
## Case Type

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

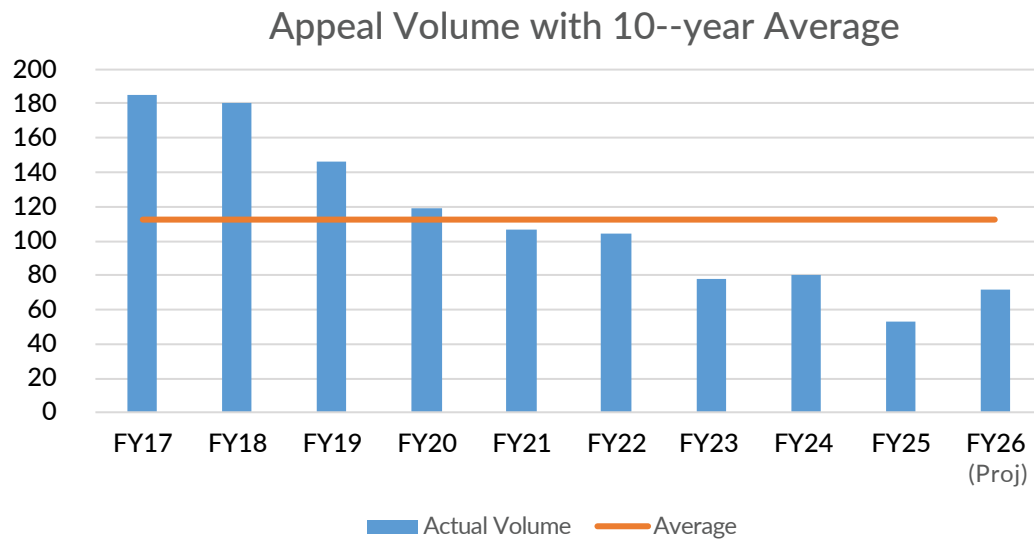
The Board of Appeals has five commissioner seats: Three commissioners are appointed by the Mayor and two by the President of the Board of Supervisors. Hearings are conducted at City Hall 2-3 times a month. All hearings are televised and can be attended by members of the public in-person or remotely via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

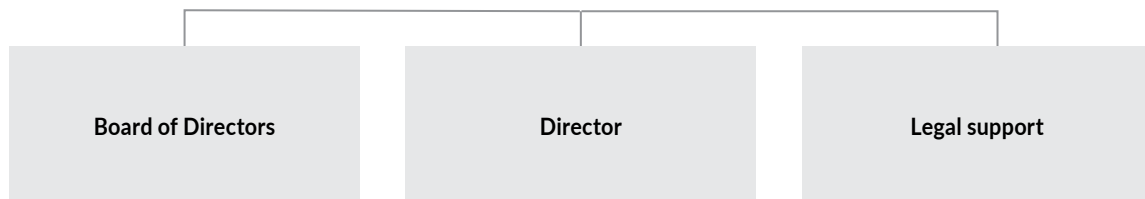
*This graph shows the distribution of appeals heard based on the department issuing the determination/permit being appealed for FY25 & FY26 as of 4.21.26.*



#### 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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>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)                          |                             |
| <b>Net Operating Positions</b>      | <b>95.98</b>                    | <b>95.97</b>                    | <b>(0.01)</b>               | <b>96.30</b>                    | <b>0.33</b>                 |

### 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        |
| <b>Sources Total</b>           | <b>26,555,362</b> | <b>25,648,760</b> | <b>(906,602)</b> | <b>26,611,880</b> | <b>963,120</b> |

### 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         |
| <b>Uses Total</b>         | <b>26,555,362</b> | <b>25,648,760</b> | <b>(906,602)</b> | <b>26,611,880</b> | <b>963,120</b> |



# 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>

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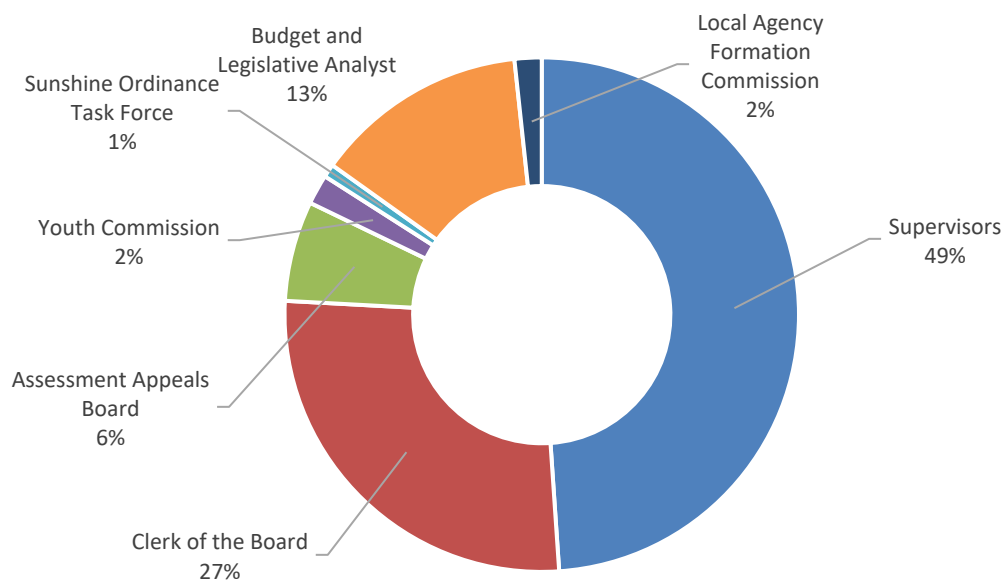
## Budget Issues & Details

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

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.

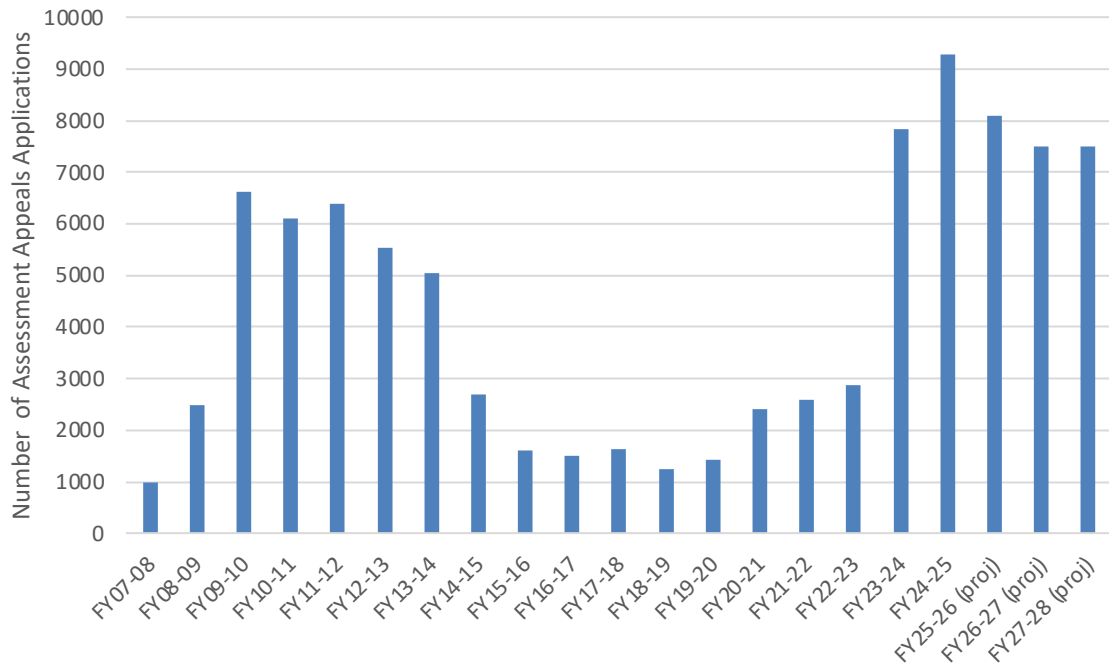
## Charter Mandated Services

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



**PROPOSED BUDGET BY DIVISION.**

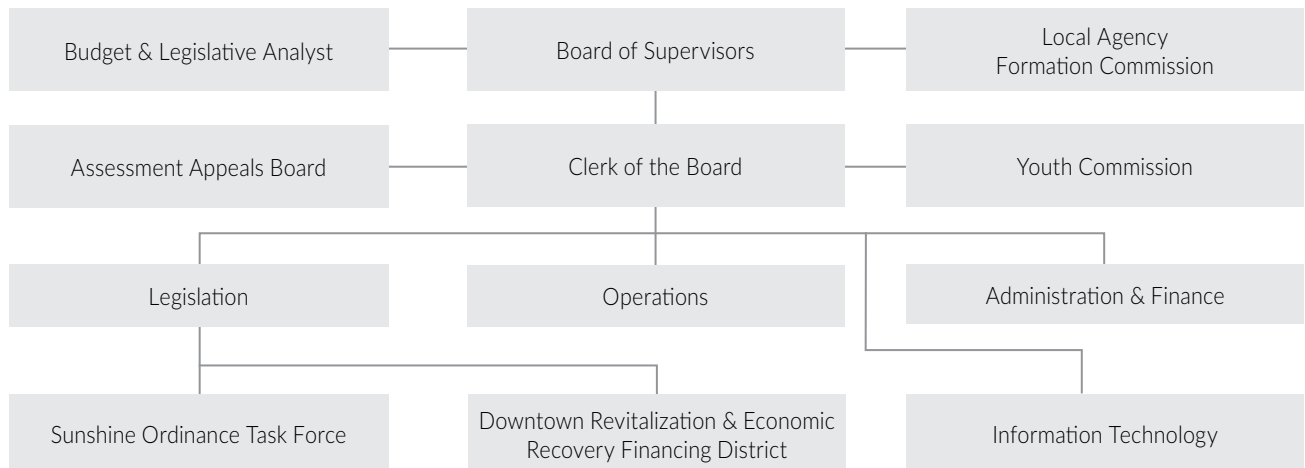
*The largest division within the Department is the Supervisors, which includes all 11 District offices and their staff.*



#### 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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>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)                          |                             |
| <b>Net Operating Positions</b>      | <b>95.98</b>                    | <b>95.97</b>                    | <b>(0.01)</b>               | <b>96.30</b>                    | <b>0.33</b>                 |

### 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        |
| <b>Sources Total</b>           | <b>26,555,362</b> | <b>25,648,760</b> | <b>(906,602)</b> | <b>26,611,880</b> | <b>963,120</b> |

### 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         |
| <b>Uses Total</b>         | <b>26,555,362</b> | <b>25,648,760</b> | <b>(906,602)</b> | <b>26,611,880</b> | <b>963,120</b> |

### 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 Agency 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         |
| <b>Uses by Division Total</b>   | <b>26,555,362</b> | <b>25,648,760</b> | <b>(906,602)</b> | <b>26,611,880</b> | <b>963,120</b> |

# 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/departments-building-inspection](https://sf.gov/departments/departments-building-inspection)

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## 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.

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.

## 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%.

## 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.

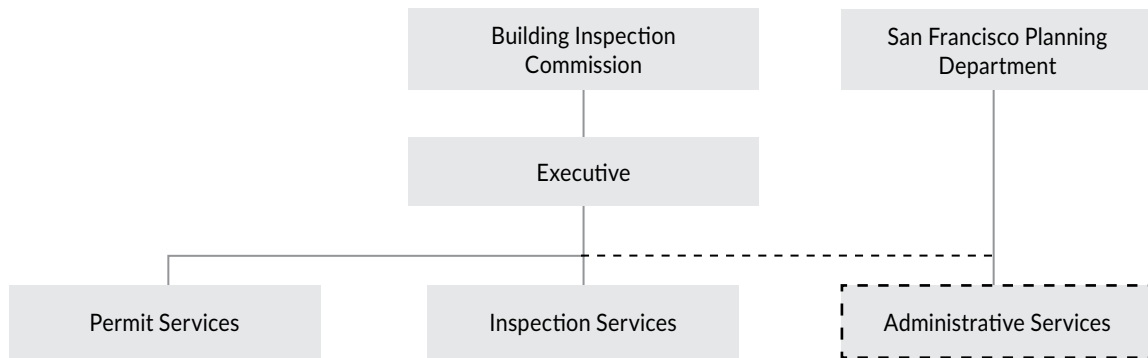
## Operational Improvements and Permitting Integration

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.

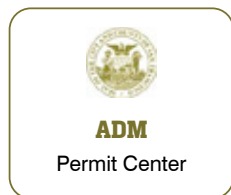
# ORGANIZATIONAL STRUCTURE: BUILDING INSPECTION



## Structural Changes

FY 2026 Q2 - FY 2028 Q1

**FY 2026 Q2 & BEFORE**



**FY 2026 Q3**



**FY 2027 Q1**



**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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2026-2027 |
|-------------------------------------|---------------------------------|---------------------------------|-----------------------------|---------------------------------|-----------------------------|
| Total Funded                        | 291.35                          | 233.10                          | (58.25)                     | 234.21                          | 1.11                        |
| Non-Operating Positions (CAP/Other) |                                 |                                 |                             |                                 |                             |
| <b>Net Operating Positions</b>      | <b>291.35</b>                   | <b>233.10</b>                   | <b>(58.25)</b>              | <b>234.21</b>                   | <b>1.11</b>                 |

### 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          |                  |
| <b>Sources Total</b>            | <b>92,728,074</b> | <b>96,681,380</b> | <b>3,953,306</b> | <b>101,394,999</b> | <b>4,713,619</b> |

### 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       |                    |                  |
| <b>Uses Total</b>          | <b>92,728,074</b> | <b>96,681,380</b> | <b>3,953,306</b> | <b>101,394,999</b> | <b>4,713,619</b> |

### 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        |
| <b>Uses by Division Total</b> | <b>92,728,074</b> | <b>96,681,380</b> | <b>3,953,306</b> | <b>101,394,999</b> | <b>4,713,619</b> |



# 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](https://sf.gov/departments/child-support-services)

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## 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

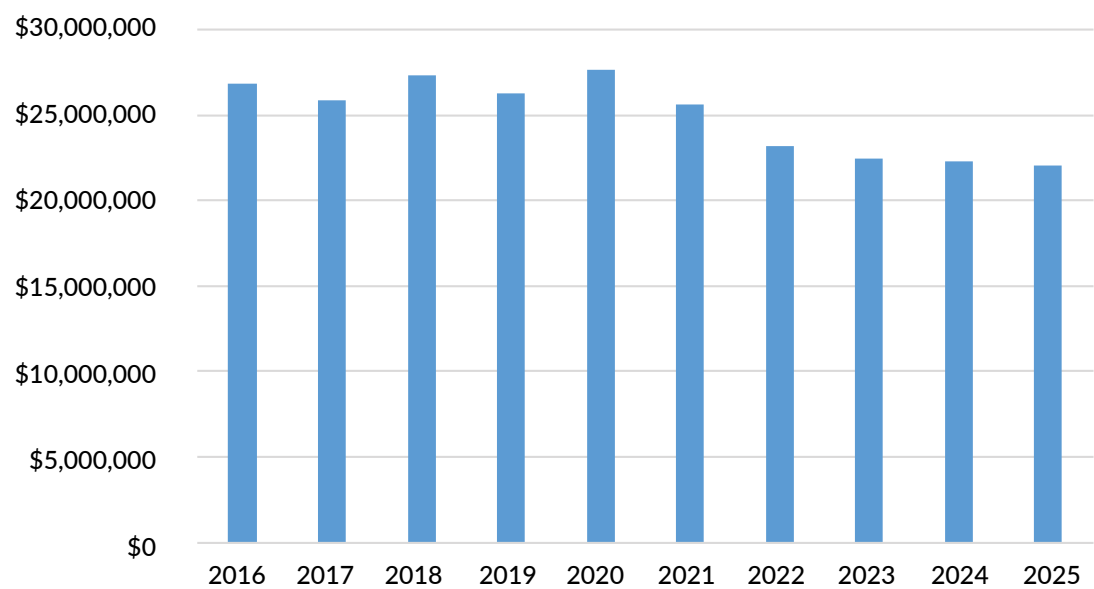
Program innovations continue to expand electronic document options to offer convenience and efficiency to child support program customers. Using the cloud-based platforms, caseworkers can ensure secure and reliable delivery, receipt, and return of documents that are necessary for the facilitation of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

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.

### 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.

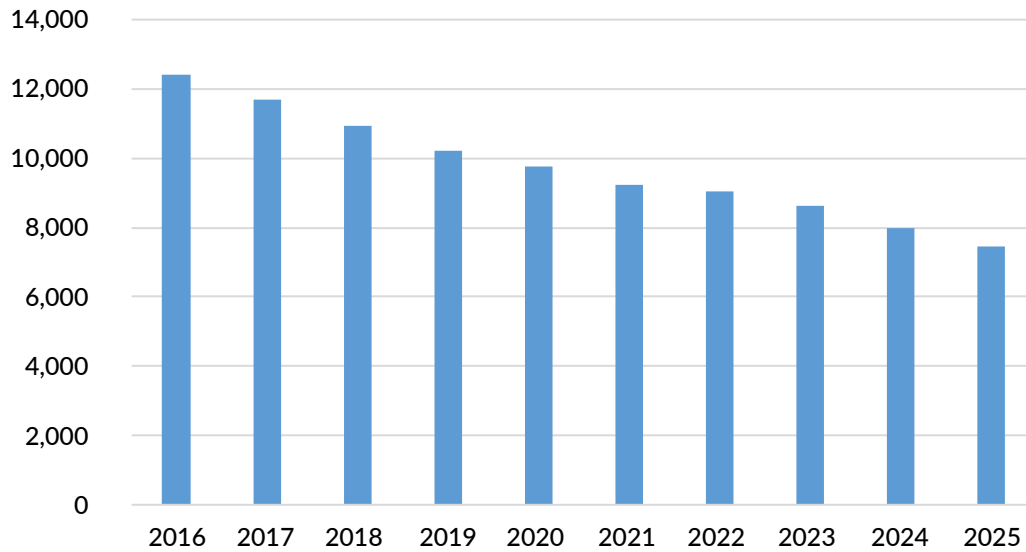
Annual Distributed Collections



ANNUAL DISTRIBUTED COLLECTIONS.

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

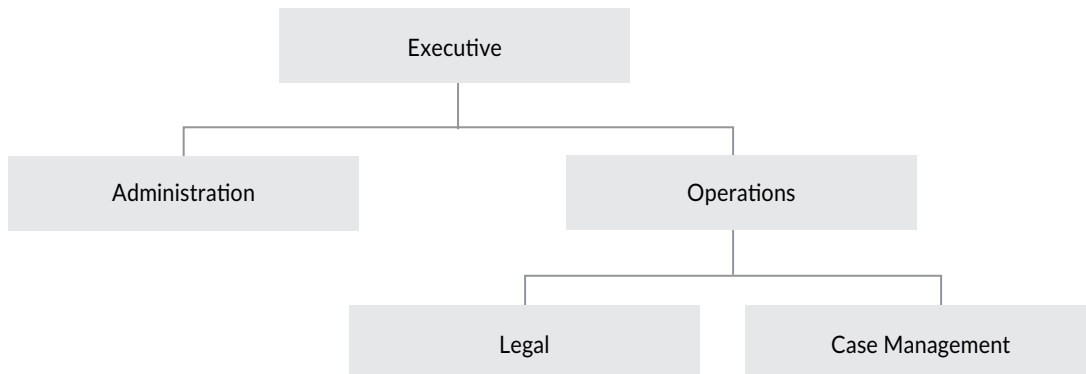
### Average Caseload



#### 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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2026-2027 |
|-------------------------------------|---------------------------------|---------------------------------|-----------------------------|---------------------------------|-----------------------------|
| Total Funded                        | 59.43                           | 59.47                           | 0.04                        | 57.45                           | (2.02)                      |
| Non-Operating Positions (CAP/Other) |                                 |                                 |                             |                                 |                             |
| <b>Net Operating Positions</b>      | <b>59.43</b>                    | <b>59.47</b>                    | <b>0.04</b>                 | <b>57.45</b>                    | <b>(2.02)</b>               |

### 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               |                   |                   |                |                   |                |
| <b>Sources Total</b>       | <b>13,310,465</b> | <b>13,503,765</b> | <b>193,300</b> | <b>14,149,555</b> | <b>645,790</b> |

### 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         |
| <b>Uses Total</b>         | <b>13,310,465</b> | <b>13,503,765</b> | <b>193,300</b> | <b>14,149,555</b> | <b>645,790</b> |

### Uses - By Division Description

|                               |                   |                   |                |                   |                |
|-------------------------------|-------------------|-------------------|----------------|-------------------|----------------|
| CSS Child Support Services    | 13,310,465        | 13,503,765        | 193,300        | 14,149,555        | 645,790        |
| <b>Uses by Division Total</b> | <b>13,310,465</b> | <b>13,503,765</b> | <b>193,300</b> | <b>14,149,555</b> | <b>645,790</b> |

# CHILDREN, YOUTH AND THEIR FAMILIES

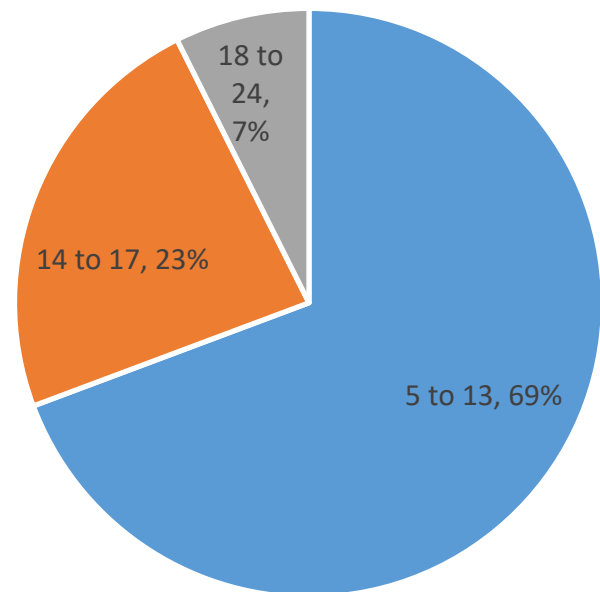
## Mission

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](https://dcyf.org)

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## 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.

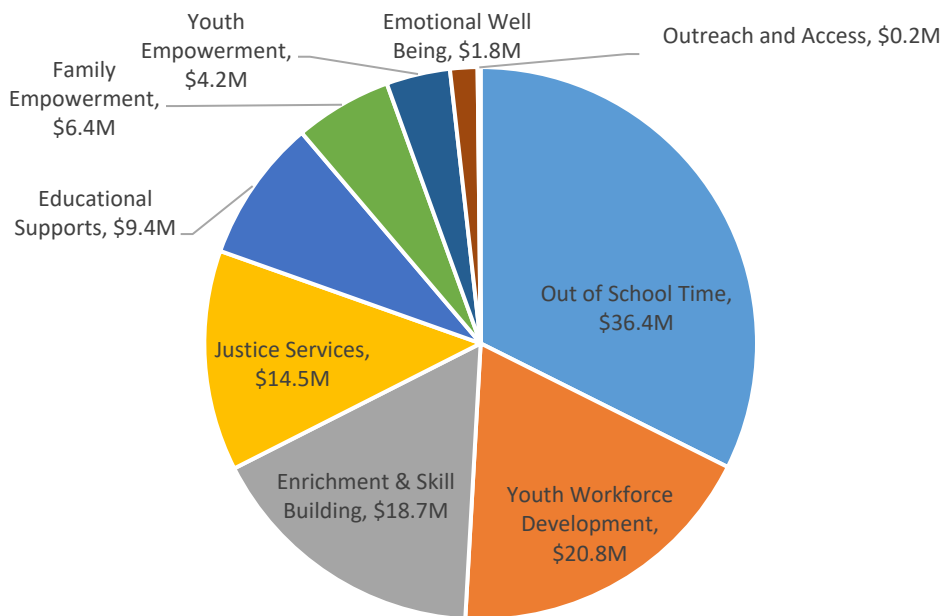
**Proposition J Implementation**

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.

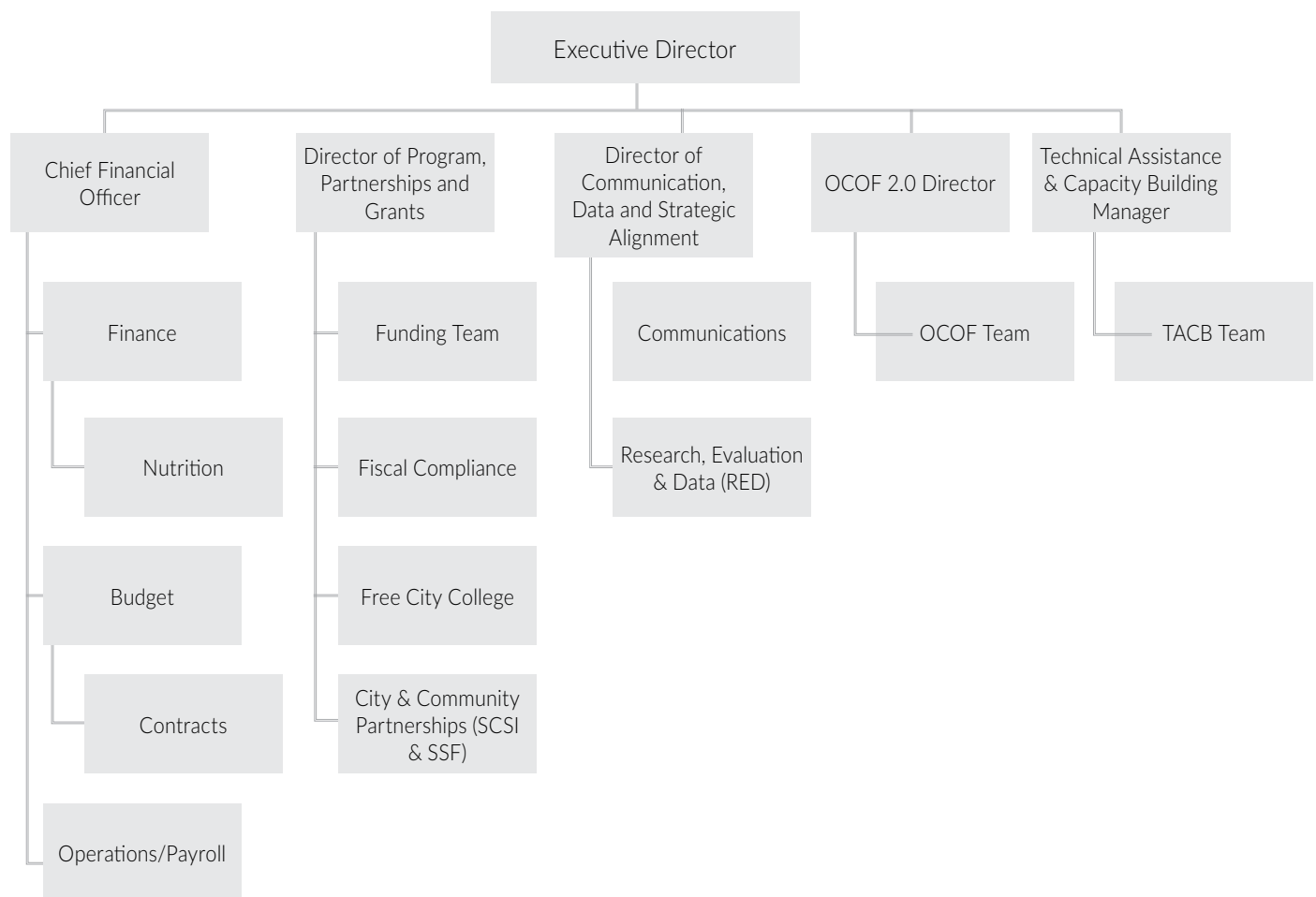
**San Francisco Unified School District and the City College of San Francisco**

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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2026-2027 |
|-------------------------------------|---------------------------------|---------------------------------|-----------------------------|---------------------------------|-----------------------------|
| Total Funded                        | 68.03                           | 66.07                           | (1.96)                      | 66.07                           |                             |
| Non-Operating Positions (CAP/Other) | (1.00)                          | (1.00)                          |                             | (1.00)                          |                             |
| <b>Net Operating Positions</b>      | <b>67.03</b>                    | <b>65.07</b>                    | <b>(1.96)</b>               | <b>65.07</b>                    | <b>0.00</b>                 |

### 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        |
| <b>Sources Total</b>           | <b>347,620,411</b> | <b>370,583,358</b> | <b>22,962,947</b> | <b>382,382,020</b> | <b>11,798,662</b> |

### 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            |
| <b>Uses Total</b>          | <b>347,620,411</b> | <b>370,583,358</b> | <b>22,962,947</b> | <b>382,382,020</b> | <b>11,798,662</b> |

### Uses - By Division Description

|                                |                    |                    |                   |                    |                   |
|--------------------------------|--------------------|--------------------|-------------------|--------------------|-------------------|
| CHF Children; Youth & Families | 347,620,411        | 370,583,358        | 22,962,947        | 382,382,020        | 11,798,662        |
| <b>Uses by Division Total</b>  | <b>347,620,411</b> | <b>370,583,358</b> | <b>22,962,947</b> | <b>382,382,020</b> | <b>11,798,662</b> |



# 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](http://www.sf.gov/departments/city-administrator).

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## 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

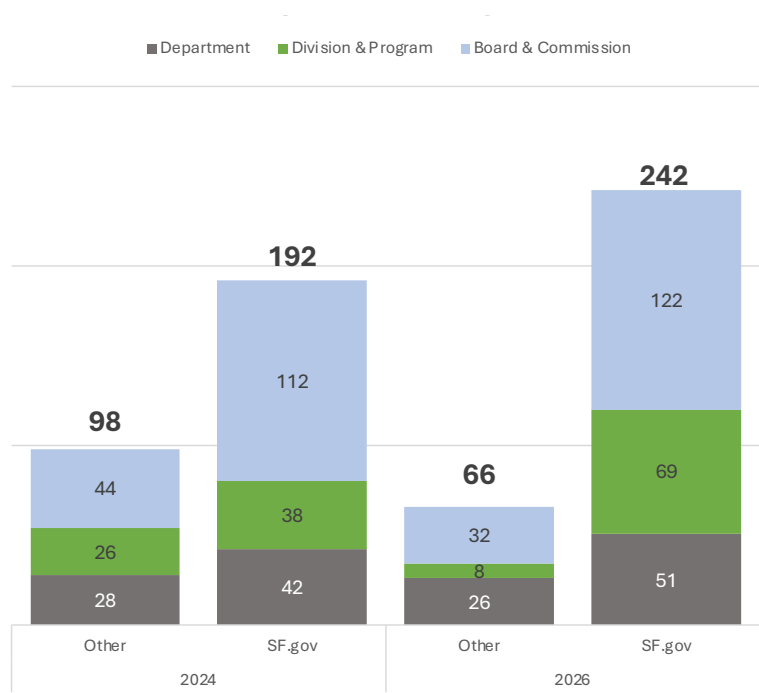
San Franciscans receive better service more quickly. The Mayor's Proposed Budget funds technology transformation including staff at DataSF to expand the City's data platform and enhance departments' capacity to share data and coordinate service delivery.

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

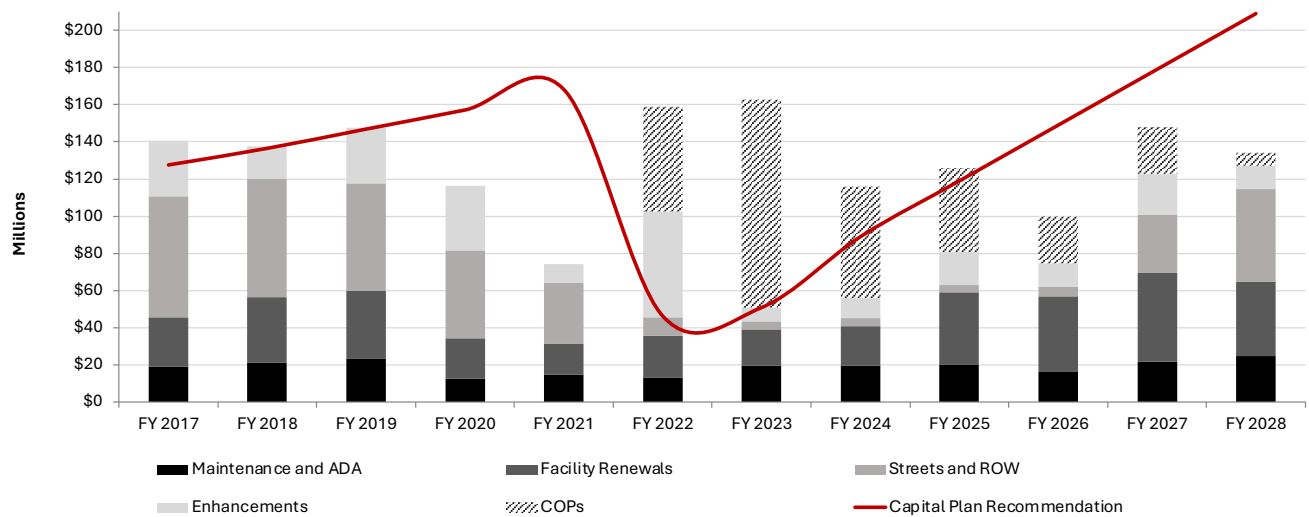
The Office of the City Administrator will deploy multiple funding sources in FY 2026-27 to maintain and renew its physical assets. This includes investment by the Treasure Island Development Authority in transit infrastructure with funding for bikeshare operations, planning for an on-island shuttle and 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.

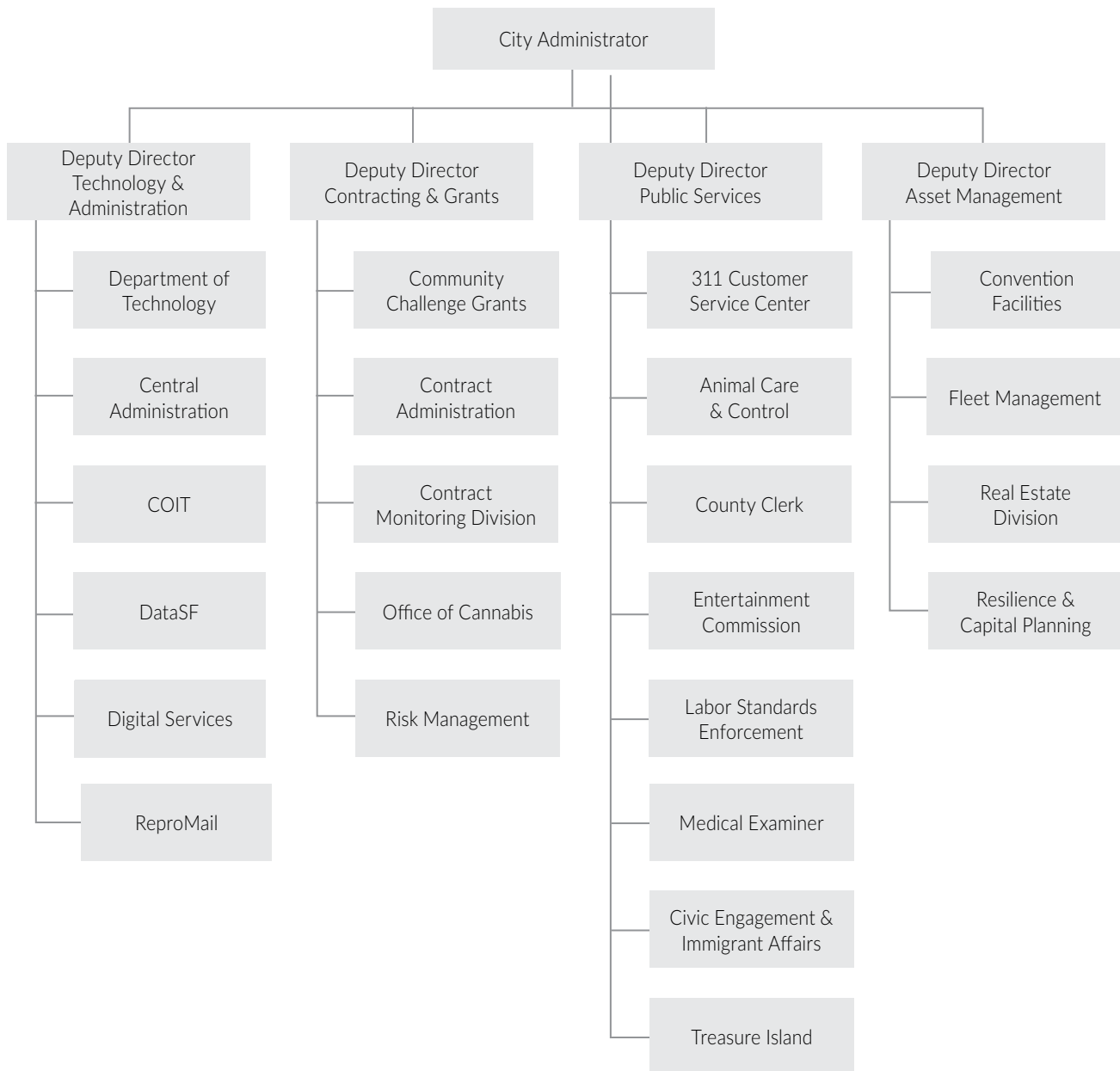
Digital Services has continued bringing City departments onto the user-friendly SF.gov platform, streamlining access to information and services for the community.



### 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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>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                        |
| <b>Net Operating Positions</b>      | <b>899.80</b>                   | <b>848.90</b>                   | <b>(50.90)</b>              | <b>829.89</b>                   | <b>(19.01)</b>              |

### 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        |
| <b>Sources Total</b>            | <b>610,918,802</b> | <b>593,636,869</b> | <b>(17,281,933)</b> | <b>643,903,438</b> | <b>50,266,569</b> |

### 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)        |                   |
| <b>Uses Total</b>          | <b>610,918,802</b> | <b>593,636,869</b> | <b>(17,281,933)</b> | <b>643,903,438</b> | <b>50,266,569</b> |

### 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           |
| <b>Uses by Division Total</b>  | <b>610,918,802</b> | <b>593,636,869</b> | <b>(17,281,933)</b> | <b>643,903,438</b> | <b>50,266,569</b> |

## TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2026-2027 |
|------------------|---------------------------------|---------------------------------|-----------------------------|---------------------------------|-----------------------------|
|------------------|---------------------------------|---------------------------------|-----------------------------|---------------------------------|-----------------------------|

### Uses - By Division Description

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

# 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/departments-technology](https://sf.gov/departments/departments-technology)

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## 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.

