

CITY & COUNTY OF SAN FRANCISCO, CALIFORNIA

DANIEL LURIE

# PROPOSED BUDGET

FISCAL YEARS 2025-2026 & 2026-2027



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# EXECUTIVE SUMMARY

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# MAYOR'S LETTER

May 30, 2025

Dear San Franciscans,

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

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

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



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

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

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

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

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

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

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

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

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

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

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

Sincerely,

A handwritten signature in dark ink, appearing to read 'D. Lurie', with a long horizontal stroke extending to the right.

Daniel L. Lurie  
Mayor of San Francisco

# EXECUTIVE SUMMARY

## SAN FRANCISCO'S BUDGET

The budget for the City and County of San Francisco (the City) for Fiscal Years (FY) 2025-26 and FY 2026-27 is \$15.9 billion and \$16.3 billion, respectively. Just over half (56 percent) of the budget consists of self-supporting activities, primarily at the City's Enterprise departments, which focus on City-related business operations, and include the Port, Municipal Transportation Agency, Airport, and Public Utilities Commission. General Fund monies comprise the remaining 44 percent, which support public services such as public health, housing, support for those experiencing homelessness, safety and fire services, parks management, and others.

The City receives funds into its General Fund from a combination of local tax revenues, such as property, transfer, sales, hotel, and business taxes, as well as state and federal resources, and fees for service.

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

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

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

## BUDGET PROCESS

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

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

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

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

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

In November of 2009, voters passed Proposition A, which amended the City Charter to require the City to transition to a two-year budget cycle for all departments beginning in FY 2012-13. Majority of City Departments retain a rolling two-year budget, meaning the FY 2026-27 budget will be revisited next year.

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

On December 18, 2024, the Mayor's Office, along with the Controller's Office and the Board of Supervisors' Budget and Legislative Analyst, released an update to the Five-Year Financial Plan for FY 2025-26 through FY 2029-30, also referred to as the Joint Report. The report projected a General Fund deficit of \$253.2 million in FY 2025-26 and \$622.7 million in FY 2026-27, for a cumulative deficit of \$875.9 million. The report also projected that the deficit would grow to \$1.47 billion by the end of the forecast period.

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

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

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

In March 2025, the three offices released an update to Joint Report, known as the March Update. This report showed in the two upcoming fiscal years, the period for which the City is required to adopt a balanced two-year budget, a

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

| Joint Report General Fund Shortfall:<br>March 2025 (\$ Millions) | FY 2025-26     | FY 2026-27     | FY 2027-28     | FY 2028-29       | FY 2029-30       |
|------------------------------------------------------------------|----------------|----------------|----------------|------------------|------------------|
| Sources Increase/(Decrease)                                      | (6.4)          | 216.1          | 325.4          | 425.6            | 597.9            |
| Uses (Increase)/Decrease                                         | (265.9)        | (761.3)        | (1,284.1)      | (1,684.1)        | (1,946.4)        |
| <b>Projected Cumulative Surplus/(Shortfall)</b>                  | <b>(272.3)</b> | <b>(545.2)</b> | <b>(958.7)</b> | <b>(1,258.5)</b> | <b>(1,348.5)</b> |
| <b>Two-Year Deficit</b>                                          | <b>(817.5)</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, focusing on eliminating their least effective programs while maintaining core city services. Departments identified savings such as realigning grant portfolios, decreasing expected contracting costs, and eliminating vacant positions.

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

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

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

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

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

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

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

### PUBLIC SAFETY

The Mayor's proposed budget prioritizes maintaining staffing levels for the City's sworn public safety officers, improves coordination for and continues to build out alternatives to traditional policing to support public safety operations citywide. Staffing investments at the Police, Fire, Sheriff, and Emergency Management Departments will allow for continued improvements in recruitment and retention to ultimately reduce reliance on overtime. In addition to funding new sworn staff to bolster traditional public safety throughout the City, the proposed budget also continues alternatives to law enforcement where appropriate.

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

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

#### Rebuilding the Ranks

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

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

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

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

### **Continued Public Enforcement**

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

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

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

### **Street Teams and Police Alternatives**

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

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

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

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

## Fully Staffing San Francisco's 911 Dispatchers

The Mayor's proposed budget also includes funding to enable the Department of Emergency Management (DEM) to fill new dispatcher academies throughout the next fiscal year. The FY 2025-26 budget funds three POST classes with 15 candidates in each class, with the goal of eliminating the need for overtime utilization.

## HOMELESSNESS AND BEHAVIORAL HEALTH

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

### Breaking the Cycle

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

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

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

### Improving Outcomes

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

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

## ECONOMIC VITALITY

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

### **Supporting Small Businesses**

The Mayor's proposed budget continues the First-Year Free program, which promotes economic recovery for small businesses by waiving first-year permits, initial licenses, and initial business registration fees. Since its launch in 2021, more

than 6,000 businesses have enrolled, with nearly 4,000 of them being new, and the remainder consisting of existing businesses adding new locations.

### **Clean and Welcoming Streets**

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

## CHILDREN & FAMILIES

The Mayor's proposed budget prioritizes children, youth, and families through a series of investments including citywide after-school and summer programming, expanding access to childcare, and providing funding directly to the San Francisco Unified School District (SFUSD).

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

In addition to supporting children through summer and afterschool programming, San Francisco continues to provide funding directly to the San Francisco Unified School District (SFUSD) through two set-asides: The Public Education Enrichment Fund (PEEF) and a new voter-adopted set-aside established in 2022 called the Student Success Fund. PEEF provides or expands funding to support various programs at SFUSD, such as arts, athletics, physical education, academic and social emotional support programs, field trips, and various student nutrition and wellness initiatives. The Student Success Fund will provide grants to the SFUSD and schools to implement programs that improve the academic achievement and social

and emotional wellness of students. The Mayor's proposed budget includes \$35.0 million in FY 2025-26 and \$45.0 million in FY 2026-27 for the Fund.

### **Planning for Childcare Infrastructure**

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

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

# CORE GOVERNMENT OPERATIONS AND ACCOUNTABILITY

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

## Office of the Inspector General

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

## Department Consolidations

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

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

## Investing in Capital and Information Technology

To address the City's growing facilities maintenance backlog, the Mayor's proposed budget funds more than 100 capital projects through \$132 million of General Fund support for Pay-As-You-Go Program over two years to fund fire station repairs, pothole and curb ramp fixes, athletic field and playground resurfacing, shelter roof repairs, and other efforts that support San Francisco's long-term resilience. An additional \$25 million in debt financing will help pay for ongoing street resurfacing and other critical renewal needs.

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

## BALANCING A \$817 MILLION DEFICIT

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

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



# HOW TO USE THIS BOOK

## MAYOR'S PROPOSED TWO-YEAR BUDGET

The Mayor's proposed Fiscal Year (FY) 2025-26 and 2026-27 budget for the City and County of San Francisco (the City) contains citywide budgetary and fiscal policy information as well as detailed departmental budgets for General Fund and Enterprise Departments. The proposed budget is organized into the following sections:

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

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

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

**BUDGET INFORMATION AND SUMMARY TABLES** provides technical information on the structure, policies, and processes that govern the City's budget development and implementation as well as high-level financial data summarizing the Mayor's proposed budget. Tables detail changes over a three-year period: FY 2024-25 budgeted, and the proposed (FY) 2025-26 and 2026-27 budgets. The variance column measures the dollar and position differences between fiscal years. Summary data is provided on a citywide basis and organized in a variety of ways, including by department, major service area, revenue or expenditure type, and by fund type.

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

- Mission statements with a website link to learn more about the department's latest updates.
- Budget Issues and Details explains any significant service level changes in (FY) 2025-26 and 2026-27, and highlights key areas of focus.
- Performance Measures illustrates the department's progress in meeting strategic goals. Readers are encouraged to visit the Controller's office website for the full City-wide performance report.
- Organizational Chart depicts the department's organizational structure.
- Total Budget – Historical Comparison Chart illustrates the department's total revenue sources, expenditures, and funded positions over time.

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

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

## **INFORMATION AND COMMUNICATION**

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

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City and County of San Francisco  
California**

For the Fiscal Year Beginning

**July 01, 2023**

*Christopher P. Morrell*

**Executive Director**

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

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



# SAN FRANCISCO: AN OVERVIEW

BAYVIEW





# SAN FRANCISCO: AN OVERVIEW

## CITY GOVERNANCE AND STRUCTURE

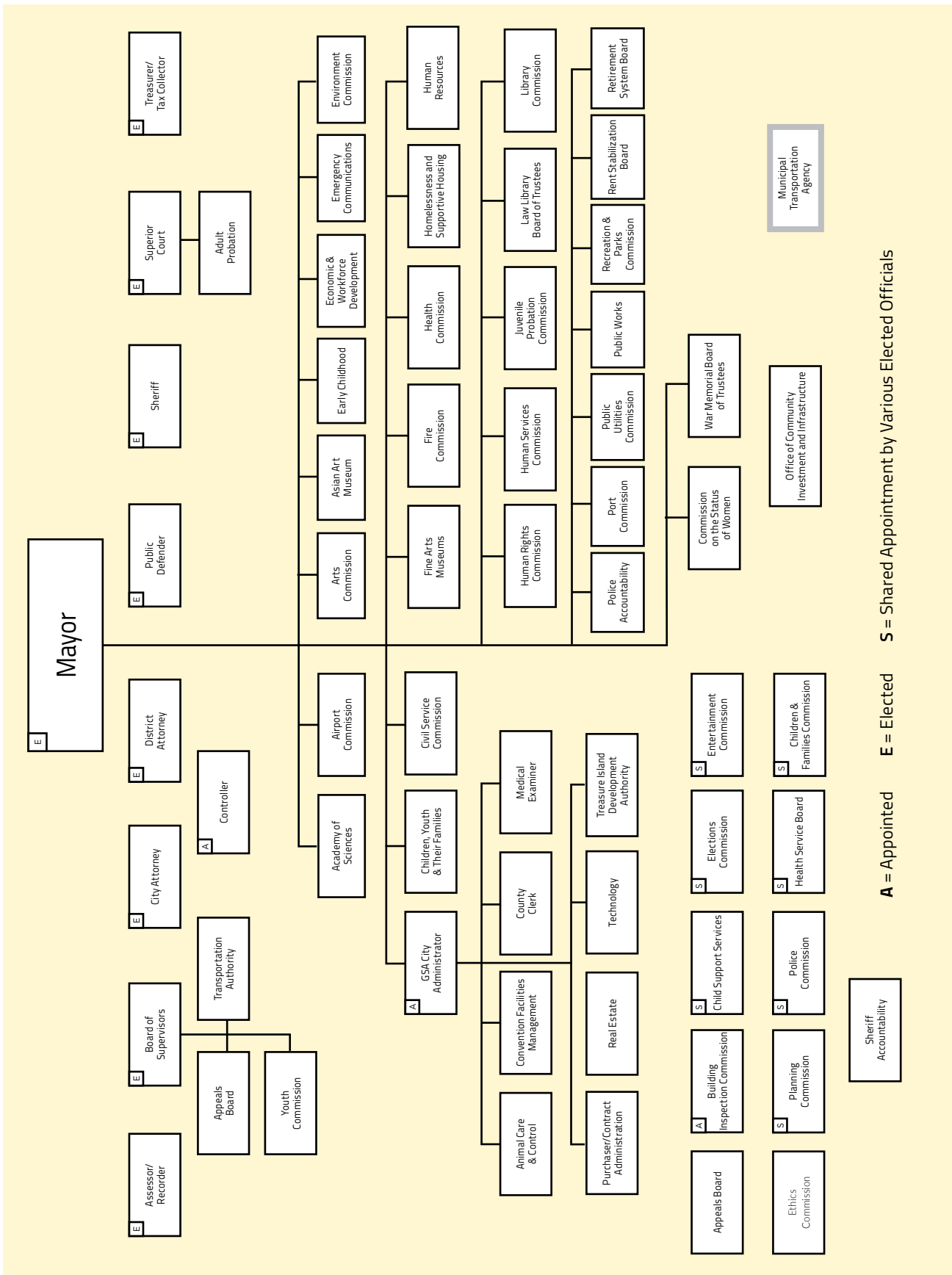
The City and County of San Francisco (the City) was established by Charter in 1850 and is a legal subdivision of the State of California. It is the only consolidated city and county in the State, exercising the governmental powers of both a city and a county under California law. The City's governance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

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

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

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

# SAN FRANCISCO: AN OVERVIEW



## ELECTED OFFICIALS

Mayor

Daniel Lurie

### Board of Supervisors

Supervisor, District 1

Connie Chan

Supervisor, District 2

Stephen Sherrill

Supervisor, District 3

Danny Sauter

Supervisor, District 4

Joel Engardio

Supervisor, District 5

Bilal Mahmood

Supervisor, District 6

Matt Dorsey

President, District 7

Myrna Melgar

Supervisor, District 8

Rafael Mandelman

Supervisor, District 9

Jackie Fielder

Supervisor, District 10

Shamann Walton

Supervisor, District 11

Chyanne Chen

Assessor-Recorder

Joaquín Torres

City Attorney

David Chiu

District Attorney

Brooke Jenkins

Public Defender

Manohar Raju

Sheriff

Paul Miyamoto

Superior Courts Presiding Judge

Rochelle C. East

Treasurer

José Cisneros

### Appointed Officials

City Administrator

Carmen Chu

Controller

Greg Wagner

### Department Directors and Administrators

Academy of Sciences (SCI)

Scott Sampson, Ph.D.

Adult Probation (ADP)

Cristel Tullock

Airport (AIR/SFO)

Mike Nakornkhet

Animal Care and Control (ACC)

Virginia Donohue

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

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

David Serrano-Sewell  
Julie Kirschbaum  
Thor Kaslofsky  
Paul Henderson  
William Scott  
Elaine Forbes  
Manohar Raju  
Daniel Tsai  
Dennis Herrera  
Carla Short  
Phil Ginsburg  
Christina Varner  
Alison Romano  
Paul Miyamoto  
Terry Wiley  
Brandon E. Riley  
Michael Makstman  
Robert P. Beck  
José Cisneros  
Kate Sofis

### **County Education Institutions**

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

Maria Su  
Carlos O. Cortez

# DEMOGRAPHIC AND ECONOMIC STATISTICS

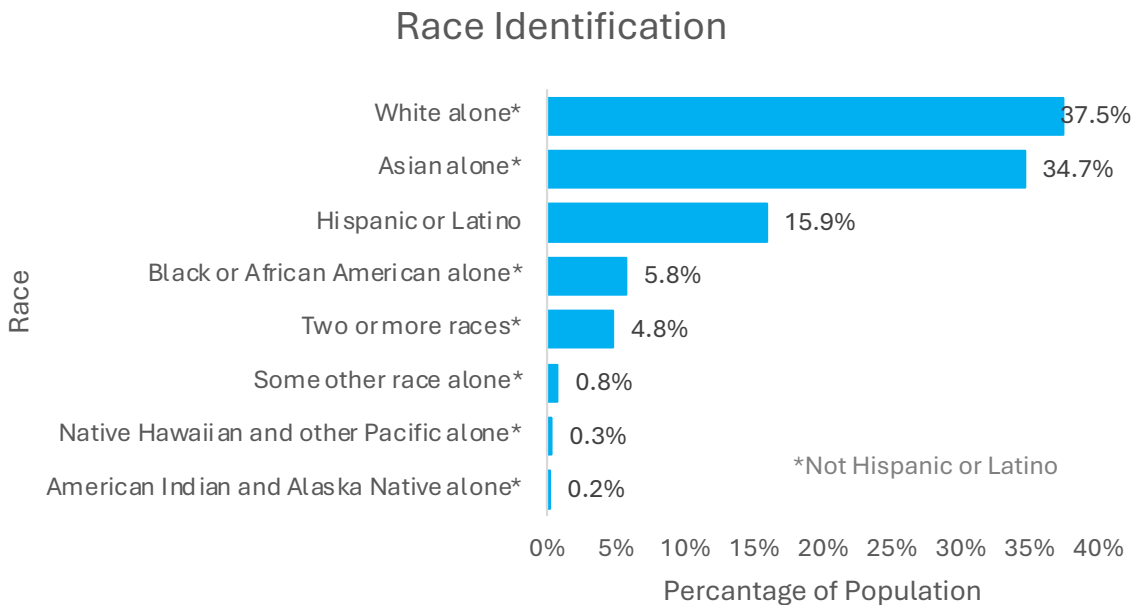
Incorporated on April 15, 1850, San Francisco ranks as California’s fourth largest city and occupies only about 47 square miles, making it the state’s smallest county by area. The city is located on a peninsula bounded by the Pacific Ocean to the west, San Francisco Bay to the east, the entrance to the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

While the government has played a key role in San Francisco’s development, the city’s success owes much to the ingenuity and ambition of its residents, whose pioneering spirit continues to shape its identity.

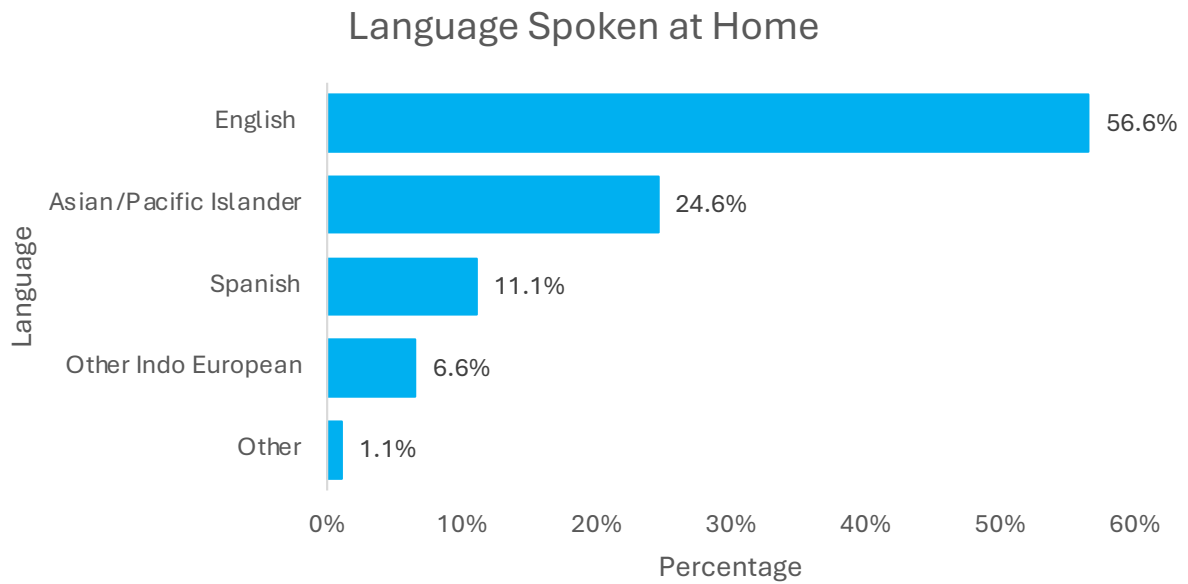
According to the U.S. Census Bureau, as of July 1, 2024, San Francisco’s population reached 827,526, reflecting an increase of 8,375 residents—about a 1.0% growth from the previous year. This was the most significant annual gain since 2015. This follows a smaller increase of 4,975 people (0.6%) in 2023.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

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

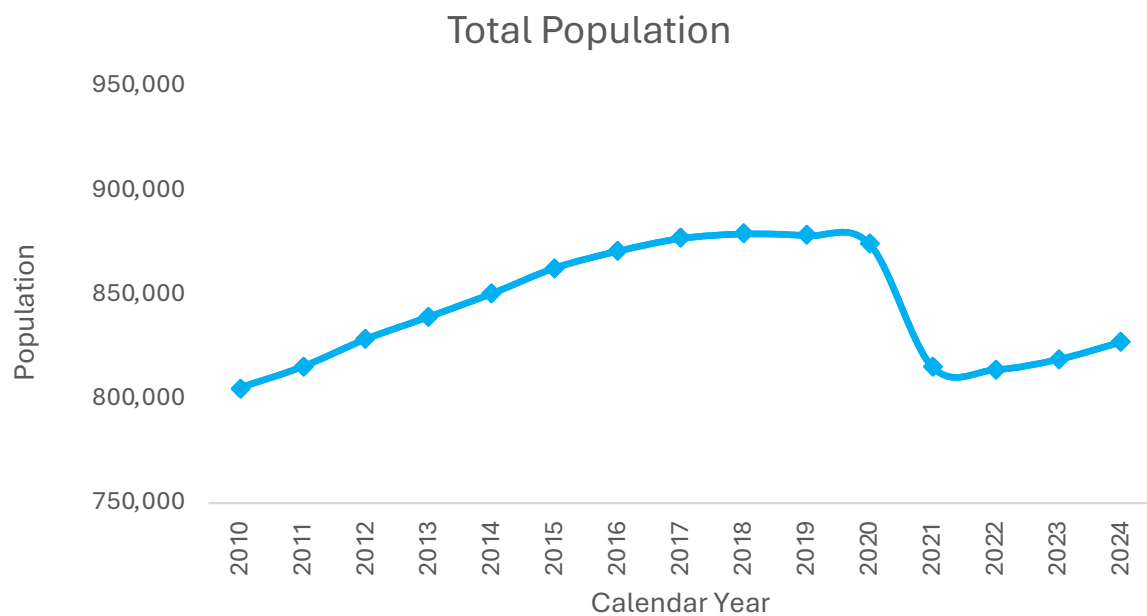
Based on data from the U.S. Census Bureau’s American Community Survey (2019–2023), San Francisco reflects a diverse demographic profile. An estimated 37.5% of residents identify as white, while 34.7% identify as Asian. Hispanic or Latino individuals make up 15.9% of the population, and 4.8% identify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



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

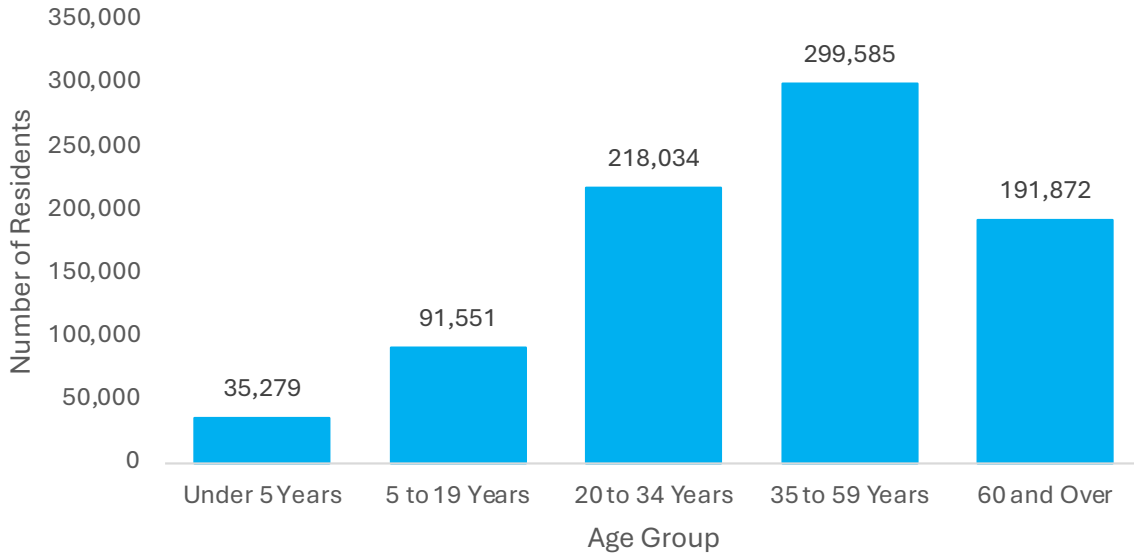


Source: U.S. Census Bureau, 2019-2023 American Community Survey 5-year Estimate



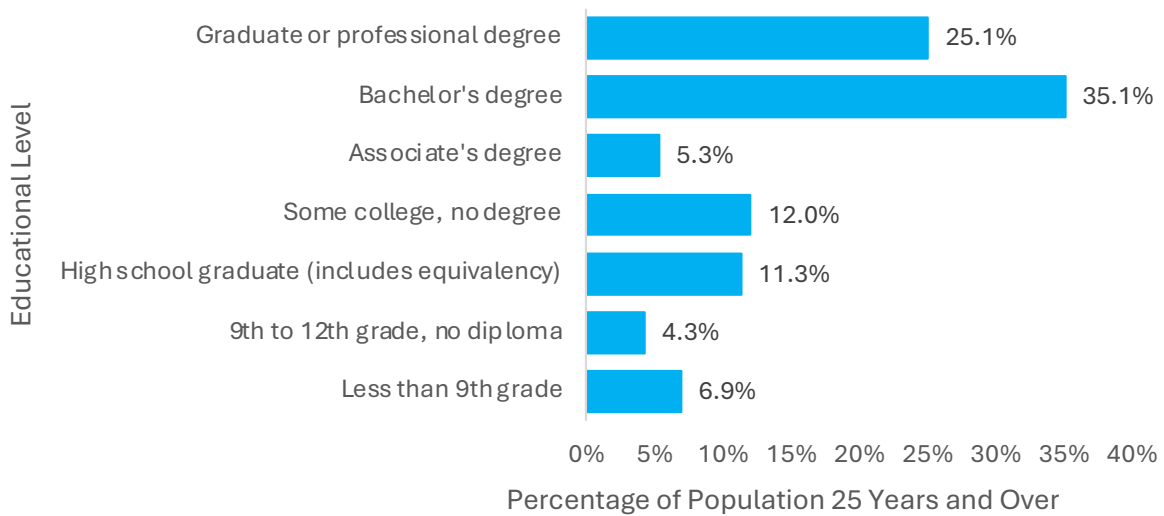
Source: U.S. Census Bureau, County Population Estimate (as of July 1)

## Population by Age



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

## Educational Attainment



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

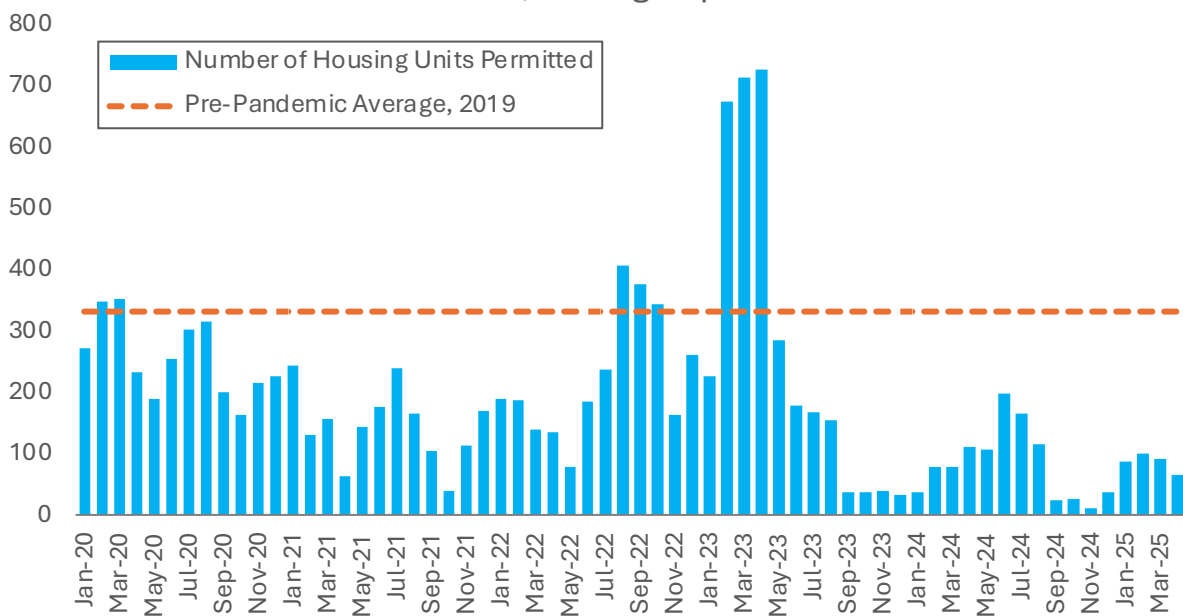
## LOCAL ECONOMY

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

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

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

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



Source: San Francisco Planning Department

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

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.

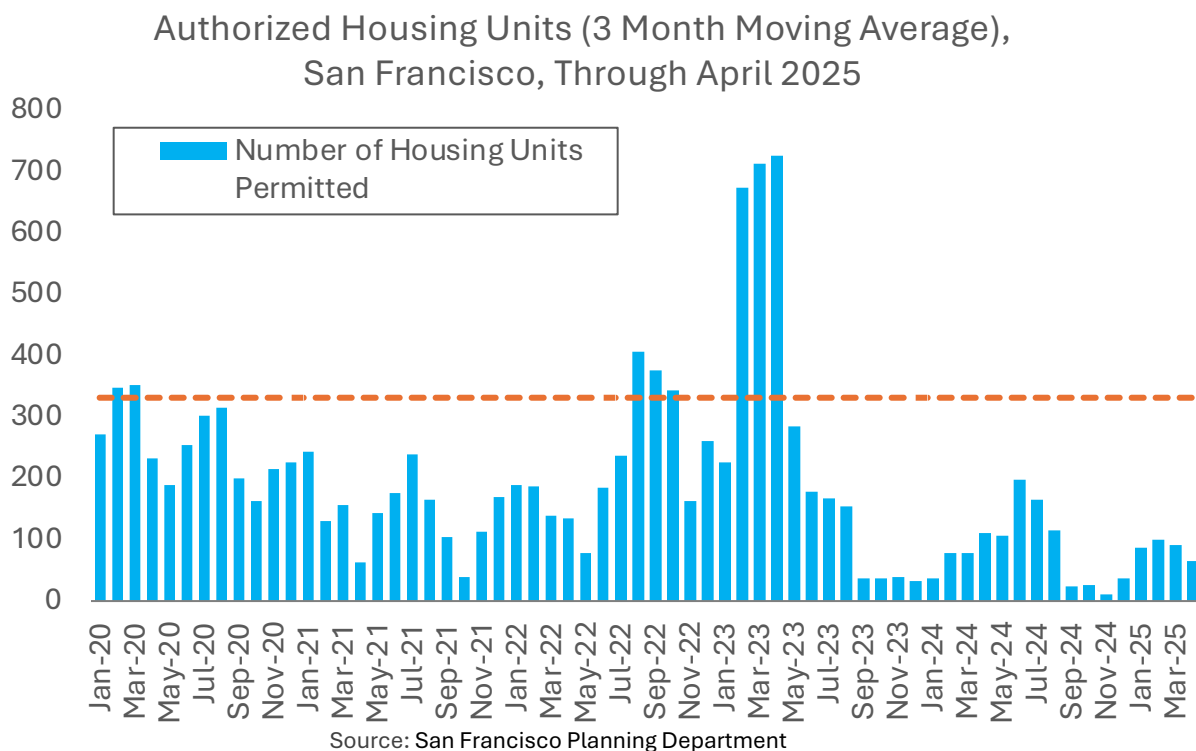
Prior to the pandemic, San Francisco was a key driver of economic growth in both the Bay Area and the state of California, maintaining full employment for more than three years. Full employment doesn't imply that everyone has a job, but rather that almost all individuals who want to work and are capable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

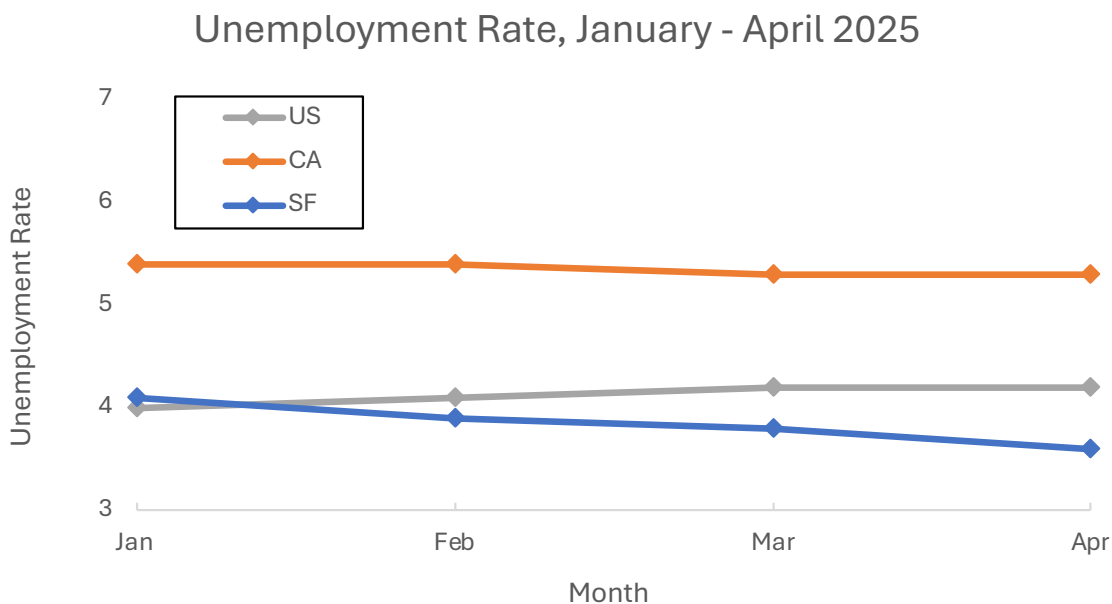
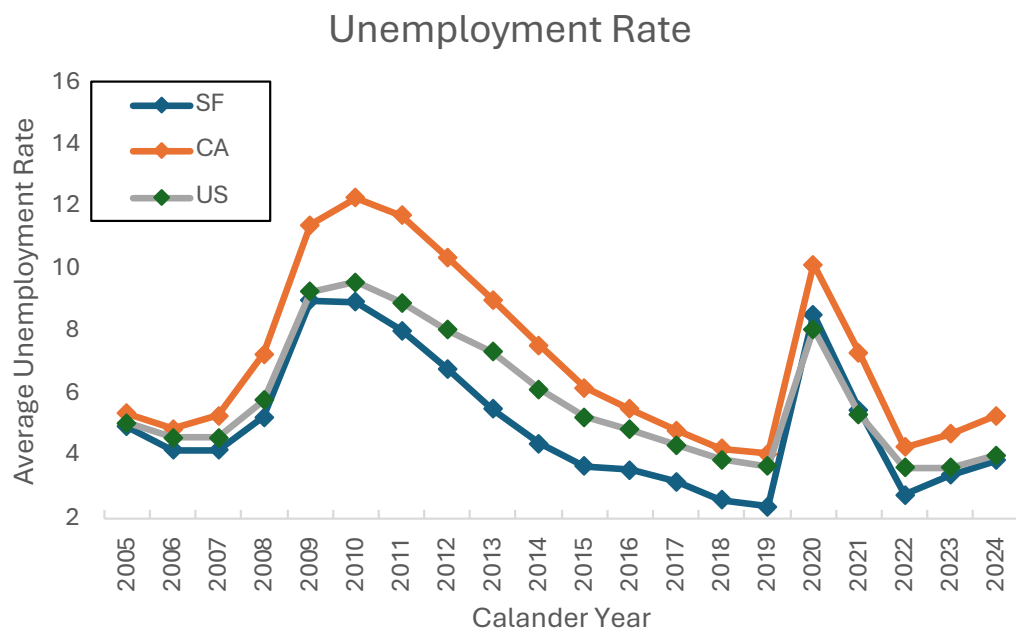
contributed 10.2% to California's GDP growth. During the same period, it was responsible for 24% of all new jobs added in the Bay Area, highlighting City's role as a key driver of regional economic expansion despite its geographically small size.

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 45% and 65% of pre-pandemic levels and has shown only minimal improvement over the past year, suggesting a new long-term norm. San Francisco lags behind most other metro areas in

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

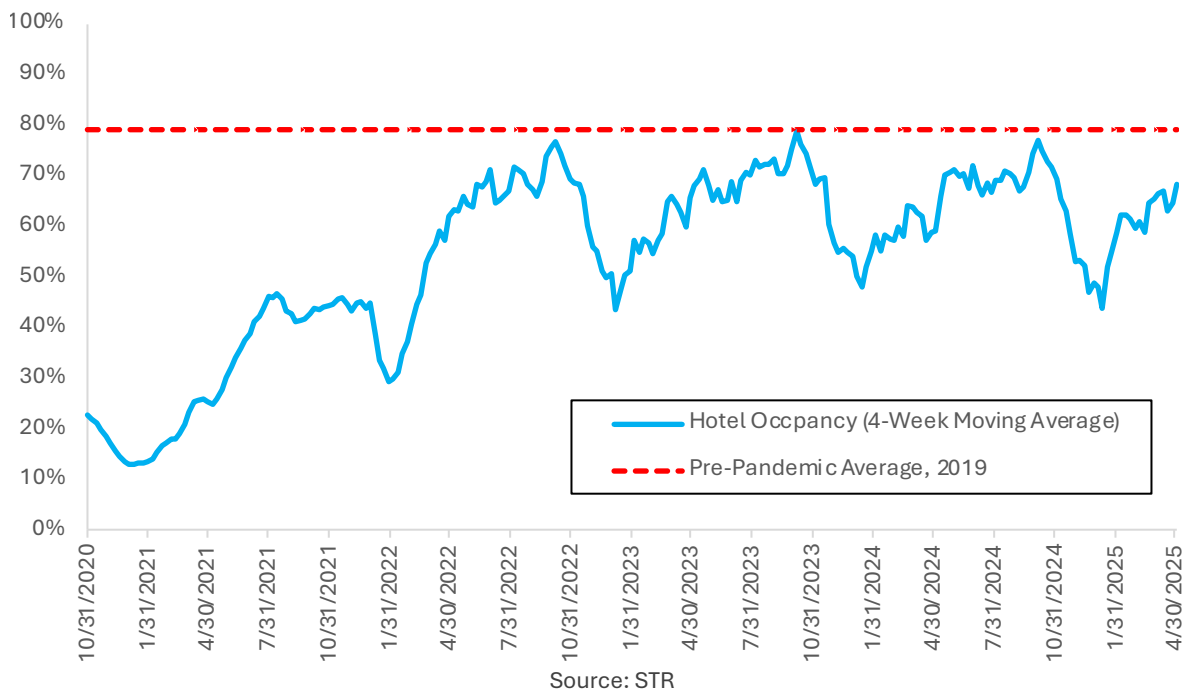


San Francisco's housing market continues to feel the strain of reduced prices, high interest rates, and broader economic uncertainty. According to the San Francisco Planning Department, residential building permit activity have generally remained well below 2019 levels since the pandemic.



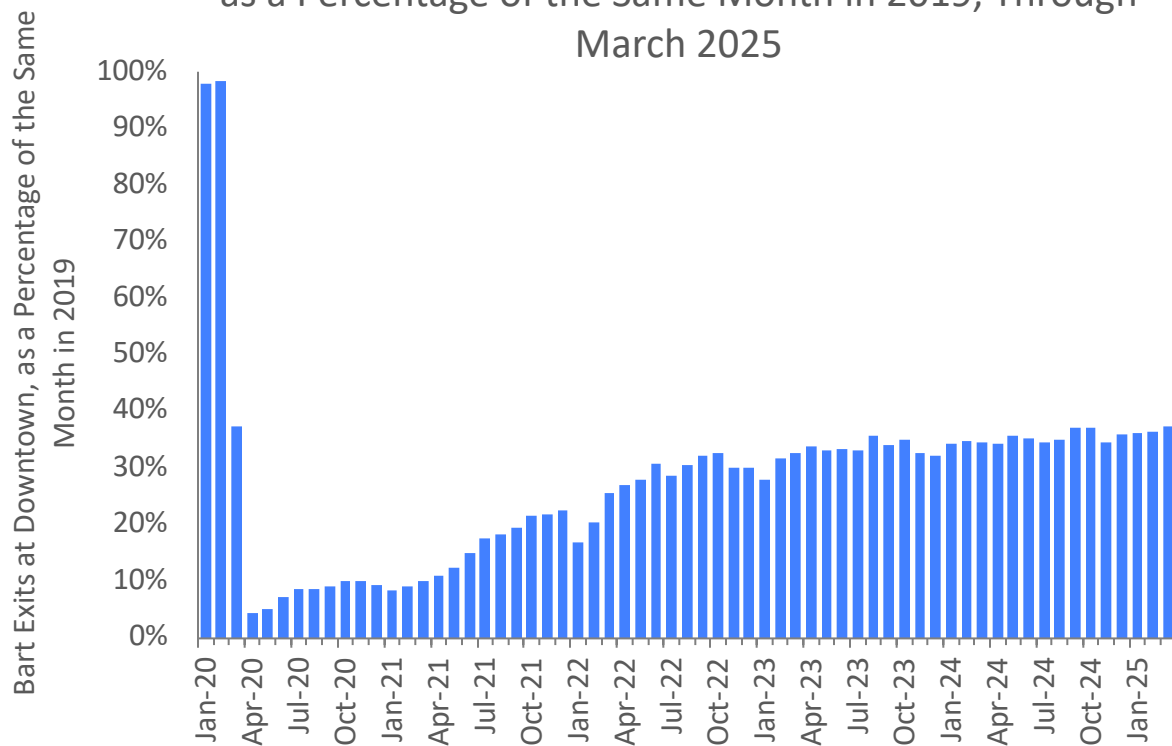
Other indicators of economic recovery include hotel occupancy rates, BART downtown station exits, and Muni Metro ridership. As noted previously, the leisure and hospitality sector was among the hardest hit sectors during the COVID-19 shutdown, leading to a sharp decline in hotel occupancy. Since then,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

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



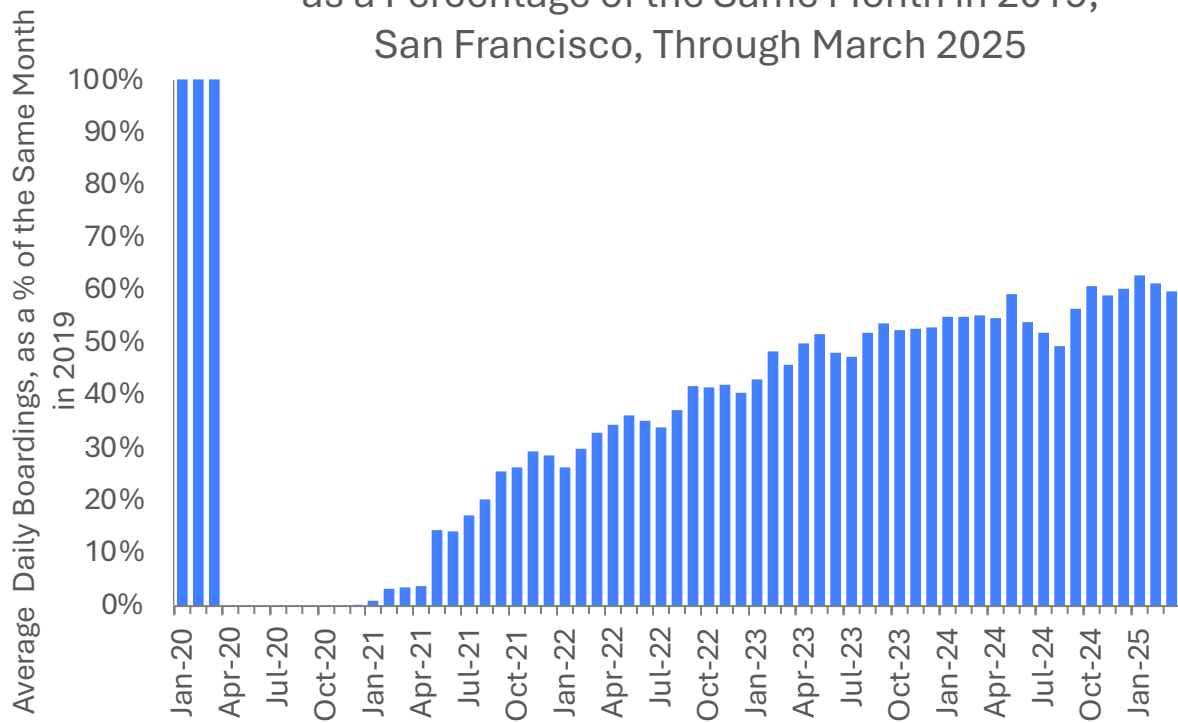
BART downtown exits and Muni Metro ridership continue to signal underlying weakness in San Francisco's economic recovery. These trends reflect a shifting landscape, where hybrid work and remote arrangements have become the norm. BART ridership remains well below pre-pandemic levels, hovering at just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

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



Source: BART

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



Source: SFMTA

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



# BUDGET PROCESS

## THE CASTRO





# LONG-TERM FINANCIAL PLANNING PROCESS

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

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

## Multi-Year Financial Planning Process

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

## Two-Year Budget Cycle

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

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

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

## Long-Term Operating Revenue and Expenditure Projections

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

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

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

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

The Five-Year Financial Plan, published first in December of each odd calendar year and then updated in March, forecasts expenditures and revenues over a five-year period, proposes actions to balance revenues and expenditures during each year of the plan, and discusses strategic goals and corresponding resources for city departments. On December 18, 2024, the Mayor proposed the City's eighth Five-Year Financial Plan for Fiscal Years 2025-26 through 2029-30, which was updated on March 31, 2025 and heard by the Board of Supervisors on April 23, 2025.

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

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

### **Capital and Information Technology Projections**

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

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

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

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

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

### **Financial Policies and Enhanced Reserves**

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

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

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

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

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

Francisco operates under a budget that balances all operating expenditures with available revenue sources and prior-year fund balance.

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

## ANNUAL BUDGET PROCESS

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

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

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

### Two-Year Budget Cycle

As described in the previous section, in November 2009, voters passed Proposition A, which amended the City Charter to require the City to transition to

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

## Key Participants

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

## Calendar and Process

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

- Budget Preparation: budget development and submission to the Board of Supervisors.
- Approval: budget review and enactment by the Board of Supervisors and budget signing by the Mayor.
- Implementation: department execution and budget adjustments.

## Budget Preparation

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

Three categories of budgets are prepared:

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

Mayor for approval concurrently with the General Fund and Enterprise department budgets.

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

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

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

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

## Approval

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

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

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

As required by the City Charter, the Board of Supervisors must vote on the budget twice between July 15 and August 1. At the first reading, which occurs

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

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

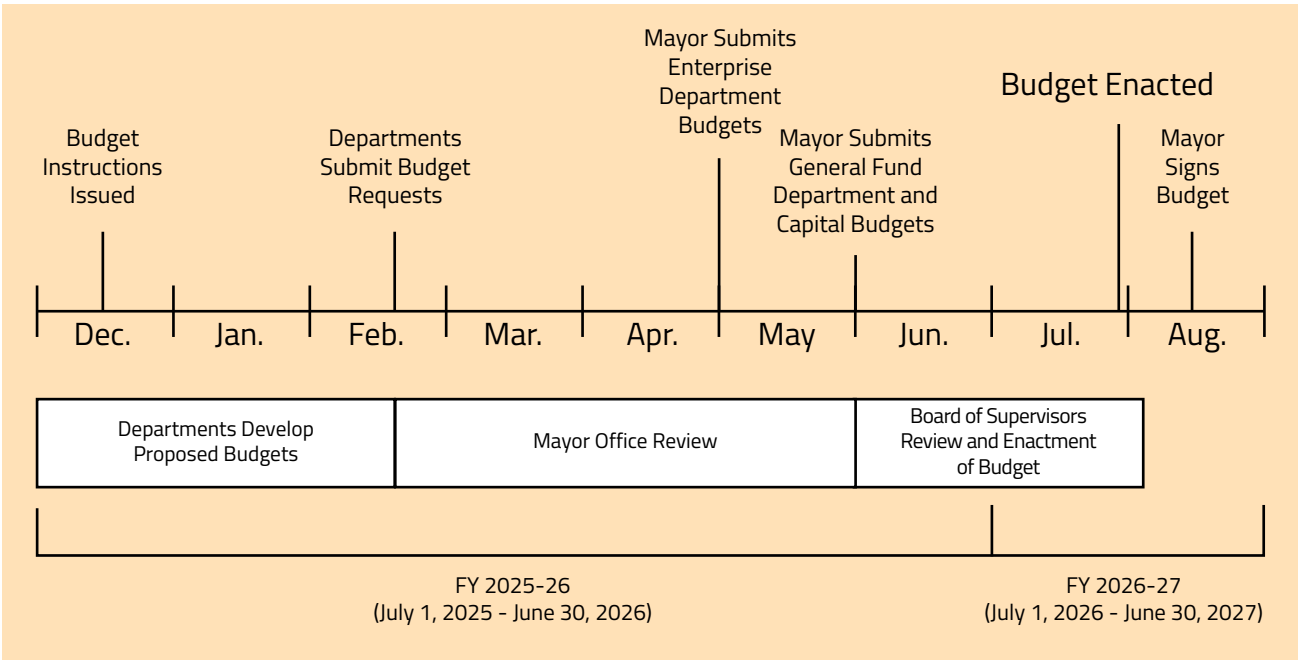
Should the Mayor opt not to sign the budget within the ten-day period, the budget is automatically enacted but without the Mayor’s signature of

approval. Once the Budget and Appropriation Ordinance is passed, it supersedes the Interim Budget.

**Implementation**

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

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



# BUDGET INFORMATION & SUMMARY TABLES

OUTER  
SUNSET





# GENERAL FUND REVENUE & EXPENDITURE TRENDS

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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 2025. The March Joint Report projected

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

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

## TRENDS IN GENERAL FUND SOURCES

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

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

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

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

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

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

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

## DETAIL ABOUT GENERAL FUND REVENUES

### *Property Tax Revenue*

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

The budget assumes secured roll growth of 3% in FY 2025-26 and 2.0% in FY 2026-27, including the 2% inflation allowed under the state constitution, and unsecured values are projected to remain at current levels. Approximately \$110.0 million is assumed diverted from the General Fund to tax increment financing districts in FY 2025-26, increasing to \$122.9 million in FY 2026-27. Of these totals, approximately \$18.3 million per year is diverted to tax increment financing districts such as the Treasure Island and Mission

Rock projects, and the remainder to projects of the former redevelopment agency.

The budget assumes \$2.5 billion of reductions in current year local assessment values in each of the two budget years, which translates to approximately \$14.0 million in General Fund property tax revenues refunded annually. Additionally, the budget assumes refunds of \$129.1 million in General Fund revenue from appeals of assessed values filed in FY 2025-26 and \$188.5 million from appeals filed in FY 2026-27, which will be paid at such time as the Assessment Appeals Board determines reductions.

Supplemental assessments capture changes in value for the portion of the tax year remaining after an assessable event—a change in ownership or new construction—results in a change in the base year assessed value of a property. Supplemental property taxes are estimated at \$20.0 million in FY 2025-26 and \$31.0 million in FY 2026-27. The implementation of a new real property assessment software system in the first quarter of FY 2025-26 is anticipated to slow issuance of new supplemental assessments for several months as staff transition to the new system. Escape assessments capture a full year's increase in assessed value up to four years after the event trigger date and are estimated to generate \$5.0 million in FY 2025-26 and \$8.0 million in FY 2026-27.

Excess Educational Revenue Augmentation Fund (ERAF) revenue represents the amount of property tax revenues initially diverted from the City to help the state meet its funding obligations for K-14 education. The amount that exceeds these entities' revenue limits is returned to the City. Excess ERAF revenues are budgeted at \$273.0 million in FY 2025-26 and \$270.2 million in FY 2026-27, based on current state law.

## ***Business Tax Revenue***

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

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

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

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

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

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

### ***Sales Tax Revenue***

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

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

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

### ***Transient Occupancy (Hotel) Tax***

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

The City's budget assumes hotel tax revenue will improve in FY 2026-27, but it will not reach pre-pandemic levels until after FY 2029-30. Because conventions drive up hotel room rates through compression pricing, the return of conferences and conventions play a key role in the recovery of hotel tax revenues. For example, revenue per available room during the NBA All-Star weekend in February was 176% higher than the same weekend in 2024. In the first three quarters of FY 2024-25, San Francisco hosted 25 conferences with about 240,000 attendees. An additional ten conferences are planned in the fourth quarter, for a total estimated attendance of almost 360,000, versus 54 events with over 723,000 attendees in FY 2018-19.

While enplanements at San Francisco International Airport (SFO) have improved steadily since the pandemic, these gains are not resulting in proportionate growth in hotel tax, as more passengers are flying out of SFO than into SFO for leisure and work. While FY 2024-25 domestic enplanements through March

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

### ***Real Property Transfer Tax Revenue***

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

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

### ***Federal Grants and Subventions***

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

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

## USE TRENDS

### ***Personnel Expenses***

The proposed budget includes an increase in total labor costs of \$291.0 million, or 4.2 percent, from FY 2024-25 to FY 2025-26 and an additional increase of \$284.6 million, or 3.9 percent, from FY 2025-26 to FY 2026-27. This total increase includes an increase in General Fund labor costs of \$135.1 million, or 4.1 percent, in FY 2025-26 and an additional increase of \$122.4 million, or 3.6 percent, in FY 2026-27. The change in FY 2025-26 and FY 2026-27 is driven by cost-of-living adjustment increases to wages for all City employees per adopted labor contracts and increases in employee benefit costs in health and retirement.

### ***Non-Personnel Expenses***

General Fund non-personnel expenses – including professional services, materials and supplies, aid assistance, grants, capital projects and equipment, facilities maintenance, debt service, services of other departments and contributions to reserves – will increase by \$42.0 million, or 1.4 percent, to \$3.0 billion in FY 2025-26 and will increase by \$125.6 million, or 4.2 percent, to \$3.1 billion in FY 2026-27. In FY 2025-26, the change is primarily

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

### ***Transfers Out***

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

## SPENDING MANDATES AND DISCRETIONARY SOURCES

The General Fund represents 44.0 percent and 45.3 percent in FY 2025-26 and FY 2026-27, respectively, of the City's total budget. General Fund discretionary spending capacity, however, is less, due to legal spending requirements. San Francisco voters have approved ballot measures that require minimum spending levels for certain service areas, including the Children's Baseline, the Transitional Youth Baseline, Our City Our Homes Baseline, Early Care and Education Baseline, the Public Library Baseline, the Public Transportation Baseline, the City Services Auditor operations, the Municipal Symphony Baseline, Housing Trust

Fund, Dignity Fund, Street Tree Maintenance Fund, Recreation and Parks Baseline, Student Success Fund, Affordable Housing Opportunity Fund and required reserve deposits.

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

# FUND STRUCTURE

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

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

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

# CITY AND COUNTY OF SAN FRANCISCO MAJOR FUND

## BUDGETARY RECAP, FY 2026-27 (IN THOUSANDS OF DOLLARS)

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

# SOURCES AND USES OF FUNDS EXCLUDING FUND TRANSFERS

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

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

# USES BY SERVICE AREA AND DEPARTMENT

## Service Area: Community Health

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

## Service Area: Culture & Recreation

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

## Service Area: General Administration & Finance

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

## Service Area: General City Responsibilities

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

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

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

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

# USES BY SERVICE AREA, DEPARTMENT AND DIVISION

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## AUTHORIZED POSITIONS, GRAND RECAP DETAIL

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

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

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

## Service Area: A Public Protection

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

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

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

## Service Area: C Human Welfare & Neighborhood Development

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

## Service Area: D Community Health

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

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

## Service Area: E Culture & Recreation

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

## Service Area: F General Administration & Finance

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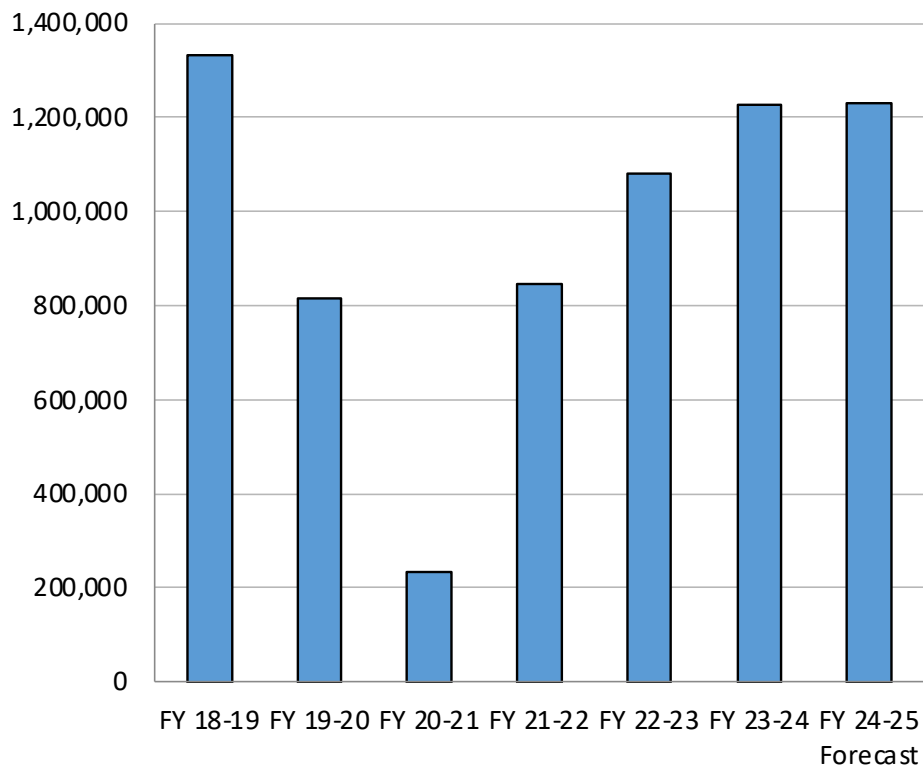
## BUDGET ISSUES & DETAILS

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

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

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

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



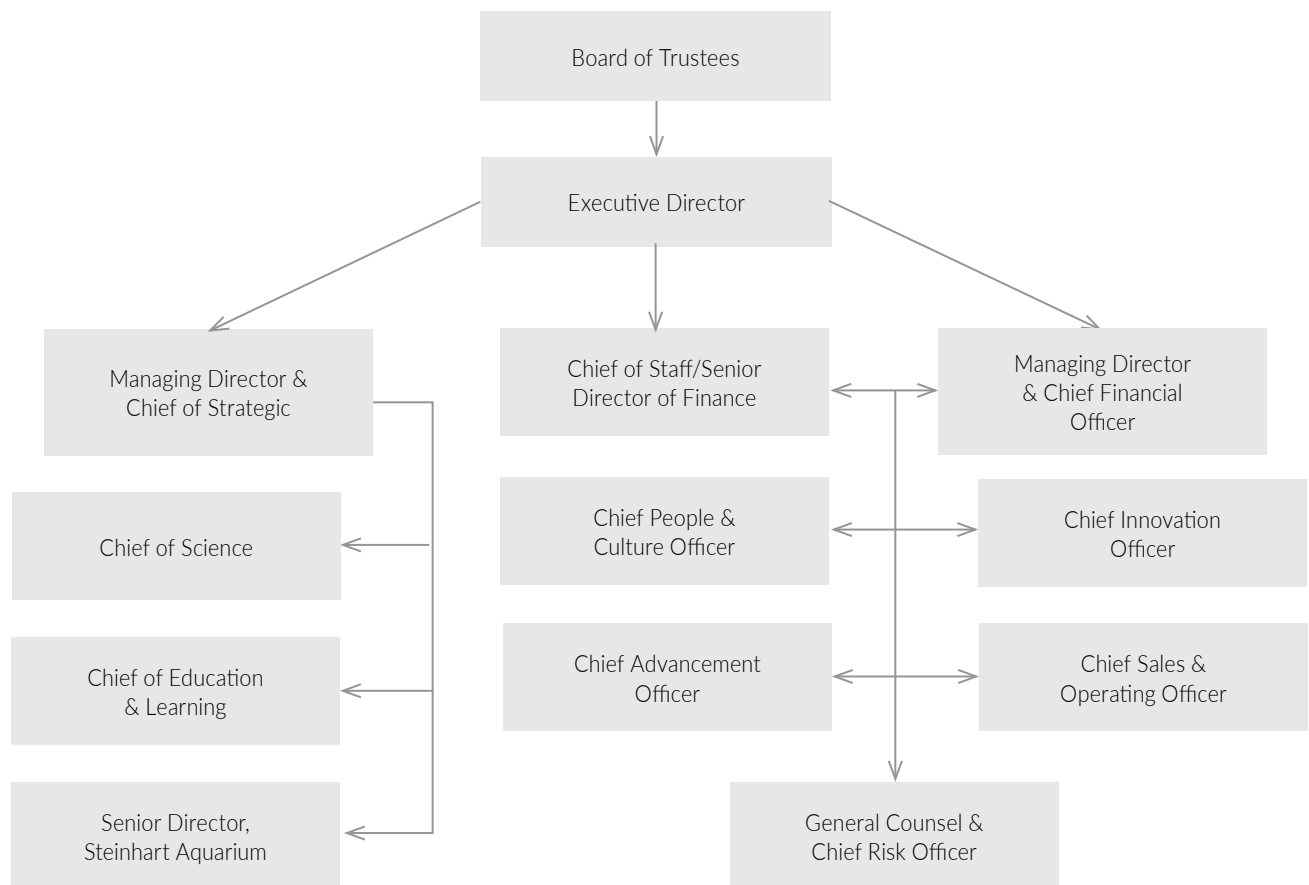
**NUMBER OF VISITORS**

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

## PERFORMANCE MEASURES

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

## ORGANIZATIONAL STRUCTURE: ACADEMY OF SCIENCES



## TOTAL BUDGET – HISTORICAL COMPARISON

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

### Sources

|                      |                  |                  |                |                  |                |
|----------------------|------------------|------------------|----------------|------------------|----------------|
| General Fund         | 7,658,802        | 8,112,940        | 454,138        | 8,736,106        | 623,166        |
| <b>Sources Total</b> | <b>7,658,802</b> | <b>8,112,940</b> | <b>454,138</b> | <b>8,736,106</b> | <b>623,166</b> |

### Uses - Operating Expenditures

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

### Uses - By Division Description

|                               |                  |                  |                |                  |                |
|-------------------------------|------------------|------------------|----------------|------------------|----------------|
| SCI Academy of Sciences       | 7,658,802        | 8,112,940        | 454,138        | 8,736,106        | 623,166        |
| <b>Uses by Division Total</b> | <b>7,658,802</b> | <b>8,112,940</b> | <b>454,138</b> | <b>8,736,106</b> | <b>623,166</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) 2025-26 budget of \$62.0 million for the Adult Probation Department is approximately \$0.44 million, or 0.7 percent, higher than the FY 2024-25 budget. This change is primarily due to increased funding for transitional housing, offset by salary and benefit cost reductions. The FY 2026-27 proposed budget of \$62.3 million is \$0.30 million, or 0.5 percent, higher than the FY 2025-26 proposed budget. This change is primarily due to reductions in grants to community-based organizations.

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

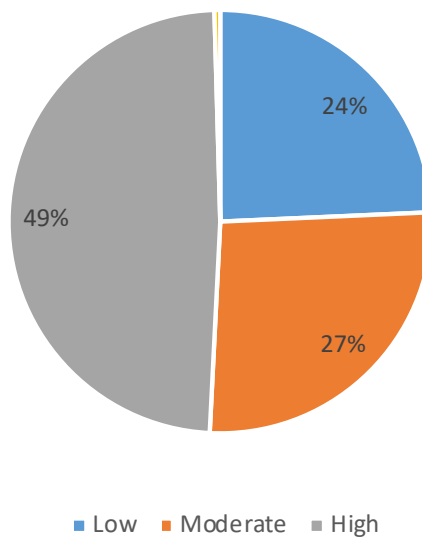
### **Building Capacity for Proposition 36- Homeless, Drug Addiction and Theft Reduction Act California**

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

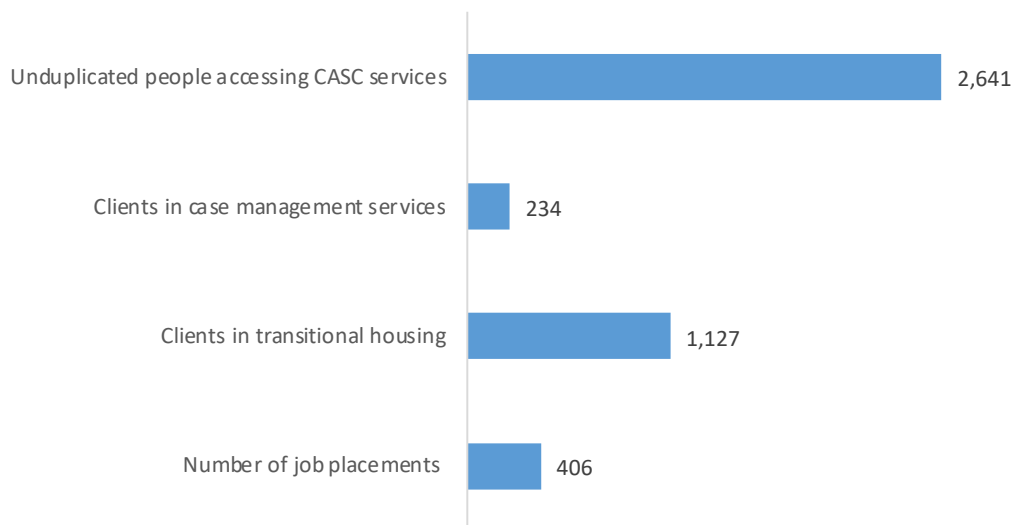
The passage of Proposition 36 will send a higher number of individuals with drug and property related offenses into the department's investigation, supervision and reentry divisions. The department is expanding services to address this high-risk population that is prone to cycling through arrest, incarceration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

## Maintaining Housing and Supportive Services for Justice Involved Adults

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



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

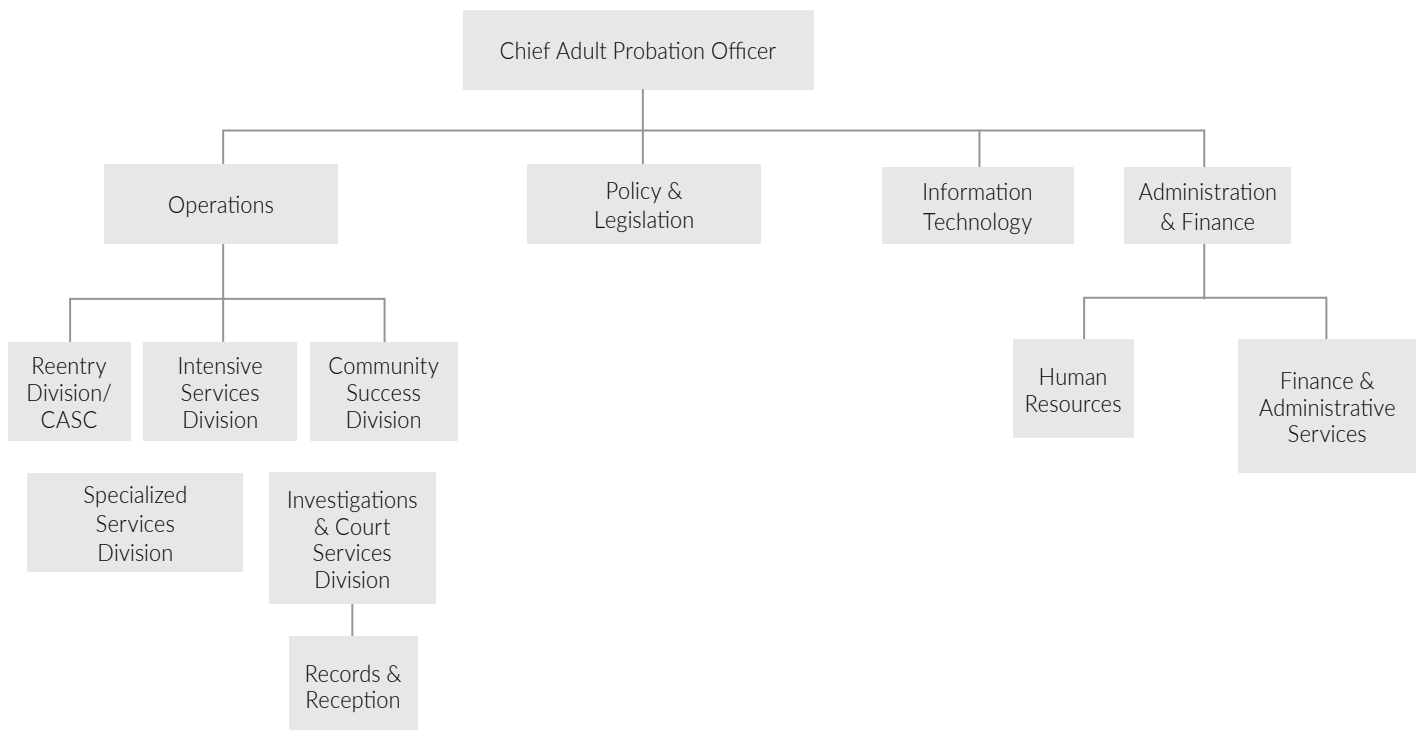


**FY 2023-24 ADP REENTRY SERVICES**  
*Addressing Justice-Involved Client's Needs.*

## PERFORMANCE MEASURES

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

## ORGANIZATIONAL STRUCTURE: ADULT PROBATION



# TOTAL BUDGET – HISTORICAL COMPARISON

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

## Sources

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

## Uses - Operating Expenditures

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

## Uses - By Division Description

|                               |                   |                   |                |                   |                |
|-------------------------------|-------------------|-------------------|----------------|-------------------|----------------|
| ADP Adult Probation           | 61,597,678        | 62,035,932        | 438,254        | 62,339,470        | 303,538        |
| <b>Uses by Division Total</b> | <b>61,597,678</b> | <b>62,035,932</b> | <b>438,254</b> | <b>62,339,470</b> | <b>303,538</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) 2025-26 budget of \$1.78 billion for the Airport is approximately \$213 million, or 10.7 percent, lower than the FY 2024-25 budget. This is primarily due to a decrease in Capital funding now that the AIOC center has been completed. The FY 2026-27 proposed budget of \$1.8 billion is \$18.4 million, or 1 percent, higher than the FY 2025-26 proposed budget. This change is primarily due salary and benefit cost increases.

### Passenger Growth

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

### Airport Integrated Operations Center (AIOC)

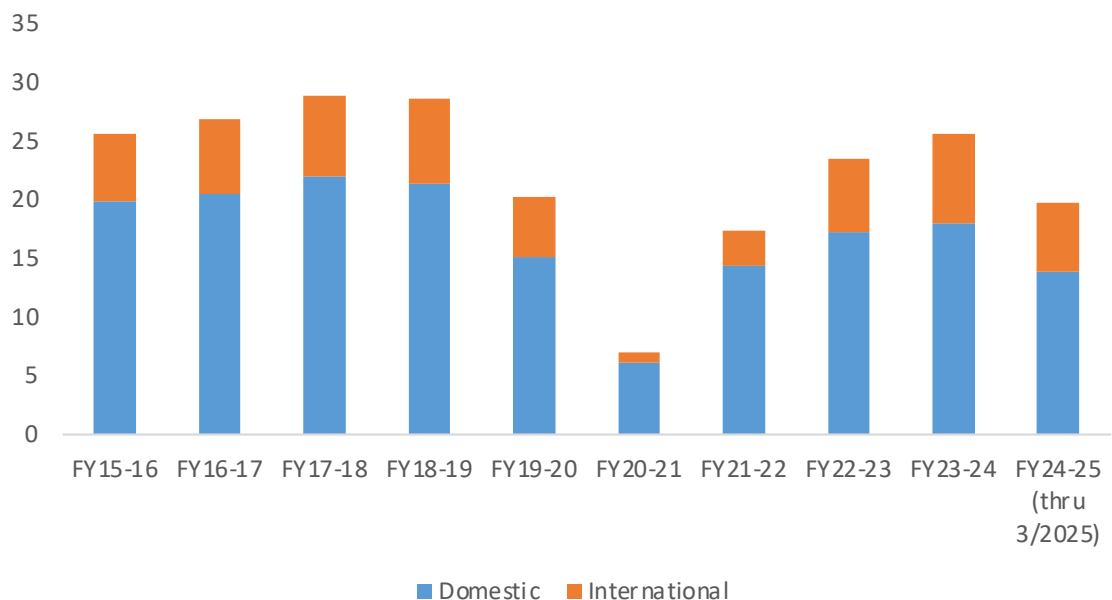
The AIOC is a transformative, multi-year initiative to enhance safety, efficiency, and services at SFO. It centralizes operations for real-time visibility, predictive insights, and collaborative planning. Modeled after global leaders, the AIOC will set a new standard for U.S. airports. With 48 positions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

### Accelerating Sustainability

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

# Career Pathway Programs

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

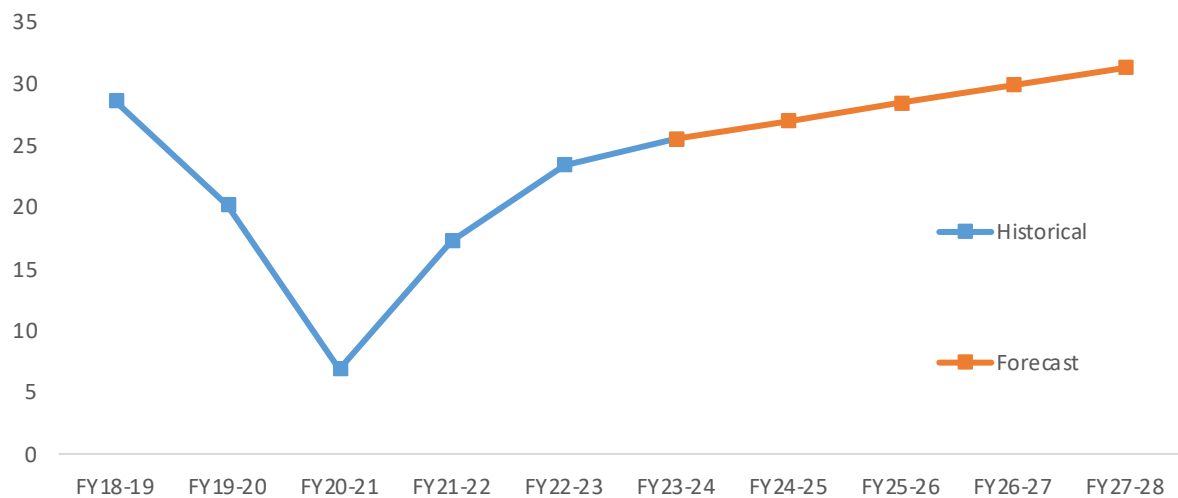


## PASSENGER TRAFFIC CONTINUES TO RECOVER.

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

# PERFORMANCE MEASURES

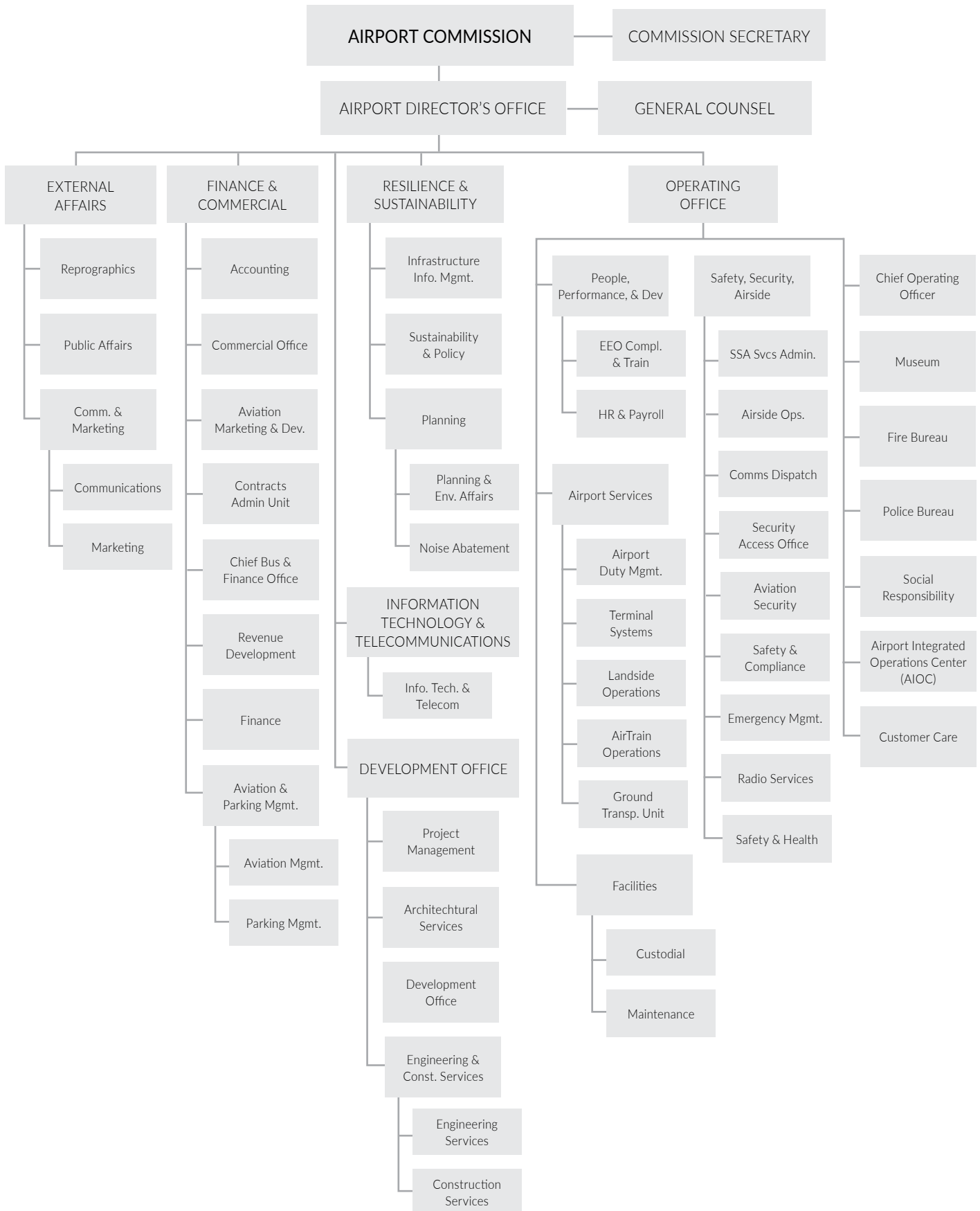
| FISCAL YEAR                                            | FY2023-24     | FY2024-25     | FY2025-26     | FY2026-27     |
|--------------------------------------------------------|---------------|---------------|---------------|---------------|
| GOAL                                                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



## PASSENGER ENPLANEMENTS.

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

# ORGANIZATIONAL STRUCTURE: AIRPORT



# TOTAL BUDGET – HISTORICAL COMPARISON

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

## Sources

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

## Uses - Operating Expenditures

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

## Uses - By Division Description

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

Page 1 of 2

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

## Sources

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

## TOTAL BUDGET – HISTORICAL COMPARISON

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

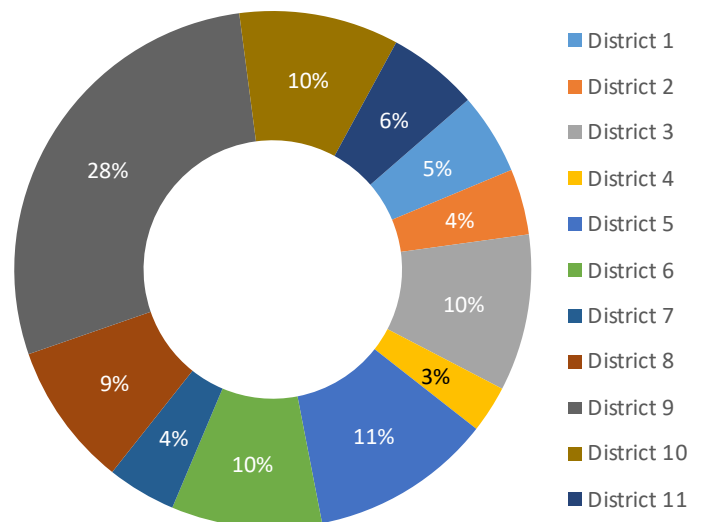
## BUDGET ISSUES & DETAILS

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

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

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

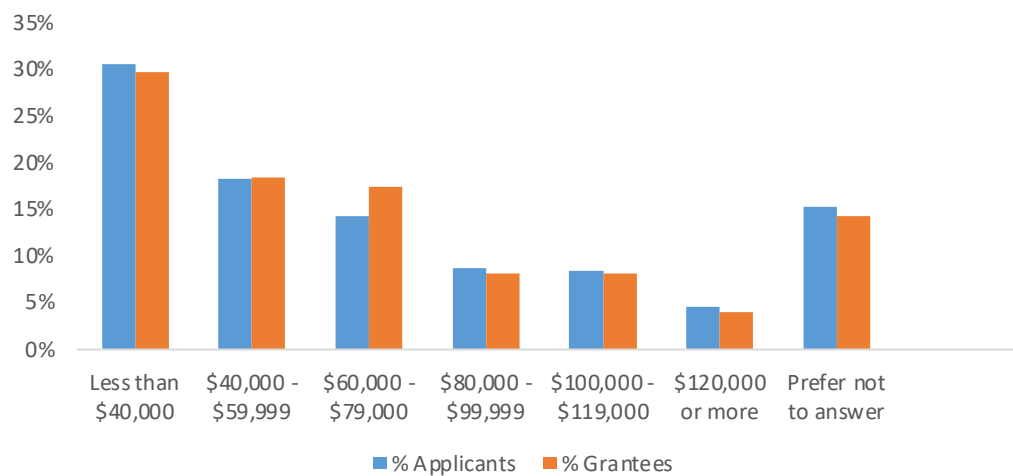
Art Vendor Licensing, Civic Art Collection and Public Art Program, Civic Design Review, Capital Programs, and Galleries. Aligned with the Mayor's



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

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

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



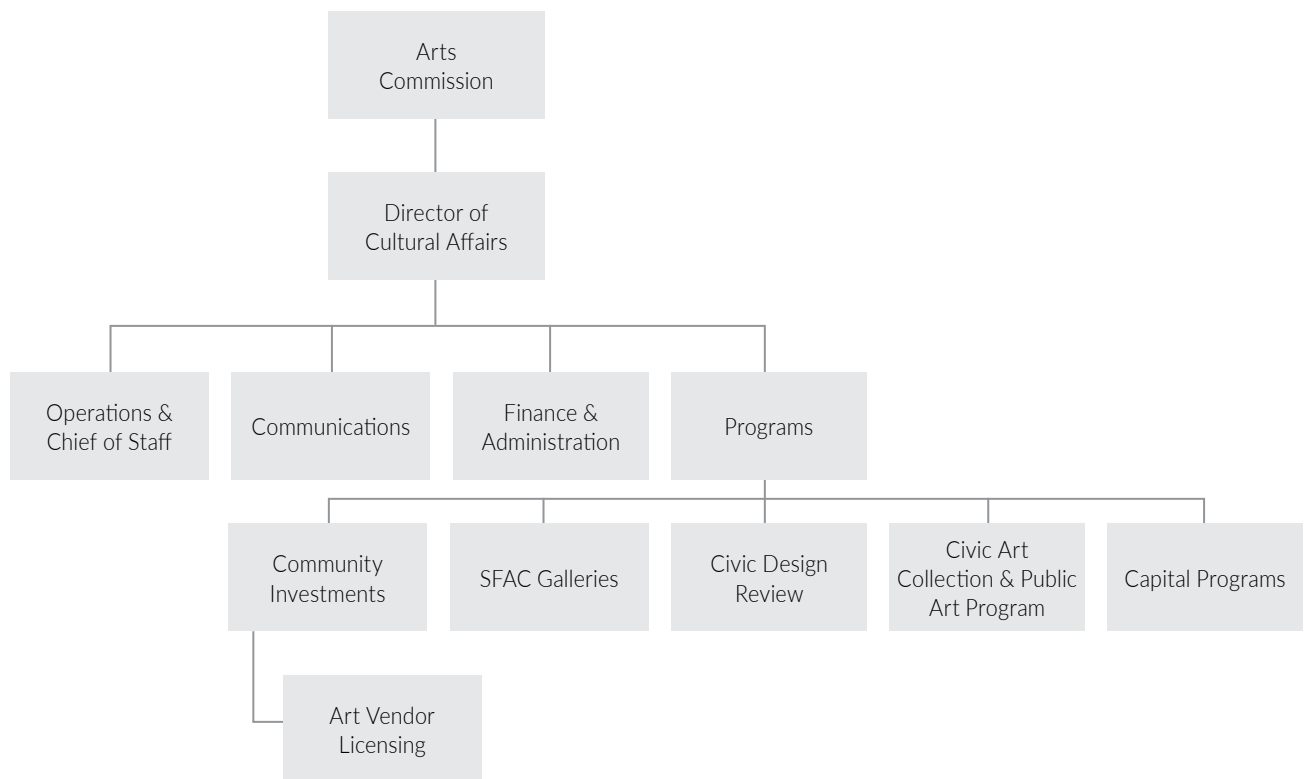
**HOUSEHOLD INCOME OF FY25 SFAC APPLICANTS & GRANTEEES.**

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

## PERFORMANCE MEASURES

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

## ORGANIZATIONAL STRUCTURE: ARTS COMMISSION



# TOTAL BUDGET – HISTORICAL COMPARISON

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

## Sources

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

## Uses - Operating Expenditures

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

## Uses - By Division Description

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

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## BUDGET ISSUES & DETAILS

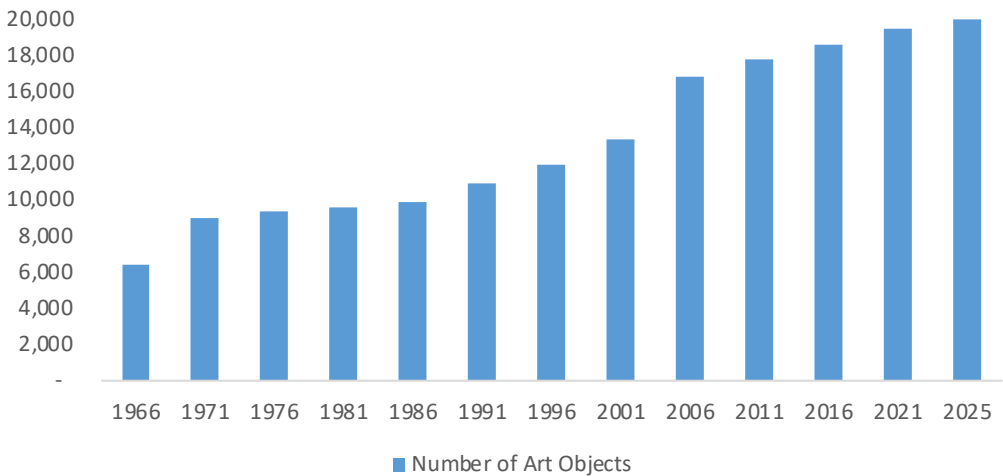
The proposed Fiscal Year (FY) 2025-26 budget of \$12.9 million for the Asian Arts Museum is approximately \$1.1 million, or 9.8 percent, higher than the FY 2024-25 budget. The FY 2026-27 proposed budget of \$13.2 million is \$0.25 million, or 1.9 percent, higher than the FY 2025-26 proposed budget. These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

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

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

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

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

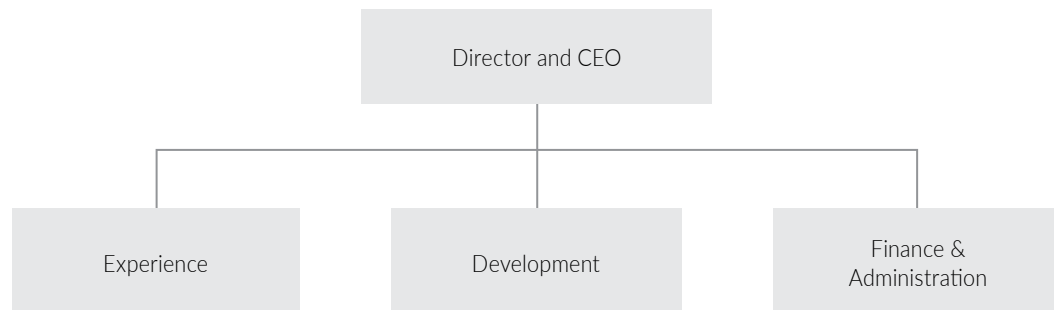


**ART COLLECTION.** *The museum's collection holds more than 20,000 objects spanning 6,000 years of history.*

## PERFORMANCE MEASURES

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

## ORGANIZATIONAL STRUCTURE: ASIAN ART MUSEUM



## TOTAL BUDGET – HISTORICAL COMPARISON

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

### Sources

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

### Uses - Operating Expenditures

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

### Uses - By Division Description

|                               |                   |                   |                  |                   |                |
|-------------------------------|-------------------|-------------------|------------------|-------------------|----------------|
| AAM Asian Art Museum          | 11,814,506        | 12,978,037        | 1,163,531        | 13,225,249        | 247,212        |
| <b>Uses by Division Total</b> | <b>11,814,506</b> | <b>12,978,037</b> | <b>1,163,531</b> | <b>13,225,249</b> | <b>247,212</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) 2025-26 budget of \$42.1 million for the Office of the Assessor-Recorder is approximately \$2.0 million, or 6.1 percent, higher than the FY 2024-25 budget. The FY 2026-27 proposed budget of \$42.0 million is \$0.04 million, or 0.1 percent, lower than the FY 2025-26 proposed budget. These changes are primarily due to salary and benefit cost savings and recorder revenue reductions.

### Property Reassessments

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

## Assessment Appeals

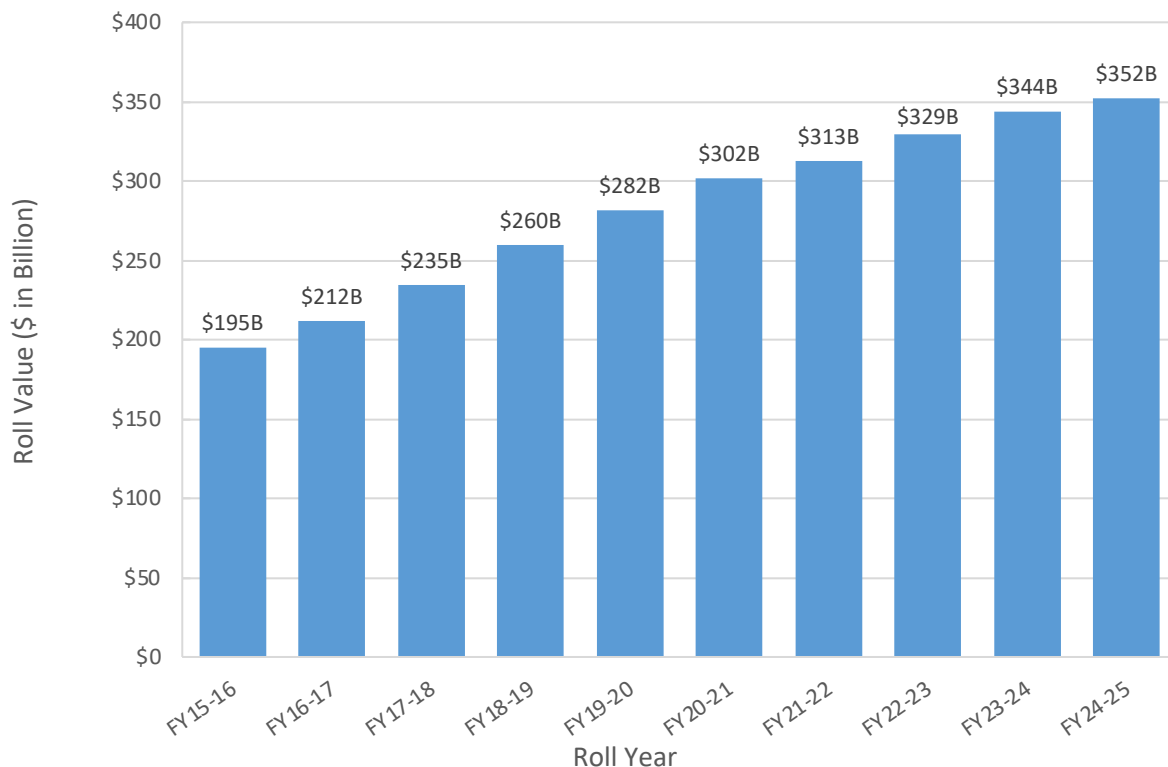
Assessment appeal filings have risen sharply, significantly exceeding pre-pandemic levels. In September 2023, the Assessment Appeals Board reported 7,508 newly filed appeals—a 25-year record and more than four times the typical volume. That number has since grown to 9,164 appeals, surpassing last year’s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

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

## Modernizing Technology

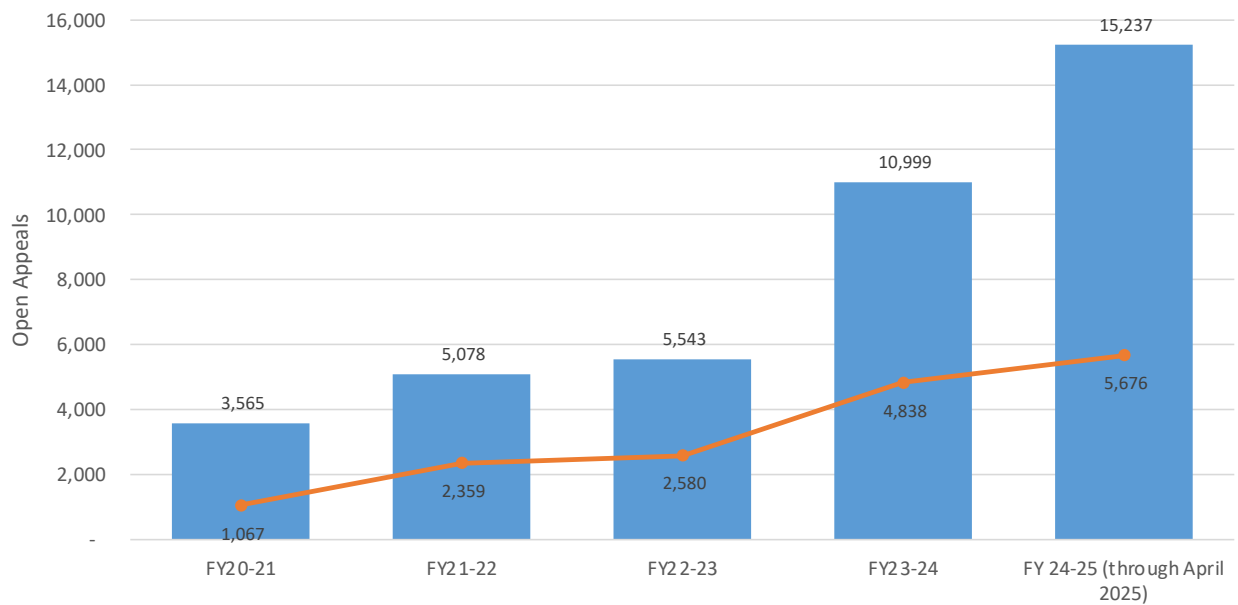
In the coming year, ASR will launch the System for Managing Assessment, Records, and Transactions (SMART). This modernization effort, including integration with the Treasurer & Tax Collector’s system, will replace outdated legacy platforms and improve data integrity, service delivery, and operational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

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



### VALUE OF CERTIFIED ASSESSMENT ROLL.

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



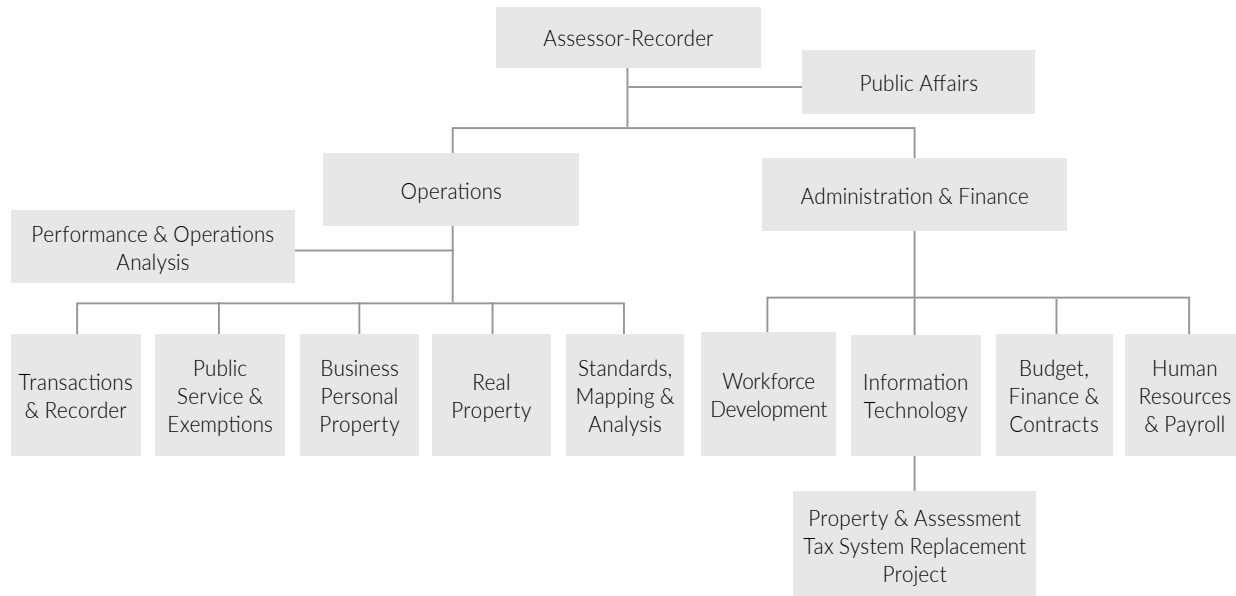
\*FY23-24 data is as of 12/31/2023

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

## PERFORMANCE MEASURES

| FISCAL YEAR                                                                                                                                           | FY2023-24    |             | FY2024-25   | FY2025-26   | FY2026-27   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-------------|-------------|-------------|-------------|
| GOAL                                                                                                                                                  | ACTUALS      | PROJECTED   | TARGET      | TARGET      | TARGET      |
| <b>Assess all taxable property within the City and County of San Francisco</b>                                                                        |              |             |             |             |             |
| Board of Equalization (BOE)-required business property audits completed in the fiscal year for businesses within the City and County of San Francisco | 312          | 303         | 303         | 303         | 303         |
| Percent of transactions items worked in the fiscal year                                                                                               |              | 99%         | 97%         | 97%         | 97%         |
| <b>Collect documentary transfer tax due</b>                                                                                                           |              |             |             |             |             |
| Value of transfer tax from non-recorded documents and under-reported transactions                                                                     | \$12,462,472 | \$7,000,000 | \$5,000,000 | \$5,000,000 | \$4,000,000 |

# ORGANIZATIONAL STRUCTURE: ASSESSOR-RECORDER



## TOTAL BUDGET – HISTORICAL COMPARISON

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

### Sources

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

### Uses - Operating Expenditures

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

### Uses - By Division Description

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

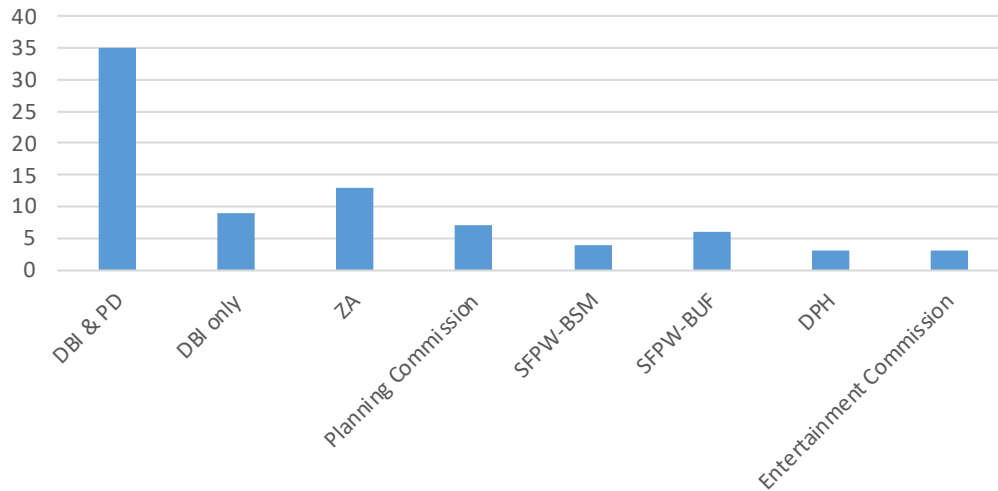
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## BUDGET ISSUES & DETAILS

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

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

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

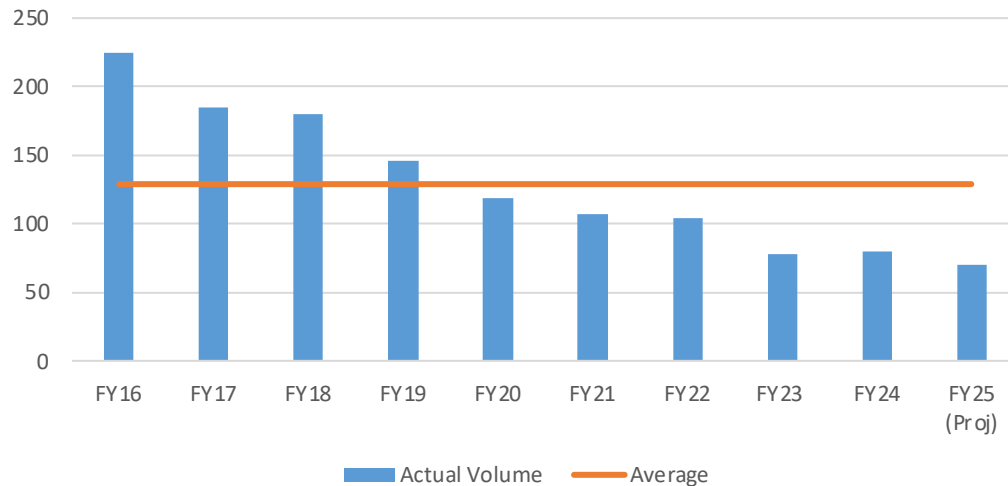


#### APPEAL DISTRIBUTION.

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

## PERFORMANCE MEASURES

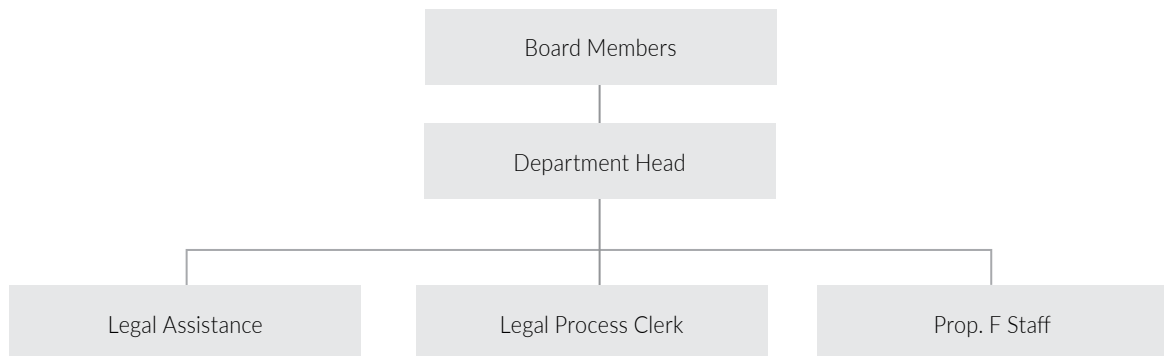
| FISCAL YEAR                                                                                                                                        | FY2023-24 | FY2024-25 | FY2025-26 | FY2026-27 |
|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---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



#### APPEAL VOLUME.

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

## ORGANIZATIONAL STRUCTURE: BOARD OF APPEALS



## TOTAL BUDGET – HISTORICAL COMPARISON

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

### Sources

|                      |                  |                  |               |                  |                 |
|----------------------|------------------|------------------|---------------|------------------|-----------------|
| Charges for Services | 1,198,622        | 1,254,289        | 55,667        | 1,244,217        | (10,072)        |
| General Fund         |                  |                  |               |                  |                 |
| <b>Sources Total</b> | <b>1,198,622</b> | <b>1,254,289</b> | <b>55,667</b> | <b>1,244,217</b> | <b>(10,072)</b> |

### Uses - Operating Expenditures

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

### Uses - By Division Description

|                               |                  |                  |               |                  |                 |
|-------------------------------|------------------|------------------|---------------|------------------|-----------------|
| BOA Board of Appeals          | 1,198,622        | 1,254,289        | 55,667        | 1,244,217        | (10,072)        |
| <b>Uses by Division Total</b> | <b>1,198,622</b> | <b>1,254,289</b> | <b>55,667</b> | <b>1,244,217</b> | <b>(10,072)</b> |

# BOARD OF SUPERVISORS

## MISSION

The Board of Supervisors is the legislative branch of the City and County of San Francisco. It addresses the needs of San Franciscans by passing legislation—such as the Annual Appropriations and Salary Ordinances—shaping public policy and supporting constituents. The Board is also committed to transparency, ensuring the public has access to government meetings, documents, and records. For more information about this department's services, please visit [sfbos.org](https://sfbos.org)

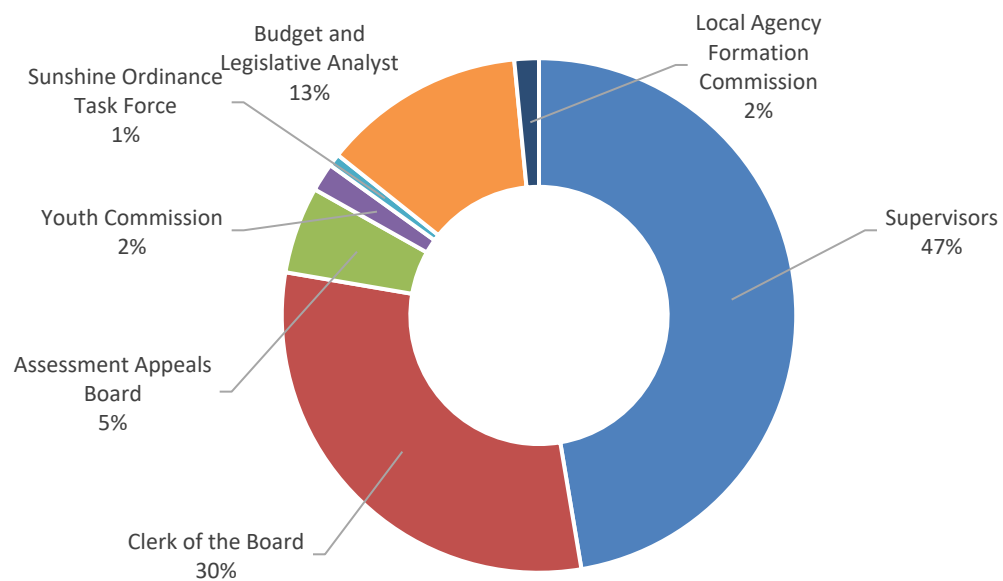
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## BUDGET ISSUES & DETAILS

The proposed Fiscal Year (FY) 2025-26 budget of \$26.1 million for the Board of Supervisors is approximately \$2.5 million, or 10.5 percent, higher than the FY 2024-25 budget. This is primarily due to a one-time technology cost increase. The FY 2026-27 proposed budget of \$24.8 million is \$1.30 million, or 5.0 percent lower than the FY 2025-26 proposed budget.

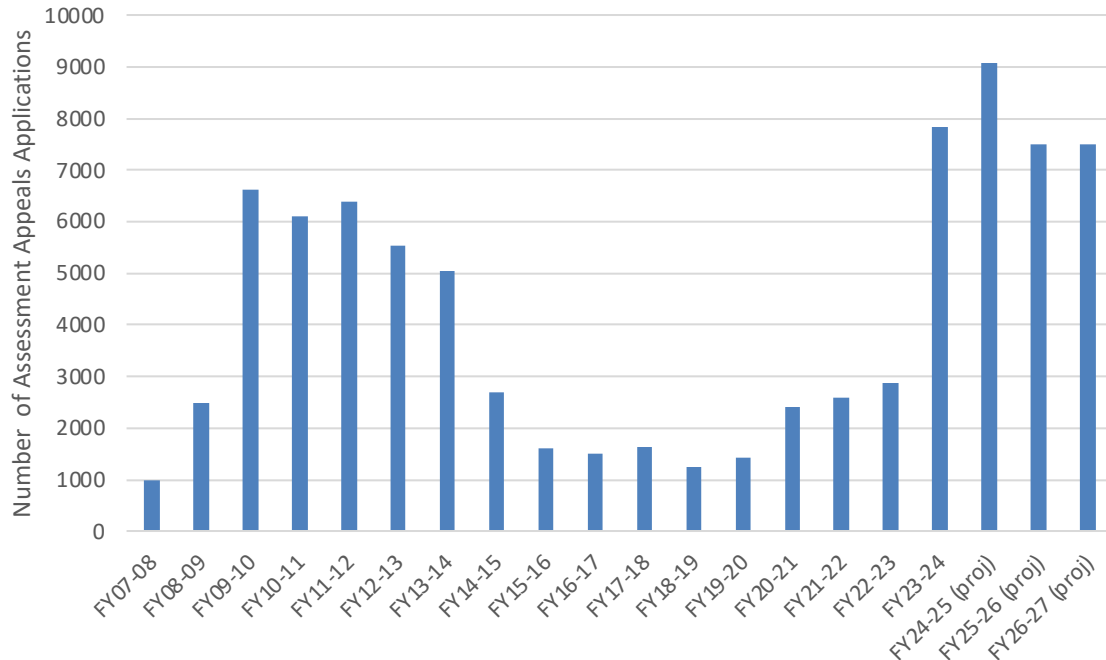
### Charter Mandated Services

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



#### PROPOSED BUDGET BY DIVISION

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



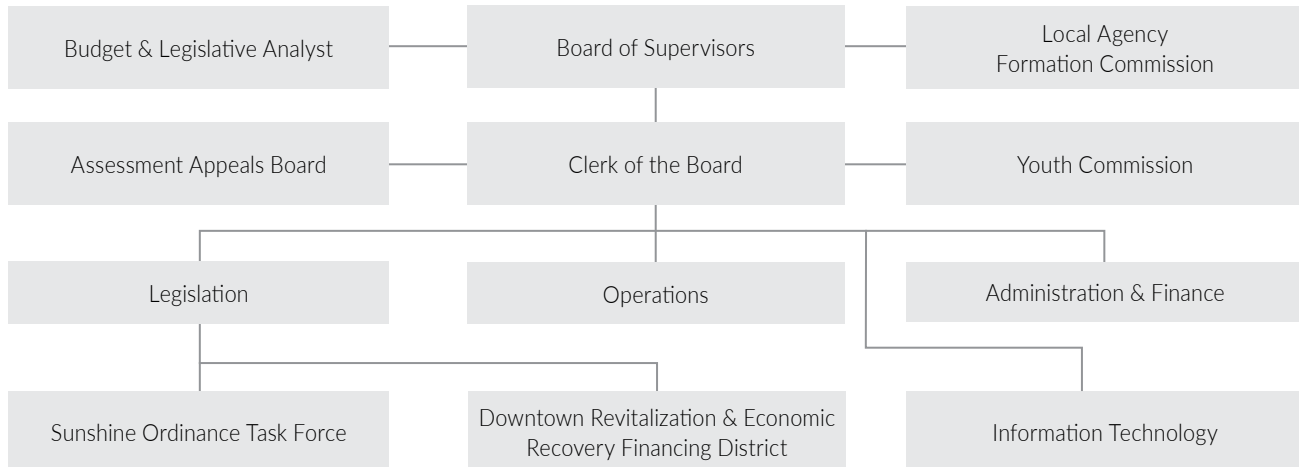
#### ASSESSMENT APPEALS APPLICATIONS.

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

## PERFORMANCE MEASURES

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

## ORGANIZATIONAL STRUCTURE: BOARD OF SUPERVISORS



## TOTAL BUDGET – HISTORICAL COMPARISON

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

### Sources

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

### Uses - Operating Expenditures

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

### Uses - By Division Description

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

# BUILDING INSPECTION

## MISSION

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

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## BUDGET ISSUES & DETAILS

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

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

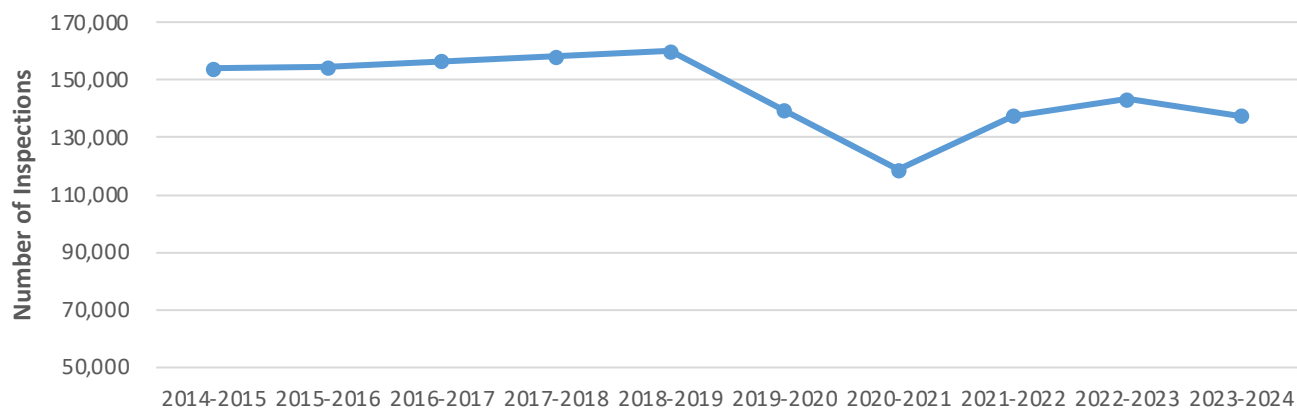
**Plan Review Services:** Responsible for review and approval of all permit applications to ensure that proposed construction work meets accessibility, life and structural safety requirements.

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

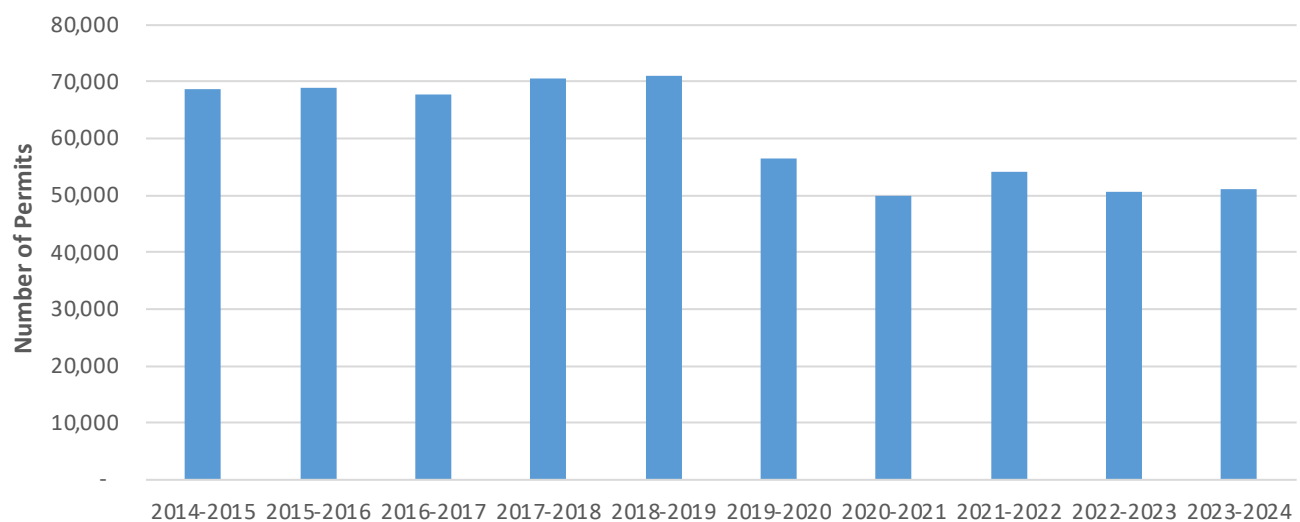
**Inspection Services:** Inspects buildings for compliance with code requirements, permit scope and responds to building complaints.

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

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



**TOTAL INSPECTIONS PERFORMED.** *Total Inspections Performed.*

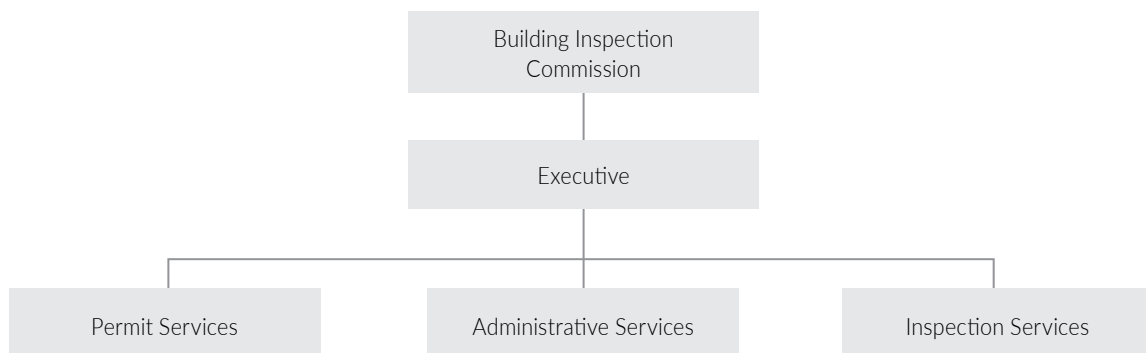


**TOTAL NUMBER OF PERMITS ISSUED.** *Total Number of Permits Issued.*

## PERFORMANCE MEASURES

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

## ORGANIZATIONAL STRUCTURE: BUILDING INSPECTION



# TOTAL BUDGET – HISTORICAL COMPARISON

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

## Sources

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

## Uses - Operating Expenditures

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

## Uses - By Division Description

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

# CHILD SUPPORT SERVICES

## MISSION

The Department of Child Support Services (DCSS) works to empower parents to provide economic support for their children, thereby contributing to the well-being of families and children. The department serves over 7,000 children and their families each year through services that include establishing legal parentage, securing and modifying child support orders, collecting and distributing support payments, and providing referrals to employment and social services. For more information about this department's services, please visit [sf.gov/departments/child-support-services](https://sf.gov/departments/child-support-services)

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## BUDGET ISSUES & DETAILS

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

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

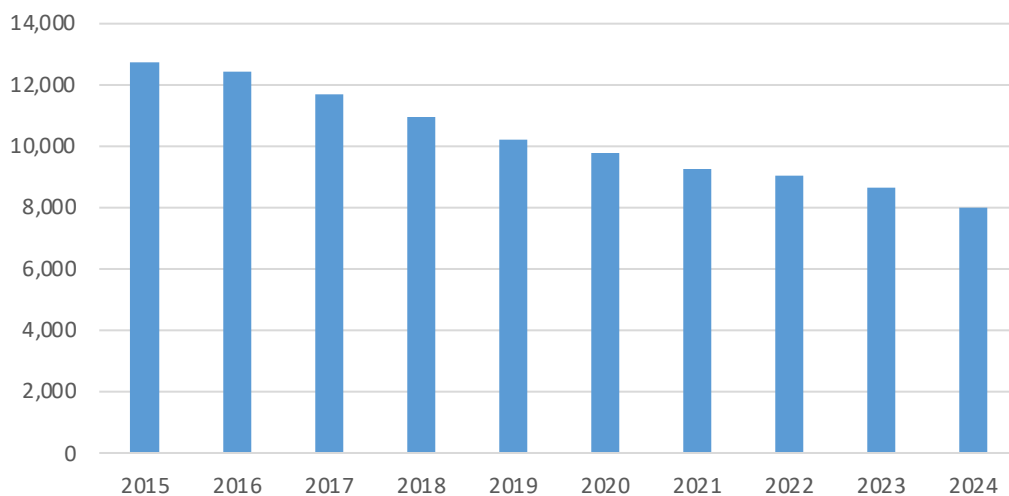
DCSS prioritizes equitable access and collaborates with courts, reentry programs, and workforce partners to assist parents facing housing instability, justice involvement, or financial hardship. Key initiatives include online case openings, virtual court hearings (used by 77% of parents), and Project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

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

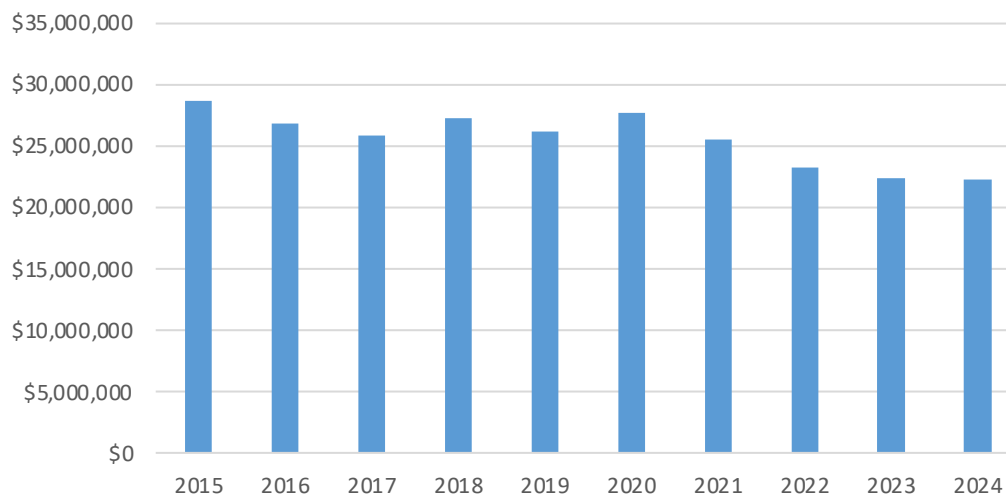
Justice-involved parents are supported through virtual access to services and Sheriff's Department partnerships. Parenting time plans and early paternity establishment programs promote child-parent bonds and long-term support compliance.

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

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



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

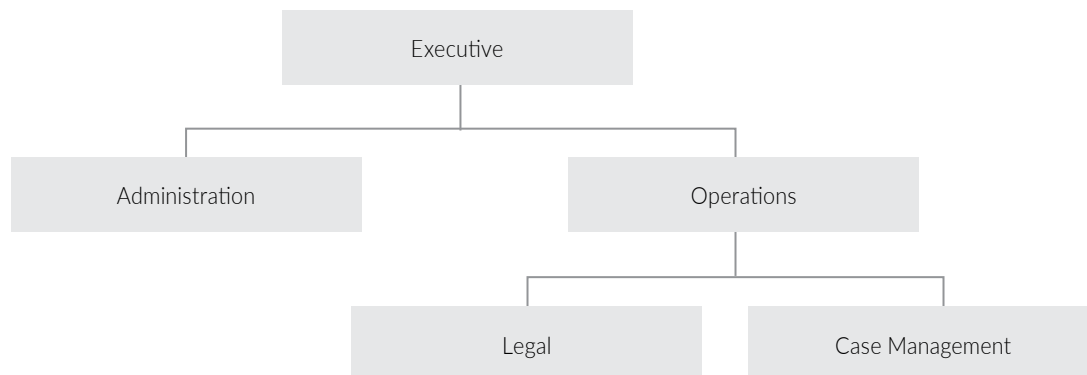


**ANNUAL DISTRIBUTED COLLECTIONS.** The annual amount of support collections distributed to families on the CSS caseload over recent years.

## PERFORMANCE MEASURES

| FISCAL YEAR                                                                                                          | FY2023-24 | FY2024-25 | FY2025-26 | FY2026-27 |
|----------------------------------------------------------------------------------------------------------------------|-----------|-----------|-----------|-----------|
| GOAL                                                                                                                 | ACTUALS   | PROJECTED | TARGET    | TARGET    |
| <b>Deliver excellent and consistent customer services statewide</b>                                                  |           |           |           |           |
| Percentage of IV-D cases in San Francisco with paternity established for children in caseload born out of wedlock    | 100%      | 100%      | 100%      | 100%      |
| <b>Develop and strengthen collaborative partnerships</b>                                                             |           |           |           |           |
| Amount of child support collected by SF DCSS annually, in millions                                                   | \$22      | \$22      | \$22      | \$22      |
| <b>Increase support for California children</b>                                                                      |           |           |           |           |
| San Francisco cases with collections on arrears during the fiscal year as a percentage of all cases in San Francisco | 67%       | 64%       | 68%       | 68%       |
| San Francisco current collections as a percentage of current support owed                                            | 83%       | 82%       | 82%       | 82%       |

## ORGANIZATIONAL STRUCTURE: CHILD SUPPORT SERVICES



## TOTAL BUDGET – HISTORICAL COMPARISON

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

### Sources

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

### Uses - Operating Expenditures

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

### Uses - By Division Description

|                               |                   |                   |               |                   |                |
|-------------------------------|-------------------|-------------------|---------------|-------------------|----------------|
| CSS Child Support Services    | 13,291,458        | 13,310,465        | 19,007        | 13,908,589        | 598,124        |
| <b>Uses by Division Total</b> | <b>13,291,458</b> | <b>13,310,465</b> | <b>19,007</b> | <b>13,908,589</b> | <b>598,124</b> |

# CHILDREN, YOUTH AND THEIR FAMILIES

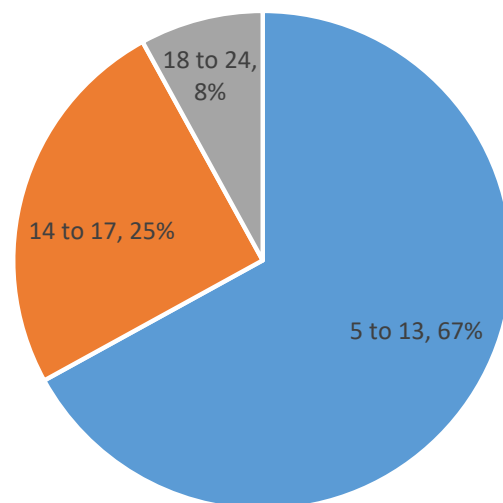
## MISSION

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



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

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

## Newly Approved Proposition J

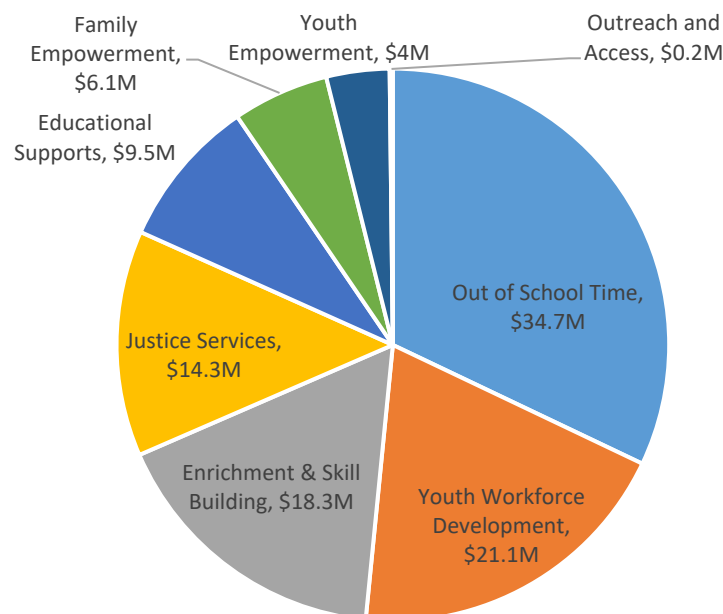
In November 2024, San Francisco voters approved Proposition J to create an Our Children, Our Families Initiative to coordinate efforts by City departments and San Francisco Unified School District (SFUSD) to deliver outcomes-based services for children youth and families. The proposition requires the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

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

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

## Operation Efficiency Improvement

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

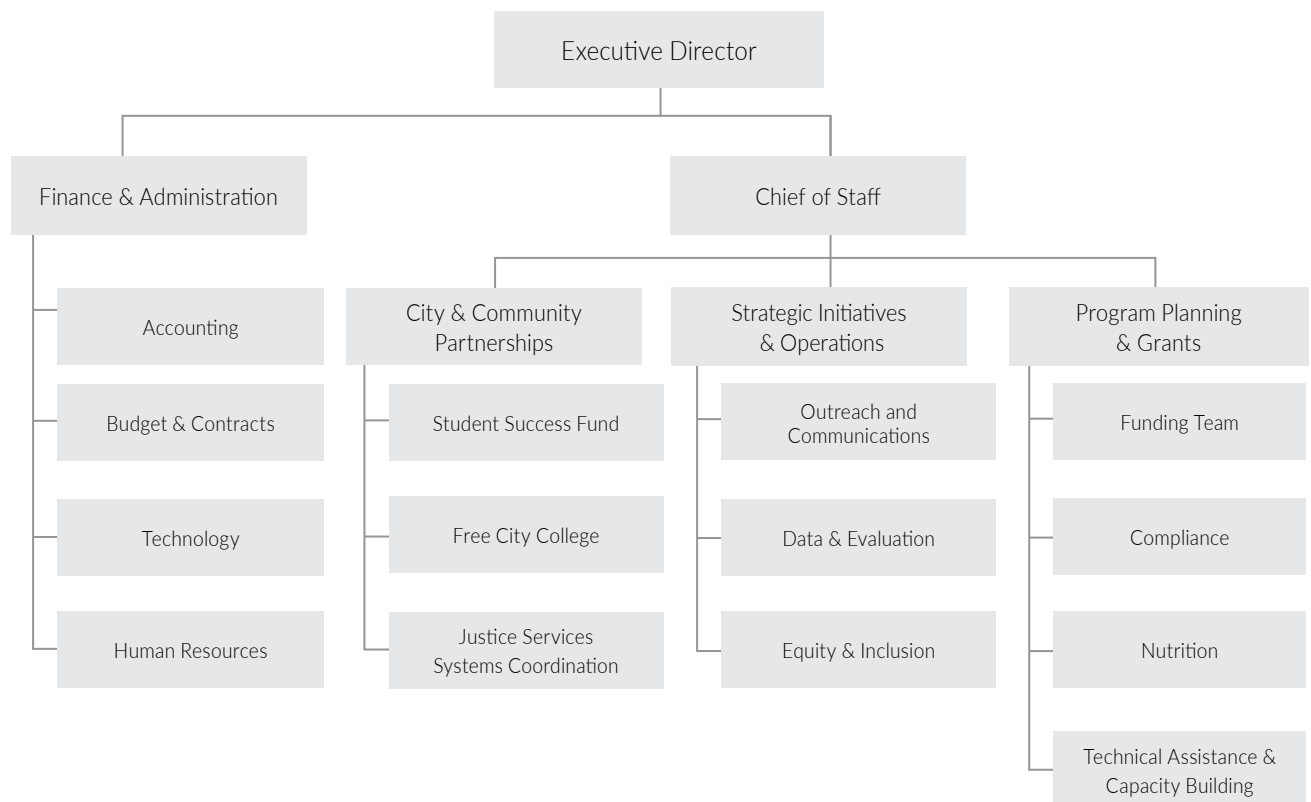


INVESTMENTS BY SERVICE AREA (FY 2024-25). Dollars invested by service area.