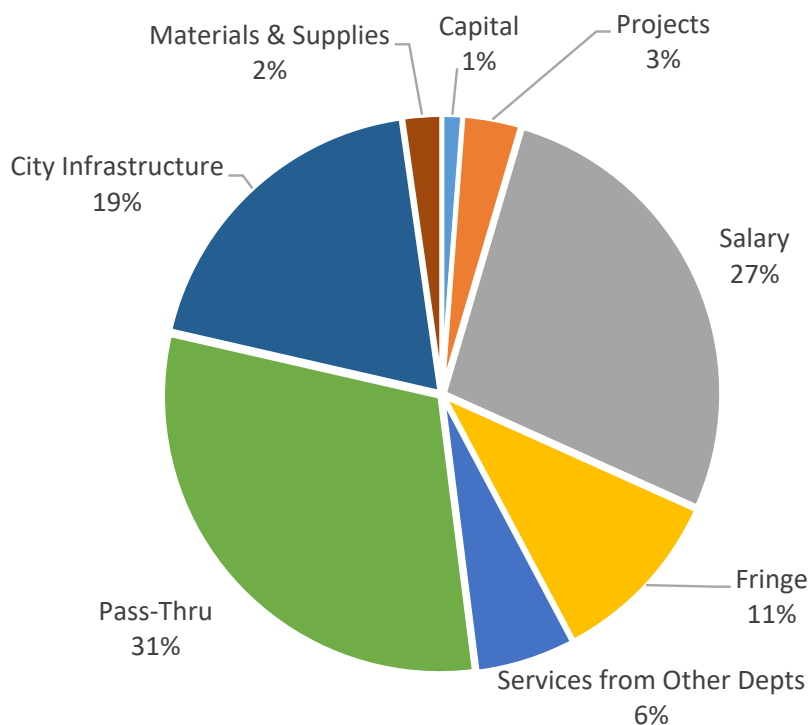
- Deliver the communications, network, and data infrastructure that public safety agencies depend on, including infrastructure for next-generation dispatch, real-time investigation, and drone operations.
- Modernize the criminal justice data platform that connects agencies across the City and reduces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

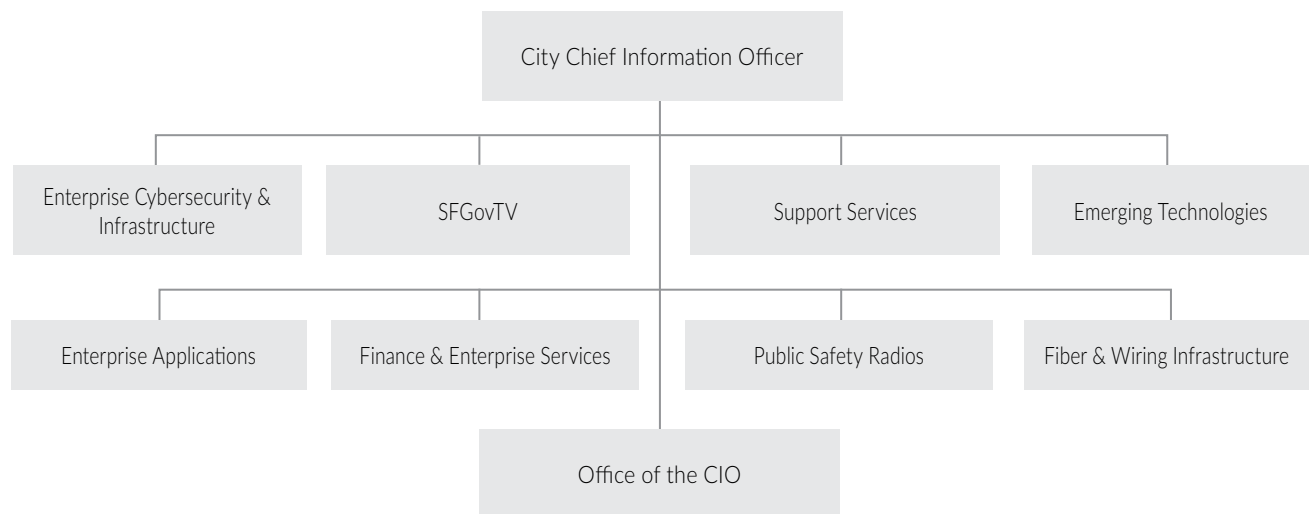


**BUDGET USE BY EXPENDITURE TYPE**

*Expenditures by budget category.*



## ORGANIZATIONAL STRUCTURE: CITY ADMINISTRATOR'S OFFICE - TECHNOLOGY



## TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS                    | 2025-2026<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>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)                      |
| <b>Net Operating Positions</b>      | <b>250.57</b>                   | <b>245.20</b>                   | <b>(5.37)</b>               | <b>231.48</b>                   | <b>(13.72)</b>              |

### 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)      |
| <b>Sources Total</b>            | <b>171,688,645</b> | <b>172,538,383</b> | <b>849,738</b> | <b>174,516,454</b> | <b>1,978,071</b> |

### 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)      |
| <b>Uses Total</b>          | <b>171,688,645</b> | <b>172,538,383</b> | <b>849,738</b> | <b>174,516,454</b> | <b>1,978,071</b> |

### 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          |
| <b>Uses by Division Total</b>  | <b>171,688,645</b> | <b>172,538,383</b> | <b>849,738</b> | <b>174,516,454</b> | <b>1,978,071</b> |

# 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](https://sfcityattorney.org)

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## 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

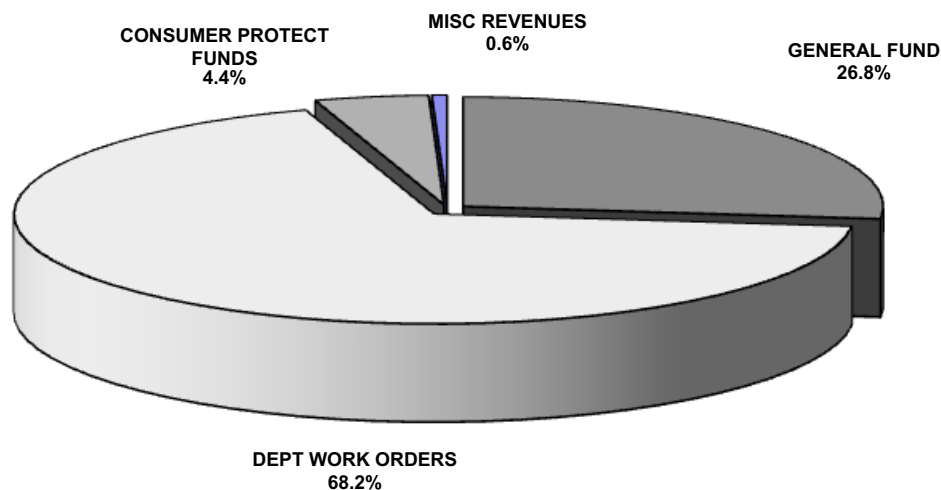
The Office advises City departments on initiatives that promote safe, clean, and accessible public spaces. Attorneys enforce building safety and habitability codes and abate public nuisances, including illegal gambling dens and unsanctioned nightclubs that fuel criminal activity. The Office supports 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.

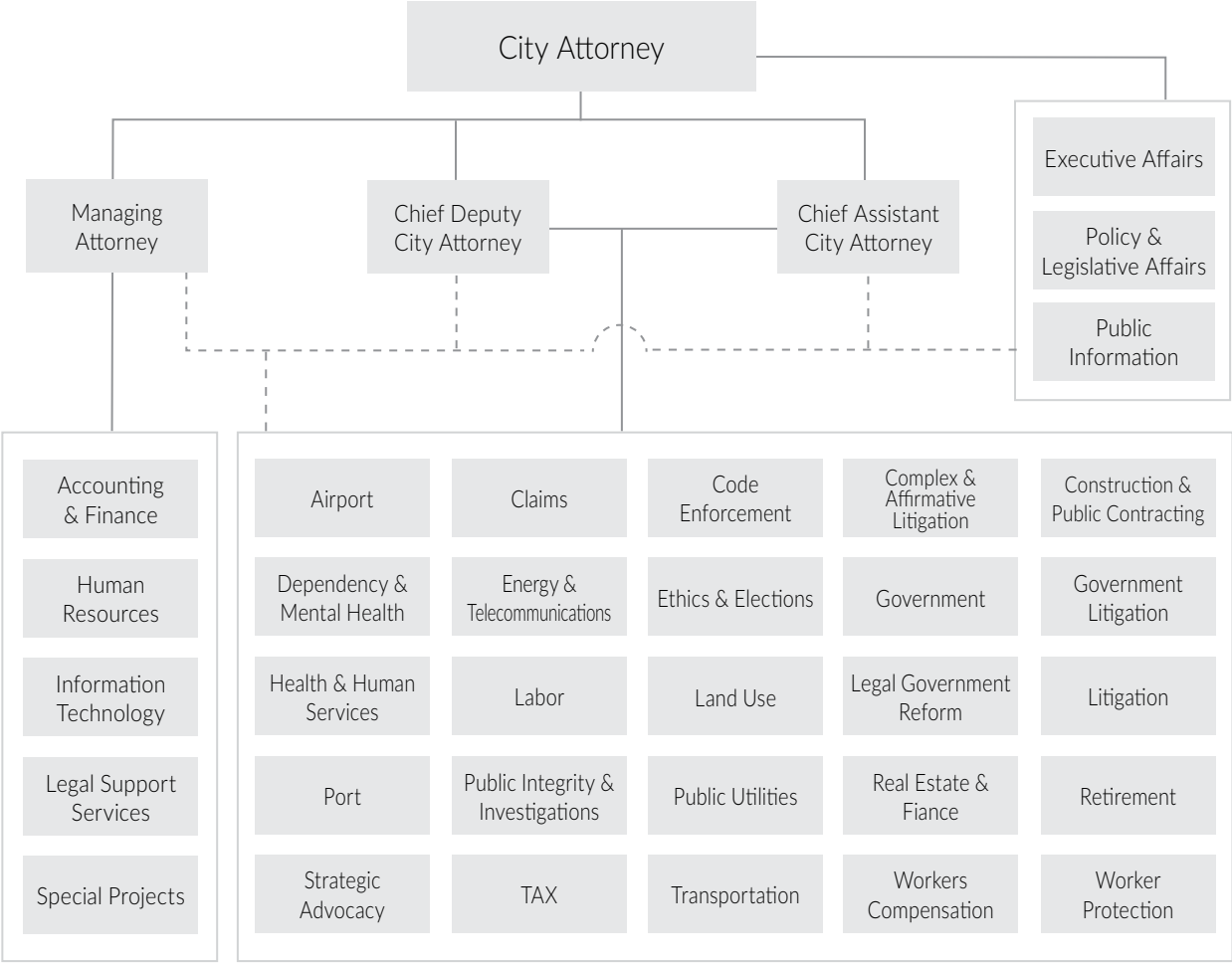
## Ensuring Effective Commonsense Government

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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>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)                         |                             |
| <b>Net Operating Positions</b>      | <b>339.18</b>                   | <b>339.45</b>                   | <b>0.27</b>                 | <b>328.36</b>                   | <b>(11.09)</b>              |

### 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        |
| <b>Sources Total</b>           | <b>125,127,316</b> | <b>132,663,622</b> | <b>7,536,306</b> | <b>136,469,952</b> | <b>3,806,330</b> |

### 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           |
| <b>Uses Total</b>         | <b>125,127,316</b> | <b>132,663,622</b> | <b>7,536,306</b> | <b>136,469,952</b> | <b>3,806,330</b> |

### Uses - By Division Description

|                               |                    |                    |                  |                    |                  |
|-------------------------------|--------------------|--------------------|------------------|--------------------|------------------|
| CAT City Attorney             | 125,127,316        | 132,663,622        | 7,536,306        | 136,469,952        | 3,806,330        |
| <b>Uses by Division Total</b> | <b>125,127,316</b> | <b>132,663,622</b> | <b>7,536,306</b> | <b>136,469,952</b> | <b>3,806,330</b> |

# 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](https://sf-planning.org)

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## 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**

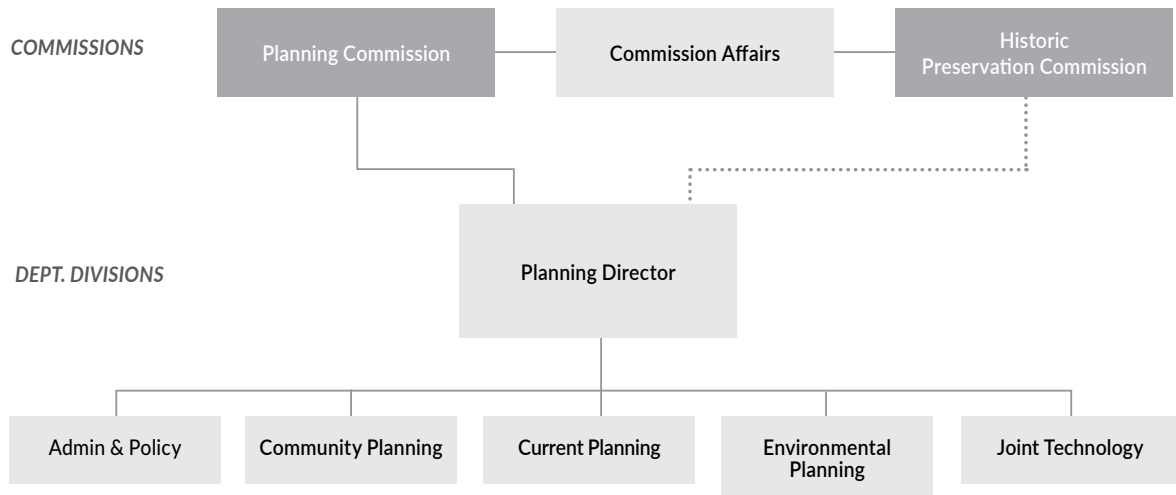
The Department continues to advance efforts to modernize and improve the City's permitting process, with a focus on increasing transparency, consistency, and predictability

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.

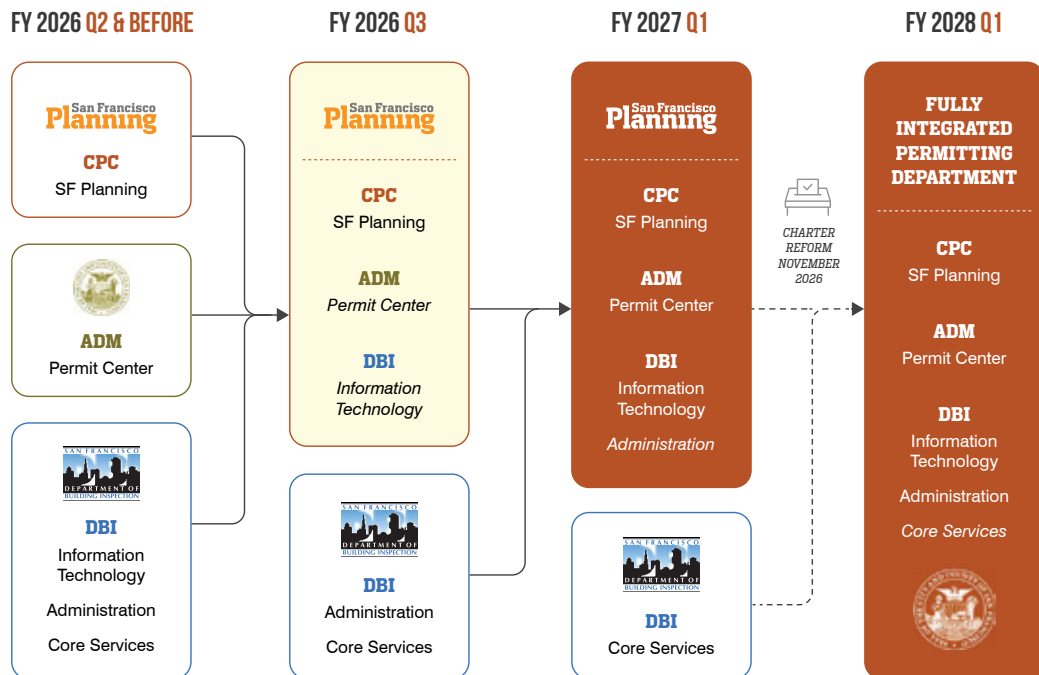


# ORGANIZATIONAL STRUCTURE: CITY PLANNING



## 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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>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)                          |                             |
| <b>Net Operating Positions</b>      | <b>166.01</b>                   | <b>221.91</b>                   | <b>55.90</b>                | <b>195.75</b>                   | <b>(26.16)</b>              |

### 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)        |
| <b>Sources Total</b>       | <b>59,098,424</b> | <b>75,740,416</b> | <b>16,641,992</b> | <b>73,211,655</b> | <b>(2,528,761)</b> |

### 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            |
| <b>Uses Total</b>         | <b>59,098,424</b> | <b>75,740,416</b> | <b>16,641,992</b> | <b>73,211,655</b> | <b>(2,528,761)</b> |

### 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             |
| <b>Uses by Division Total</b> | <b>59,098,424</b> | <b>75,740,416</b> | <b>16,641,992</b> | <b>73,211,655</b> | <b>(2,528,761)</b> |

# 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](https://sf.gov/departments/civil-service-commission)

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## 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.

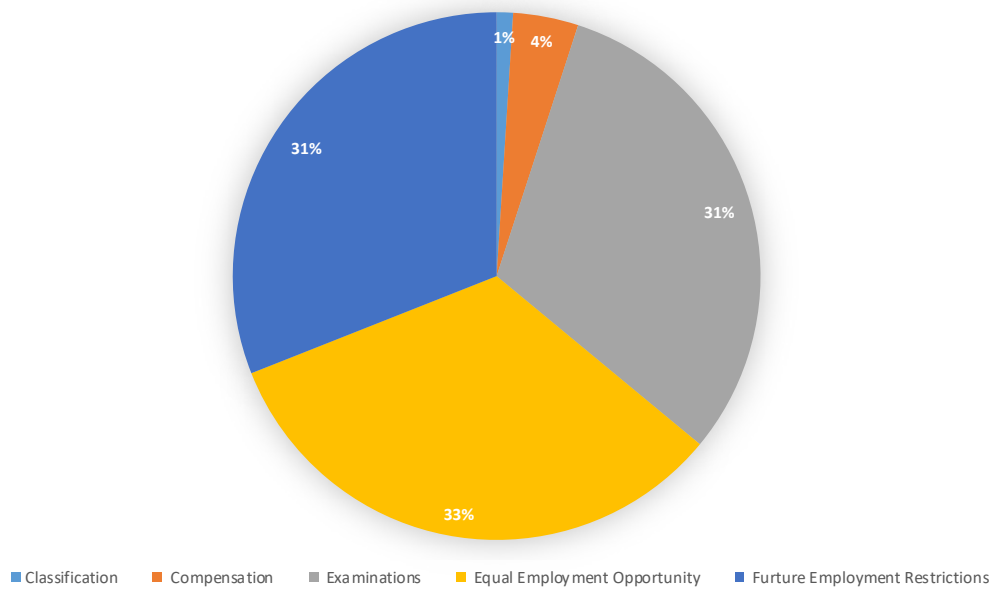
## Inspection Service Requests

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

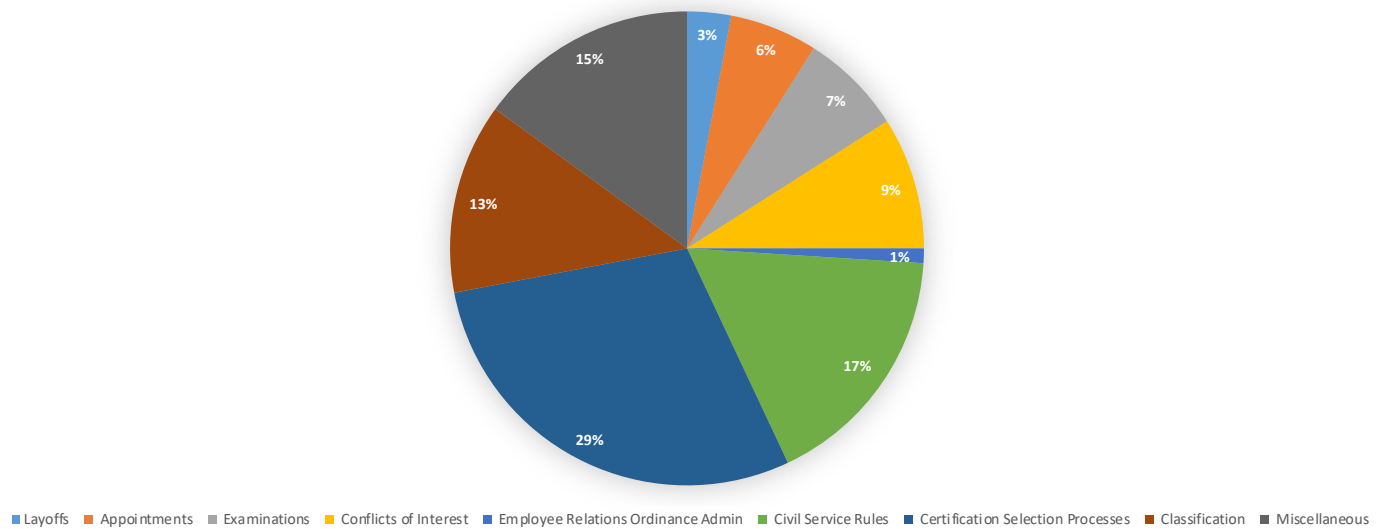
The Commission received 116 new appeals and requests for hearings in Fiscal Year 2024-25.

### Appeals filed with CSC - FY 2024/25



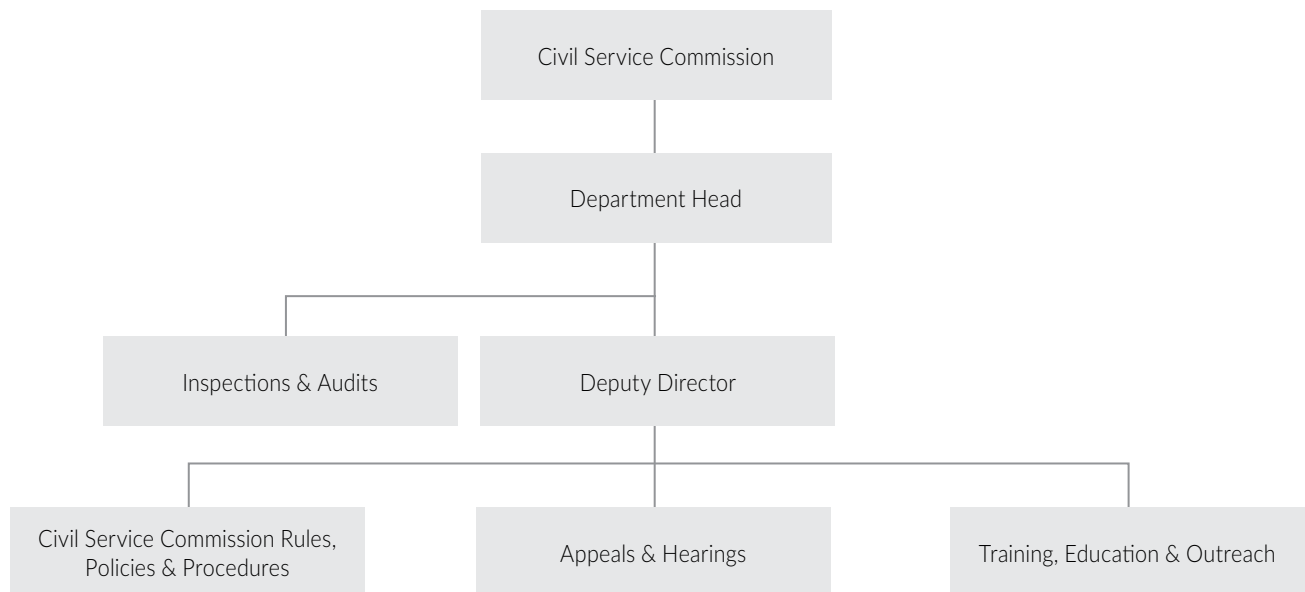
**APPEALS FILED WITH CSC - FY 2024/25.**  
*Appeal Type by Category.*

### Inspection Service Requests - FY 2024/25



**INSPECTION SERVICE REQUESTS - FY 2024/25.**  
*Inspection Service requests by Category.*

## ORGANIZATIONAL STRUCTURE: CIVIL SERVICE COMMISSION



## TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS                    | 2025-2026<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2026-2027 |
|-------------------------------------|---------------------------------|---------------------------------|-----------------------------|---------------------------------|-----------------------------|
| Total Funded                        | 6.10                            | 6.10                            |                             | 6.10                            |                             |
| Non-Operating Positions (CAP/Other) |                                 |                                 |                             |                                 |                             |
| <b>Net Operating Positions</b>      | <b>6.10</b>                     | <b>6.10</b>                     | <b>0.00</b>                 | <b>6.10</b>                     | <b>0.00</b>                 |

### Sources

|                      |                  |                  |               |                  |               |
|----------------------|------------------|------------------|---------------|------------------|---------------|
| Expenditure Recovery | 430,839          | 430,839          |               | 430,839          |               |
| General Fund         | 1,181,363        | 1,265,638        | 84,275        | 1,343,302        | 77,664        |
| <b>Sources Total</b> | <b>1,612,202</b> | <b>1,696,477</b> | <b>84,275</b> | <b>1,774,141</b> | <b>77,664</b> |

### 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         |
| <b>Uses Total</b>         | <b>1,612,202</b> | <b>1,696,477</b> | <b>84,275</b> | <b>1,774,141</b> | <b>77,664</b> |

### Uses - By Division Description

|                               |                  |                  |               |                  |               |
|-------------------------------|------------------|------------------|---------------|------------------|---------------|
| CSC Civil Service Commission  | 1,612,202        | 1,696,477        | 84,275        | 1,774,141        | 77,664        |
| <b>Uses by Division Total</b> | <b>1,612,202</b> | <b>1,696,477</b> | <b>84,275</b> | <b>1,774,141</b> | <b>77,664</b> |

# 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](http://sfocii.org)

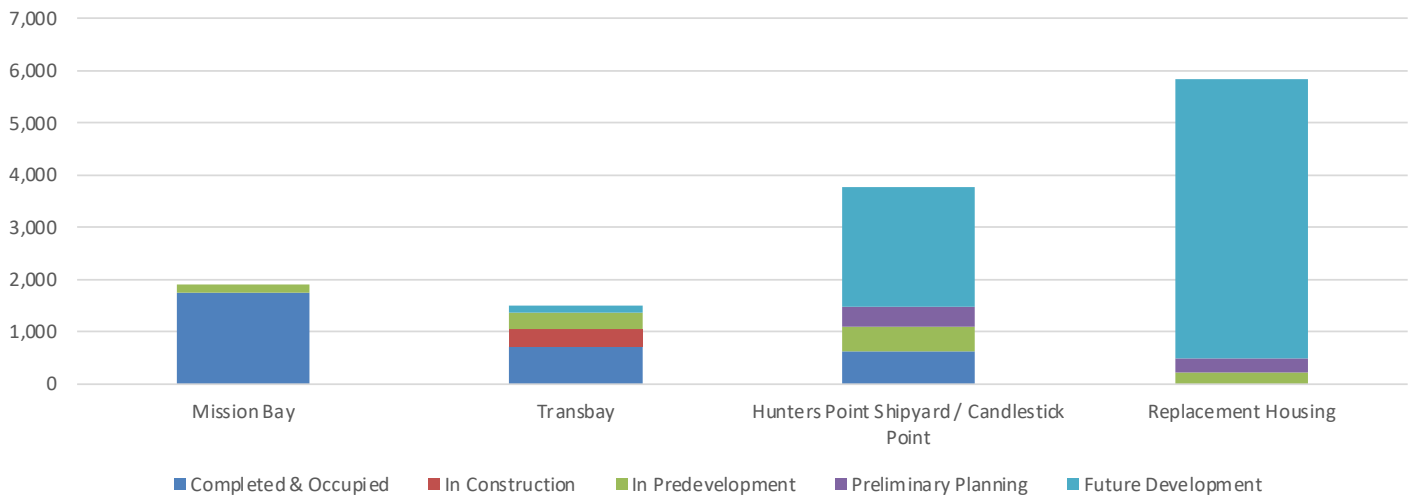
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## Budget Issues & Details

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

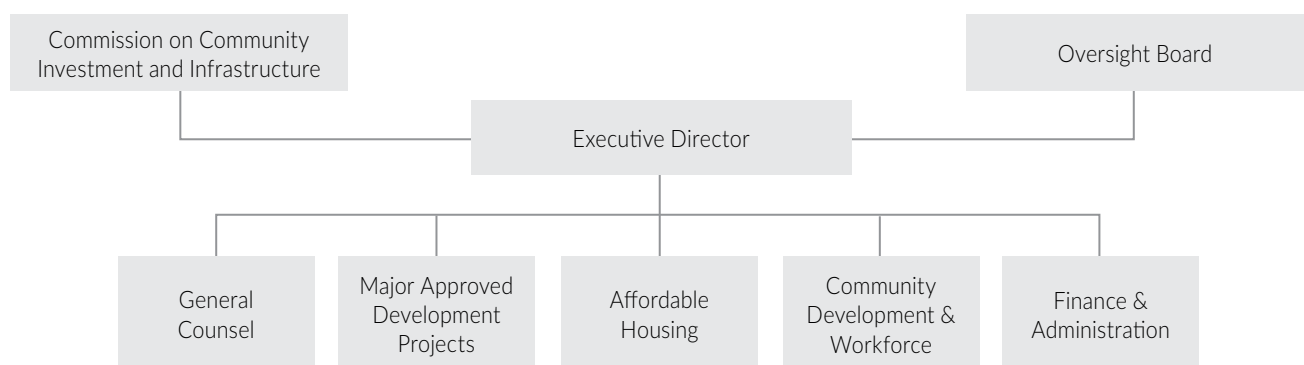
expend \$164.4 million on affordable housing, \$148.8 million on replacement housing, and \$161.9 million on infrastructure and open spaces. OCII funds its construction programs primarily with bond proceeds generated by the issuance of tax allocation bonds. In addition to the above expenditures, during 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<br>Budget | FY 26-27<br>Budget | YOY<br>Difference |
|-------------------------------------------|--------------------|--------------------|-------------------|
|                                           | BUDGET             | PROPOSED           | DIFFERENCE        |
| <b>Sources</b>                            |                    |                    |                   |
| 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)          |
| <b>Subtotal Property Tax Increment</b>    | <b>\$ 136.9</b>    | <b>\$ 164.4</b>    | <b>\$ 27.4</b>    |
| <br>                                      |                    |                    |                   |
| 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           |
| <b>Subtotal New Bonds</b>                 | <b>\$ 133.3</b>    | <b>\$ 246.9</b>    | <b>\$ 113.6</b>   |
| <br>                                      |                    |                    |                   |
| Developer Payments                        | \$ 10.3            | \$ 10.2            | \$ (0.1)          |
| <b>Subtotal Developer Payments</b>        | <b>\$ 10.3</b>     | <b>\$ 10.2</b>     | <b>\$ (0.1)</b>   |
| <br>                                      |                    |                    |                   |
| Rent & Lease Revenue                      | \$ 0.4             | \$ 0.4             | \$ -              |
| Payments from Other Gov Entities          | \$ -               | \$ 0.0             | \$ 0.0            |
| Special Tax                               | \$ 0.5             | \$ 0.5             | \$ (0.0)          |
| <b>Subtotal Other</b>                     | <b>\$ 0.9</b>      | <b>\$ 0.9</b>      | <b>\$ (0.0)</b>   |
| <br>                                      |                    |                    |                   |
| Fund Balance - Housing                    | \$ 42.1            | \$ 127.7           | \$ 85.6           |
| Fund Balance - Non-Housing                | \$ 26.0            | \$ 33.4            | \$ 7.4            |
| <b>Subtotal Fund Balance</b>              | <b>\$ 68.1</b>     | <b>\$ 161.1</b>    | <b>\$ 92.9</b>    |
| <br>                                      |                    |                    |                   |
| Prior Period Authority - Housing          | \$ 157.3           | \$ 52.1            | \$ (105.2)        |
| Prior Period Authority - Non-Housing      | \$ 115.4           | \$ 30.1            | \$ (85.3)         |
| <b>Subtotal Prior Period Authority</b>    | <b>\$ 272.7</b>    | <b>\$ 82.2</b>     | <b>\$ (190.5)</b> |
| <br>                                      |                    |                    |                   |
| <b>Total Sources</b>                      | <b>\$ 622.2</b>    | <b>\$ 665.6</b>    | <b>\$ 43.4</b>    |

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

## TOTAL BUDGET – HISTORICAL COMPARISON

|                                          | FY 25-26<br>Budget |           | FY 26-27<br>Budget |           | YOY<br>Difference |
|------------------------------------------|--------------------|-----------|--------------------|-----------|-------------------|
|                                          | BUDGET             |           | PROPOSED           |           | DIFFERENCE        |
| <b>Uses</b>                              |                    |           |                    |           |                   |
| <b>Uses - Operations</b>                 |                    |           |                    |           |                   |
| 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               |
| <b>Subtotal Uses - Operations</b>        | <b>\$ 33.6</b>     | <b>\$</b> | <b>45.2</b>        | <b>\$</b> | <b>11.6</b>       |
| <b>Uses - Non-Operations</b>             |                    |           |                    |           |                   |
| 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)             |
| <b>Subtotal Uses - Non-Operations</b>    | <b>\$ 230.7</b>    | <b>\$</b> | <b>443.1</b>       | <b>\$</b> | <b>212.4</b>      |
| Prior Period Authority - Housing         | \$ 253.0           | \$        | 147.9              | \$        | (105.1)           |
| Prior Period Authority - Non-Housing     | \$ 104.9           | \$        | 29.4               | \$        | (75.5)            |
| <b>Subtotal Prior Period Authority</b>   | <b>\$ 357.9</b>    | <b>\$</b> | <b>177.3</b>       | <b>\$</b> | <b>(180.6)</b>    |

*\*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](https://sf.gov/departments/controllers-office)

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## 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

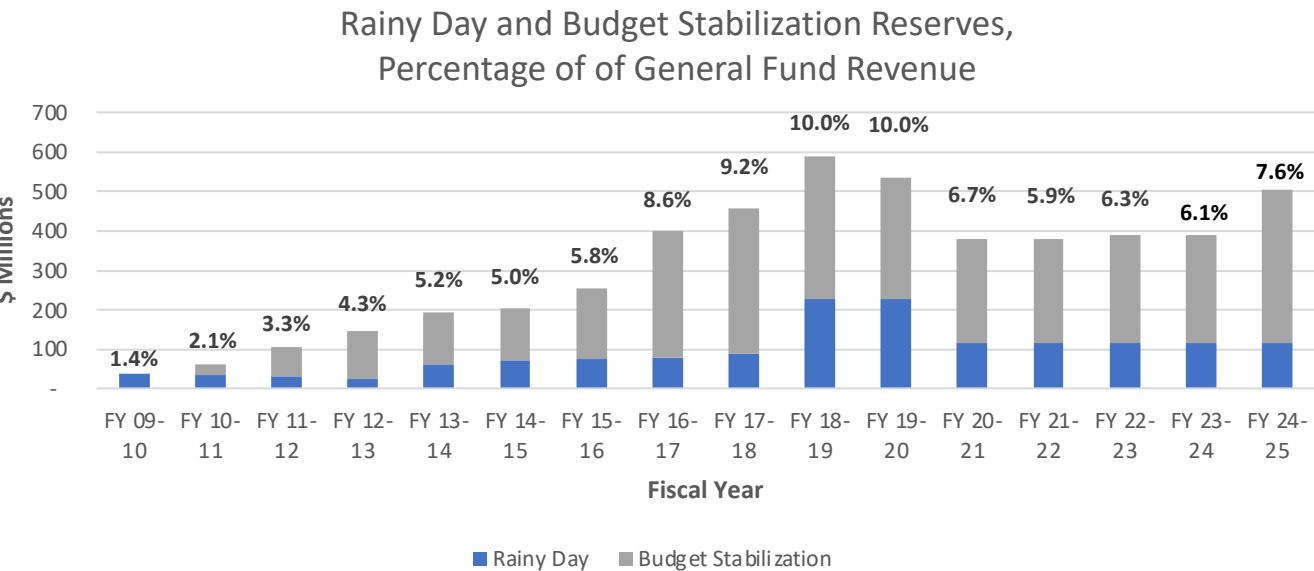
overpayments, generating an average of \$0.8 million in annual savings. In addition, the General Obligation Bond audit and close out initiative has identified \$126.4 million in unspent proceeds and interest from bonds issued since 2015, supporting more efficient use of capital funds.

**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.

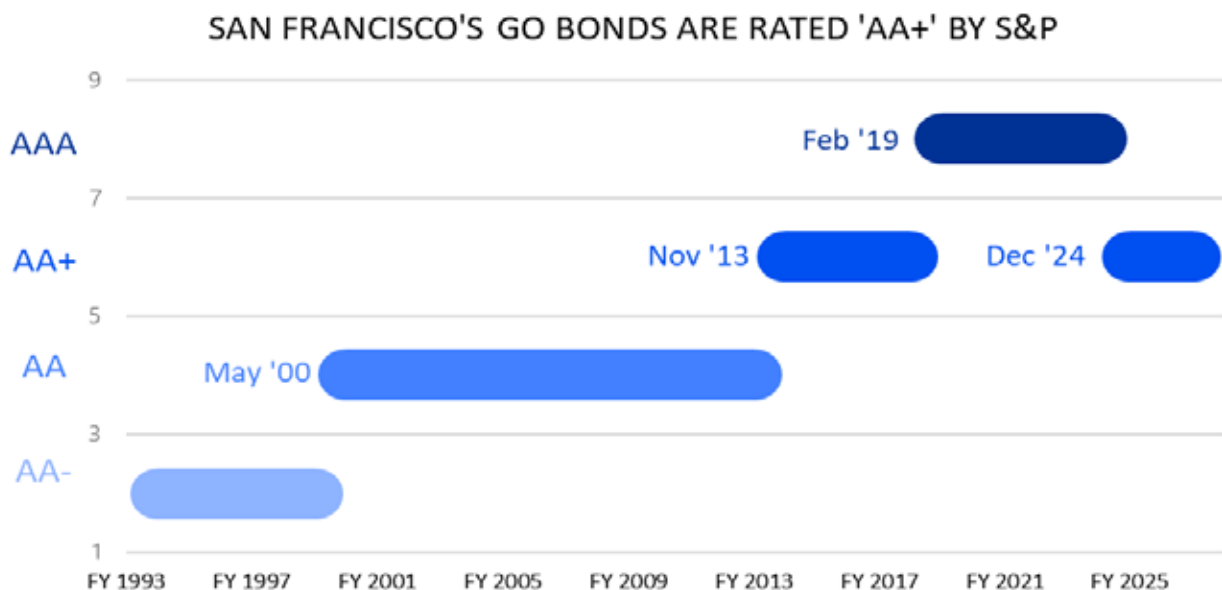
**Managing Public Financing**

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.



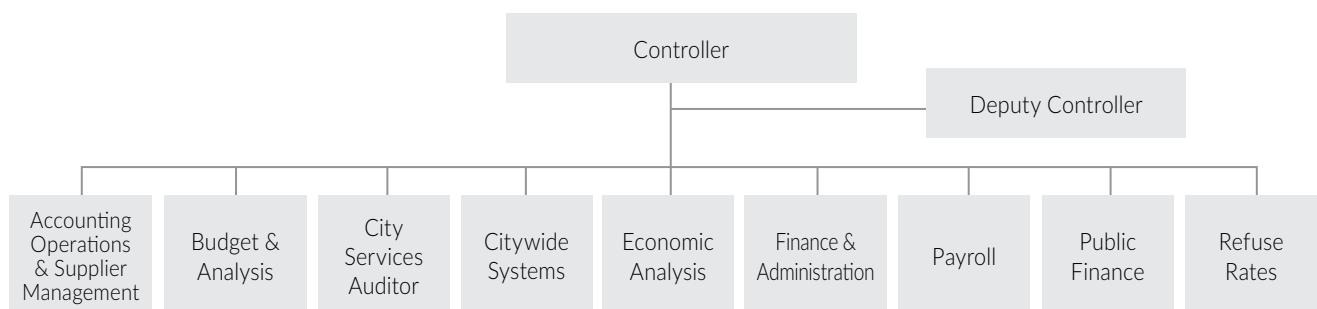
**GROWTH OF FINANCIAL STABILIZATION RESERVES.**

*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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>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)                      |
| <b>Net Operating Positions</b>      | <b>249.02</b>                   | <b>241.01</b>                   | <b>(8.01)</b>               | <b>229.31</b>                   | <b>(11.70)</b>              |

### 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)      |
| <b>Sources Total</b>     | <b>86,315,343</b> | <b>86,361,343</b> | <b>46,000</b> | <b>86,231,536</b> | <b>(129,807)</b> |

### 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           |
| <b>Uses Total</b>         | <b>86,315,343</b> | <b>86,361,343</b> | <b>46,000</b> | <b>86,231,536</b> | <b>(129,807)</b> |

### 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          |
| <b>Uses by Division Total</b> | <b>86,315,343</b> | <b>86,361,343</b> | <b>46,000</b> | <b>86,231,536</b> | <b>(129,807)</b> |



# 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](https://sfdistrictattorney.org)

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## 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.

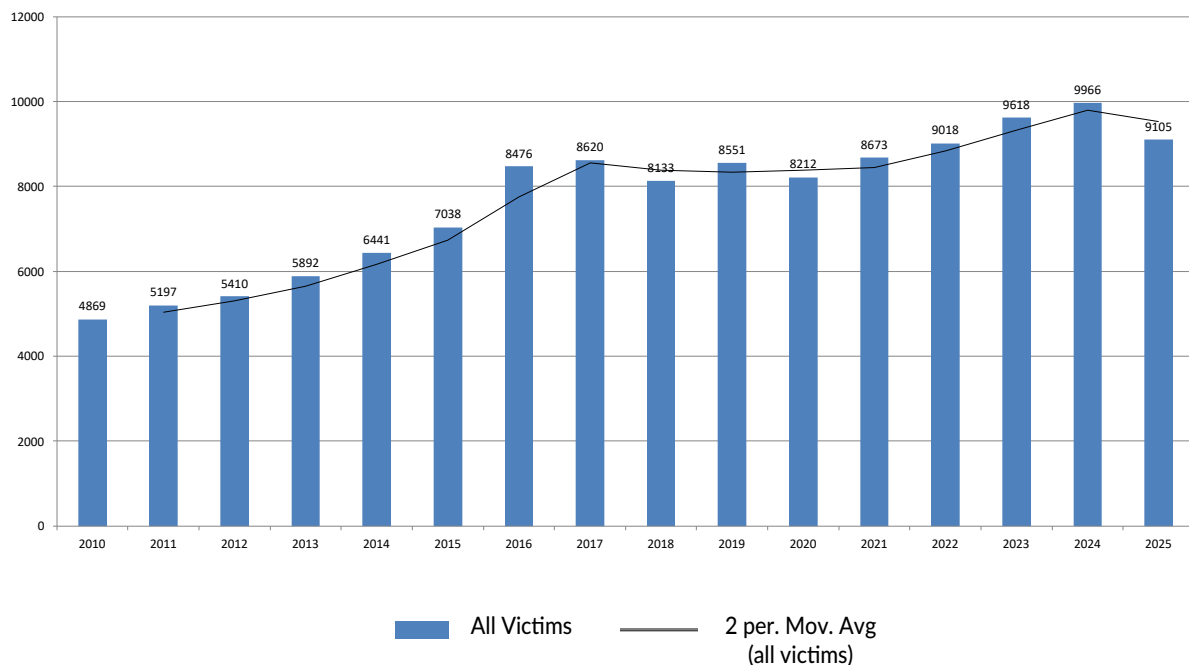
As the Chief Law Enforcement Officer for the City and County of San Francisco, the Office of the District Attorney (DA) is solely responsible for initiating criminal charges for public offenses and prosecuting all criminal cases within the jurisdiction. Fulfilling this mandate requires a highly skilled, 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.

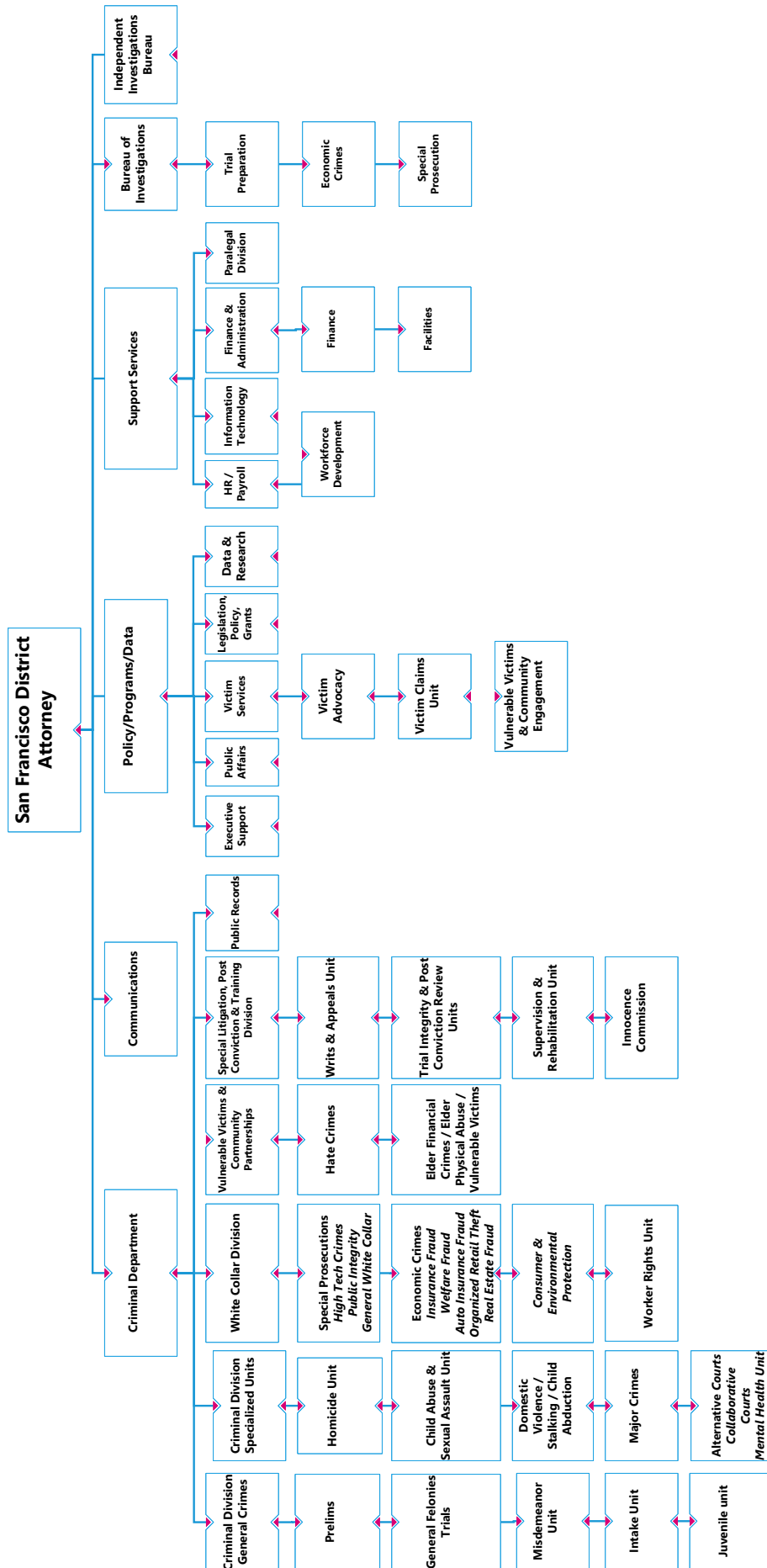
Looking ahead to the upcoming fiscal year, the Department will remain focused on prosecuting serious and violent crimes, strengthening partnerships with law enforcement, and deepening collaboration with community-based organizations. Through these efforts, the DA’s Office will continue to advance public 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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>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                        |
| <b>Net Operating Positions</b>      | <b>282.28</b>                   | <b>280.32</b>                   | <b>(1.96)</b>               | <b>274.89</b>                   | <b>(5.43)</b>               |

### 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        |
| <b>Sources Total</b>           | <b>96,606,701</b> | <b>99,146,240</b> | <b>2,539,539</b> | <b>101,360,057</b> | <b>2,213,817</b> |

### 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          |
| <b>Uses Total</b>         | <b>96,606,701</b> | <b>99,146,240</b> | <b>2,539,539</b> | <b>101,360,057</b> | <b>2,213,817</b> |

### Uses - By Division Description

|                               |                   |                   |                  |                    |                  |
|-------------------------------|-------------------|-------------------|------------------|--------------------|------------------|
| DAT District Attorney         | 96,606,701        | 99,146,240        | 2,539,539        | 101,360,057        | 2,213,817        |
| <b>Uses by Division Total</b> | <b>96,606,701</b> | <b>99,146,240</b> | <b>2,539,539</b> | <b>101,360,057</b> | <b>2,213,817</b> |

# 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/departmentsanfranciscodepartmentofearlychildhood](http://www.sf.gov/departmentsanfranciscodepartmentofearlychildhood)

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## 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**

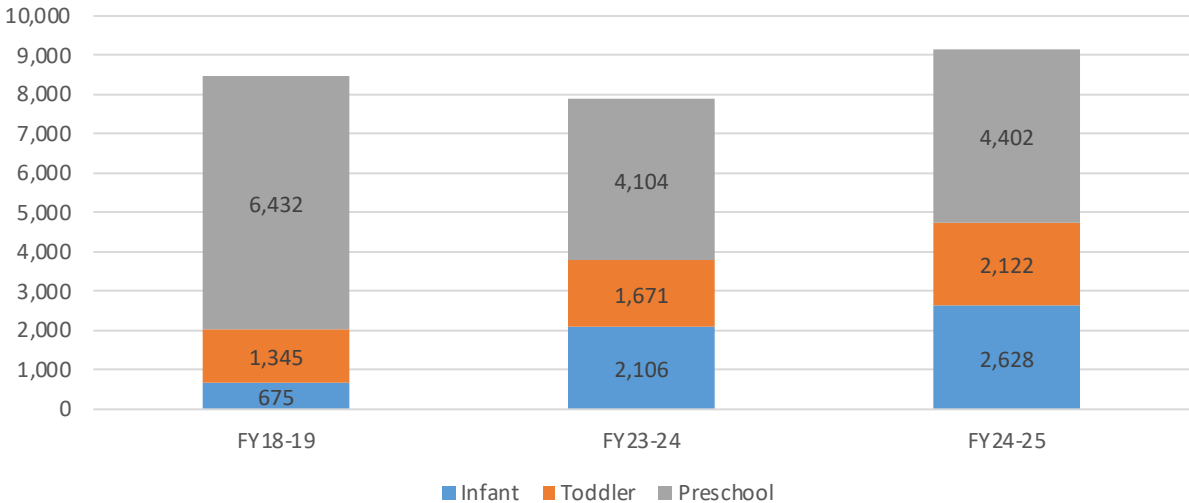
This budget maintains the Family Resource Center Initiative, with 27 sites offering innovative, culturally responsive activities to enhance parenting skills, nurture children's early development, connect caregivers to resources, and expand its commitment to case management. Building on years of City-funded 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.

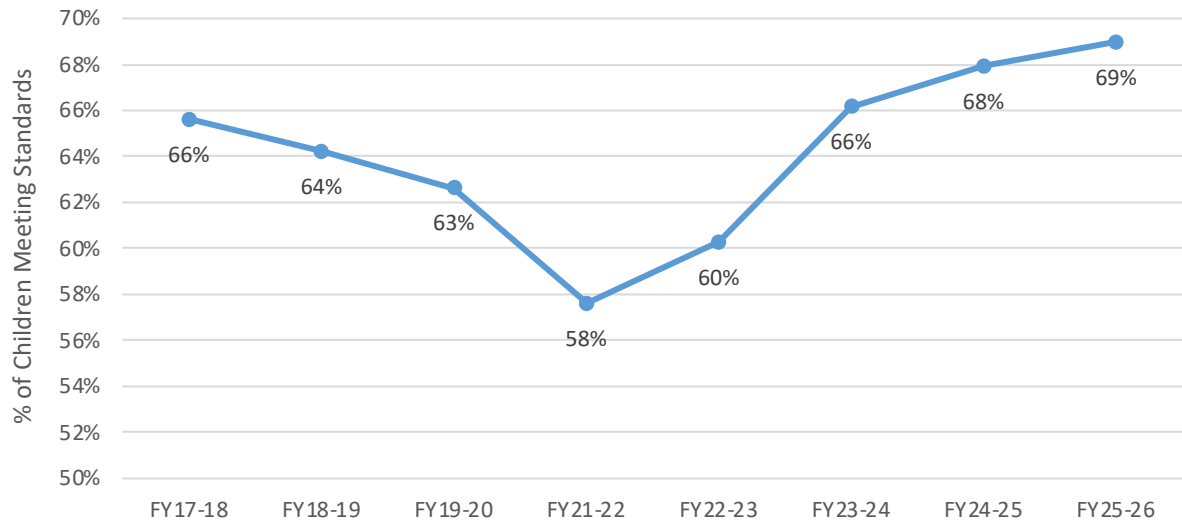
DEC will also launch Little Lift, adding to the City's Strong Starts initiative to support individuals approaching birth and caregivers in the earliest stages of a child's life, and to connect San Francisco's youngest residents to developmental resources as early as possible.

**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.



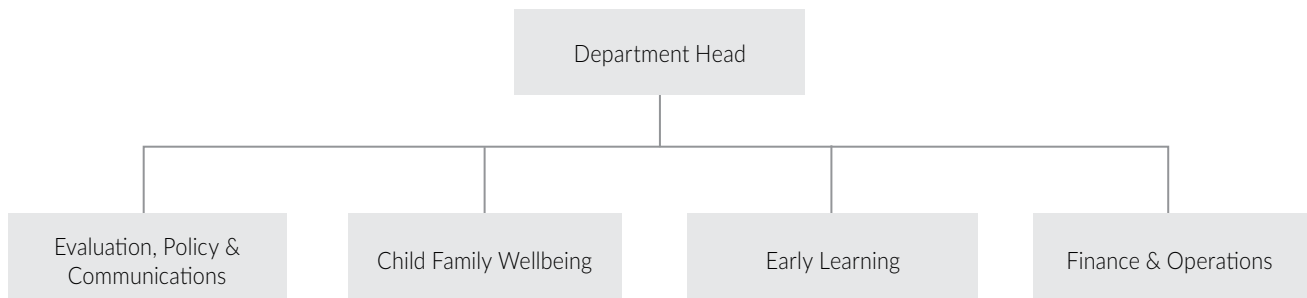
**ENROLLMENT IN EARLY LEARNING FOR ALL (2018-19 VS. 2023-24 AND 2024-25).**  
*Early Learning for All enrollment hit an all-time high, with infants and toddlers outnumbering preschoolers for the first time.*



#### 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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2026-2027 |
|-------------------------------------|---------------------------------|---------------------------------|-----------------------------|---------------------------------|-----------------------------|
| Total Funded                        | 62.39                           | 67.68                           | 5.29                        | 71.89                           | 4.21                        |
| Non-Operating Positions (CAP/Other) |                                 |                                 |                             |                                 |                             |
| <b>Net Operating Positions</b>      | <b>62.39</b>                    | <b>67.68</b>                    | <b>5.29</b>                 | <b>71.89</b>                    | <b>4.21</b>                 |

### 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          |
| <b>Sources Total</b>           | <b>341,498,262</b> | <b>343,638,412</b> | <b>2,140,150</b> | <b>337,466,618</b> | <b>(6,171,794)</b> |

### 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)        |                    |                    |
| <b>Uses Total</b>             | <b>341,498,262</b> | <b>343,638,412</b> | <b>2,140,150</b> | <b>337,466,618</b> | <b>(6,171,794)</b> |

### 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)        |
| <b>Uses by Division Total</b>  | <b>341,498,262</b> | <b>343,638,412</b> | <b>2,140,150</b> | <b>337,466,618</b> | <b>(6,171,794)</b> |



# 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](https://sf.gov/departments/office-economic-and-workforce-development)

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## 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.

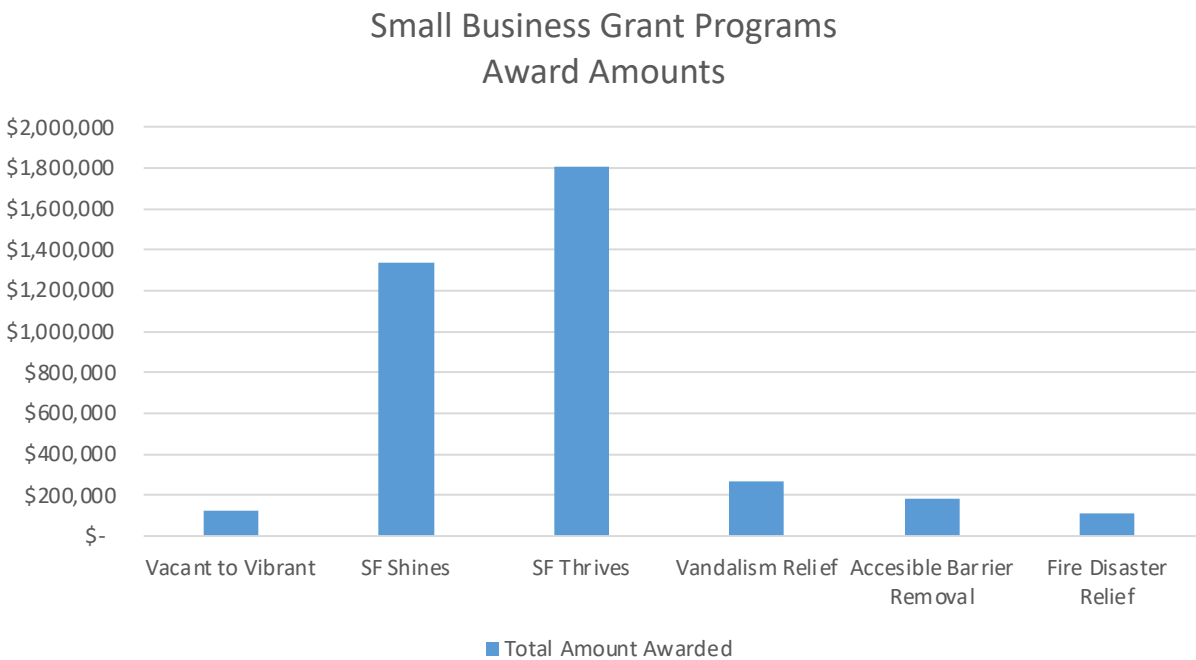
The Office of Small Business (OSB), housed within OEWD, serves as the city's central resource for small businesses, providing counseling, leasing support, and permitting assistance at every stage of growth. OSB also leads policy reforms through PermitSF and related process improvements—cutting red tape to make it easier to start, operate, and expand a business in San Francisco.

### Building a New Future

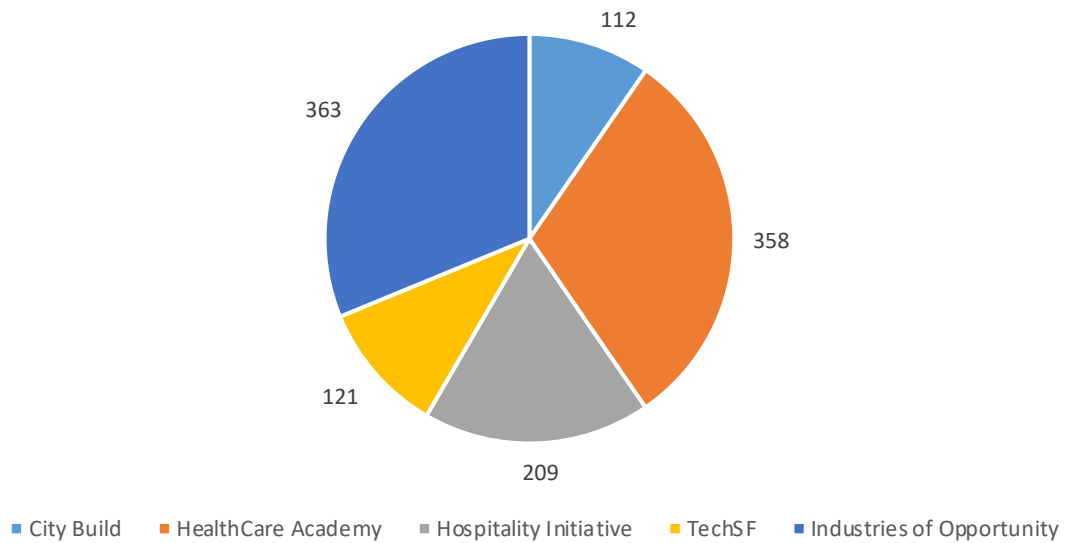
The Joint Development Team will continue leading major initiatives to accelerate development citywide, including legislation that incentivizes construction and speeds housing production—strengthening the city’s economy and tax base. This includes implementing San Francisco’s first Downtown Revitalization 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.



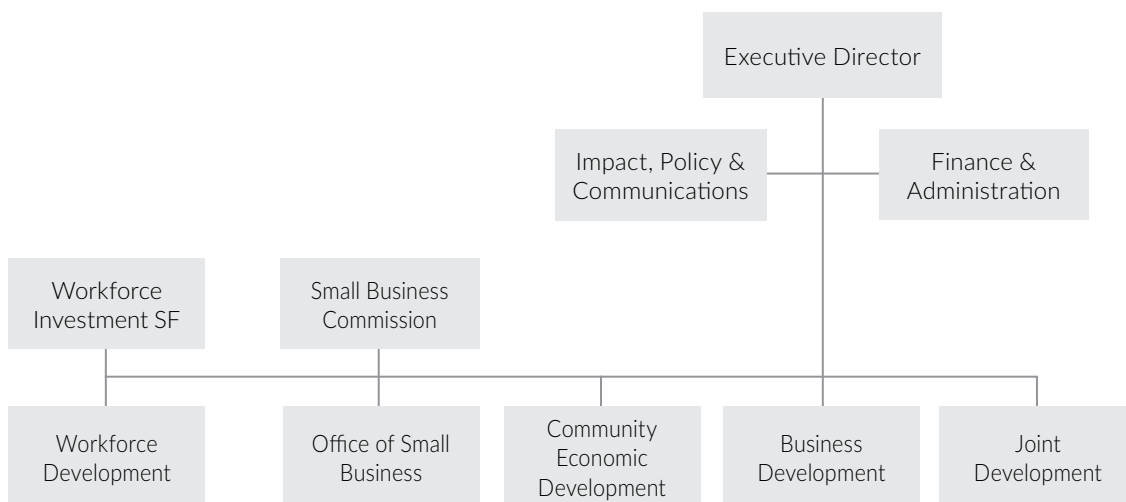
**SMALL BUSINESS GRANT PROGRAMS.**  
*# of Small Business and Entrepreneurs assisted (By Service Type)  
by OEWD funded Nonprofits between July 1, 2025 - March 31, 2026.*



#### 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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>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)                         |                             |
| <b>Net Operating Positions</b>      | <b>109.61</b>                   | <b>105.21</b>                   | <b>(4.40)</b>               | <b>94.71</b>                    | <b>(10.50)</b>              |

### 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        |
| <b>Sources Total</b>           | <b>85,720,686</b> | <b>84,177,061</b> | <b>(1,543,625)</b> | <b>87,389,267</b> | <b>3,212,206</b> |

### 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          |
| <b>Uses Total</b>         | <b>85,720,686</b> | <b>84,177,061</b> | <b>(1,543,625)</b> | <b>87,389,267</b> | <b>3,212,206</b> |

### 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        |
| <b>Uses by Division Total</b>  | <b>85,720,686</b> | <b>84,177,061</b> | <b>(1,543,625)</b> | <b>87,389,267</b> | <b>3,212,206</b> |

# 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>

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## 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

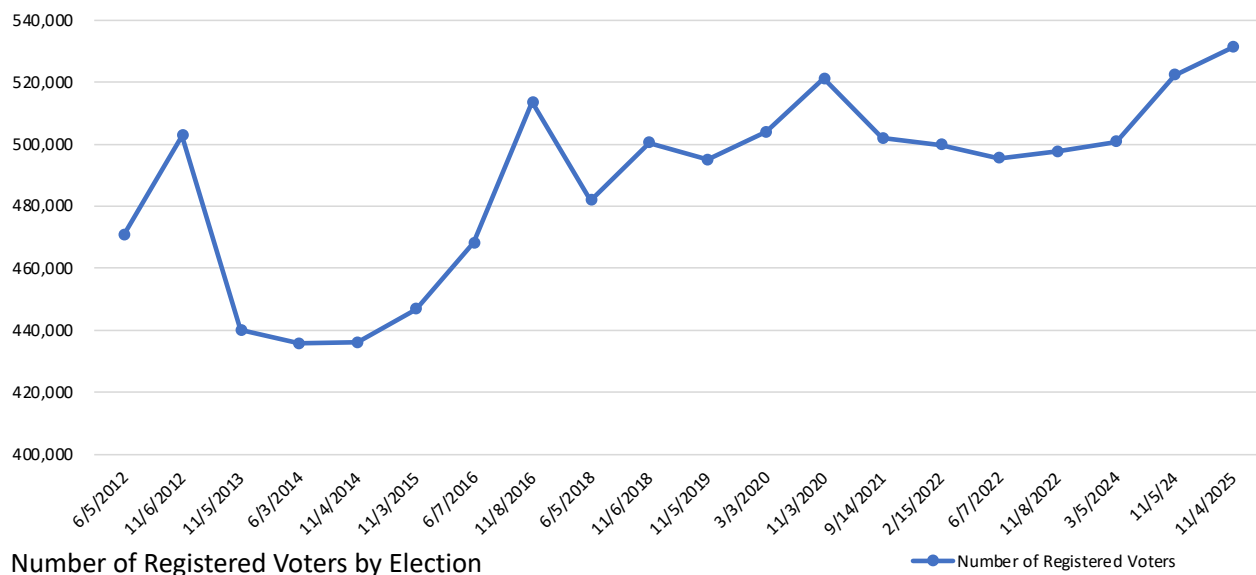
will include universal vote-by-mail ballots, in-person voting at City Hall and polling places, emergency ballot delivery to homebound and hospitalized voters, and registration and ballot delivery for incarcerated voters. The proposed budget supports both the public-facing services and internal operations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

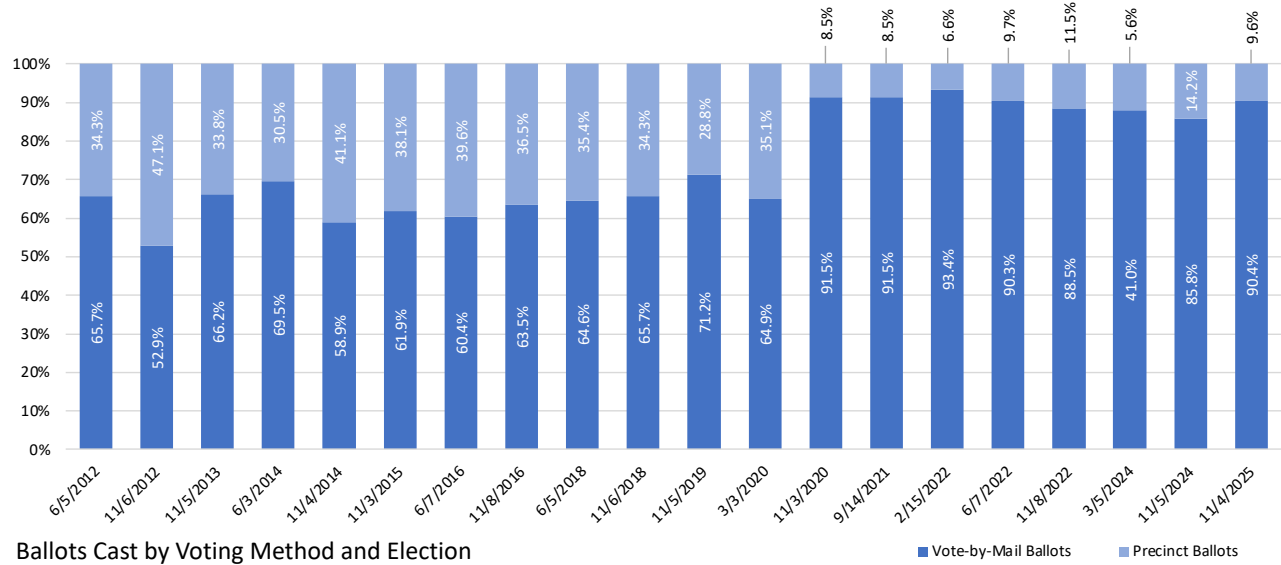
## Fostering Transparency and Participation

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.**

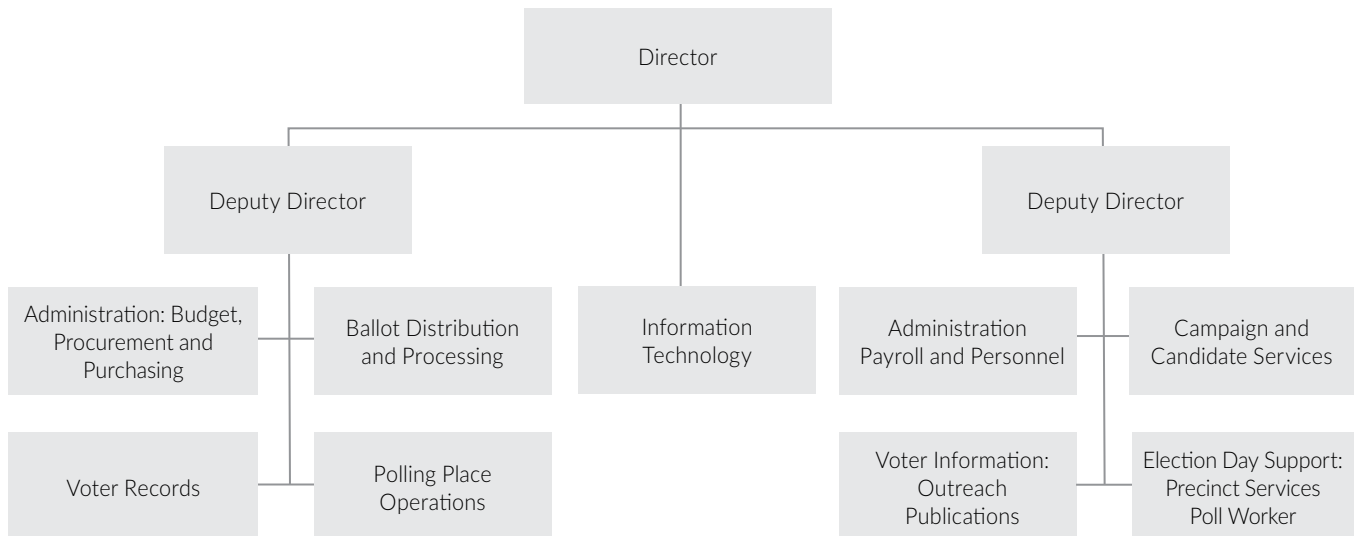
*Number of Registered Voters by Election.*



## 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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2026-2027 |
|-------------------------------------|---------------------------------|---------------------------------|-----------------------------|---------------------------------|-----------------------------|
| Total Funded                        | 52.36                           | 50.39                           | (1.97)                      | 50.45                           | 0.06                        |
| Non-Operating Positions (CAP/Other) |                                 |                                 |                             |                                 |                             |
| <b>Net Operating Positions</b>      | <b>52.36</b>                    | <b>50.39</b>                    | <b>(1.97)</b>               | <b>50.45</b>                    | <b>0.06</b>                 |

### 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      |
| <b>Sources Total</b> | <b>22,673,794</b> | <b>23,020,557</b> | <b>346,763</b> | <b>23,565,991</b> | <b>545,434</b> |

### 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         |
| <b>Uses Total</b>         | <b>22,673,794</b> | <b>23,020,557</b> | <b>346,763</b> | <b>23,565,991</b> | <b>545,434</b> |

### 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        |
| <b>Uses by Division Total</b> | <b>22,673,794</b> | <b>23,020,557</b> | <b>346,763</b> | <b>23,565,991</b> | <b>545,434</b> |



# 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/departments-emergency-management](https://sf.gov/departments/departments-emergency-management)**

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## 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

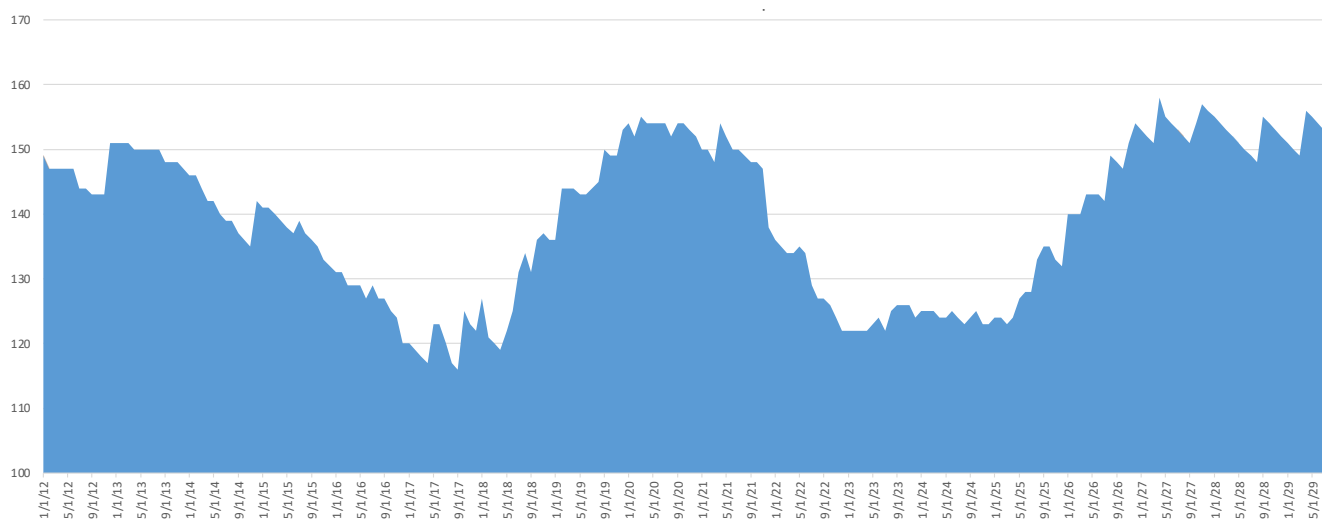
The proposed budget includes \$5.2 million for capital investments in FY 2026-27 and another \$6.5 million in FY 2027-28 to replace critical infrastructure systems to ensure continuity of 24/7 operations for DEM's Headquarters at 1011 Turk, which houses the City's 9-1-1 Center and the Citywide Data Center.

## 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

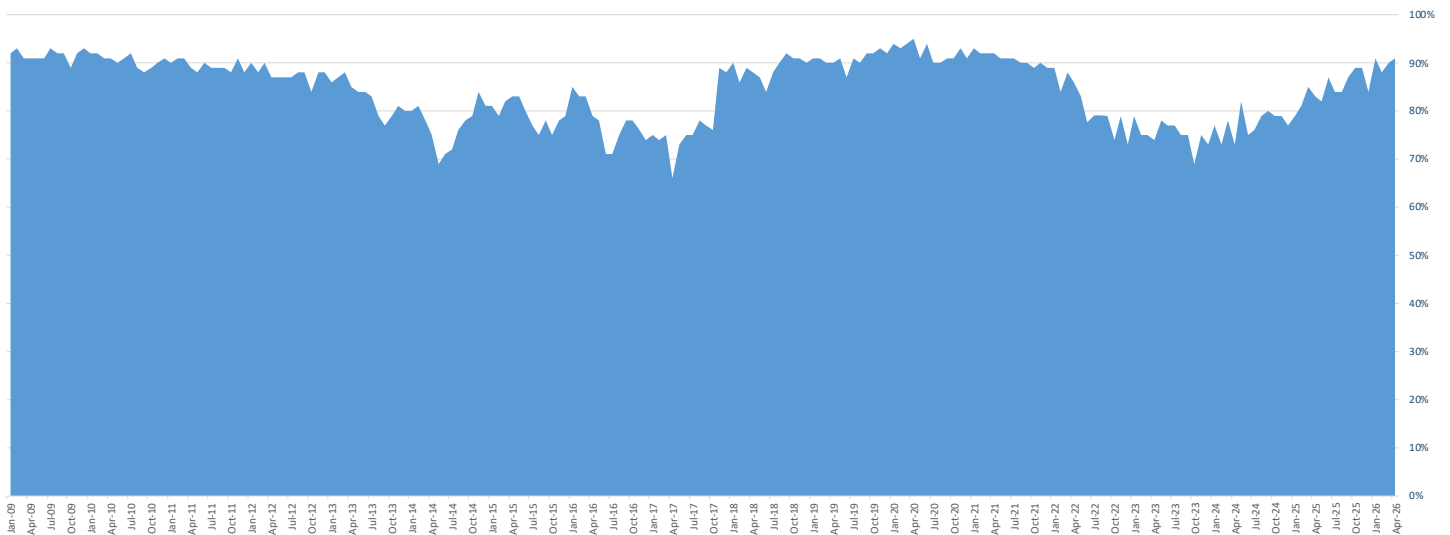
taking a significant step — consolidation under the Department of Public Health (DPH). This new phase of street teams will strengthen the city's broader work to improve street conditions by more directly integrating street-level outreach with the health and clinical systems that drive long-term outcomes: 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.**

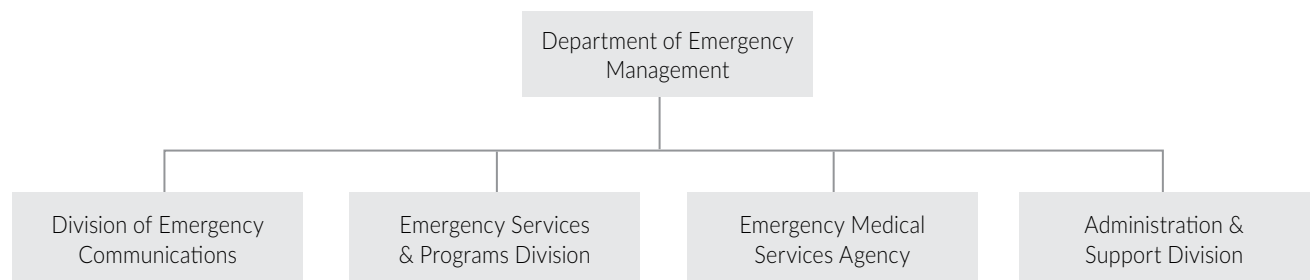
*Total number of available 9-1-1 Dispatchers.*



#### SERVICE STANDARD.

*Answer 90% of emergency calls in 10 seconds or less.*

## ORGANIZATIONAL STRUCTURE: EMERGENCY MANAGEMENT



## TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS                    | 2025-2026<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>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)                          |                             |
| <b>Net Operating Positions</b>      | <b>311.97</b>                   | <b>293.13</b>                   | <b>(18.84)</b>              | <b>274.21</b>                   | <b>(18.92)</b>              |

### 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)          |
| <b>Sources Total</b>       | <b>161,558,877</b> | <b>113,989,665</b> | <b>(47,569,212)</b> | <b>112,815,113</b> | <b>(1,174,552)</b> |

### 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            |
| <b>Uses Total</b>         | <b>161,558,877</b> | <b>113,989,665</b> | <b>(47,569,212)</b> | <b>112,815,113</b> | <b>(1,174,552)</b> |

### 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            |
| <b>Uses by Division Total</b> | <b>161,558,877</b> | <b>113,989,665</b> | <b>(47,569,212)</b> | <b>112,815,113</b> | <b>(1,174,552)</b> |

# 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](https://sfenvironment.org)

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## 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

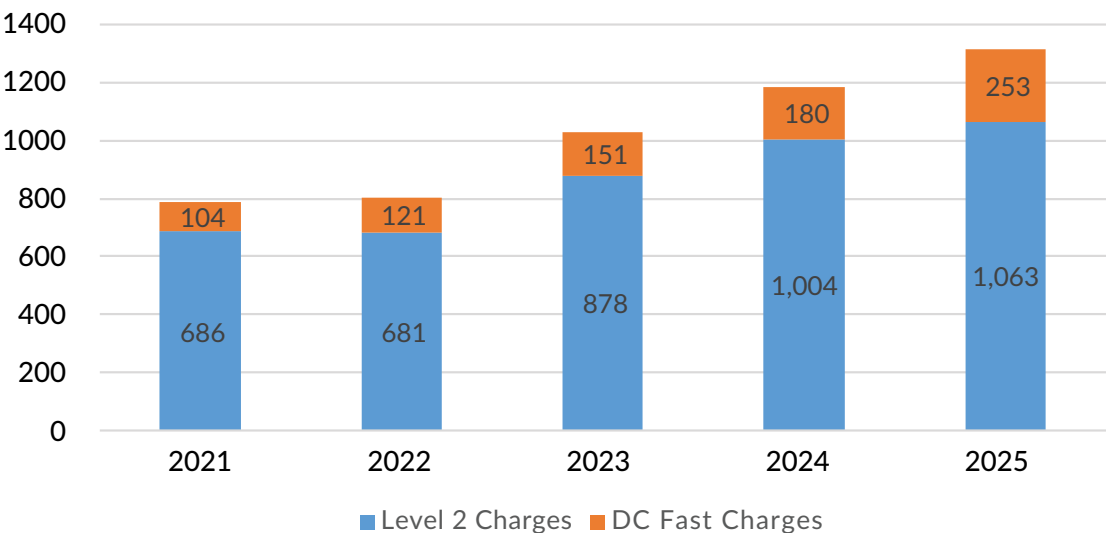
San Francisco. The Green Business Program encourages City businesses to green their operations and activities while generating cost savings through lower utility bills. This program has certified 1,011 San Francisco businesses since its inception, and distributed over \$29,000 in green business rebates, 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

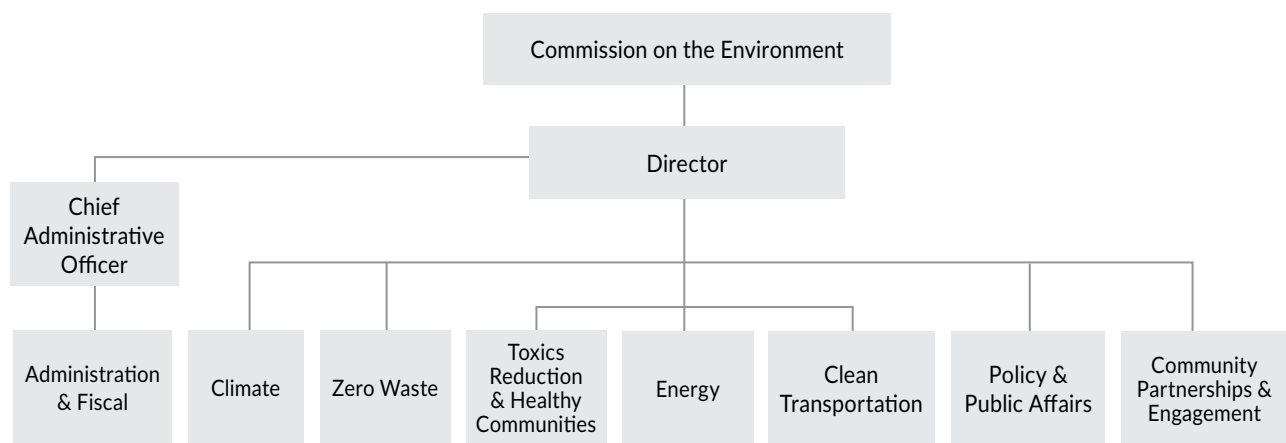
The Department replaces polluting gas appliances in homes with clean energy equipment through its residential direct install programs. On average, these programs serve two low-income families every week, and—through incentives and subsidies—save each family between \$5,000 and \$8,000 in replacement 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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>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)                         |                             |
| <b>Net Operating Positions</b>      | <b>95.92</b>                    | <b>92.99</b>                    | <b>(2.93)</b>               | <b>92.60</b>                    | <b>(0.39)</b>               |

### 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)      |
| <b>Sources Total</b>           | <b>40,887,390</b> | <b>36,506,690</b> | <b>(4,380,700)</b> | <b>36,797,666</b> | <b>290,976</b> |

### 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         |
| <b>Uses Total</b>          | <b>40,887,390</b> | <b>36,506,690</b> | <b>(4,380,700)</b> | <b>36,797,666</b> | <b>290,976</b> |

### Uses - By Division Description

|                               |                   |                   |                    |                   |                |
|-------------------------------|-------------------|-------------------|--------------------|-------------------|----------------|
| ENV Environment               | 40,887,390        | 36,506,690        | (4,380,700)        | 36,797,666        | 290,976        |
| <b>Uses by Division Total</b> | <b>40,887,390</b> | <b>36,506,690</b> | <b>(4,380,700)</b> | <b>36,797,666</b> | <b>290,976</b> |



# 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](https://sfethics.org).

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## 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.