## PERFORMANCE MEASURES

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

## ORGANIZATIONAL STRUCTURE: CHILDREN, YOUTH AND THEIR FAMILIES



# TOTAL BUDGET – HISTORICAL COMPARISON

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

## Sources

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

## Uses - Operating Expenditures

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

## Uses - By Division Description

|                                |                    |                    |                  |                    |                  |
|--------------------------------|--------------------|--------------------|------------------|--------------------|------------------|
| CHF Children; Youth & Families | 349,435,136        | 348,519,980        | (915,156)        | 355,479,268        | 6,959,288        |
| <b>Uses by Division Total</b>  | <b>349,435,136</b> | <b>348,519,980</b> | <b>(915,156)</b> | <b>355,479,268</b> | <b>6,959,288</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) 2025-26 budget of \$610.5 million for the City Administrator is \$6.3 million, or 1.0 percent, lower than the FY 2024-25 budget. The FY 2026-27 proposed budget of \$637.8 million is \$27.3 million, or 4.5 percent, higher than the FY 2025-26 proposed budget. These changes are primarily due to reduced risk management costs, right-sizing of building maintenance budgets, reduced convention center costs, elimination of vacant positions and increases to fee revenue.

### Driving Citywide Progress

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

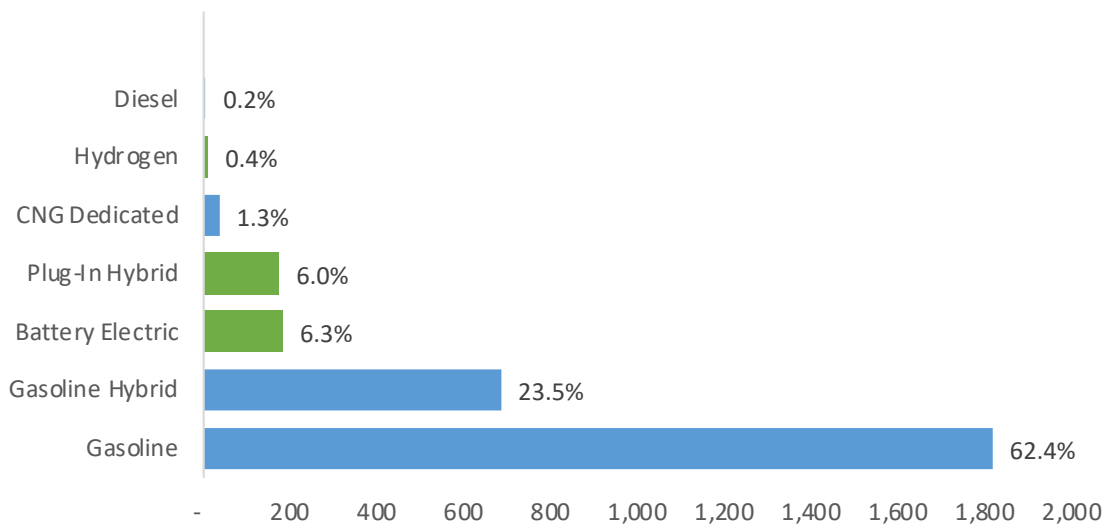
The proposed budget also provides resources for Digital and Data Services to partner with the Department of Technology and the Controller to create a data sharing and governance framework to support citywide inter-departmental data use.

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

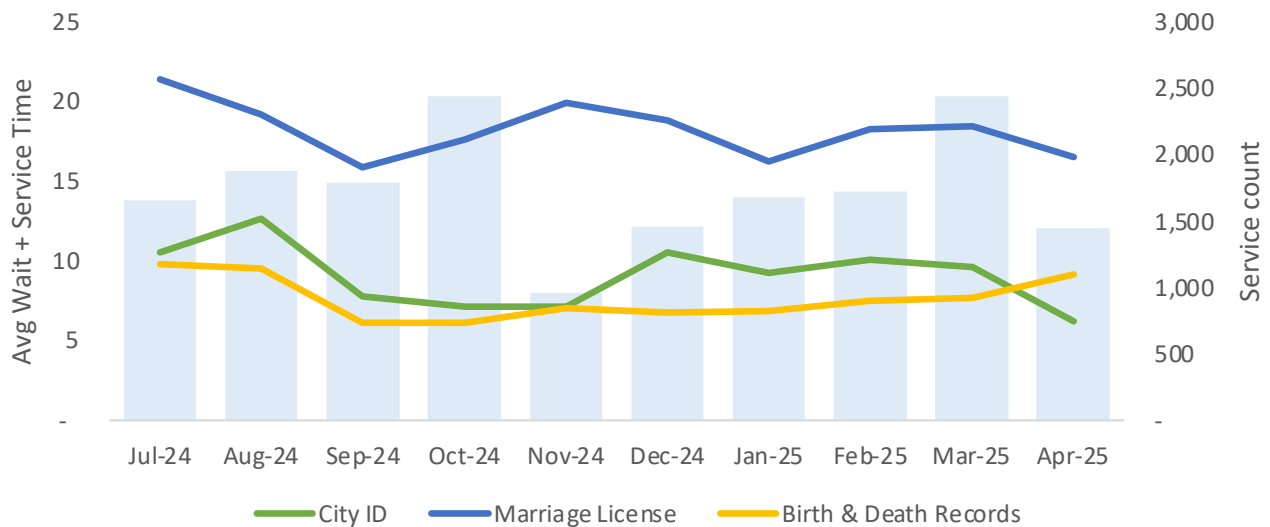
Finally, the City Administrator's Office, in partnership with the Mayor, Board of Supervisors, and other stakeholders, will conduct a comprehensive evaluation of the City's governance structure. This effort will result in recommendations aimed at enhancing transparency, accountability, and operational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

### Championing Inclusion

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



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



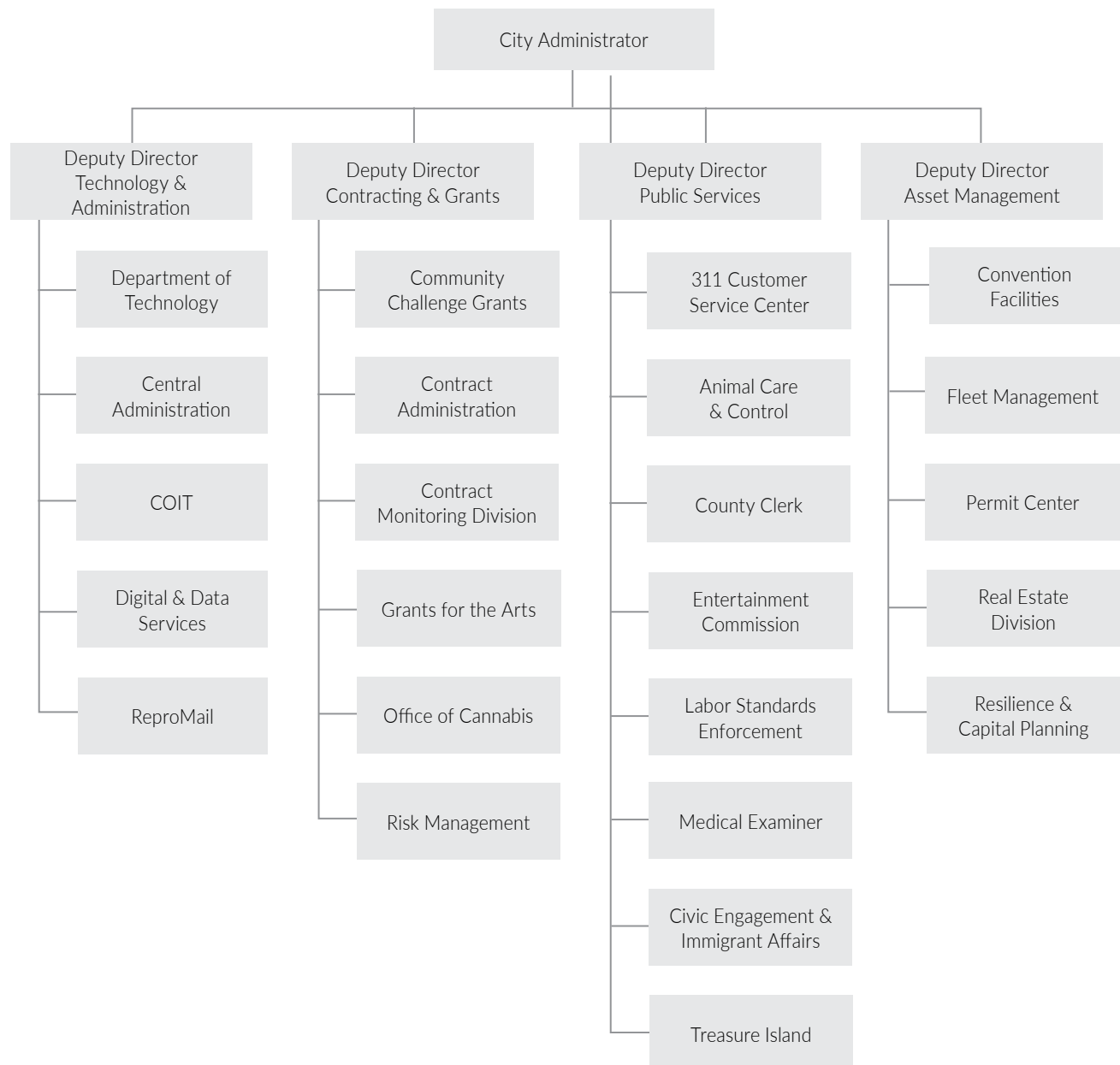
#### AVERAGE COUNTY CLERK WAIT & SERVICE TIME.

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

## PERFORMANCE MEASURES

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

## ORGANIZATIONAL STRUCTURE: CITY ADMINISTRATOR'S OFFICE



# TOTAL BUDGET – HISTORICAL COMPARISON

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

## Sources

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

## Uses - Operating Expenditures

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

## Uses - By Division Description

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

# TOTAL BUDGET – HISTORICAL COMPARISON CONTINUED

| FUNDED POSITIONS                      | 2024-2025<br>ORIGINAL<br>BUDGET | 2025-2026<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2024-2025 | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 |
|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|---------------------------------|-----------------------------|
| <b>Uses - By Division Description</b> |                                 |                                 |                             |                                 |                             |
| ADM Medical Examiner                  | 13,543,144                      | 15,778,453                      | 2,235,309                   | 15,863,391                      | 84,938                      |
| Uses by Division Total                | 616,895,884                     | 610,510,618                     | (6,385,266)                 | 637,827,697                     | 27,317,079                  |



# CITY ADMINISTRATOR'S OFFICE—TECHNOLOGY

## MISSION

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

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## BUDGET ISSUES & DETAILS

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

### Accelerating a Digital City

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

### Office of Cybersecurity

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

### Disaster Recovery & Data Center Resiliency

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

## Cloud Center of Excellence

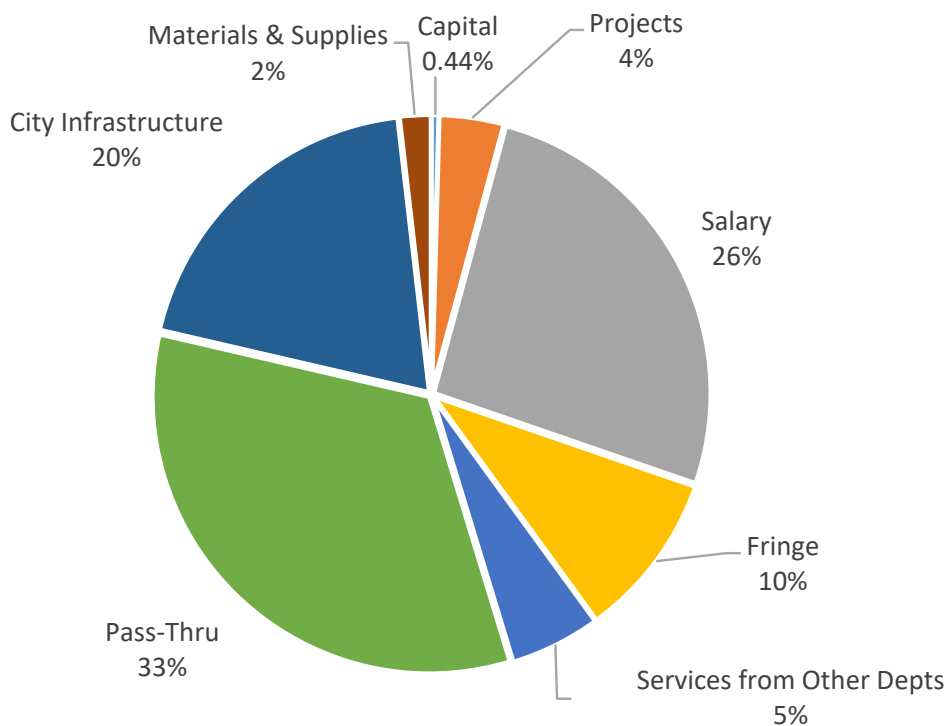
The Department helps partner departments transition to cloud services, improving operational efficiency, reducing costs, and increasing system resilience. The DT Cloud Desktop allows departments to avoid costly hardware upgrades, delivering modern tools affordably.

## Closing the Digital Divide

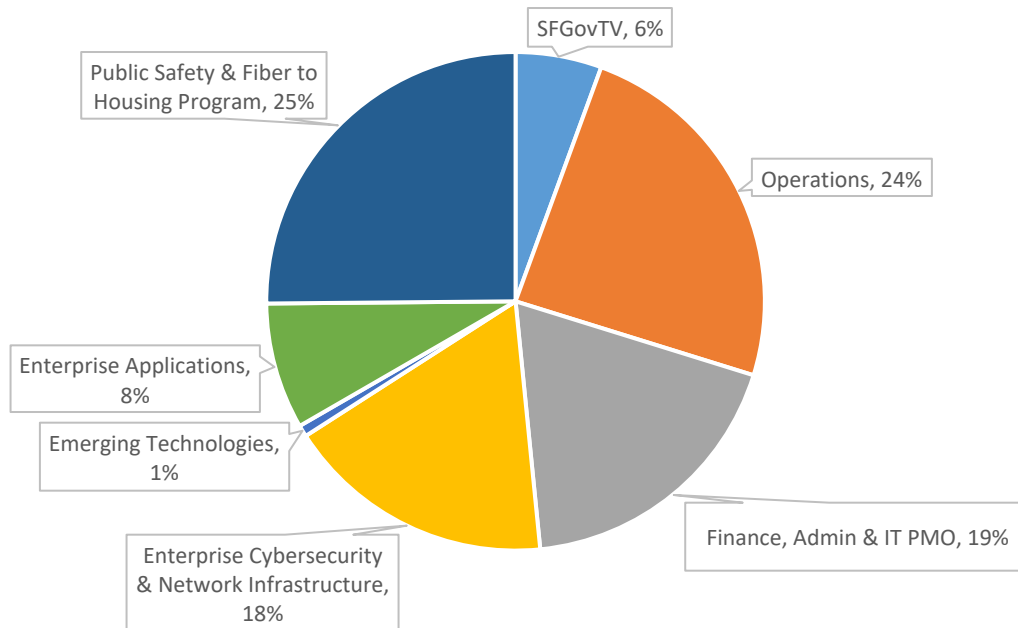
The Department continues to expand municipal broadband, delivering free high-speed internet to thousands in public and affordable housing and community centers, advancing equitable internet access citywide.

## Innovation through Emerging Technology

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



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

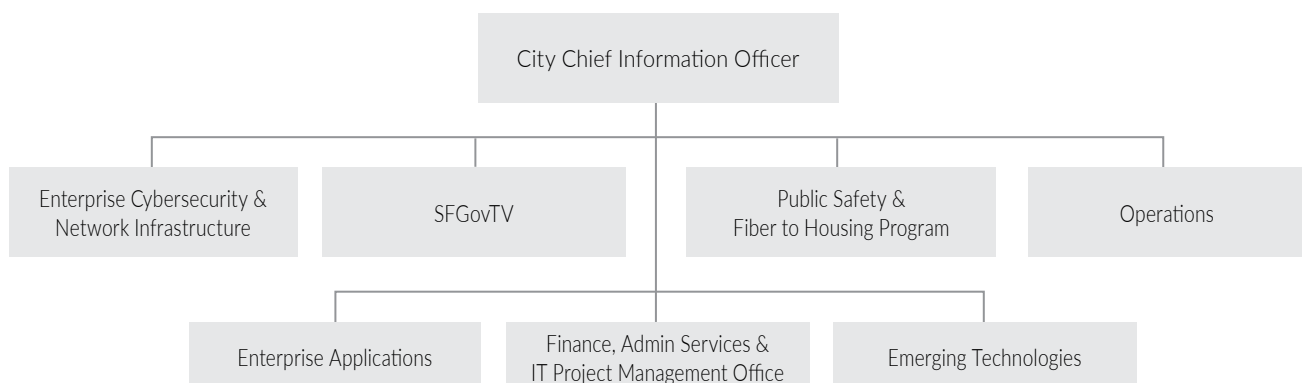


STAFF RESOURCE BY DIVISION. *Staff allocation by division.*

## PERFORMANCE MEASURES

| FISCAL YEAR                                                                              | FY2023-24 | FY2024-25 | FY2025-26 | FY2026-27 |
|------------------------------------------------------------------------------------------|-----------|-----------|-----------|-----------|
| GOAL                                                                                     | ACTUALS   | PROJECTED | TARGET    | TARGET    |
| <b>Invest in IT infrastructure and communications</b>                                    |           |           |           |           |
| Percent of Data Center Uptime                                                            | 100%      | 100%      | 100%      | 100%      |
| Percent of E-mail System Uptime                                                          | 100%      | 100%      | 100%      | 100%      |
| Percent of Fiber Infrastructure Uptime                                                   | 100%      | 100%      | 100%      | 100%      |
| Percent of Network Services Uptime                                                       | 100%      | 100%      | 100%      | 100%      |
| <b>Increase organizational performance</b>                                               |           |           |           |           |
| Percent of projects completed on time, on budget and to specification within Fiscal Year | 85%       | 80%       | 85%       | 85%       |
| <b>Strengthen shared services delivery</b>                                               |           |           |           |           |
| Percent of SFGOVTV Uptime                                                                | 99%       | 99%       | 99%       | 99%       |

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



# TOTAL BUDGET – HISTORICAL COMPARISON

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

## Sources

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

## Uses - Operating Expenditures

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

## Uses - By Division Description

|                                |                    |                    |                  |                    |                  |
|--------------------------------|--------------------|--------------------|------------------|--------------------|------------------|
| DT Administration              | 63,859,468         | 69,144,660         | 5,285,192        | 70,983,488         | 1,838,828        |
| DT Capital And Equipment       | 1,000,000          | 1,300,000          | 300,000          | 650,000            | (650,000)        |
| DT Communications              | 7,377,632          | 7,028,937          | (348,695)        | 7,016,664          | (12,273)         |
| DT Cybersecurity               | 14,336,438         | 15,098,804         | 762,366          | 15,505,006         | 406,202          |
| DT Emerging Technologies       |                    | 1,107,594          | 1,107,594        | 1,672,279          | 564,685          |
| DT Enterprise Applications     | 8,463,616          | 6,157,613          | (2,306,003)      | 6,479,812          | 322,199          |
| DT Infrastructure & Operations | 27,163,343         | 26,335,338         | (828,005)        | 30,378,087         | 4,042,749        |
| DT Innovation                  | 712,593            | 204,392            | (508,201)        | 212,384            | 7,992            |
| DT JUSTIS                      | 2,591,848          | 2,954,663          | 362,815          | 3,039,592          | 84,929           |
| DT PMO                         | 2,734,306          | 2,570,437          | (163,869)        | 2,664,258          | 93,821           |
| DT Public Safety               | 20,438,857         | 20,825,405         | 386,548          | 21,551,026         | 725,621          |
| DT Rate Model Usage            | 8,593,604          | 8,265,568          | (328,036)        | 8,462,420          | 196,852          |
| DT Support Services            | 11,283,911         | 12,714,467         | 1,430,556        | 13,255,906         | 541,439          |
| <b>Uses by Division Total</b>  | <b>168,555,616</b> | <b>173,707,878</b> | <b>5,152,262</b> | <b>181,870,922</b> | <b>8,163,044</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) 2025-26 budget of \$125.4 million for the Office of the City Attorney is approximately \$7.7 million, or 6.6 percent, higher than the FY 2024-25 budget. The FY 2026-27 proposed budget of \$129.4 million is \$4.0 million, or 3.2 percent, higher than the FY 2025-26 proposed budget. These changes are primarily due to salary and benefit cost increases, increases in litigation expenses and professional and specialized services.

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

### Defending Core City Services

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

fraud and abuse ensures that taxpayer dollars are spent appropriately.

### Public Safety

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

### Homelessness and Housing

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

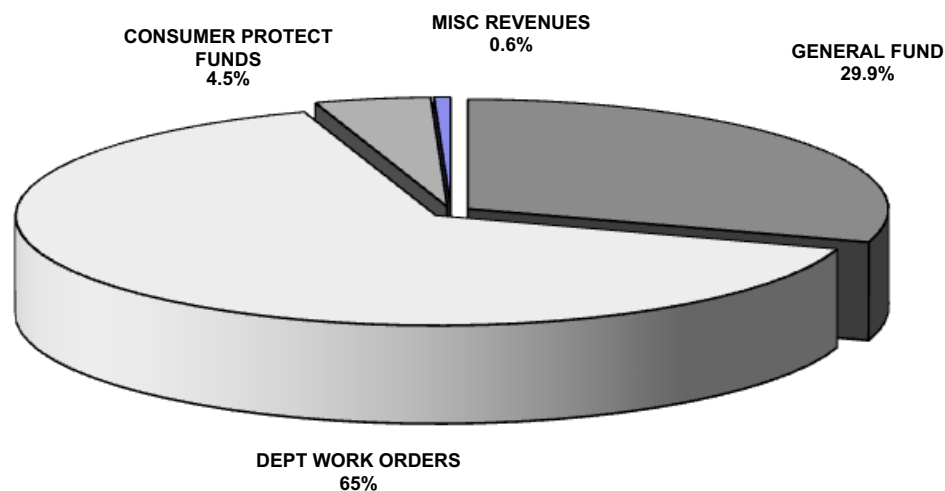
including homelessness encampment practices, financing and developing shelters and housing, and connecting people to services, treatment, and shelter. Attorneys advise on development projects, housing streamlining legislation, tax and fee abatement, housing element law, and land use flexibility.

## Economic Development and Downtown Revitalization

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

## Revenue Generation

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

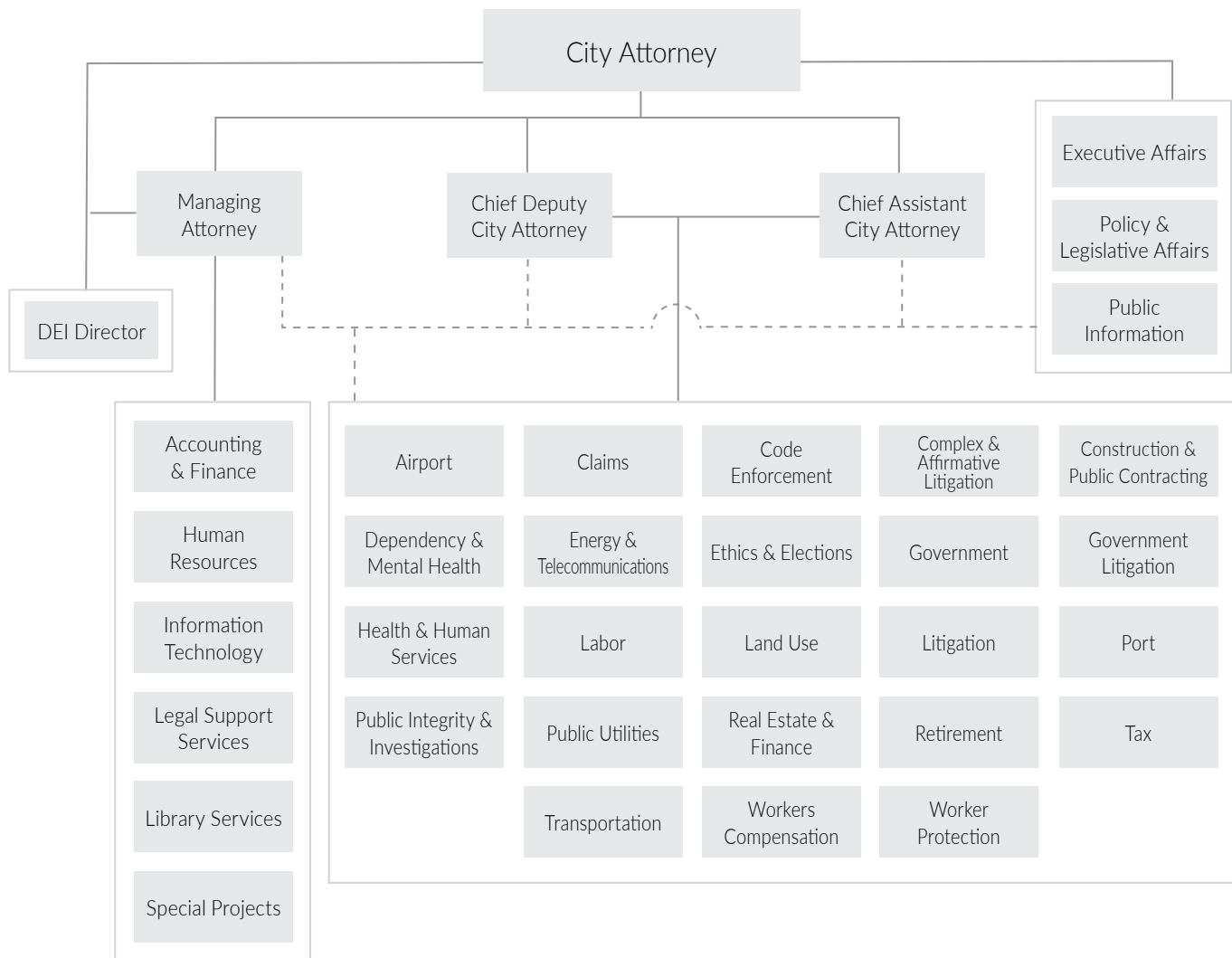


REVENUE SOURCES. FY 2025/26

# PERFORMANCE MEASURES

| FISCAL YEAR                                                                                                                                                                              | FY2023-24 | FY2024-25 | FY2025-26 | FY2026-27 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|-----------|-----------|
| GOAL                                                                                                                                                                                     | ACTUALS   | PROJECTED | TARGET    | TARGET    |
| 1. Provide advice and counsel to the Mayor, Board of Supervisors, and City departments and commissions, on legal issues of importance to the administration of local government          |           |           |           |           |
| Number of hours required to respond to requests for advice and counsel.                                                                                                                  | 199,212   | 190,000   | 180,000   | 190,000   |
| 3. Research and/or draft legislation, for all departments including Board of Supervisors, which expresses the desired policies of the City and County of San Francisco.                  |           |           |           |           |
| Number of pieces of legislation researched and/or drafted for all departments, including the Board of Supervisors                                                                        | 536       | 525       | 350       | 525       |
| 4. Limit the financial liability of the City and County of San Francisco through the efficient management of personal injury and property damage claims                                  |           |           |           |           |
| Number of claims opened                                                                                                                                                                  | 2,656     | 2,500     | 2,300     | 2,500     |
| 5. Represent the City and County of San Francisco in civil litigation of critical importance to the welfare of the citizens of San Francisco, and the administration of local government |           |           |           |           |
| Number of tort litigation cases opened                                                                                                                                                   | 448       | 450       | 425       | 425       |

## ORGANIZATIONAL STRUCTURE: CITY ATTORNEY



## TOTAL BUDGET – HISTORICAL COMPARISON

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

### Sources

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

### Uses - Operating Expenditures

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

### Uses - By Division Description

|                               |                    |                    |                  |                    |                  |
|-------------------------------|--------------------|--------------------|------------------|--------------------|------------------|
| CAT City Attorney             | 117,716,023        | 125,434,892        | 7,718,869        | 129,444,081        | 4,009,189        |
| <b>Uses by Division Total</b> | <b>117,716,023</b> | <b>125,434,892</b> | <b>7,718,869</b> | <b>129,444,081</b> | <b>4,009,189</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) 2025-26 budget of \$58.2 million for City Planning is approximately \$3.15 million, or 5.7 percent, higher than the FY 2024-25 budget. This is primarily due to salary and benefit cost increases. The FY 2026-27 proposed budget of \$49.5 million is \$8.69 million, or 14.9 percent, lower than the FY 2025-26 proposed budget. This change is primarily due to the expiration of one-time grant funding.

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

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

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

## New Initiatives:

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

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

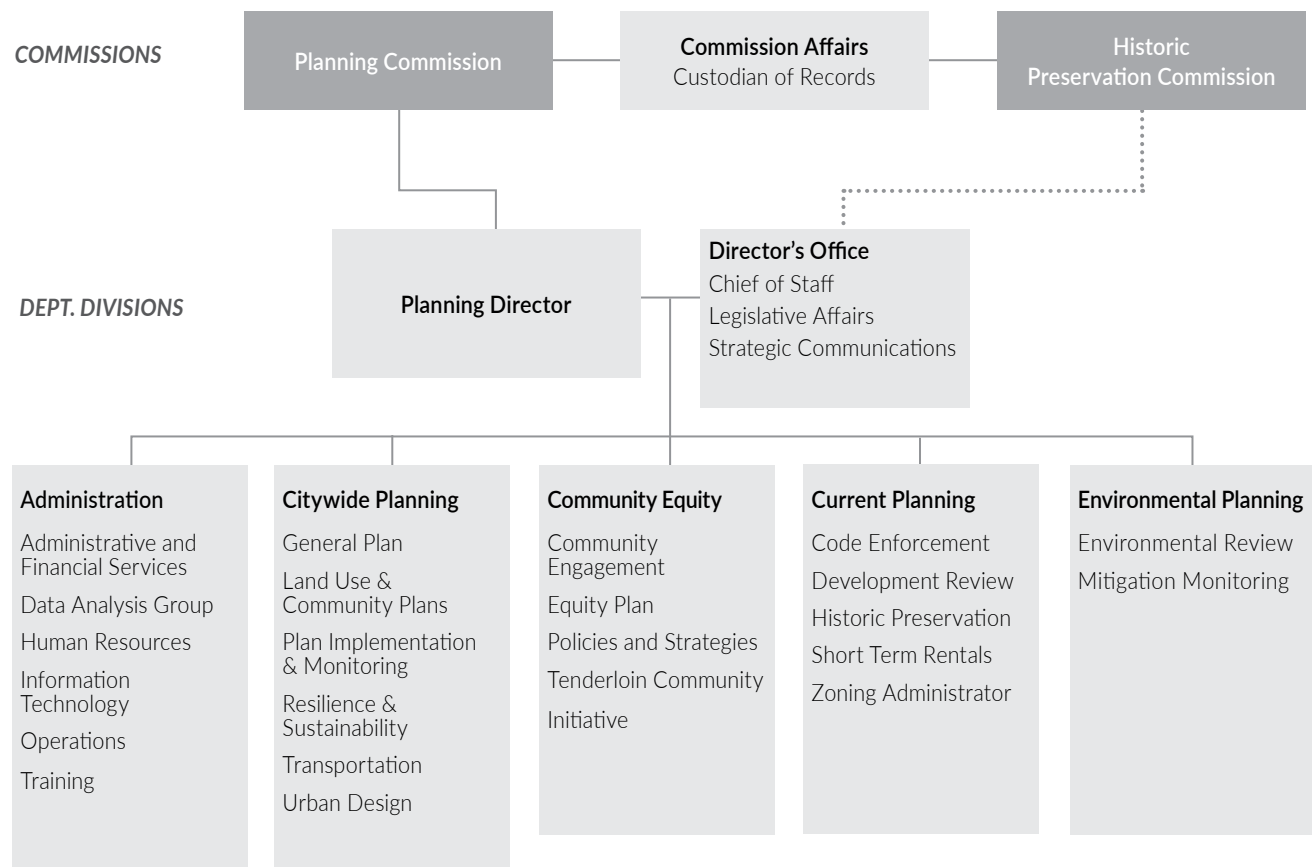


**PROJECT SUBMITTALS & APPROVALS MAP.** *'This map shows projects filed and approved during the current fiscal year from June 1st, 2023 to April 1st, 2024.'*

## PERFORMANCE MEASURES

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

## ORGANIZATIONAL STRUCTURE: CITY PLANNING



# TOTAL BUDGET – HISTORICAL COMPARISON

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

## Sources

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

## Uses - Operating Expenditures

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

## Uses - By Division Description

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

# CIVIL SERVICE COMMISSION

## MISSION

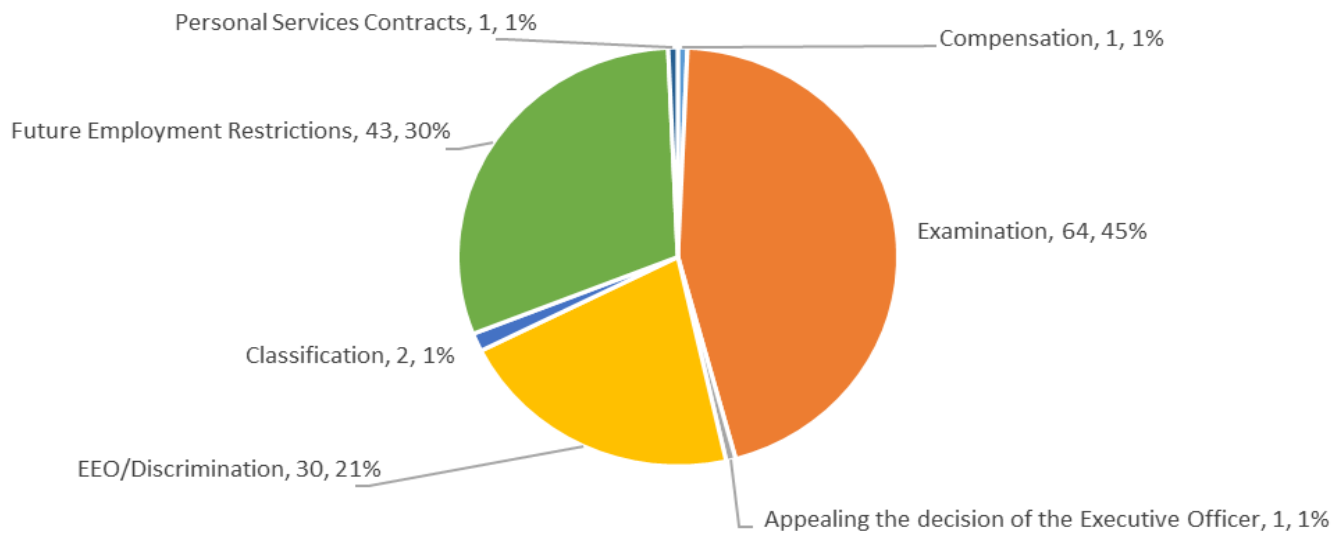
The Civil Service Commission (CSC) establishes, ensures, and maintains an equitable and credible merit system for public service employment for the citizens of San Francisco, and strives to consistently provide the best-qualified candidates for public service in a timely and efficient manner. For more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

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## BUDGET ISSUES & DETAILS

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

The Mayor's proposed budget allocates funding for the Civil Service Commission to perform its responsibilities in establishing, regulating, overseeing and serving as final arbiter of the City's merit system. The Department continues to work closely with City departments, labor unions, and the public on the CSR, policy clarification, hiring issues, appealable matters, and charter mandates. The Department also works with the Department of Human Resources to expedite and modernize hiring practices.



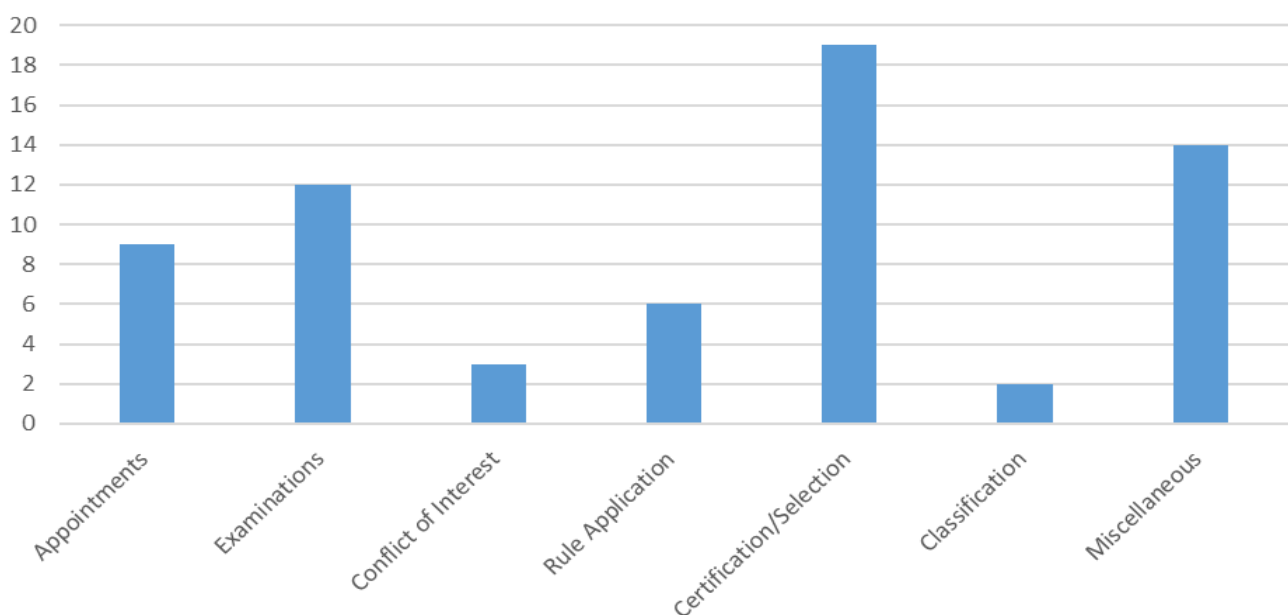
APPEALS FISCAL YEAR 2023-2024. *Types of appeals.*

### Inspection Service Requests

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

### Appeals and Hearings

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

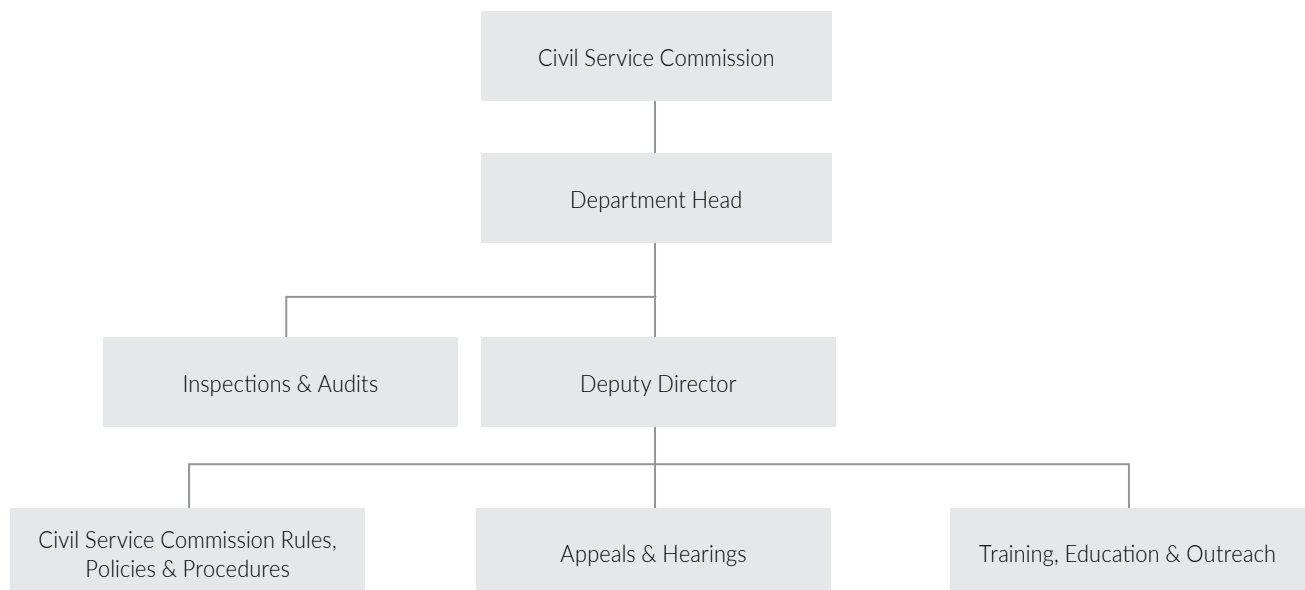


INSPECTION SERVICE REQUESTS FISCAL YEAR 2023-2024. *Types of investigations.*

## PERFORMANCE MEASURES

| FISCAL YEAR                                                                                                    | FY2023-24 | FY2024-25 | FY2025-26 | FY2026-27 |
|----------------------------------------------------------------------------------------------------------------|-----------|-----------|-----------|-----------|
| GOAL                                                                                                           | ACTUALS   | PROJECTED | TARGET    | TARGET    |
| Create greater transparency and efficiencies in the Commission's procedures and communications                 |           |           |           |           |
| The percentage of completed Inspection Service Requests                                                        | 89%       | 90%       | 90%       | 90%       |
| Ensure the timely resolution of appeals                                                                        |           |           |           |           |
| Percentage of appeals pertaining to other matters calendared and resolved by the Commission in the fiscal year | N/A       | 60%       | 60%       | 60%       |
| Strengthen the Commission's ability to meet its Charter mandates and oversee the operation of the merit system |           |           |           |           |
| The number of merit system audits conducted and completed in the fiscal year                                   | 9         | 12        | 12        | 12        |

## ORGANIZATIONAL STRUCTURE: CIVIL SERVICE COMMISSION



## TOTAL BUDGET – HISTORICAL COMPARISON

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

### Sources

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

### Uses - Operating Expenditures

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

### Uses - By Division Description

|                               |                  |                  |                 |                  |               |
|-------------------------------|------------------|------------------|-----------------|------------------|---------------|
| CSC Civil Service Commission  | 1,524,657        | 1,497,359        | (27,298)        | 1,512,805        | 15,446        |
| <b>Uses by Division Total</b> | <b>1,524,657</b> | <b>1,497,359</b> | <b>(27,298)</b> | <b>1,512,805</b> | <b>15,446</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, please visit [sfocii.org](https://sfocii.org)

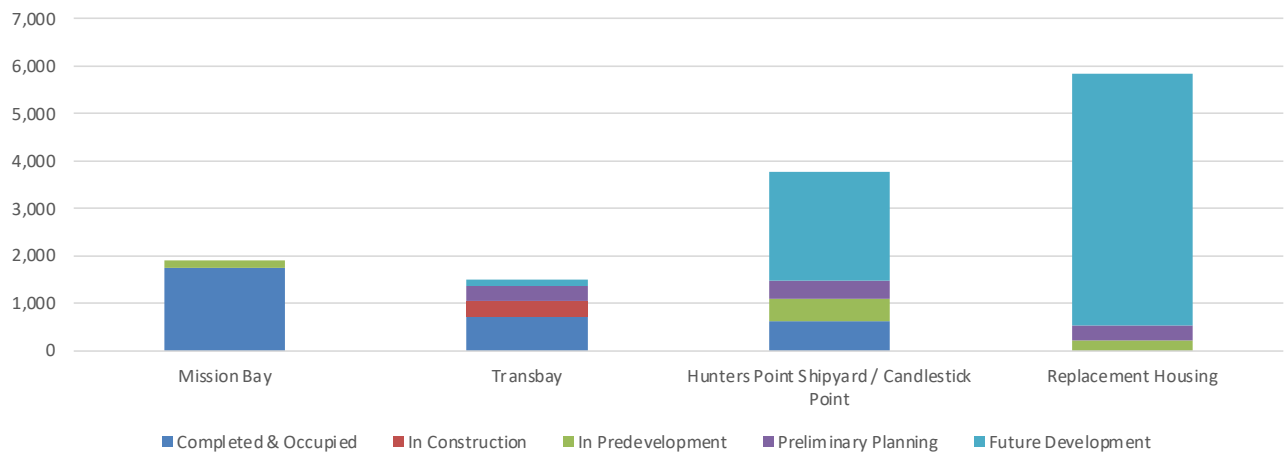
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## BUDGET ISSUES & DETAILS

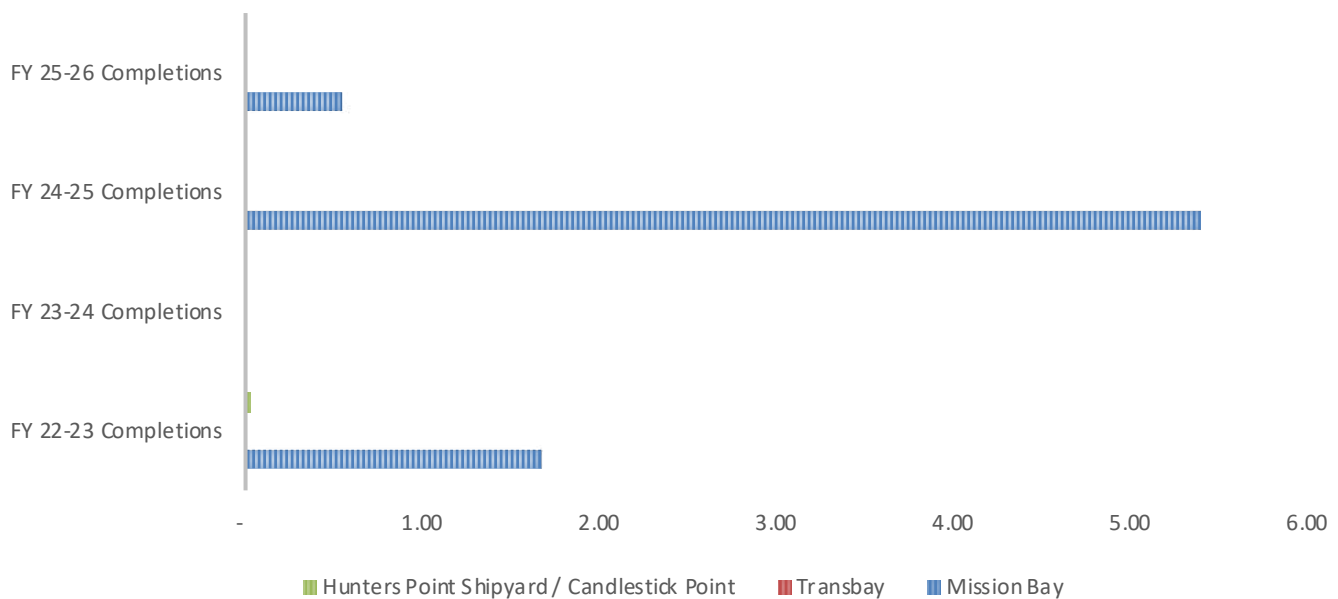
OCII is a separate legal entity from the City and County of San Francisco and does not rely on General Fund appropriation. Rather, OCII uses property tax increment authorized under state law. Accordingly, OCII's budget is considered separately from the City and County budget. OCII operates with an annual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

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

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



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

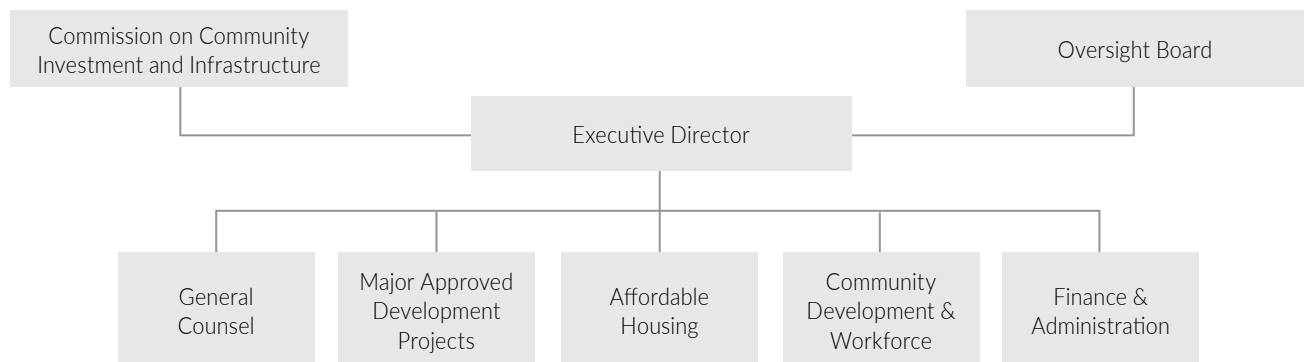


**OCII'S PARKS & OPEN SPACE COMPLETIONS, BY ACREAGE.**  
*OCII's Infrastructure and Non-Housing Completions, by Acreage.*

## PERFORMANCE MEASURES

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

## ORGANIZATIONAL STRUCTURE: COMMUNITY INVESTMENT AND INFRASTRUCTURE



## TOTAL BUDGET – HISTORICAL COMPARISON

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

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

## TOTAL BUDGET – HISTORICAL COMPARISON

|                                         | FY2024-25       | FY2025-26       | YOY               |
|-----------------------------------------|-----------------|-----------------|-------------------|
|                                         | BUDGET          | PROPOSED        | DIFFERENCE        |
| <b>Uses</b>                             |                 |                 |                   |
| <b>Uses - Operations</b>                |                 |                 |                   |
| Operational Salaries and Benefits       | \$ 10.3         | \$ 10.1         | \$ (0.1)          |
| Affordable Housing Services             | \$ 1.3          | \$ 1.5          | \$ 0.1            |
| Rent                                    | \$ 0.9          | \$ 0.9          | \$ 0.0            |
| Retiree Health and Pension Costs        | \$ 3.9          | \$ 4.2          | \$ 0.3            |
| Auditing & Accounting Services          | \$ 0.3          | \$ 0.2          | \$ (0.1)          |
| Legal Services                          | \$ 1.4          | \$ 1.3          | \$ (0.2)          |
| Planning & Infrastructure Rvw           | \$ 5.0          | \$ 4.9          | \$ (0.0)          |
| Real Estate Development Services        | \$ 0.0          | \$ 0.1          | \$ 0.0            |
| Workforce Development Services          | \$ 0.2          | \$ 0.1          | \$ (0.1)          |
| Other Professional Services             | \$ 7.9          | \$ 7.4          | \$ (0.5)          |
| Grants to Community-Based Organizations | \$ 1.3          | \$ 1.2          | \$ (0.0)          |
| Payments to Other Public Agencies       | \$ 0.4          | \$ 0.4          | \$ -              |
| Other Current Expenses                  | \$ 2.3          | \$ 1.3          | \$ (1.1)          |
| <b>Subtotal Uses - Operations</b>       | <b>\$ 35.3</b>  | <b>\$ 33.6</b>  | <b>\$ (1.6)</b>   |
| <b>Uses - Non-Operations</b>            |                 |                 |                   |
| Affordable Housing Loans                | \$ 111.5        | \$ 40.1         | \$ (71.5)         |
| Replacement Housing                     | \$ 0.7          | \$ -            | \$ (0.7)          |
| Development Infrastructure              | \$ 98.8         | \$ 72.0         | \$ (26.7)         |
| Pass-through to TJPA                    | \$ 33.2         | \$ 32.0         | \$ (1.2)          |
| Debt Service - OCII TAB Bonds           | \$ 110.0        | \$ 85.8         | \$ (24.2)         |
| Public Art                              | \$ 1.0          | \$ 0.8          | \$ (0.2)          |
| Other Debt                              | \$ 4.7          | \$ -            | \$ (4.7)          |
| <b>Subtotal Uses - Non-Operations</b>   | <b>\$ 359.8</b> | <b>\$ 230.7</b> | <b>\$ (129.1)</b> |
| Prior Period Authority - Housing        | \$ 231.4        | \$ 253.0        | \$ 21.5           |
| Prior Period Authority - Non-Housing    | \$ 58.7         | \$ 104.9        | \$ 46.3           |
| <b>Subtotal Prior Period Authority</b>  | <b>\$ 290.1</b> | <b>\$ 357.9</b> | <b>\$ 67.8</b>    |
| <b>Total Uses</b>                       | <b>\$ 685.2</b> | <b>\$ 622.2</b> | <b>\$ (62.9)</b>  |
| <b>Sources vs. Uses</b>                 | <b>\$ -</b>     | <b>\$ -</b>     | <b>\$ -</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) 2025-26 budget of \$86.1 million for the Controller's Office is approximately \$2.65 million, or 3 percent, lower than the FY 2024-25 budget. This is primarily due to salary and benefit cost savings. The FY 2026-27 proposed budget of \$85.5 million is \$0.68 million, or 0.8 percent, lower than the FY 2025-26 proposed budget. This is primarily due to salary and benefit cost savings.

### Public Integrity, Transparency & Accountability

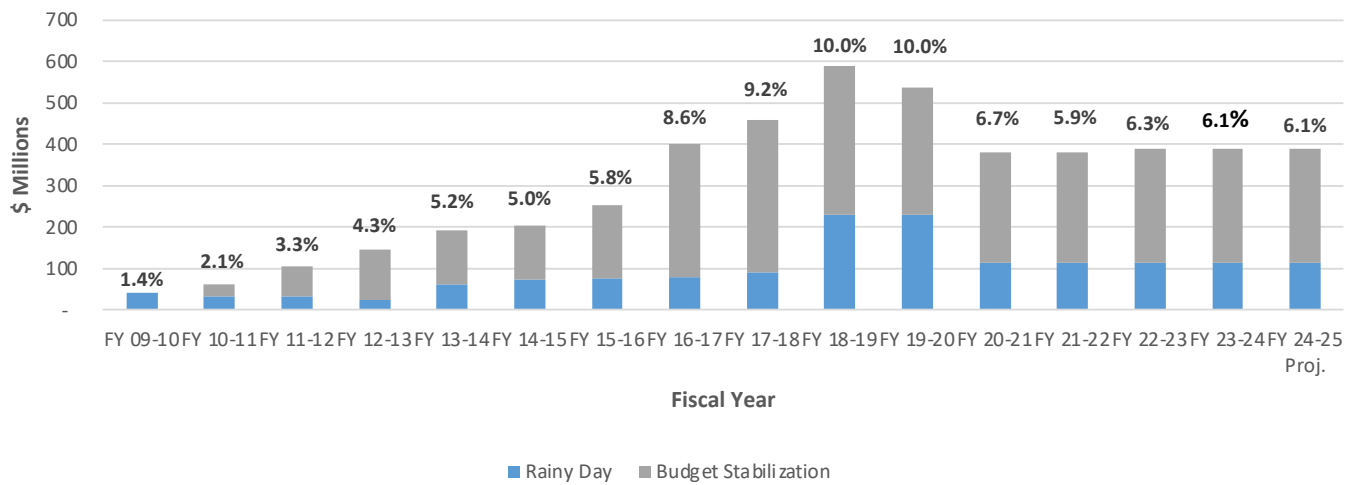
Accountability and transparency through compliance and performance audits and whistleblower investigations are important Controller responsibilities. In FY 2025-26, capability will expand with the hire of the Inspector General responsible for initiating and leading investigations of potential violations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

### City Business Tax Reform

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

### Public Financing

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



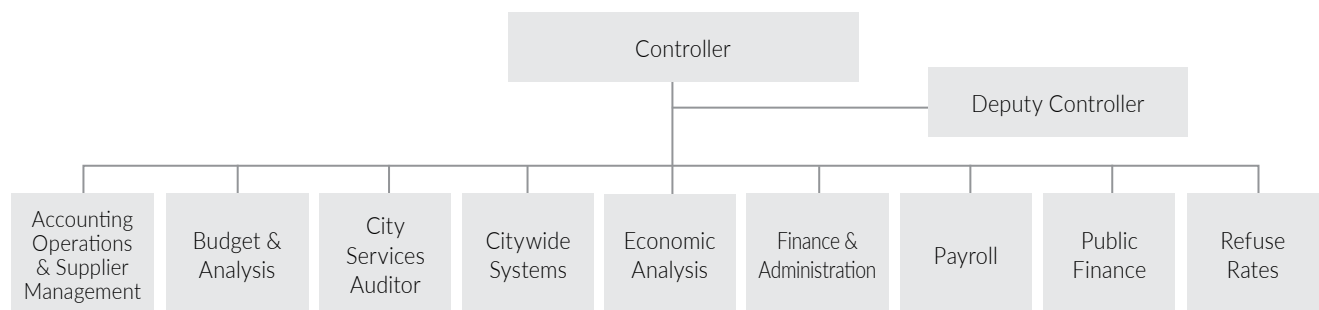
### GROWTH OF FINANCIAL STABILIZATION RESERVES.

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

## PERFORMANCE MEASURES

| FISCAL YEAR                                                                             | FY2023-24 |           | FY2024-25 | FY2025-26 | FY2026-27 |
|-----------------------------------------------------------------------------------------|-----------|-----------|-----------|-----------|-----------|
| GOAL                                                                                    | ACTUALS   | PROJECTED | TARGET    | TARGET    | TARGET    |
| <b>Ensure Government is Accountable to City Residents</b>                               |           |           |           |           |           |
| Percent of audit recommendations implemented within 2 years after report issuance.      | 90%       | 85%       | 85%       | 85%       | 85%       |
| <b>Provide High-Quality Financial Services &amp; Systems</b>                            |           |           |           |           |           |
| Number of audit findings with questioned costs in annual Single Audit of federal grants | 0         | 0         | 0         | 0         | 0         |
| <b>Safeguard the City's Long-Term Financial Health</b>                                  |           |           |           |           |           |
| Ratings of the City's General Obligation Bonds from Moody's. Highest: 1=Aaa             | 1         | 2         | 1         | 1         | 1         |

## ORGANIZATIONAL STRUCTURE: CONTROLLER



# TOTAL BUDGET – HISTORICAL COMPARISON

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

## Sources

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

## Uses - Operating Expenditures

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

## Uses - By Division Description

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

# DISTRICT ATTORNEY

## MISSION

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

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## BUDGET ISSUES & DETAILS

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

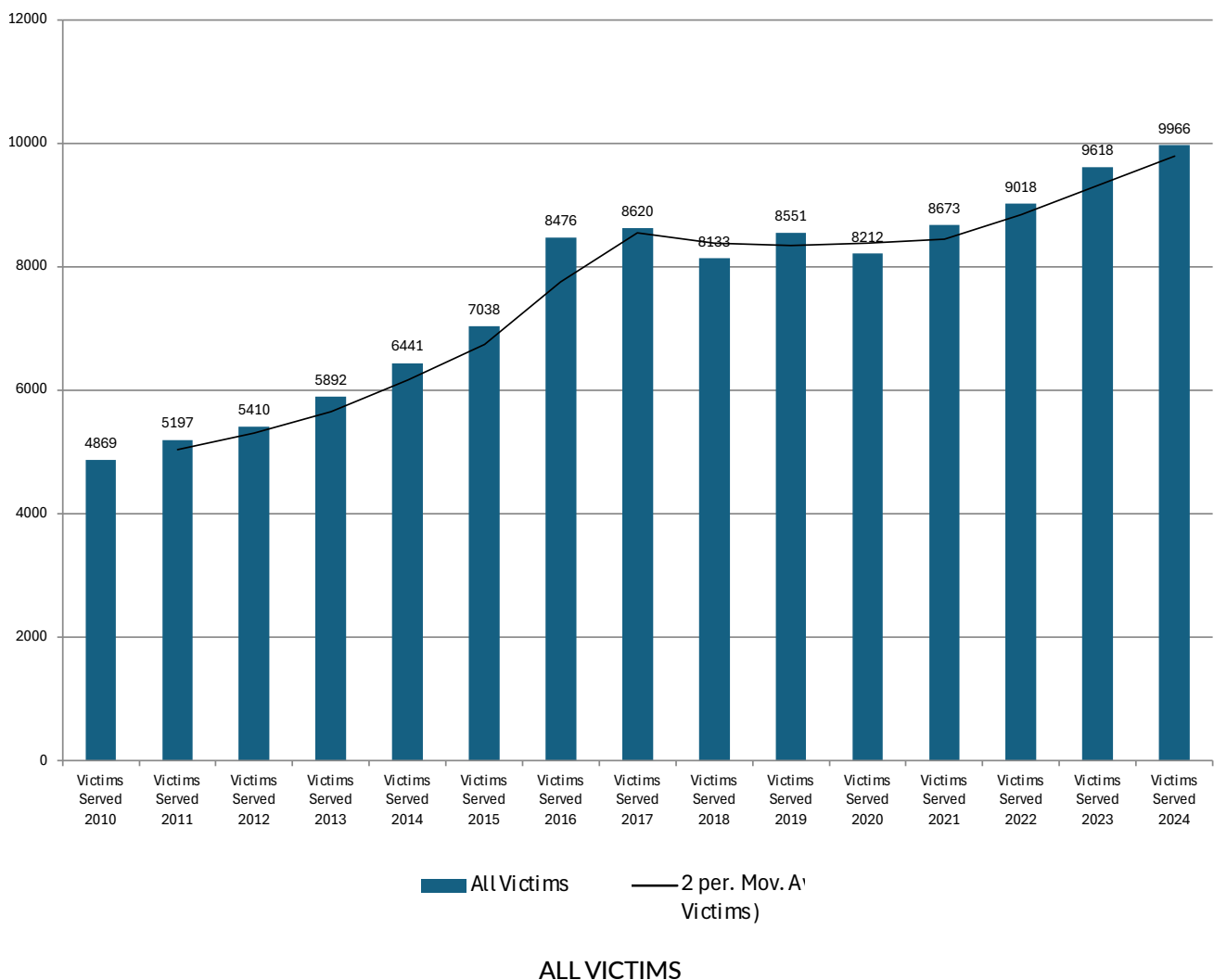
As the Chief law enforcement officer of the County, the Office of the District Attorney is the sole agency that institutes criminal charges for public offenses and handles all charged criminal cases in San Francisco. In doing so, the District

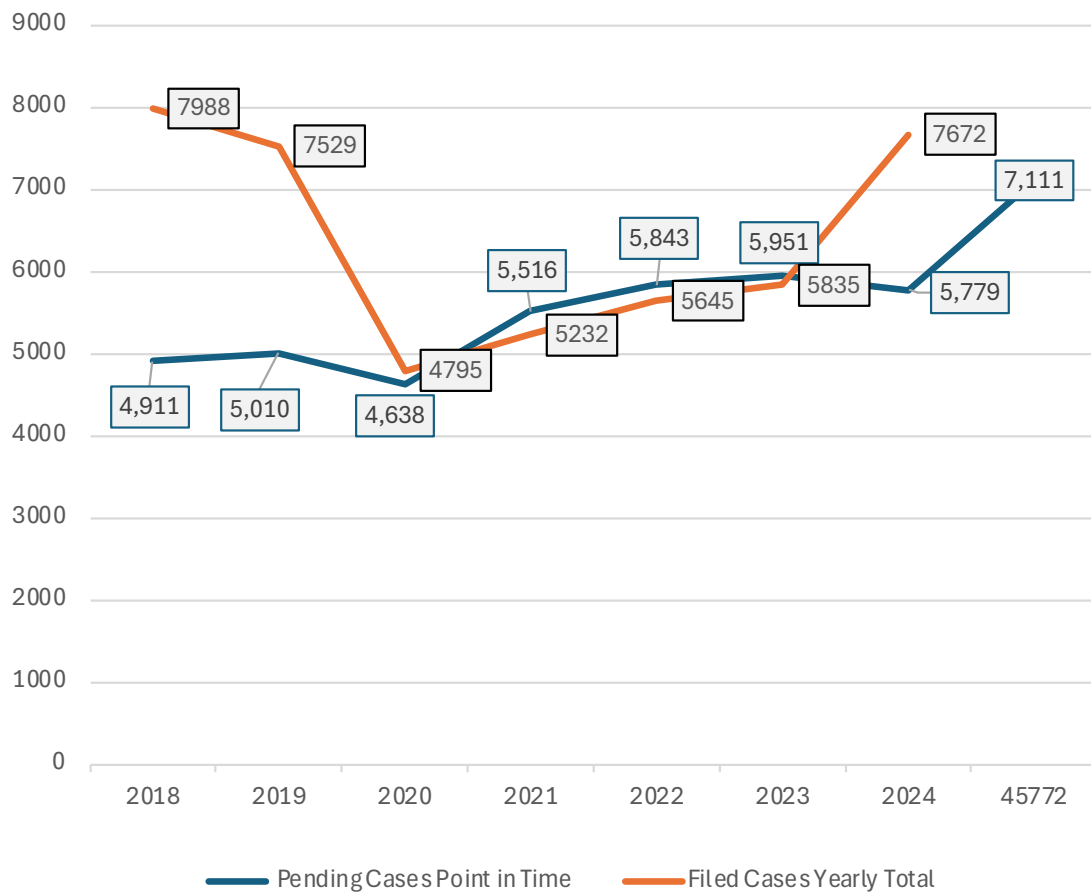
Attorney employs Prosecutors, Investigators, Victim Advocates and a myriad of legal and general support personnel to bring charges against individuals accused of criminal activity to hold them accountable and bring justice to those impacted by crime.