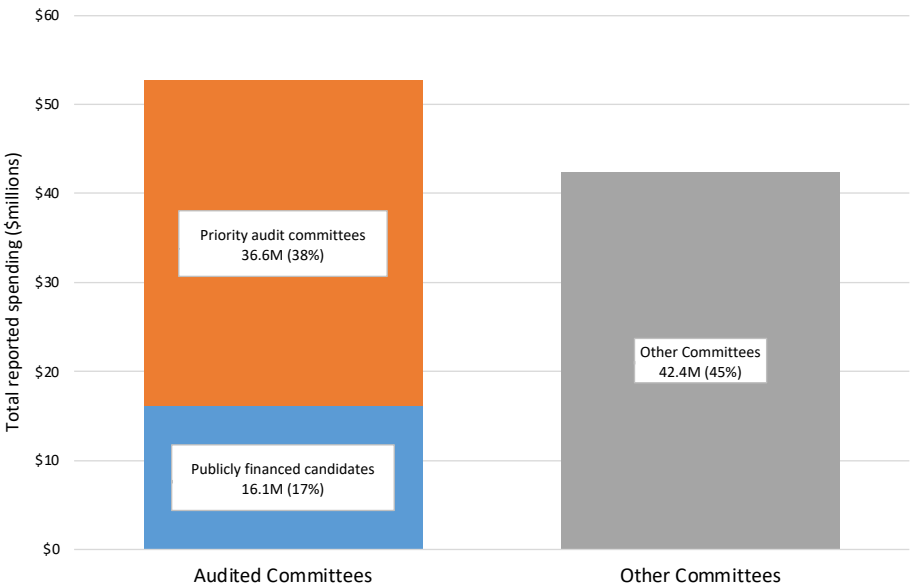
**Policy Development**

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.

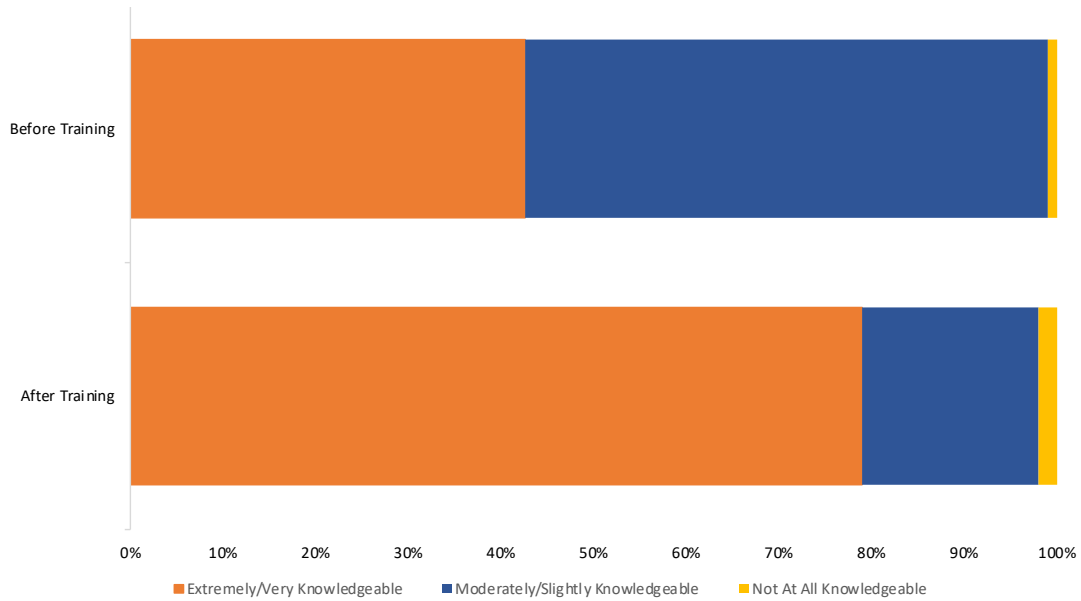
**Technology and Public Information**

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.**

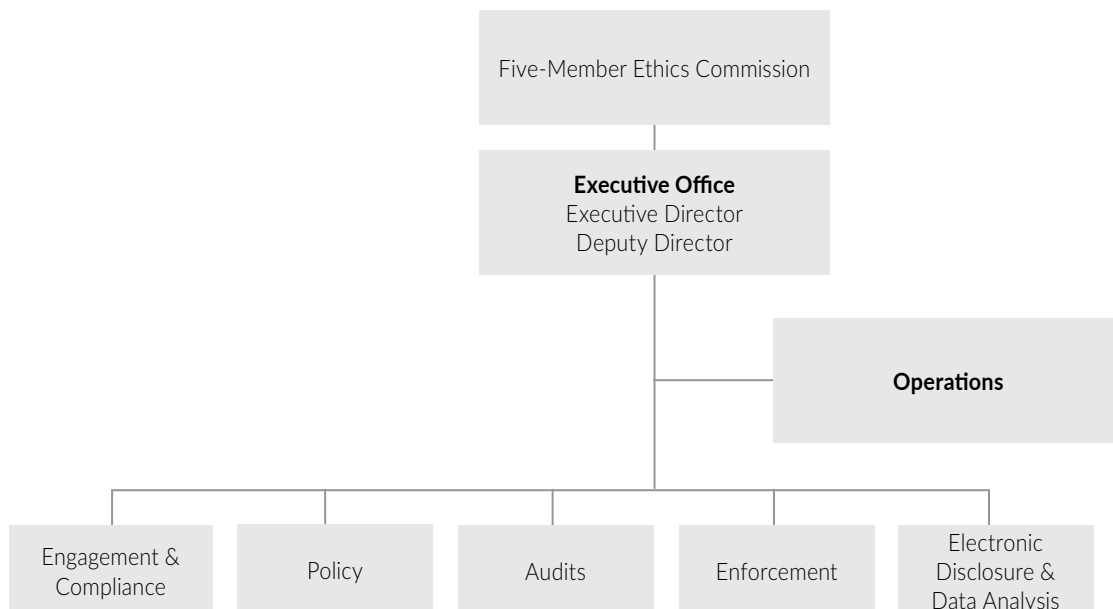
*This chart shows total spending by committees that filed campaign statements with the Ethics Commission in 2023 and 2024, including the portion of spending by committees that were audited by the Ethics Commission in FY26.*



#### 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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2026-2027 |
|-------------------------------------|---------------------------------|---------------------------------|-----------------------------|---------------------------------|-----------------------------|
| Total Funded                        | 26.77                           | 23.10                           | (3.67)                      | 22.98                           | (0.12)                      |
| Non-Operating Positions (CAP/Other) |                                 |                                 |                             |                                 |                             |
| <b>Net Operating Positions</b>      | <b>26.77</b>                    | <b>23.10</b>                    | <b>(3.67)</b>               | <b>22.98</b>                    | <b>(0.12)</b>               |

### 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        |
| <b>Sources Total</b>            | <b>6,582,368</b> | <b>9,304,180</b> | <b>2,721,812</b> | <b>9,415,650</b> | <b>111,470</b> |

### 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         |
| <b>Uses Total</b>         | <b>6,582,368</b> | <b>9,304,180</b> | <b>2,721,812</b> | <b>9,415,650</b> | <b>111,470</b> |

### Uses - By Division Description

|                               |                  |                  |                  |                  |                |
|-------------------------------|------------------|------------------|------------------|------------------|----------------|
| ETH Ethics Commission         | 6,582,368        | 9,304,180        | 2,721,812        | 9,415,650        | 111,470        |
| <b>Uses by Division Total</b> | <b>6,582,368</b> | <b>9,304,180</b> | <b>2,721,812</b> | <b>9,415,650</b> | <b>111,470</b> |

# 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](https://famsf.org)

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## 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

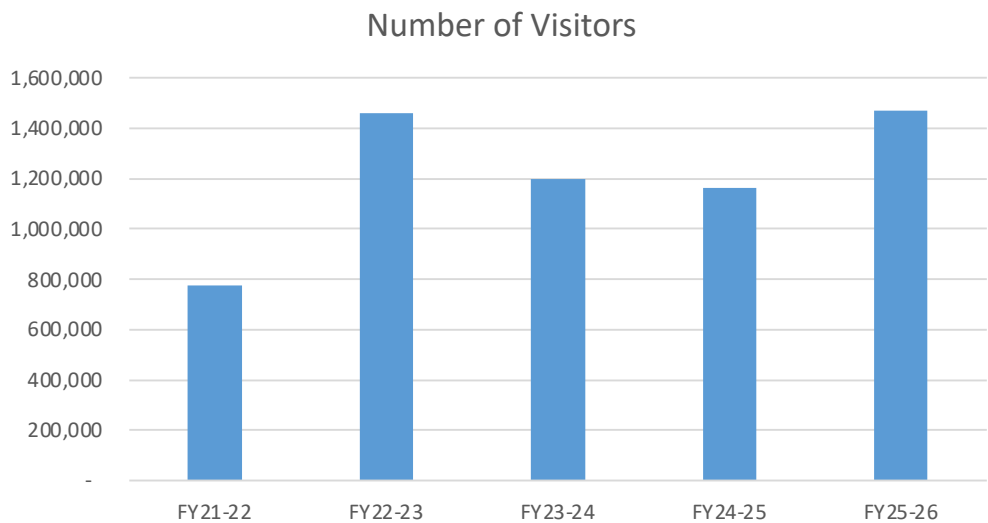
The Museums offer a wide range of programs that expand knowledge and provide audiences with an inclusive and equitable lens on historic and contemporary issues. Additionally, this programming supports economic growth by bringing large

audiences to San Francisco. The Museums will offer special exhibitions in FY 2026-27 including Treasures of the Pharaohs, Azzedine Alaïa, Andrew Wyeth, and Made in San Francisco.

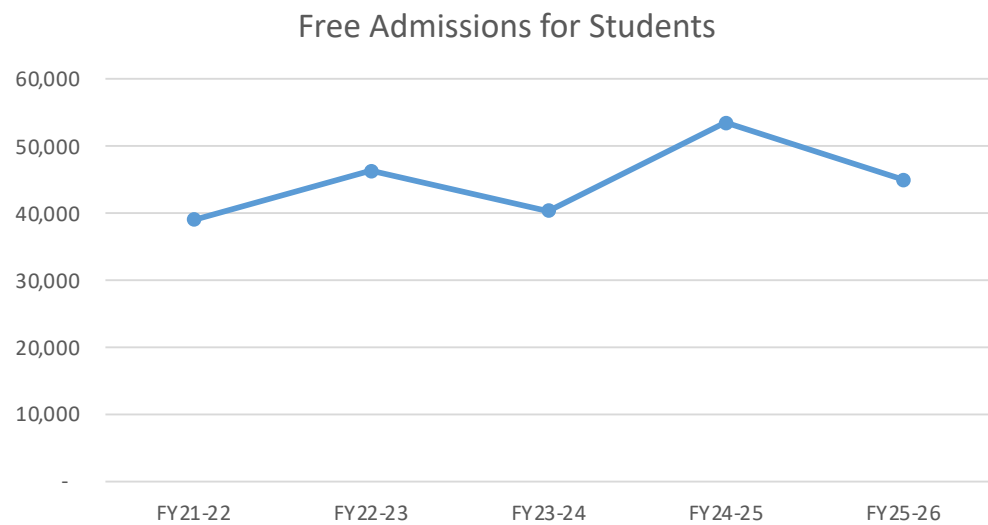
### Equitable Access to the Museums through Free Saturdays

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.

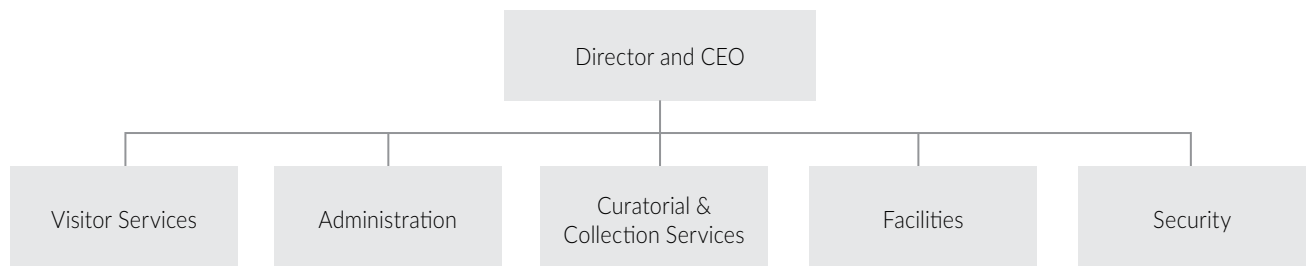


**ANNUAL VISITORS.**  
*The Fine Arts Museums of San Francisco, comprising the de Young Museum and the Legion of Honor, is among the most visited arts institutions in the United States.*



**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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2026-2027 |
|-------------------------------------|---------------------------------|---------------------------------|-----------------------------|---------------------------------|-----------------------------|
| Total Funded                        | 104.52                          | 102.48                          | (2.04)                      | 97.18                           | (5.30)                      |
| Non-Operating Positions (CAP/Other) |                                 |                                 |                             |                                 |                             |
| <b>Net Operating Positions</b>      | <b>104.52</b>                   | <b>102.48</b>                   | <b>(2.04)</b>               | <b>97.18</b>                    | <b>(5.30)</b>               |

### 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         |
| <b>Sources Total</b> | <b>24,512,281</b> | <b>26,631,180</b> | <b>2,118,899</b> | <b>26,751,113</b> | <b>119,933</b> |

### 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        |
| <b>Uses Total</b>         | <b>24,512,281</b> | <b>26,631,180</b> | <b>2,118,899</b> | <b>26,751,113</b> | <b>119,933</b> |

### Uses - By Division Description

|                               |                   |                   |                  |                   |                |
|-------------------------------|-------------------|-------------------|------------------|-------------------|----------------|
| FAM Fine Arts Museum          | 24,512,281        | 26,631,180        | 2,118,899        | 26,751,113        | 119,933        |
| <b>Uses by Division Total</b> | <b>24,512,281</b> | <b>26,631,180</b> | <b>2,118,899</b> | <b>26,751,113</b> | <b>119,933</b> |



# 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](https://sf-fire.org)

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## 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

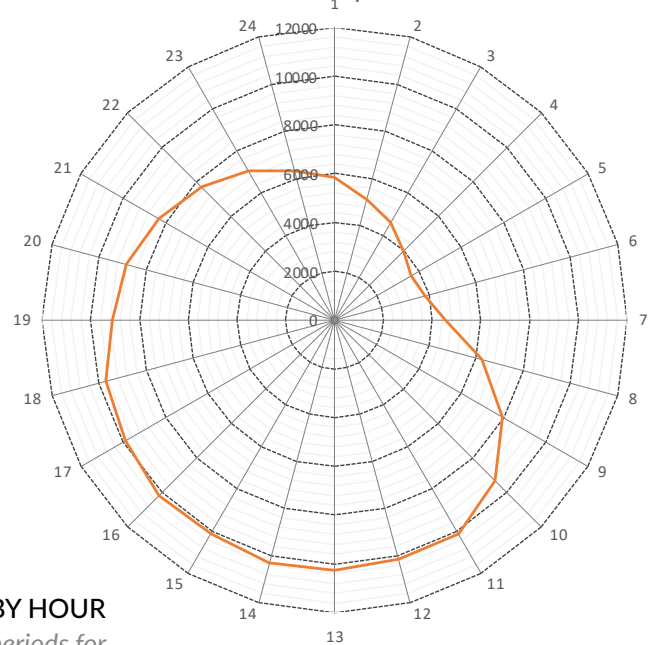
the protective turnouts of its front-line personnel. In addition, the Mayor's Office has allocated \$500,000 in FY26-27 for advanced cancer screenings for members.

## 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

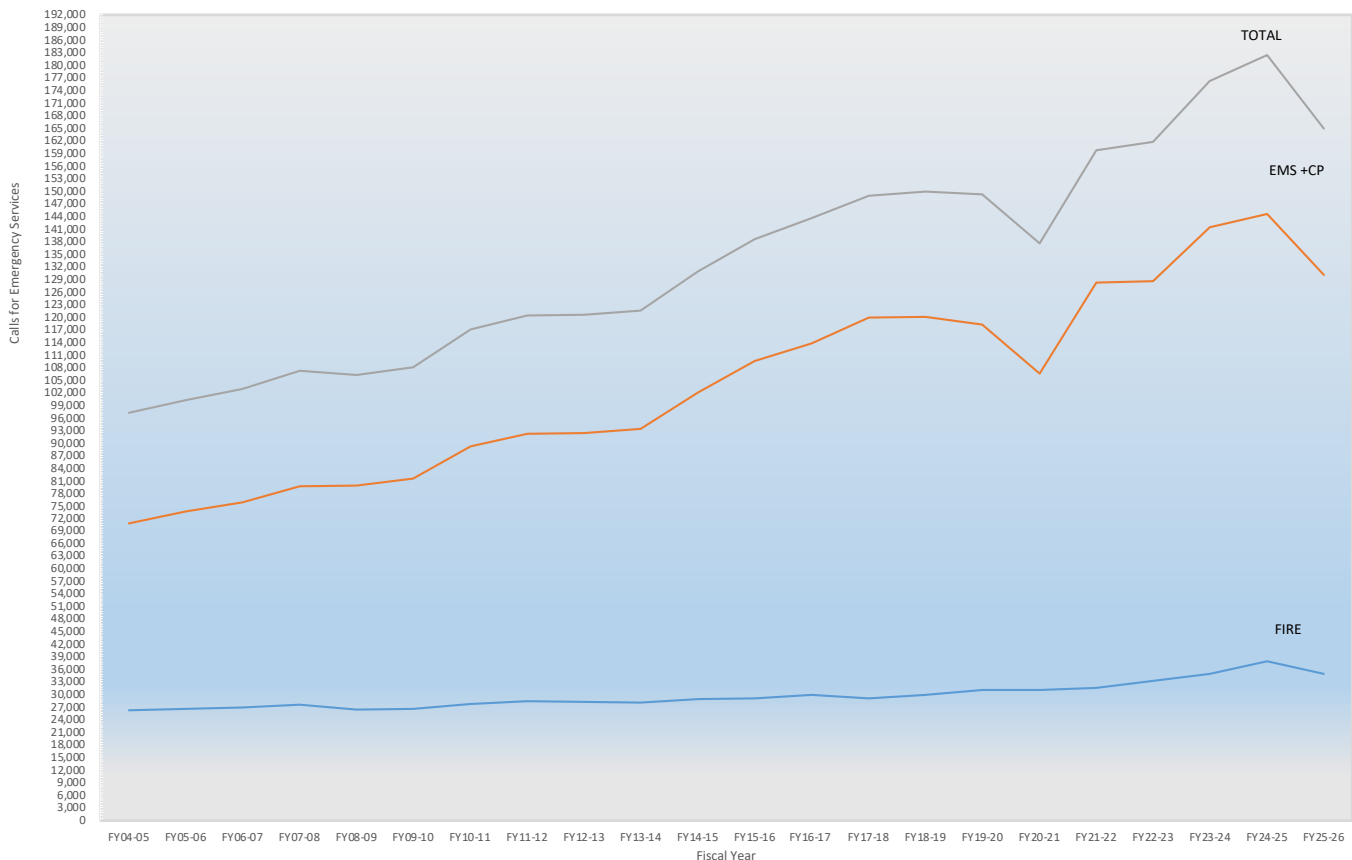
the Department to adhere to minimum staffing requirements.

Number of Calls for Service by Hour Calendar Year 2025



### CALLS FOR SERVICE BY HOUR

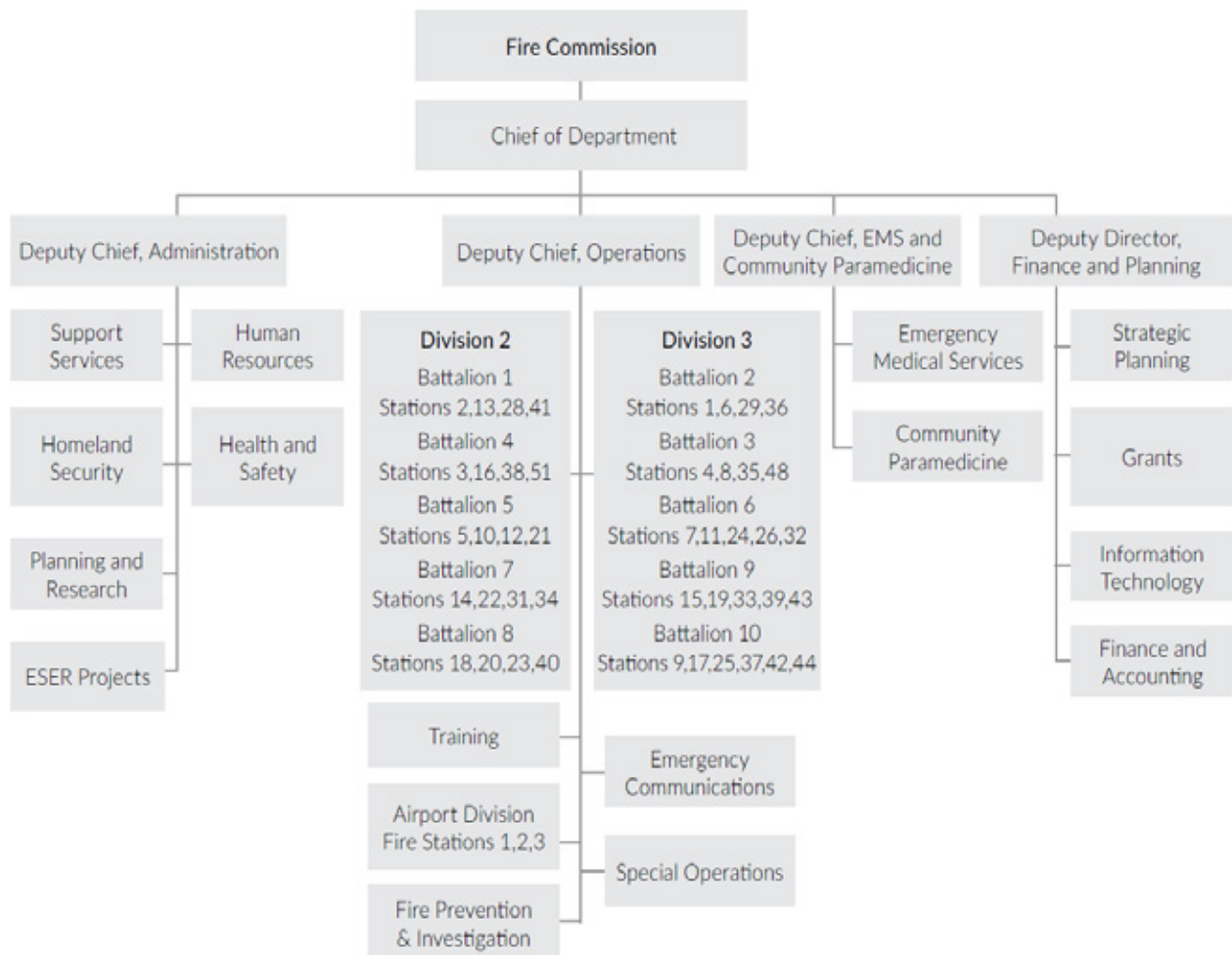
*A breakdown of the busiest periods for call volume for the Fire Department.*



### 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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>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)                         |                             |
| <b>Net Operating Positions</b>      | <b>1,852.20</b>                 | <b>1,838.09</b>                 | <b>(14.11)</b>              | <b>1,848.98</b>                 | <b>10.89</b>                |

### 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        |
| <b>Sources Total</b>       | <b>554,710,295</b> | <b>575,512,877</b> | <b>20,802,582</b> | <b>595,946,863</b> | <b>20,433,986</b> |

### 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)          |
| <b>Uses Total</b>          | <b>554,710,295</b> | <b>575,512,877</b> | <b>20,802,582</b> | <b>595,946,863</b> | <b>20,433,986</b> |

### 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           |
| <b>Uses by Division Total</b> | <b>554,710,295</b> | <b>575,512,877</b> | <b>20,802,582</b> | <b>595,946,863</b> | <b>20,433,986</b> |

# 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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2026-2027 |
|-------------------------------------|---------------------------------|---------------------------------|-----------------------------|---------------------------------|-----------------------------|
| Non-Operating Positions (CAP/Other) |                                 |                                 |                             |                                 |                             |
| Net Operating Positions             |                                 |                                 |                             |                                 |                             |
| <b>Sources</b>                      |                                 |                                 |                             |                                 |                             |
| 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)               |
| <b>Sources Total</b>                | <b>1,689,516,696</b>            | <b>1,583,514,665</b>            | <b>(106,002,031)</b>        | <b>1,551,813,632</b>            | <b>(31,701,033)</b>         |

## TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS                      | 2025-2026<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2026-2027 |
|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|---------------------------------|-----------------------------|
| <b>Uses - Operating Expenditures</b>  |                                 |                                 |                             |                                 |                             |
| 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)                |
| <b>Uses Total</b>                     | <b>1,689,516,696</b>            | <b>1,583,514,665</b>            | <b>(106,002,031)</b>        | <b>1,551,813,632</b>            | <b>(31,701,033)</b>         |
| <b>Uses - By Division Description</b> |                                 |                                 |                             |                                 |                             |
| GEN General City Responsibility       | 1,689,516,696                   | 1,583,514,665                   | (106,002,031)               | 1,551,813,632                   | (31,701,033)                |
| <b>Uses by Division Total</b>         | <b>1,689,516,696</b>            | <b>1,583,514,665</b>            | <b>(106,002,031)</b>        | <b>1,551,813,632</b>            | <b>(31,701,033)</b>         |

# 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**

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## 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.

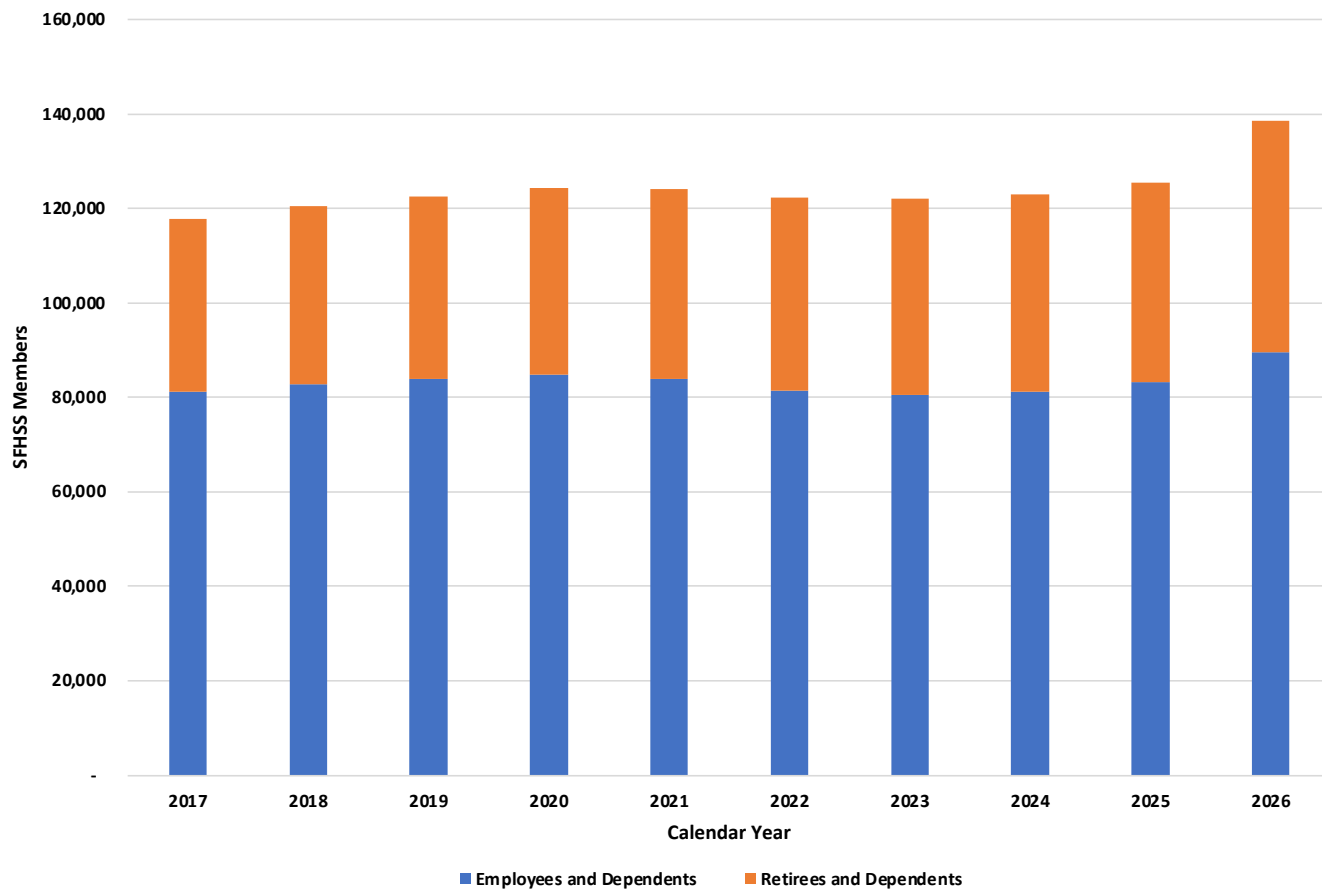
The San Francisco Health Service System (SFHSS) is charged with managing the health benefits for the employees and retirees of the City and County of San Francisco, San Francisco Unified School District, City College of San Francisco, and the Superior Court of San Francisco. Today, SFHSS has 138,440 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.

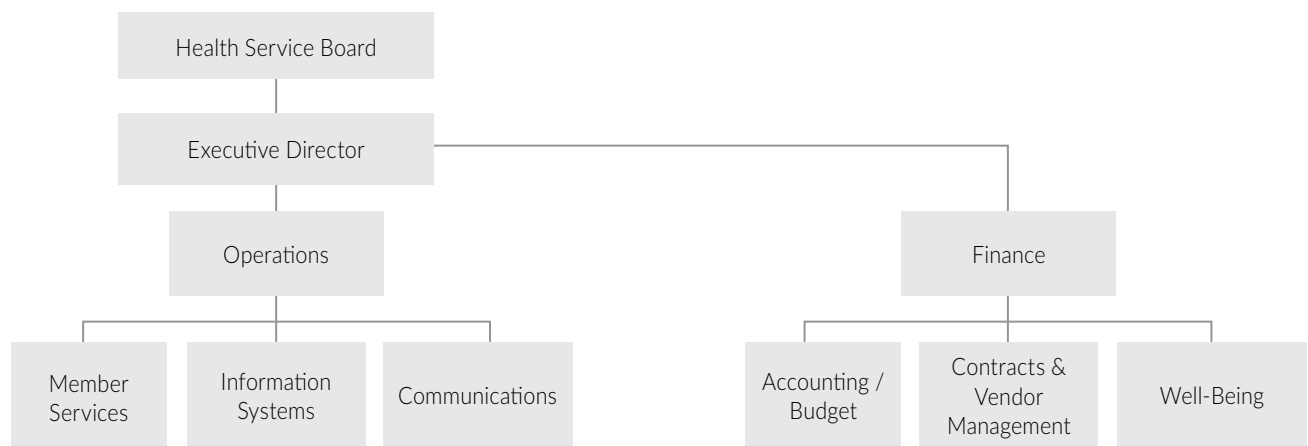


#### SFHSS ENROLLMENT TREND.

*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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>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)                         |                             |
| <b>Net Operating Positions</b>      | <b>38.24</b>                    | <b>36.65</b>                    | <b>(1.59)</b>               | <b>36.65</b>                    | <b>0.00</b>                 |

### 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)      |
| <b>Sources Total</b> | <b>12,462,123</b> | <b>13,310,612</b> | <b>848,489</b> | <b>12,767,441</b> | <b>(543,171)</b> |

### 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           |
| <b>Uses Total</b>         | <b>12,462,123</b> | <b>13,310,612</b> | <b>848,489</b> | <b>12,767,441</b> | <b>(543,171)</b> |

### Uses - By Division Description

|                               |                   |                   |                |                   |                  |
|-------------------------------|-------------------|-------------------|----------------|-------------------|------------------|
| HSS Health Service System     | 12,462,123        | 13,310,612        | 848,489        | 12,767,441        | (543,171)        |
| <b>Uses by Division Total</b> | <b>12,462,123</b> | <b>13,310,612</b> | <b>848,489</b> | <b>12,767,441</b> | <b>(543,171)</b> |

# 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](https://hsh.sfgov.org).

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## 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

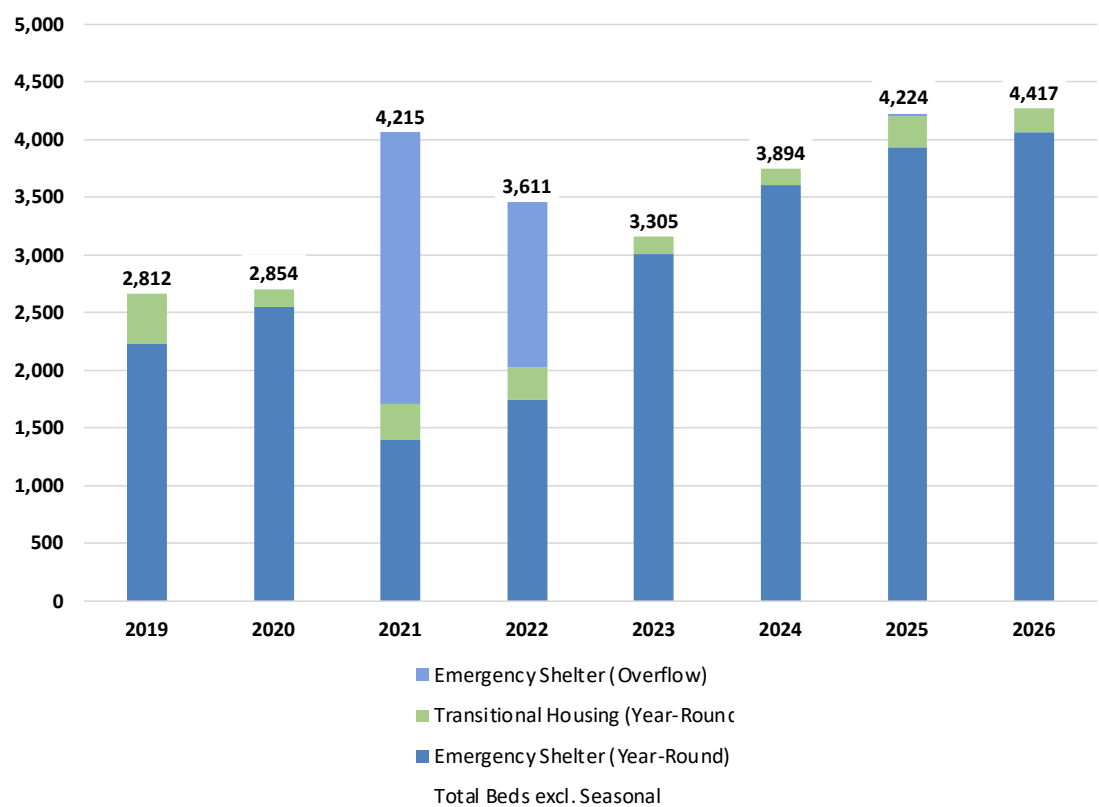
\$8 million each year to fund the voter-mandated Affordable Housing Opportunity Fund for Seniors, Families, and People with Disabilities.

**System Expansion, Strengthening, and Flow**

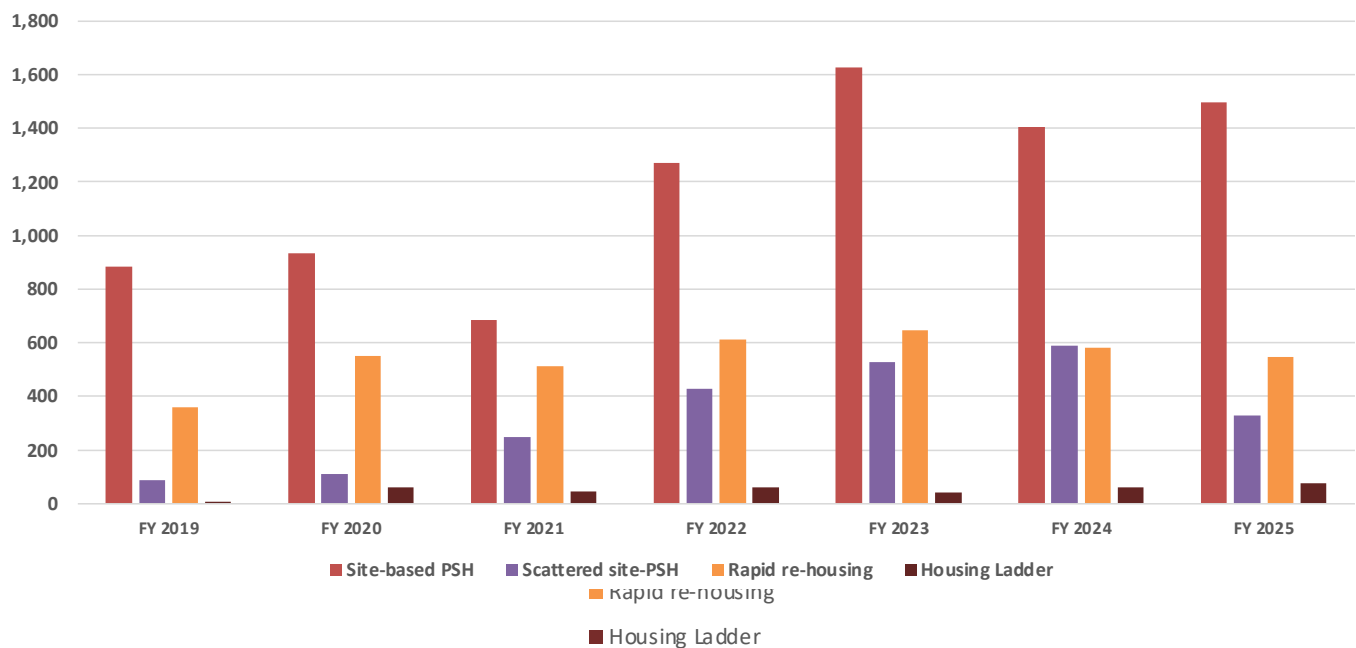
The proposed budget preserves essential programming while using Our City, Our Home funding to expand critical system capacity, strengthen services, and improve flow through the Homelessness Response System. These investments are intended to help more people move from the street into care and support 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.



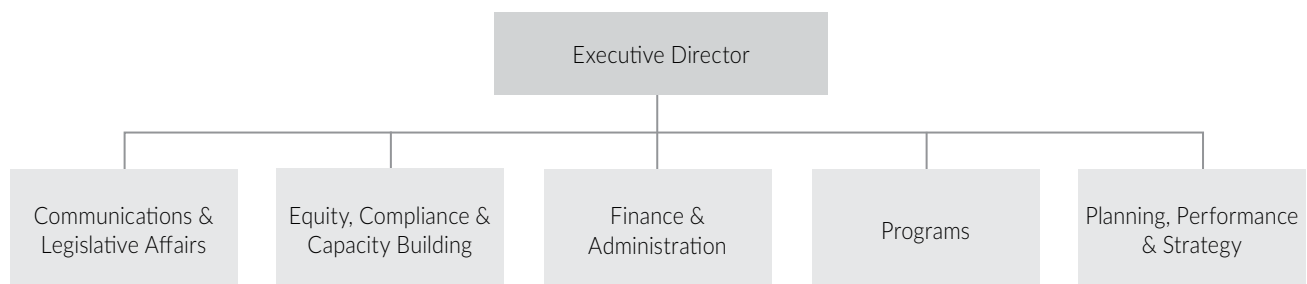
**NUMBER OF EMERGENCY SHELTER AND TRANSITIONAL HOUSING BEDS.**  
*Number of emergency shelter and transitional housing beds from 2019 to 2026.  
The City had 4,417 shelter and transitional housing beds in 2026.*



#### 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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>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)                         |                             |
| <b>Net Operating Positions</b>      | <b>247.47</b>                   | <b>229.03</b>                   | <b>(18.44)</b>              | <b>218.51</b>                   | <b>(10.52)</b>              |

### 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          |
| <b>Sources Total</b>           | <b>785,558,734</b> | <b>835,350,515</b> | <b>49,791,781</b> | <b>781,919,489</b> | <b>(53,431,026)</b> |

### 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          |                     |
| <b>Uses Total</b>         | <b>785,558,734</b> | <b>835,350,515</b> | <b>49,791,781</b> | <b>781,919,489</b> | <b>(53,431,026)</b> |

### 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)        |
| <b>Uses by Division Total</b> | <b>785,558,734</b> | <b>835,350,515</b> | <b>49,791,781</b> | <b>781,919,489</b> | <b>(53,431,026)</b> |

# 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](https://sfdhr.org)

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## 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.

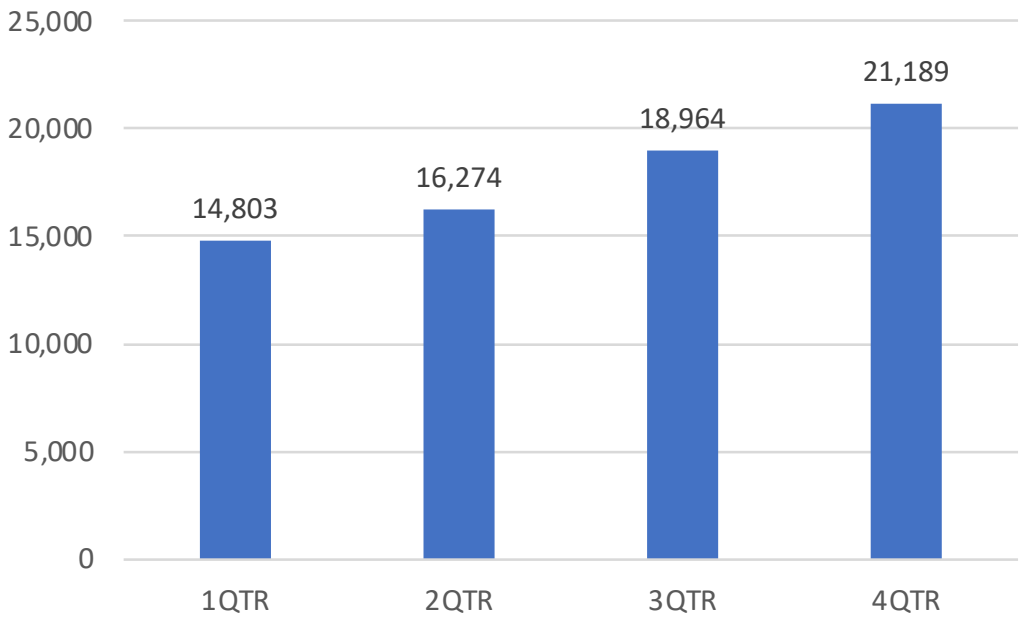
The budget reflects operational changes intended to improve consistency and coordination of workforce services citywide, including the transfer of Equal Employment Opportunity (EEO) intake functions from the Department of Public Health to the Department of Human Resources. Consolidating EEO intake responsibilities 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.

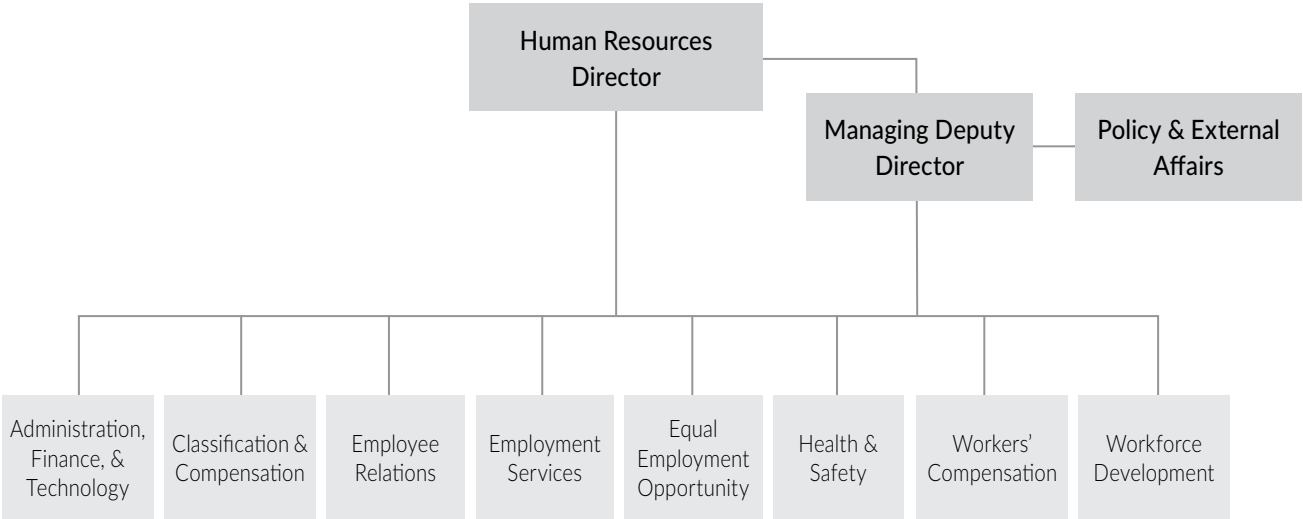
Overall, the FY 2026–27 and FY 2027–28 proposed budgets enable the Department of Human Resources to continue delivering essential citywide services while advancing modernization efforts, improving operational effectiveness, and supporting a resilient and high-performing workforce for the City and County of San Francisco.



**DIGITAL HR CASES.**  
*Volume of Digital HR Cases*



# ORGANIZATIONAL STRUCTURE: HUMAN RESOURCES



## TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS                    | 2025-2026<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>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)                         |                             |
| <b>Net Operating Positions</b>      | <b>188.17</b>                   | <b>188.59</b>                   | <b>0.42</b>                 | <b>177.23</b>                   | <b>(11.36)</b>              |

### 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)        |
| <b>Sources Total</b> | <b>157,952,253</b> | <b>164,090,476</b> | <b>6,138,223</b> | <b>161,947,683</b> | <b>(2,142,793)</b> |

### 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)        |
| <b>Uses Total</b>         | <b>157,952,253</b> | <b>164,090,476</b> | <b>6,138,223</b> | <b>161,947,683</b> | <b>(2,142,793)</b> |

### 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 Emplmt 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)        |
| <b>Uses by Division Total</b> | <b>157,952,253</b> | <b>164,090,476</b> | <b>6,138,223</b> | <b>161,947,683</b> | <b>(2,142,793)</b> |

# 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](https://sfhsa.org)

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## 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**

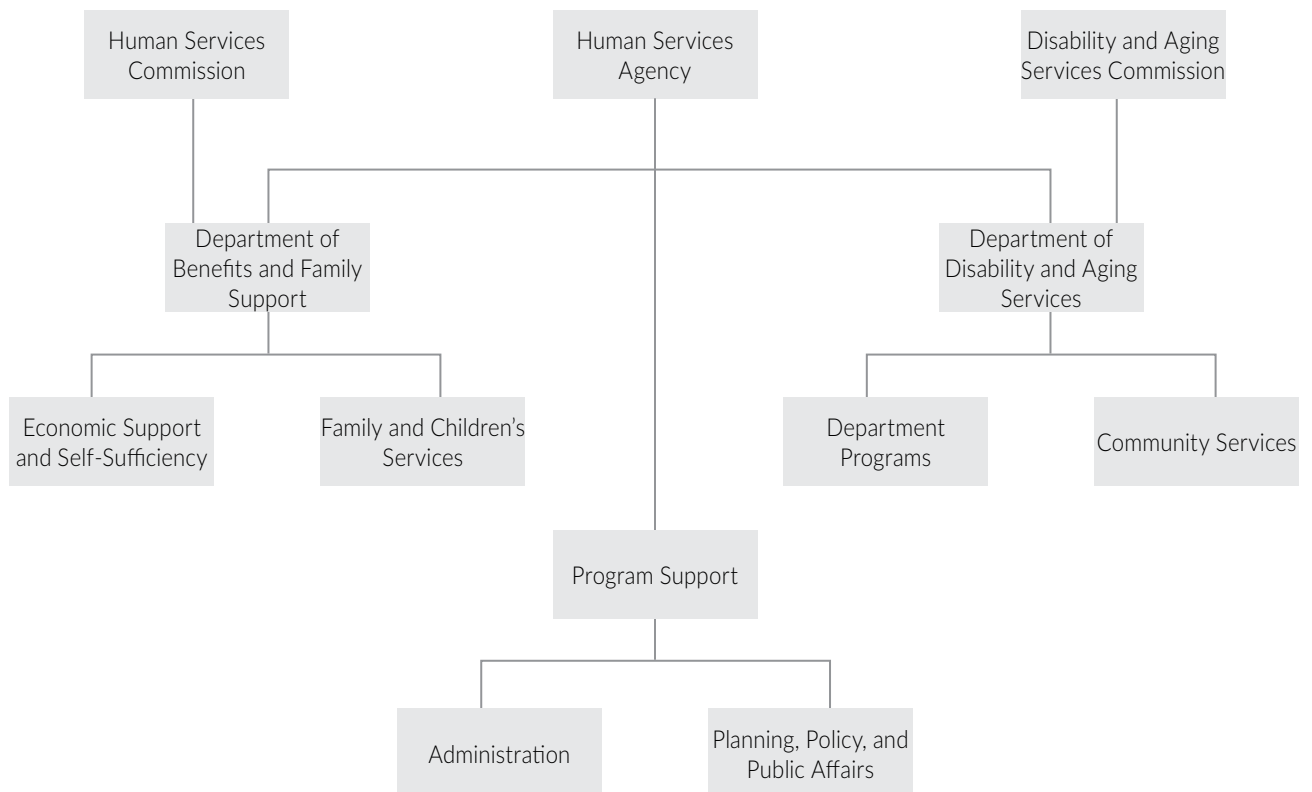
The proposed budget further strengthens San Francisco's safety net by making new investments in HSA staff and operational supports needed to help residents navigate federally mandated H.R. 1 requirements and maintain their Medi-Cal health coverage and CalFresh food benefits. H.R. 1 introduces more frequent 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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>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)                     |
| <b>Net Operating Positions</b>      | <b>2,302.39</b>                 | <b>2,267.87</b>                 | <b>(34.52)</b>              | <b>2,228.97</b>                 | <b>(38.90)</b>              |

### 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        |
| <b>Sources Total</b>         | <b>1,308,942,803</b> | <b>1,383,209,074</b> | <b>74,266,271</b> | <b>1,464,707,301</b> | <b>81,498,227</b> |

### 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)          |
| <b>Uses Total</b>             | <b>1,308,942,803</b> | <b>1,383,209,074</b> | <b>74,266,271</b> | <b>1,464,707,301</b> | <b>81,498,227</b> |

### 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        |
| <b>Uses by Division Total</b> | <b>1,308,942,803</b> | <b>1,383,209,074</b> | <b>74,266,271</b> | <b>1,464,707,301</b> | <b>81,498,227</b> |

# 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](https://sf.gov/departments/juvenile-probation-department)

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## 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.

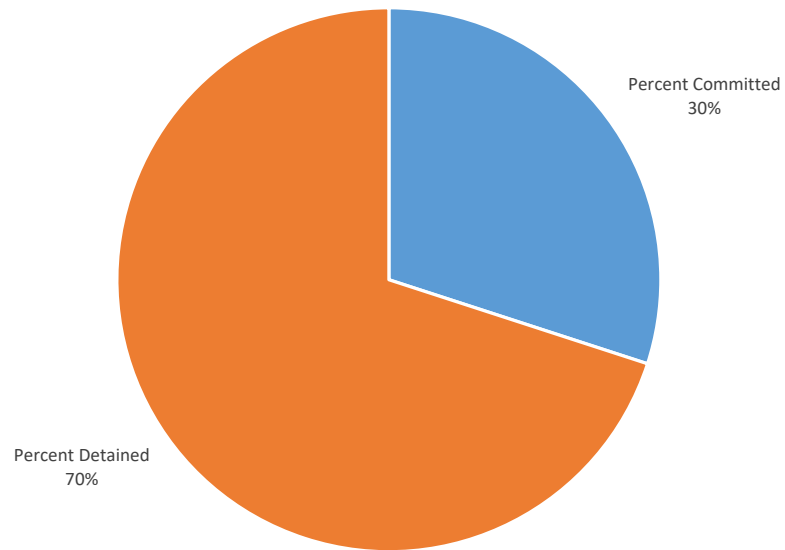
## Community Investment

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.

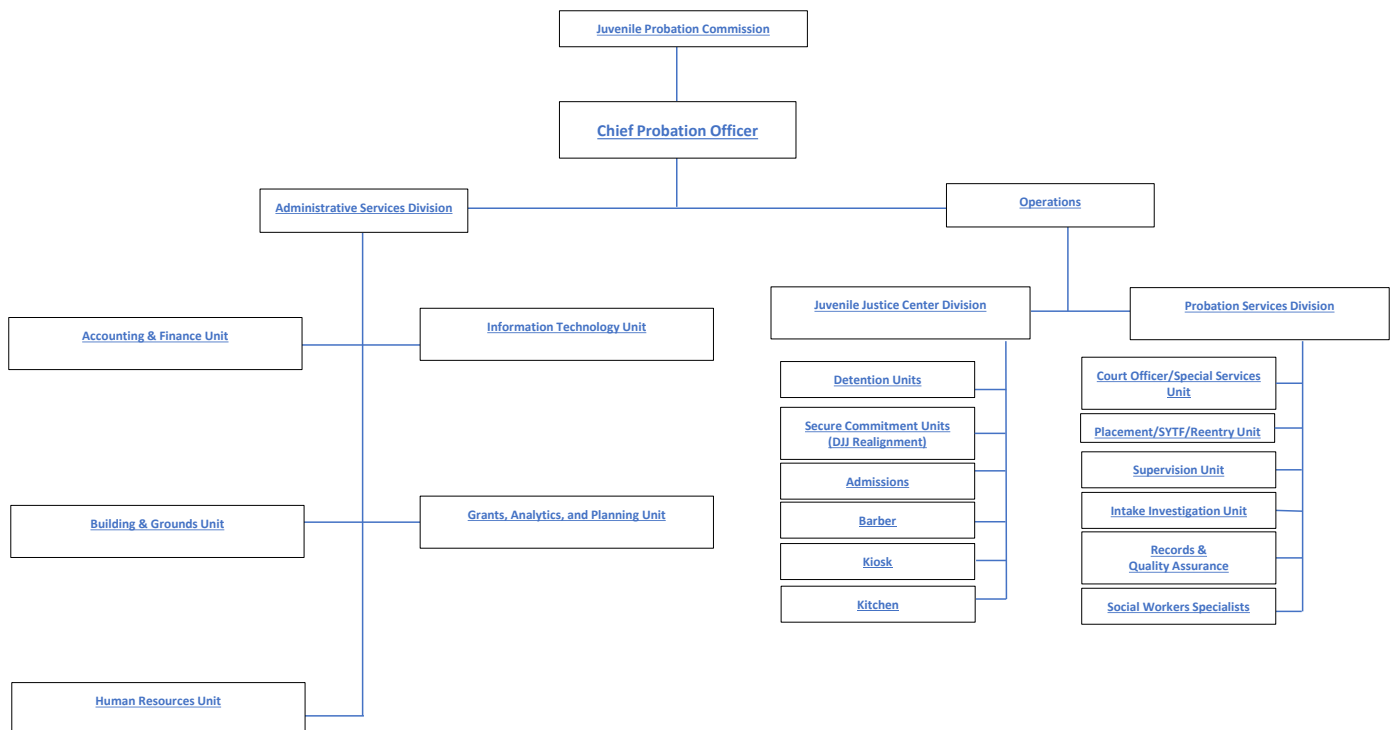




## JUVENILE JUSTICE CENTER POPULATION: PERCENT OF YOUTH COMMITTED AND DETAINED.

*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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2026-2027 |
|-------------------------------------|---------------------------------|---------------------------------|-----------------------------|---------------------------------|-----------------------------|
| Total Funded                        | 176.96                          | 178.28                          | 1.32                        | 173.42                          | (4.86)                      |
| Non-Operating Positions (CAP/Other) |                                 |                                 |                             |                                 |                             |
| <b>Net Operating Positions</b>      | <b>176.96</b>                   | <b>178.28</b>                   | <b>1.32</b>                 | <b>173.42</b>                   | <b>(4.86)</b>               |

### 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)        |
| <b>Sources Total</b>       | <b>52,871,960</b> | <b>55,464,328</b> | <b>2,592,368</b> | <b>53,157,283</b> | <b>(2,307,045)</b> |

### 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            |
| <b>Uses Total</b>         | <b>52,871,960</b> | <b>55,464,328</b> | <b>2,592,368</b> | <b>53,157,283</b> | <b>(2,307,045)</b> |

### 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            |
| <b>Uses by Division Total</b> | <b>52,871,960</b> | <b>55,464,328</b> | <b>2,592,368</b> | <b>53,157,283</b> | <b>(2,307,045)</b> |

# 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](https://sf.gov/departments/san-francisco-law-library)

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## 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,

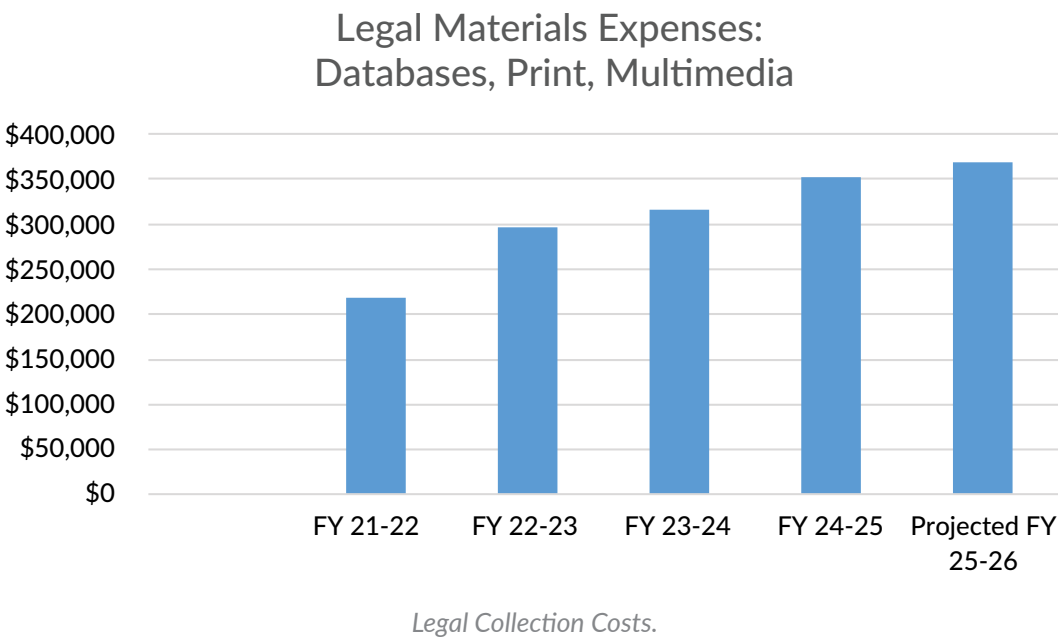
employment, and expungement—key barriers to successful reentry. LLB also engages small business organizations to expand access to legal knowledge that supports economic resilience, providing guidance on business formation, contracts, licensing and permitting, employment compliance, and commercial leases. These efforts improve service reach, responsiveness, and community impact.

**Impacts of State and Federal Policy Changes**

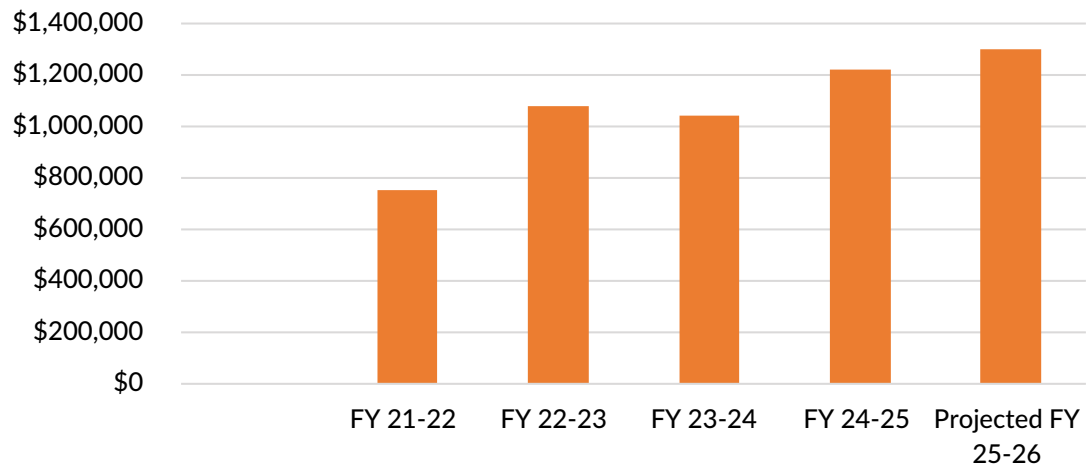
Federal funding cuts and state budget constraints are placing increasing strain on legal services organizations. As a result, demand for accessible legal information and self-representation support continues to grow, increasing reliance on LLB as a critical, no-cost resource for the community.

**Capital or IT Projects**

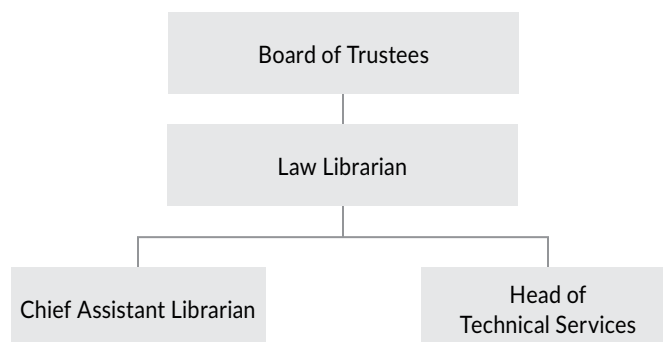
The Law Library continues leverages technology to expand equitable access and improve service delivery. The Law Library has enhanced has integrated AI tools into workflows and legal research services, upgraded public computers, and expanded digital equity through instruction in computer literacy, legal research, and AI-supported tools. LLB has also improved accessibility by updating its website and online research tools to meet WCAG standards and installing Morpic ADA software on public computers. These investments reduce barriers to legal information, increase usability, and ensure inclusive access for all users.



### Promoting Access to Justice: Library Services Costs



## ORGANIZATIONAL STRUCTURE: LAW LIBRARY



## TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS                    | 2025-2026<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2026-2027 |
|-------------------------------------|---------------------------------|---------------------------------|-----------------------------|---------------------------------|-----------------------------|
| Total Funded                        | 1.54                            | 2.26                            | 0.72                        | 2.26                            |                             |
| Non-Operating Positions (CAP/Other) |                                 |                                 |                             |                                 |                             |
| <b>Net Operating Positions</b>      | <b>1.54</b>                     | <b>2.26</b>                     | <b>0.72</b>                 | <b>2.26</b>                     | <b>0.00</b>                 |

### Sources

|                      |                  |                  |                |                  |               |
|----------------------|------------------|------------------|----------------|------------------|---------------|
| General Fund         | 1,240,588        | 1,387,348        | 146,760        | 1,448,532        | 61,184        |
| <b>Sources Total</b> | <b>1,240,588</b> | <b>1,387,348</b> | <b>146,760</b> | <b>1,448,532</b> | <b>61,184</b> |

### 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        |
| <b>Uses Total</b>         | <b>1,240,588</b> | <b>1,387,348</b> | <b>146,760</b> | <b>1,448,532</b> | <b>61,184</b> |

### Uses - By Division Description

|                               |                  |                  |                |                  |               |
|-------------------------------|------------------|------------------|----------------|------------------|---------------|
| LLB Law Library               | 1,240,588        | 1,387,348        | 146,760        | 1,448,532        | 61,184        |
| <b>Uses by Division Total</b> | <b>1,240,588</b> | <b>1,387,348</b> | <b>146,760</b> | <b>1,448,532</b> | <b>61,184</b> |

# 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](https://sf.gov/departments/office-mayor)

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## 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-

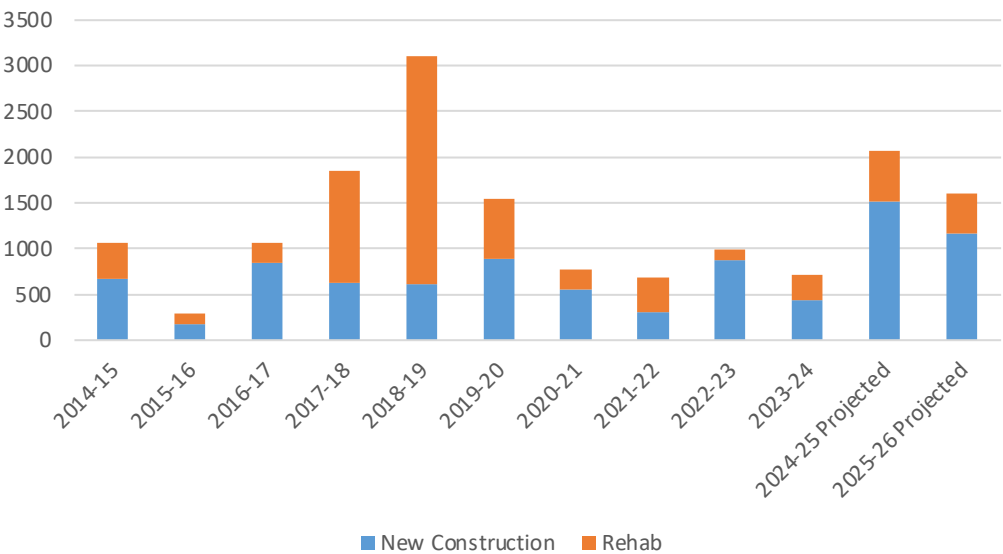
funded properties, and new transitional housing projects for victims of domestic violence and sex trafficking. Approximately 820 Local Operating Subsidy Program permanent supportive housing units will be under construction in FY2026-27 and FY2027-28. MOHCD is also extending its portfolio stabilization 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

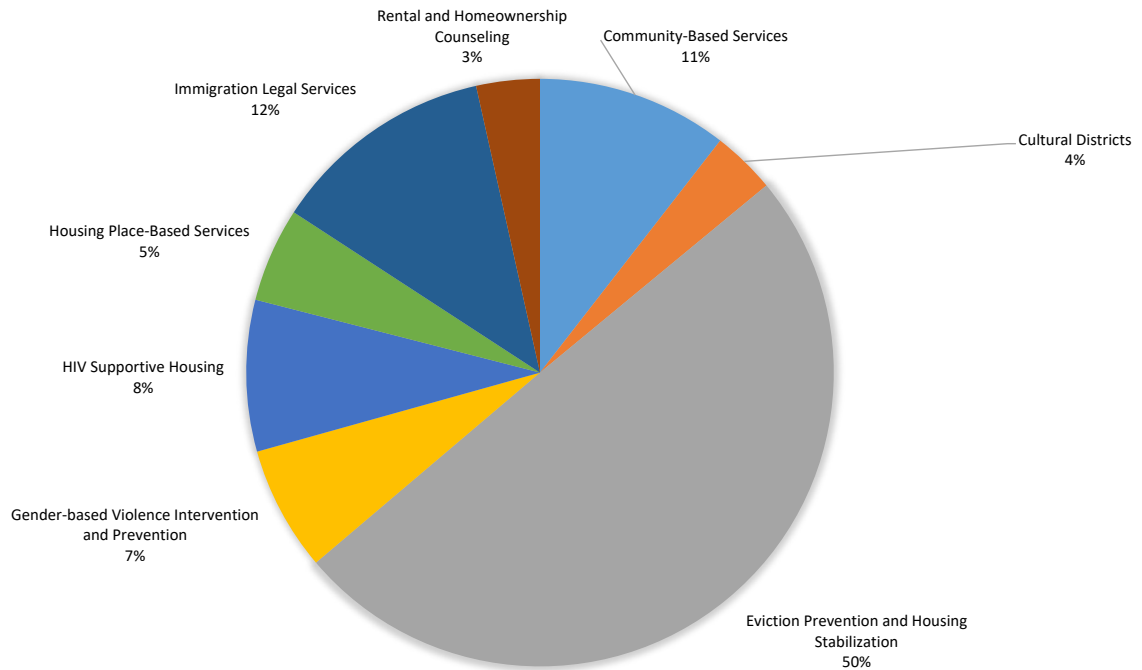
The proposed FY 2026-27 budget funds a variety of outcome-driven strategies aimed at promoting safety, stability, and opportunity for San Francisco residents. These investments include Immigration Legal Services and the Gender-Based Violence Prevention and Intervention portfolios. In addition, the budget 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.*

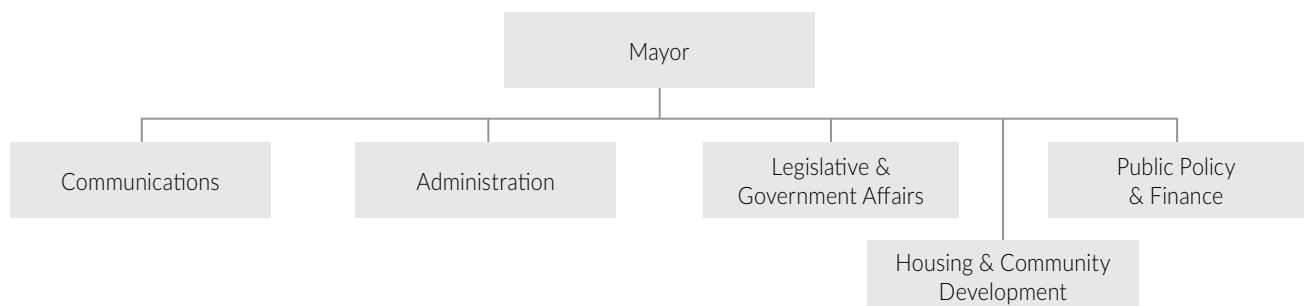




#### MOHCD GRANT AWARD AMOUNTS BY PROGRAM AREA, FY 2025-26.

*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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>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)                         |                             |
| <b>Net Operating Positions</b>      | <b>88.86</b>                    | <b>86.27</b>                    | <b>(2.59)</b>               | <b>86.34</b>                    | <b>0.07</b>                 |

### 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)         |
| <b>Sources Total</b>            | <b>188,226,325</b> | <b>230,195,435</b> | <b>41,969,110</b> | <b>211,379,879</b> | <b>(18,815,556)</b> |

### 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          |                     |
| <b>Uses Total</b>             | <b>188,226,325</b> | <b>230,195,435</b> | <b>41,969,110</b> | <b>211,379,879</b> | <b>(18,815,556)</b> |

### 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             |
| <b>Uses by Division Total</b> | <b>188,226,325</b> | <b>230,195,435</b> | <b>41,969,110</b> | <b>211,379,879</b> | <b>(18,815,556)</b> |

# MUNICIPAL TRANSPORTATION AGENCY

## Mission

The San Francisco Municipal Transportation Agency's (SFMTA) goals are to: create a safer transportation experience for everyone, make transit and other sustainable modes of transportation the most attractive and preferred means of travel, improve the quality of life and environment in San Francisco and the region, and create a workplace that delivers outstanding service. For more information about this department's services, please visit [sfmta.com](https://sfmta.com)

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## 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**

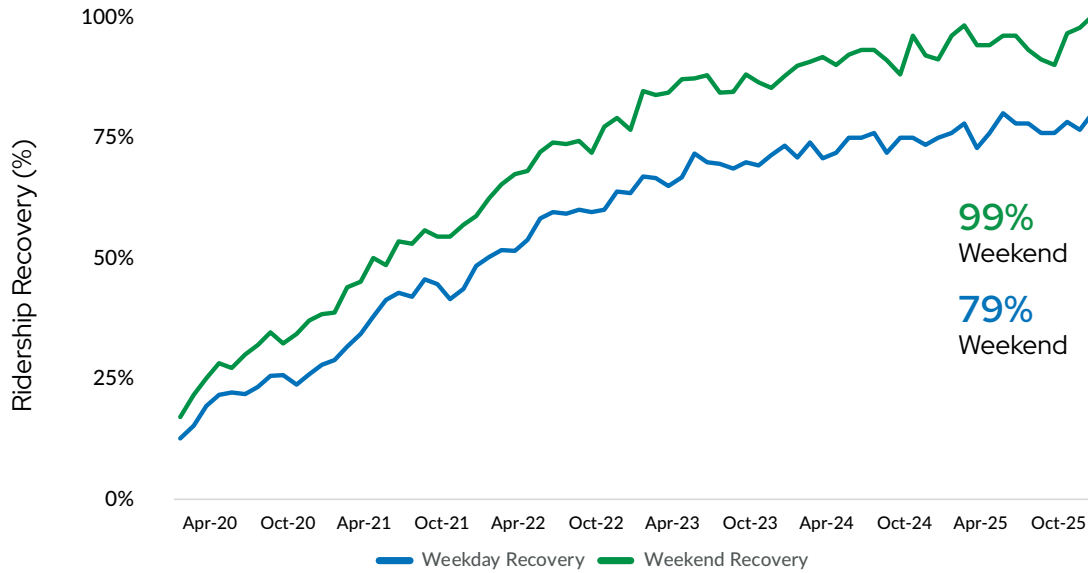
The SFMTA invests in numerous projects to improve safety for all modes of transportation in San Francisco.

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.

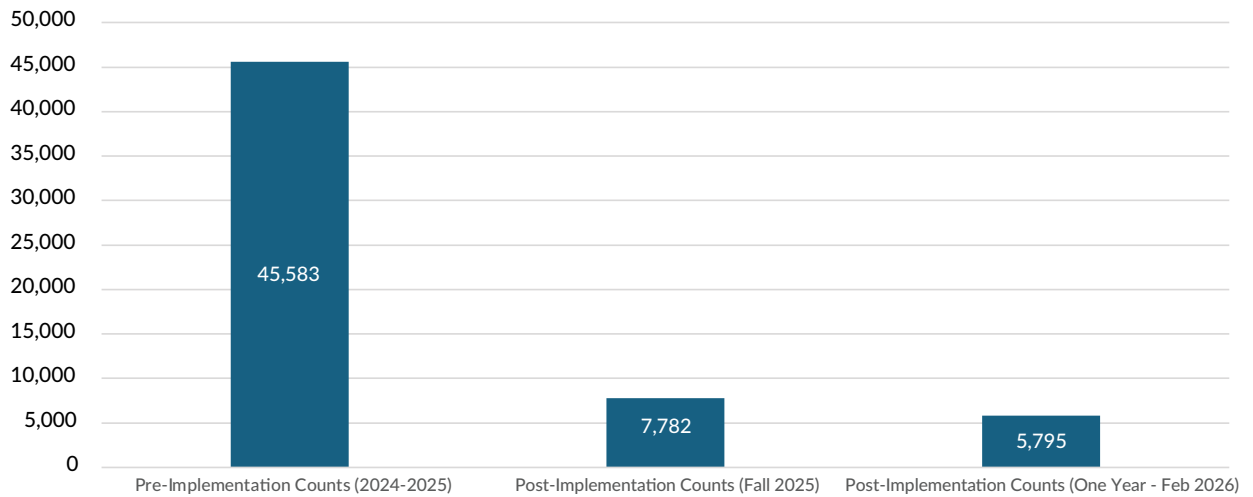
San Francisco continues to be the leading city in the state's pilot program designed to test the usage of automated speed enforcement cameras across 33 locations in San Francisco. Results indicate significant progress in reducing speeds and changing driving behaviors in these locations. One year after launch, speeding is down nearly 80 percent across camera locations.

### March 2026 Weekday and Weekend Muni Ridership Recovery

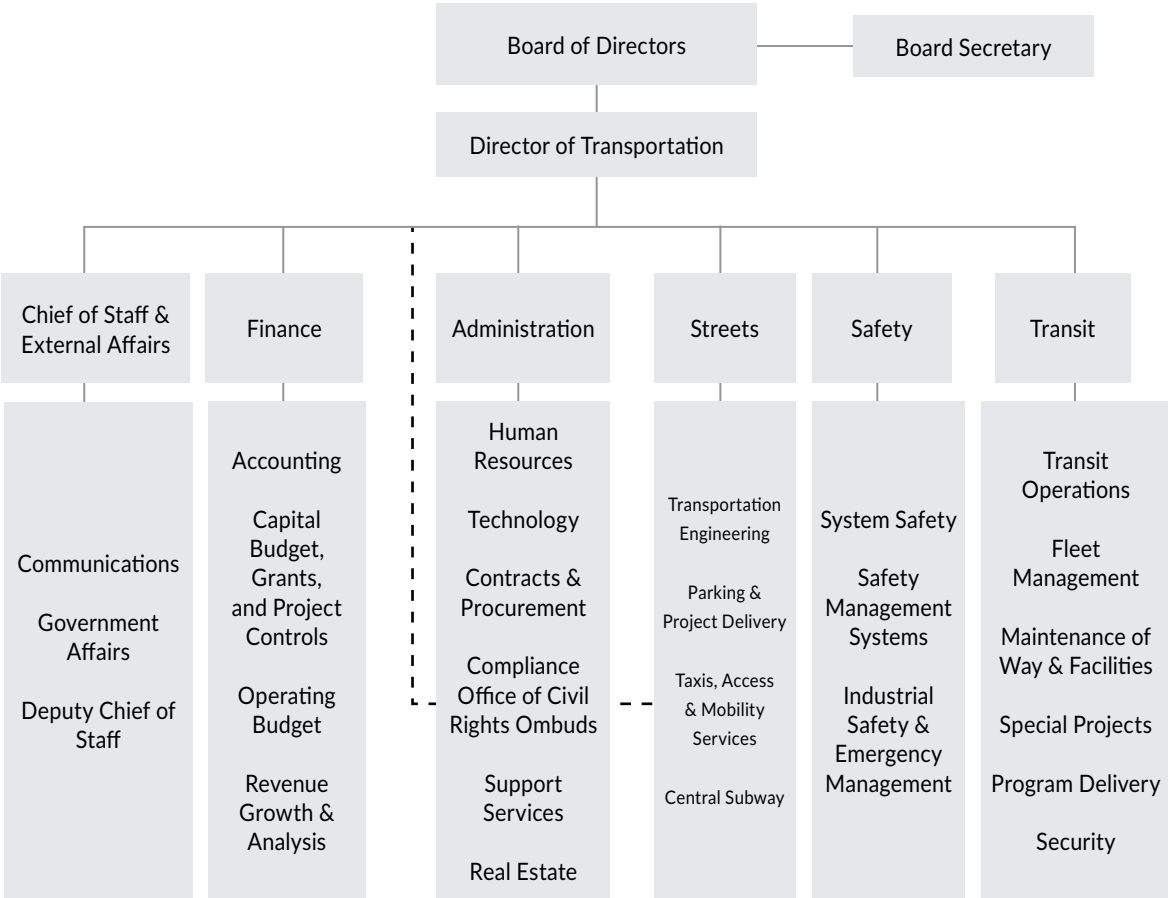


*Note: Excludes cable car and streetcar. Recovery baselined against average daily boardings from the same month in calendar year 2019.*

### 82% Decrease in Number of Vehicles Speeding 10MPH + Over the Posted Speed Limit



# ORGANIZATIONAL STRUCTURE: MUNICIPAL TRANSPORTATION AGENCY



## TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS                    | 2025-2026<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>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)                        |                             |
| <b>Net Operating Positions</b>      | <b>5,169.36</b>                 | <b>5,168.72</b>                 | <b>(0.64)</b>               | <b>5,245.42</b>                 | <b>76.70</b>                |

### 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)        |
| <b>Sources Total</b>            | <b>1,553,590,668</b> | <b>1,605,206,045</b> | <b>51,615,377</b> | <b>1,708,056,664</b> | <b>102,850,619</b> |

### 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        |
| <b>Uses Total</b>             | <b>1,553,590,668</b> | <b>1,605,206,045</b> | <b>51,615,377</b> | <b>1,708,056,664</b> | <b>102,850,619</b> |

### 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-Capitl 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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2026-2027 |
|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|---------------------------------|-----------------------------|
| <b>Uses - By Division Description</b> |                                 |                                 |                             |                                 |                             |
| 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)                |                                 |                             |
| <b>Uses by Division Total</b>         | <b>1,553,590,668</b>            | <b>1,605,206,045</b>            | <b>51,615,377</b>           | <b>1,708,056,664</b>            | <b>102,850,619</b>          |



# POLICE ACCOUNTABILITY

## Mission

The Department of Police Accountability (DPA) is committed to providing the City and County of San Francisco with independent and impartial law enforcement oversight through investigations, policy recommendations, and performance audits to ensure that the City reflects the values and concerns of the community it serves. For more information about this department's services, please visit [sf.gov/departments/departments-police-accountability](https://sf.gov/departments/departments-police-accountability)

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## 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

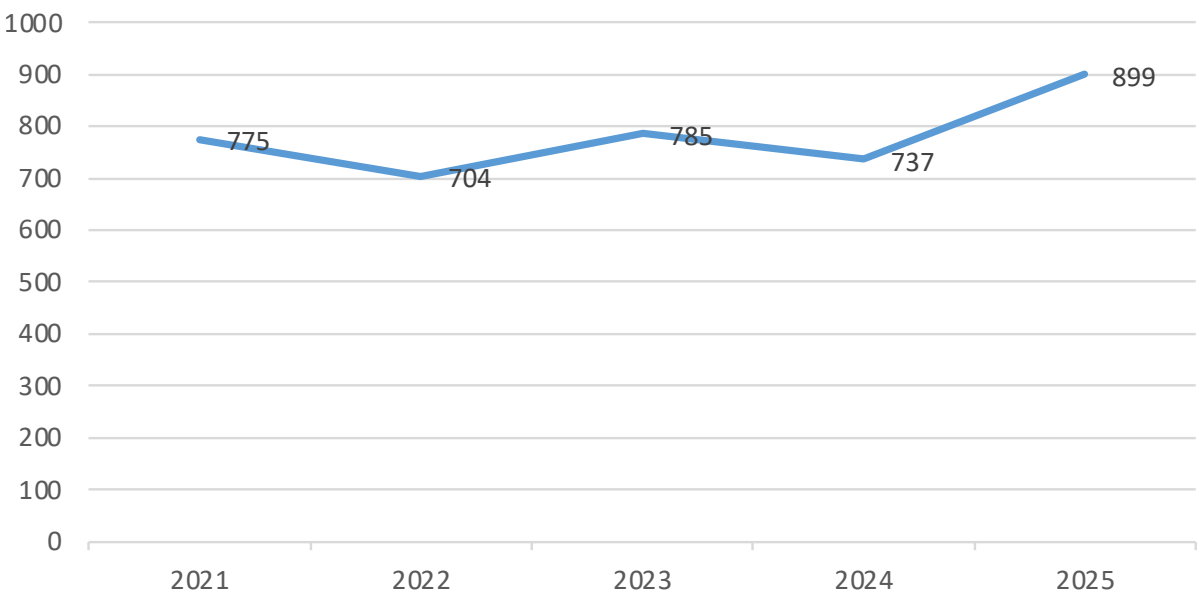
volume while maintaining statutory case-timeliness compliance.