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

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

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



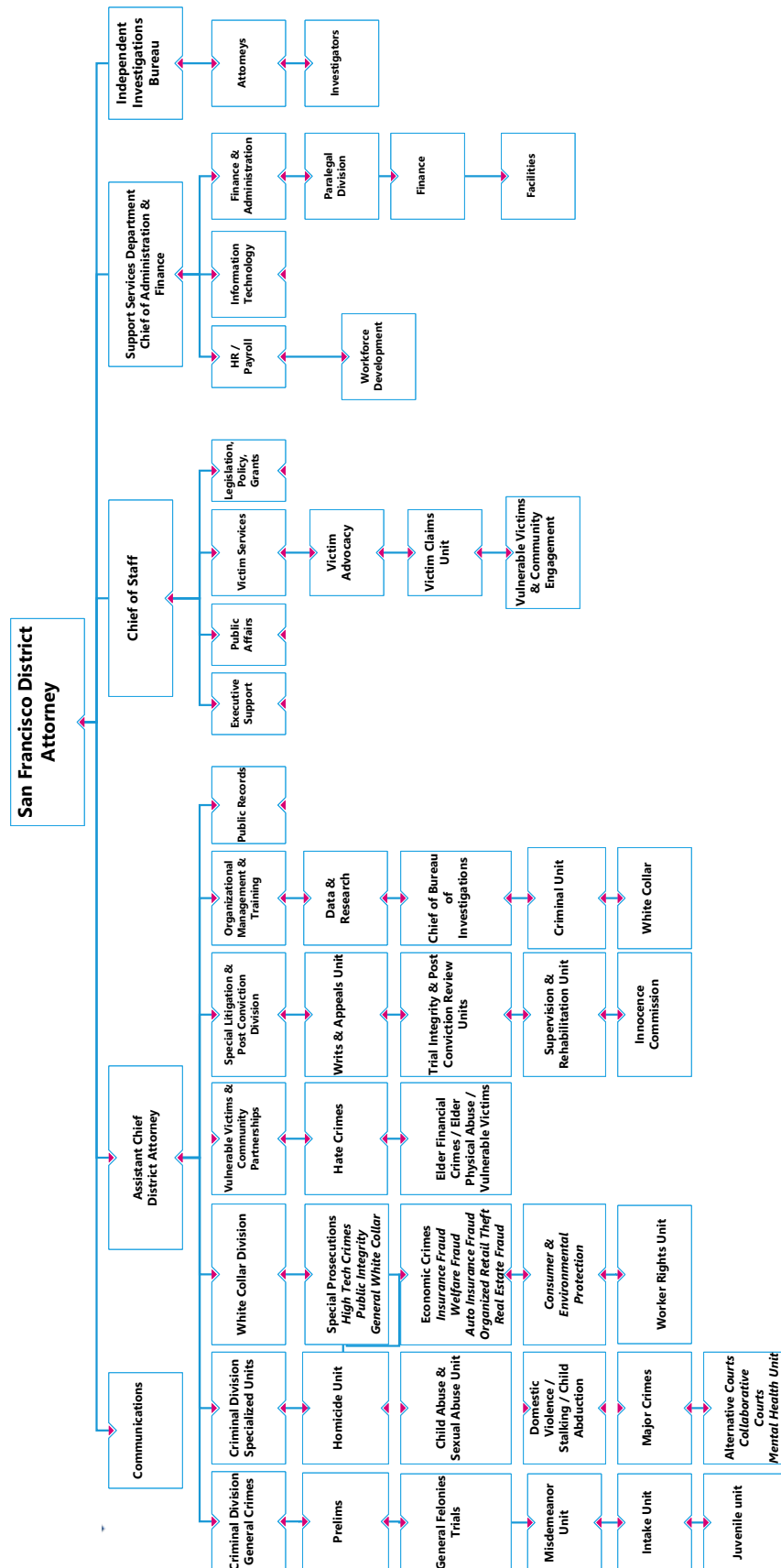


PENDING CASES VERSUS FILED CASES

# PERFORMANCE MEASURES

| FISCAL YEAR                                                                                                | FY2023-24 | FY2024-25 | FY2025-26 | FY2026-27 |
|------------------------------------------------------------------------------------------------------------|-----------|-----------|-----------|-----------|
| GOAL                                                                                                       | ACTUALS   | PROJECTED | TARGET    | TARGET    |
| <b>Assist Victims to Recover in the Aftermath of Crime</b>                                                 |           |           |           |           |
| Number of victims provided with crisis intervention services (Services)                                    | 3,029     | 1,500     | 5,000     | 1,500     |
| Number of victims receiving an orientation to the criminal justice system (Services)                       | 7,115     | 4,000     | 8,000     | 4,000     |
| <b>Effectively Prosecute Homicide Cases</b>                                                                |           |           |           |           |
| Average Pending Caseload by ADA, Homicide Unit (Cases)                                                     | 17        | 10        | 10        | 10        |
| Median number of days (age) of Pending Homicide Cases                                                      | 980       | 700       | 700       | 700       |
| <b>Administer Justice in a Timely &amp; Efficient Manner</b>                                               |           |           |           |           |
| Average Pending Caseload by ADA, Misdemeanor Unit (Cases)                                                  | 99        | 90        | 115       | 90        |
| Average Pending Caseload by ADA, General Felonies Units (Cases)                                            | 123       | 85        | 85        | 85        |
| <b>Effectively Prosecute Child Abuse &amp; Sexual Assault Cases</b>                                        |           |           |           |           |
| Average Pending Caseload by ADA, Child Abuse & Sexual Assault Unit (Cases)                                 | 26        | 35        | 35        | 35        |
| Median number of days (age) of Pending Child Abuse & Sexual Assault Unit Cases                             | 559       | 400       | 400       | 400       |
| <b>Maintain and Increase Specialized Skills of Investigators and Prosecutors through Training Programs</b> |           |           |           |           |
| Number of enhanced trainings provided to attorneys, victim advocates, and investigators                    | 376       | 500       | 500       | 500       |
| <b>Hold Offenders Accountable</b>                                                                          |           |           |           |           |
| Charging Rate for Felony Incidents                                                                         | 63%       | 50%       | 50%       | 50%       |
| Total Rate of Action Taken for Felony Incidents                                                            | 72%       | 70%       | 70%       | 70%       |
| <b>Promote the Fair Administration of Justice</b>                                                          |           |           |           |           |
| Median number of days (age) of Pending Officer Involved Shooting & In Custody Incidents                    | N/A       | 500       | 500       | 500       |

# ORGANIZATIONAL STRUCTURE:



## TOTAL BUDGET – HISTORICAL COMPARISON

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

### Sources

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

### Uses - Operating Expenditures

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

### Uses - By Division Description

|                               |                   |                   |                  |                   |                  |
|-------------------------------|-------------------|-------------------|------------------|-------------------|------------------|
| DAT District Attorney         | 93,586,565        | 96,676,234        | 3,089,669        | 99,453,638        | 2,777,404        |
| <b>Uses by Division Total</b> | <b>93,586,565</b> | <b>96,676,234</b> | <b>3,089,669</b> | <b>99,453,638</b> | <b>2,777,404</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 [sfdec.org](https://sfdec.org)

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## BUDGET ISSUES & DETAILS

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

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

### Early Care and Education

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

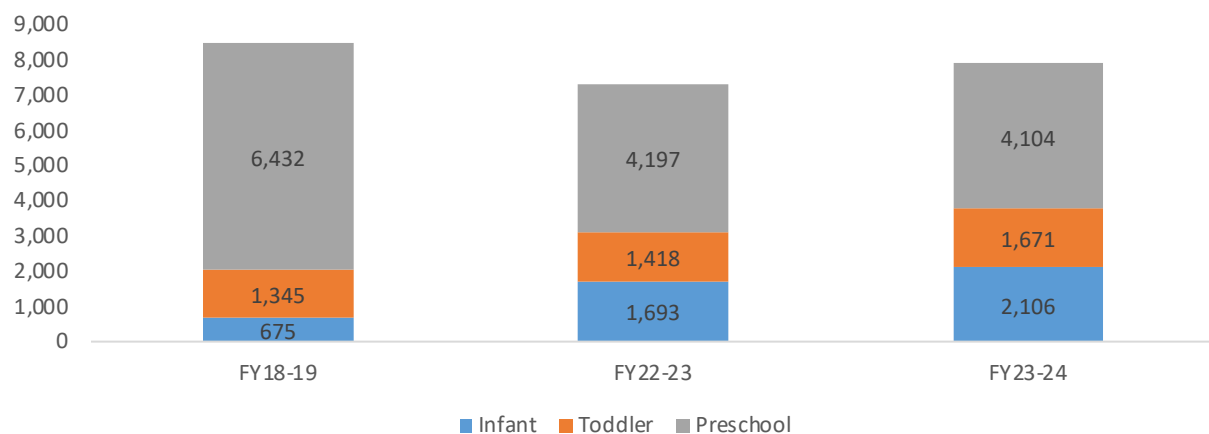
## Child Family Wellbeing

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

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

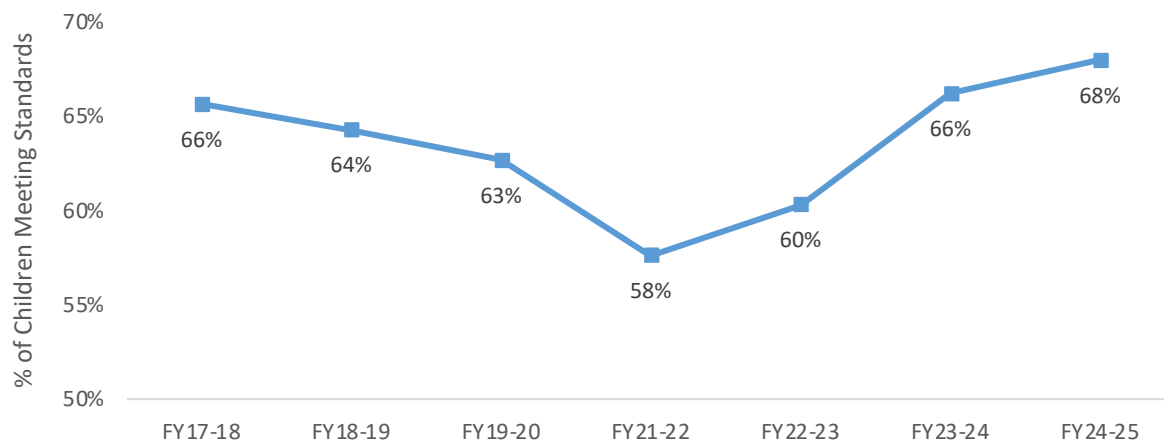
## Impact

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



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

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



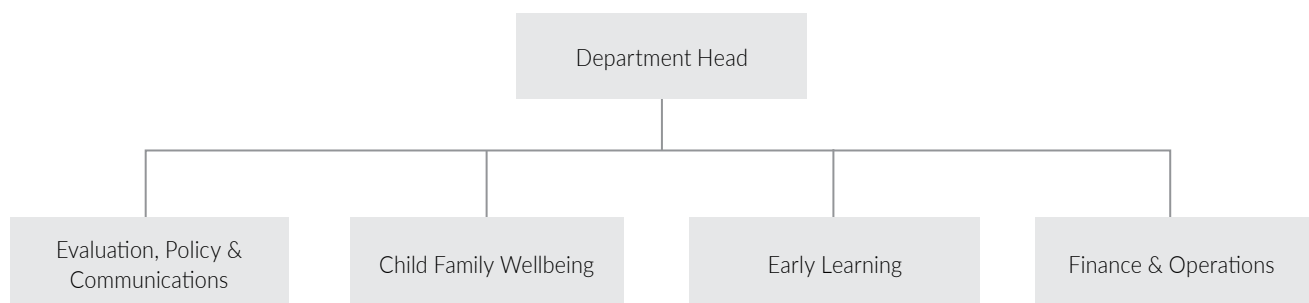
### KINDERGARTEN READINESS OF ENTERING SFUSD STUDENTS (2017-2024).

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

## PERFORMANCE MEASURES

| FISCAL YEAR                                                                                                     | FY2023-24 | FY2024-25 | FY2025-26 | FY2026-27 |
|-----------------------------------------------------------------------------------------------------------------|-----------|-----------|-----------|-----------|
| GOAL                                                                                                            | ACTUALS   | PROJECTED | TARGET    | TARGET    |
| <i>Ensure optimal child development and improved outcomes for all children</i>                                  |           |           |           |           |
| Number of children 0-5 served in Family Resource Centers                                                        | 1,756     | 2,500     | 2,500     | 2,000     |
| Percent of children ages 0 to 5 enrolled in City-funded ECE programs meeting quality standards                  | 22%       | N/A       | 19%       | 19%       |
| Number of educators receiving compensation enhancements (i.e. stipends and wage supports)                       | 2,638     | N/A       | N/A       | N/A       |
| Number of children screened for special needs                                                                   | 4,621     | 4,500     | 4,500     | 4,500     |
| Percent of subsidy-eligible children ages 0 to 5 receiving fully or partially funded services in an ECE setting | 57%       | N/A       | 60%       | 60%       |
| Number of parents served in Family Resource Centers (FRC)                                                       | 7,526     | 8,000     | 8,000     | 7,000     |

## ORGANIZATIONAL STRUCTURE: EARLY CHILDHOOD



# TOTAL BUDGET – HISTORICAL COMPARISON

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

## Sources

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

## Uses - Operating Expenditures

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

## Uses - By Division Description

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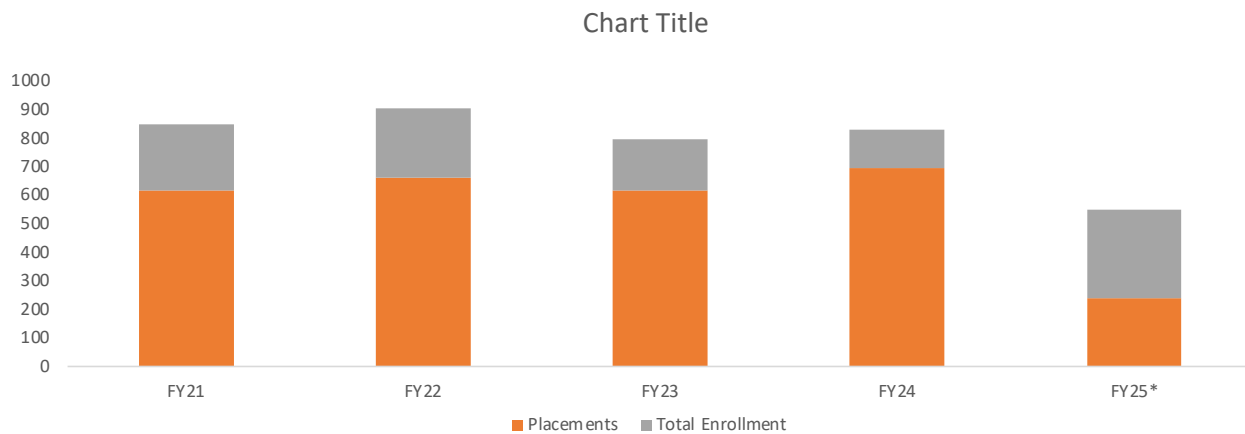
## BUDGET ISSUES & DETAILS

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

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

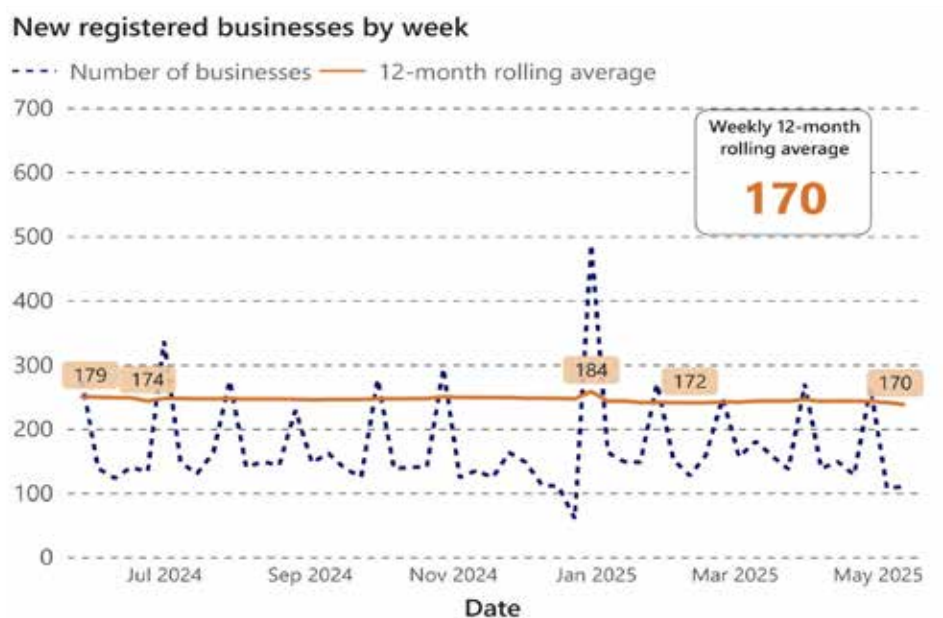
The OEWD's Business Development Division will continue investing in initiatives that contribute to the transformation of Downtown into a vibrant, 24/7 area. These efforts are already driving an increase in activity, particularly during evenings and weekends, helping to revitalize the area.

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



### WORKFORCE SECTOR ACADEMIES.

*Enrollments in both the Healthcare and Hospitality Academies YOY.*



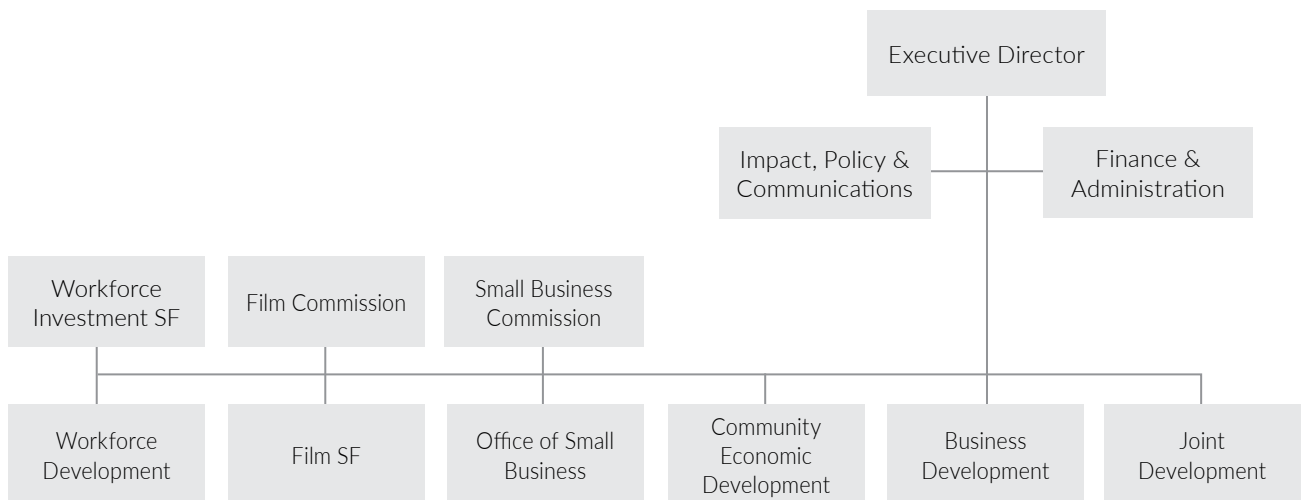
### BUSINESS REGISTRATIONS.

*Weekly Business Registrations. 12 Month Average*

## PERFORMANCE MEASURES

| FISCAL YEAR                                                                                                                                                                                                      | FY2023-24 | FY2024-25   | FY2025-26   | FY2026-27   |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------------|-------------|-------------|
| GOAL                                                                                                                                                                                                             | ACTUALS   | PROJECTED   | TARGET      | TARGET      |
| Create economic prosperity for all residents, including the unemployed, underemployed and hard to employ, by preparing, training, and connecting San Franciscans to sustainable jobs with strong career pathways |           |             |             |             |
| Placement rate of individuals 18 and older who complete a program in jobs that are employed either full-time or part-time                                                                                        | 63%       | 65%         | 65%         | 65%         |
| Facilitate a resilient and robust economy that helps businesses start, stay and grow - creating shared prosperity and a diverse and vibrant city                                                                 |           |             |             |             |
| Dollar amount spent on local businesses and hires in San Francisco by productions utilizing the film incentive rebate program                                                                                    | N/A       | \$600,000   | \$600,000   | \$600,000   |
| Number of international trade delegations hosted or co-hosted                                                                                                                                                    | 81        | 75          | 75          | 85          |
| Number of total productions facilitated by Film SF                                                                                                                                                               | 272       | 600         | 600         | 650         |
| Number of total shoot days                                                                                                                                                                                       | N/A       | 870         | 870         | 1,025       |
| Support diverse and vibrant neighborhoods by strengthening and investing in small businesses, non-profits, community organizations, commercial corridors and public spaces                                       |           |             |             |             |
| Dollar amount of grants dispersed to small businesses and entrepreneurs                                                                                                                                          | N/A       | \$9,186,000 | \$9,186,000 | \$9,186,000 |
| Number of customer attraction events                                                                                                                                                                             | N/A       | 561         | 561         | 561         |
| Number of grants dispersed to small businesses and entrepreneurs                                                                                                                                                 | N/A       | 1,422       | 1,422       | 1,422       |
| Number of small businesses and entrepreneurs receiving one-on-one technical assistance                                                                                                                           | N/A       | 5,575       | 5,575       | 5,575       |

## ORGANIZATIONAL STRUCTURE: ECONOMIC & WORKFORCE DEVELOPMENT



## TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS                    | 2024-2025<br>ORIGINAL<br>BUDGET | 2025-2026<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2024-2025 | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 |
|-------------------------------------|---------------------------------|---------------------------------|-----------------------------|---------------------------------|-----------------------------|
| Total Funded                        | 157.07                          | 141.38                          | (15.69)                     | 138.72                          | (2.66)                      |
| Non-Operating Positions (CAP/Other) | (41.97)                         | (37.69)                         | 4.28                        | (36.97)                         | 0.72                        |
| <b>Net Operating Positions</b>      | <b>115.10</b>                   | <b>103.69</b>                   | <b>(11.41)</b>              | <b>101.75</b>                   | <b>(1.94)</b>               |

### Sources

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

### Uses - Operating Expenditures

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

### Uses - By Division Description

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

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## BUDGET ISSUES & DETAILS

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

FY 2024-25 proposed budget. This is primarily due to decreases in temporary staffing and other election related costs since the department will hold only one primary election in June 2026.

### Providing Accessible and Equitable Voting Services

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

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

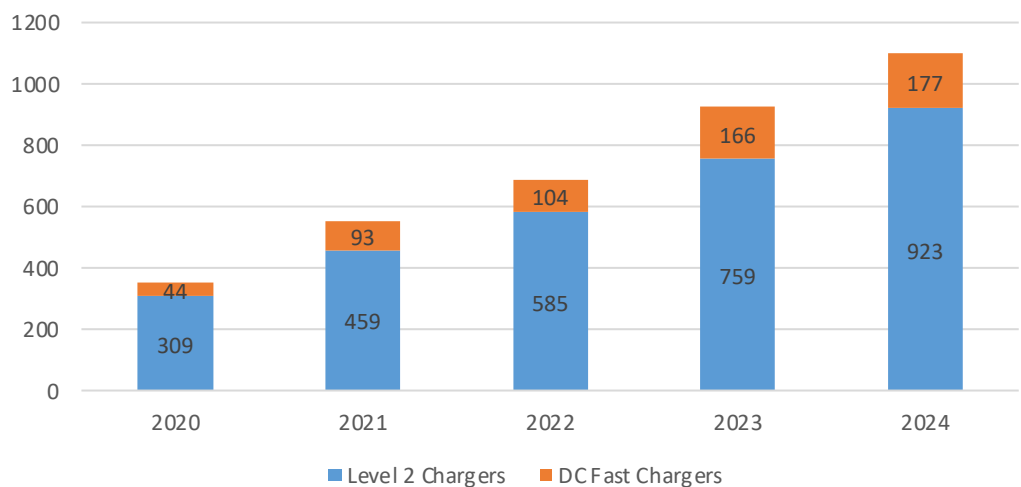
Services will include universal vote-by-mail ballots, in-person voting at City Hall and polling places, emergency ballot delivery to homebound and hospitalized voters, and registration and ballot delivery for incarcerated voters. The proposed budget supports both the public-facing services and internal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

### Engaging Voters Citywide

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

### Fostering Transparency and Participation

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

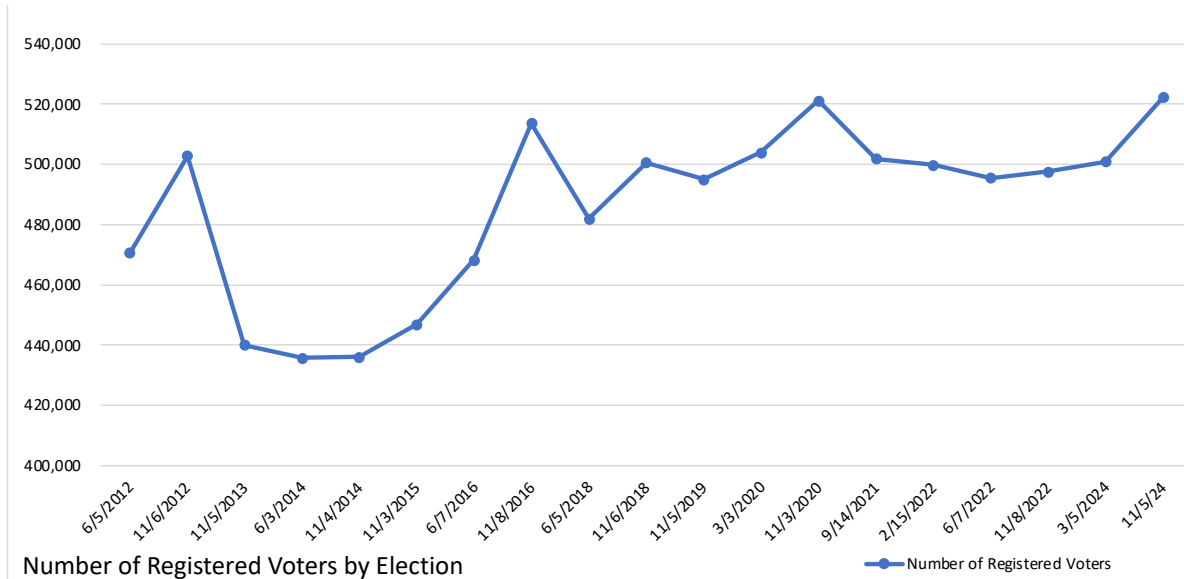


**ELECTRIC VEHICLE (EV) CHARGING INFRASTRUCTURE GROWTH.**

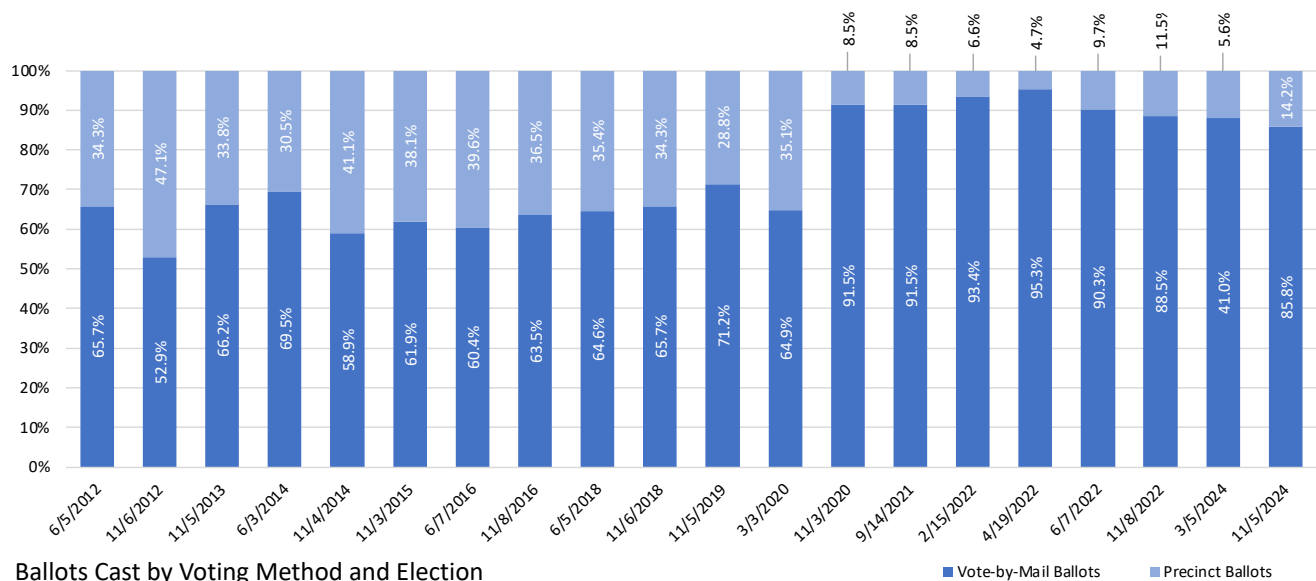
*This graph shows the cumulative total of publicly accessible EV chargers installed in San Francisco.*

# PERFORMANCE MEASURES

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



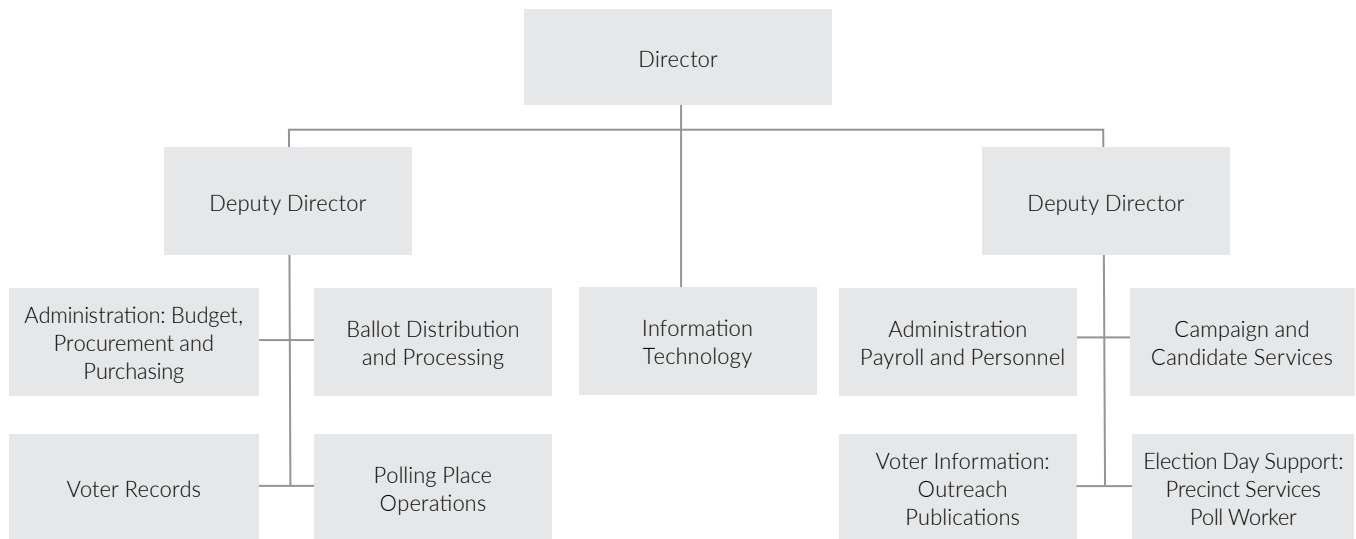
## NUMBER OF REGISTERED VOTERS BY ELECTION



## BALLOTS CAST BY VOTING METHOD AND ELECTION.

*Ballots Cast by Voting Method and Election.*

## ORGANIZATIONAL STRUCTURE: ELECTIONS



## TOTAL BUDGET – HISTORICAL COMPARISON

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

### Sources

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

### Uses - Operating Expenditures

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

### Uses - By Division Description

|                               |                   |                   |                    |                   |                  |
|-------------------------------|-------------------|-------------------|--------------------|-------------------|------------------|
| REG Elections-Commission      | 77,249            | 78,512            | 1,263              | 81,762            | 3,250            |
| REG Elections Services        | 25,594,886        | 22,780,886        | (2,814,000)        | 24,028,604        | 1,247,718        |
| <b>Uses by Division Total</b> | <b>25,672,135</b> | <b>22,859,398</b> | <b>(2,812,737)</b> | <b>24,110,366</b> | <b>1,250,968</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, coordinated street response, local emergency medical services authority, Emergency Operations Center, and emergency alerts for the public, DEM serves as the vital link for emergency coordination and leadership for City departments, stakeholders, residents, and visitors. For more information about this department's services, please visit:

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

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## BUDGET ISSUES & DETAILS

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

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

### Continuing Dispatcher Hiring

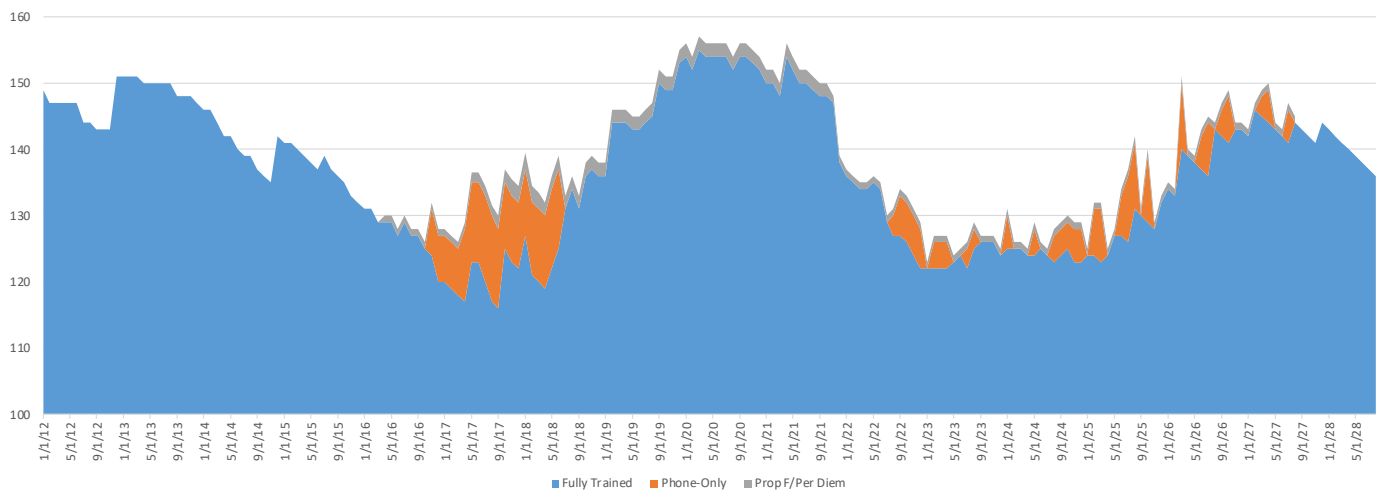
Overcoming hiring challenges, this budget continues the hiring of another 45 new dispatchers in FY 2025-26 to further improve emergency call response times towards the performance standard of answering 90% of 9-1-1 calls within 10 seconds.

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

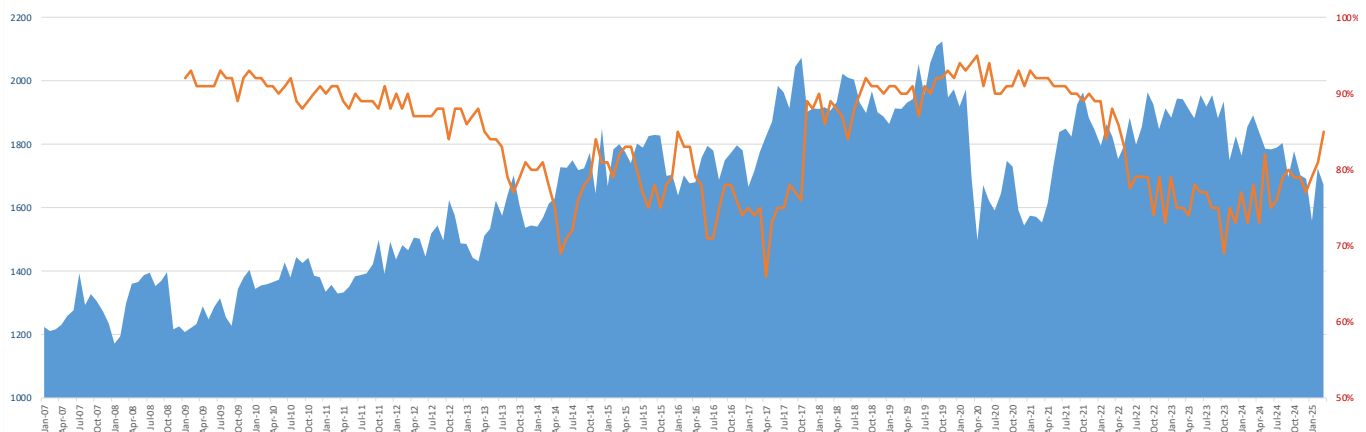
The Mayor's proposed budget includes funding for capital investments in FY 2025-26 to replace critical infrastructure systems to ensure continuity of 24/7 operations for DEM's Headquarters at 1011 Turk, which houses the City's 9-1-1 Center and the Citywide Data Center.

## Advancing the Neighborhood Street Teams

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



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

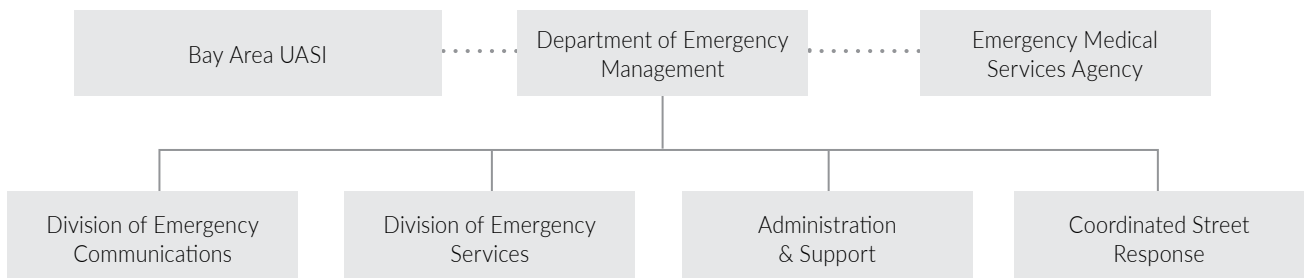


**CALL VOLUME V PERFORMANCE.** *Service Standard v. Average Daily Emergency Call Volume.*

## PERFORMANCE MEASURES

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

## ORGANIZATIONAL STRUCTURE: EMERGENCY MANAGEMENT



## TOTAL BUDGET – HISTORICAL COMPARISON

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

### Sources

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

### Uses - Operating Expenditures

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

### Uses - By Division Description

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

# ENVIRONMENT

## MISSION

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

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## BUDGET ISSUES & DETAILS

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

### **Green Businesses for a Safer and More Sustainable City**

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

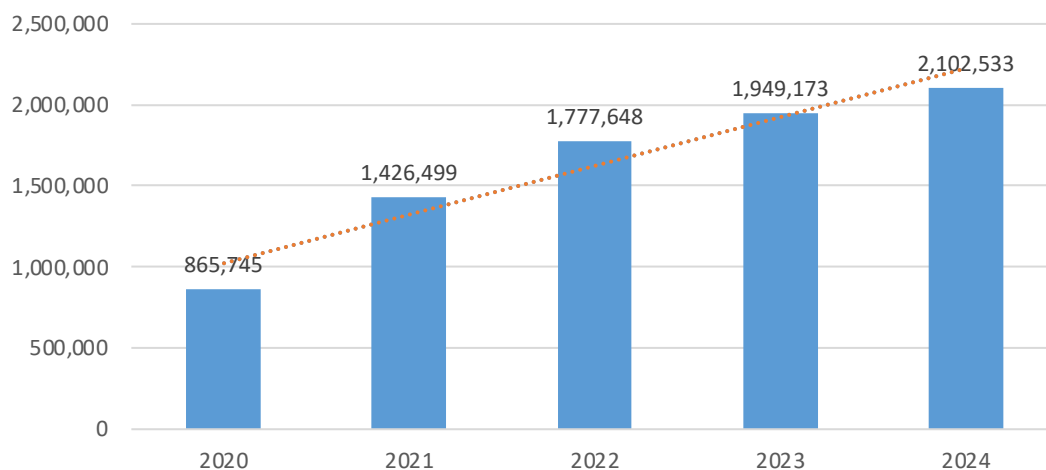
bills. Since inception, the program has certified 951 San Francisco businesses that have taken key environmental actions to ensure the health and safety of their customers, employees, and the planet. In 2024 alone, San Francisco's certified green businesses diverted 66,000 pounds of solid waste and saved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

## Expanding Access to E-Mobility Modes and Infrastructure

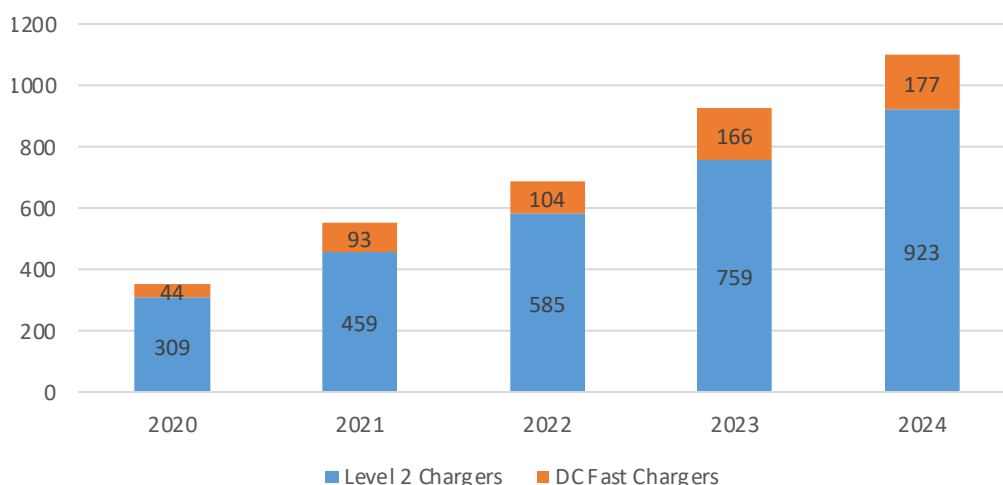
The Department develops transportation electrification plans and implements zero-emission transportation strategies. As of April 2025, San Francisco County had 1,152 public electric vehicle chargers. In 2024, the Department's engagement with 75 community members resulted in site selection for a new public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

## Tackling the Climate Crisis through Building Decarbonization

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



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

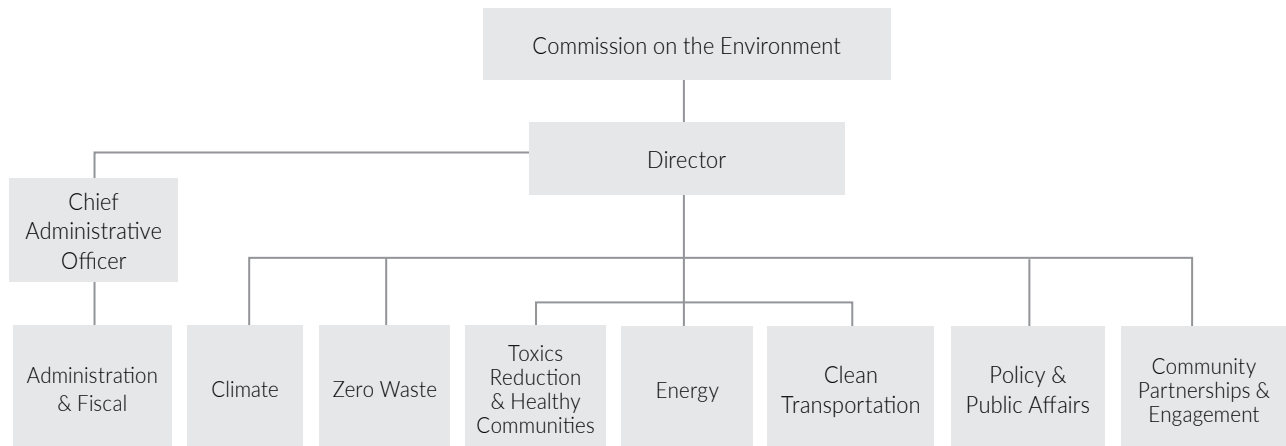


**ELECTRIC VEHICLE (EV) CHARGING INFRASTRUCTURE GROWTH.** *This graph shows the cumulative total of publicly accessible EV chargers installed in San Francisco.*

## PERFORMANCE MEASURES

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

## ORGANIZATIONAL STRUCTURE: ENVIRONMENT



# TOTAL BUDGET – HISTORICAL COMPARISON

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

## Sources

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

## Uses - Operating Expenditures

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

## Uses - By Division Description

|                               |                   |                   |                    |                   |                |
|-------------------------------|-------------------|-------------------|--------------------|-------------------|----------------|
| ENV Environment               | 45,708,789        | 40,887,390        | (4,821,399)        | 41,059,485        | 172,095        |
| <b>Uses by Division Total</b> | <b>45,708,789</b> | <b>40,887,390</b> | <b>(4,821,399)</b> | <b>41,059,485</b> | <b>172,095</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 equity, transparency, and fairness in government decision making. The Department administers campaign finance, lobbying, and ethics programs; provides trainings and advice on how to comply with the law; conducts policy analysis to improve ethics laws; serves as filing officer for public disclosures; and performs audits and investigations. For more information about the Commission's services, please visit [SFethics.org](https://sfethics.org)

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## BUDGET ISSUES & DETAILS

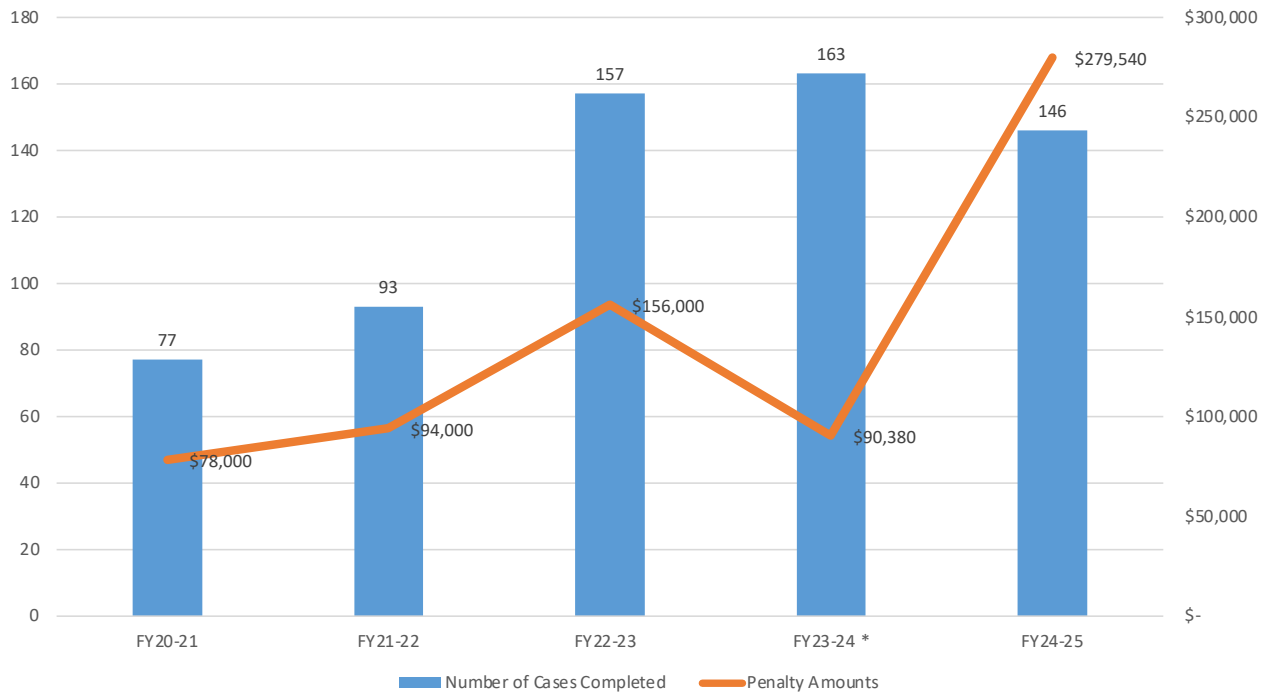
The proposed Fiscal Year (FY) 2025-26 budget of \$6.5 million for the Ethics Commission is approximately \$7.8 million, or 54.6 percent, lower than the FY 2024-25 budget. This is primarily due to decreases in non-programmatic projects. The FY 2026-27 proposed budget of \$8.9 million is \$2.38 million,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

### Enforcement and Audits

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

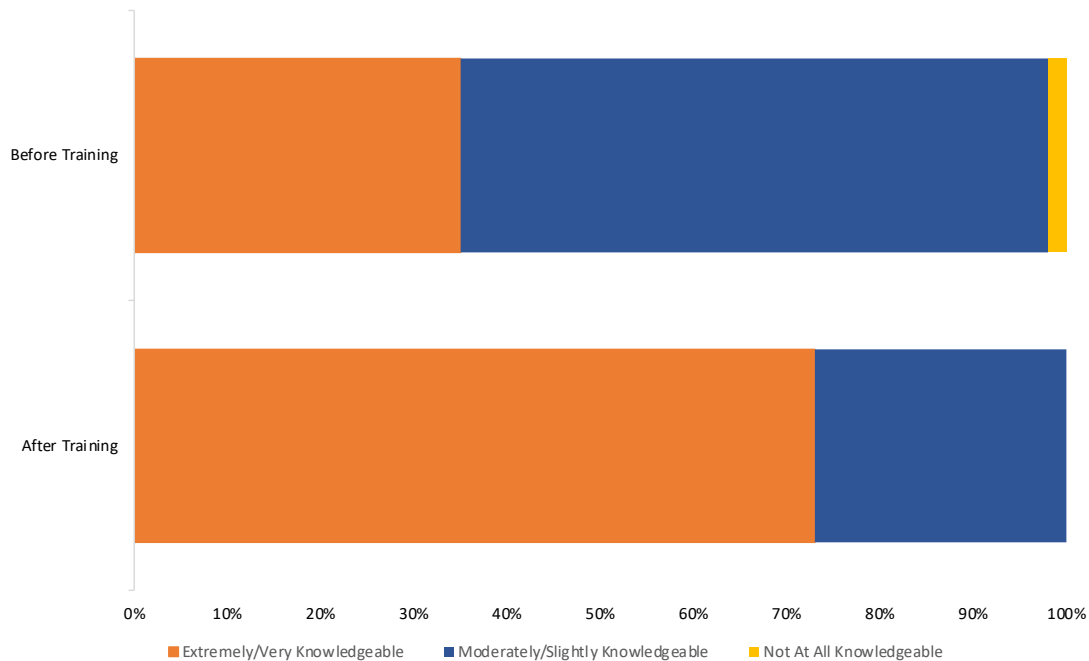
### Program Administration and Policy Development

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



#### ENFORCEMENT CASES COMPLETED AND PENALTY AMOUNTS.

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



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

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

# ORGANIZATIONAL STRUCTURE: ETHICS COMMISSION



## PERFORMANCE MEASURES

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

## TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS                    | 2024-2025<br>ORIGINAL<br>BUDGET | 2025-2026<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2024-2025 | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 |
|-------------------------------------|---------------------------------|---------------------------------|-----------------------------|---------------------------------|-----------------------------|
| Total Funded                        | 27.61                           | 24.49                           | (3.12)                      | 23.61                           | (0.88)                      |
| Non-Operating Positions (CAP/Other) |                                 |                                 |                             |                                 |                             |
| <b>Net Operating Positions</b>      | <b>27.61</b>                    | <b>24.49</b>                    | <b>(3.12)</b>               | <b>23.61</b>                    | <b>(0.88)</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                    | 14,127,932        | 6,325,272        | (7,802,660)        | 8,701,540        | 2,376,268        |
| <b>Sources Total</b>            | <b>14,285,132</b> | <b>6,482,472</b> | <b>(7,802,660)</b> | <b>8,858,740</b> | <b>2,376,268</b> |

### Uses - Operating Expenditures

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

### Uses - By Division Description

|                               |                   |                  |                    |                  |                  |
|-------------------------------|-------------------|------------------|--------------------|------------------|------------------|
| ETH Ethics Commission         | 14,285,132        | 6,482,472        | (7,802,660)        | 8,858,740        | 2,376,268        |
| <b>Uses by Division Total</b> | <b>14,285,132</b> | <b>6,482,472</b> | <b>(7,802,660)</b> | <b>8,858,740</b> | <b>2,376,268</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) 2025-26 budget of \$24.2 million for the Fine Arts Museum is approximately \$0.46 million, or 1.9 percent, higher than the FY 2024-25 budget. This is primarily due to capital project increases. The FY 2026-27 proposed budget of \$25.2 million is \$0.98 million, or 4.1 percent, higher than the FY 2025-26 proposed budget. This change is primarily due to ongoing salary and benefit cost increases.

### **Exhibitions that Expand Knowledge and Drive Audiences to San Francisco**

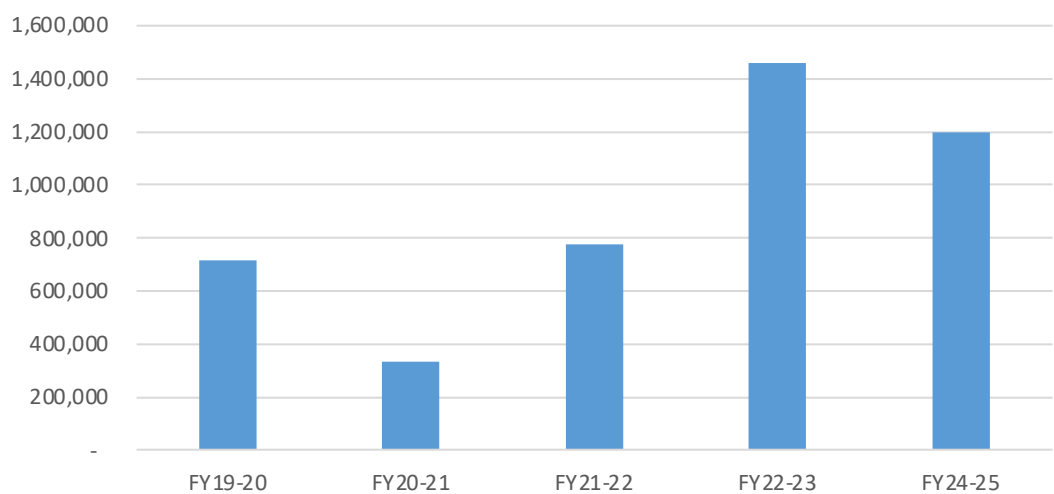
The Museums offer a wide range of programs that expand knowledge and provide audiences with an inclusive and equitable lens on historic and contemporary issues. Additionally, this programming supports economic growth by bringing large

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

### **Equitable Access to the Museums through Free Saturdays**

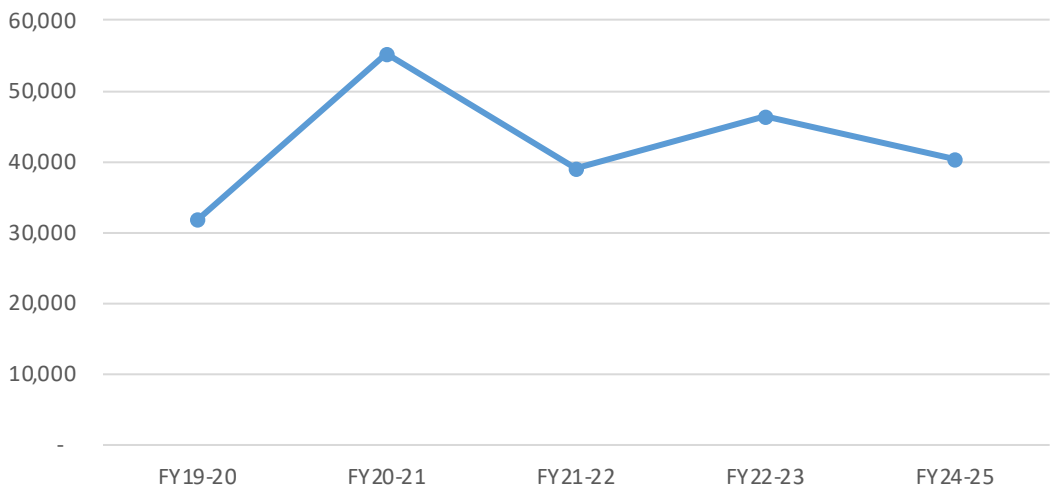
The Museums ensure that the City's collections are accessible to all City residents. The Free Saturdays program provides free general admission to all residents of the nine county Bay Area. As part of the Free Saturdays program, the Museums provide a variety of complimentary public and family programming every Saturday. Since its inception, the program has provided over 700,000 free visits. In addition to Free Saturdays,

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



**ANNUAL VISITORS.**

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



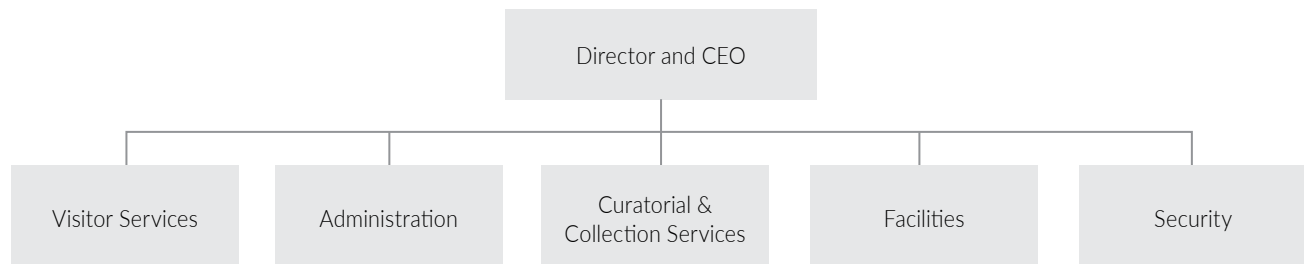
**FREE STUDENT MUSEUM VISITS.**

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

## PERFORMANCE MEASURES

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

## ORGANIZATIONAL STRUCTURE: FINE ARTS MUSEUM



## TOTAL BUDGET – HISTORICAL COMPARISON

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

### Sources

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

### Uses - Operating Expenditures

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

### Uses - By Division Description

|                               |                   |                   |                |                   |                |
|-------------------------------|-------------------|-------------------|----------------|-------------------|----------------|
| FAM Fine Arts Museum          | 23,789,575        | 24,248,270        | 458,695        | 25,237,731        | 989,461        |
| <b>Uses by Division Total</b> | <b>23,789,575</b> | <b>24,248,270</b> | <b>458,695</b> | <b>25,237,731</b> | <b>989,461</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

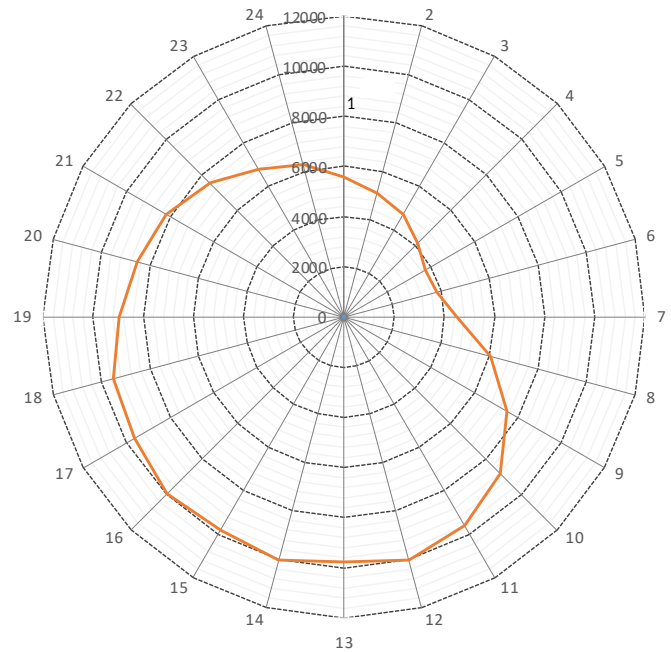
The proposed Fiscal Year (FY) 2025-26 budget of \$553.8 million for the Fire Department is approximately \$22.98 million, or 4.3 percent, higher than the FY 2024-25 budget. This is primarily due to increased salary and benefit cost increases, equipment, and materials and supplies increases. The FY 2026-27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

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

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

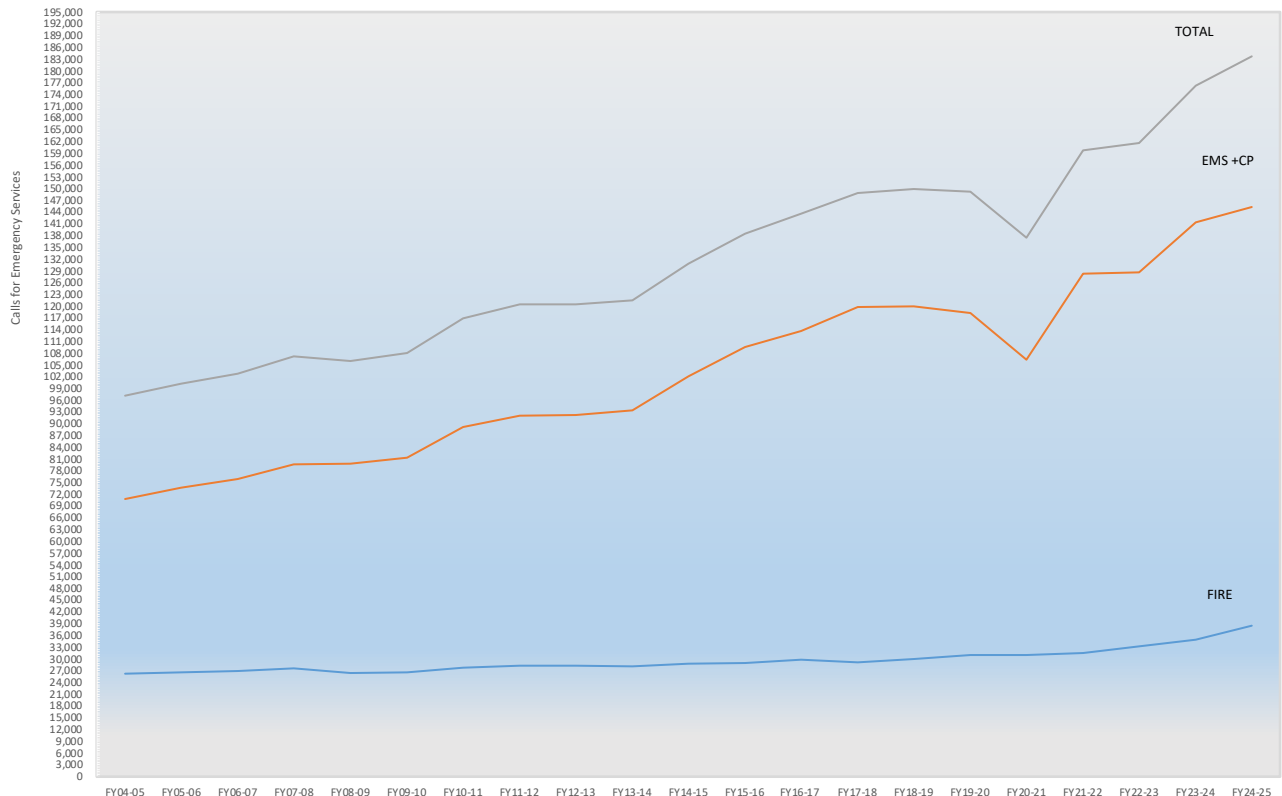
The Fire Department will continue its crucial work as an important part of the City's Neighborhood Street Teams, as SFFD is on the front lines of the City's behavioral health, mental health, and homelessness efforts. The Department will also continue prioritizing support to infrastructure needs, including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

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



#### CALLS FOR SERVICE BY HOUR.

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



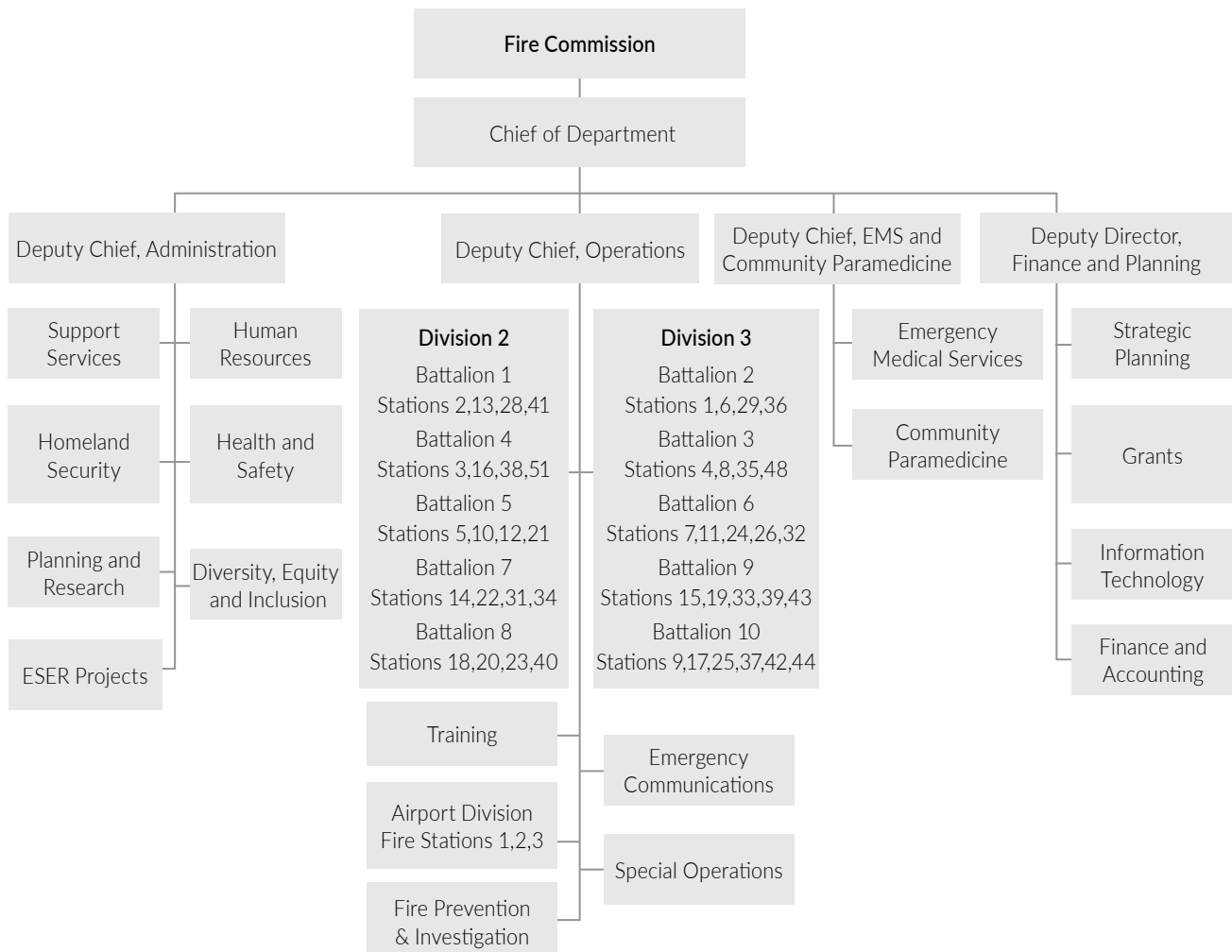
#### CALLS FOR EMERGENCY SERVICES.