**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.

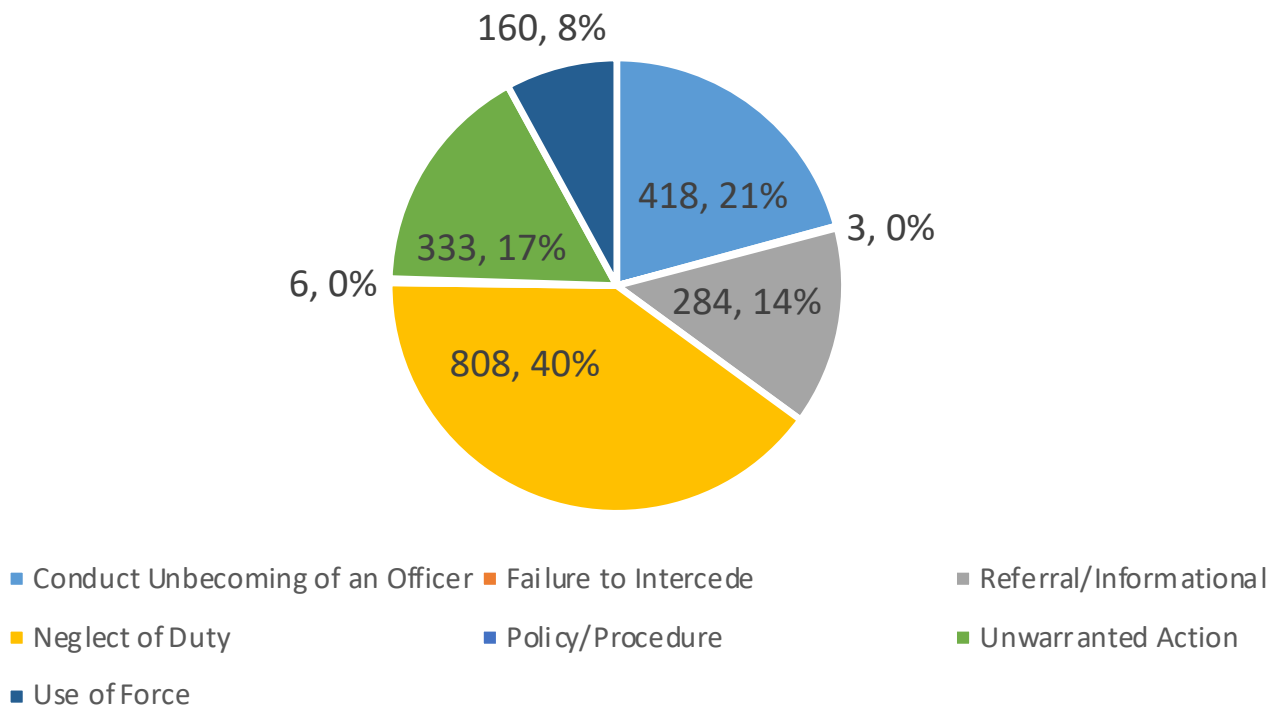
**Impacts of State and Federal Policy Changes**

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.

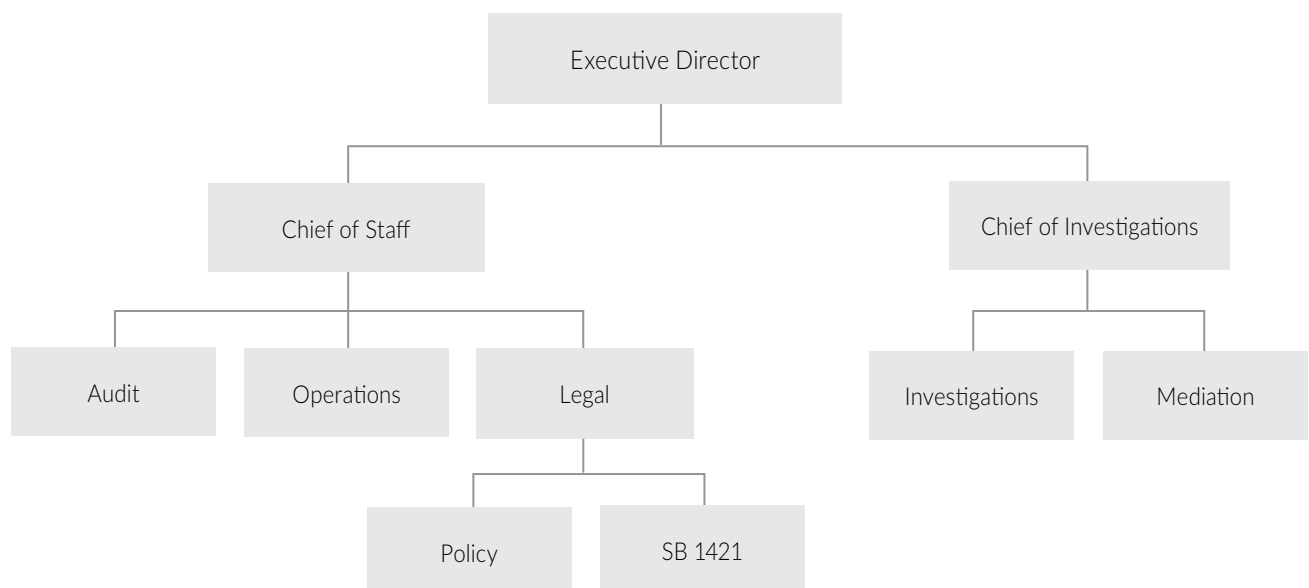
*Dataset represents the number of investigations opened by the Department of Police Accountability over the past five years.\**



#### 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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>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)                          |                             |
| <b>Net Operating Positions</b>      | <b>35.26</b>                    | <b>39.21</b>                    | <b>3.95</b>                 | <b>39.26</b>                    | <b>0.05</b>                 |

### 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        |
| <b>Sources Total</b> | <b>9,644,261</b> | <b>10,272,425</b> | <b>628,164</b> | <b>10,825,026</b> | <b>552,601</b> |

### 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         |
| <b>Uses Total</b>         | <b>9,644,261</b> | <b>10,272,425</b> | <b>628,164</b> | <b>10,825,026</b> | <b>552,601</b> |

### Uses - By Division Description

|                               |                  |                   |                |                   |                |
|-------------------------------|------------------|-------------------|----------------|-------------------|----------------|
| DPA Police Accountability     | 9,644,261        | 10,272,425        | 628,164        | 10,825,026        | 552,601        |
| <b>Uses by Division Total</b> | <b>9,644,261</b> | <b>10,272,425</b> | <b>628,164</b> | <b>10,825,026</b> | <b>552,601</b> |

# 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](https://sanfranciscopolice.org)

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## 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.

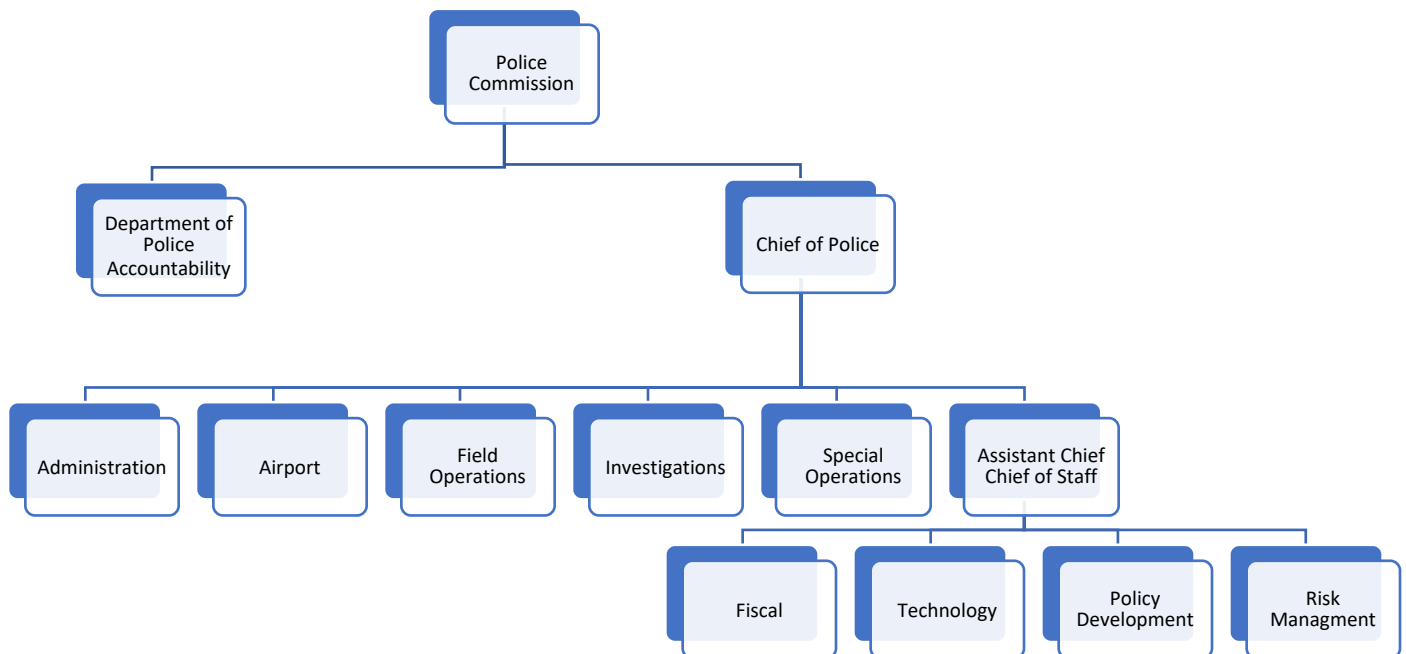
### **Public Safety Operations and Deployment**

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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>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)                         |                             |
| <b>Net Operating Positions</b>      | <b>2,902.98</b>                 | <b>2,867.97</b>                 | <b>(35.01)</b>              | <b>2,854.74</b>                 | <b>(13.23)</b>              |

### 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        |
| <b>Sources Total</b>            | <b>849,477,682</b> | <b>882,696,502</b> | <b>33,218,820</b> | <b>900,999,344</b> | <b>18,302,842</b> |

### 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         |
| <b>Uses Total</b>         | <b>849,477,682</b> | <b>882,696,502</b> | <b>33,218,820</b> | <b>900,999,344</b> | <b>18,302,842</b> |

### 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         |
| <b>Uses by Division Total</b>  | <b>849,477,682</b> | <b>882,696,502</b> | <b>33,218,820</b> | <b>900,999,344</b> | <b>18,302,842</b> |



# 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](https://sfport.com)

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## 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

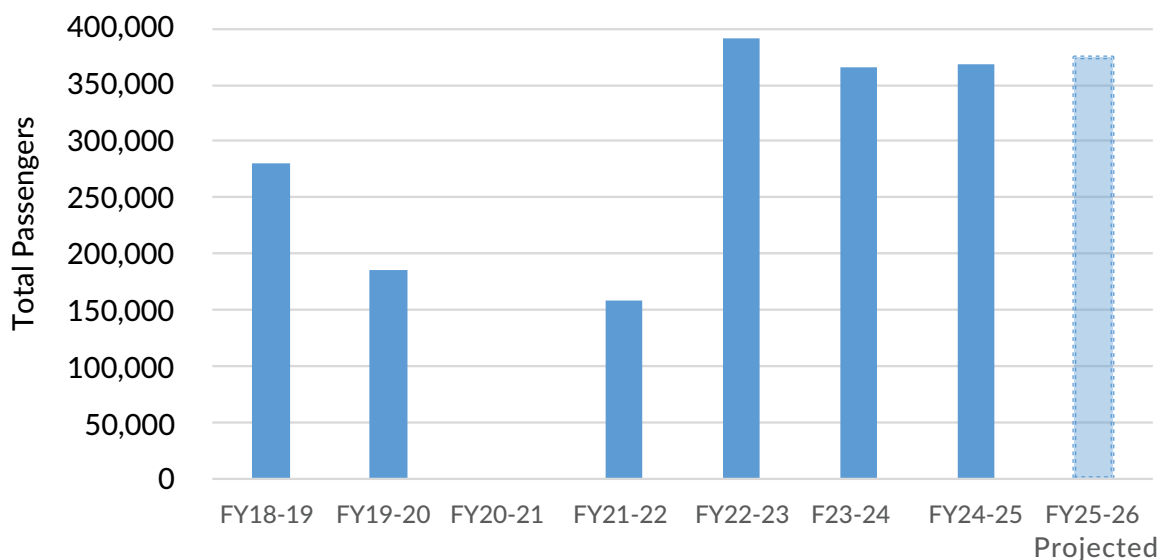
The Port stewards a vibrant portfolio of more than 500 leases spanning commercial, industrial, maritime, and recreational uses along San Francisco's waterfront, from Hyde Street Harbor to Heron's Head Park. This includes some of the City's most iconic destinations, such as the Ferry Building, Oracle 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.

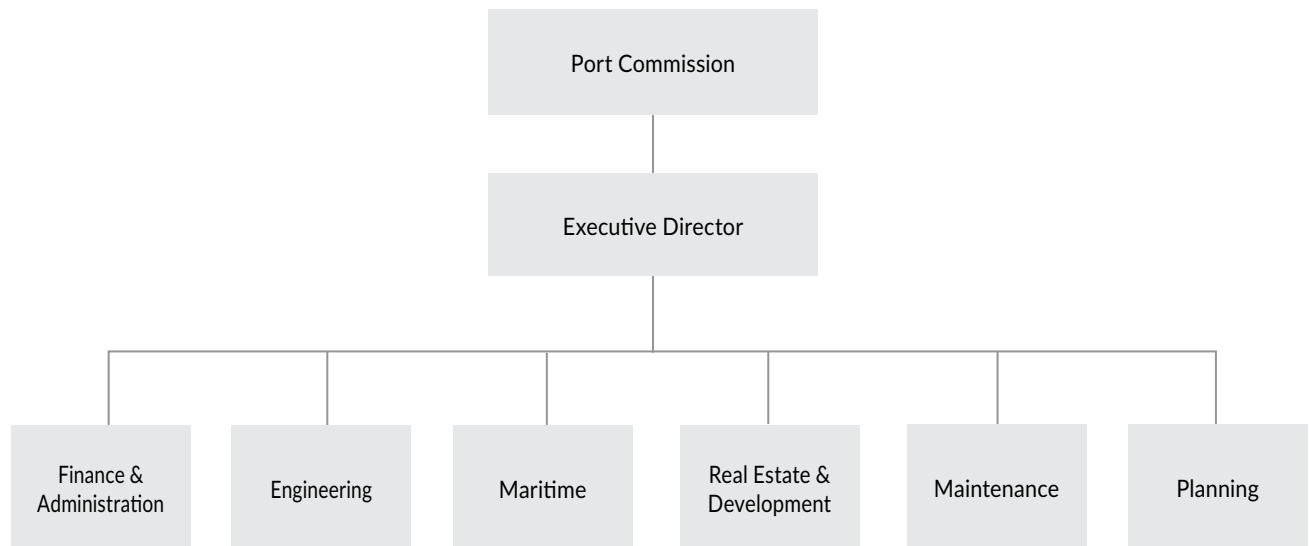
Together, these efforts reflect the Port's commitment to exceptional public service and to a waterfront that is safe, clean, thriving, and globally iconic.



### 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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>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)                      |
| <b>Net Operating Positions</b>      | <b>243.93</b>                   | <b>250.49</b>                   | <b>6.56</b>                 | <b>251.41</b>                   | <b>0.92</b>                 |

### 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                   |                    |                    |                   |                    |                     |
| <b>Sources Total</b>           | <b>156,220,545</b> | <b>231,787,269</b> | <b>75,566,724</b> | <b>172,680,199</b> | <b>(59,107,070)</b> |

### 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          |
| <b>Uses Total</b>           | <b>156,220,545</b> | <b>231,787,269</b> | <b>75,566,724</b> | <b>172,680,199</b> | <b>(59,107,070)</b> |

### 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             |
| <b>Uses by Division Total</b>  | <b>156,220,545</b> | <b>231,787,269</b> | <b>75,566,724</b> | <b>172,680,199</b> | <b>(59,107,070)</b> |

# 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](https://sfpublicdefender.org) for more information.

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## Budget Issues & Details

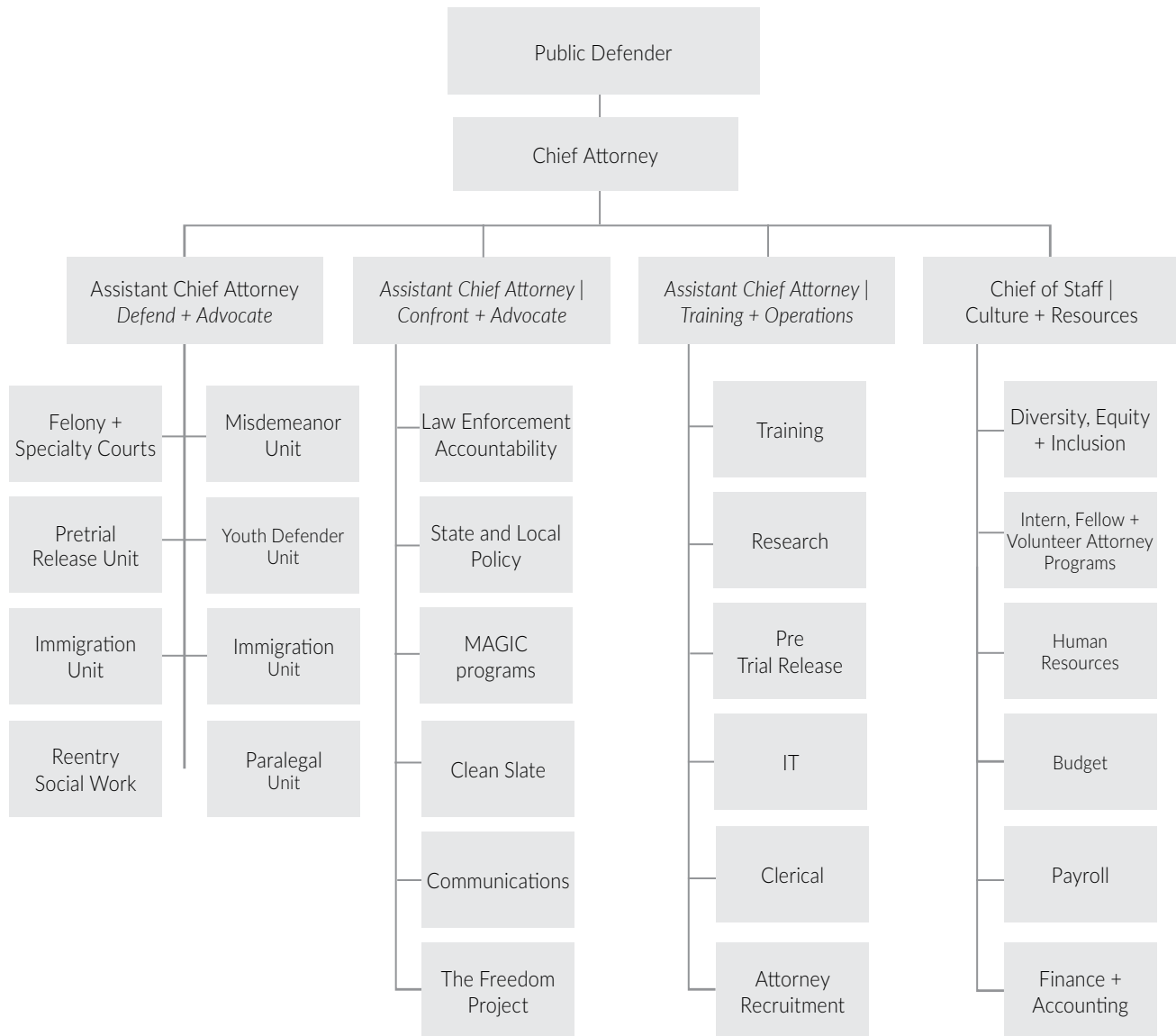
The proposed Fiscal Year (FY) 2026-27 budget of \$61.0 million for the Public Defender's Office is approximately \$2.68 million, or 4.6 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salary and benefit costs. The FY 2027-28 proposed budget of \$62.9 million is \$1.85 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, and 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.

# ORGANIZATIONAL STRUCTURE: PUBLIC DEFENDER



## TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS                    | 2025-2026<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>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)                          |                             |
| <b>Net Operating Positions</b>      | <b>214.85</b>                   | <b>215.55</b>                   | <b>0.70</b>                 | <b>209.23</b>                   | <b>(6.32)</b>               |

### 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        |
| <b>Sources Total</b>       | <b>58,352,655</b> | <b>61,036,553</b> | <b>2,683,898</b> | <b>62,888,141</b> | <b>1,851,588</b> |

### 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          |
| <b>Uses Total</b>         | <b>58,352,655</b> | <b>61,036,553</b> | <b>2,683,898</b> | <b>62,888,141</b> | <b>1,851,588</b> |

### Uses - By Division Description

|                               |                   |                   |                  |                   |                  |
|-------------------------------|-------------------|-------------------|------------------|-------------------|------------------|
| PDR Public Defender           | 58,352,655        | 61,036,553        | 2,683,898        | 62,888,141        | 1,851,588        |
| <b>Uses by Division Total</b> | <b>58,352,655</b> | <b>61,036,553</b> | <b>2,683,898</b> | <b>62,888,141</b> | <b>1,851,588</b> |





# PUBLIC HEALTH

## Mission

The mission of the Department of Public Health (DPH) is to protect and promote the health of all San Franciscans. For more information about this department's services, please visit [sf.gov/departments/departments-public-health](https://sf.gov/departments/departments-public-health)

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## 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

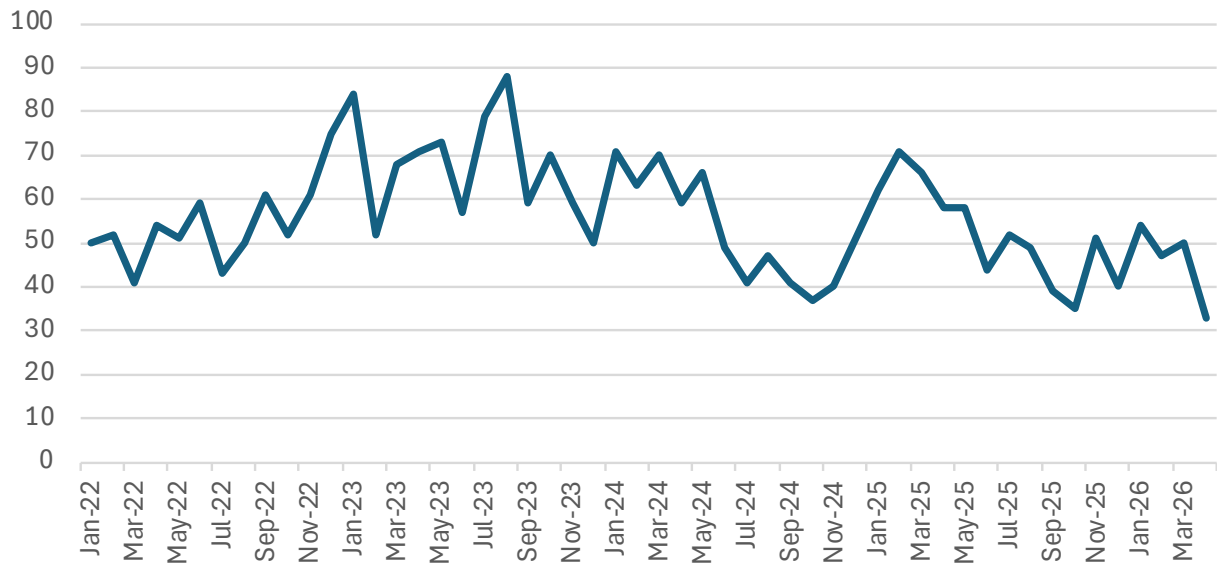
The Department's budget proposal identifies approximately \$340 million in two-year General Fund balancing solves, drawing from \$187 million in revenue initiatives and \$154 million in administrative, contract, and operational savings, and offset by strategic investments. Revenue growth is anchored 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.

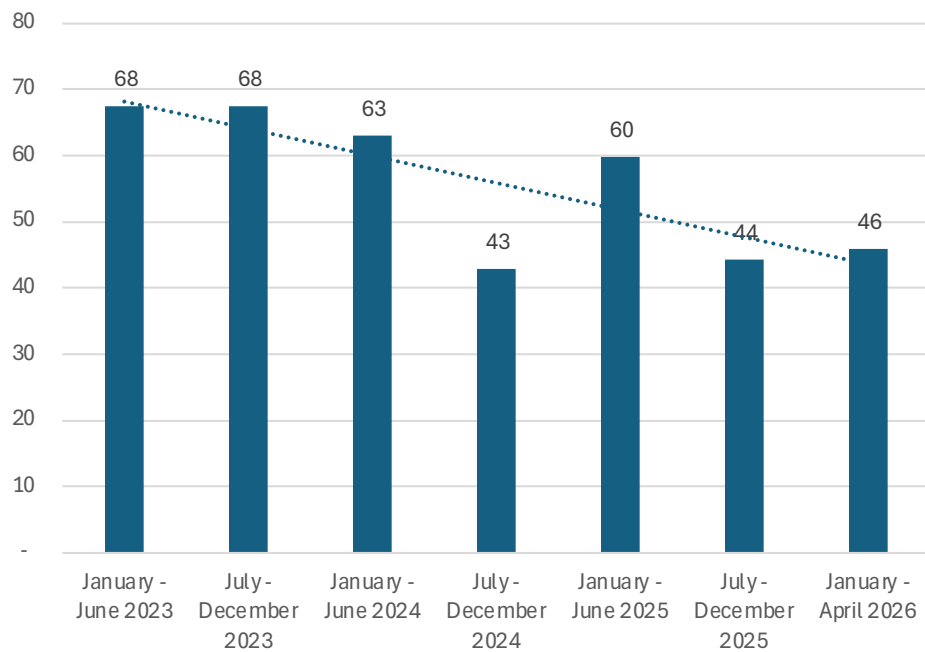
## **Behavioral Health Investments and Street Response Coordination**

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)

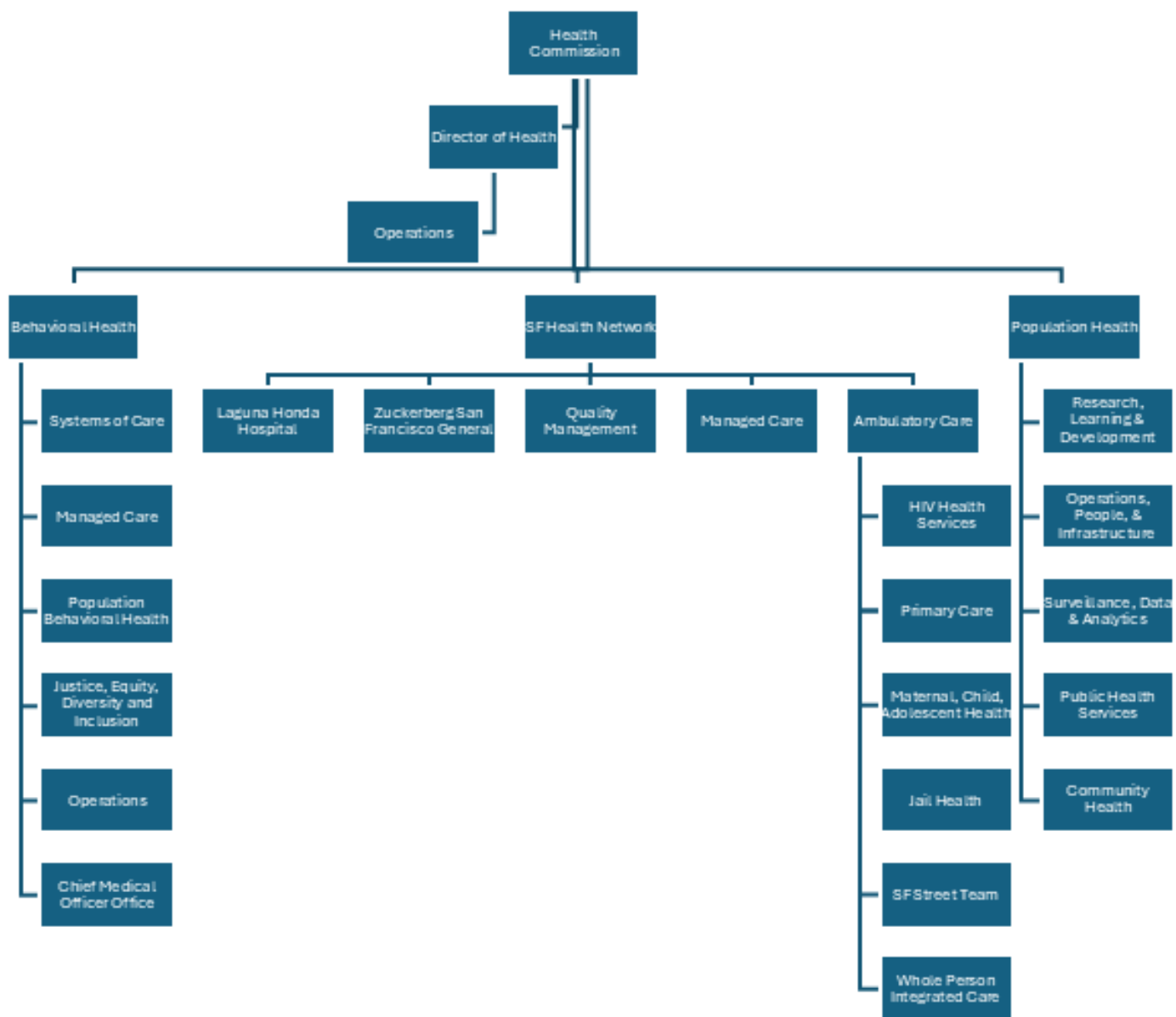
Monthly fatal overdose deaths recorded by the San Francisco Office of the Chief Medical Examiner. The 33 deaths recorded in April 2026 are the lowest monthly total since the OCME began tracking in 2020 – 43% below April 2025 (58 deaths) and continuing a sustained downward trend.



#### 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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>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)                      |
| <b>Net Operating Positions</b>      | <b>7,614.95</b>                 | <b>7,690.07</b>                 | <b>75.12</b>                | <b>7,610.98</b>                 | <b>(79.09)</b>              |

### 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       |
| <b>Sources Total</b>            | <b>3,366,272,604</b> | <b>3,619,437,991</b> | <b>253,165,387</b> | <b>3,709,456,596</b> | <b>90,018,605</b> |

### 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        |
| <b>Uses Total</b>          | <b>3,366,272,604</b> | <b>3,619,437,991</b> | <b>253,165,387</b> | <b>3,709,456,596</b> | <b>90,018,605</b> |

### 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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2026-2027 |
|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|---------------------------------|-----------------------------|
| <b>Uses - By Division Description</b> |                                 |                                 |                             |                                 |                             |
| 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                   |
| <b>Uses by Division Total</b>         | <b>3,366,272,604</b>            | <b>3,619,437,991</b>            | <b>253,165,387</b>          | <b>3,709,456,596</b>            | <b>90,018,605</b>           |

# 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](https://sfpl.org)

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## 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 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 capital outlay.

### Core Focus: City-Wide Activation and Delivering for our Patrons

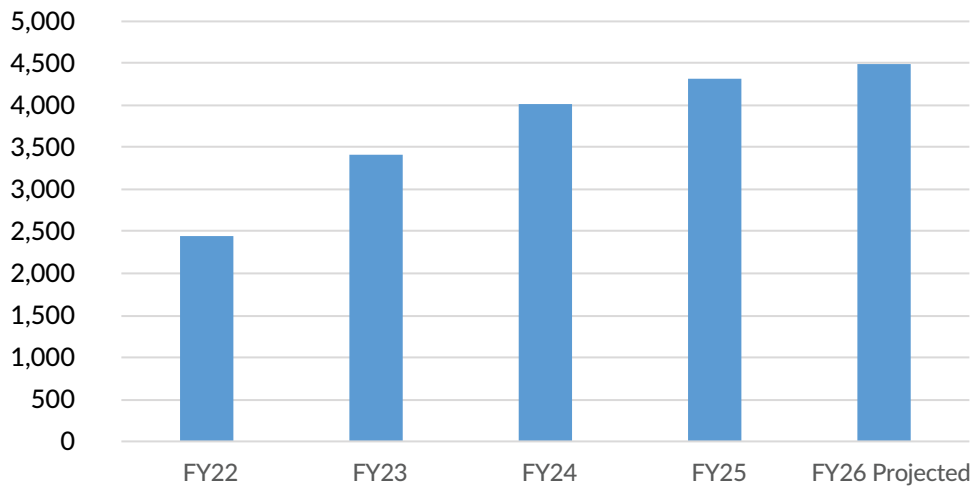
Consistent with the Library's Vision 2030 strategic plan, the core focus for this two-year cycle is to enhance quality of life for residents as a literacy champion, resource provider, cultural amplifier, thoughtful navigator and community catalyzer across the City and County of San Francisco. Library 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.

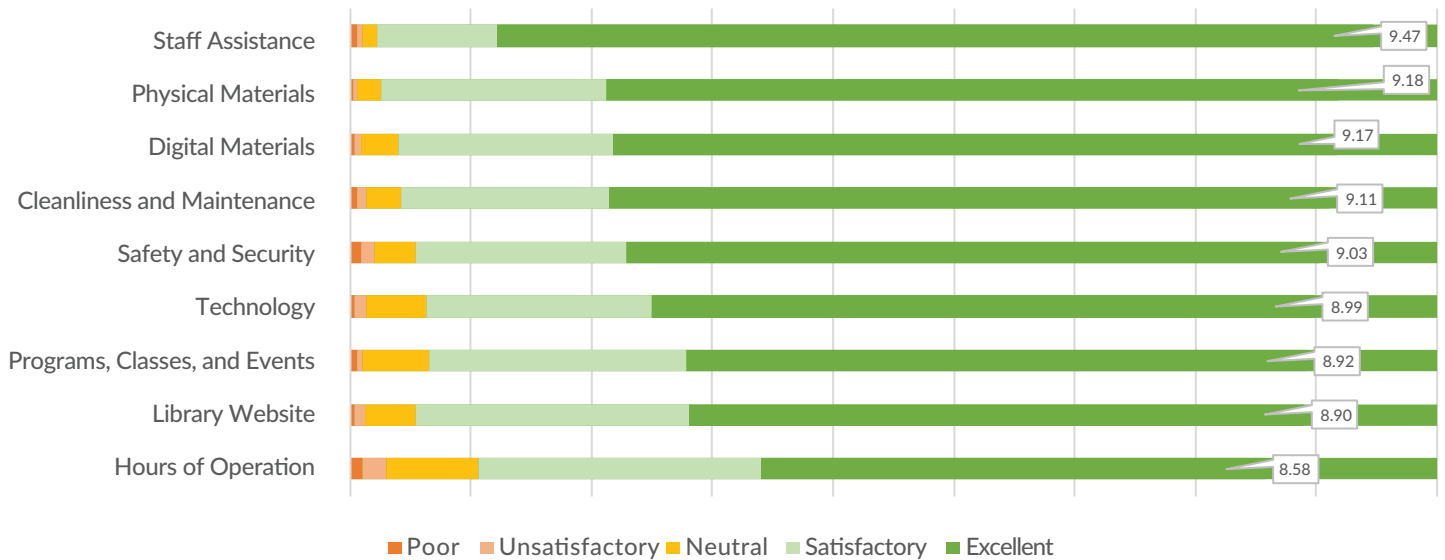
### Strategic Investments

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.

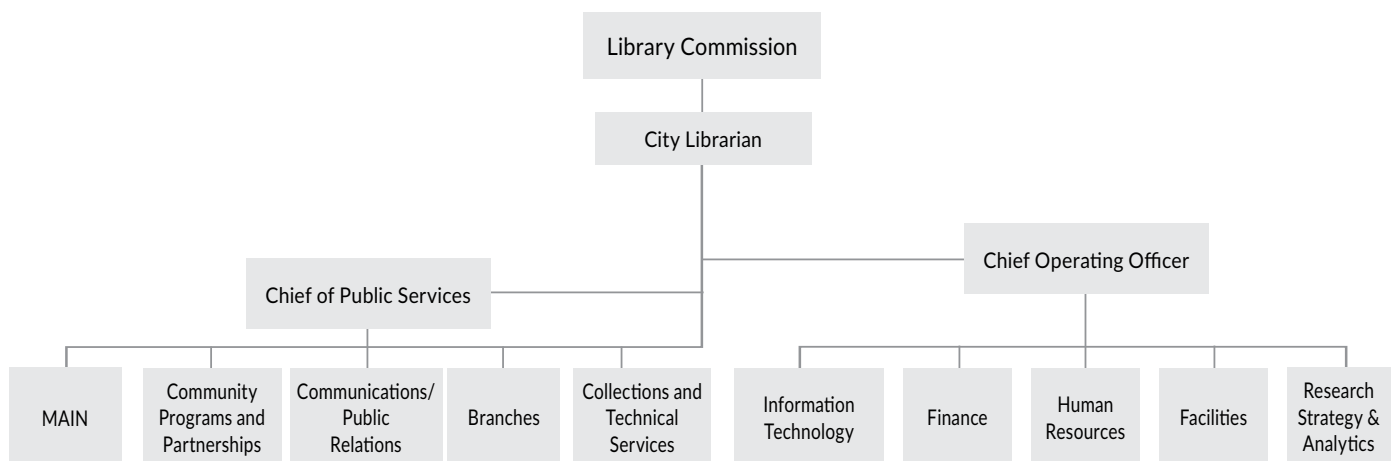


#### FY26 Q3 SFPL PATRON SATISFACTION.

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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2026-2027 |
|-------------------------------------|---------------------------------|---------------------------------|-----------------------------|---------------------------------|-----------------------------|
| Total Funded                        | 736.23                          | 737.28                          | 1.05                        | 737.14                          | (0.14)                      |
| Non-Operating Positions (CAP/Other) | (3.00)                          |                                 | 3.00                        |                                 |                             |
| <b>Net Operating Positions</b>      | <b>733.23</b>                   | <b>737.28</b>                   | <b>4.05</b>                 | <b>737.14</b>                   | <b>(0.14)</b>               |

### 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)      |
| <b>Sources Total</b>           | <b>193,371,976</b> | <b>198,454,107</b> | <b>5,082,131</b> | <b>200,623,912</b> | <b>2,169,805</b> |

### 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        |
| <b>Uses Total</b>          | <b>193,371,976</b> | <b>198,454,107</b> | <b>5,082,131</b> | <b>200,623,912</b> | <b>2,169,805</b> |

### Uses - By Division Description

|                               |                    |                    |                  |                    |                  |
|-------------------------------|--------------------|--------------------|------------------|--------------------|------------------|
| LIB Public Library            | 193,371,976        | 198,454,107        | 5,082,131        | 200,623,912        | 2,169,805        |
| <b>Uses by Division Total</b> | <b>193,371,976</b> | <b>198,454,107</b> | <b>5,082,131</b> | <b>200,623,912</b> | <b>2,169,805</b> |

# 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](https://sfpuc.org)

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## 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.