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

## PERFORMANCE MEASURES

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

## ORGANIZATIONAL STRUCTURE: FIRE DEPARTMENT



# TOTAL BUDGET – HISTORICAL COMPARISON

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

## Sources

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

## Uses - Operating Expenditures

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

## Uses - By Division Description

|                               |                    |                    |                   |                    |                  |
|-------------------------------|--------------------|--------------------|-------------------|--------------------|------------------|
| FIR Administration            | 31,331,810         | 31,558,448         | 226,638           | 31,362,529         | (195,919)        |
| FIR Airport                   | 36,113,364         | 37,834,057         | 1,720,693         | 38,697,636         | 863,579          |
| FIR Capital Project & Grants  | 2,484,914          | 3,914,160          | 1,429,246         | 2,997,367          | (916,793)        |
| FIR Fireboat                  | 4,253,864          | 4,381,900          | 128,036           | 4,277,077          | (104,823)        |
| FIR Investigation             | 3,380,327          | 3,737,487          | 357,160           | 3,851,038          | 113,551          |
| FIR Nert                      | 394,354            | 404,667            | 10,313            | 411,776            | 7,109            |
| FIR Operations                | 389,508,844        | 407,015,017        | 17,506,173        | 415,318,712        | 8,303,695        |
| FIR Prevention                | 24,557,438         | 25,234,915         | 677,477           | 25,876,686         | 641,771          |
| FIR Support Services          | 33,881,619         | 34,589,068         | 707,449           | 34,390,522         | (198,546)        |
| FIR Training                  | 4,869,323          | 5,086,117          | 216,794           | 5,239,721          | 153,604          |
| <b>Uses by Division Total</b> | <b>530,775,857</b> | <b>553,755,836</b> | <b>22,979,979</b> | <b>562,423,064</b> | <b>8,667,228</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                    | 2024-2025<br>ORIGINAL<br>BUDGET | 2025-2026<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2024-2025 | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 |
|-------------------------------------|---------------------------------|---------------------------------|-----------------------------|---------------------------------|-----------------------------|
| Non-Operating Positions (CAP/Other) |                                 |                                 |                             |                                 |                             |
| Net Operating Positions             |                                 |                                 |                             |                                 |                             |
| <b>Sources</b>                      |                                 |                                 |                             |                                 |                             |
| Business Taxes                      | 885,837,187                     | 1,159,483,486                   | 273,646,299                 | 1,347,843,842                   | 188,360,356                 |
| Property Taxes                      | 2,844,897,788                   | 2,824,441,159                   | (20,456,629)                | 2,688,043,544                   | (136,397,615)               |
| Other Local Taxes                   | 1,126,170,000                   | 1,008,170,000                   | (118,000,000)               | 1,124,350,000                   | 116,180,000                 |
| Intergovernmental: Federal          | 80,000,000                      | 87,000,000                      | 7,000,000                   | 1,700,000                       | (85,300,000)                |
| Intergovernmental: State            | 5,150,000                       | 5,050,000                       | (100,000)                   | 5,050,000                       |                             |
| Charges for Services                | 27,651,672                      | 22,304,146                      | (5,347,526)                 | 22,304,146                      |                             |
| Fines, Forfeiture, & Penalties      | 18,179,702                      | 18,996,384                      | 816,682                     | 16,115,048                      | (2,881,336)                 |
| Licenses, Permits, & Franchises     | 16,240,000                      | 16,050,000                      | (190,000)                   | 15,870,000                      | (180,000)                   |
| Other Revenues                      | 63,605,841                      | 64,713,798                      | 1,107,957                   | 56,762,837                      | (7,950,961)                 |
| Interest & Investment Income        | 140,443,232                     | 144,874,150                     | 4,430,918                   | 125,460,420                     | (19,413,730)                |
| Expenditure Recovery                | 1,934,088                       | 1,955,412                       | 21,324                      | 1,955,412                       |                             |
| IntraFund Transfers In              | 714,576,137                     | 705,461,287                     | (9,114,850)                 | 715,776,026                     | 10,314,739                  |
| Transfers In                        | 91,929,000                      | 90,930,000                      | (999,000)                   | 94,080,000                      | 3,150,000                   |
| Beg Fund Balance - Budget Only      | 226,709,488                     | 159,819,708                     | (66,889,780)                | 223,391,004                     | 63,571,296                  |
| Prior Year Designated Reserve       | 67,665,991                      | 26,060,000                      | (41,605,991)                | 70,908,688                      | 44,848,688                  |
| Transfer Adjustment-Source          | (2,271,000)                     |                                 | 2,271,000                   |                                 |                             |
| General Fund                        | (4,652,231,428)                 | (4,650,659,755)                 | 1,571,673                   | (4,901,440,253)                 | (250,780,498)               |
| <b>Sources Total</b>                | <b>1,656,487,698</b>            | <b>1,684,649,775</b>            | <b>28,162,077</b>           | <b>1,608,170,714</b>            | <b>(76,479,061)</b>         |

# TOTAL BUDGET – HISTORICAL COMPARISON

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

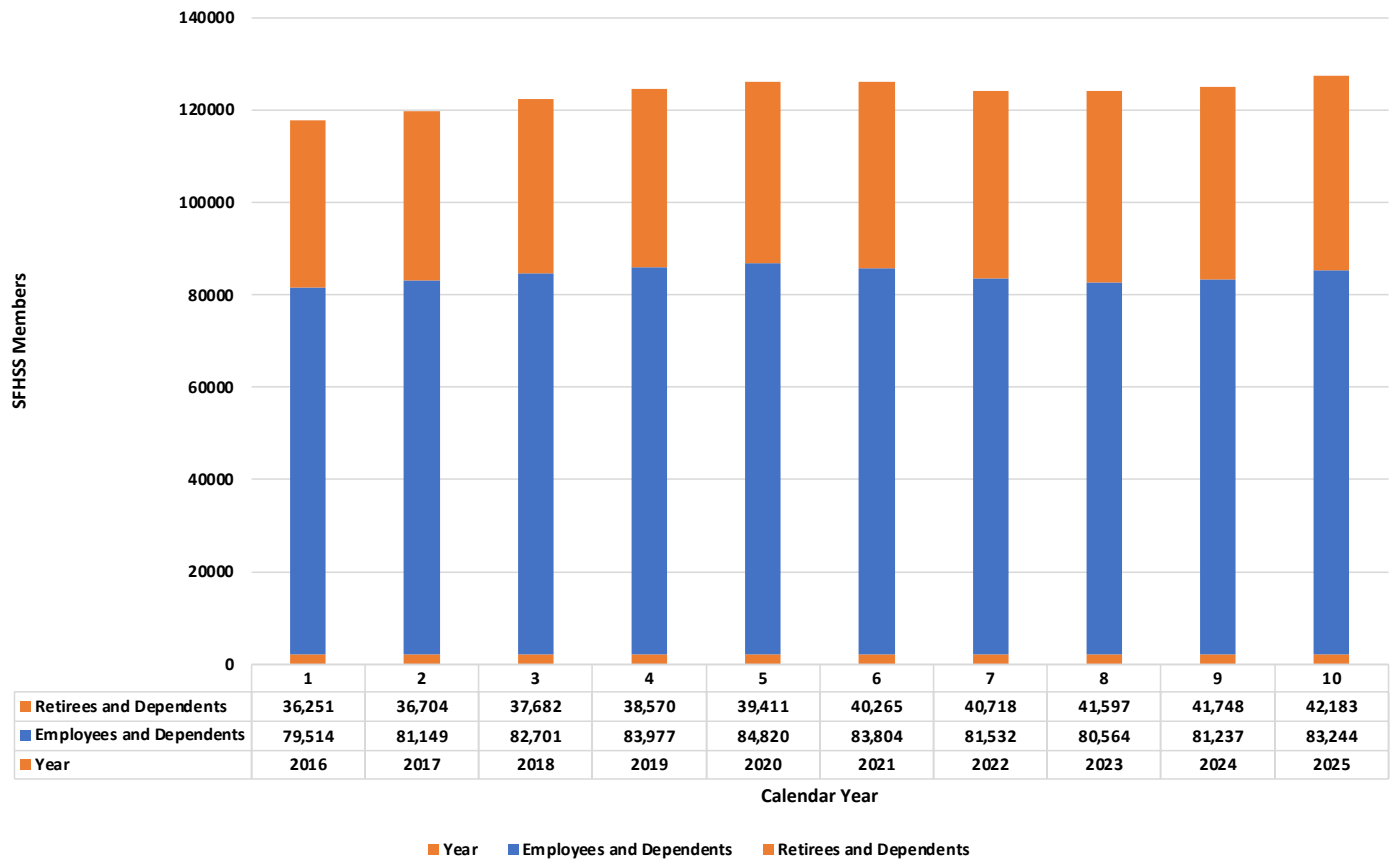
The proposed Fiscal Year (FY) 2025-26 budget of \$12.5 million for the Health Services System is approximately \$0.22 million, or 1.7 percent, lower than the FY 2024-25 budget. This is primarily due to salary and benefit savings. The FY 2026-27 proposed budget of \$12.9 million is \$0.43 million, or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

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

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

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

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



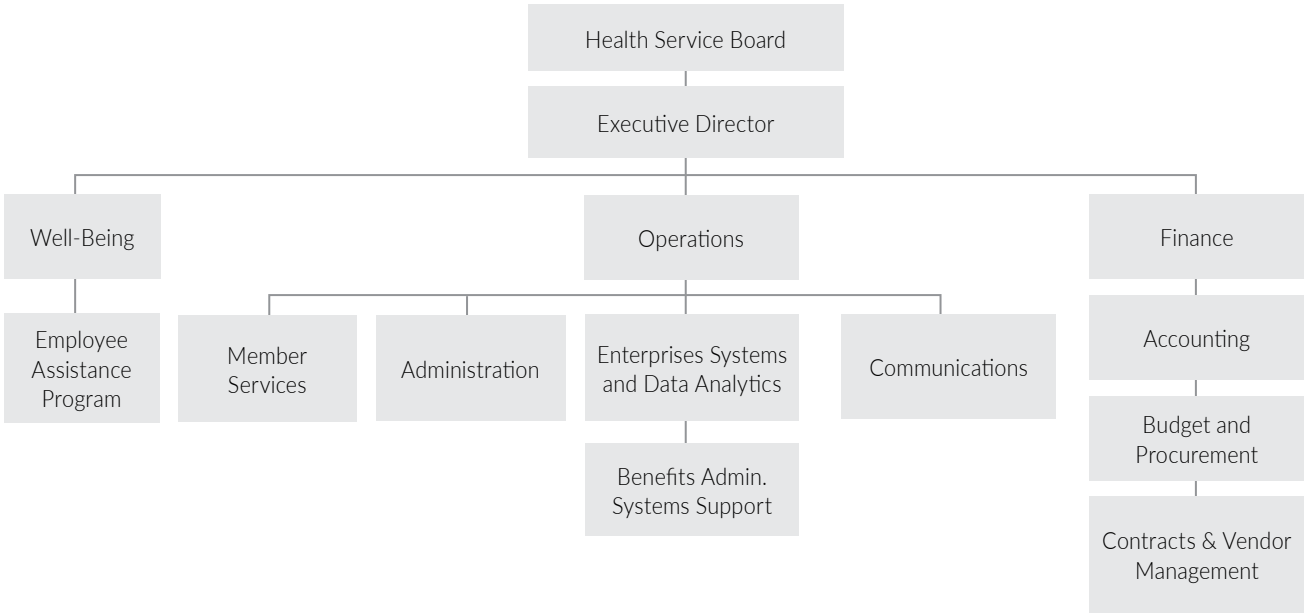
### SFHSS ENROLLMENT TREND.

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

# PERFORMANCE MEASURES

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

# ORGANIZATIONAL STRUCTURE: HEALTH SERVICE SYSTEM



## TOTAL BUDGET – HISTORICAL COMPARISON

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

### Sources

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

### Uses - Operating Expenditures

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

### Uses - By Division Description

|                               |                   |                   |                  |                   |                |
|-------------------------------|-------------------|-------------------|------------------|-------------------|----------------|
| HSS Health Service System     | 12,682,101        | 12,462,123        | (219,978)        | 12,890,494        | 428,371        |
| <b>Uses by Division Total</b> | <b>12,682,101</b> | <b>12,462,123</b> | <b>(219,978)</b> | <b>12,890,494</b> | <b>428,371</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) 2025-26 budget of \$742.7 million for the Department of Homelessness and Supportive Housing is \$103.7 million, or 12 percent, lower than the FY 2024-25 adopted budget. This decrease is primarily due to the loss of one-time Our City, Our Home (OCOH) Fund expenditures compared to the prior year, and a reduction in General Fund expenditures as the Local Operating Subsidy Program (LOSP) moves from HSH's budget to the Mayor's Office of Housing and Community Development's budget. The FY 2026-27 proposed budget of \$760.3 million is \$17.8 million, or 2.4 percent, higher than the FY 2025-26 proposed budget due to an increase in OCOH funds budgeted for two years of expenditures (FY 2026-FY 2028) for interim housing expansion.

### Interim Housing Expansion

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

## Reducing Vehicular Homelessness

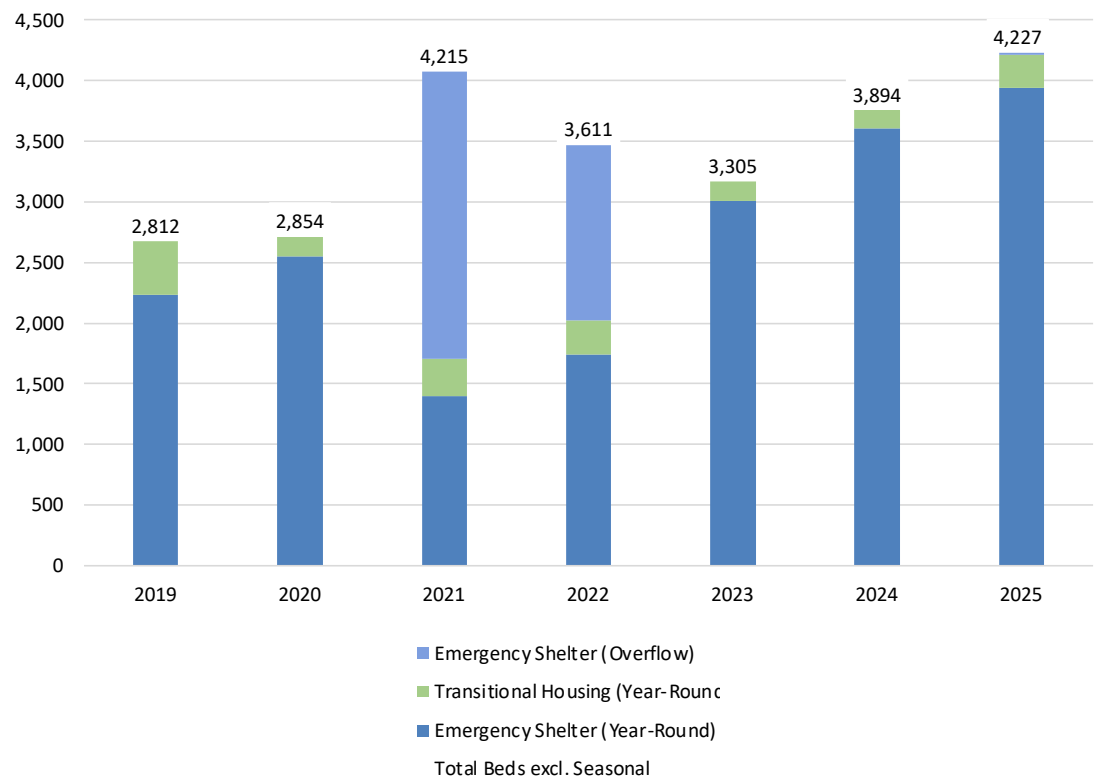
In San Francisco, vehicular homelessness has reached crisis proportions, with the number of people living in their vehicles surging by 37% since 2022 to an estimated 1,444 households, according to the 2024 Point-in-Time (PIT) Count.

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

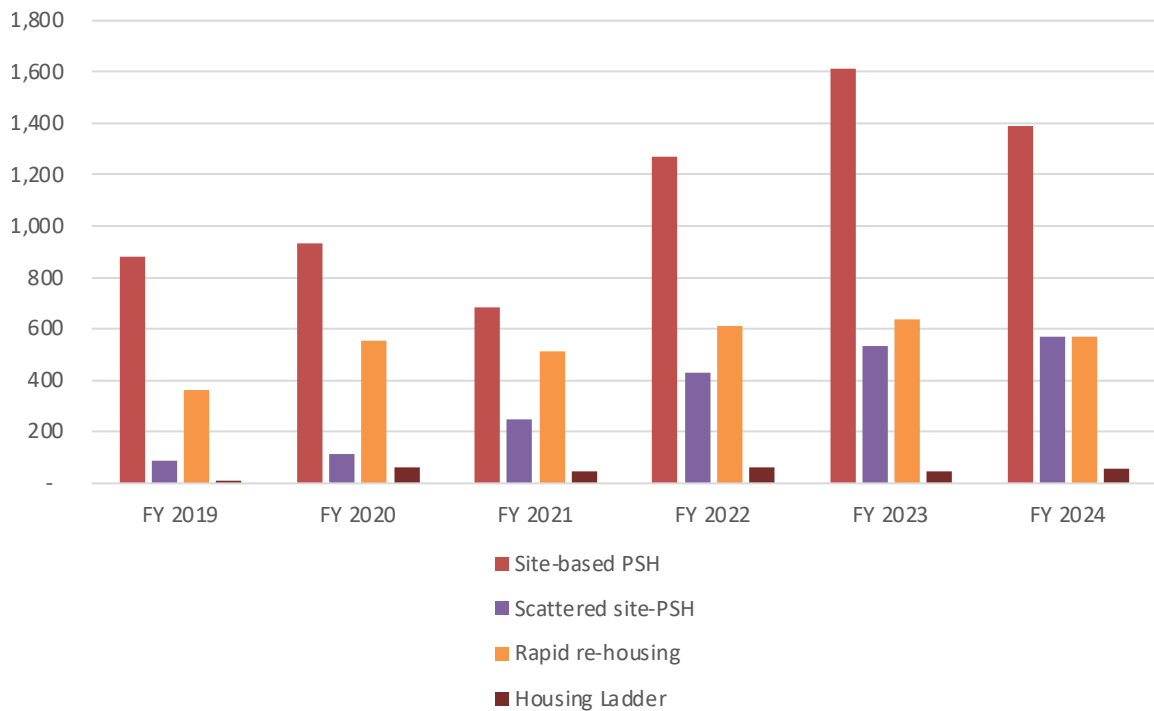
homelessness with support networks and stable homes outside the city. To achieve this goal, the Mayor has proposed a new \$4.5 million investment to support 24/7 coverage for relocation assistance services. The program is expected to serve up to 600 people in the first year and expand to serve up to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

## Journey Home Expansion

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



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



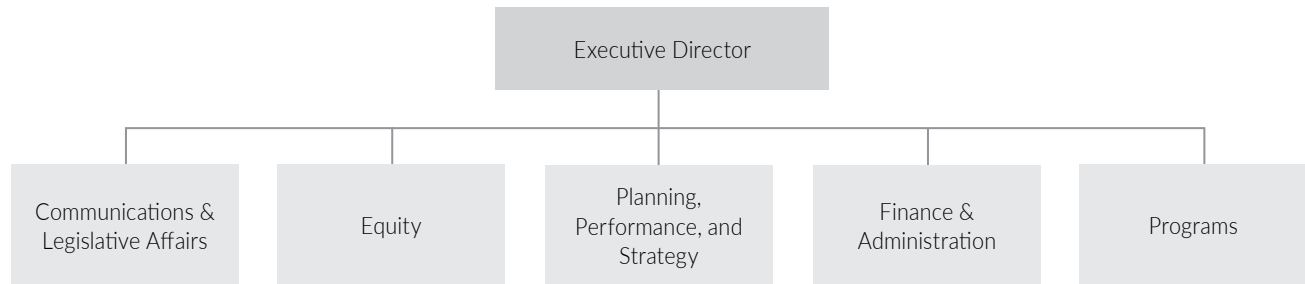
### NUMBER OF HOUSING PLACEMENTS.

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

## PERFORMANCE MEASURES

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

# ORGANIZATIONAL STRUCTURE: HOMELESSNESS AND SUPPORTIVE HOUSING



## TOTAL BUDGET – HISTORICAL COMPARISON

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

### Sources

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

### Uses - Operating Expenditures

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

### Uses - By Division Description

|                               |                    |                    |                      |                    |                   |
|-------------------------------|--------------------|--------------------|----------------------|--------------------|-------------------|
| HOM Administration            |                    | 23,893,293         | 23,893,293           | 24,934,343         | 1,041,050         |
| HOM ADMINISTRATION            | 24,755,771         |                    | (24,755,771)         |                    |                   |
| HOM Programs                  |                    | 718,756,865        | 718,756,865          | 735,408,130        | 16,651,265        |
| HOM PROGRAMS                  | 821,567,970        |                    | (821,567,970)        |                    |                   |
| <b>Uses by Division Total</b> | <b>846,323,741</b> | <b>742,650,158</b> | <b>(103,673,583)</b> | <b>760,342,473</b> | <b>17,692,315</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) 2025-26 budget of \$158.0 million for the Department of Human Resources is approximately \$1.31 million, or 0.8 percent, higher than the FY 2024-25 budget. This is primarily due to salary and benefit cost increases. The FY 2026-27 proposed budget of \$157.1 million is \$0.84 million, or 0.5 percent, lower than the FY 2025-26 proposed budget. This change is primarily due to personnel savings, offset by costs related to negotiating labor agreements.

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

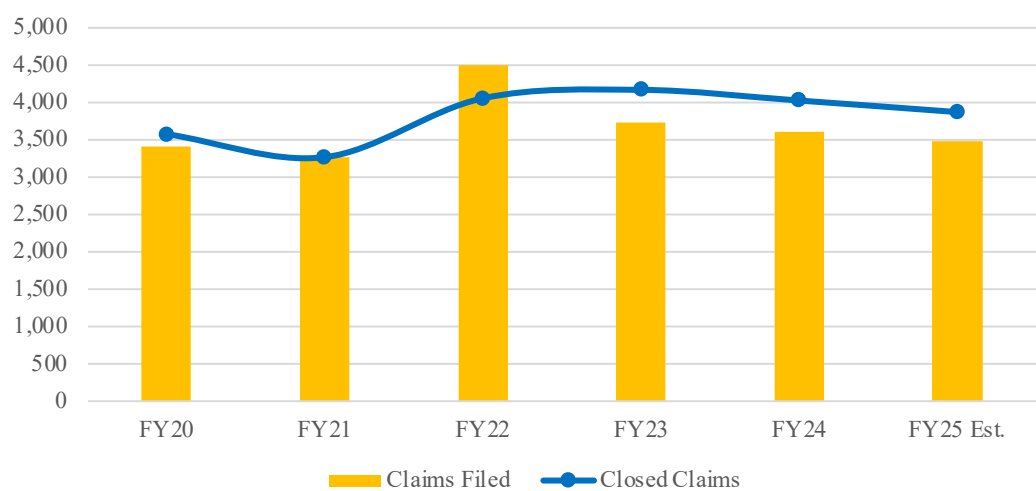
Labor negotiations remain a critical responsibility, and the Department of Human Resources is preparing for public safety bargaining in the upcoming year. The department partners with City agencies and labor organizations to support collaborative, fiscally responsible agreements that promote workforce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

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

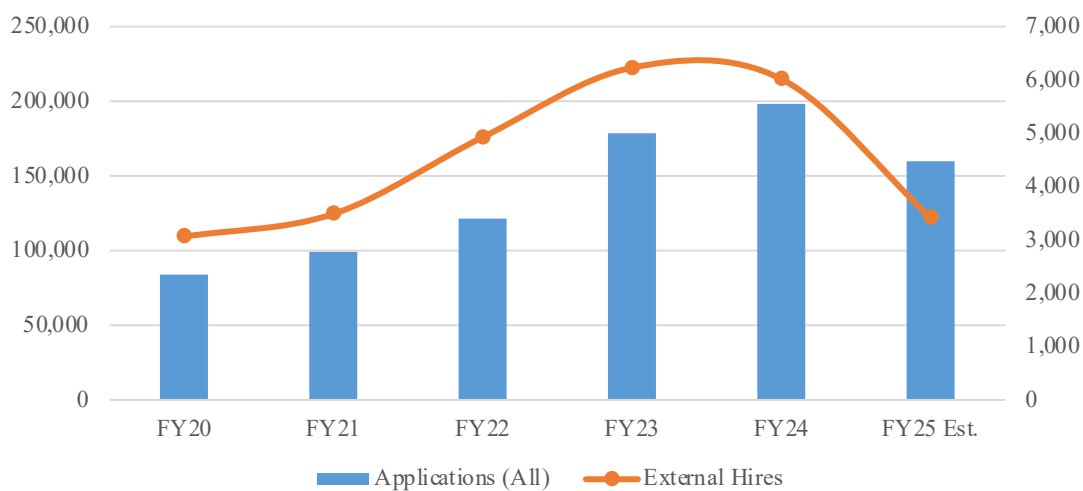
centralized Intranet Portal, providing current and retired employees with streamlined access to human resources tools, records, and support. Employment Services is simplifying hiring processes to reduce barriers and accelerate recruitment for critical roles.

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

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



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

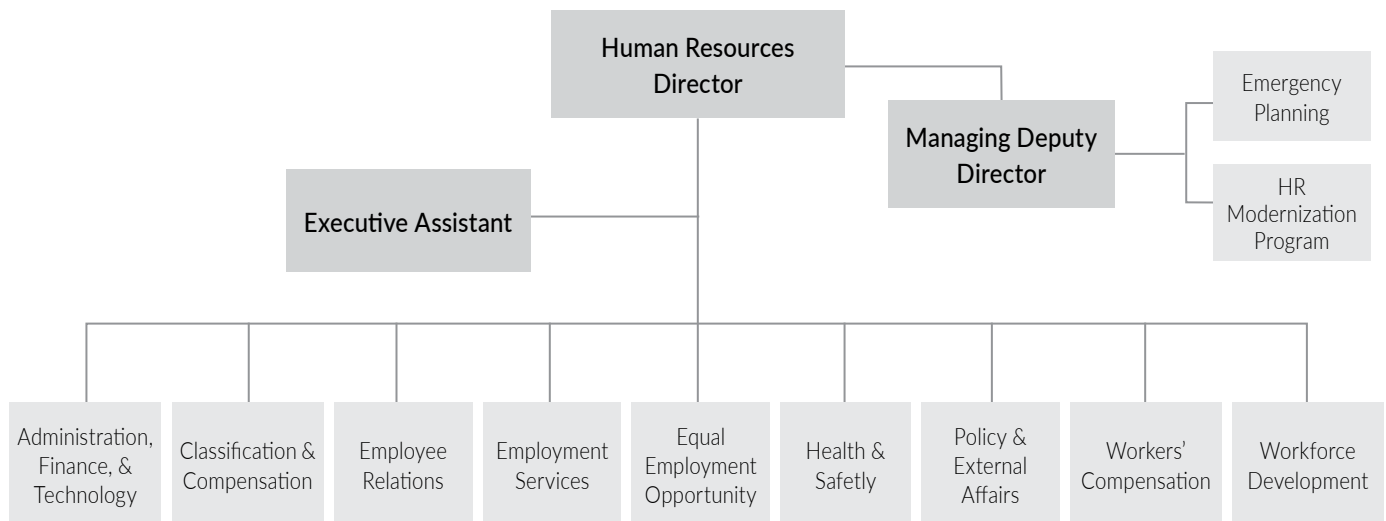


APPLICATIONS & EXTERNAL HIRES. *Hiring Information.*

## PERFORMANCE MEASURES

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

## ORGANIZATIONAL STRUCTURE: HUMAN RESOURCES



# TOTAL BUDGET – HISTORICAL COMPARISON

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

## Sources

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

## Uses - Operating Expenditures

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

## Uses - By Division Description

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

# HUMAN RIGHTS COMMISSION

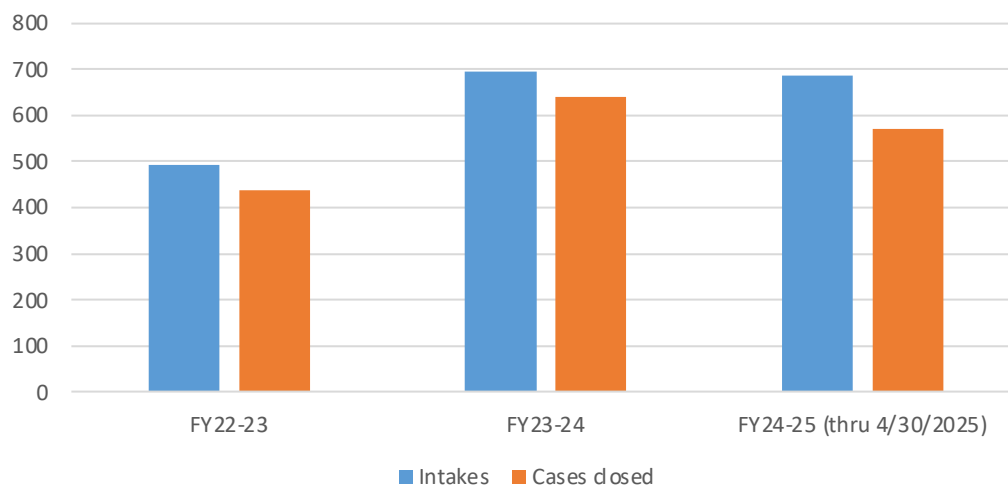
## MISSION

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

## BUDGET ISSUES & DETAILS

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

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



### CIVIL RIGHTS DIVISION INTAKES & CASES CLOSED.

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

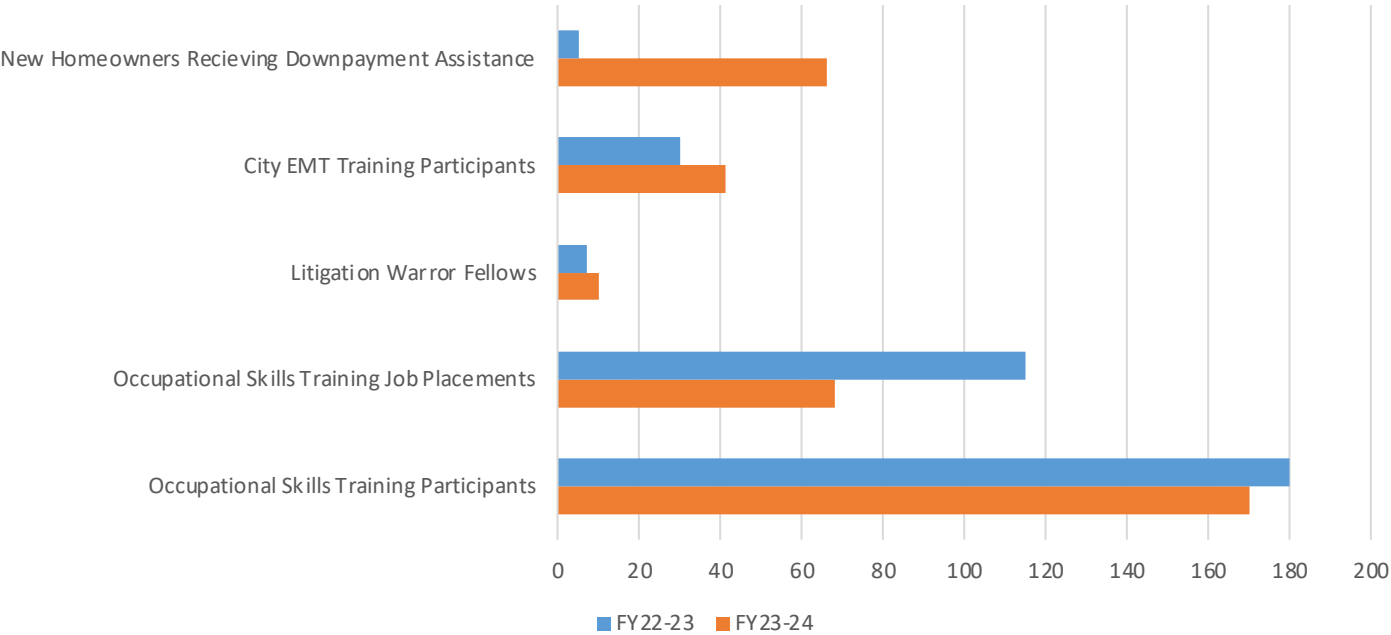
The HRC's commitment to community remains steadfast. To enhance the effectiveness, efficiency, and accountability of our organization, the Department is undergoing a strategic, department-wide realignment. This effort aims to ensure the long-term impact and sustainability of HRC's core operations and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

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

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

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

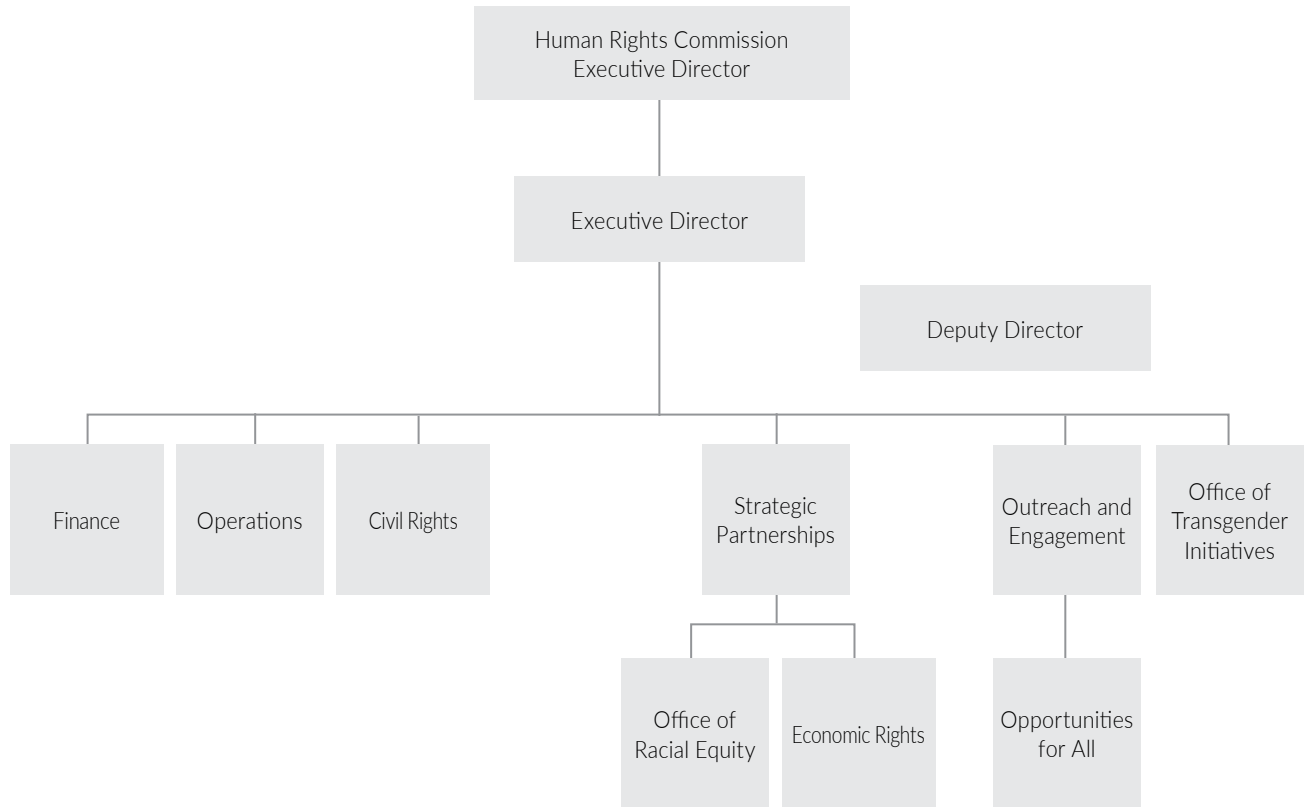
In 2024, the HRC welcomed the Office of Transgender Initiatives (OTI), deepening its commitment to equity and inclusion. OTI advocates for and uplifts the voices of transgender, gender non-conforming, intersex, and two-spirit individuals, serving as a bridge between community and local government.



**DREAM KEEPER INITIATIVE'S COMMUNITY INVESTMENTS.**

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

## ORGANIZATIONAL STRUCTURE: HUMAN RIGHTS COMMISSION



## PERFORMANCE MEASURES

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

## TOTAL BUDGET – HISTORICAL COMPARISON

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

### Sources

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

### Uses - Operating Expenditures

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

### Uses - By Division Description

|                               |                   |                   |                     |                   |                |
|-------------------------------|-------------------|-------------------|---------------------|-------------------|----------------|
| HRC Human Rights Commission   | 44,751,345        | 27,948,262        | (16,803,083)        | 28,204,420        | 256,158        |
| <b>Uses by Division Total</b> | <b>44,751,345</b> | <b>27,948,262</b> | <b>(16,803,083)</b> | <b>28,204,420</b> | <b>256,158</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) 2025-26 budget of \$1.31 billion for the Human Services Agency is \$80.4 million, or 6.5 percent, higher than the FY 2024-25 budget. This increase is primarily due to growth in Federal and State revenue streams that offset General Fund reductions, the addition of the \$17 million Ambassador program transferred from other departments and reduced budgeted salary and fringe benefits attrition to align with current staffing levels. The FY 2026-27 proposed budget of \$1.37 billion is \$59.0 million, or 4.5 percent, higher than the FY 2025-26 proposed budget. This change is primarily due to continued revenue growth from Federal programs like IHSS and State funding allocations, along with the addition of new debt service requirements for the agency's planned relocation from seismically deficient buildings.

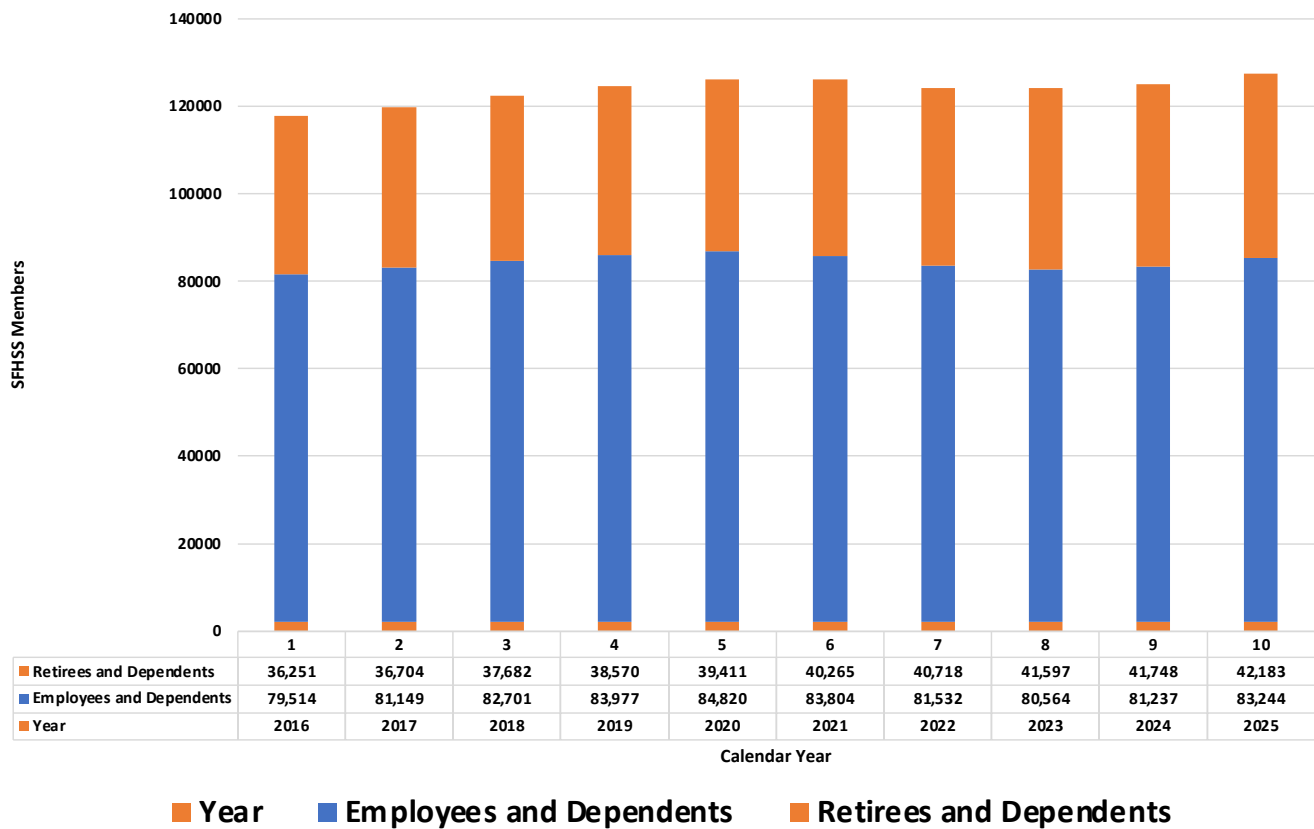
### HSA Relocation

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

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

### CAAP Reforms

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



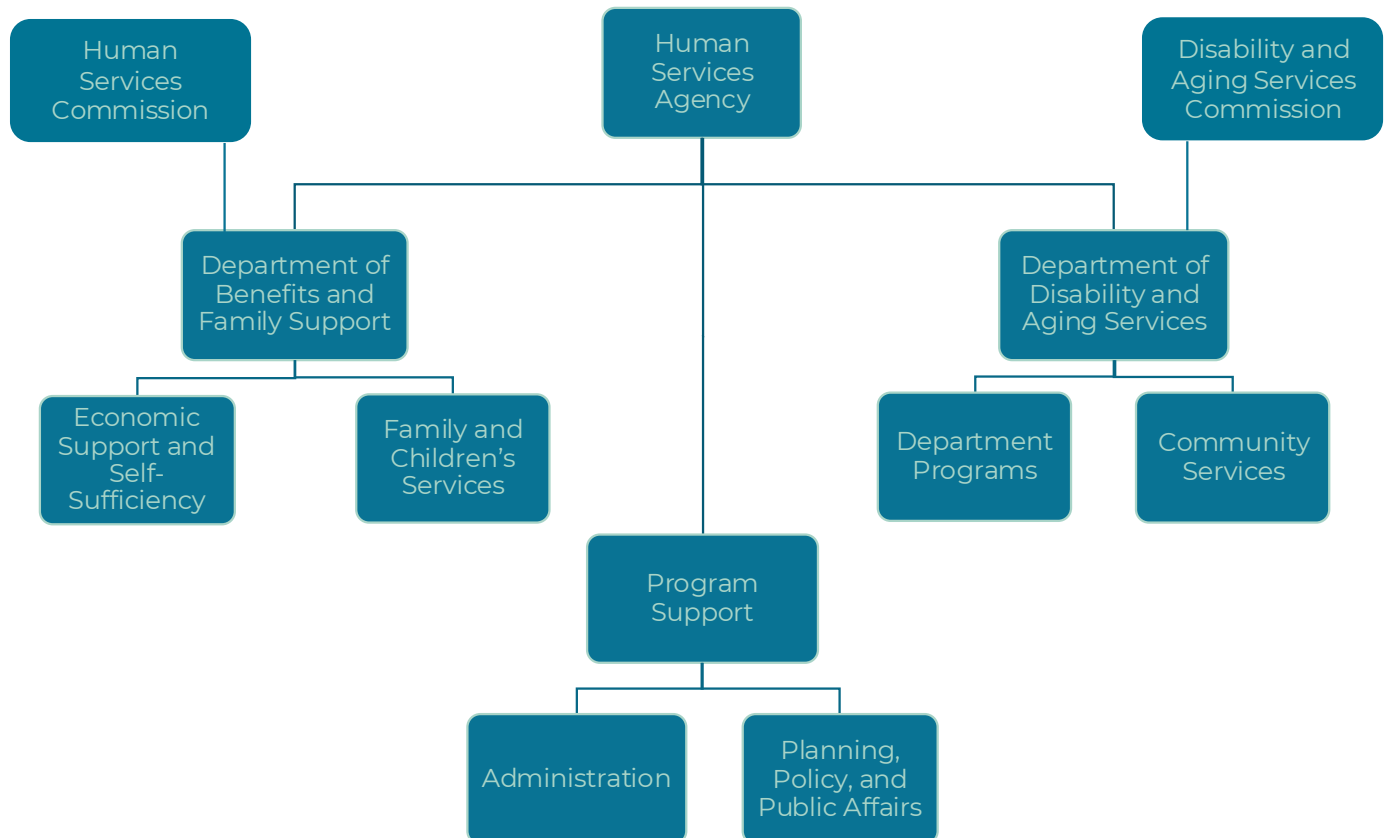
#### SFHSS ENROLLMENT TREND.

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

## PERFORMANCE MEASURES

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

## ORGANIZATIONAL STRUCTURE: HUMAN SERVICES AGENCY



# TOTAL BUDGET – HISTORICAL COMPARISON

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

## Sources

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

## Uses - Operating Expenditures

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

## Uses - By Division Description

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

# JUVENILE PROBATION

## MISSION

It is the mission of the San Francisco Department of Juvenile Probation to serve the needs of youth and families who are brought to the Department's attention with care and compassion; to identify and respond to the individual risks and needs presented by each youth; to engage fiscally sound and culturally humble strategies that promote the best interests of the youth; to provide victims with opportunities for restoration; to identify and utilize the least restrictive interventions and placements that do not compromise public safety; to hold youth accountable for their actions while providing them with opportunities and assisting them to develop new skills and competencies; and contribute to the overall quality of life for the citizens of San Francisco within the sound framework of public safety as outlined in the Welfare & Institutions Code. For more information about this department's services, please visit [sf.gov/departments/juvenile-probation-department](https://sf.gov/departments/juvenile-probation-department)

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## BUDGET ISSUES & DETAILS

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

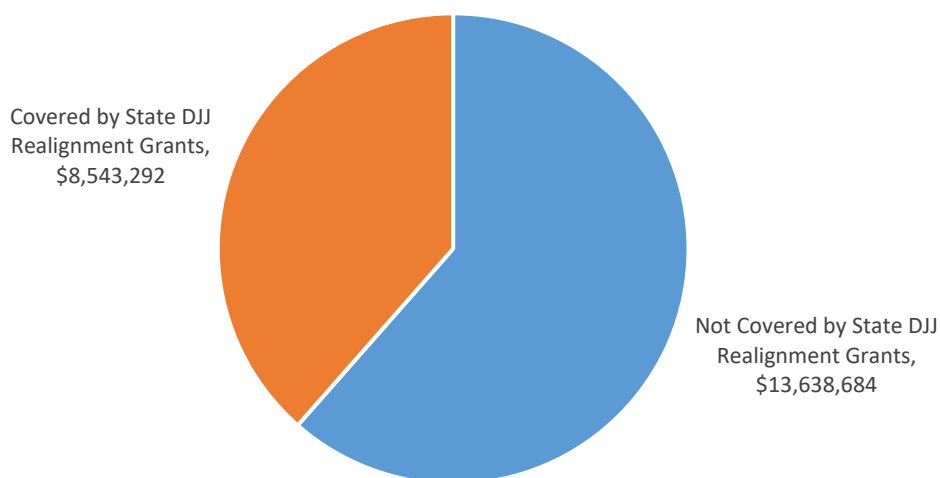
The department maintains its focus on public safety, equity, and accountability in two ways:

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

## New Initiatives

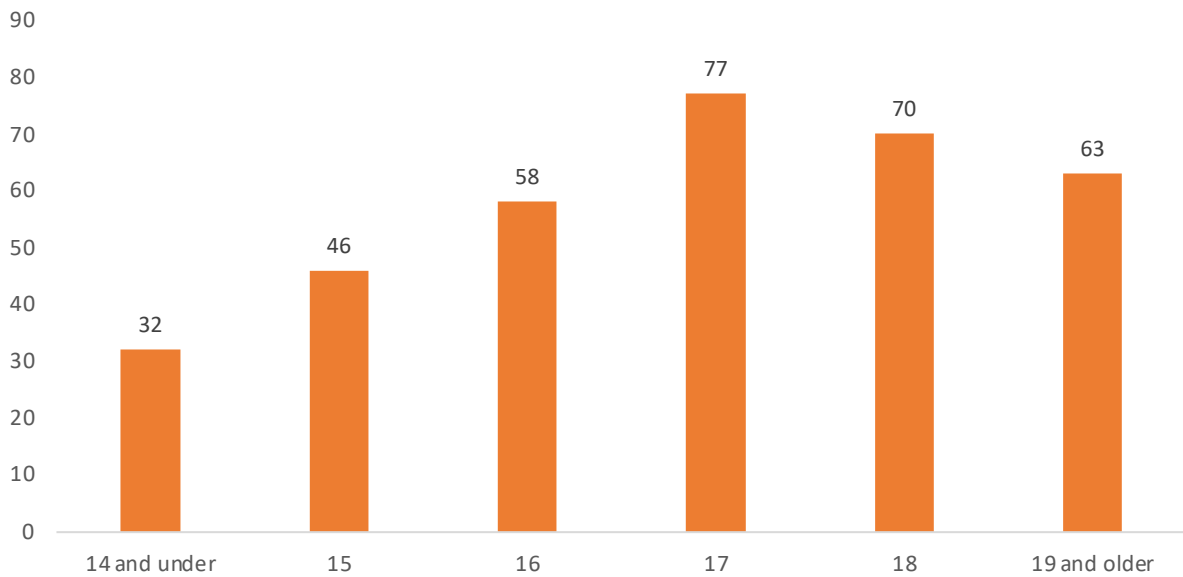
The closure of California's Division of Juvenile Justice realigned responsibility to counties for the care, custody, rehabilitation and supervision of youth previously eligible for state incarceration. JPD continues to take significant steps to implement DJJ Realignment, including intensive staff training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

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



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

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



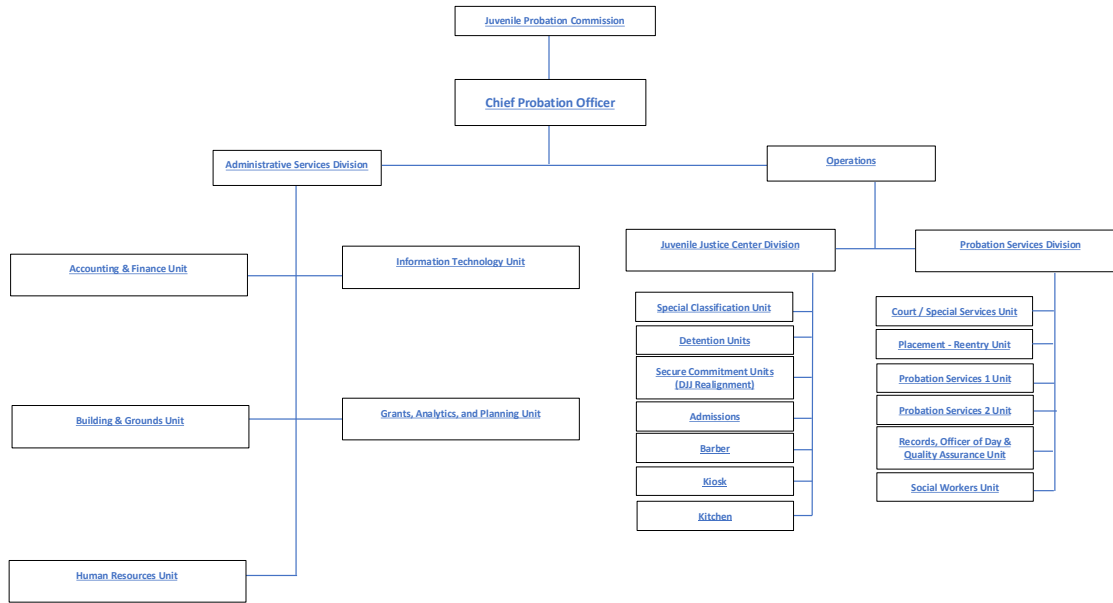
#### SAN FRANCISCO JUVENILE PROBATION DEPARTMENT CASELOAD BY AGE (4/30/25).

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

## PERFORMANCE MEASURES

| FISCAL YEAR                                                                                                                                                                 | FY2023-24 | FY2024-25 | FY2025-26 | FY2026-27 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|-----------|-----------|
| GOAL                                                                                                                                                                        | ACTUALS   | PROJECTED | TARGET    | TARGET    |
| <b>Advance the goals of the City and DJJ Realignment Subcommittee</b>                                                                                                       |           |           |           |           |
| Commitments as a Percentage of the Average Daily Juvenile Justice Center Population                                                                                         | 27%       | 35%       | 28%       | 35%       |
| <b>Prioritize diversion and connection to appropriate services and responses at every stage of the youth's contact with JPD</b>                                             |           |           |           |           |
| Youth Connection to Programs: Percent of youth on the JPD caseload connected to community/public programs.                                                                  | 76%       | 80%       | 100%      | 100%      |
| <b>Reimagine how the City addresses juvenile crime and delinquency</b>                                                                                                      |           |           |           |           |
| Average Daily Juvenile Justice Center Population                                                                                                                            | 27        | 30        | 28        | 28        |
| Youth Juvenile Justice Recidivism: Percent of youth with a sustained juvenile petition who have a subsequent sustained juvenile petition in San Francisco within two years. | 37%       | 30%       | 20%       | 20%       |

# ORGANIZATIONAL STRUCTURE: JUVENILE PROBATION



## TOTAL BUDGET – HISTORICAL COMPARISON

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

### Sources

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

### Uses - Operating Expenditures

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

### Uses - By Division Description

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

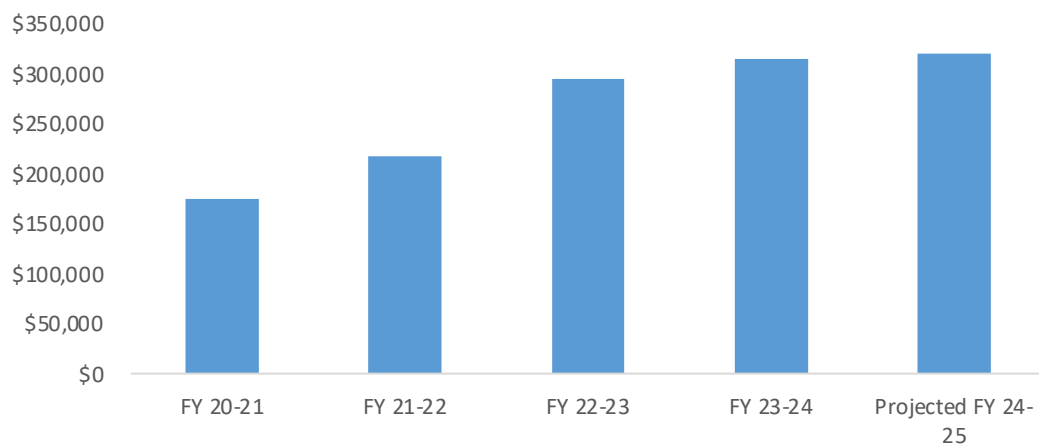
The proposed Fiscal Year (FY) 2024-25 budget of \$1.3 million for the Law Library is \$0.5 million, or 28.3 percent, lower than the FY 2023-24 budget. This is primarily due to a decrease in interdepartmental spending. The FY 2025-26 proposed budget of \$1.3 million is \$0.1 million, or 4.5 percent, higher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

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

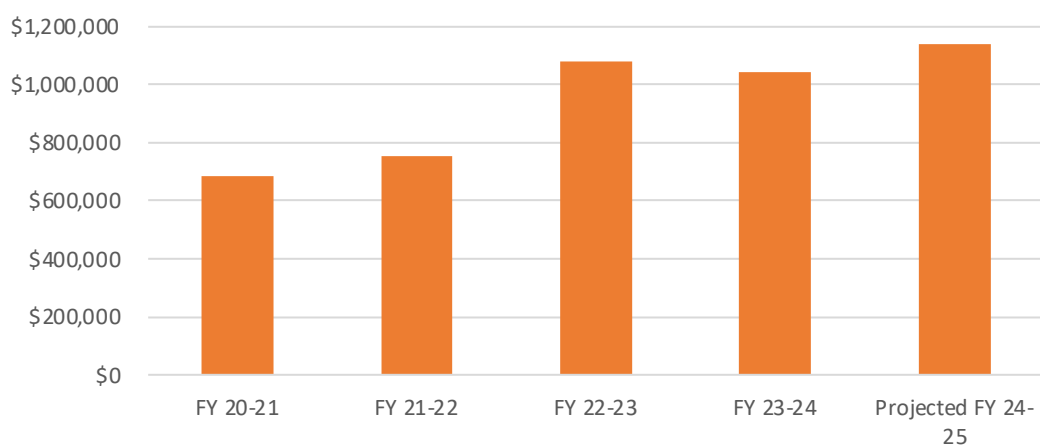
LLB provides resources in a variety of formats, covering all areas of the law and legal procedures. Services are provided both in-person and online to expand our reach to all corners of San Francisco. Free educational programs and clinics inform the community on legal issues such as

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

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



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

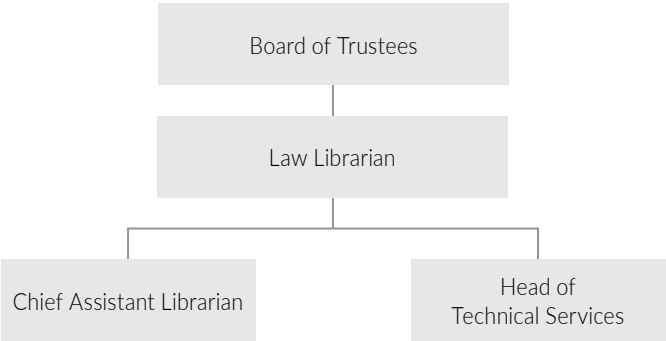


**PROMOTING ACCESS TO JUSTICE: LIBRARY SERVICES COSTS.**  
*Library Services Costs*

# PERFORMANCE MEASURES

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

# ORGANIZATIONAL STRUCTURE: LAW LIBRARY



## TOTAL BUDGET – HISTORICAL COMPARISON

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

### Sources

|                      |                  |                  |                 |                  |                |
|----------------------|------------------|------------------|-----------------|------------------|----------------|
| General Fund         | 1,286,319        | 1,240,588        | (45,731)        | 1,427,670        | 187,082        |
| <b>Sources Total</b> | <b>1,286,319</b> | <b>1,240,588</b> | <b>(45,731)</b> | <b>1,427,670</b> | <b>187,082</b> |

### Uses - Operating Expenditures

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

### Uses - By Division Description

|                               |                  |                  |                 |                  |                |
|-------------------------------|------------------|------------------|-----------------|------------------|----------------|
| LLB Law Library               | 1,286,319        | 1,240,588        | (45,731)        | 1,427,670        | 187,082        |
| <b>Uses by Division Total</b> | <b>1,286,319</b> | <b>1,240,588</b> | <b>(45,731)</b> | <b>1,427,670</b> | <b>187,082</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) 2025-26 budget of \$183.0 million for the Mayor's Office is approximately \$24.6 million, or 11.8 percent, lower than the FY 2024-25 budget. This reduction is primarily due to postponed collection of residential vacancy taxes and delays in revenue from market-rate developers. Reductions to grants to community-based organizations and salaries and benefits are offset by increases in the Local Operating Subsidy Program (LOSP). The FY 2026-27 proposed budget of \$204.7 million is \$21.7 million, or 11.9 percent, higher than the FY 2025-26 proposed budget. This change is primarily due to increases in housing investments for low-income seniors, families, and persons with disabilities.