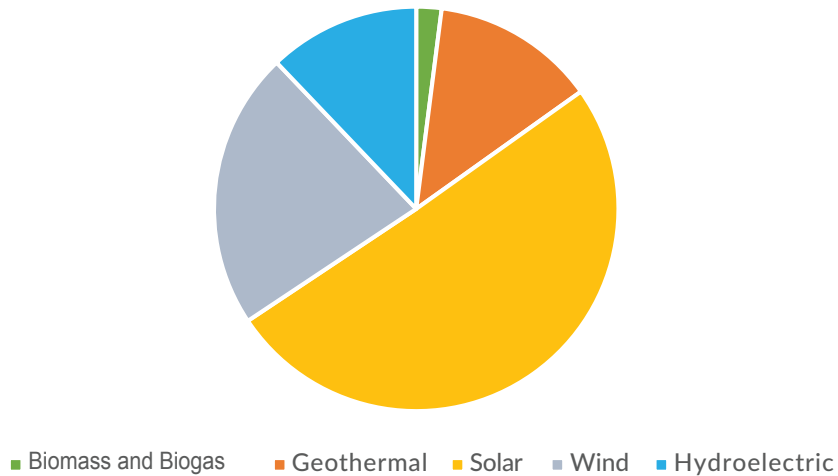
**Operational Excellence:** Prioritizing the reliability, regulatory compliance, and safety of the systems that provide 24/7 service.

**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.

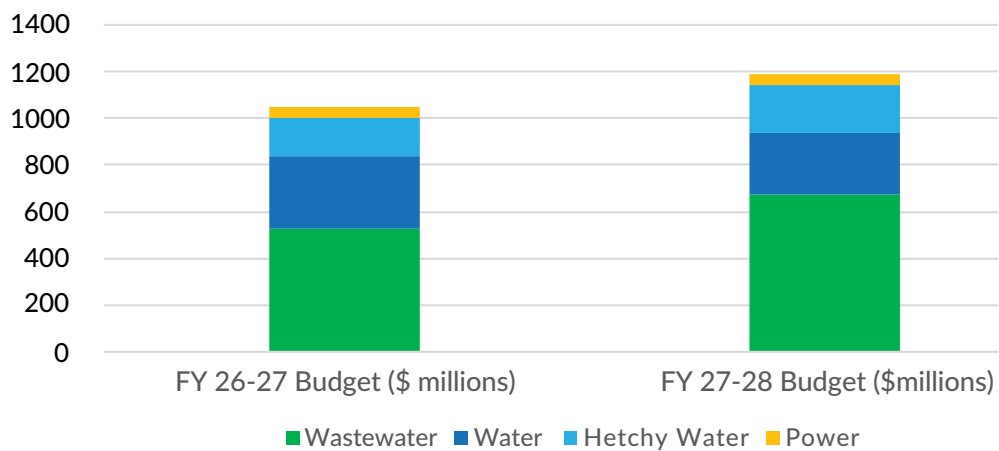
## CleanPowerSF Energy Sources



### 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.*

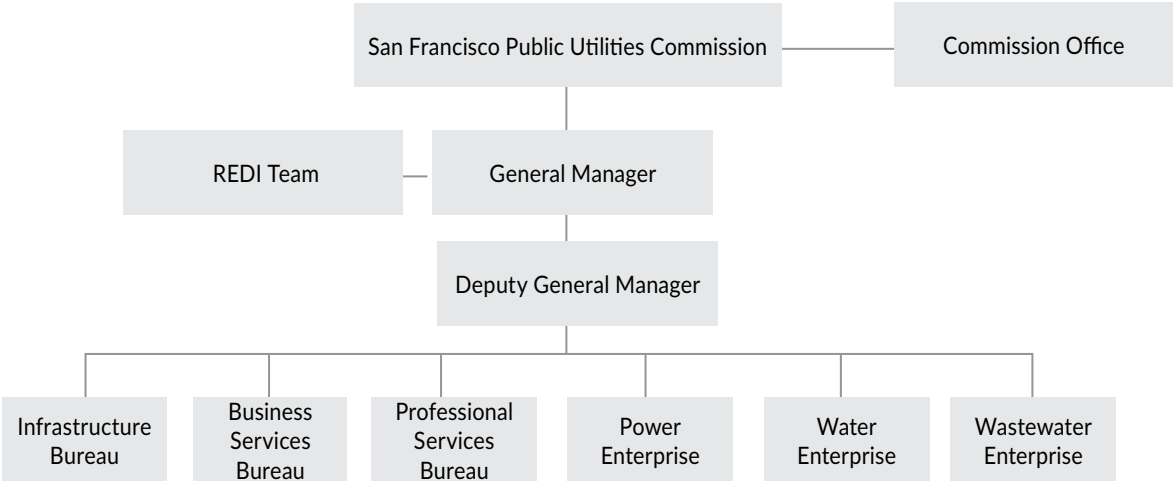
## PUC Capital Budget by Enterprise FY 26-27 & FY 27-28



### 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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>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)                        |                             |
| <b>Net Operating Positions</b>      | <b>1,781.15</b>                 | <b>1,793.03</b>                 | <b>11.88</b>                | <b>1,792.30</b>                 | <b>(0.73)</b>               |

### 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                   |                      |                      |                   |                      |                    |
| <b>Sources Total</b>           | <b>2,130,411,833</b> | <b>2,180,629,872</b> | <b>50,218,039</b> | <b>2,355,353,248</b> | <b>174,723,376</b> |

### 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)       |
| <b>Uses Total</b>             | <b>2,130,411,833</b> | <b>2,180,629,872</b> | <b>50,218,039</b> | <b>2,355,353,248</b> | <b>174,723,376</b> |

### 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         |
| <b>Uses by Division Total</b>  | <b>2,130,411,833</b> | <b>2,180,629,872</b> | <b>50,218,039</b> | <b>2,355,353,248</b> | <b>174,723,376</b> |





# 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](https://sfpublicworks.org)

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## 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.

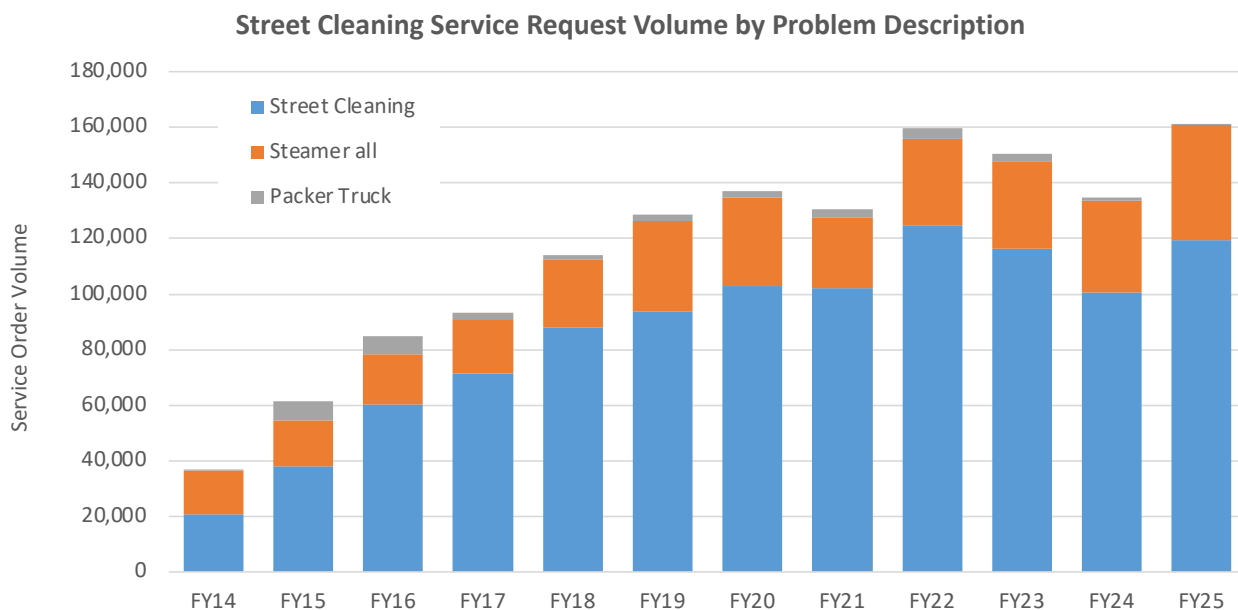
Layered on the work of these teams are initiatives by the department's design, project management and construction management teams to deliver streetscape improvements. Projects are now underway on Folsom Street, the Transbay area and Minna-Natoma in Yerba Buena, with a Powell Street makeover on the 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.

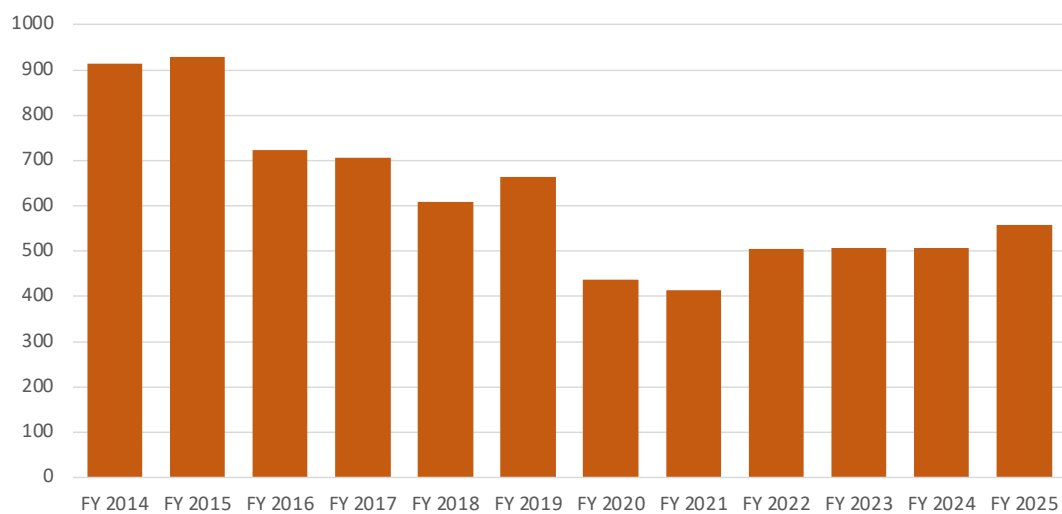
## Capital Project Delivery

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.

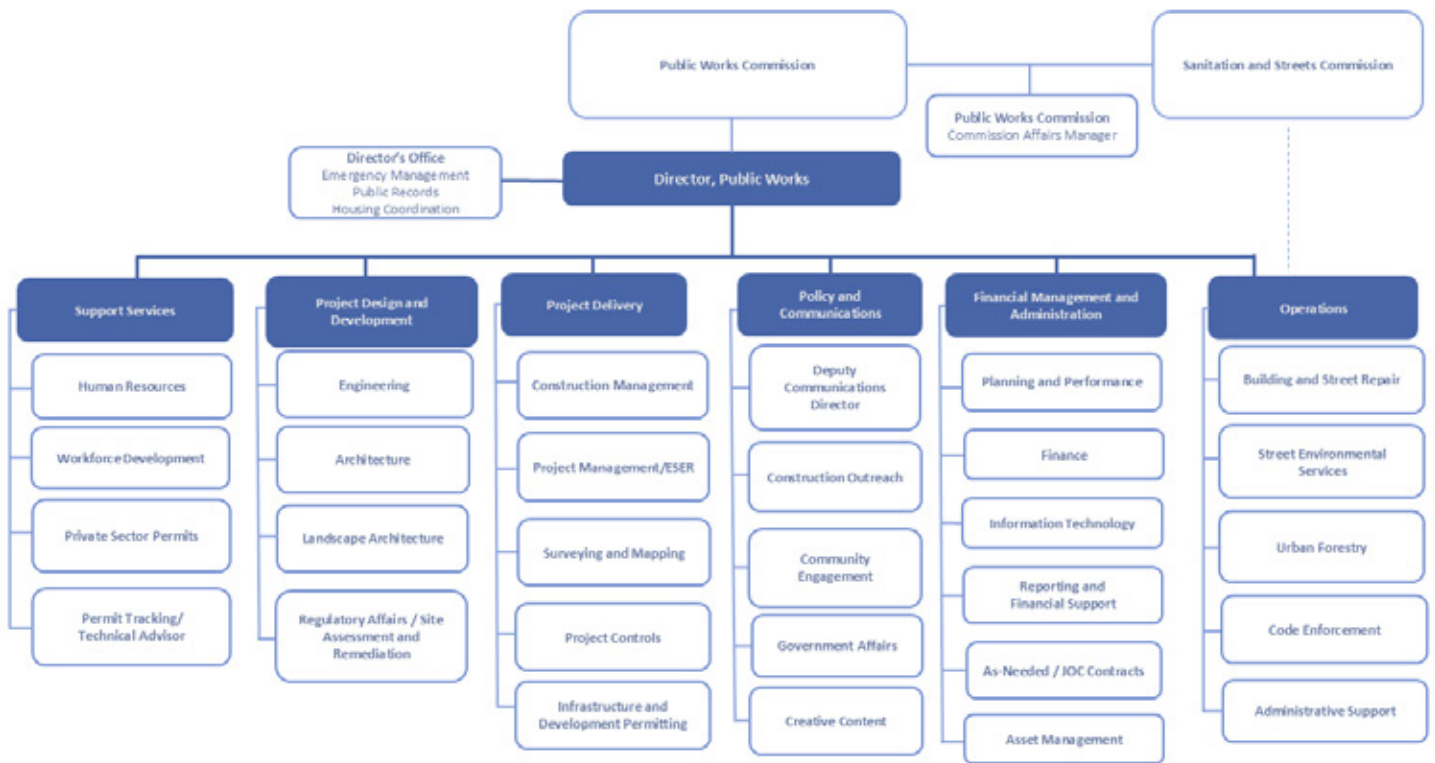
*SO volume has increased by 334% in FY25 compared to FY 14. SO volume has increased by 24% in the past 5 years, from FY21. This data excludes SOs categorized in the Encampment problem description since Encampment data is unavailable prior to FY17.*



**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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>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)                        |                             |
| <b>Net Operating Positions</b>      | <b>1,087.02</b>                 | <b>1,061.93</b>                 | <b>(25.09)</b>              | <b>1,038.92</b>                 | <b>(23.01)</b>              |

### 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        |
| <b>Sources Total</b>           | <b>428,513,379</b> | <b>486,183,940</b> | <b>57,670,561</b> | <b>503,962,891</b> | <b>17,778,951</b> |

### 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)        |                   |
| <b>Uses Total</b>             | <b>428,513,379</b> | <b>486,183,940</b> | <b>57,670,561</b> | <b>503,962,891</b> | <b>17,778,951</b> |

### 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        |
| <b>Uses by Division Total</b>  | <b>428,513,379</b> | <b>486,183,940</b> | <b>57,670,561</b> | <b>503,962,891</b> | <b>17,778,951</b> |



# 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](https://sfrecpark.org)

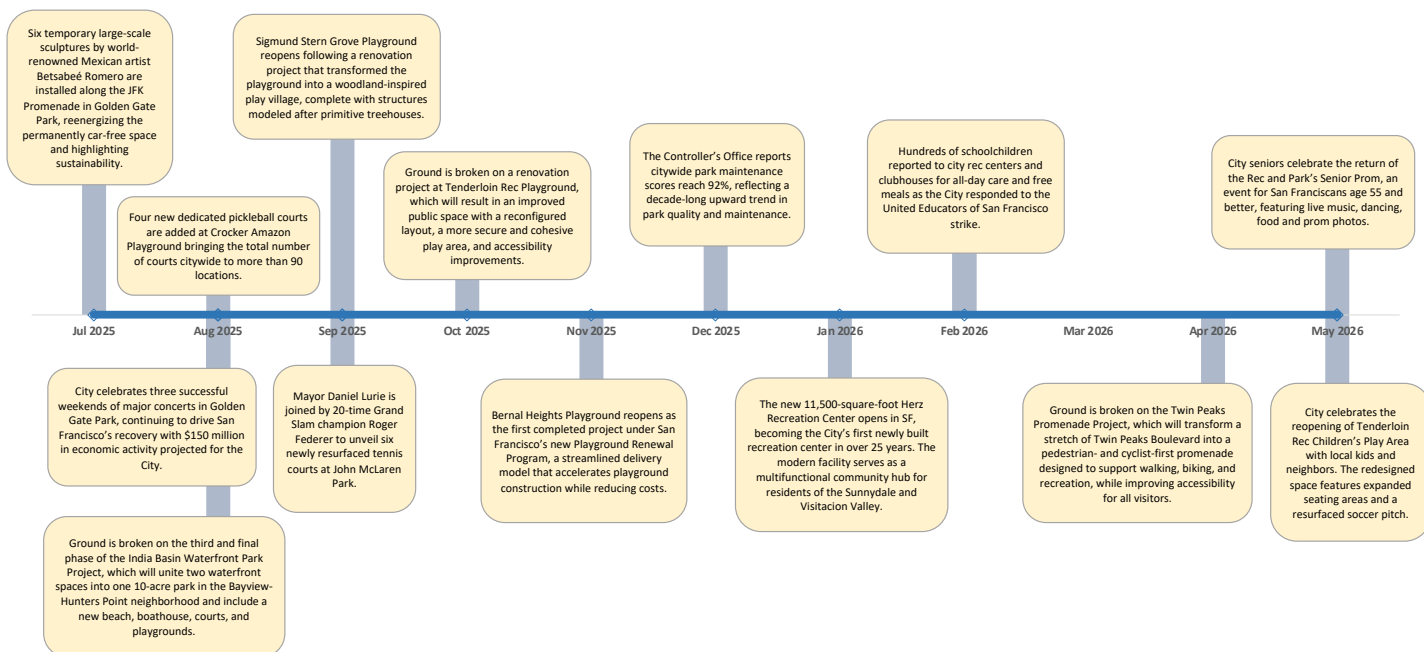
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## Budget Issues & Details

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

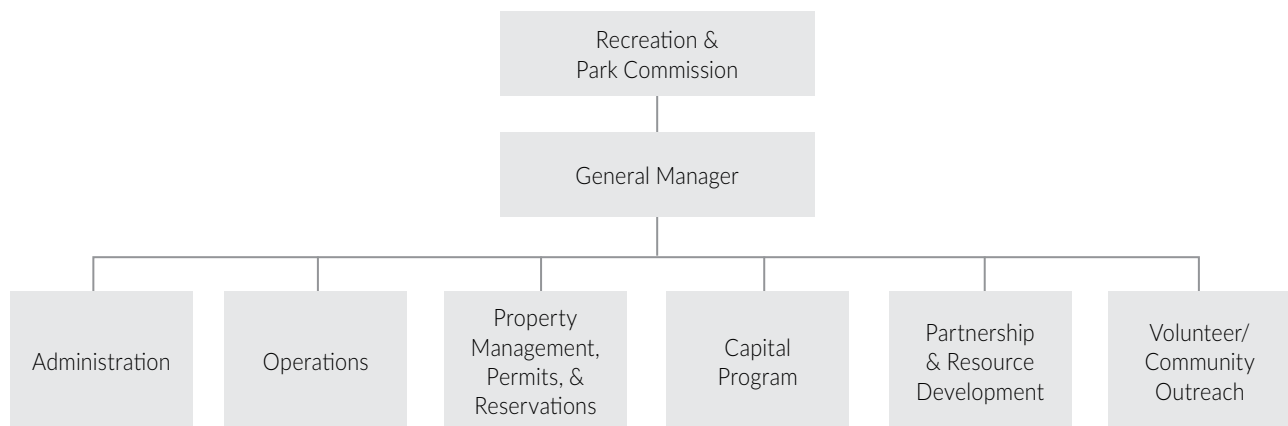
strategies that improve efficiency, reduce costs, and protect essential programs. The Department is implementing a diversified revenue approach that balances the needs of all park users, recreation participants, and the broader community, while strengthening long-term stewardship of public assets. This 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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>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)                         |                             |
| <b>Net Operating Positions</b>      | <b>965.51</b>                   | <b>972.17</b>                   | <b>6.66</b>                 | <b>966.62</b>                   | <b>(5.55)</b>               |

### 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)         |
| <b>Sources Total</b>           | <b>262,801,014</b> | <b>354,146,294</b> | <b>91,345,280</b> | <b>278,725,166</b> | <b>(75,421,128)</b> |

### 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)         |
| <b>Uses Total</b>             | <b>262,801,014</b> | <b>354,146,294</b> | <b>91,345,280</b> | <b>278,725,166</b> | <b>(75,421,128)</b> |

### 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)       |                    |                     |
| <b>Uses by Division Total</b> | <b>262,801,014</b> | <b>354,146,294</b> | <b>91,345,280</b> | <b>278,725,166</b> | <b>(75,421,128)</b> |

# 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](https://sf.gov/rentboard)

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## 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

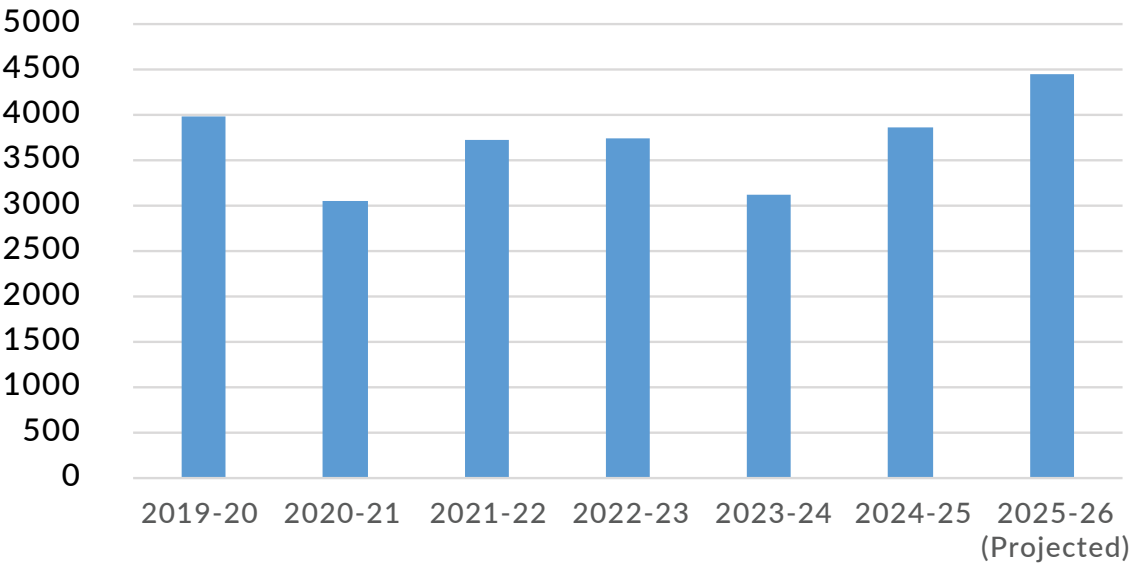
Consistent with Mayor Lurie's priority to make the City more affordable and livable for families, the Rent Board conducts arbitrations and mediations on petitions filed by tenants seeking to decrease their rent and landlords seeking to increase their tenants' rents beyond the annual allowable limit, 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.

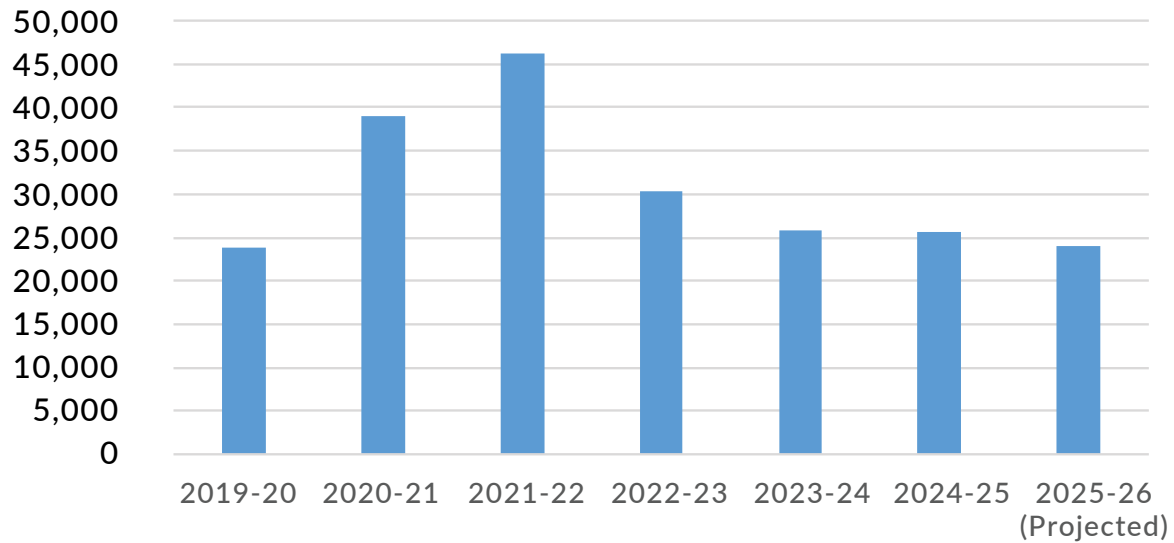
### Delivering Effective Common-Sense Government

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.

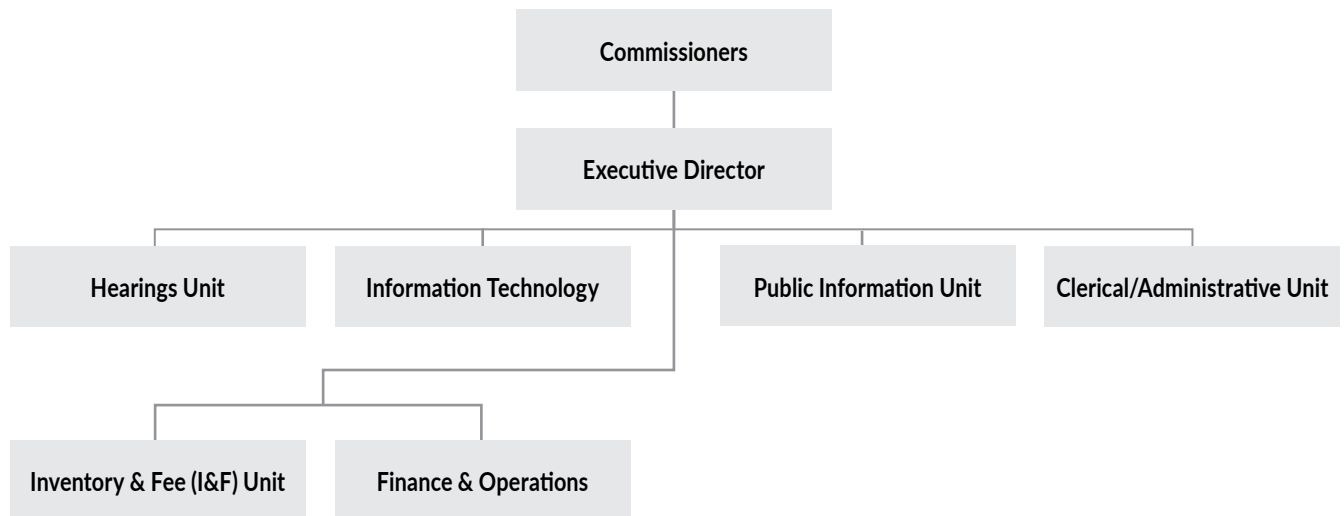


**TOTAL FILINGS.** *The Rent Board accepts petitions from renters and landlords seeking arbitration of disputes, reporting issues with housing conditions, or otherwise seeking assistance with conflicts relating to the Rent Ordinance, as well as being the site of Ellis, owner move-in, and other eviction 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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2026-2027 |
|-------------------------------------|---------------------------------|---------------------------------|-----------------------------|---------------------------------|-----------------------------|
| Total Funded                        | 47.49                           | 47.43                           | (0.06)                      | 47.20                           | (0.23)                      |
| Non-Operating Positions (CAP/Other) |                                 |                                 |                             |                                 |                             |
| <b>Net Operating Positions</b>      | <b>47.49</b>                    | <b>47.43</b>                    | <b>(0.06)</b>               | <b>47.20</b>                    | <b>(0.23)</b>               |

### 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                   |                   |                   |                  |                   |                |
| <b>Sources Total</b>           | <b>14,507,813</b> | <b>14,345,256</b> | <b>(162,557)</b> | <b>15,009,005</b> | <b>663,749</b> |

### 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         |
| <b>Uses Total</b>         | <b>14,507,813</b> | <b>14,345,256</b> | <b>(162,557)</b> | <b>15,009,005</b> | <b>663,749</b> |

### Uses - By Division Description

|                               |                   |                   |                  |                   |                |
|-------------------------------|-------------------|-------------------|------------------|-------------------|----------------|
| RNT Rent Arbitration Board    | 14,507,813        | 14,345,256        | (162,557)        | 15,009,005        | 663,749        |
| <b>Uses by Division Total</b> | <b>14,507,813</b> | <b>14,345,256</b> | <b>(162,557)</b> | <b>15,009,005</b> | <b>663,749</b> |

# 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](https://mysfers.org)

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## 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

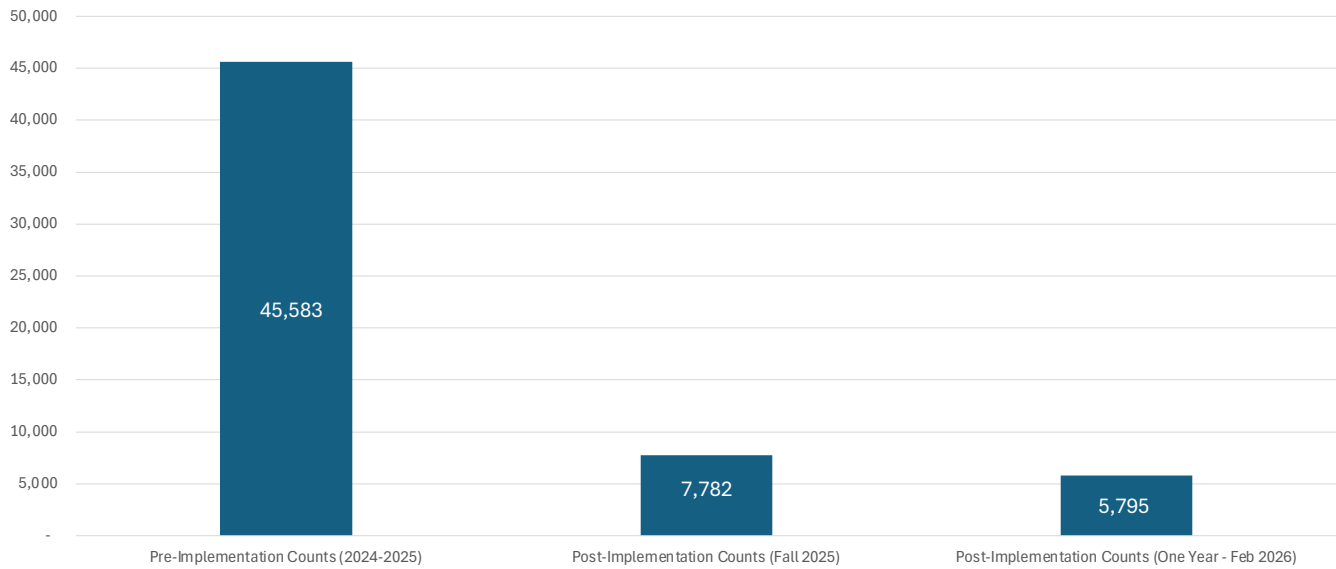
SFERS strives to provide City employees with tools and resources to ensure financial wellness and retirement readiness. SFERS partners with the City's Deferred Compensation Plan to provide a more coordinated approach to employee outreach.

### Enhance Member Experience

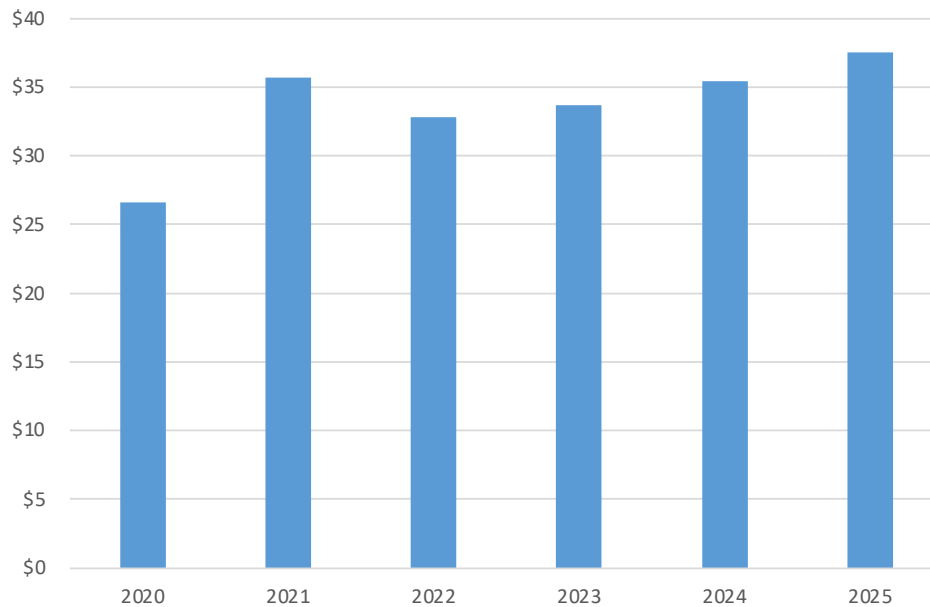
SFERS is upgrading its member services platforms to enhance the member experience and offer 24/7 self-service, by increasing self-service options available on its website and adding online educational videos. Additionally, SFERS has reopened its office for in-person service five days a week.

### 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.



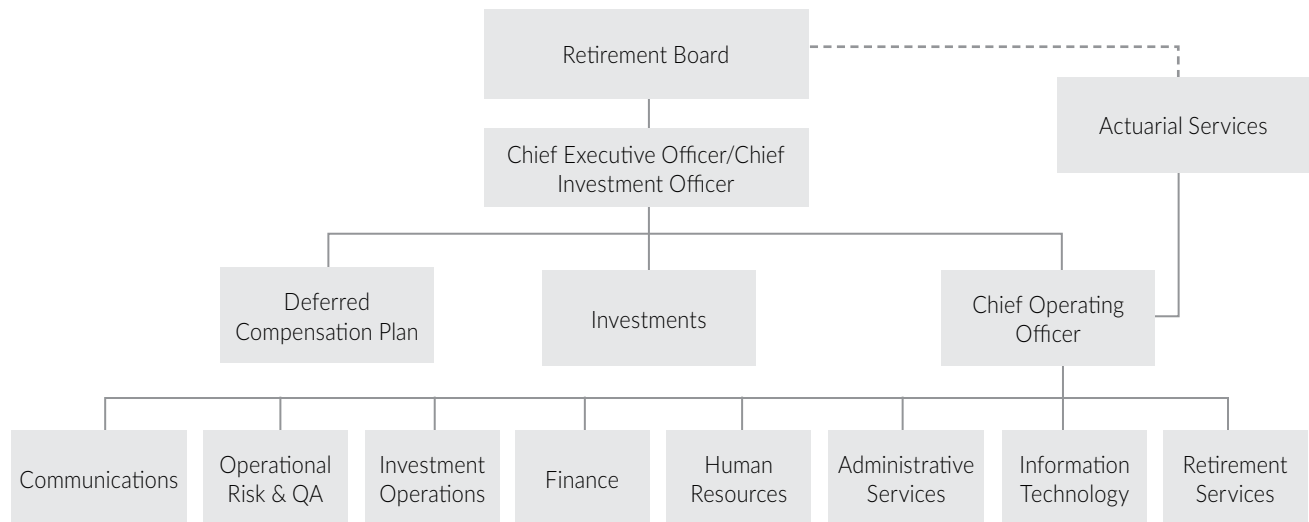
**PLAN NET POSITION AS OF JUNE 30, 2025 (\$ BILLIONS)**  
*SFERS is 96.6 percent funded based on the actuarial value of the assets.*



**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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2026-2027 |
|-------------------------------------|---------------------------------|---------------------------------|-----------------------------|---------------------------------|-----------------------------|
| Total Funded                        | 152.81                          | 158.53                          | 5.72                        | 158.55                          | 0.02                        |
| Non-Operating Positions (CAP/Other) |                                 |                                 |                             |                                 |                             |
| <b>Net Operating Positions</b>      | <b>152.81</b>                   | <b>158.53</b>                   | <b>5.72</b>                 | <b>158.55</b>                   | <b>0.02</b>                 |

### 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                   |                   |                   |                  |                   |                  |
| <b>Sources Total</b>           | <b>55,903,708</b> | <b>62,148,297</b> | <b>6,244,589</b> | <b>63,470,330</b> | <b>1,322,033</b> |

### 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)      |
| <b>Uses Total</b>         | <b>55,903,708</b> | <b>62,148,297</b> | <b>6,244,589</b> | <b>63,470,330</b> | <b>1,322,033</b> |

### 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)         |
| <b>Uses by Division Total</b> | <b>55,903,708</b> | <b>62,148,297</b> | <b>6,244,589</b> | <b>63,470,330</b> | <b>1,322,033</b> |

# 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](http://www.sf.gov/departments/sheriffs-department-oversight-board)

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## 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.

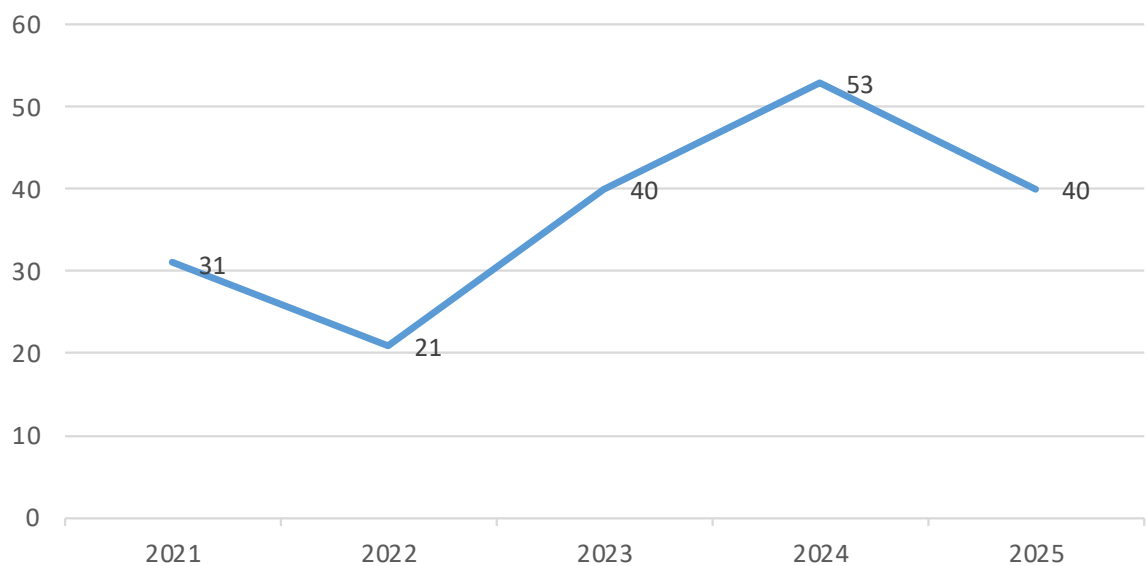
In November 2020, San Francisco voters passed Proposition D, establishing the Sheriff's Department Oversight Board (SDOB) and the Office of the Sheriff's Inspector General (OSIG). This created a new City department called the Department of Sheriff Accountability (SDA). Following a year-long national 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.