### Maximizing Affordable Housing Opportunities

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

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

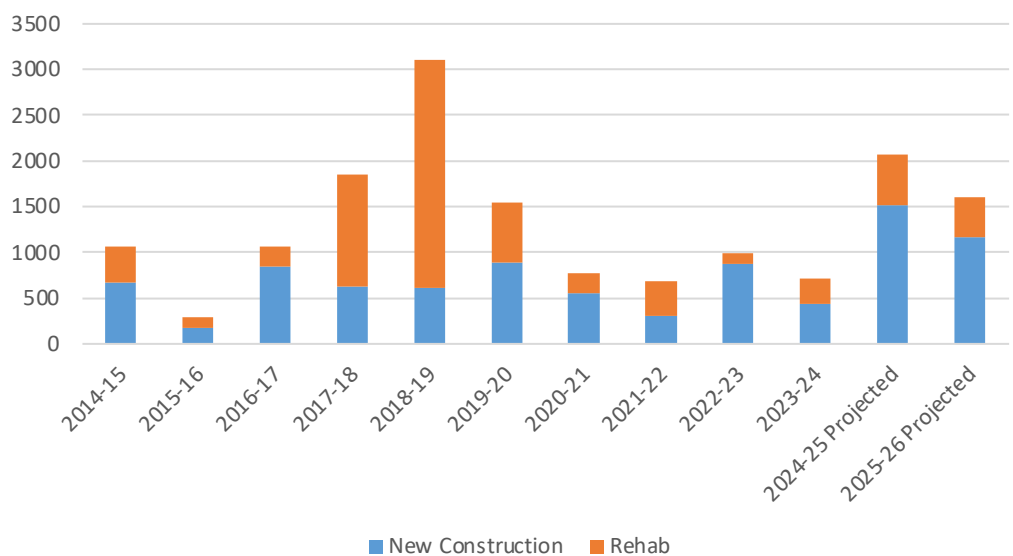
### Eviction Prevention and Housing Stabilization

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

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

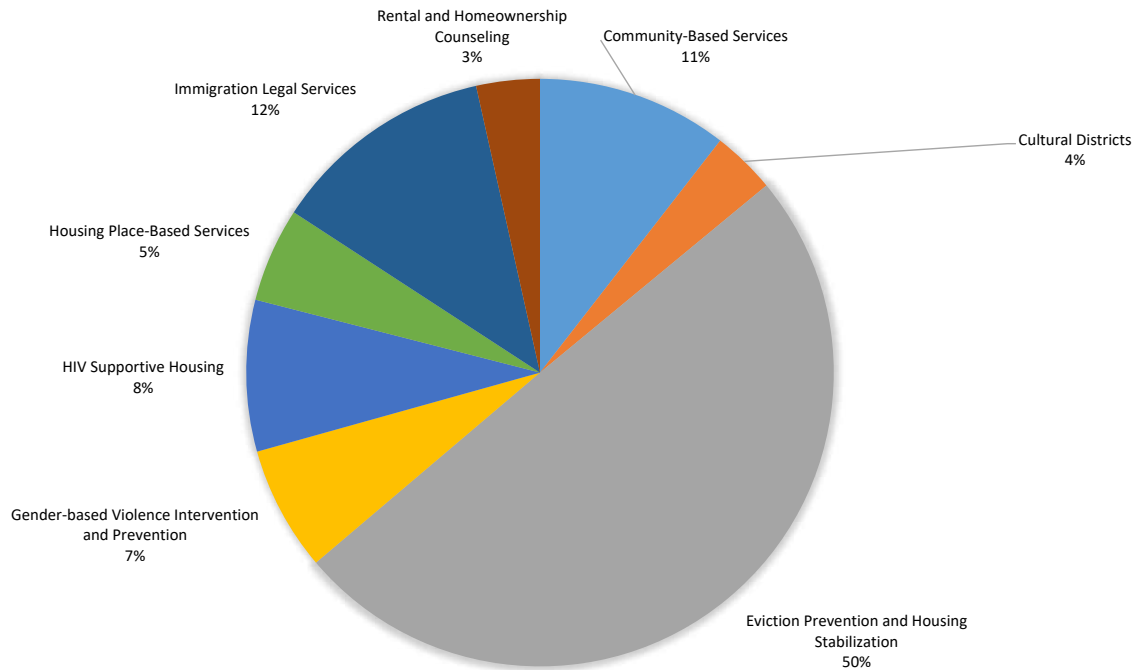
**Fostering Community Safety and Neighborhood Vitality**

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



**NUMBER OF AFFORDABLE UNITS COMPLETED**

*The Mayor’s Office of Housing and Community Development constructs and rehabilitates affordable housing across the City to mitigate displacement and keep people housed.*



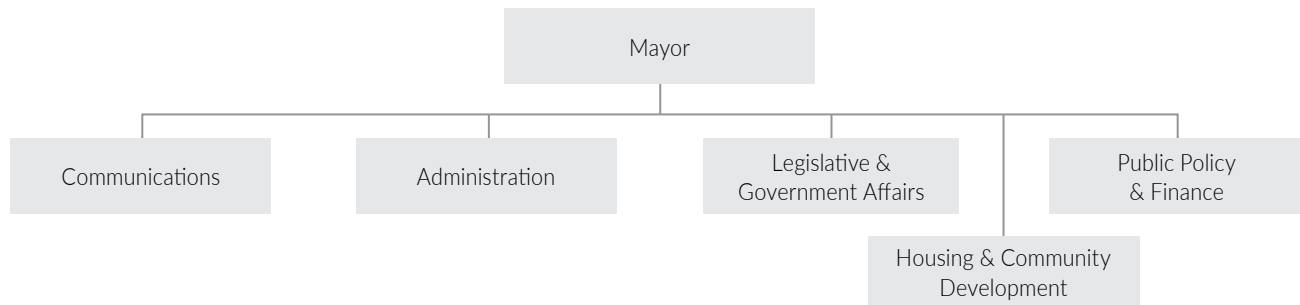
## MOHCD GRANT AWARD AMOUNTS BY PROGRAM AREA, FY 2025-26.

*The Mayor's Office of Housing and Community Development grants funds to nonprofits across the City for various program areas and needs.*

## PERFORMANCE MEASURES

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

## ORGANIZATIONAL STRUCTURE: MAYOR



## TOTAL BUDGET – HISTORICAL COMPARISON

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

### Sources

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

### Uses - Operating Expenditures

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

### Uses - By Division Description

|                               |                    |                    |                     |                    |                   |
|-------------------------------|--------------------|--------------------|---------------------|--------------------|-------------------|
| MYR Housing & Community Dev   | 196,674,076        | 171,571,745        | (25,102,331)        | 192,857,080        | 21,285,335        |
| MYR Office Of The Mayor       | 10,869,847         | 11,402,590         | 532,743             | 11,821,319         | 418,729           |
| <b>Uses by Division Total</b> | <b>207,543,923</b> | <b>182,974,335</b> | <b>(24,569,588)</b> | <b>204,678,399</b> | <b>21,704,064</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) 2025-26 budget of \$1.55 billion for the Municipal Transportation Agency is approximately \$31.82 million, or 2.1 percent, higher than the FY 2024-25 budget. The FY 2026-27 proposed budget of \$1.57 billion is \$18.75 million, or 1.2 percent, higher than the FY 2025-26 proposed budget. These changes are primarily due to salary and benefit cost increases and increases in interdepartmental spending.

### Muni Service

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

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

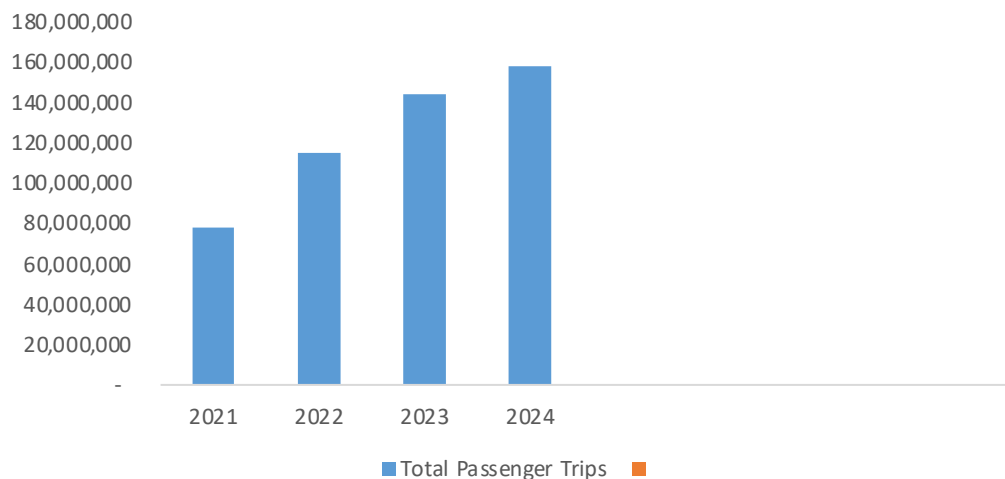
Muni ridership continues to grow. Ridership is now at 78 percent of pre-pandemic levels. Ridership on 13 Muni routes has surpassed those levels.

## Street Safety and Functionality

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

## Capital Investment

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

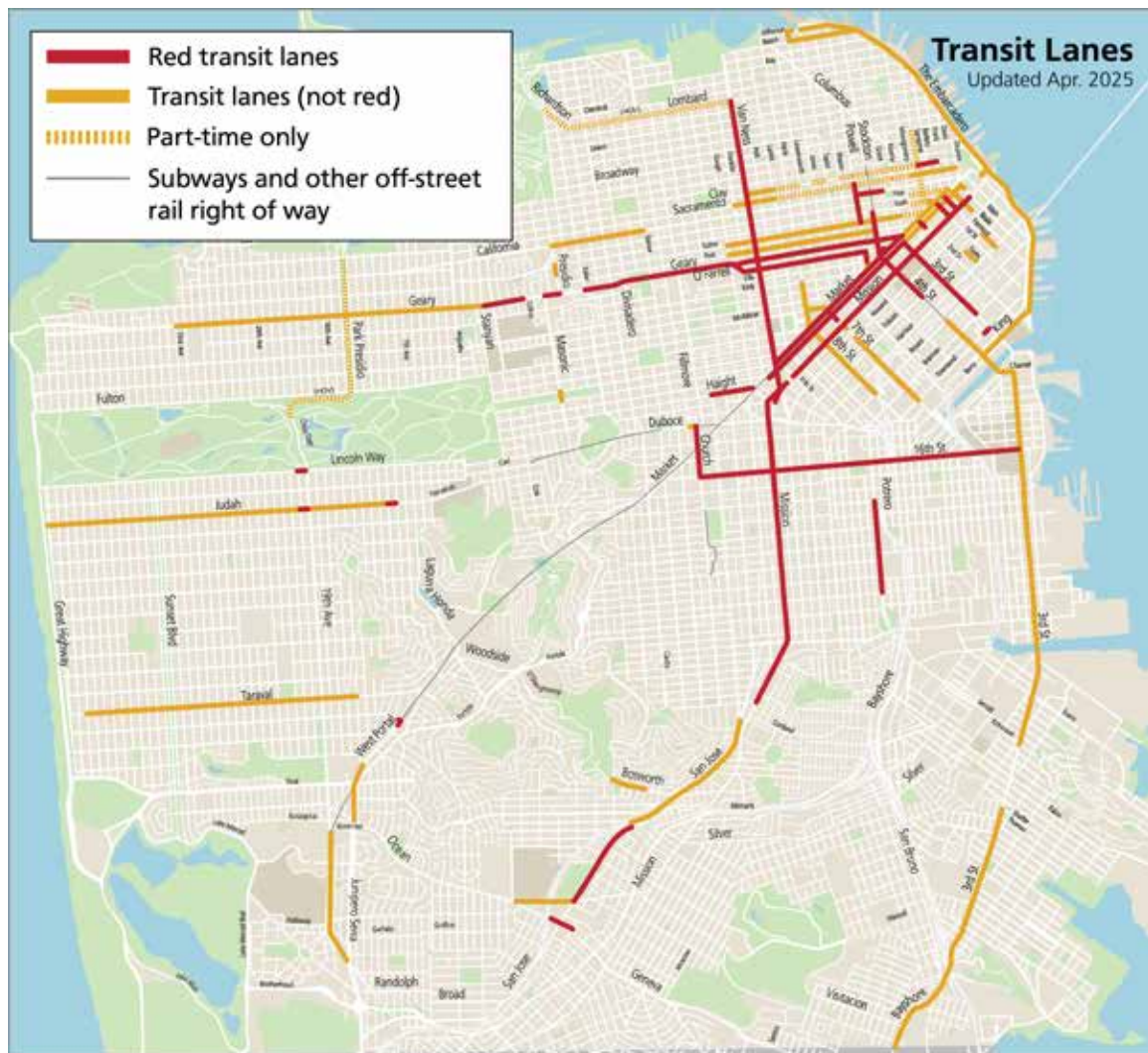


### 2024 MUNI PASSENGER TRIPS.

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

# PERFORMANCE MEASURES

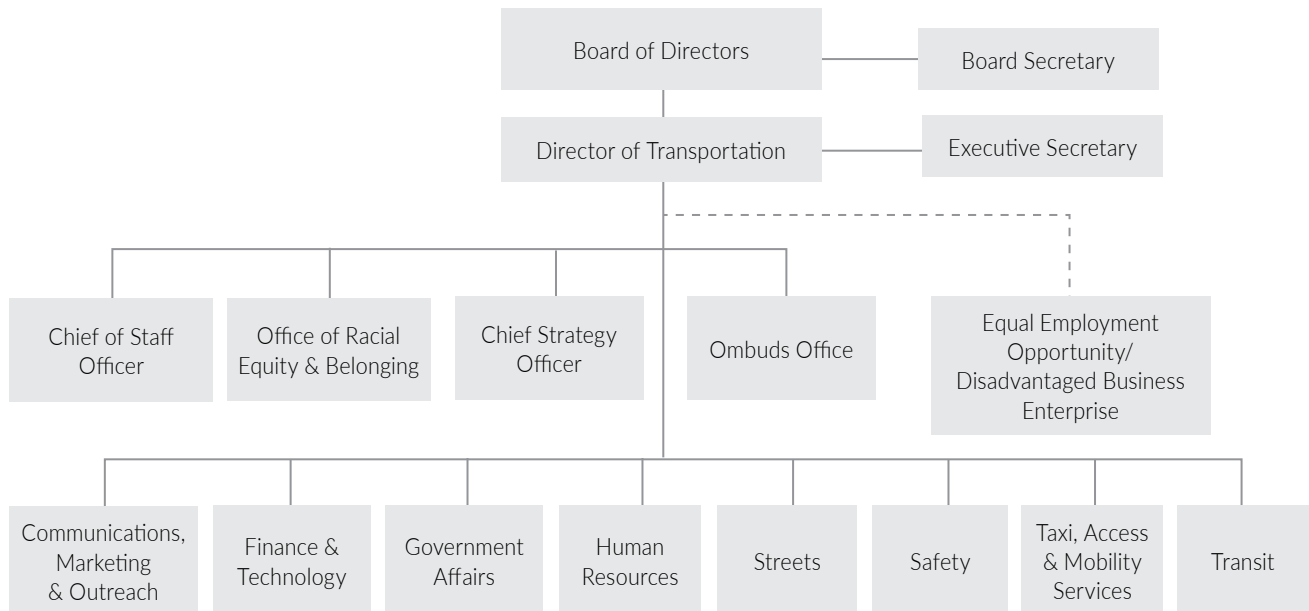
| FISCAL YEAR                                                                                            | FY2023-24   | FY2024-25   | FY2025-26   | FY2026-27 |
|--------------------------------------------------------------------------------------------------------|-------------|-------------|-------------|-----------|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



## MUNI TRANSIT LANES.

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

## ORGANIZATIONAL STRUCTURE: MUNICIPAL TRANSPORTATION AGENCY



# TOTAL BUDGET – HISTORICAL COMPARISON

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

## Sources

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

## Uses - Operating Expenditures

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

## Uses - By Division Description

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

## TOTAL BUDGET – HISTORICAL COMPARISON CONTINUED

| FUNDED POSITIONS                      | 2024-2025<br>ORIGINAL<br>BUDGET | 2025-2026<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2024-2025 | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 |
|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|---------------------------------|-----------------------------|
| <b>Uses - By Division Description</b> |                                 |                                 |                             |                                 |                             |
| MTAHR Human Resources                 | 64,545,735                      | 66,244,731                      | 1,698,996                   | 67,043,342                      | 798,611                     |
| MTAOC Office of Civil Rights          |                                 | 9,474,405                       | 9,474,405                   | 9,875,400                       | 400,995                     |
| MTASA Safety                          | 6,210,528                       | 6,763,846                       | 553,318                     | 7,002,854                       | 239,008                     |
| MTASS Sustainable Streets             | 234,988,113                     | 194,220,859                     | (40,767,254)                | 199,554,354                     | 5,333,495                   |
| MTAST Chief Strategy Office           | 52,550,601                      | 89,230,092                      | 36,679,491                  | 92,142,793                      | 2,912,701                   |
| MTATS Transit Svc Division            | 778,307,956                     | 800,755,382                     | 22,447,426                  | 818,371,098                     | 17,615,716                  |
| MTATZ Taxi & Accessible Svc           | 35,732,165                      | 33,519,124                      | (2,213,041)                 | 33,796,814                      | 277,690                     |
| <b>Uses by Division Total</b>         | <b>1,521,768,064</b>            | <b>1,553,590,668</b>            | <b>31,822,604</b>           | <b>1,572,338,078</b>            | <b>18,747,410</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) 2025-26 budget of \$9.5 million for the Department of Police Accountability is approximately \$0.54 million, or 5.4 percent, lower than the FY 2024-25 budget. This is primarily due to personnel savings. The FY 2026-27 proposed budget of \$9.1 million is \$0.39 million, or 4.1 percent, lower than the FY 2025-26 proposed budget. This change is due to further personnel savings.

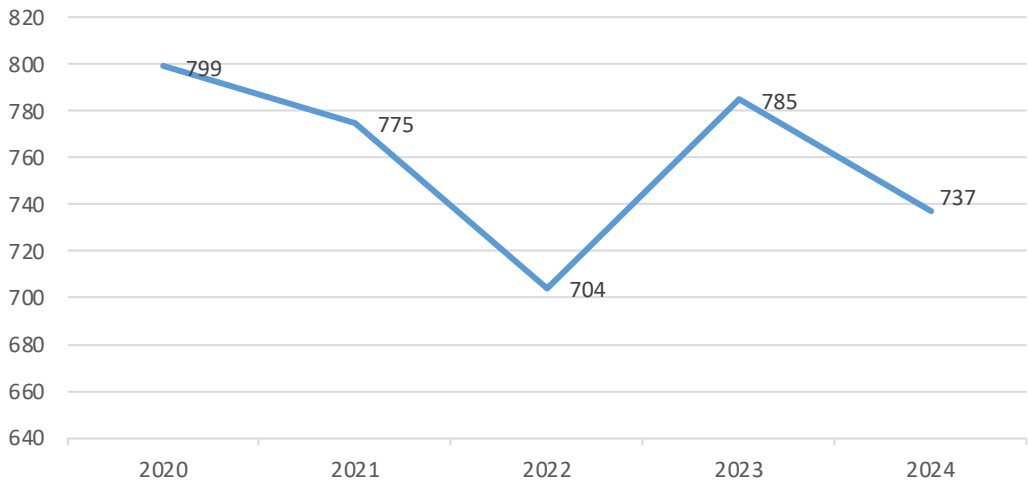
The Department of Police Accountability (DPA) provides independent oversight of the San Francisco Police Department through six core services: Investigations, Audits, Policy & Legal, Public Records, Mediation & Outreach, and Sheriff's Oversight Support. DPA is also launching new initiatives to modernize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

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

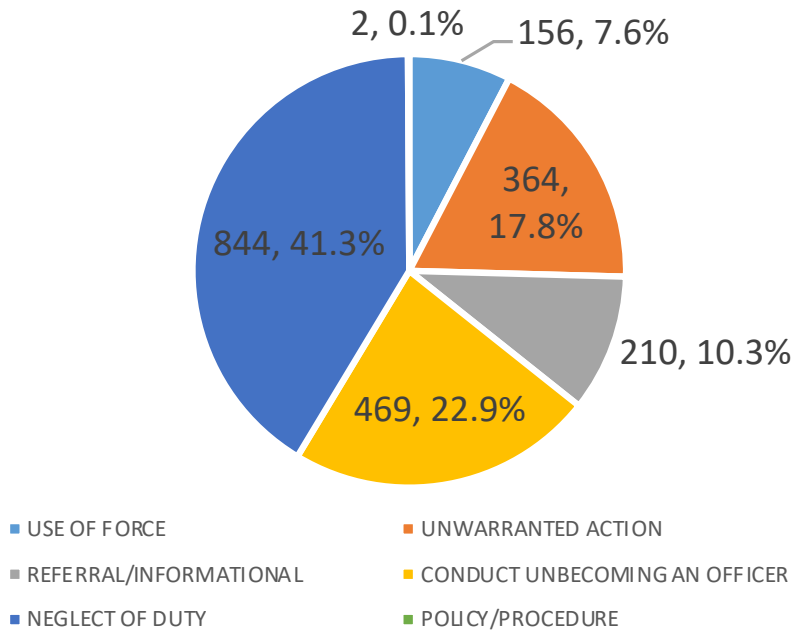
DPA attorneys present misconduct cases to the Police Chief and the Police Commission, under the Commission's guidelines. Attorneys also make recommendations on SFPD policies and practices to improve community relations and ensure effective police services. The Department's public records division ensures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

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

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



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

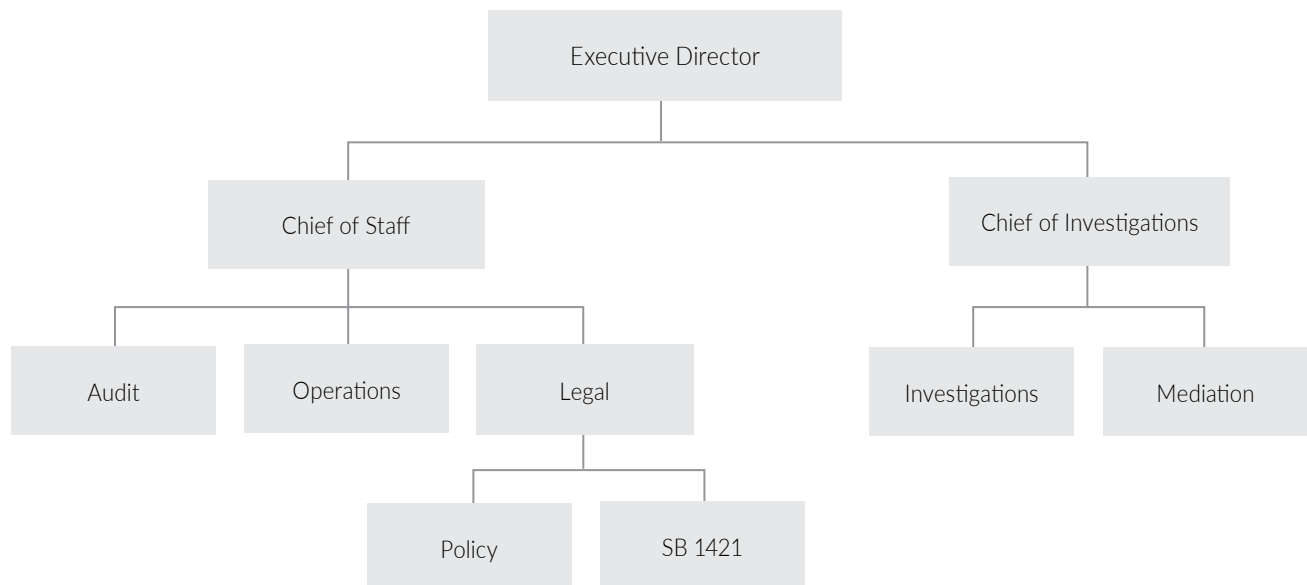


**2024 CASE ALLEGATIONS.** *Allegations outline instances of officer misconduct. Typically, multiple allegations are investigated for each case. In 2024, a total of 2045 allegations were investigated in 1247 officer investigations (some officers were the subject of multiple investigations). The most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

## PERFORMANCE MEASURES

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

## ORGANIZATIONAL STRUCTURE: POLICE ACCOUNTABILITY



## TOTAL BUDGET – HISTORICAL COMPARISON

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

### Sources

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

### Uses - Operating Expenditures

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

### Uses - By Division Description

|                               |                   |                  |                  |                  |                  |
|-------------------------------|-------------------|------------------|------------------|------------------|------------------|
| DPA Police Accountability     | 10,037,592        | 9,500,441        | (537,151)        | 9,110,420        | (390,021)        |
| <b>Uses by Division Total</b> | <b>10,037,592</b> | <b>9,500,441</b> | <b>(537,151)</b> | <b>9,110,420</b> | <b>(390,021)</b> |

# POLICE DEPARTMENT

## MISSION

The San Francisco Police Department (SFPD) is committed to ensuring safety while maintaining respect for all. The Department provides responsive policing through collaboration with the community, and works to maintain and build trust and respect. For more information about this department's services, please visit [sanfranciscopolice.org](https://sanfranciscopolice.org)

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## BUDGET ISSUES & DETAILS

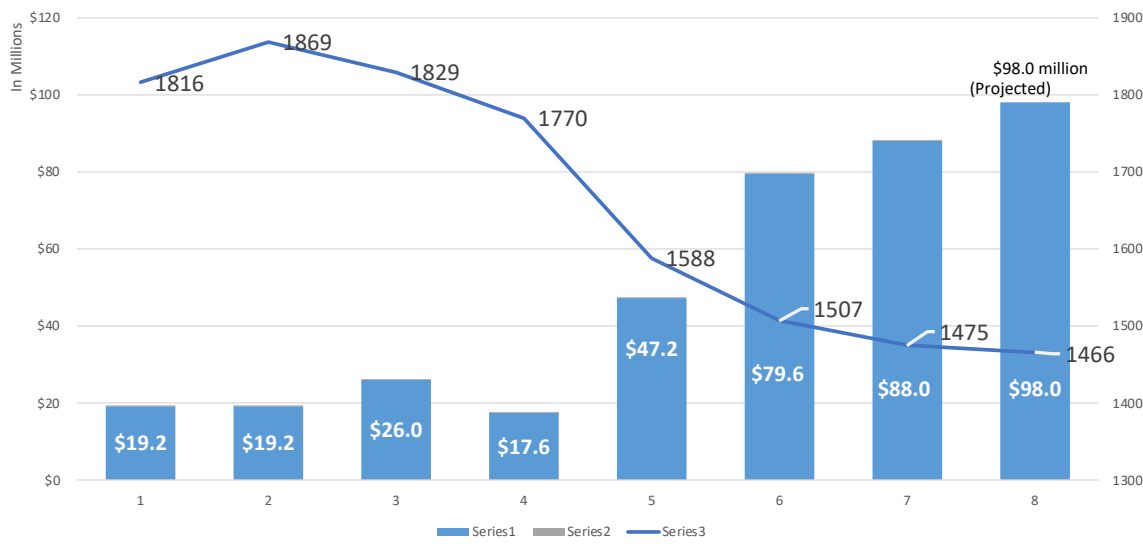
The proposed Fiscal Year (FY) 2025-26 budget of \$849.3 million for the Police Department is approximately \$26.43 million, or 3.2 percent, higher than the FY 2024-25 budget. This is primarily due to increased salary and benefits costs, offset by personnel savings. The FY 2026-27 proposed budget of \$857.3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

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

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

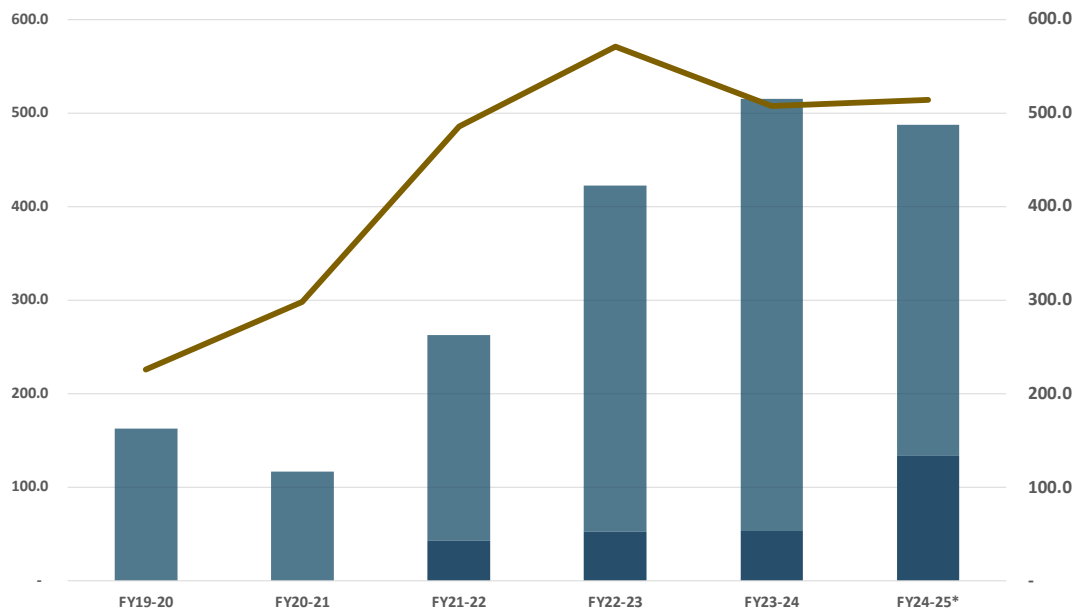
hiring process thoroughly, working to remove unnecessary barriers, modernize standards, and speed up the time between application submission and completion of field training.

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



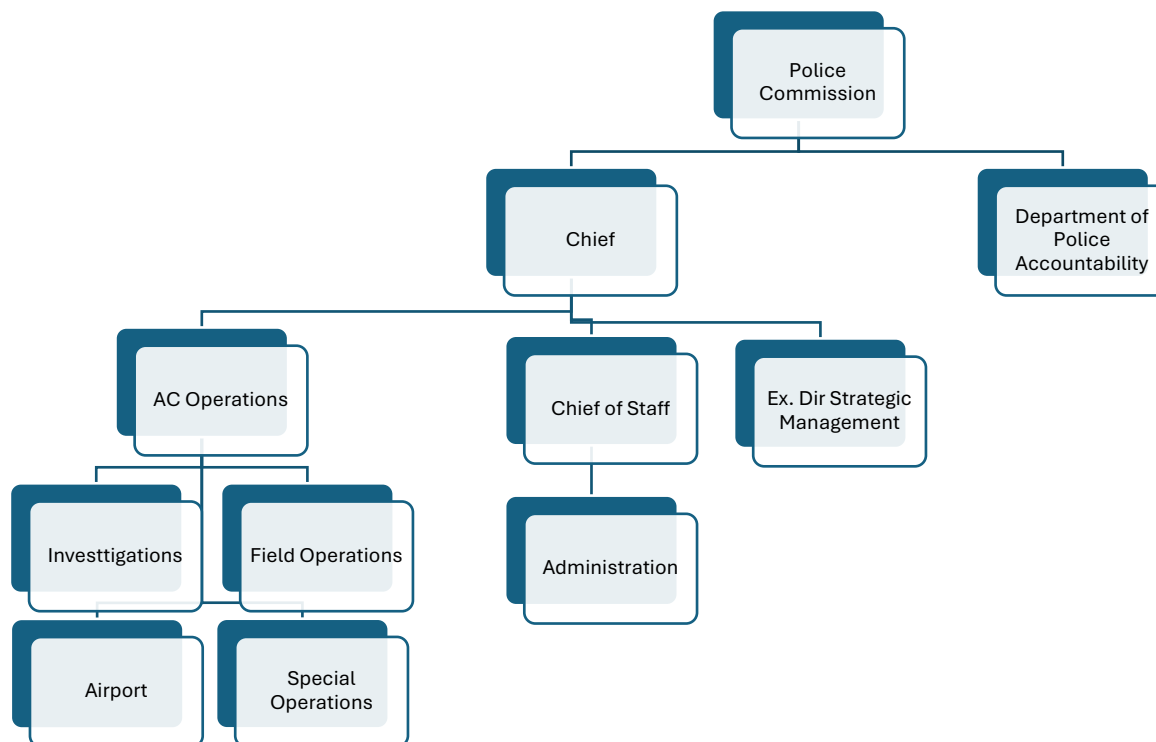
### GENERAL FUND OVERTIME VERSUS STAFFING TREND.

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



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

## ORGANIZATIONAL STRUCTURE: POLICE DEPARTMENT



## PERFORMANCE MEASURES

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

# TOTAL BUDGET – HISTORICAL COMPARISON

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

## Sources

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

## Uses - Operating Expenditures

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

## Uses - By Division Description

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

# PORT

## MISSION

The Port of San Francisco (PRT) manages the waterfront as a gateway to a world-class city and advances environmentally and financially sustainable maritime, recreational, and economic opportunities to serve the City, Bay Area region, and California. For more information about this department's services, please visit [sfport.com](https://sfport.com)

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## BUDGET ISSUES & DETAILS

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

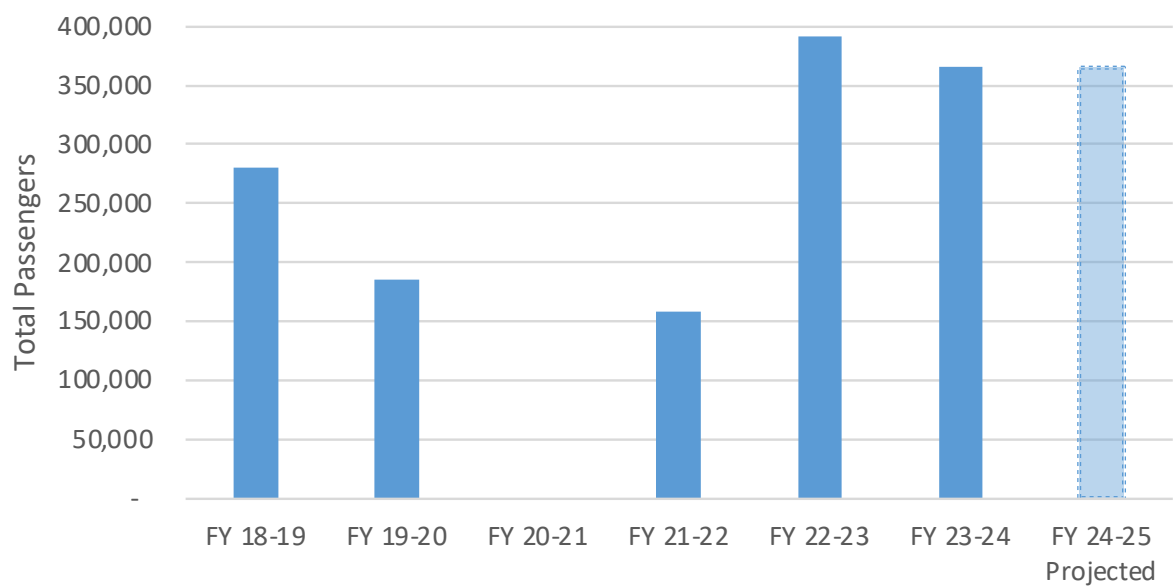
The Port of San Francisco leases properties for commercial, industrial, and recreational use along 7.5 miles of the City's waterfront, extending from Hyde Street Harbor in the north to Heron's Head Park in the south. The diverse portfolio of more than 500 leases includes internationally recognized landmarks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

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

### New initiatives

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

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

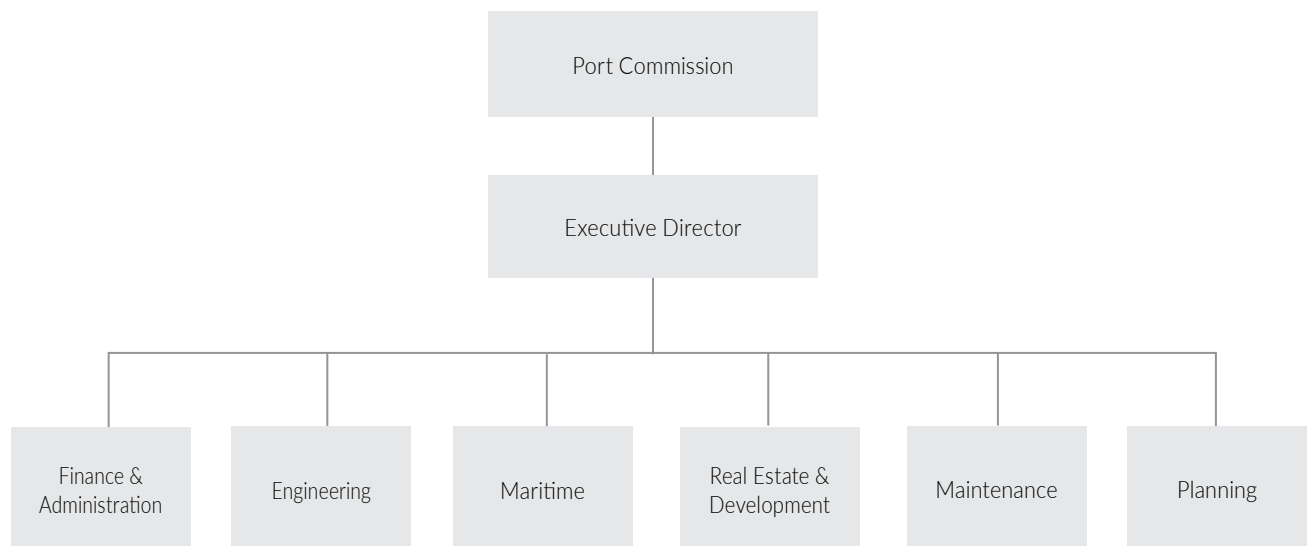


**CRUISE PASSENGER VOLUME BY FISCAL YEAR.**  
*Cruise passenger volume continues to exceed pre-pandemic levels, serving as a steady revenue source and driving tourism.*

## PERFORMANCE MEASURES

| FISCAL YEAR                                                                                                                                                                                             | FY2023-24 | FY2024-25 | FY2025-26 | FY2026-27 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|-----------|-----------|
| GOAL                                                                                                                                                                                                    | ACTUALS   | PROJECTED | TARGET    | TARGET    |
| <b>Economic Vitality:</b> Attract and retain maritime and non-maritime commerce to contribute to the long term viability of the Port and the City                                                       |           |           |           |           |
| Total number of cruise ship passengers                                                                                                                                                                  | 365,451   | 365,000   | 377,070   | 388,382   |
| <b>Engagement:</b> Promote the richness the Port has to offer through education, marketing, and maintaining strong relationships with Port users and stakeholders                                       |           |           |           |           |
| Total number of community meetings held to discuss ongoing Port projects and programs                                                                                                                   | 53        | 49        | 48        | 50        |
| <b>Livability:</b> Ensure improvements of the Port result in advances in the environment, social equity and quality of life for San Francisco residents and visitors                                    |           |           |           |           |
| Local Business Enterprise (LBE) participation --% of contracts awarded to LBEs                                                                                                                          | 60%       | 60%       | 50%       | 50%       |
| <b>Renewal:</b> Enhance and balance maritime and economic purpose of the Port, its rich history, and its changing relationship with the City, so the waterfront continues to be a treasured destination |           |           |           |           |
| Annual Capital Budget, in millions                                                                                                                                                                      | \$15      | \$25      | \$26      | \$17      |

## ORGANIZATIONAL STRUCTURE: PORT



# TOTAL BUDGET – HISTORICAL COMPARISON

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

## Sources

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

## Uses - Operating Expenditures

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

## Uses - By Division Description

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

# PUBLIC DEFENDER

## MISSION

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

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## BUDGET ISSUES & DETAILS

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

### The Immigration Unit

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

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

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

## The Freedom Project

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

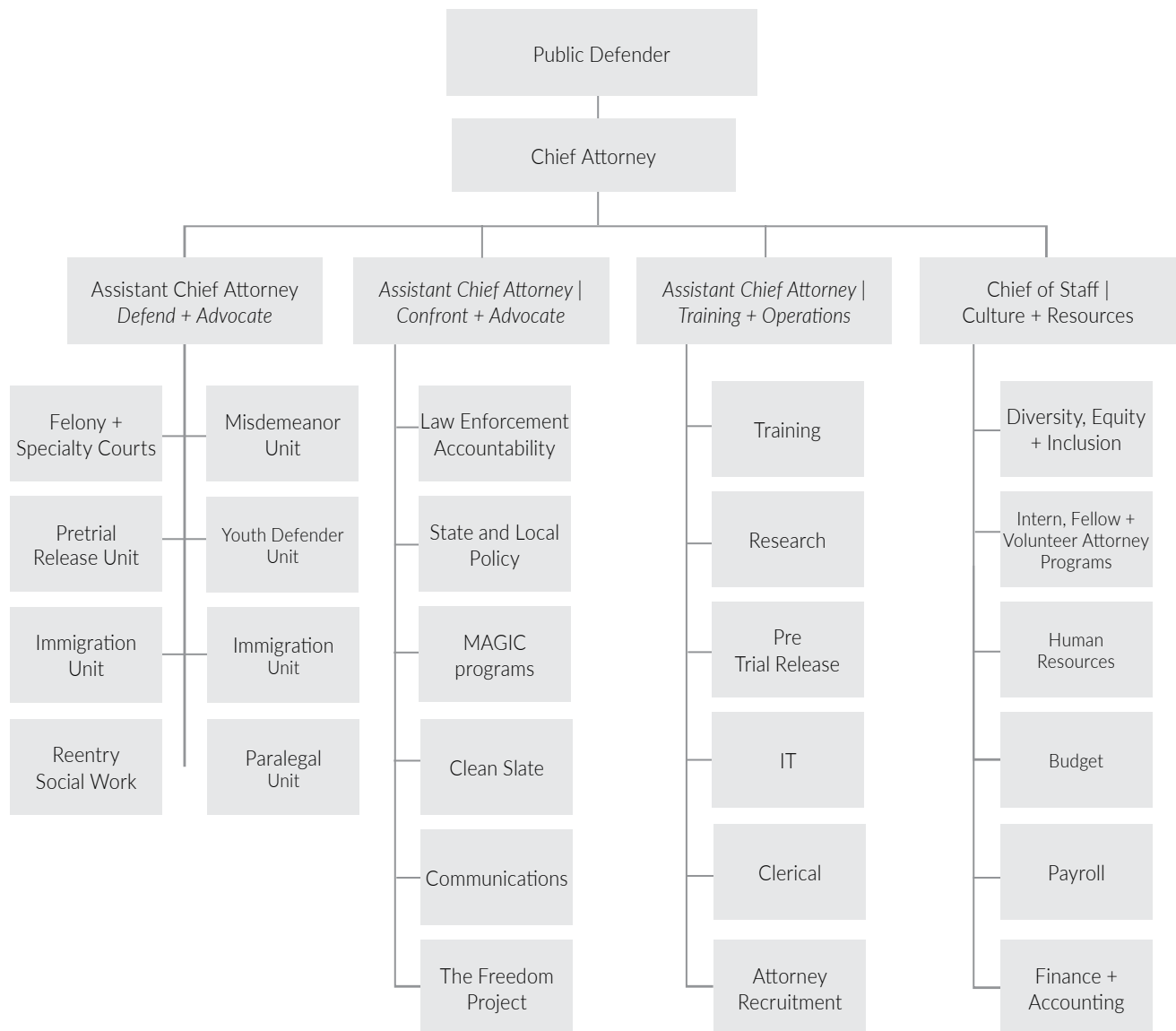
In five years, the Project has helped 96 people return home from prison, contributing to

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

## PERFORMANCE MEASURES

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

# ORGANIZATIONAL STRUCTURE: PUBLIC DEFENDER



## TOTAL BUDGET – HISTORICAL COMPARISON

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

### Sources

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

### Uses - Operating Expenditures

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

### Uses - By Division Description

|                               |                   |                   |                  |                   |                |
|-------------------------------|-------------------|-------------------|------------------|-------------------|----------------|
| PDR Public Defender           | 56,698,180        | 58,389,127        | 1,690,947        | 58,655,067        | 265,940        |
| <b>Uses by Division Total</b> | <b>56,698,180</b> | <b>58,389,127</b> | <b>1,690,947</b> | <b>58,655,067</b> | <b>265,940</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) 2025-26 budget of \$3.3 billion for the Department of Public Health is approximately \$144.9 million, or 4.5 percent, higher than the FY 2024-25 budget. This is primarily due to non-personnel cost increases. The FY 2026-27 proposed budget of \$3.5 billion is \$123.4 million, or 3.7 percent, higher than the FY 2025-26 proposed budget. This is primarily due to non-personnel cost increases.

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

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

Revenue Growth to Sustain Critical Health Services

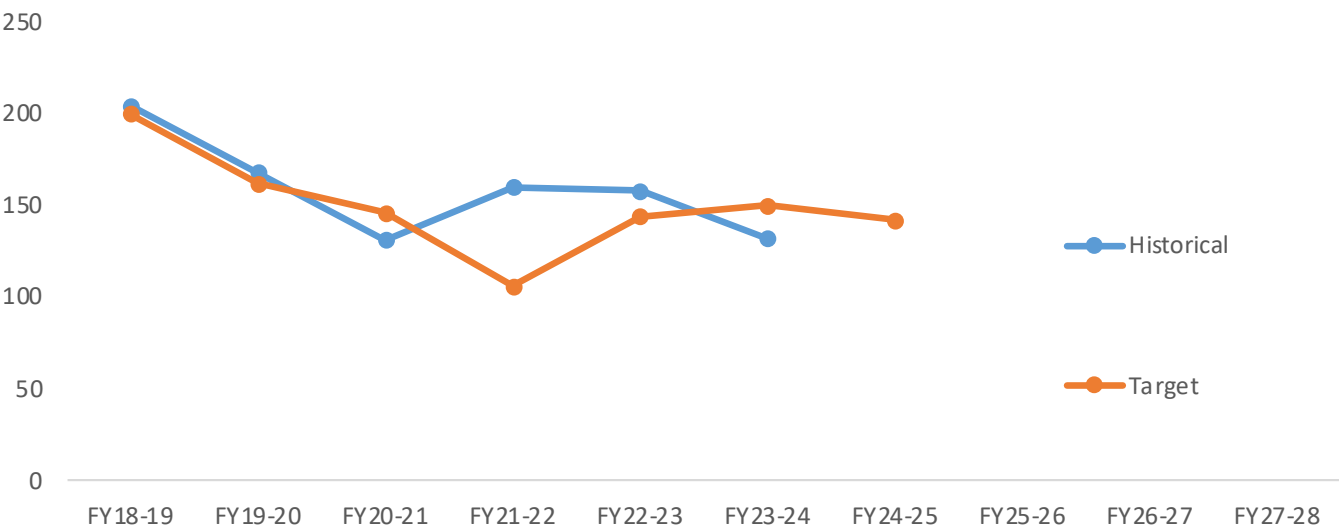
The Department’s proposed budget identifies approximately \$390 million of revenue solutions over the two-years, almost \$220 million of which is ongoing.

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

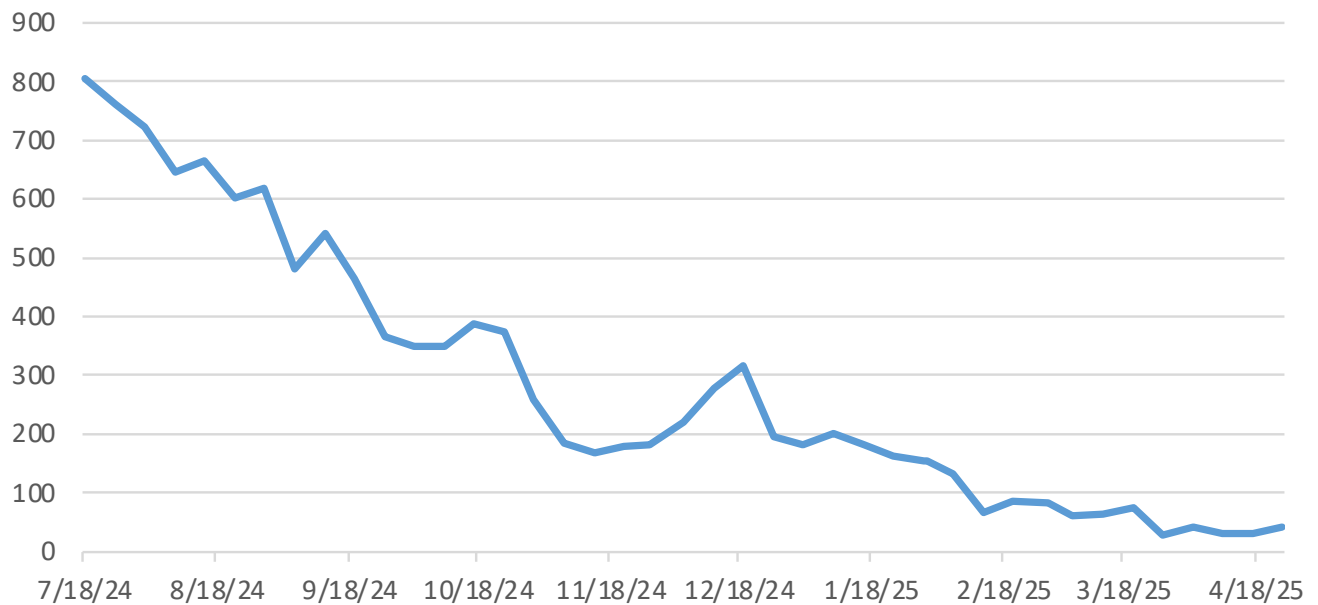
Increases in service volume and census additionally support revenue solutions – these include expected patient census at Zuckerberg San Francisco General Hospital and Laguna

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

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



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

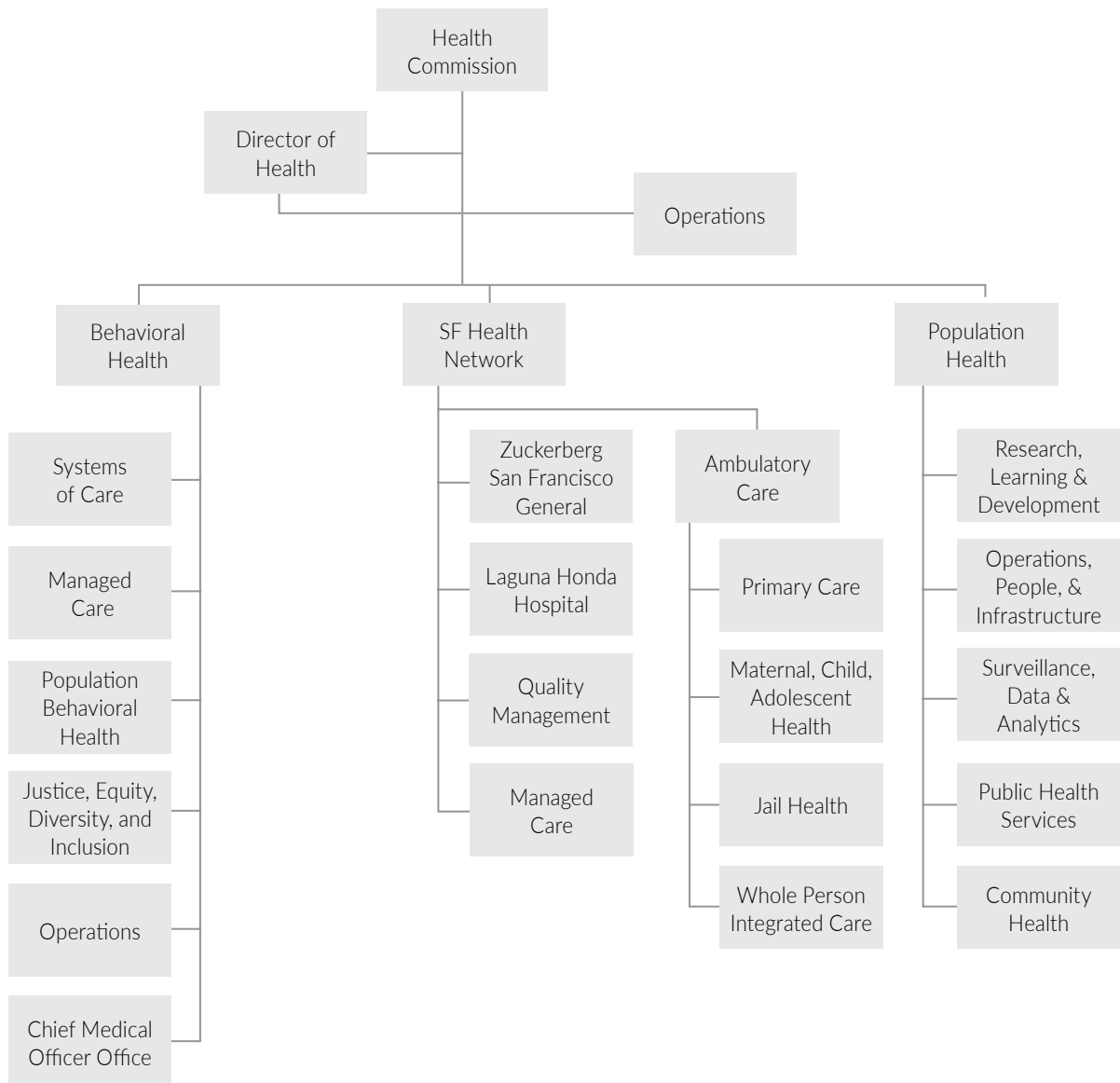


**IMPROVING ACCES TO CARE: OUTCOMES.** *New patient waitlist trend over time.*  
 97% reduction in patient waitlist awaiting an established care appointment since July 2024.

## PERFORMANCE MEASURES

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

# ORGANIZATIONAL STRUCTURE: PUBLIC HEALTH



# TOTAL BUDGET – HISTORICAL COMPARISON

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

## Sources

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

## Uses - Operating Expenditures

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

## Uses - By Division Description

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

## TOTAL BUDGET – HISTORICAL COMPARISON CONTINUED

| FUNDED POSITIONS                      | 2024-2025<br>ORIGINAL<br>BUDGET | 2025-2026<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2024-2025 | 2026-2027<br>PROPOSED<br>BUDGET | CHANGE<br>FROM<br>2025-2026 |
|---------------------------------------|---------------------------------|---------------------------------|-----------------------------|---------------------------------|-----------------------------|
| <b>Uses - By Division Description</b> |                                 |                                 |                             |                                 |                             |
| HPC Primary Care                      | 144,776,822                     | 154,957,328                     | 10,180,506                  | 158,960,040                     | 4,002,712                   |
| HPH Population Health Division        | 157,559,197                     | 151,308,584                     | (6,250,613)                 | 151,183,079                     | (125,505)                   |
| <b>Uses by Division Total</b>         | <b>3,231,869,228</b>            | <b>3,376,765,772</b>            | <b>144,896,544</b>          | <b>3,500,182,571</b>            | <b>123,416,799</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) 2025-26 budget of \$194 million for the Public Library is approximately \$6.49 million, or 3.5 percent, higher than the FY 2024-25 budget. This is primarily due to salary and benefit cost increases. The FY 2026-27 proposed budget of \$191 million is \$2.1 million, or 1.1 percent, lower than the FY 2025-26 proposed budget. This change is primarily due decreases in Capital funds.

### City-Wide Activation and Delivering for our Patrons

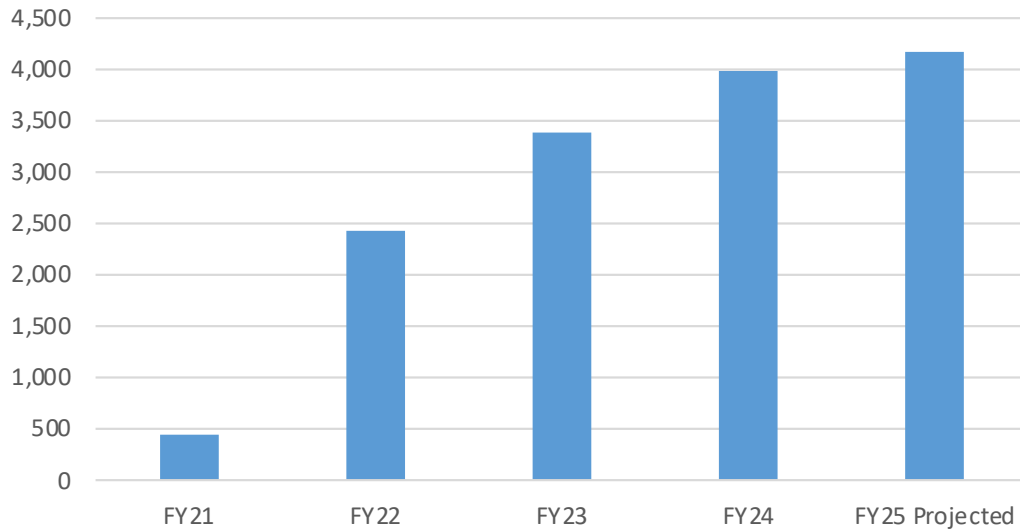
Consistent with the new Vision 2030 strategic plan, the Library's core focus for this two-year cycle is to enhance quality of life for residents as a literacy champion, resource provider, and community catalyzer across the City and County of San Francisco. Library staff will continue to deliver a high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

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

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

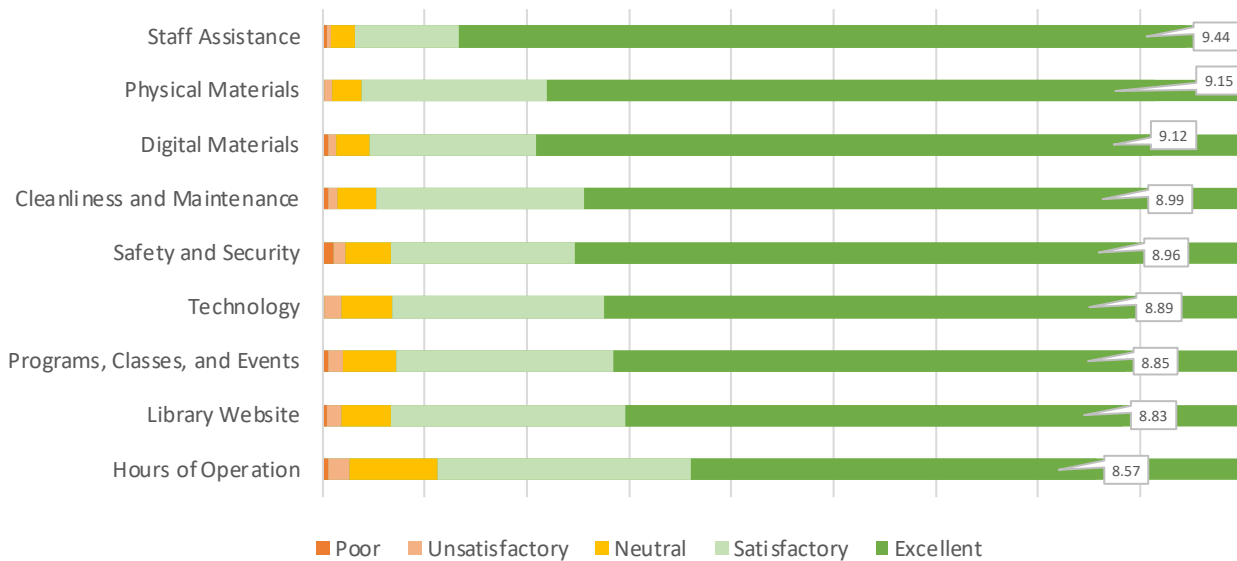
### Strategic Investments

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



#### SFPL VISITS BY FISCAL YEAR.

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



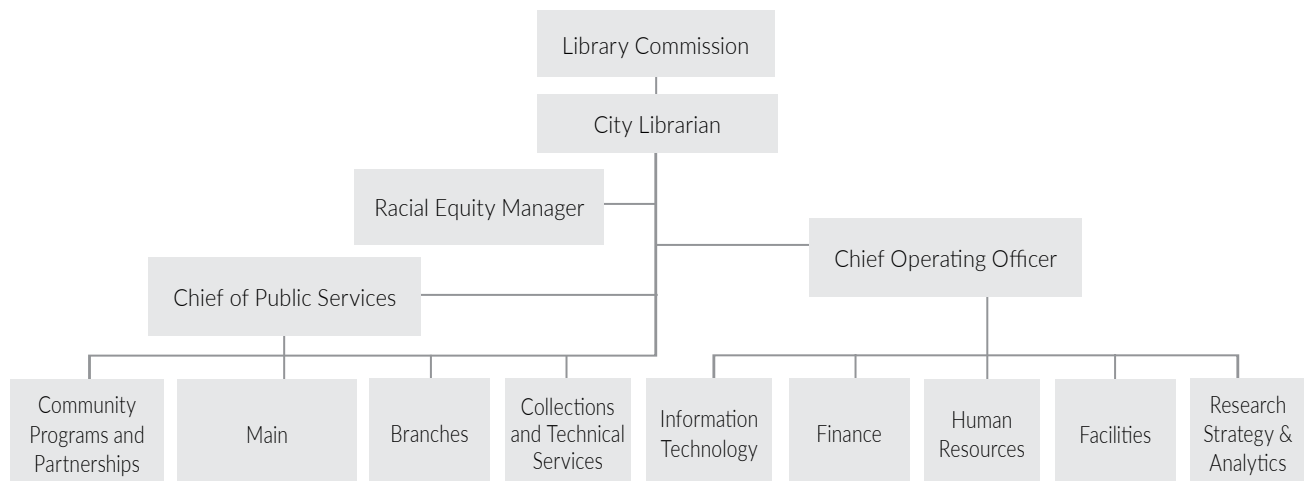
#### FY25 Q3 SFPL PATRON SATISFACTION.

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

## PERFORMANCE MEASURES

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

## ORGANIZATIONAL STRUCTURE: PUBLIC LIBRARY



# TOTAL BUDGET – HISTORICAL COMPARISON

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

## Sources

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

## Uses - Operating Expenditures

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

## Uses - By Division Description

|                               |                    |                    |                  |                    |                    |
|-------------------------------|--------------------|--------------------|------------------|--------------------|--------------------|
| LIB Public Library            | 187,512,289        | 193,997,478        | 6,485,189        | 191,883,786        | (2,113,692)        |
| <b>Uses by Division Total</b> | <b>187,512,289</b> | <b>193,997,478</b> | <b>6,485,189</b> | <b>191,883,786</b> | <b>(2,113,692)</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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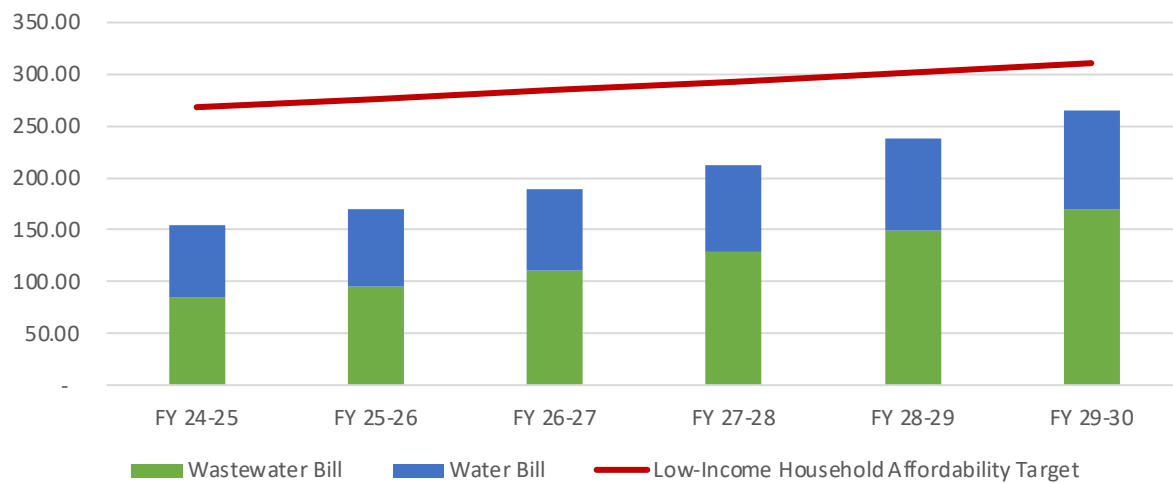
## BUDGET ISSUES & DETAILS

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

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

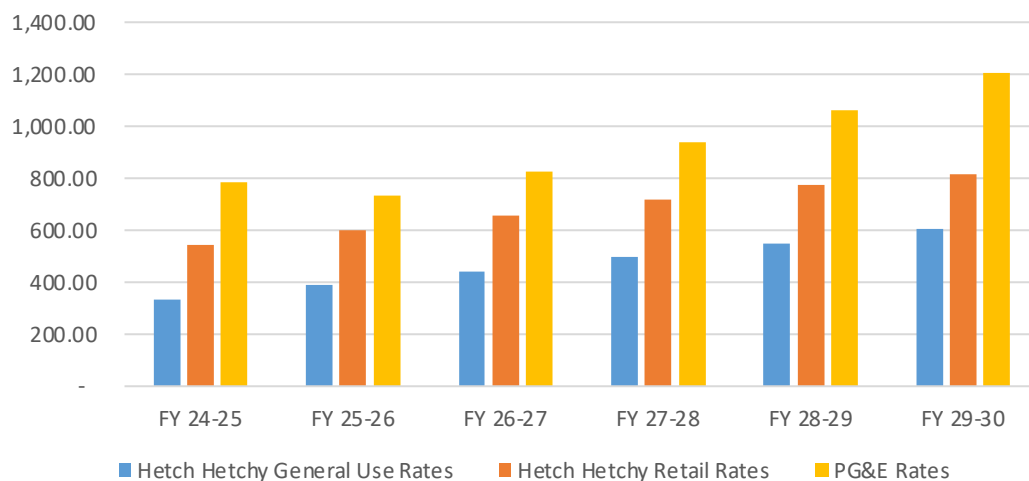
A continuing focus is ensuring rate fairness and affordability for customers. The agency adopted a new Affordability Policy in November 2023, which keeps rates as low as possible while maintaining necessary investments. To meet the Affordability Policy, the department undertook a significant effort to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

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



#### AVERAGE MONTHLY WATER & SEWER BILL (PROJECTED).

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



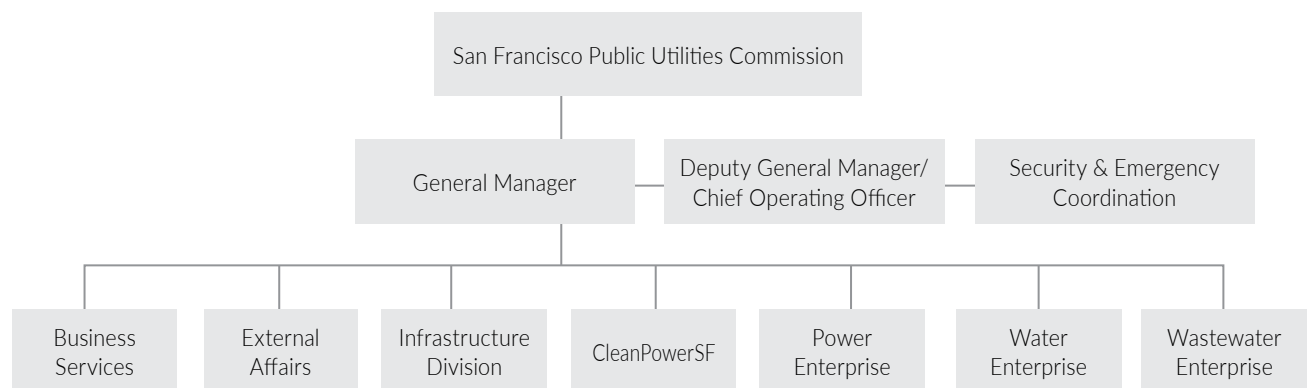
#### AVERAGE MONTHLY HETCH HETCHY POWER BILL (PROJECTED).

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

## PERFORMANCE MEASURES

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

## ORGANIZATIONAL STRUCTURE: PUBLIC UTILITIES COMMISSION



# TOTAL BUDGET – HISTORICAL COMPARISON

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

## Sources

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

## Uses - Operating Expenditures

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

## Uses - By Division Description

|                                |                      |                      |                    |                      |                   |
|--------------------------------|----------------------|----------------------|--------------------|----------------------|-------------------|
| HHP CleanPowerSF               | 464,121,833          | 444,375,300          | (19,746,533)       | 441,705,439          | (2,669,861)       |
| HHP Hetch Hetchy Water & Power | 345,623,725          | 382,508,840          | 36,885,115         | 404,729,121          | 22,220,281        |
| PUB Public Utilities Bureaus   | 938,043              | 1,056,356            | 118,313            | 1,016,356            | (40,000)          |
| WTR Water Enterprise           | 738,482,655          | 774,438,622          | 35,955,967         | 781,622,584          | 7,183,962         |
| WWE Wastewater Enterprise      | 474,836,701          | 528,032,715          | 53,196,014         | 564,708,818          | 36,676,103        |
| <b>Uses by Division Total</b>  | <b>2,024,002,957</b> | <b>2,130,411,833</b> | <b>106,408,876</b> | <b>2,193,782,318</b> | <b>63,370,485</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) 2025-26 budget of \$426.8 million for the Department of Public Works is approximately \$26 million, or 5.8 percent, lower than the FY 2024-25 budget. This is primarily due to the expiration of a one-time supplemental appropriation and reduced capital funding. The FY 2026-27 proposed budget of \$439.1 million is \$12.3 million, or 2.9 percent, higher than the FY 2025-26 proposed budget. This change is primarily due to salary and benefit cost increases.

### Clean Streets and Graffiti Removal

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

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

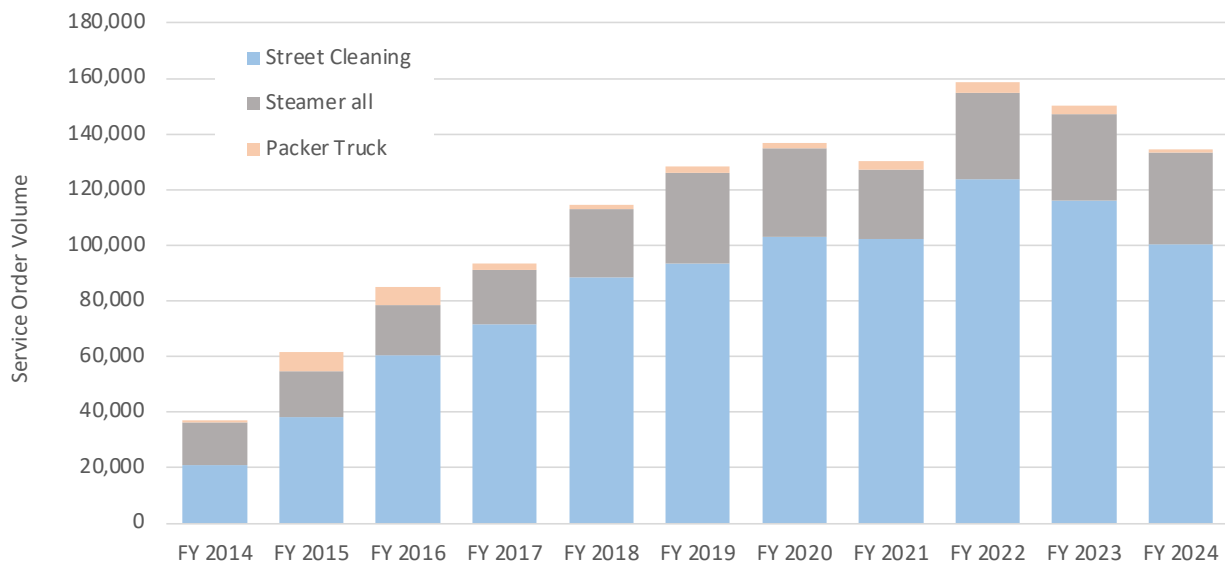
Public Works' programs, including curb ramps, tree planting, pothole repair, and street resurfacing incorporate geographic equity to improve all San Francisco neighborhoods. The Curb Ramp Program, in coordination with the San Francisco Office on Disability and Accessibility, prioritizes locations most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

### Sidewalk Vending Permits and Enforcement

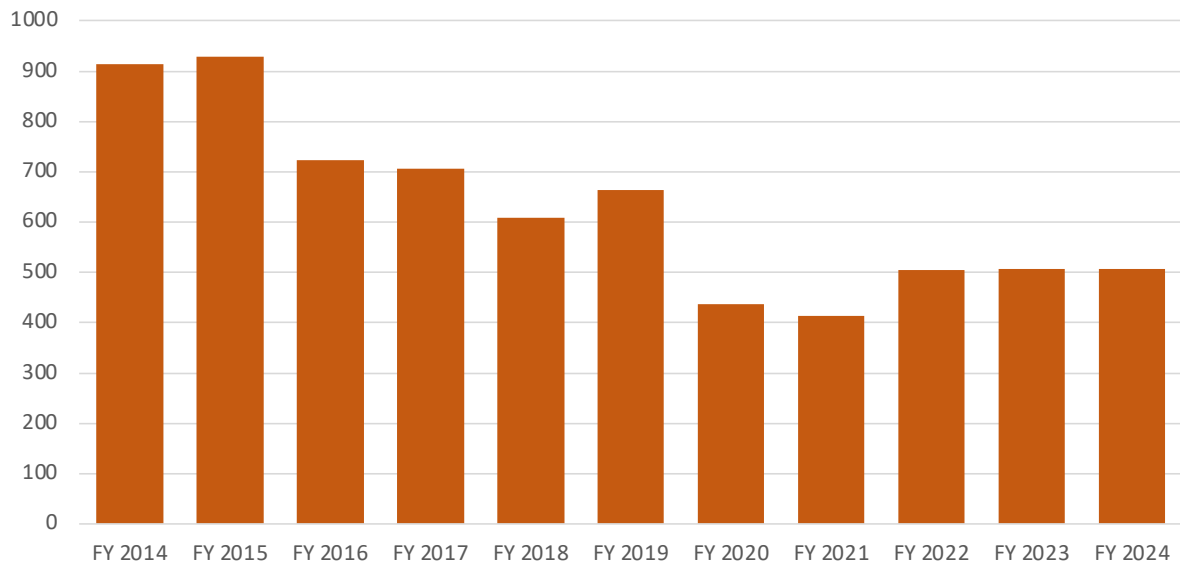
Public Works developed and implemented a new permit for street vending in September 2022 that offers a legal path for selling wares on the sidewalk, while giving Public Works street inspectors – with police support – the tools to crack down on the sale of stolen goods.

## Tenderloin Joint Field Operations and Healthy Streets Operations Center

Public Works participates in a daily joint field operation in the Tenderloin that brings together multiple City departments – including Public Health, Police, Homelessness and Supportive Housing and Fire – in a coordinated response to make the Tenderloin neighborhood safer and cleaner. The department also participates in the multi-agency Healthy Streets Operations Center, which focuses on encampment cleanups and resolutions citywide.



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



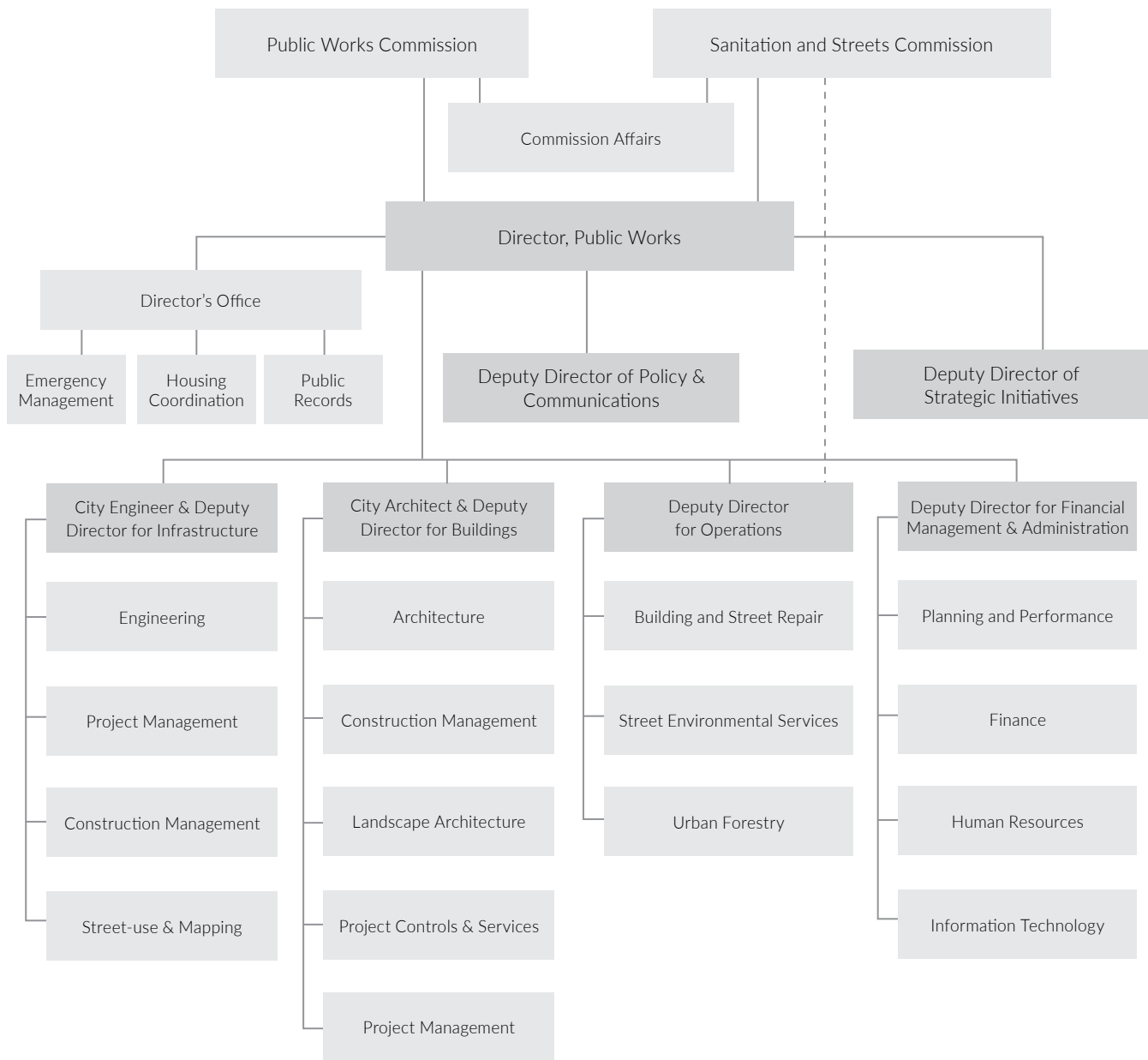
### ANNUAL BLOCKS RESURFACED.

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

## PERFORMANCE MEASURES

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

# ORGANIZATIONAL STRUCTURE: PUBLIC WORKS



# TOTAL BUDGET – HISTORICAL COMPARISON

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

## Sources

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

## Uses - Operating Expenditures

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

## Uses - By Division Description

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

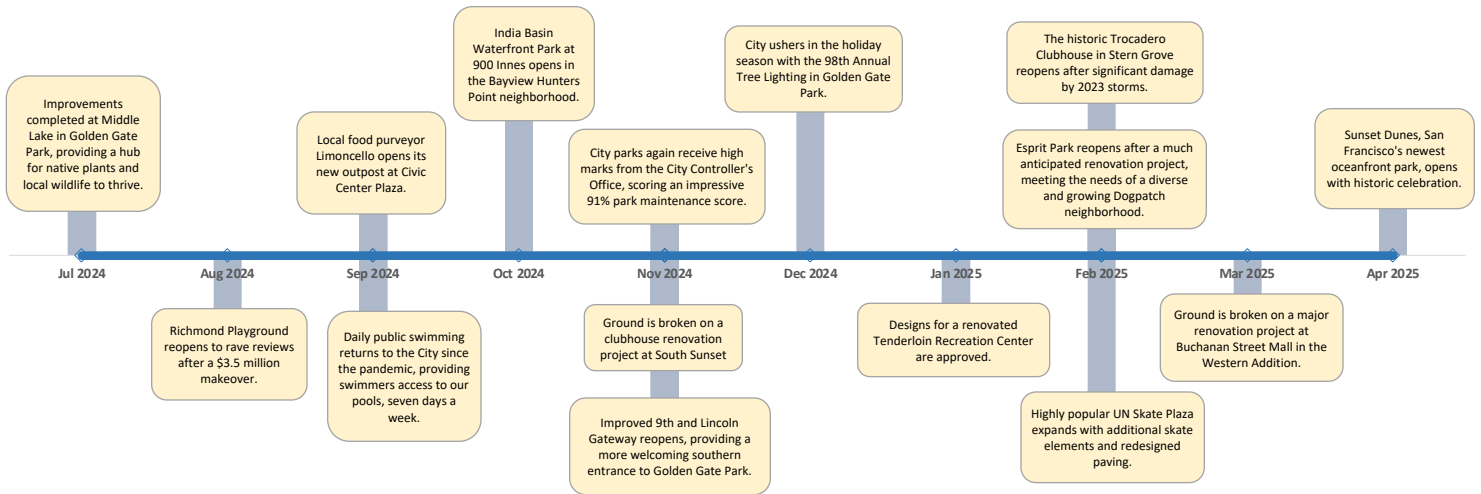
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## BUDGET ISSUES & DETAILS

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

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

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

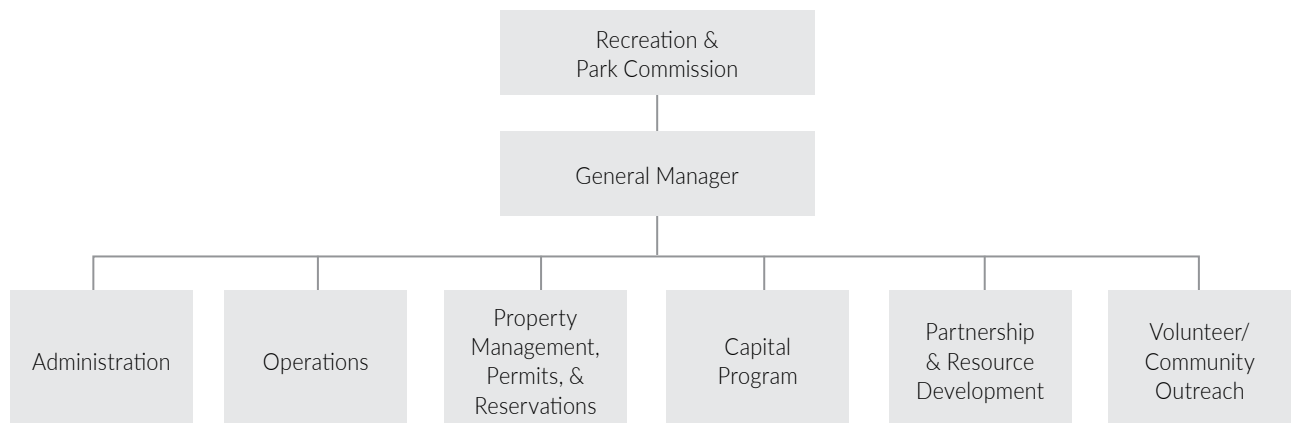


## RECREATION AND PARKS HIGHLIGHTS (FY 2024-25).

## PERFORMANCE MEASURES

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

## ORGANIZATIONAL STRUCTURE: RECREATION AND PARKS



# TOTAL BUDGET – HISTORICAL COMPARISON

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

## Sources

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

## Uses - Operating Expenditures

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

## Uses - By Division Description

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

# RENT ARBITRATION BOARD

## MISSION

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

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## BUDGET ISSUES & DETAILS

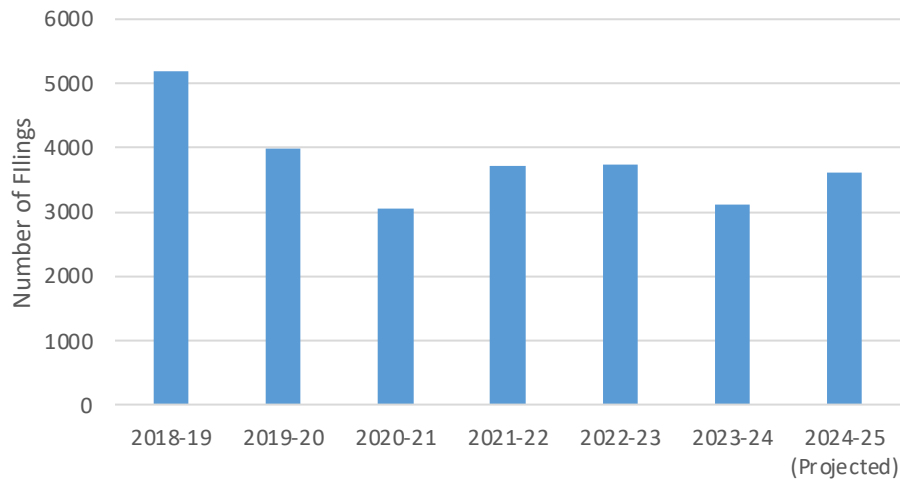
The proposed Fiscal Year (FY) 2025-26 budget of \$14.5 million for the Rent Arbitration Board is approximately \$0.69 million, or 5 percent, higher than the FY 2024-25 budget. This is primarily due to increases in non-personnel services and interdepartmental spending. The FY 2026-27 proposed budget of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

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

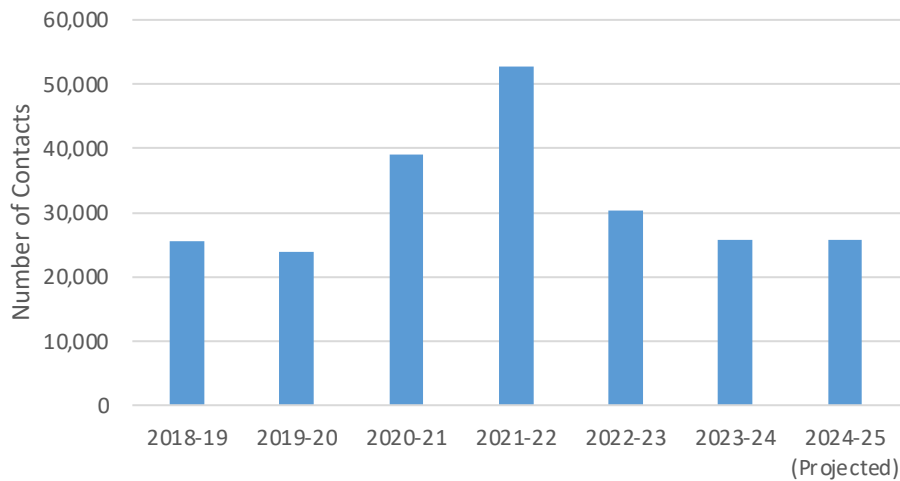
RNT's Public Information Unit responds to dozens of daily inquiries and conducts regular outreach events regarding the Rent Ordinance and related laws so that the public can make informed decisions about critical, impactful housing issues. Owners of up to 361,000 residential housing units are required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

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

RNT enhances core service delivery by having broader race representation among its employees and actively works to ensure staff have the tools and resources to be effective. RNT is undergoing a multiyear business process workflow modernization project to provide more efficient services to the public. RNT continues to streamline and standardize its data-sharing practices with other City departments and increase its effectiveness by providing timely data and documents, which helps expedite permitting and decision-making processes.



**TOTAL FILINGS.** *The Rent Board accepts petitions from renters and landlords seeking arbitration of disputes, reporting issues with housing conditions, or otherwise seeking assistance with conflicts relating to the Rent Ordinance, as well as being the site of Ellis, owner move-in, and other eviction notice filings, and buyout filings.*

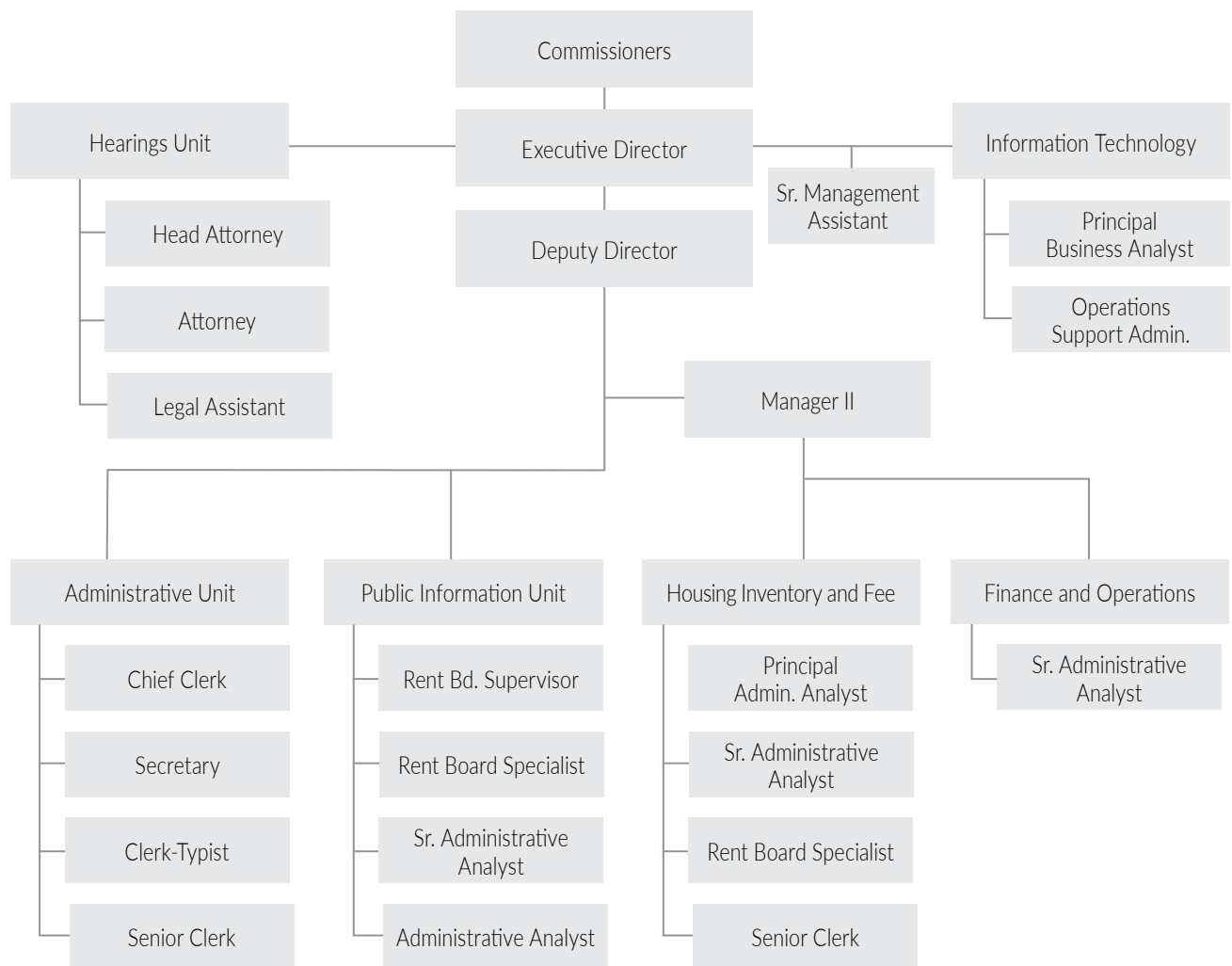


**PHONE COUNSELING CONTACTS.** *'Phone counseling interactions on all matters, including petition filing, evictions, fee and Housing Inventory.*

## PERFORMANCE MEASURES

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

## ORGANIZATIONAL STRUCTURE: RENT ARBITRATION BOARD



## TOTAL BUDGET – HISTORICAL COMPARISON

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

### Sources

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

### Uses - Operating Expenditures

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

### Uses - By Division Description

|                               |                   |                   |                |                   |                |
|-------------------------------|-------------------|-------------------|----------------|-------------------|----------------|
| RNT Rent Arbitration Board    | 13,812,353        | 14,501,458        | 689,105        | 15,070,971        | 569,513        |
| <b>Uses by Division Total</b> | <b>13,812,353</b> | <b>14,501,458</b> | <b>689,105</b> | <b>15,070,971</b> | <b>569,513</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) 2025-26 budget of \$58.2 million for the Retirement System is \$3.4 million, or 6.2 percent, higher than the FY 2024-25 budget. This increase is primarily due to technology platform improvements and increased administrative costs. The FY 2026-27 proposed budget of \$57.3 million is \$1.0 million, or 1.7 percent, lower than the FY 2025-26 proposed budget. This change reflects reductions in services from other departments, including lower lease costs and decreased work orders, which more than offset continued technology spending.

The Department's budget is entirely funded by the San Francisco Employee's Retirement System (SFERS) Trust, the Retiree Health Care Trust (RHCTF), and reimbursements from the San Francisco Deferred Compensation Plan (SFDGP) recordkeeper. The Department receives no General Fund support.

### ***Prudently Investing the SFERS Trust***

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

### ***Educate Employees about Retirement Planning***

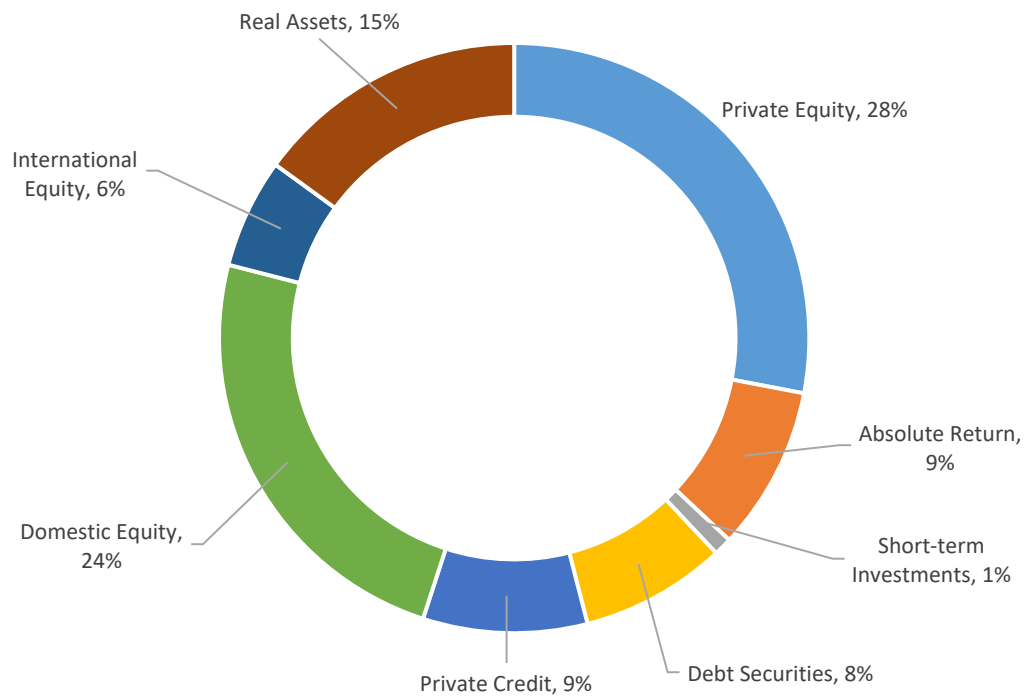
SFERS strives to provide City employees with tools and resources to ensure financial wellness and retirement readiness. SFERS partners with the City's Deferred Compensation Plan to provide a coordinated approach to employee outreach.

### ***Enhance Member Experience***

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

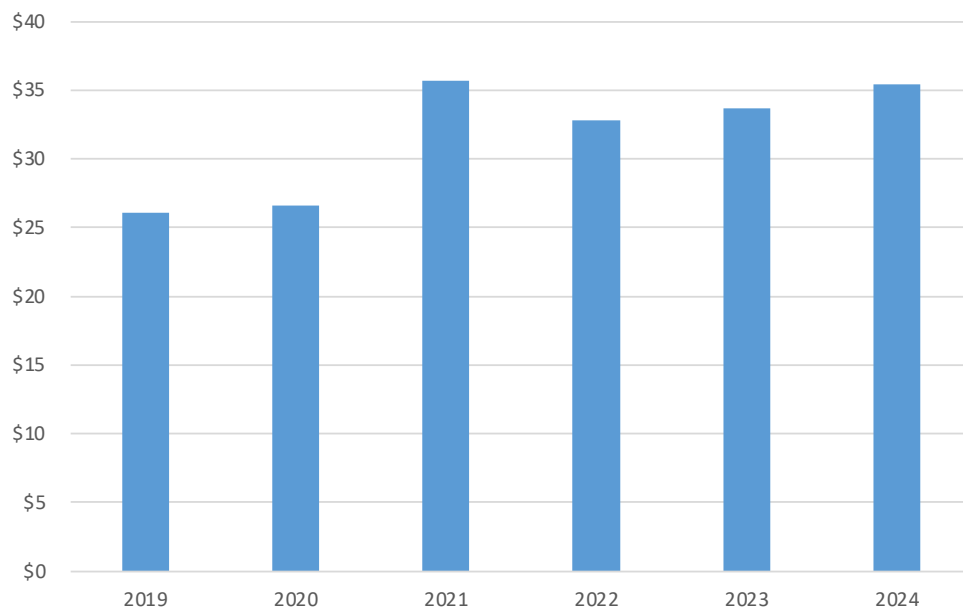
### ***Leverage Technology and Enhance Resilience***

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



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

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



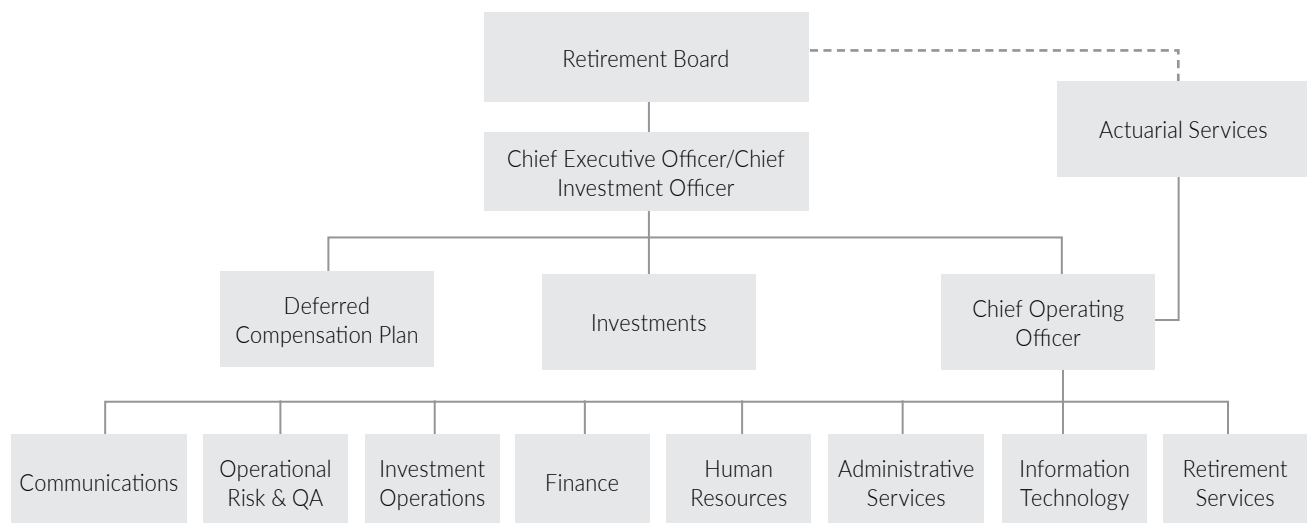
#### PLAN NET POSITION AS OF JUNE 30, 2024 (\$ BILLIONS) DELIVER PROMISED BENEFITS.

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

## PERFORMANCE MEASURES

| FISCAL YEAR                                                                                                                                                           | FY2023-24 | FY2024-25 | FY2025-26 | FY2026-27 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|-----------|-----------|
| GOAL                                                                                                                                                                  | ACTUALS   | PROJECTED | TARGET    | TARGET    |
| <b>Educate Employees About Retirement Readiness</b>                                                                                                                   |           |           |           |           |
| Percentage of eligible City employees who participate in the Deferred Compensation Plan                                                                               | 58%       | 60%       | 55%       | 60%       |
| Total number of visits to main website (mysfers.org)                                                                                                                  | 1,464,784 | 1,050,000 | 1,050,000 | 1,150,000 |
| <b>Enhance Member Experience Through Self-Service Website</b>                                                                                                         |           |           |           |           |
| Average number of SFERS members logging into the SFERS secure member portal per month                                                                                 | 21,878    | 25,000    | 25,000    | 27,563    |
| <b>Prudently Invest the Trust Assets</b>                                                                                                                              |           |           |           |           |
| Return on investment ranking of 50th percentile or better among public pension plans with assets in excess of \$1 billion, using 5-year average return (1 equals yes) | 1         | 1         | 1         | 1         |

## ORGANIZATIONAL STRUCTURE: RETIREMENT SYSTEM



# TOTAL BUDGET – HISTORICAL COMPARISON

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

## Sources

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

## Uses - Operating Expenditures

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

## Uses - By Division Description

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

# SHERIFF ACCOUNTABILITY

## MISSION

The mission of the Office of the Inspector General is to promote honesty, integrity, and accountability within the San Francisco Sheriff's Office by conducting independent and thorough oversight. Our focus is on safeguarding the rights and well-being of all individuals in the Sheriff's custody by ensuring that the Sheriff's staff complies with all laws, regulations, and policies. We aim to enhance public trust through fair and impartial investigations. For more information about this department's services, please visit [www.sf.gov/departments/sheriffs-department-oversight-board](http://www.sf.gov/departments/sheriffs-department-oversight-board).

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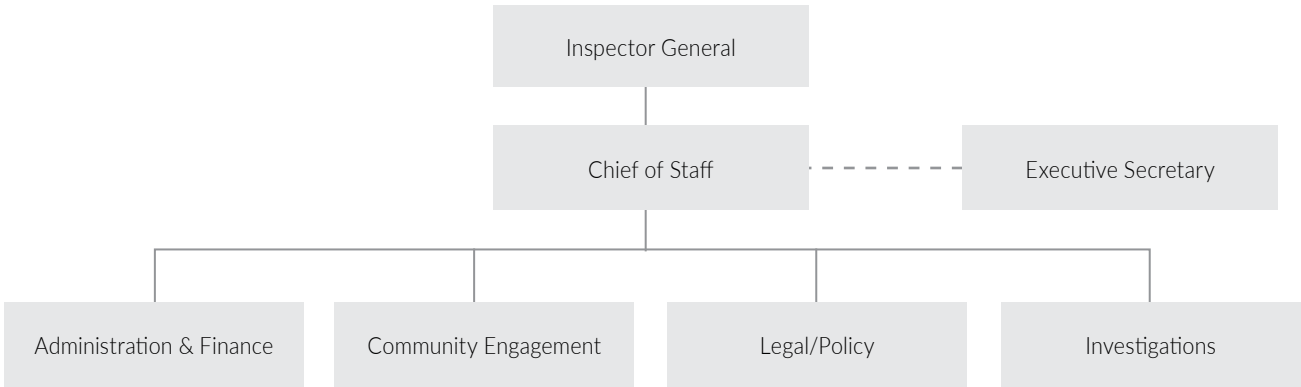
## BUDGET ISSUES & DETAILS

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

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

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

ORGANIZATIONAL STRUCTURE: SHERIFF ACCOUNTABILITY



TOTAL BUDGET – HISTORICAL COMPARISON

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

Sources

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

Uses - Operating Expenditures

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

Uses - By Division Description

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

# SHERIFF

## MISSION

The San Francisco Sheriff's Office (SHF) provides for the safe, secure, and constitutional detention of persons arrested or under a court order; operates county jail facilities, including educational, vocational, and transitional programs; operates alternative sentencing for in-custody and out-of-custody community programs; provides law enforcement services for a number of City and County facilities and the surrounding area; provides bailiffs to ensure the security of all juvenile, adult civil and criminal courts; and executes criminal and civil warrants and court orders. For more information about this department's services, please visit [sfsheriff.com](https://sfsheriff.com)

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## BUDGET ISSUES & DETAILS

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

### Staffing & Deployment

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

### Protect and Engage San Francisco

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

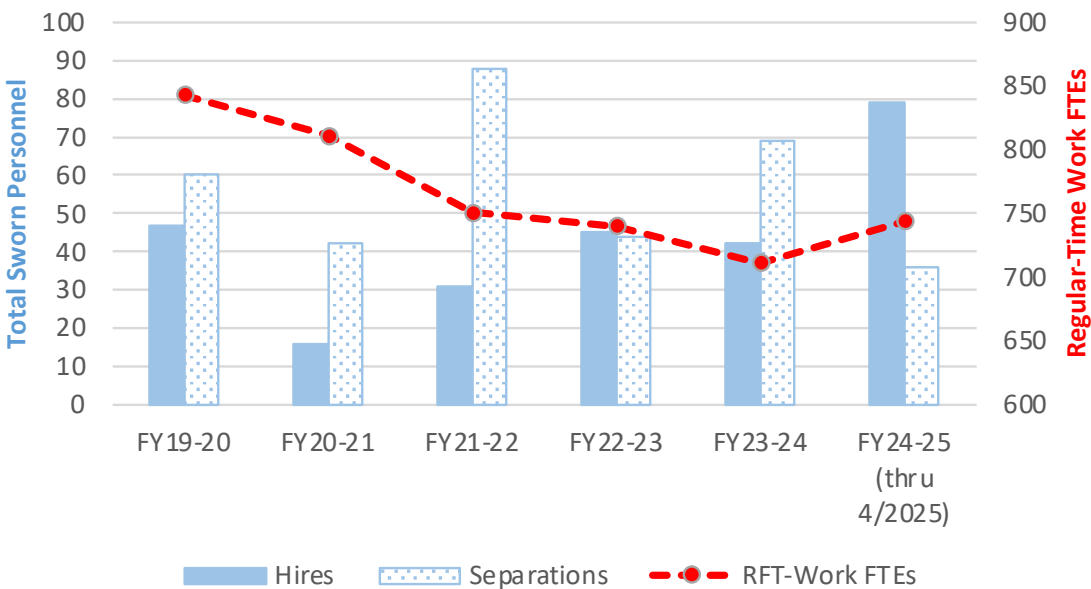
The Office continues its rehabilitative and educational in-custody programs and is exploring alternatives to incarceration to connect individuals with family, employment, and social relationships under court order to minimize incarceration.

## Improve Organizational Accountability and Modernize Technology

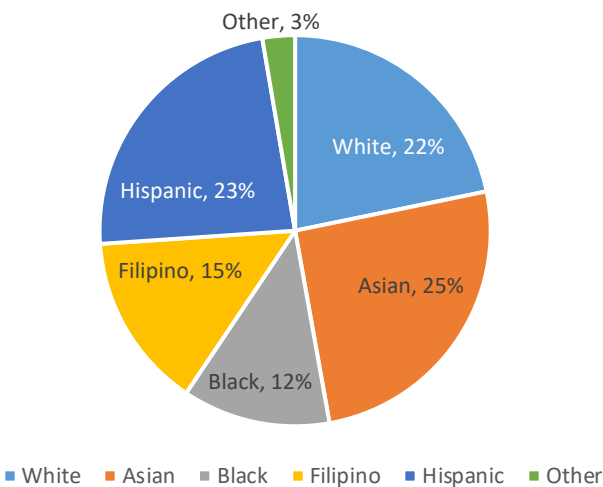
The proposed budget continues the implementation of a new jail management system. The Office continues the use of body worn cameras (BWC) and the budget includes funding to equip members with BWC and replace devices that have reached end-of-useful life. Use of BWCs improves community trust, accountability,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

## Maximize Workforce Potential and Enrich Training

To provide the best level of service to San Francisco, the Office must remain highly committed to the public safety workforce. The budget allocates funds to improve the working environment of staff, provide comprehensive training, and replace aging vehicles.



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

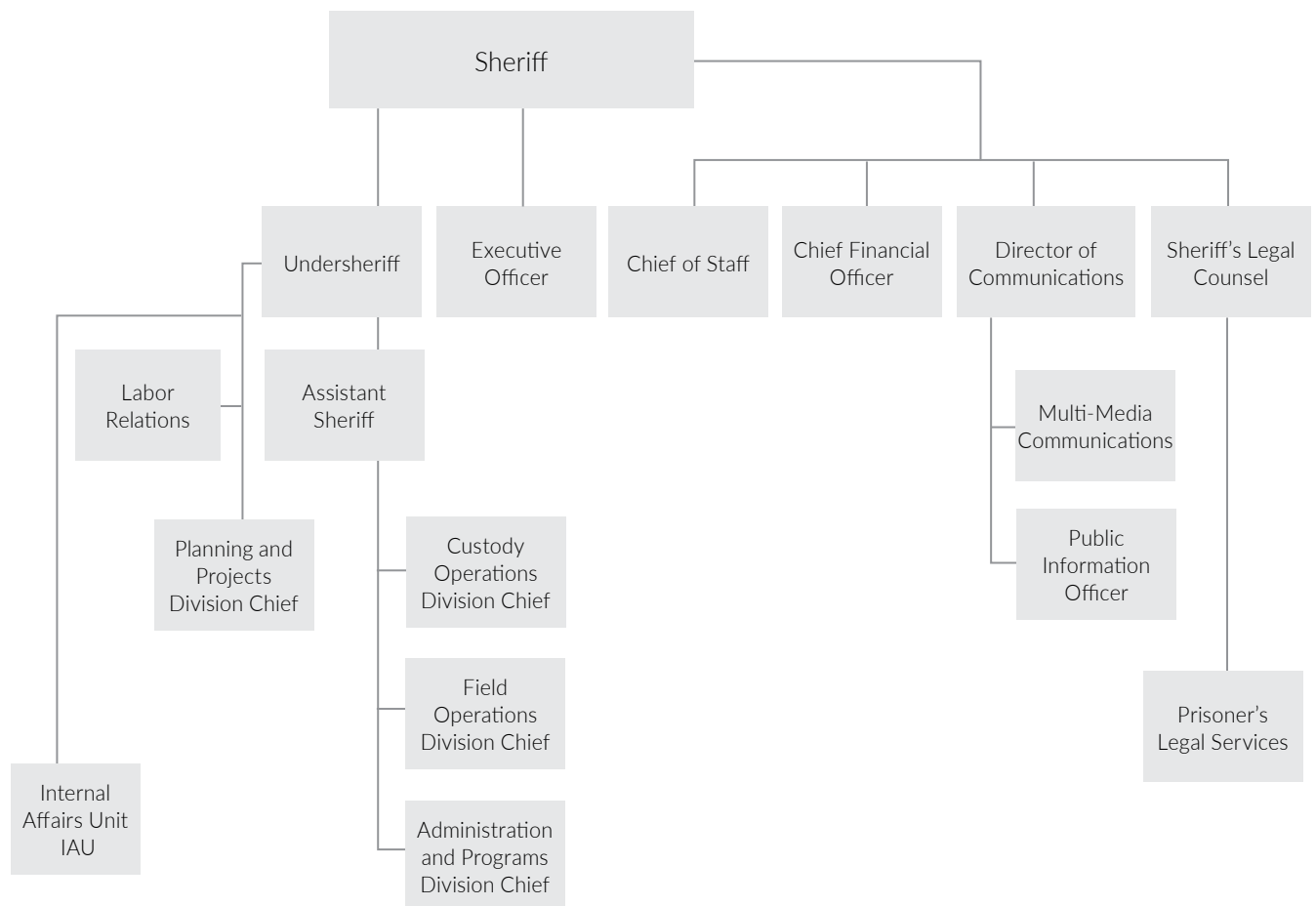


**SWORN STAFF.** *Ethnicity: Sworn Staff.*

# PERFORMANCE MEASURES

| FISCAL YEAR                                                                                                                                                                                                                 | FY2023-24 | FY2024-25 | FY2025-26 | FY2026-27 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|-----------|-----------|
| GOAL                                                                                                                                                                                                                        | ACTUALS   | PROJECTED | TARGET    | TARGET    |
| Execute and enforce criminal and civil warrants, civil process orders issued by the Courts, Board of Supervisors, or orders issued by any legally authorized department or commission.                                      |           |           |           |           |
| Percent of post-eviction assistance referrals successfully completed                                                                                                                                                        | 23%       | 65%       | N/A       | N/A       |
| Maintain a culturally-diverse force of well-trained, professional Deputy Sheriffs who are dedicated to public service, the enforcement of law, and the protection of the lives and property of all people in San Francisco. |           |           |           |           |
| Percent of sworn staff who completed mandated POST and State and Board of Community Corrections Advanced Officer Training                                                                                                   | 80%       | 95%       | N/A       | N/A       |
| Maintain and operate a safe and secure jail system while providing effective programs, education, and treatment.                                                                                                            |           |           |           |           |
| Average daily population (ADP) in custody in SF County jails                                                                                                                                                                | 1,099     | 1,300     | N/A       | N/A       |

# ORGANIZATIONAL STRUCTURE: SHERIFF



# TOTAL BUDGET – HISTORICAL COMPARISON

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

## Sources

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

## Uses - Operating Expenditures

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

## Uses - By Division Description

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

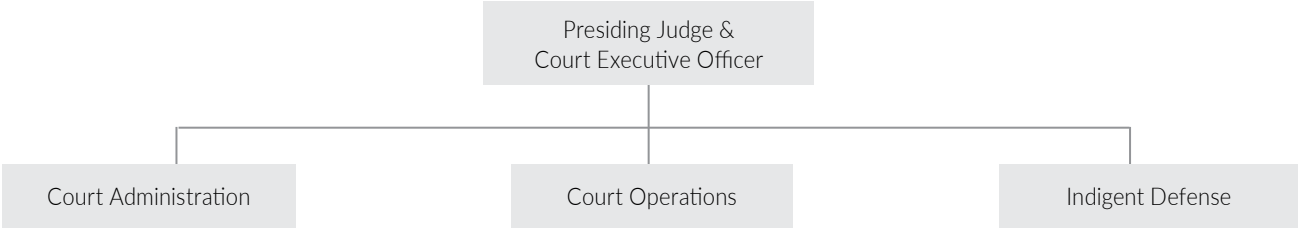
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## BUDGET ISSUES & DETAILS

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

The Superior Court receives funding from the City for its Indigent Defense Program, which assigns attorneys to individuals and families in cases that represent a conflict of interest to the Public Defender. Attorneys with the Bar Association of San Francisco provide legal representation in both criminal defense and foster care cases. Adjustments have been made to funding levels to accurately reflect the billing of costs to the program.

# ORGANIZATIONAL STRUCTURE: SUPERIOR COURT



## TOTAL BUDGET – HISTORICAL COMPARISON

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

# TREASURER-TAX COLLECTOR

## MISSION

The Office of the San Francisco Treasurer & Tax Collector serves as the banker, tax collector, collection agent, and investment officer for the City and County of San Francisco. The Department's mission is to collect and safeguard the City's money and assist low-income San Francisco families in building economic security and mobility.

The Department is committed to providing excellent services for taxpayers, customers, and the community. By promoting diversity, equity, and inclusion, the Department is a stronger, smarter, and more informed government agency. For more information about this department's services, please visit [sftreasurer.org](https://sftreasurer.org)

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## BUDGET ISSUES & DETAILS

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

### Tax and Fee Collection

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

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

### Treasury and Banking Services

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

### Economic Justice

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

New Initiatives

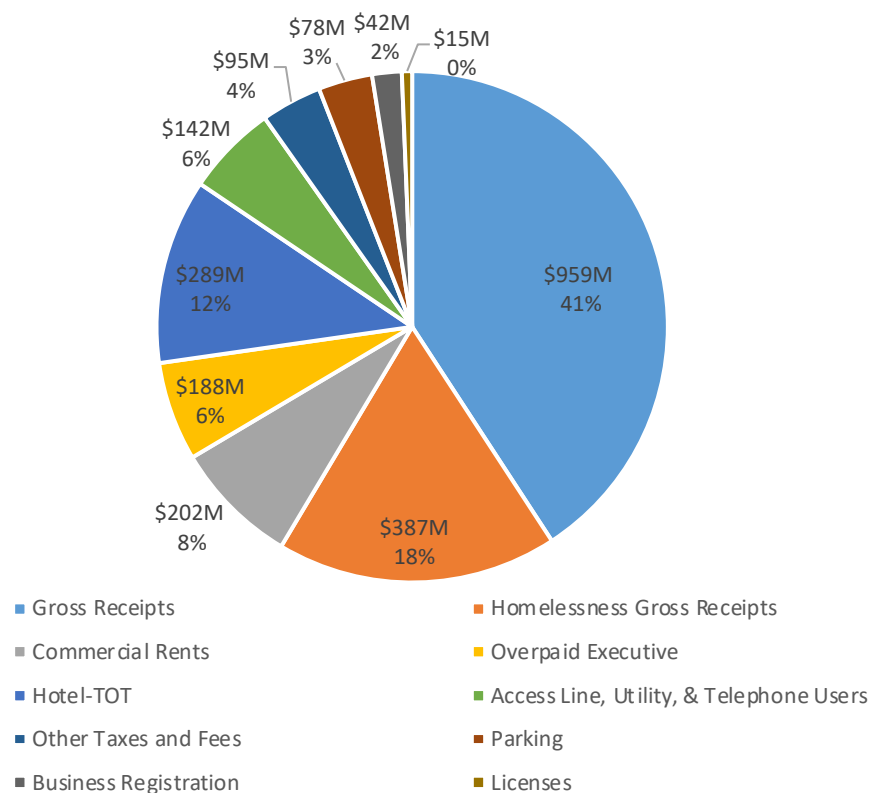
Supporting Businesses

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

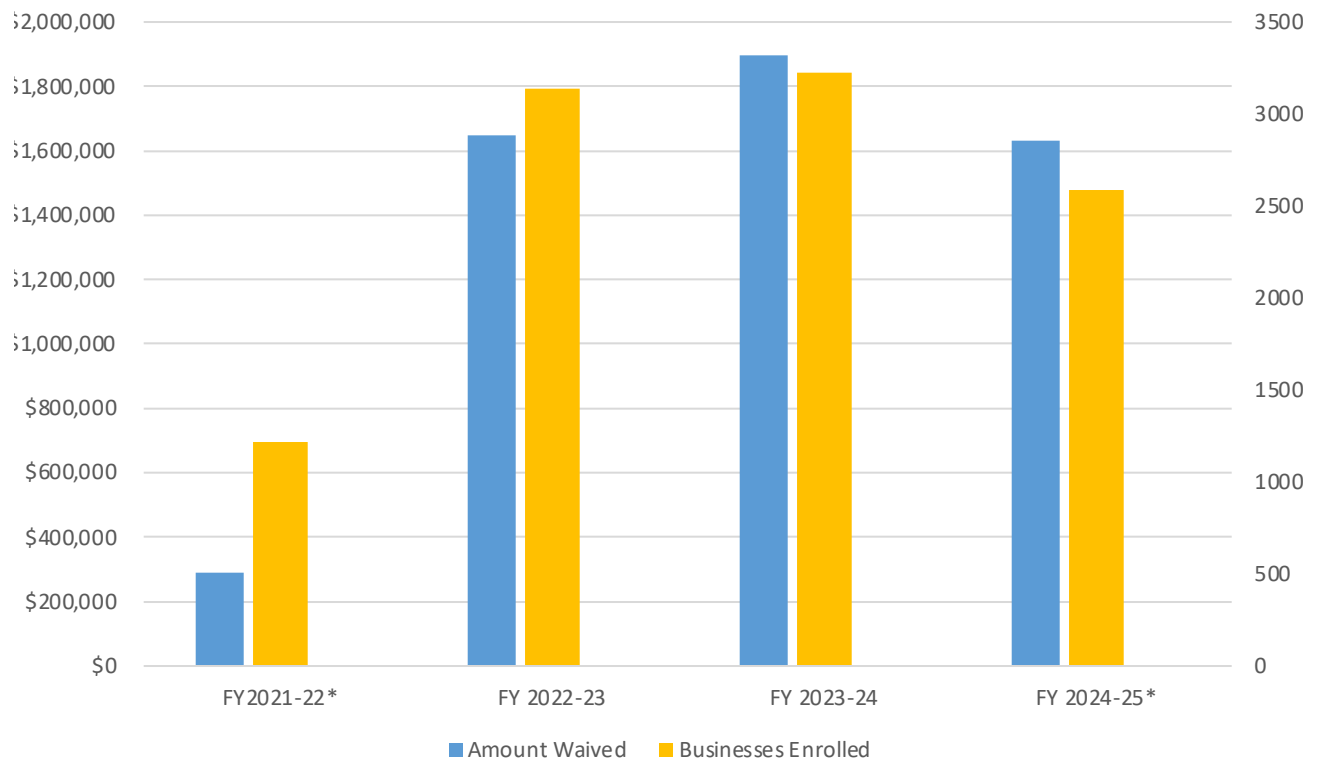
Using AI to Accelerate Outcomes

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

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



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

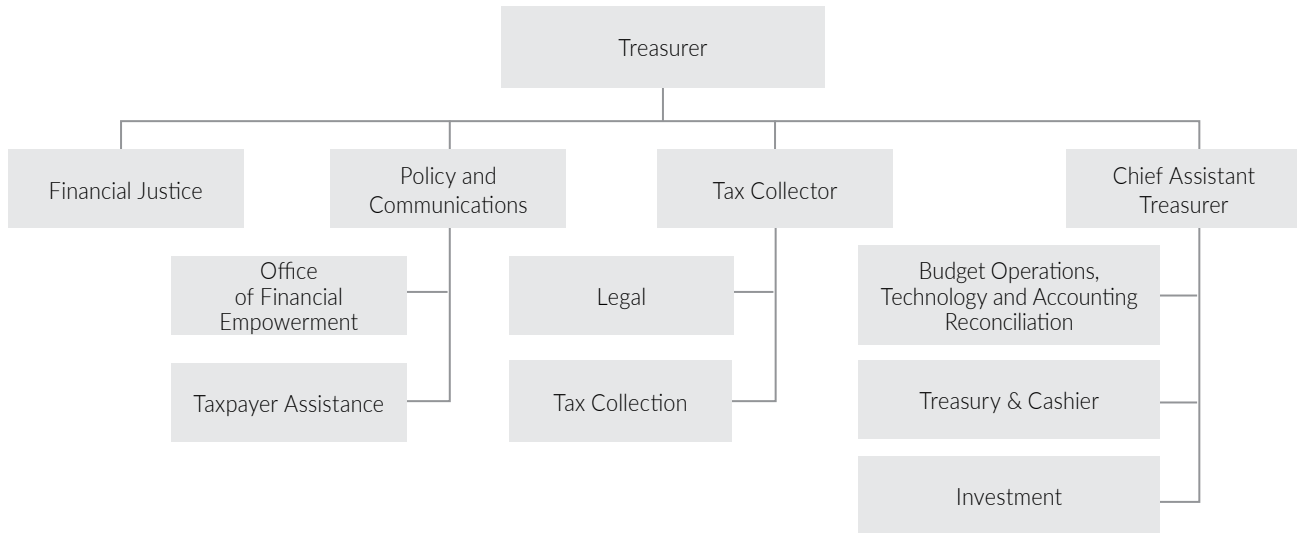


**FIRST YEAR FREE BY FISCAL YEAR.** *Amount of initial license and permit fees waived and number of businesses enrollment by fiscal year since the program began.*

## PERFORMANCE MEASURES

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

# ORGANIZATIONAL STRUCTURE: TREASURER-TAX COLLECTOR



## TOTAL BUDGET – HISTORICAL COMPARISON

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

### Sources

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

### Uses - Operating Expenditures

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

### Uses - By Division Description

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

# WAR MEMORIAL

## MISSION

The War Memorial (WAR) and Performing Arts Center manages, maintains and operates world class venues promoting cultural, educational and entertainment opportunities for enjoyment by the public, while best serving the purposes and beneficiaries of the War Memorial Trust. For more information about this department's services, please visit [sfwarmemorial.org](http://sfwarmemorial.org)

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## BUDGET ISSUES & DETAILS

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

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

### New Initiatives

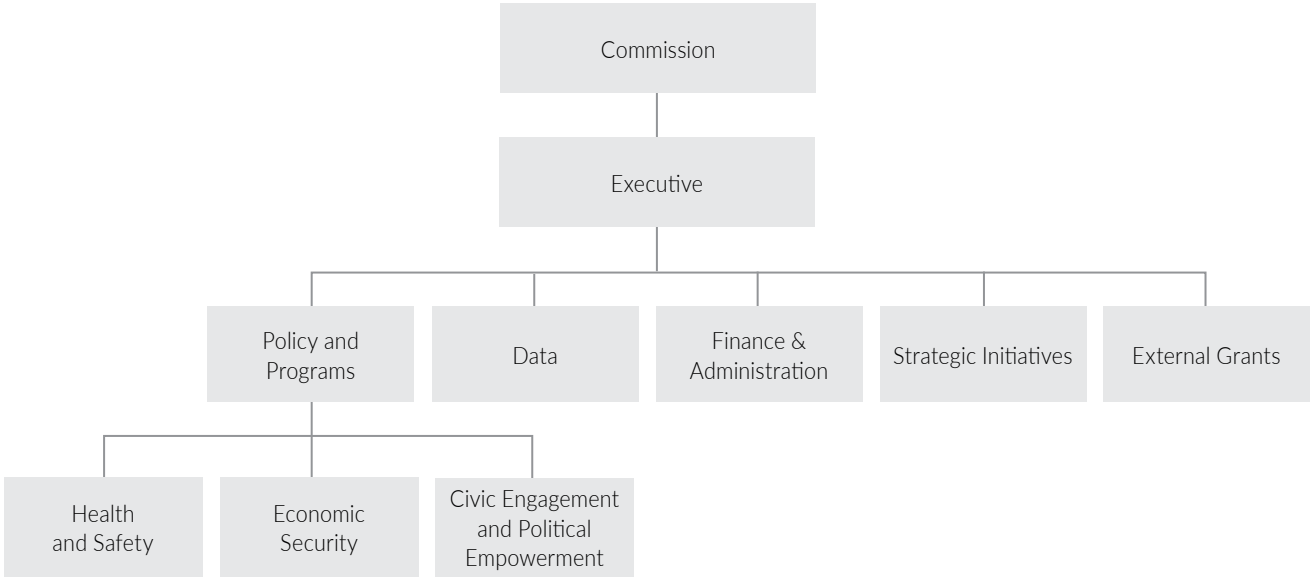
**Major Capital Projects Implementation** - The Department is on track to repair the 100-year-old Opera House Mansard roof. Elevator modernization projects are being accelerated in all buildings which should reduce the Department's emergency expenditures on repair. In 2025, the plan is to replace the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

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

# PERFORMANCE MEASURES

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

# ORGANIZATIONAL STRUCTURE: WAR MEMORIAL



# TOTAL BUDGET – HISTORICAL COMPARISON

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

## Sources

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

## Uses - Operating Expenditures

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

## Uses - By Division Description

|                               |                   |                   |                  |                   |                |
|-------------------------------|-------------------|-------------------|------------------|-------------------|----------------|
| WAR War Memorial              | 30,516,780        | 32,117,473        | 1,600,693        | 33,064,312        | 946,839        |
| <b>Uses by Division Total</b> | <b>30,516,780</b> | <b>32,117,473</b> | <b>1,600,693</b> | <b>33,064,312</b> | <b>946,839</b> |

# BONDED DEBT & LONG- TERM OBLIGATION

TRANSBAY





# BONDED DEBT & LONG-TERM OBLIGATIONS

## MISSION

The Controller's Office of Public Finance seeks to provide and manage low-cost debt financing for large-scale, long-term capital projects and improvements that produce social and economic benefits to San Francisco and its citizens, while balancing market and credit risk with appropriate benefits, mitigations, and controls.

**SF.GOV/CONTROLLERS-OFFICE-PUBLIC-FINANCE**

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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 libraries, hospitals, parks, and cultural and educational facilities.

The City utilizes lease revenue bonds and COPs to finance capital projects and acquisitions, some of which provide a direct revenue benefit or cost savings to the City. Debt service

payments for lease revenue bonds and COPs may be paid from revenues of the related project or fees, taxes, or surcharges imposed on users of the project. The City utilizes its commercial paper COP program to provide interim financing for approved project costs in connection with the acquisition, improvement, renovation, and construction of real property and the acquisition of capital equipment and vehicles in anticipation of issuing long-term financings.

The City has utilized Mello-Roos community facilities districts (CFDs) and special tax districts (STDs) to assist in the financing of public benefits, infrastructure, and community facilities. The City has also formed Infrastructure Financing Districts (IFDs), Infrastructure and Revitalization Financing Districts (IRFDs), and Enhanced Infrastructure Financing Districts (EIFDs) to assist financing projects, such as affordable housing, waterfront improvements, public benefits, infrastructure, and community facilities. These districts facilitate improvements to real property, providing public benefits in connection with new developments in the City.

# RATINGS

The City’s G.O. bond debt is rated Aa1 by Moody’s, AA+ by S&P Global, and AAA by Fitch. These ratings represent the highest scores possible from Fitch and one notch below the highest scores possible from Moody’s and S&P Global for G.O. bonds. The City’s Certificates of Participation (COPs) and Lease Revenue Bonds are rated Aa2/Aa3 by Moody’s, AA/A-1 by S&P Global, and AAA/AA+ by Fitch. These ratings are one or two levels below the City’s G.O. bond ratings, as is the typical practice for rating municipal lease-backed obligations. The City has no legal obligation or authority to levy taxes for repayment of lease debt, only the authority to appropriate rent for the use of the facilities financed when the facilities have use and occupancy.

## MOODY’S

In October 2024, Moody’s downgraded the City’s G.O. bond rating to its second highest rating from Aaa to Aa1 and revised the City’s outlook from negative to stable. The downgrade reflected the City’s weakened economy and negative impact of the sea change in office employment to hybrid work. Moody’s also recognized the City’s robust financial profile, strong fiscal management practices, and diverse revenue sources.

## S&P Global

In December 2024, S&P Global downgraded the City’s G.O. bond rating to its second highest rating from AAA to AA+. The downgrade and negative outlook reflect the City’s increasingly challenging revenue environment and worsening trend in the City’s economy. S&P Global also recognizes the City’s very strong general fund reserve levels that will help weather projected deficits in the near term.

## FITCH RATINGS

Fitch’s AAA rating with negative outlook recognizes the City’s strong financial resilience profile, as well as San Francisco’s role as the center of a growing metropolitan area and its high market value per

capita. Fitch also recognizes the City’s persistently large budgetary gaps, which the City is closing primarily through the use of various non-recurring resources.

# DEBT PROFILE

Pursuant to the City Charter, the City must have voter authorization to issue G.O. bonds and lease revenue bonds. In the case of G.O. bonds, authorization is required by a two-thirds majority vote. In the case of Lease Revenue Bonds, authorization is required by a simple majority vote to fund new money capital projects. The City also issues Commercial Paper and Certificates of Participation, which do not require voter authorization. There are additional long-term obligations issued by public agencies whose jurisdictions overlap the boundaries of the City in whole or in part. See overlapping debt obligations described below. Of the \$4.1 billion in outstanding G.O. bonds and other long-term general fund backed obligations, as of June 30, 2025, only \$34.8 million or 0.8 percent is variable rate debt.

# GENERAL OBLIGATION BONDS

Debt service on the City’s G.O. bonds is repaid from taxes levied on all real and personal property within the City boundaries. In addition to a two-thirds majority voter threshold, the principal amount of bonds outstanding at any one time must not exceed three percent of the assessed value of all taxable real and personal property located within the boundaries of the City.