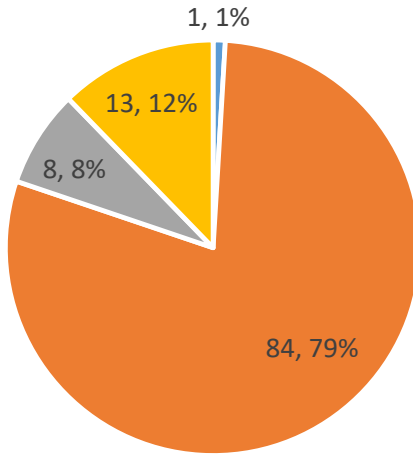
# Operational Expansion and Oversight Functions

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.\**

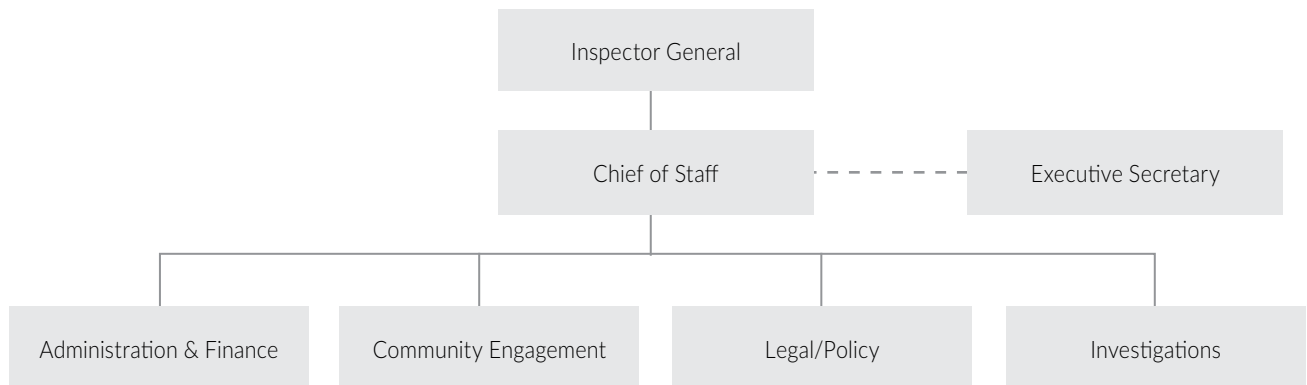


■ Informational Only ■ Misconduct ■ Referral ■ Neglect of Duty

#### 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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2026-2027 |
|-------------------------------------|---------------------------------|---------------------------------|-----------------------------|---------------------------------|-----------------------------|
| Total Funded                        | 2.14                            | 2.80                            | 0.66                        | 2.77                            | (0.03)                      |
| Non-Operating Positions (CAP/Other) |                                 |                                 |                             |                                 |                             |
| <b>Net Operating Positions</b>      | <b>2.14</b>                     | <b>2.80</b>                     | <b>0.66</b>                 | <b>2.77</b>                     | <b>(0.03)</b>               |

### Sources

|                      |                  |                  |                |                  |                |
|----------------------|------------------|------------------|----------------|------------------|----------------|
| General Fund         | 1,283,747        | 1,557,714        | 273,967        | 1,659,170        | 101,456        |
| <b>Sources Total</b> | <b>1,283,747</b> | <b>1,557,714</b> | <b>273,967</b> | <b>1,659,170</b> | <b>101,456</b> |

### 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          |
| <b>Uses Total</b>         | <b>1,283,747</b> | <b>1,557,714</b> | <b>273,967</b> | <b>1,659,170</b> | <b>101,456</b> |

### 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          |
| <b>Uses by Division Total</b> | <b>1,283,747</b> | <b>1,557,714</b> | <b>273,967</b> | <b>1,659,170</b> | <b>101,456</b> |

# 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](https://sfsheriff.com)

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## 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.

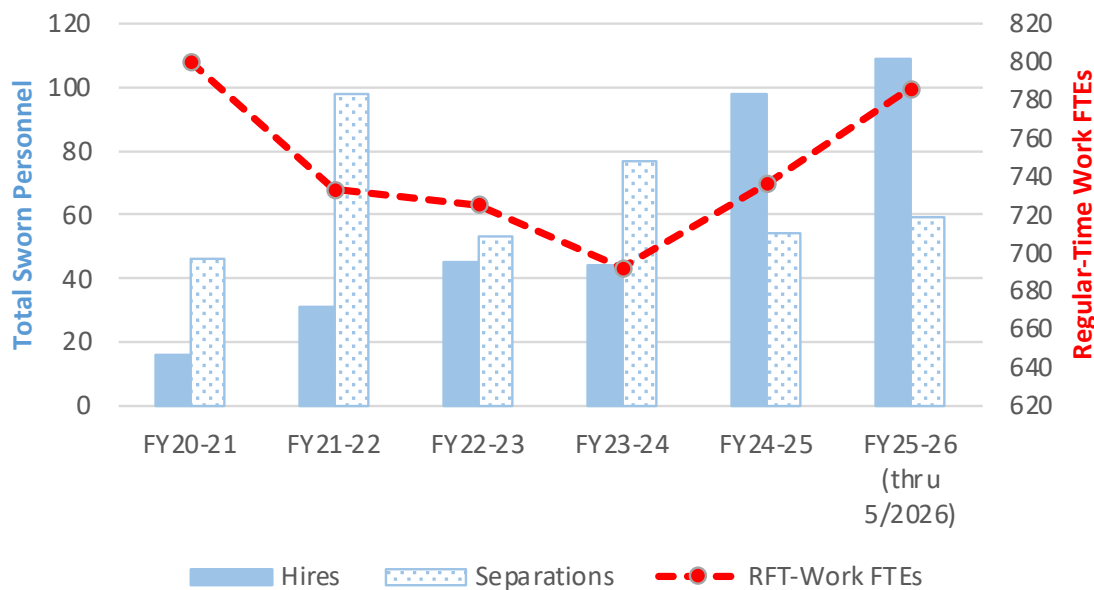
## Improve Organizational Accountability and Modernize Technology

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.

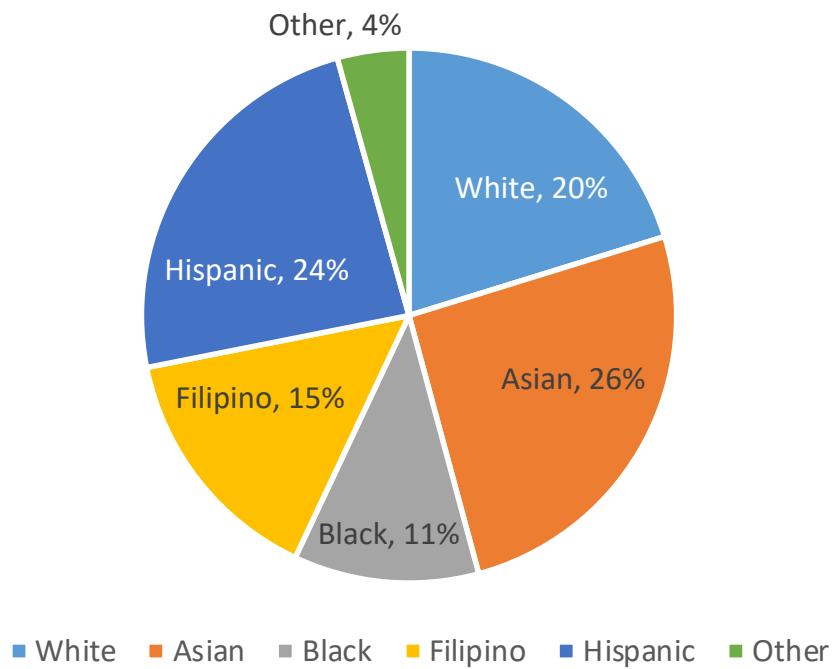
## Maximize Workforce Potential and Enrich Training

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.



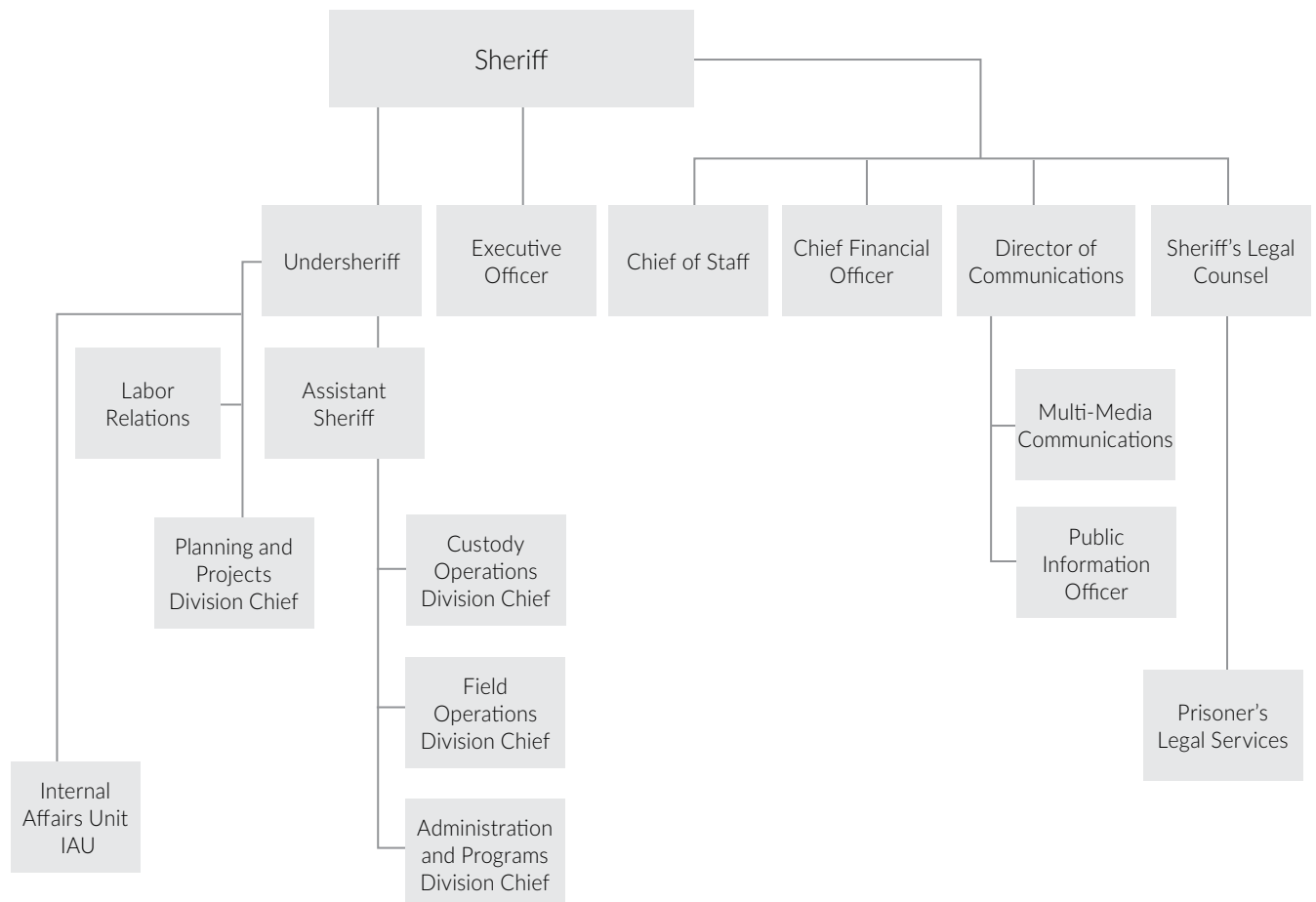
**SWORN STAFFING PROGRESS.**  
*Improving staffing levels.*





**SWORN STAFF.**  
*Ethnicity: Sworn Staff.*

## ORGANIZATIONAL STRUCTURE: SHERIFF



## TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS                    | 2025-2026<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2026-2027 |
|-------------------------------------|---------------------------------|---------------------------------|-----------------------------|---------------------------------|-----------------------------|
| Total Funded                        | 945.75                          | 983.93                          | 38.18                       | 972.49                          | (11.44)                     |
| Non-Operating Positions (CAP/Other) | (1.00)                          |                                 | 1.00                        |                                 |                             |
| <b>Net Operating Positions</b>      | <b>944.75</b>                   | <b>983.93</b>                   | <b>39.18</b>                | <b>972.49</b>                   | <b>(11.44)</b>              |

### 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)      |
| <b>Sources Total</b>           | <b>345,636,970</b> | <b>377,477,558</b> | <b>31,840,588</b> | <b>378,244,278</b> | <b>766,720</b> |

### 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        |
| <b>Uses Total</b>         | <b>345,636,970</b> | <b>377,477,558</b> | <b>31,840,588</b> | <b>378,244,278</b> | <b>766,720</b> |

### 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)    |
| <b>Uses by Division Total</b> | <b>345,636,970</b> | <b>377,477,558</b> | <b>31,840,588</b> | <b>378,244,278</b> | <b>766,720</b> |

# 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](https://sf.courts.ca.gov)

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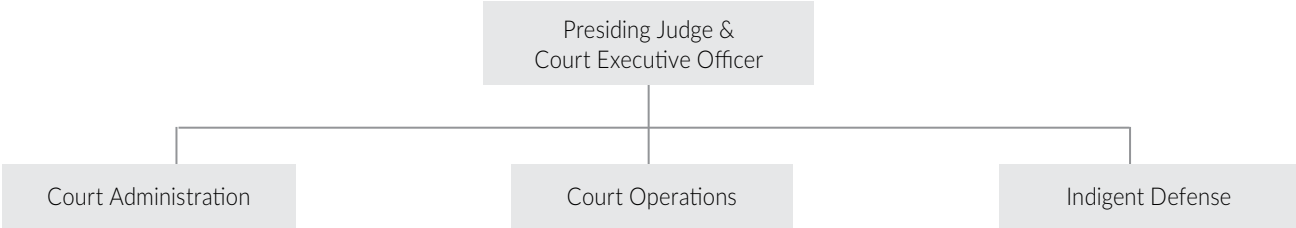
## Budget Issues & Details

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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2026-2027 |
|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|---------------------------------|-----------------------------|
| Non-Operating Positions (CAP/Other)   |                                 |                                 |                             |                                 |                             |
| Net Operating Positions               |                                 |                                 |                             |                                 |                             |
| <b>Sources</b>                        |                                 |                                 |                             |                                 |                             |
| 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                     |
| <b>Uses - Operating Expenditures</b>  |                                 |                                 |                             |                                 |                             |
| 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                     |
| <b>Uses - By Division Description</b> |                                 |                                 |                             |                                 |                             |
| 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](https://sftreasurer.org)

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## 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.

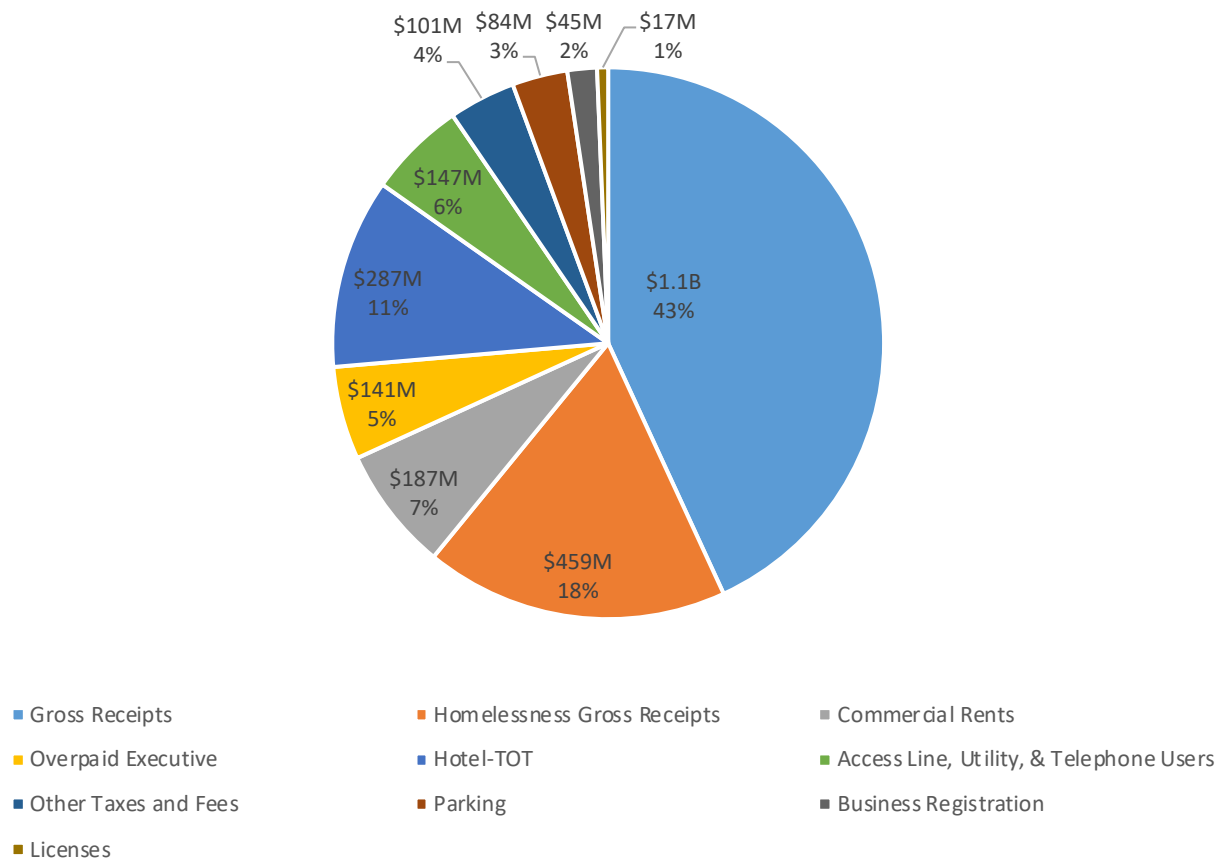
### Economic Justice Center: Financial Infrastructure for Residents

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

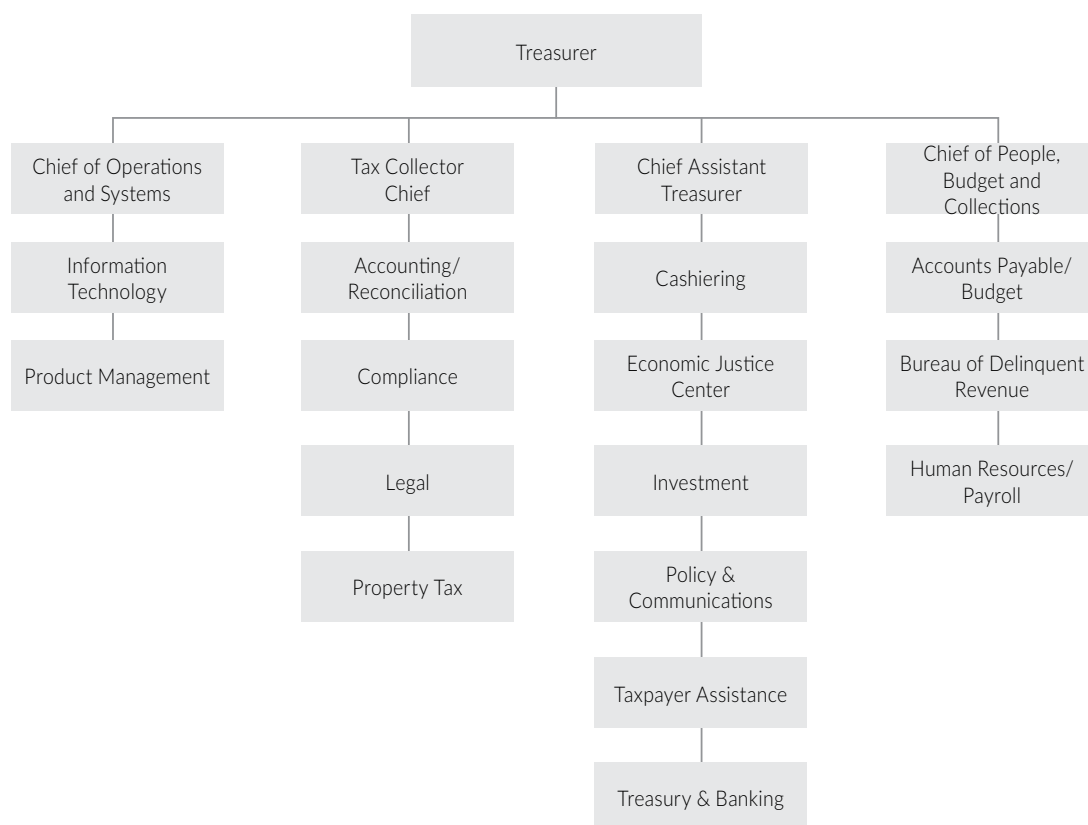
The Office partnered with the Mayor’s Office and City departments to operationalize the RV Buyback Program, designing secure payment workflows, training outreach teams, and connecting participants to one-on-one financial counseling. This helped residents eliminate City-owned debt, open bank accounts, 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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>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)                          |                             |
| <b>Net Operating Positions</b>      | <b>183.60</b>                   | <b>177.66</b>                   | <b>(5.94)</b>               | <b>171.93</b>                   | <b>(5.73)</b>               |

### 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        |
| <b>Sources Total</b>         | <b>56,452,603</b> | <b>49,949,449</b> | <b>(6,503,154)</b> | <b>50,433,207</b> | <b>483,758</b> |

### 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        |
| <b>Uses Total</b>         | <b>56,452,603</b> | <b>49,949,449</b> | <b>(6,503,154)</b> | <b>50,433,207</b> | <b>483,758</b> |

### 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        |
| <b>Uses by Division Total</b> | <b>56,452,603</b> | <b>49,949,449</b> | <b>(6,503,154)</b> | <b>50,433,207</b> | <b>483,758</b> |



# 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](https://sfwarmemorial.org)

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## 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

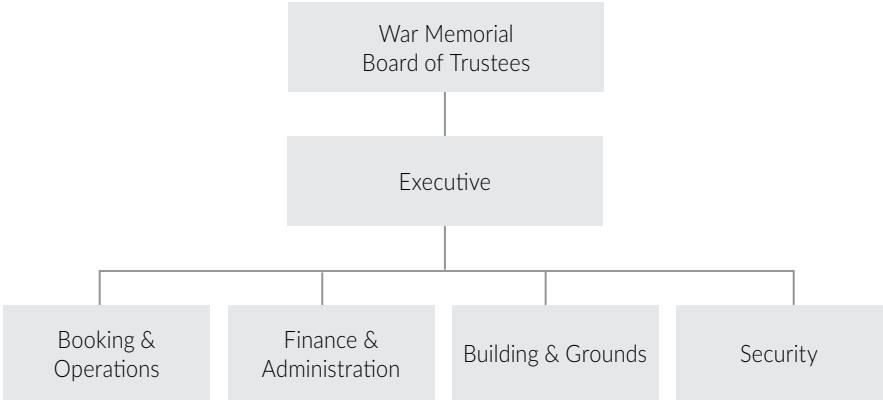
While maintaining affordable venues and modern theatrical equipment for our resident companies remains essential, our greatest opportunity for growth lies in presenting a wider and more diverse range of artists, art forms, and cultural experiences. From rock to classical music, ballet to modern dance, 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<br>ORIGINAL<br>BUDGET | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 | 2027-2028<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2026-2027 |
|-------------------------------------|---------------------------------|---------------------------------|-----------------------------|---------------------------------|-----------------------------|
| Total Funded                        | 66.95                           | 63.83                           | (3.12)                      | 63.82                           | (0.01)                      |
| Non-Operating Positions (CAP/Other) |                                 |                                 |                             |                                 |                             |
| <b>Net Operating Positions</b>      | <b>66.95</b>                    | <b>63.83</b>                    | <b>(3.12)</b>               | <b>63.82</b>                    | <b>(0.01)</b>               |

### 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           |
| <b>Sources Total</b>           | <b>32,342,470</b> | <b>31,675,116</b> | <b>(667,354)</b> | <b>33,291,649</b> | <b>1,616,533</b> |

### 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          |
| <b>Uses Total</b>         | <b>32,342,470</b> | <b>31,675,116</b> | <b>(667,354)</b> | <b>33,291,649</b> | <b>1,616,533</b> |

### Uses - By Division Description

|                               |                   |                   |                  |                   |                  |
|-------------------------------|-------------------|-------------------|------------------|-------------------|------------------|
| WAR War Memorial              | 32,342,470        | 31,675,116        | (667,354)        | 33,291,649        | 1,616,533        |
| <b>Uses by Division Total</b> | <b>32,342,470</b> | <b>31,675,116</b> | <b>(667,354)</b> | <b>33,291,649</b> | <b>1,616,533</b> |

# BONDED DEBT & LONG- TERM OBLIGATION

FRANSDAY







# 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**

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## 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) <sup>(1)</sup>**

| Bond Authorization Name                                          | Election Date | Authorized Amount | Series  | Bonds Issued    | Bonds Outstanding | Authorized & Unissued |
|------------------------------------------------------------------|---------------|-------------------|---------|-----------------|-------------------|-----------------------|
| Seismic Safety Loan Program <sup>2</sup>                         | 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       |

<sup>1</sup> 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.

<sup>2</sup> 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<sup>1</sup>**

|                                                                                  |                        |
|----------------------------------------------------------------------------------|------------------------|
| Projected Outstanding General Obligation Bonds (as of 6/30/2026) <sup>2</sup>    | \$2,361,113,672        |
| Plus Projected New FY 2026-27 Issuance                                           | 669,145,000            |
| Less Projected FY 2026-27 Principal Repayment                                    | <u>-255,030,841</u>    |
| <b>Projected Outstanding General Obligation Bonds (as of 6/30/2027)</b>          | <b>\$2,775,227,831</b> |
| Projected Outstanding Long-Term Obligations (as of 6/30/2026) <sup>3</sup>       | \$1,443,958,731        |
| Plus Projected New FY 2026-27 Issuance                                           | 410,345,000            |
| Less Projected FY 2026-27 Principal Repayment                                    | <u>-93,743,731</u>     |
| <b>Projected Outstanding Long-Term Obligations<sup>3</sup> (as of 6/30/2027)</b> | <b>\$1,760,560,000</b> |
| 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                                              | <u>-348,774,572</u>    |
| <b>Total Projected Outstanding (as of 6/30/2027)</b>                             | <b>\$4,535,787,831</b> |
| <b>Projected Fiscal Year 2026-2027 Outstanding Debt Service</b>                  |                        |
| General Obligation Bonds                                                         | \$386,037,385          |
| Long-Term Obligations <sup>3</sup>                                               | <u>169,760,917</u>     |
| <b>Total Annual Debt Service</b>                                                 | <b>\$555,798,302</b>   |

<sup>1</sup> 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.

<sup>2</sup> Does not include any proposed refinancings.

<sup>3</sup> 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)            |
| <b>Net Assessed Value (as of 8/1 /25)</b>                            | <b>\$357,842,539,195</b> |
| Legal Debt Capacity (3 percent of Assessed Valuation) <sup>(1)</sup> | \$10,735,276,176         |
| Outstanding G.O. Bonds (as of 5/01 /26)                              | \$2,670,379,950          |
| G.O. Debt Ratio                                                      | 0.75%                    |
| <b>Unused Capacity</b>                                               | <b>\$8,064,896,226</b>   |

<sup>1</sup> 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 <sup>(1)</sup><br>Outstanding as of<br>7/1/26 | Expected New<br>Issuance       | Total                           | FY2026-2027 Principal<br>and Interest Payments |
|--------------------------------|----------------------------------------------------------------|--------------------------------|---------------------------------|------------------------------------------------|
| PUC                            | \$8,290,170,000 <sup>(2)</sup>                                 | \$1,803,950,000 <sup>(3)</sup> | \$10,094,120,000 <sup>(3)</sup> | \$577,005,546 <sup>(2)</sup>                   |
| SFMTA                          | 387,795,000                                                    | -                              | 387,795,000                     | 27,815,652                                     |
| Port Commission <sup>(4)</sup> | 37,675,209                                                     | -                              | 37,675,209                      | 4,037,102                                      |
| Airport Commission             | 11,218,260,000                                                 | 2,975,600,000 <sup>(5)</sup>   | 14,193,860,000 <sup>(5)</sup>   | 719,304,175                                    |
|                                | <b>19,933,900,209</b>                                          | <b>4,779,550,000</b>           | <b>24,713,450,209</b>           | <b>1,328,162,475</b>                           |

<sup>1</sup>. Principal and Interest Payments reflect Debt Service Budget for FY 2026-27.

<sup>2</sup>. 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.

<sup>3</sup>. 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.

<sup>4</sup>. Includes South Beach Harbor.

<sup>5</sup>. 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](https://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

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### 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           |
| <b>Total</b>                                       | <b>31,104</b> | <b>21,028</b> | <b>52,132</b> |

- » Enhance resiliency and eliminate racial and social disparities so that all San Franciscans may thrive;
- » Ensure asset preservation and sustainability, i.e., timely maintenance and renewal of existing infrastructure;
- » Serve programmatic or planned needs, i.e. formal objectives of an adopted plan or action by the City's elected officials; and
- » Promote economic development with projects that are expected to increase revenue, improve government effectiveness, or reduce operating costs.

### Capital-Related Policies

The City's Ten-Year Capital Plan is financially constrained, meaning that it lists funded as well as deferred projects that are selected based on fiscally responsible and transparent policies. The FY 2026-35 Capital Plan generally retains most policies and practices set in prior year plans, including restrictions around debt issuance, in order to meet key objectives such as:

- Growing the Pay-As-You-Go program at a rate that allows the City to address its facilities backlog;

- Funding Street Resurfacing to maintain a Pavement Condition Index (PCI) to a state of good repair with a score of 75;
- Prioritizing the City's curb ramp program and barrier removal projects to improve accessibility for all;
- Prioritizing regulatory requirements, life safety concerns, and the maintenance of current assets in order to reduce the City's backlog of deferred capital projects;
- Keeping property tax rates at or below 2006 levels; and
- Funding critical enhancements to cover unexpected capital needs and emergencies as well as projects that are not good candidates for debt financing.

**Operating Impacts of Capital Projects** The vast majority of projects in the City's Capital Plan and Budget address the needs of existing assets and are not expected to substantially impact operating costs. For those projects where a substantial operational impact is expected,

San Francisco Administrative Code Section 3.20 states, "The capital expenditure plan shall include a summary of operating costs and impacts on city operations that are projected to result from capital

investments recommended in the plan.” This operations review includes expected changes in the cost and quality of city service delivery.

Such operational planning is a foundational component of the pre-development planning for the City’s large-scale capital projects, and is included in the Plan whenever possible. In practice, because projects are often described in the Plan so far in advance of their construction, and even before pre-planning is complete, operating impacts are typically not available in detail at the time of Plan publication. More often, operating impacts are presented to the Capital Planning Committee as project plans come into focus.

Departments present future one-time and ongoing costs of their projects to the Capital Planning Committee as part of the funding approval process. The Capital Planning Committee considers recurring salary and benefits costs, other operating costs such as maintenance, and any anticipated recurring revenues to understand the net operating impacts of major projects. Considerations for the costs of stand-alone facilities include ongoing costs like staffing and utilities, as well as one-time costs like furniture, fixtures, and equipment. The near-term impacts of major projects are reflected in the projected sources and uses of the City’s Five-Year Financial Plan, issued every other year. In addition, renewal needs and condition assessments for all facilities and infrastructure are modeled before a project is funded. These models are updated annually as a part of the capital planning process.

### **Eligible Capital Project Types**

Capital projects funded through the annual budget are considered part of the Plan’s Pay- As-You-Go (Pay-Go) Program. Debt-financed projects are typically funded through supplemental appropriations and considered outside of the annual budgeting process. Projects funded through the Pay-As-You-Go Program fall into one of five general funding categories defined below:

### **ADA Facility Transition Plan and ADA Right-of-**

**Way:** ADA Facility investments are barrier removal projects on public buildings. ADA Right-of-Way projects correspond to on-demand curb ramp work. These dedicated ADA projects represent a small fraction of the accessibility improvements the Plan funds, as capital projects frequently include accessibility upgrades that are not counted as separate line items.

**Routine Maintenance:** Projects that provide for the day-to-day maintenance of existing buildings and infrastructure, including labor costs. Unlike renewals and enhancements, these annual expenditures are often a mix of capital and operating expenses, and they can be used for minor renewals according to department needs.

**Street Resurfacing:** This funding is used to maintain a citywide average PCI score of 75.

**Critical Enhancement:** An investment that increases an asset’s value or useful life and changes its use. Critical enhancement projects include emergency repairs and improvements that address growth or other priority capital needs that are not good candidates for debt financing due to size or timing.

### **Facility and Right-of-Way Infrastructure Renewals:**

An investment that preserves or extends the useful life of existing facilities or infrastructure.

The categories of spending captured in the Capital Budget mirror those of San Francisco’s Ten-Year Capital Plan and enable the City to chart trends, measure capital spending in terms of best practices, and report against the City’s targets for state of good repair spending.

### **Historical Capital Accomplishments**

The City’s first Ten-Year Capital Plan was adopted on June 20, 2006, and recommended \$16 billion in total investments and \$3 billion in General Fund investments through FY 2014-15. Since its adoption, nearly all of the high-priority projects identified

in the first Plan have been accomplished while planned General Fund investments have surpassed \$6 billion.

### **General Obligation (G.O.) Bonds and Certificates of Participation (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<br>Budget | 2027-2028<br>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<br>Replaceme | Diesel Fuel Day-Tank<br>Replaceme | GF Annual Authority Ctrl | 100,000             | 0                   |
| <b>Academy Of Sciences Total</b> |                                   |                                   |                          | <b>1,676,582</b>    | <b>1,657,911</b>    |

### Department: Airport Commission

| Project                         | Project Title                  | Activity Title                 | Fund Title                 | 2026-2027<br>Budget | 2027-2028<br>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          |
| <b>Airport Commission Total</b> |                                |                                |                            | <b>147,048,012</b>  | <b>139,608,143</b>  |

### Department: Arts Commission

| Project                      | Project Title                     | Activity Title                 | Fund Title                   | 2026-2027<br>Budget | 2027-2028<br>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<br>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              |
| <b>Arts Commission Total</b> |                                   |                                |                              | <b>2,527,470</b>    | <b>1,070,815</b>    |



## 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          |
| <b>Asian Art Museum Total</b> |                                |                                |                          | <b>1,071,175</b> | <b>2,080,734</b> |

### 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        |
| <b>Emergency Management Total</b> |                                |                                |                              | <b>5,209,359</b> | <b>6,500,000</b> |

### 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<br>Budget | 2027-2028<br>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              |
| <b>Fine Arts Museum Total</b> |                                |                              |                              | <b>3,108,113</b>    | <b>2,713,019</b>    |

### Department: Fire Department

| Project                      | Project Title                  | Activity Title                 | Fund Title                   | 2026-2027<br>Budget | 2027-2028<br>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             |
| <b>Fire Department Total</b> |                                |                                |                              | <b>3,897,367</b>    | <b>5,259,735</b>    |

### Department: General Services Agency - City Admin

| Project                                           | Project Title                    | Activity Title                 | Fund Title                        | 2026-2027<br>Budget | 2027-2028<br>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<br>COPs | Civic Center Steam Loop Renew  | CPXCF COP Crit Reprs/Rcv<br>Stmls | (390,036)           | 0                   |
| 10040306                                          | ADRE HOJ Roof Replacement        | COP Funding                    | CPXCF COP Crit Reprs/Rcv<br>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                   |
| <b>General Services Agency - City Admin Total</b> |                                  |                                |                                   | <b>2,081,317</b>    | <b>3,883,420</b>    |

## 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&Reliability 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<br>Budget | 2027-2028<br>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<br>Budget | 2027-2028<br>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<br>Budget | 2027-2028<br>Budget |
|---------|---------------|----------------|------------|---------------------|---------------------|
|---------|---------------|----------------|------------|---------------------|---------------------|

## CAPITAL PROJECTS, *CONTINUED*

### Department: Port

| Project  | Project Title                  | Activity Title                 | Fund Title              | 2026-2027<br>Budget | 2027-2028<br>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 Srvs Line    | Hyde St H Fire Srvs 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 Srvs Pool    | SFPUC Electric Srvs Pool       | Port Operating          | 350,000             | 0                   |

## CAPITAL PROJECTS, *CONTINUED*

### Department: Port

| Project           | Project Title              | Activity Title            | Fund Title     | 2026-2027<br>Budget | 2027-2028<br>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                   |
| <b>Port Total</b> |                            |                           |                | <b>85,338,654</b>   | <b>36,390,000</b>   |

### Department: Public Health

| Project  | Project Title                   | Activity Title                 | Fund Title                   | 2026-2027<br>Budget | 2027-2028<br>Budget |
|----------|---------------------------------|--------------------------------|------------------------------|---------------------|---------------------|
| 10016877 | HG Misc Fac Maint Proj          | Misc Fac Maint Proj            | SFGH-Operating Fund          | 2,178,379           | 2,287,297           |
| 10016878 | HL Dph - Facilities Maintenance | 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<br>Budget | 2027-2028<br>Budget |
|---------------------|---------------|----------------|------------|---------------------|---------------------|
| Public Health Total |               |                |            | 20,614,723          | 15,428,531          |

### Department: Public Library

| Project              | Project Title                  | Activity Title                 | Fund Title                   | 2026-2027<br>Budget | 2027-2028<br>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<br>Budget | 2027-2028<br>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/<br>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<br>Budget | 2027-2028<br>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           |
| <b>Public Utilities Commission Total</b> |                                |                                |                                | <b>38,774,865</b>   | <b>61,525,500</b>   |

### Department: Public Works

| Project  | Project Title                | Activity Title          | Fund Title                    | 2026-2027<br>Budget | 2027-2028<br>Budget |
|----------|------------------------------|-------------------------|-------------------------------|---------------------|---------------------|
| 10033865 | PW VL CR and Sub-Sdwk 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<br>Budget | 2027-2028<br>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<br>Budget | 2027-2028<br>Budget |
|--------------------|---------------|----------------|------------|---------------------|---------------------|
| Public Works Total |               |                |            | 123,563,574         | 118,202,106         |

### Department: Recreation And Park Commission

| Project  | Project Title                  | Activity Title                 | Fund Title                   | 2026-2027<br>Budget | 2027-2028<br>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-Budg  | 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-Budg  | 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<br>Budget | 2027-2028<br>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<br>Budget | 2027-2028<br>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<br>Budget | 2027-2028<br>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                   |
| <b>Sheriff Total</b> |                            |                            |                              | <b>3,975,693</b>    | <b>5,429,478</b>    |

### Department: War Memorial

| Project                       | Project Title                     | Activity Title                                        | Fund Title                        | 2026-2027<br>Budget | 2027-2028<br>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<br>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-EmrgncyGntr-<br>ElctrcUpgrades | OH-EmrgncyGntr-<br>ElctrcUpgrades                     | SR WAR Cont Authority Ctrl        | 600,000             | 0                   |
| 10043574                      | DSH - Dimmer-Lighting Renewal     | WAR Davies Hall Dimmer<br>Replace & Lighting Upgrades | SR WAR Cont Authority Ctrl        | 0                   | 200,000             |
| <b>War Memorial Total</b>     |                                   |                                                       |                                   | <b>(1,073,685)</b>  | <b>977,608</b>      |
| <b>Capital Projects Total</b> |                                   |                                                       |                                   | <b>650,021,221</b>  | <b>515,094,484</b>  |

## 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          |
| <b>Asian Art Museum Total</b> |                                |                                |                          | <b>1,071,175</b> | <b>2,080,734</b> |

### 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        |
| <b>Emergency Management Total</b> |                                |                                |                              | <b>5,209,359</b> | <b>6,500,000</b> |

### 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<br>Budget | 2027-2028<br>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              |
| <b>Fine Arts Museum Total</b> |                                |                              |                              | <b>3,108,113</b>    | <b>2,713,019</b>    |

### Department: Fire Department

| Project                      | Project Title                  | Activity Title                 | Fund Title                   | 2026-2027<br>Budget | 2027-2028<br>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             |
| <b>Fire Department Total</b> |                                |                                |                              | <b>3,897,367</b>    | <b>5,259,735</b>    |

### Department: General Services Agency - City Admin

| Project                                           | Project Title                    | Activity Title                 | Fund Title                        | 2026-2027<br>Budget | 2027-2028<br>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<br>COPs | Civic Center Steam Loop Renew  | CPXCF COP Crit Reprs/Rcv<br>Stmls | (390,036)           | 0                   |
| 10040306                                          | ADRE HOJ Roof Replacement        | COP Funding                    | CPXCF COP Crit Reprs/Rcv<br>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                   |
| <b>General Services Agency - City Admin Total</b> |                                  |                                |                                   | <b>2,081,317</b>    | <b>3,883,420</b>    |





# IT PROJECTS

PERMIT CENTER







# 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](https://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](mailto:budget@sfgov.org)

[sf.gov/topics/budget](https://sf.gov/topics/budget)

## **Controller's Office**

1 Dr. Carlton B. Goodlett Place, Room 316

Phone: (415) 554-7500

[sf.gov/departments/controllers-office](https://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](https://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](https://sfgov.org/scorecards)

## **SF Open Book**

A clear look at San Francisco's fiscal and economic health.

[openbook.sfgov.org](https://openbook.sfgov.org)

## **SF Open Data**

The central clearinghouse for data published by the City and County of San Francisco.

[datasf.org](https://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 BURNING DIO