As of April 15th, 2025, the total amount of G.O. bonds authorized by the voters, but not yet issued, was \$1.4 billion. Of the total principal amount of \$6.4 billion of G.O. bonds originally issued from these authorizations, \$2.8 billion remains outstanding. Table 1 lists the City’s outstanding and unissued G.O. bonds by series and authorization. Additionally, the table includes a list of outstanding refunding G.O. bonds that were issued to refinance other series of G.O. bonds.

# TABLE 1: GENERAL OBLIGATION BONDS (AS OF APRIL 15, 2025)<sup>1</sup>

| Bond Authorization Name                                          | Election Date | Authorized Amount | Series       | Bonds Issued    | Bonds Outstanding | Authorized & Unissued |
|------------------------------------------------------------------|---------------|-------------------|--------------|-----------------|-------------------|-----------------------|
| Seismic Safety Loan Program                                      | 11/3/92       | \$350,000,000     | 1994A        | \$35,000,000    | -                 |                       |
|                                                                  |               |                   | 2007A        | \$30,315,450    | \$10,346,426      |                       |
|                                                                  |               |                   | 2015A        | \$24,000,000    | -                 |                       |
| Reauthorization to Repurpose for Affordable Housing              | 11/8/16       |                   | 2019A        | \$72,420,000    | \$67,710,000      |                       |
|                                                                  |               |                   | 2020C        | \$102,580,000   | \$91,915,000      |                       |
|                                                                  |               |                   | 2025E        | \$38,220,000    | \$38,220,000      | \$47,464,550          |
| Clean & Safe Neighborhood Parks                                  | 2/5/08        | \$185,000,000     | 2008B        | \$42,520,000    | -                 |                       |
|                                                                  |               |                   | 2010B        | \$24,785,000    | -                 |                       |
|                                                                  |               |                   | 2010D        | \$35,645,000    | \$21,090,000      |                       |
|                                                                  |               |                   | 2012B        | \$73,355,000    | -                 |                       |
|                                                                  |               |                   | 2016A        | \$8,695,000     | \$5,325,000       | -                     |
| San Francisco General Hospital & Trauma Center Earthquake Safety | 11/4/08       | \$887,400,000     | 2009A        | \$131,650,000   | -                 |                       |
|                                                                  |               |                   | 2010A        | \$120,890,000   | -                 |                       |
|                                                                  |               |                   | 2010C        | \$173,805,000   | \$102,840,000     |                       |
|                                                                  |               |                   | 2012D        | \$251,100,000   | -                 |                       |
|                                                                  |               |                   | 2014A        | \$209,955,000   | -                 | -                     |
| Earthquake Safety and Emergency Response Bond                    | 6/8/10        | \$412,300,000     | 2010E        | \$79,520,000    | -                 |                       |
|                                                                  |               |                   | 2012A        | \$183,330,000   | -                 |                       |
|                                                                  |               |                   | 2012E        | \$38,265,000    | -                 |                       |
|                                                                  |               |                   | 2013B        | \$31,020,000    | -                 |                       |
|                                                                  |               |                   | 2014C        | \$54,950,000    | -                 |                       |
|                                                                  |               |                   | 2016C        | \$25,215,000    | \$15,995,000      | -                     |
| Road Repaving & Street Safety                                    | 11/8/11       | \$248,000,000     | 2012C        | \$74,295,000    | -                 |                       |
|                                                                  |               |                   | 2013C        | \$129,560,000   | -                 |                       |
|                                                                  |               |                   | 2016E        | \$44,145,000    | \$28,005,000      | -                     |
| Clean & Safe Neighborhood Parks                                  | 11/6/12       | \$195,000,000     | 2013A        | \$71,970,000    | -                 |                       |
|                                                                  |               |                   | 2016B        | \$43,220,000    | \$17,285,000      |                       |
|                                                                  |               |                   | 2018A        | \$76,710,000    | -                 |                       |
|                                                                  |               |                   | 2019B        | \$3,100,000     | -                 | -                     |
| Earthquake Safety and Emergency Response Bond                    | 6/3/14        | \$400,000,000     | 2014D        | \$100,670,000   | -                 |                       |
|                                                                  |               |                   | 2016D        | \$109,595,000   | \$53,965,000      |                       |
|                                                                  |               |                   | 2018C        | \$189,735,000   | -                 | -                     |
| Transportation and Road Improvement                              | 11/4/14       | \$500,000,000     | 2015B        | \$67,005,000    | -                 |                       |
|                                                                  |               |                   | 2018B        | \$174,445,000   | -                 |                       |
|                                                                  |               |                   | 2020B        | \$135,765,000   | \$95,430,000      |                       |
|                                                                  |               |                   | 2021C-1      | \$104,785,000   | \$81,070,000      |                       |
|                                                                  |               |                   | 2021C-2      | \$18,000,000    | -                 | -                     |
| Affordable Housing Bond                                          | 11/3/15       | \$310,000,000     | 2016F        | \$75,130,000    | \$36,230,000      |                       |
|                                                                  |               |                   | 2018D        | \$142,145,000   | \$81,420,000      |                       |
|                                                                  |               |                   | 2019C        | \$92,725,000    | \$20,680,000      | -                     |
| Public Health and Safety Bond                                    | 6/7/16        | \$350,000,000     | 2017A        | \$173,120,000   | -                 |                       |
|                                                                  |               |                   | 2018E        | \$49,955,000    | -                 |                       |
|                                                                  |               |                   | 2020D-1      | \$111,925,000   | \$75,385,000      |                       |
|                                                                  |               |                   | 2020D-2      | \$15,000,000    | -                 | -                     |
| Embarcadero Seawall Earthquake Safety                            | 11/6/18       | \$425,000,000     | 2020A        | \$49,675,000    | -                 |                       |
|                                                                  |               |                   | 2023B        | \$39,020,000    | -                 |                       |
|                                                                  |               |                   | 2025A-1      | \$15,085,000    | \$15,085,000      |                       |
|                                                                  |               |                   | 2025A-2      | \$104,910,000   | \$104,910,000     | \$216,310,000         |
| Affordable Housing Bond                                          | 11/5/19       | \$600,000,000     | 2021A        | \$254,585,000   | \$162,425,000     |                       |
|                                                                  |               |                   | 2023C        | \$170,780,000   | \$104,160,000     |                       |
|                                                                  |               |                   | 2025C        | \$67,095,000    | \$67,095,000      | \$107,540,000         |
| Earthquake Safety and Emergency Response Bond                    | 3/3/20        | \$628,500,000     | 2021B-1      | \$69,215,000    | \$62,665,000      |                       |
|                                                                  |               |                   | 2021B-2      | \$11,500,000    | -                 |                       |
|                                                                  |               |                   | 2021E-1      | \$74,090,000    | \$57,975,000      |                       |
|                                                                  |               |                   | 2021E-2      | \$13,000,000    | -                 |                       |
|                                                                  |               |                   | 2025B-1      | \$197,030,000   | \$197,030,000     |                       |
|                                                                  |               |                   | 2025B-2      | \$20,680,000    | -                 | \$242,985,000         |
| Health and Recovery Bond                                         | 11/4/20       | \$487,500,000     | 2021D-1      | \$194,255,000   | \$160,130,000     |                       |
|                                                                  |               |                   | 2021D-2      | \$64,250,000    | -                 |                       |
|                                                                  |               |                   | 2023A        | \$28,785,000    | \$27,025,000      | \$200,210,000         |
| Affordable Housing Bond                                          | 3/5/24        | \$300,000,000     | 2025D        | \$147,230,000   | \$147,230,000     | \$152,770,000         |
| Healthy, Safe, and Vibrant SF Bond                               | 11/5/24       | \$390,000,000     |              |                 |                   | \$390,000,000         |
| SUBTOTAL                                                         |               | \$6,668,700,000   |              | \$5,311,420,450 | \$1,948,641,426   | \$1,357,279,550       |
|                                                                  |               |                   | Dated Issued | Bonds Issued    | Bonds Outstanding |                       |
| General Obligation Refunding Bonds                               | 5/7/20        |                   |              | \$195,250,000   | \$140,415,000     |                       |
| Series 2020-R1                                                   | 5/6/21        |                   |              | \$91,230,000    | \$67,545,000      |                       |
| Series 2021-R1                                                   | 9/16/21       |                   |              | \$86,905,000    | \$25,205,000      |                       |
| Series 2021-R2                                                   | 5/18/22       |                   |              | \$327,300,000   | \$277,445,000     |                       |
| Series 2022-R1                                                   | 5/22/24       |                   |              | \$340,615,000   | \$340,615,000     |                       |
| Series 2024-R1                                                   |               |                   |              |                 |                   |                       |
| SUBTOTAL                                                         |               |                   |              | \$1,041,300,000 | \$851,225,000     |                       |
| TOTALS                                                           |               | \$6,668,700,000   |              | \$6,352,720,450 | \$2,799,866,426   | \$1,357,279,550       |

<sup>1</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.

For debt management and federal expenditure requirements, and because large-scale capital improvement projects are typically completed over several years, bonds are usually issued in installments over time. For that reason, and because G.O. bonds are repaid in the interim, the full amount of G.O. bonds authorized by the electorate typically exceeds the amount of G.O. bonds outstanding.

## LONG-TERM OBLIGATIONS

The City's Long-Term Obligations, shown in Table 2, include lease revenue bonds and COPs. Pursuant to the Charter, lease revenue bonds must be approved by a simple majority of the voters. As shown in Table 2, as of June 30, 2025, the City will have roughly \$1.6 billion in Long-Term Obligations outstanding. The City anticipates issuing approximately \$397.7 million of COPs in FY 2025-26 to support projects, including Hall of Justice, affordable housing projects,

street repaving, Treasure Island projects, and various Critical Repairs and Recovery Stimulus projects across the City. The City estimates the outstanding amount will increase to \$1.9 billion by the end of FY 2025-26. The gross debt service payment for FY 2025-26 is estimated to be \$160.6 million.

In 1990, voters approved Proposition C, which amended the Charter to authorize the City to lease-purchase equipment through a

nonprofit corporation without additional voter approval but with certain restrictions. The City and County of San Francisco Finance Corporation (the Corporation) was incorporated for that purpose. 1990 Proposition C provides that the outstanding aggregate principal amount of obligations with respect to lease financings may not exceed \$20.0 million, with such amount increasing by five percent each fiscal year. As of July 1, 2024, the total authorized and unissued amount for such financings was \$105 million.

**TABLE 2: PROJECTED OUTSTANDING G.O. BONDS & LONG-TERM OBLIGATIONS, & DEBT SERVICE FOR FISCAL YEAR 2025-2026<sup>1</sup>**

| Projected Principal Outstanding                                                  |                        |
|----------------------------------------------------------------------------------|------------------------|
| Projected Outstanding General Obligation Bonds (as of 6/30/2025) <sup>2</sup>    | \$2,499,229,950        |
| Plus Projected New FY 2025–26 Issuance                                           | 336,670,000            |
| Less Projected FY 2025–26 Principal Repayment                                    | <u>–294,161,279</u>    |
| <b>Projected Outstanding General Obligation Bonds (as of 6/30/2026)</b>          | <b>\$2,541,738,671</b> |
| Projected Outstanding Long-Term Obligations (as of 6/30/2025) <sup>3</sup>       | \$1,597,151,960        |
| Plus Projected New FY 2025–26 Issuance                                           | 397,710,000            |
| Less Projected FY 2025–26 Principal Repayment                                    | <u>–84,468,229</u>     |
| <b>Projected Outstanding Long Term Obligations<sup>1</sup> (as of 6/30/2026)</b> | <b>\$1,910,393,731</b> |
| Total Projected Principal Outstanding (as of 6/30/2025)                          | \$4,096,381,910        |
| Plus Projected New FY 2025–26 Issuance                                           | 734,380,000            |
| Less Projected FY 2025–26 Repayment                                              | <u>–378,629,508</u>    |
| <b>Total Projected Outstanding (as of 6/30/2026)</b>                             | <b>\$4,452,132,402</b> |
| Projected Fiscal Year 2025–2026 Outstanding Debt Service                         |                        |
| General Obligation Bonds                                                         | \$419,873,630          |
| Long-Term Obligations <sup>2</sup>                                               | <u>160,628,059</u>     |
| <b>Total Annual Debt Service</b>                                                 | <b>\$580,501,689</b>   |

<sup>1</sup> Table shows amounts based on actual payment dates, e.g. 7/1/2026 maturity of Series 2018A Lease Revenue Bonds is reflected in FY 2025–26 repayment figure.

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

<sup>3</sup> Includes certificates of participation, lease revenue bonds and certain equipment leases.

There are no current plans to issue additional debt under the Proposition C authorization.

In 1994, voters approved Proposition B, which authorized the issuance of up to \$60.0 million in lease revenue bonds for the acquisition and construction of a combined dispatch center for the City's emergency 9-1-1 communication system and for the emergency information and communications equipment for the center. To date, \$45.9 million of Proposition B lease revenue bonds have been issued and there is approximately \$14.1 million in remaining authorization. There are no current plans to issue additional debt under the Proposition B authorization.

In March 2000, voters approved Proposition C, which extended a two and one-half cent per \$100 in assessed valuation property tax set-aside for the benefit of the Recreation and Park Department (the Open Space Fund). Proposition C also authorized the issuance of lease revenue bonds or other forms of indebtedness payable from the Open Space Fund. The City issued \$27.0 million and \$42.4 million of such Open Space Fund lease revenue bonds in October 2006 and October 2007, respectively. The City issued refunding lease revenue bonds to refinance the remaining outstanding amounts of the Series 2006 and Series 2007 Open Space Fund lease revenue bonds in August 2018.

In November 2007, voters approved Proposition D, which renewed a two and one-half cent per \$100 in assessed valuation property tax set-aside for the benefit of the Library (the Library Preservation Fund) and authorized the City to issue lease revenue bonds or other types of debt to construct and improve library facilities. The City issued Library Preservation Fund lease revenue bonds in the amount of \$34.3 million in March 2009 and refinanced these obligations with the issuance of refunding lease revenue bonds in August 2018.

## COMMERCIAL PAPER PROGRAM

In March 2009, the City approved the establishment of a not-to-exceed \$150 million Lease Revenue Commercial Paper Certificates of Participation Program (the CP Program). Under the CP Program, Commercial Paper Notes (the CP Notes) are issued from time to time to pay approved project costs in connection with the acquisition, improvement, renovation, and construction of real property and the acquisition of capital equipment and vehicles in anticipation of long-term or other takeout financing to be issued when market conditions are favorable. Projects are eligible to access the CP Program once the Board and the Mayor have approved the project and the long-term, permanent financing for the project. In July 2013, the City approved an additional \$100 million of commercial paper for a total authorized CP Program of \$250 million.

The City's CP Program is secured by two revolving credit facilities. The Series 1 and Series 2 CP notes are secured by a \$150 million revolving credit facility issued by Wells Fargo Bank which expires in March 2026. The Series 3 CP notes are secured by a \$100 million revolving credit facility issued by BMO (Bank of the West) which expires in April 2026.

As of April 15, 2025, the outstanding principal amount of CP Notes was \$21.5 million with a weighted average interest rate of 3.56 percent. The CP Program currently provides interim financing for the following projects: HOPE SF, Critical Repairs & Recovery Stimulus projects, Hall of Justice Tenant Improvement projects, and Police Vehicles projects. The CP program has previously financed other various projects including 49 South Van Ness, the Animal Care & Control Facility, and the Moscone Convention Center Expansion.

**TABLE 3: CALCULATION OF DEBT LIMIT RATIO**

|                                                                      |                          |
|----------------------------------------------------------------------|--------------------------|
| Assessed Valuation (as of 8/1/24)                                    | \$351,900,093,338        |
| Less Exemptions                                                      | (578,762,800)            |
| <b>Net Assessed Value (as of 8/1/24)</b>                             | <b>\$351,321,330,538</b> |
| Legal Debt Capacity (3 percent of Assessed Valuation) <sup>(1)</sup> | \$10,539,639,916         |
| Outstanding G.O. Bonds (as of 4/15/25)                               | \$2,820,546,426          |
| G.O. Debt Ratio                                                      | 0.80%                    |
| <b>Unused Capacity</b>                                               | <b>\$7,719,093,490</b>   |

<sup>1</sup> Section 9.106 of the City Charter limits issuance of general obligation bonds of the City to 3 percent of the assessed value of all taxable real and personal property, located within the City and County.

**OVERLAPPING DEBT OBLIGATIONS**

Overlapping debt obligations are long-term obligations that are often sold in the public credit markets by public agencies whose boundaries overlap the boundaries of the City in whole or in part. In many cases, overlapping debt obligations issued by a public agency are payable only from the revenues of the public agency, such as sales tax receipts, property taxes, and special taxes generated within the City’s boundaries. Overlapping debt obligations of the City have been issued by public agencies such as the Successor Agency to the San Francisco Redevelopment Agency (OCII), Association of Bay Area Governments (ABAG), the Bayshore-Hester Assessment District, the Bay Area Rapid Transit District (BART), the San Francisco Community College District, and the San Francisco Unified School District.

**DEBT LIMIT**

The City’s debt limit for outstanding G.O. bond principal is governed by Section 9.106 of the City’s Charter and is subject to Article XIII of the State Constitution. Under the Charter, the City’s outstanding G.O. bond principal is limited to three percent of the assessed value of all taxable real and personal property located within the jurisdiction of the City and County of San Francisco.

As indicated in Table 3, the City has a current G.O. bond limit of \$10.5 billion, based upon the

Controller’s Certificate of Assessed Valuation released on August 1, 2024 (FY 2024-25 AV). As of April 15, 2025, the City has \$2.8 billion of G.O. bonds outstanding, which results in a G.O. bond debt to assessed value ratio of 0.80 percent. Based on the FY 2024-25 AV, the City’s remaining legal capacity for G.O. bond debt is \$7.7 billion. The FY 2025-26 AV will be released in August 2025 and will likely result in modest growth in the City’s G.O. bond debt capacity. The City has \$1.4 billion in voter authorized and unissued G.O. bonds. The amount of authorized but unissued debt is not included in the debt limit calculation since the limit applies only to outstanding bonds. Principal on previously issued bonds is repaid on a continuous basis allowing for additional debt capacity despite continued authorization for the issuance of new debt. Furthermore, debt capacity will increase or decrease as the City’s total assessed property value changes.

**CITIZENS’ GENERAL OBLIGATION BOND OVERSIGHT COMMITTEE**

In March 2002, San Francisco voters approved Proposition F, creating the Citizens’ General Obligation Bond Oversight Committee (the Committee). The purpose of the Committee is to inform the public about the expenditure of G.O. bond proceeds. The Committee actively reviews and reports on the expenditure of taxpayers’ money in accordance with the voter authorization. The Committee provides oversight for ensuring that (1) G.O. bond proceeds

are expended only in accordance with the ballot measure, and (2) no G.O. bond funds are used for any administrative salaries or other general governmental operating expenses, unless specifically authorized in the ballot measure for such G.O. bonds.

Proposition F provides that all ballot measures seeking voter authorization for G.O. bonds after the 2002 adoption of Proposition F must provide that 0.1 percent of the gross proceeds from the proposed bonds be deposited in a fund established by the Controller's Office and appropriated by the Board at the direction of the Committee to cover the Committee's costs. The Committee, which was initially convened on January 9, 2003, continuously reviews existing G.O. bond programs. The Committee issues reports on the results of its activities to the Board of Supervisors at least once a year.

Since the Committee was convened in 2003, the voters have approved approximately \$6.7 billion in G.O. Bonds to fund various bond programs such as Clean and Safe Neighborhood Parks Bonds, Earthquake Safety and Emergency Response Bonds, Road Repaving & Street Safety Bonds, San Francisco General Hospital Bonds, Transportation and Road Improvement Bonds, Affordable Housing Bonds, Public Health and Safety Bonds, Seawall, Health and

Recovery Bonds, and Healthy, Safe, and Vibrant SF Bonds.

## ENTERPRISE DEPARTMENT PRINCIPAL OUTSTANDING AND DEBT SERVICE FOR FISCAL YEAR 2024-2025

Certain Public Service Enterprise departments of the City and County of San Francisco have outstanding revenue bond indebtedness that does not require discretionary City funding for their support. The departments include the Airport Commission, Municipal Transportation Agency, Port Commission, and the Public Utilities Commission. These departments have issued revenue bonds to leverage operating revenues to finance capital projects and acquisitions, many of which provide a direct revenue benefit or cost savings to the public. Table 4 shows the total estimated FY 2025-26 principal outstanding and debt service payments due for these enterprise departments.

As of July 1, 2025, the Public Service Enterprise Departments are expected to have approximately \$18.3 billion of principal outstanding, with \$5.6 billion of revenue bond debt expected to be issued by the end of FY 2025-26. The FY 2025-26 budget provides for an annual debt service payment of \$1.3 billion for Public Service Enterprise departments' bonds.

**TABLE 4: ENTERPRISE DEPARTMENT BOND PRINCIPAL OUTSTANDING AND DEBT SERVICE FOR FISCAL YEAR 2025-2026**

| Agency                            | Principal Amount <sup>(1)</sup><br>Outstanding as of<br>7/1/25 | Expected New<br>Issuance       | Total                            | FY2025-2026 Principal<br>and Interest Payments |
|-----------------------------------|----------------------------------------------------------------|--------------------------------|----------------------------------|------------------------------------------------|
| PUC                               | \$8,102,075,000 <sup>(2)</sup>                                 | \$2,321,730,000 <sup>(3)</sup> | \$ 10,423,805,000 <sup>(3)</sup> | \$499,788,017 <sup>(2)</sup>                   |
| SFMTA                             | 402,240,000                                                    | -                              | 402,240,000                      | 27,826,522                                     |
| Port Commission <sup>(4)</sup>    | 40,097,463                                                     | -                              | 40,097,463                       | 4,038,309                                      |
| Airport Commission <sup>(5)</sup> | 9,779,390,000                                                  | 3,281,835,000                  | 13,061,225,250                   | 719,304,175                                    |
|                                   | <b>\$18,323,802,463</b>                                        | <b>\$5,603,565,00</b>          | <b>\$23,927,367,713</b>          | <b>\$1,250,957,023</b>                         |

<sup>1</sup> Principal and Interest Payments reflect Debt Service Budget for FY 2025-26.

<sup>2</sup> Does not include outstanding or expected WIFIA, SRF loan issuances, Federal Subsidy Payments or subordinate lien debt such as Certificates of Participation, or Energy Tax Credit Bonds.

<sup>3</sup> Preliminary, subject to change. Estimated, based on the SFPUC 10-year Financial Plan approved February 11, 2025, and issuances expected between May 1, 2025, and June 30, 2026, including Water Refunding Bonds of approximately \$924 million par.

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

<sup>5</sup> Table excludes Commercial Paper and General Obligation debt. Figures are projected, subject to change.



# CAPITAL PROJECTS

STONES TOWN





# CAPITAL PROJECTS

## THE CAPITAL PLANNING PROCESS [onesanfrancisco.org](https://www.onesanfrancisco.org)

Beginning in FY 2005-06, San Francisco centralized its capital planning process by enacting legislation that required the creation of a multi-year capital plan. As a result, while departments receive funds annually for capital projects, the City strategizes, prioritizes, and plans for capital expenditures on a ten-year timeframe.

This process is guided by the Ten-Year Capital Plan (the Plan). Every other year, the City Administrator submits the proposed Plan to the Mayor and Board of Supervisors (Board), as required under Section 3.20 of the Administrative Code. The Plan provides an assessment of the City's capital infrastructure needs and a financing plan for addressing those needs. The Plan is a coordinated citywide approach to long-term infrastructure planning covering the City's General Fund departments, as well as enterprise departments and external agencies. Under the authority of the City Administrator, the Office of Resilience and Capital Planning prepares the Plan and presents it to the Capital Planning Committee (CPC) for review. The Plan is then submitted to the Board by March 1 for approval no later than May 1 every odd-numbered year.

Following the Plan's adoption, CPC proposes a rolling two-year capital budget for consideration by the Board during the regular budget process.

The capital budget was updated on the following timeline:

- **JANUARY 17:** *Budget requests due from departments*
- **APRIL 21:** *Review of General Fund department budget scenarios*
- **MAY 5:** *Capital Planning Committee approval of General Fund department budget*
- **MAY 31:** *Citywide proposed budget, including capital budget, submitted to the Board of Supervisors*

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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; 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**

Prior to 2008, San Francisco voters had not authorized any G.O. bonds since 2000, which contributed to the City's infrastructure maintenance backlog. Since 2008, voters have approved \$6.3 billion in G.O. bonds for hospitals, clinics, parks, police stations, firefighting facilities, public safety operations, transportation, streets, shelter, and affordable housing. Recent levels of investment are higher than at any other time in the City's history.

New bonds are only issued as old ones are retired and/or the City's base of net assessed value grows. This policy has ensured the repayment of these obligations without raising property tax rates for San Francisco residents and businesses since 2006.

COPs, which are repaid from the General Fund, are another financing method used to address infrastructure projects. COPs are reserved for projects with a revenue source, such as the Moscone Convention Center, or for critical improvements such as those at the War Memorial Veterans Building and the Animal Care and Control Facility. These issuances are limited to an amount that results in debt service that is no more than 3.25 percent of the discretionary General Fund budget.

### **Pay-As-You-Go Capital Investments**

The annual General Fund investment in the Pay-As-You-Go Program will be \$73.6 million in FY 2025-26 and \$56.7 million in FY 2026-27. These funds go toward maintaining basic infrastructure and investing in the City's assets including facility renovations, street repaving, right-of-way renewals, ADA improvements, critical enhancements, and regular maintenance. In the five years prior to

the COVID-19 pandemic the City had an average General Fund investment of \$144 million annually, however in light of the shortfalls caused by COVID-19, the Capital Plan recommendation was reduced. These shortfalls are being addressed through the issuance of \$25 million in FY 2025-26 and FY2026-27 Certificates of Participation to address curb ramps and street repaving.

### **Integration of Impact Fees**

In the early 2000s, several planning initiatives to transform former industrial areas into new neighborhoods in east San Francisco were partially funded by impact fees. Projects funded by these impact fees include pedestrian and streetscape enhancements, transportation improvements, new parks, library assets, and childcare facilities. The impact fees are managed by the Interagency Planning Implementation Committee in collaboration with the Citizens' Advisory Committee for each plan area.

Projected revenues have slowed due to the overall decline of the developer project pipeline.

### **Streets Program**

In addition to providing a safer and smoother ride for users, streets with a higher PCI score last longer and are less expensive to maintain, which results in operating savings in future years. A block with a PCI score of 85-100 is in excellent condition and does not require any treatment. In 2011, the City's streets were at an average PCI score of 63 and declining quickly.

Since then, the City has made streets funding a top priority and, with the help of voters, passed the Road Repaving and Streets Safety Bond, which provided funding to increase the City's overall PCI score to 67. Now at 75, San Francisco's PCI score could decline once again if the Streets Program is not funded at a sufficient level.

## Recent Major Projects

Since 2020, the City has completed or broken ground on a number of major projects, including:

- Produced 2,600 new affordable housing units through 10 groundbreaking;
- Completed China Basin Park, a new five-acre bayfront park with a great lawn, dog zone, bay trail connection, and a shoreline sand area;
- Acquired eight buildings with 691 units, completed rehabilitation of 362 units, and commenced construction of 145 new units of permanent supportive housing;
- Completed renovation of the 911 Call Center;
- Opened the Embarcadero SAFE Navigation Center and expanded the Division Circle Navigation Center;
- Completed seismic retrofit and modernization of Maxine Hall and Castro Mission Health Centers, also funded by the 2016 Health and Safety G.O. Bond
- Achieved a citywide PCI of 75. All districts have had at least one-third of their blocks resurfaced since 2009;
- Grew the city's bike network by approximately 50 miles by increasing connectivity between many of San Francisco's neighborhoods.;
- Completed the Harvey Milk Terminal 1, which received LEED Platinum certification.;
- Opened the Central Subway, extending the T-line through SoMa, Union Square, and Chinatown;
- Connected over 8,096 units with free broadband internet access over the last 5 years;
- Modernization of the City's 100+ year-old sewer system;
- Improvements to the City's Emergency Firefighting Water System;
- Designed, constructed, or upgraded thousands of curb ramps to comply with ADA standards.

## Proposed Capital Budget for Fiscal Years 2025-26 and 2026-27

The proposed FY 2025-26 and FY 2026-27 budget funds capital investment at \$299.1 million for General Fund departments over the two-year period.

The proposed budget includes funding the General Fund Capital Budget Pay-Go Program in FY 2025-26 at \$73.6 million, and FY 2026-27 at \$56.7 million. In FY 2025-26 and FY2026-27, the budget also proposes a \$25.0 million Streets and Curb Ramps Program funded through Certificates of Participation.

Additional revenues for capital investments come from non-General Fund sources, such as Impact Fees, state and federal grants, and locally generated revenues, and fees. These revenue sources total \$90.5 million in FY 2025-26 and \$131.4 million in FY 2026-27.

The continued investment in capital even in difficult years demonstrates the City's dedication to making responsible choices and taking care of its infrastructure, roads, parks, and life safety facilities. In so doing, the proposed budget makes smart investments that improve infrastructure, enhance

service delivery, reduce long-term costs and liabilities, and better insulate the City from the effects of future economic downturns.

Highlights from the FY 2025-26 and FY 2026-27 proposed Capital Budget include funding for:

- On-going curb ramp improvements, barrier removals, and elevator projects for improved accessibility citywide;
- Addressing critical enhancements such as legal mandates and regulatory concerns;
- Keeping facilities in a state-of-good-repair through projects such as various HVAC, roof, boiler repairs etc;
- Keeping right-of-way assets in a state-of-good- repair through pothole, plaza, median, bridge inspection and repair etc;
- Funding for essential parks infrastructure such as fields, courts, forestry, fencing, and erosion control.

# CAPITAL PROJECTS

## Department: Academy Of Sciences

| Project                          | Project Title                 | Activity Title               | Fund Title               | 2025-2026 Budget | 2026-2027 Budget |
|----------------------------------|-------------------------------|------------------------------|--------------------------|------------------|------------------|
| 10016949                         | Sci - Facility Maintenance    | Sci - Facilities Maintenance | GF Annual Authority Ctrl | 387,221          | 406,582          |
| 10039813                         | Elevator Modernization        | Maintenance                  | GF Annual Authority Ctrl | 500,000          | 250,000          |
| 10039814                         | Life Support System Equipment | Maintenance                  | GF Annual Authority Ctrl | 0                | 144,000          |
| 10041448                         | Iconic Tank Repairs           | Aquarium Maintenance         | GF Annual Authority Ctrl | 440,000          | 440,000          |
| <b>Academy Of Sciences Total</b> |                               |                              |                          | <b>1,327,221</b> | <b>1,240,582</b> |

## Department: Airport Commission

| Project                         | Project Title                  | Activity Title                | Fund Title                 | 2025-2026 Budget   | 2026-2027 Budget  |
|---------------------------------|--------------------------------|-------------------------------|----------------------------|--------------------|-------------------|
| 10003760                        | AC Airfield Unallocated-Ordina | Airfield Improvements-Unalloc | SFIA-Capital Projects Fund | 11,000,000         | 1,000,000         |
| 10004055                        | AC Air Support Unallocated-Ord | Airport Support-Unalloc       | SFIA-Capital Projects Fund | 9,700,000          | 100,000           |
| 10004134                        | AC Groundside Unallocated-Ordi | Roadway Improvements-Unalloc  | SFIA-Capital Projects Fund | 19,200,000         | 1,500,000         |
| 10004334                        | AC Terminals Unallocated-Ordin | Terminal Renovations-Unalloc  | SFIA-Capital Projects Fund | 13,911,983         | 1,911,983         |
| 10004436                        | AC Utilities Unallocated-Ordin | Utility Improvements-Unalloc  | SFIA-Capital Projects Fund | 48,500,000         | 48,500,000        |
|                                 |                                | Utility Improvements-Unalloc  | SFIA-Special Revenue Fund  | 250,000            | 0                 |
| 10016644                        | Facility Maintenance           | Facility Maintenance          | SFIA-Operating Fund        | 15,750,000         | 15,750,000        |
| 10041139                        | AC ORCIF Project               | AC ORCIF Project              | SFIA-Special Revenue Fund  | 89,888,000         | 0                 |
| <b>Airport Commission Total</b> |                                |                               |                            | <b>208,199,983</b> | <b>68,761,983</b> |

## Department: Arts Commission

| Project                      | Project Title                  | Activity Title                 | Fund Title                   | 2025-2026 Budget | 2026-2027 Budget |
|------------------------------|--------------------------------|--------------------------------|------------------------------|------------------|------------------|
| 10005832                     | AR Civic Collection Capital    | CCCA - CIP CONSERVE            | GF Continuing Authority Ctrl | 200,000          | 120,000          |
|                              |                                | CCCA - CIP RESTO               | GF Continuing Authority Ctrl | 500,000          | 380,000          |
|                              |                                | CCCA - CIP STRUCT              | GF Continuing Authority Ctrl | 200,000          | 140,000          |
| 10016793                     | AR Civic Collection Maint      | Civic Collection - Conserv     | GF Continuing Authority Ctrl | 141,957          | 149,055          |
| 10016794                     | AR Cultural Centers Maint      | Cultural Centers - Maintenance | GF Continuing Authority Ctrl | 189,847          | 199,340          |
| 10041426                     | AR Centers Door Replace Prog   | AR Centers Door Replace Prog   | GF Continuing Authority Ctrl | 75,000           | 30,000           |
| 10042505                     | AR BVOH Fire Sprinkler System  | BVOH Fire Sprinkler System     | GF Continuing Authority Ctrl | 20,000           | 0                |
| 10042512                     | AR BVOH Lower Roof Replacement | BVOH Lower Roof Replacement    | GF Continuing Authority Ctrl | 200,000          | 0                |
| <b>Arts Commission Total</b> |                                |                                |                              | <b>1,526,804</b> | <b>1,018,395</b> |

## Department: Asian Art Museum

| Project  | Project Title                 | Activity Title                | Fund Title               | 2025-2026 Budget | 2026-2027 Budget |
|----------|-------------------------------|-------------------------------|--------------------------|------------------|------------------|
| 10016504 | Aam - Facility Maintenance    | Facility Maintenance          | GF Annual Authority Ctrl | 372,547          | 391,175          |
| 10030854 | AA Museum Repair Projects     | Accessibility Compliance      | GF Annual Authority Ctrl | 150,000          | 150,000          |
| 10034665 | AAM assess R&R fire sprinkler | AAM assess R&R fire sprinkler | GF Annual Authority Ctrl | 175,000          | 175,000          |

## CAPITAL PROJECTS, *CONTINUED*

### Department: Asian Art Museum

| Project                | Project Title      | Activity Title     | Fund Title               | 2025-2026 Budget | 2026-2027 Budget |
|------------------------|--------------------|--------------------|--------------------------|------------------|------------------|
| 10040137               | Roof Repair        | Roof Repair        | GF Annual Authority Ctrl | 125,000          | 125,000          |
| 10041425               | HVAC UPCMs upgrade | HVAC UPCMs upgrade | GF Annual Authority Ctrl | 250,000          | 100,000          |
| Asian Art Museum Total |                    |                    |                          | 1,072,547        | 941,175          |

### Department: Emergency Management

| Project                    | Project Title                 | Activity Title                | Fund Title                   | 2025-2026 Budget | 2026-2027 Budget |
|----------------------------|-------------------------------|-------------------------------|------------------------------|------------------|------------------|
| 10042479                   | Data Center Cooling & HVAC    | Data Center Cooling & HVAC    | GF Continuing Authority Ctrl | 2,650,000        | 0                |
| 10042480                   | UPS Replace&Transformer Reloc | UPS Replace&Transformer Reloc | GF Continuing Authority Ctrl | 2,500,000        | 0                |
| Emergency Management Total |                               |                               |                              | 5,150,000        | 0                |

### Department: Fine Arts Museum

| Project                | Project Title                  | Activity Title                 | Fund Title                   | 2025-2026 Budget | 2026-2027 Budget |
|------------------------|--------------------------------|--------------------------------|------------------------------|------------------|------------------|
| 10016869               | Fam Facility Maintenance       | Fam - Facilities Maintenance   | GF Annual Authority Ctrl     | 283,917          | 298,113          |
| 10035949               | de Young Fire Doors            | de Young Fire Doors            | GF Continuing Authority Ctrl | 200,000          | 150,000          |
| 10035965               | de Young Chiller 1 & 2 Compnts | de Young Chiller 1 & 2 Compnts | GF Continuing Authority Ctrl | 200,000          | 200,000          |
| 10035966               | de YoungCoolingTowerSandFilter | de YoungCoolingTowerSandFilter | GF Continuing Authority Ctrl | 200,000          | 200,000          |
| 10040170               | DY Fire Alarm System Replacem  | DY Fire Alarm System Replacem  | GF Continuing Authority Ctrl | 250,000          | 125,000          |
| 10041444               | dY BMS Replacement             | Replace the dY building BMS    | GF Continuing Authority Ctrl | 250,000          | 0                |
| 10041445               | LH BMS Replacement             | Replace the LH building BMS    | GF Continuing Authority Ctrl | 150,000          | 0                |
| 10041446               | LH Boiler Refurbish            | LH Boiler Refurbish            | GF Continuing Authority Ctrl | 100,000          | 300,000          |
| 10041447               | LH Fire Alarm System replaceme | Replace LH Fire Alarm System   | GF Continuing Authority Ctrl | 125,000          | 125,000          |
| 10042501               | LH-Elevator Door Modernization | LH-Elevator Door Modernization | GF Continuing Authority Ctrl | 300,000          | 300,000          |
| 10042502               | LH Waterproof Skylights        | LH Waterproof Skylights        | GF Continuing Authority Ctrl | 0                | 100,000          |
| Fine Arts Museum Total |                                |                                |                              | 2,058,917        | 1,798,113        |

### Department: Fire Department

| Project  | Project Title                  | Activity Title                 | Fund Title                   | 2025-2026 Budget | 2026-2027 Budget |
|----------|--------------------------------|--------------------------------|------------------------------|------------------|------------------|
| 10009038 | FD Exhaust Extractors          | Exhaust Extractors Replacement | GF Continuing Authority Ctrl | 40,000           | 40,000           |
| 10009039 | FD Apparatus Door Replacement  | Old Apparatus Replacement      | GF Continuing Authority Ctrl | 60,000           | 60,000           |
| 10009042 | FD Generator Replacement Proj  | Generator Replacement          | GF Continuing Authority Ctrl | 500,000          | 250,000          |
| 10016871 | FD Underground Storage Tank Mo | Underground Storage Tank Monit | GF Continuing Authority Ctrl | 518,233          | 544,144          |
| 10016875 | FD Various Facility Maintenanc | Various Facility Maintenance P | GF Continuing Authority Ctrl | 1,145,927        | 1,203,223        |
| 10030926 | FD Boiler System Repl Pr       | Boiler Replacement             | GF Continuing Authority Ctrl | 350,000          | 300,000          |
| 10033437 | FD Station Roof Replacements   | Fire Station Roof Replacement  | GF Continuing Authority Ctrl | 1,100,000        | 500,000          |
| 10033439 | FD Station Window Replacements | Fire Station Window Replacemnt | GF Continuing Authority Ctrl | 100,000          | 0                |

## CAPITAL PROJECTS, *CONTINUED*

### Department: Fire Department

| Project               | Project Title         | Activity Title        | Fund Title                   | 2025-2026 Budget | 2026-2027 Budget |
|-----------------------|-----------------------|-----------------------|------------------------------|------------------|------------------|
| 10041452              | FD Exterior Envelopes | FD Exterior Envelopes | GF Continuing Authority Ctrl | 100,000          | 100,000          |
| Fire Department Total |                       |                       |                              | 3,914,160        | 2,997,367        |

### Department: General Services Agency - City Admin

| Project                                    | Project Title                  | Activity Title                  | Fund Title                   | 2025-2026 Budget | 2026-2027 Budget |
|--------------------------------------------|--------------------------------|---------------------------------|------------------------------|------------------|------------------|
| 10001289                                   | ADRE Capital Improvements      | 25VN Elevator Control Upgrade   | SR Real Property             | 3,800,000        | 0                |
|                                            |                                | 555 7th Cooling Tower Replcmnt  | SR Real Property             | 1,150,000        | 0                |
| 10001291                                   | ADRE Facilities Maintenance    | HOJ Facilities Maintenance      | GF Continuing Authority Ctrl | 331,834          | 348,425          |
| 10003073                                   | ADTE Convention Facilities     | Convention Operations           | SR Conv Fac Fd-Operating     | 500,000          | 500,000          |
| 10005814                                   | Moscone Conv Fac Capital Proje | Moscone Conv Fac Capital Proje  | SR Conv Fac Fd-Continuing    | 5,000,000        | 2,485,810        |
| 10016766                                   | ADAD Facilities Maintenance    | GSA Facilities Maintenance      | GF Continuing Authority Ctrl | 469,455          | 492,928          |
| 10035309                                   | ADRE HOJ Relo - Non-CPC        | HOJ Non-CPC Relocation Budget   | SR Real Property             | 1,100,050        | 0                |
| 10037701                                   | HOJ HVAC CR COPs               | HOJ Chiller 1 CR                | SR Real Property             | 2,700,000        | 0                |
| 10038915                                   | ADRE 555 7th Elevator CR COPs  | 555 7th Elevator Project        | SR Real Property             | 1,350,000        | 0                |
| 10041432                                   | ADRE CCC Electrical Switchgear | Elect Switchgear Maintenance    | GF Continuing Authority Ctrl | 1,600,000        | 0                |
| 10041438                                   | ADRE 555 7th Ext Wood Siding   | Exterior Wood Siding Repairs    | GF Continuing Authority Ctrl | 1,200,000        | 0                |
| 10041442                                   | ADFM EV Charger Infrastructure | Citywide EV Chargers            | GF Continuing Authority Ctrl | 930,000          | 180,000          |
| 10042372                                   | ADRE HOJ Generator Emer Power  | Gen and Emerg Pwr Upgrade       | SR Real Property             | 2,000,000        | 0                |
| 10042373                                   | ADRE 1650M Fire Safety Rplcmnt | Fire Safety Rplcmnt Annunciator | SR Real Property             | 800,000          | 0                |
| General Services Agency - City Admin Total |                                |                                 |                              | 22,931,339       | 4,007,163        |

### Department: General Services Agency - Technology

| Project                                    | Project Title              | Activity Title          | Fund Title                   | 2025-2026 Budget | 2026-2027 Budget |
|--------------------------------------------|----------------------------|-------------------------|------------------------------|------------------|------------------|
| 10033388                                   | DT Fiber to Public Housing | Fiber to Public Housing | GF Continuing Authority Ctrl | 800,000          | 400,000          |
| 10040174                                   | DT Fiber Backbone          | DT Fiber Backbone       | GF Continuing Authority Ctrl | 500,000          | 250,000          |
| General Services Agency - Technology Total |                            |                         |                              | 1,300,000        | 650,000          |

### Department: Homelessness And Supportive Housing

| Project                                   | Project Title                | Activity Title               | Fund Title                   | 2025-2026 Budget | 2026-2027 Budget |
|-------------------------------------------|------------------------------|------------------------------|------------------------------|------------------|------------------|
| 10042558                                  | 260 Golden Gate - Elevator   | 260 Golden Gate - Elevator   | GF Continuing Authority Ctrl | 500,000          | 0                |
| 10042559                                  | 1001 Polk - Roof Replacement | 1001 Polk - Roof Replacement | GF Continuing Authority Ctrl | 500,000          | 0                |
| Homelessness And Supportive Housing Total |                              |                              |                              | 1,000,000        | 0                |

### Department: Human Services

| Project  | Project Title               | Activity Title                 | Fund Title                   | 2025-2026 Budget | 2026-2027 Budget |
|----------|-----------------------------|--------------------------------|------------------------------|------------------|------------------|
| 10016763 | ADDA Access Barrier Removal | Critical Access Repair & Maint | GF Continuing Authority Ctrl | 350,000          | 350,000          |

## CAPITAL PROJECTS, *CONTINUED*

### Department: Human Services

| Project              | Project Title | Activity Title | Fund Title | 2025-2026<br>Budget | 2026-2027<br>Budget |
|----------------------|---------------|----------------|------------|---------------------|---------------------|
| Human Services Total |               |                |            | 350,000             | 350,000             |

### Department: Juvenile Probation

| Project                  | Project Title                | Activity Title               | Fund Title                   | 2025-2026<br>Budget | 2026-2027<br>Budget |
|--------------------------|------------------------------|------------------------------|------------------------------|---------------------|---------------------|
| 10016881                 | Juv - Facilities Maintenance | Juv - Facilities Maintenance | GF Annual Authority Ctrl     | 437,982             | 459,881             |
|                          |                              | YGC High Pressure Boiler     | GF Continuing Authority Ctrl | 1,300,000           | 0                   |
|                          |                              | YGC HVAC Activities          | GF Continuing Authority Ctrl | 1,000,000           | 0                   |
| Juvenile Probation Total |                              |                              |                              | 2,737,982           | 459,881             |

### Department: Municipal Transportation Agency

| Project                               | Project Title                  | Activity Title                 | Fund Title          | 2025-2026 Budget | 2026-2027 Budget |
|---------------------------------------|--------------------------------|--------------------------------|---------------------|------------------|------------------|
| 10010140                              | MS TSF-COMplete ST (BIKE&PED)  | Tsf-Complete Streets (Bike& Pe | Sustainable Streets | 68,562           | 68,562           |
| 10011999                              | Tsf-Transit Cap Maint & Progra | Tsf-Transit Capital Maint(Repl | Transit             | 1,439,802        | 1,439,802        |
| 10012000                              | MT TSF-Svc&Reliabilty Regional | MT TSF-Svc&Reli Regional FY26  | Transit             | 45,708           | 0                |
| 10012001                              | MT TSF-Svc Exp&Reliability     | MT TSF-Svc Exp&Reli FY26       | Transit             | 731,328          | 0                |
| 10032485                              | MS WalkFirst Quick & Effective | SSD Engineering & Planning     | Sustainable Streets | 550,000          | 550,000          |
| 10034129                              | MT SFMTA Pop Growth Alloc      | FY22 Prop B Alloc For Transit  | Transit             | 42,200,000       | 43,640,000       |
| 10034131                              | MS SFMTA POP GROWTH ALLOC SSD  | FY22 Prop B Alloc for SSD      | Sustainable Streets | 22,620,000       | 23,100,000       |
| 10037270                              | MT Revenue Bond S2021C         | MT Rev Bond S2021C             | Transit             | 7,000,000        | 0                |
| 10039694                              | MT 60' Battery Electric Bus La | Contracts, POs & Prof Svcs1    | Transit             | 700,000          | 0                |
| 10040546                              | TSF Developer Agr Holding Acct | MS Developer Streets           | Sustainable Streets | 4,632,364        | 4,632,364        |
|                                       |                                | MT Developer Transit           | Transit             | 8,819,996        | 0                |
| 10041384                              | MTC State of Good Repair       | FY25-26                        | Transit             | 13,096,076       | 0                |
|                                       |                                | FY26-27                        | Transit             | 0                | 13,096,076       |
| Municipal Transportation Agency Total |                                |                                |                     | 101,903,836      | 86,526,804       |

### Department: Police

| Project  | Project Title                  | Activity Title                 | Fund Title                   | 2025-2026<br>Budget | 2026-2027<br>Budget |
|----------|--------------------------------|--------------------------------|------------------------------|---------------------|---------------------|
| 10009500 | Hazmat Abatement               | Hazmat Abatement               | GF Continuing Authority Ctrl | 35,835              | 37,627              |
| 10009510 | Pol Station Security Camera Up | PS Security Camera Upgrd       | GF Continuing Authority Ctrl | 150,000             | 100,000             |
| 10020722 | Var Loc-Misc Fac Maint Proj    | Various Locations Fac Maint Pr | GF Continuing Authority Ctrl | 186,512             | 195,837             |
| 10030970 | BBR SFPD Maint and Rpr         | Paint/Waterproof PS Exterior   | GF Continuing Authority Ctrl | 0                   | 50,000              |
|          |                                | Police Facilities Roofs Repair | GF Continuing Authority Ctrl | 125,000             | 125,000             |
|          |                                | Range Truss Replacement        | GF Continuing Authority Ctrl | 200,000             | 200,000             |
|          |                                | Stables Building and Grounds   | GF Continuing Authority Ctrl | 175,000             | 0                   |

## CAPITAL PROJECTS, *CONTINUED*

### Department: Police

| Project      | Project Title | Activity Title          | Fund Title                   | 2025-2026 Budget | 2026-2027 Budget |
|--------------|---------------|-------------------------|------------------------------|------------------|------------------|
|              |               | Station Key Card Access | GF Continuing Authority Ctrl | 0                | 50,000           |
| Police Total |               |                         |                              | 872,347          | 758,464          |

### Department: Port

| Project    | Project Title                  | Activity Title                 | Fund Title              | 2025-2026 Budget | 2026-2027 Budget |
|------------|--------------------------------|--------------------------------|-------------------------|------------------|------------------|
| 10011395   | PO SF Port Marina Repairs & Up | Marina Repairs & Upgrades      | Port-South Beach Harbor | 1,943,923        | 1,551,908        |
| 10011407   | PO Waterfront Development Proj | Waterfront Development Proj    | Port Operating          | 9,868,017        | 0                |
| 10032237   | PO Seawall Resiliency Project  | General Planning Activities    | Port Operating          | 2,555,136        | 0                |
| 10032988   | PO Capital Proj Implement Team | Capital Proj Implement Team    | Port Operating          | 559,000          | 0                |
| 10032990   | PO Cap Proj Contingency Fund   | Project Overages               | Port Operating          | 1,438,146        | 10,130,152       |
| 10035116   | PO Facility Condition Assessm. | Facility Condition Assessment  | Port Operating          | 652,000          | 0                |
| 10036012   | PO Southern Waterfront Beautif | Southern Waterfront Beautifica | Port Operating          | 1,471,000        | 0                |
| 10037605   | PO Hyde Street Harbor Cleanup  | PO Hyde Street Harbor Cleanup  | Port Operating          | 250,000          | 0                |
| 10038694   | PO Stormwater Trash Capture    | Stormwater Trash Capture       | Port Operating          | 708,000          | 0                |
| 10039981   | PO 3030 2022 J11 Settlement    | 3030 2022 J11 Settlement       | Port Operating          | 800,000          | 0                |
| 10040237   | PO PRTW 2021 Port Ownership    | PRTW 2021 Port Ownership       | Port Operating          | 692,000          | 0                |
| 10041049   | PO 1330 2024 Bulkhead Roof Rep | 2024 Bulkhead Roof Rep         | Port Operating          | 1,269,000        | 0                |
| 10041090   | PO 1090 2025 Repair & EQ Study | 2025 Repair & EQ Study         | Port Operating          | 2,662,000        | 0                |
| Port Total |                                |                                |                         | 24,868,222       | 11,682,060       |

### Department: Public Health

| Project  | Project Title                  | Activity Title                 | Fund Title                   | 2025-2026 Budget | 2026-2027 Budget |
|----------|--------------------------------|--------------------------------|------------------------------|------------------|------------------|
| 10016877 | HG Misc Fac Maint Proj         | Misc Fac Maint Proj            | SFGH-Operating Fund          | 2,074,647        | 2,178,379        |
| 10016878 | HL Dph - Facilities Maintenanc | Dph - Facilities Maintenance ( | LHH-Operating Fund           | 1,792,436        | 1,882,058        |
| 10030937 | HC Dph System Wide Security Im | Dph System Wide Security Impro | GF Continuing Authority Ctrl | 300,000          | 0                |
| 10032407 | HC WINDOW REPLACEMENT          | HC WINDOW REPLACEMENT          | GF Continuing Authority Ctrl | 250,000          | 250,000          |
| 10033176 | HA DPH Facilities Maintenance  | 101 Grove FM                   | GF Annual Authority Ctrl     | 100,568          | 105,596          |
|          |                                | CBHS Facility                  | GF Annual Authority Ctrl     | 208,661          | 219,094          |
|          |                                | PC Clinic FM                   | GF Annual Authority Ctrl     | 566,121          | 594,427          |
| 10034601 | HG Multi-Year Window Repair    | ZSFG Multi-year window repair  | SFGH-Operating Fund          | 250,000          | 0                |
| 10034618 | ZSFG Freight Elevator Moderniz | Freight Elevator Modernization | SFGH-Operating Fund          | 1,750,000        | 0                |
| 10042447 | HL - Nurse Call Replacement    | LHH Nurse Call Replacement     | LHH-Operating Fund           | 600,000          | 0                |
| 10042499 | HL LHH Security Cameras Upgrad | LHH Security Cameras Upgrades  | LHH-Operating Fund           | 0                | 600,000          |
| 10042503 | ZSFG FA Upgrade - B25 Panels   | Fire Alarm Upgrade - B25 Panel | SFGH-Operating Fund          | 1,500,000        | 1,500,000        |

## CAPITAL PROJECTS, *CONTINUED*

### Department: Public Health

| Project             | Project Title | Activity Title | Fund Title | 2025-2026<br>Budget | 2026-2027<br>Budget |
|---------------------|---------------|----------------|------------|---------------------|---------------------|
| Public Health Total |               |                |            | 9,392,433           | 7,329,554           |

### Department: Public Library

| Project              | Project Title                  | Activity Title                 | Fund Title                   | 2025-2026<br>Budget | 2026-2027<br>Budget |
|----------------------|--------------------------------|--------------------------------|------------------------------|---------------------|---------------------|
| 10009363             | LB Capital Improvement Project | LB Capital Improvement Project | SR Library Fund - Continuing | 1,550,000           | 1,900,000           |
|                      |                                | Mission Renovation Project     | SR Library Fund - Continuing | 3,000,000           | 0                   |
| 10032983             | LB-Branch Building Envelope Pr | Branch Building Envelope Proj  | SR Library Fund - Continuing | 500,000             | 0                   |
| 10034331             | LB-SFPL Oceanview Capital Prj  | SFPL Oceanview Branch Capital  | SR Library Fund - Continuing | 4,800,000           | 0                   |
| 10040917             | LIB Main Safety Barriers Proj  | LIB Main Safety Barriers Proj  | SR Library Fund - Continuing | 2,500,000           | 0                   |
| Public Library Total |                                |                                |                              | 12,350,000          | 1,900,000           |

### Department: Public Utilities Commission

| Project  | Project Title                  | Activity Title                     | Fund Title            | 2025-2026<br>Budget | 2026-2027<br>Budget |
|----------|--------------------------------|------------------------------------|-----------------------|---------------------|---------------------|
| 10014230 | Retail Customer Programs       | Retail Customer Programs           | Hetchy Operating Fund | 3,573,000           | 3,573,000           |
| 10014854 | Natural Resources Planning     | Natural Resources Planning         | SFWD-Operating Fund   | 1,500,000           | 1,500,000           |
| 10015046 | Long Term Monitoring & Permit  | Long Term Monitoring & Permit      | SFWD-Operating Fund   | 5,500,000           | 5,500,000           |
| 10016956 | Hetchy Water - Facilities Main | Facilities Maint                   | Hetchy Operating Fund | 3,849,650           | 3,849,650           |
| 10016972 | Awss Maintenance - Cdd         | Awss Maintenance - Cdd             | SFWD-Operating Fund   | 2,500,000           | 2,500,000           |
| 10016976 | Watershed Structure Projection | Watershed Structure Projection     | SFWD-Operating Fund   | 7,000,000           | 7,000,000           |
| 10025172 | Wecc/Nerc Compliance           | Wecc/Nerc Compliance               | Hetchy Operating Fund | 5,670,349           | 5,670,349           |
| 10025175 | Wecc/Nerc Transmission Line Cl | Wecc/Nerc Transmission Line Cl     | Hetchy Operating Fund | 223,000             | 223,000             |
| 10025206 | Water Resources Planning And D | Water Resources Planning/<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   | 500,000             | 500,000             |
|          |                                | Treasure Island - Wastewater       | CWP-Operating Fund    | 2,600,000           | 2,600,000           |
| 10025208 | 525 Golden Gate - O & M        | 525 Golden Gate - O & M            | CWP-Operating Fund    | 2,634,881           | 2,634,881           |
|          |                                | 525 Golden Gate - O & M            | Hetchy Operating Fund | 2,098,749           | 2,098,749           |
|          |                                | 525 Golden Gate - O & M            | SFWD-Operating Fund   | 1,104,619           | 1,038,162           |
| 10025762 | Low Impact Development         | FY22 Low Impact Development        | CWP-Operating Fund    | 681,000             | 681,000             |
| 10025785 | Youth Employment & Environment | Youth Employment & Enviro (CB)     | CWP-Operating Fund    | 300,000             | 0                   |
|          |                                | Youth Employment & Enviro (CB)     | Hetchy Operating Fund | 150,000             | 0                   |
|          |                                | Youth Employment & Enviro (CB)     | SFWD-Operating Fund   | 1,150,000           | 0                   |
|          |                                | Youth Employment & Environ<br>Bud  | CWP-Operating Fund    | 397,000             | 697,000             |
|          |                                | Youth Employment & Environ<br>Bud  | Hetchy Operating Fund | 0                   | 150,000             |

## CAPITAL PROJECTS, *CONTINUED*

### Department: Public Utilities Commission

| Project                           | Project Title                  | Activity Title                 | Fund Title                     | 2025-2026 Budget | 2026-2027 Budget |
|-----------------------------------|--------------------------------|--------------------------------|--------------------------------|------------------|------------------|
|                                   |                                | Youth Employment & Environ Bud | SFWD-Operating Fund            | 140,000          | 1,290,000        |
| 10036107                          | CleanPowerSF Customer Program  | CleanPowerSF Customer Program  | CleanPowerSF Operating Fund    | 4,931,609        | 4,931,609        |
| 10037757                          | PDP Program                    | Operations                     | CleanPowerSF Operating Fund    | 180,000          | 180,000          |
| 10037758                          | Low Income Inverters Program   | Operations                     | CleanPowerSF Operating Fund    | 91,250           | 91,250           |
| 10038863                          | DAC Solar Program              | DAC Solar Program              | CleanPowerSF Special Revenue F | 827,045          | 827,045          |
| 10038941                          | DAC Community Solar Program    | DAC Community Solar Program    | CleanPowerSF Special Revenue F | 260,413          | 260,413          |
| 10039051                          | EV Charge SF                   | EV Charge SF                   | CleanPowerSF Operating Fund    | 1,500,000        | 1,500,000        |
| 10039564                          | E-Mobility                     | Operations                     | CleanPowerSF Operating Fund    | 580,000          | 580,000          |
| 10041032                          | ITS Programmatic Project       | Hetchy-Joint                   | Hetchy Operating Fund          | 117,461          | 117,461          |
|                                   |                                | Hetchy-Power                   | Hetchy Operating Fund          | 73,951           | 73,951           |
|                                   |                                | ITS Programmatic Project       | CleanPowerSF Operating Fund    | 25,057           | 25,057           |
|                                   |                                | ITS Programmatic Project       | CWP-Operating Fund             | 275,809          | 275,809          |
|                                   |                                | ITS Programmatic Project       | SFWD-Operating Fund            | 404,763          | 404,763          |
| 10041105                          | Heat Pump Water Heater Rebates | Program Design-Support         | CleanPowerSF Operating Fund    | 115,288          | 115,288          |
| Public Utilities Commission Total |                                |                                |                                | 56,854,894       | 56,788,437       |

### Department: Public Works

| Project  | Project Title                | Activity Title          | Fund Title                     | 2025-2026 Budget | 2026-2027 Budget |
|----------|------------------------------|-------------------------|--------------------------------|------------------|------------------|
| 10034075 | PW Harvey Milk Plaza         | DSN Building Design Dev | Grants; NonProject; Cont Sta   | 121,500          | 15,000           |
|          |                              | Federal - CTRXXXXX      | CPSIF Street Impvt-Fed         | 500,000          | 0                |
| 10034763 | PW Curb Ramps Budget         | Reserve- Project        | CPSIF COP Streets & Curbramps  | 2,000,000        | 2,000,000        |
|          |                              | Reserve- Project        | GF Continuing Authority Ctrl   | 2,000,000        | 2,000,000        |
| 10034764 | PW Street Resurfacing Budget | Reserve- Project        | CPSIF COP Streets & Curbramps  | 23,000,000       | 23,000,000       |
|          |                              | Reserve- Project        | SR RMRA City Capital Funding   | 21,841,000       | 22,000,000       |
|          |                              | Reserve- Project        | SR RMRA County Capital Funding | 10,920,000       | 11,000,000       |
|          |                              | Reserve- Project        | SR Road                        | 3,960,000        | 3,950,000        |
|          |                              | Reserve- Project        | SR Special Gas Tax St Impvt    | 6,930,000        | 6,950,000        |
| 10034784 | PW Tree Equity Budget        | Reserve- Project        | GF Continuing Authority Ctrl   | 600,000          | 600,000          |
| 10034786 | PW Plazas Budget             | Reserve- Project        | GF Continuing Authority Ctrl   | 250,000          | 250,000          |
| 10034787 | PW Pothole Repairs Budget    | Reserve- Project        | GF Continuing Authority Ctrl   | 2,000,000        | 1,500,000        |
| 10034788 | PW Facilities Maint Budget   | Reserve- Project        | GF Continuing Authority Ctrl   | 596,164          | 625,972          |
| 10034790 | PW Urgent Repairs Budget     | Reserve- Project        | GF Continuing Authority Ctrl   | 349,729          | 425,144          |
| 10034791 | PW SIRP Sidewalk Budget      | Reserve- Project        | GF Continuing Authority Ctrl   | 1,000,000        | 1,500,000        |

## CAPITAL PROJECTS, *CONTINUED*

### Department: Public Works

| Project                   | Project Title                  | Activity Title         | Fund Title                   | 2025-2026<br>Budget | 2026-2027<br>Budget |
|---------------------------|--------------------------------|------------------------|------------------------------|---------------------|---------------------|
|                           |                                | Reserve- Project       | SR Other Special Revenue     | 1,869,738           | 1,869,738           |
| 10034792                  | PW ASAP Sidewalk Budget        | Reserve- Project       | SR Other Special Revenue     | 814,807             | 814,807             |
| 10034852                  | PW Median Maintenance Budget   | Reserve- Project       | GF Continuing Authority Ctrl | 150,000             | 150,000             |
| 10034853                  | PW Landslide/ Rockfall Budget  | Reserve- Project       | GF Continuing Authority Ctrl | 191,009             | 200,559             |
| 10034854                  | PW Street Structures Budget    | Reserve- Project       | GF Continuing Authority Ctrl | 735,109             | 250,000             |
| 10035833                  | PW Vehicular Guardrail Repair  | CON Work               | GF Continuing Authority Ctrl | 367,500             | 0                   |
| 10036482                  | PW Tree Planting and Establish | Reserve- Project       | GF Continuing Authority Ctrl | 1,045,732           | 953,330             |
| 10037647                  | PW Fence Repairs Budget        | Reserve- Project       | GF Continuing Authority Ctrl | 200,000             | 150,000             |
| 10037693                  | PW SOMA Tree Nursery           | Clean CA - CTR00003159 | CPSIF Street Impvt-Sta       | 12,749              | 0                   |
| 10040155                  | PW SS Bridge Inspect & Repair  | Reserve- Project       | GF Continuing Authority Ctrl | 400,000             | 200,000             |
| 10041413                  | PW Emergency Capital Repairs   | Reserve- Project       | GF Continuing Authority Ctrl | 250,000             | 200,000             |
| 10042511                  | PW SOMA Under Freeway Park     | Reserve- Project       | GF Continuing Authority Ctrl | 50,000              | 0                   |
| 10042562                  | PW WAR Opera Elev Mod Ph 2     | Reserve - Project      | GF Continuing Authority Ctrl | 1,350,000           | 2,500,000           |
| 10042564                  | PW JUV East+Lobby Mod Ph 2     | Reserve - Project      | GF Continuing Authority Ctrl | 750,000             | 1,000,000           |
| <b>Public Works Total</b> |                                |                        |                              | <b>84,255,037</b>   | <b>84,104,550</b>   |

### Department: Recreation And Park Commission

| Project  | Project Title                  | Activity Title                 | Fund Title                   | 2025-2026<br>Budget | 2026-2027<br>Budget |
|----------|--------------------------------|--------------------------------|------------------------------|---------------------|---------------------|
| 10013093 | RP Open Space Acquisition      | Os Acquisition-Budget          | SR Open Space-Continuing     | 3,982,500           | 3,966,500           |
| 10013099 | RP ADA Compliance              | ADA Compliance-Budget          | GF Continuing Authority Ctrl | 800,000             | 800,000             |
| 10013170 | RP Gene Friend Rec Center      | Budget                         | SR R&P Maintenance Fund      | 316,137             | 325,621             |
| 10013173 | RP Concession Maintenance      | Concession Maintenance         | GF Continuing Authority Ctrl | 640,000             | 640,000             |
| 10013254 | RP Marina DBW Loan Reserve     | Marina Dbw Loan Reserve        | SR R&P-Marina Yacht Harbor   | 93,628              | 88,968              |
| 10013260 | RP SF Marina Improv and Remed  | Budget                         | SR R&P-Marina Yacht Harbor   | 0                   | 70,000,000          |
| 10013274 | RP Erosion Cntrl/Rtaining Wall | Erosion Control & Retaining Wa | GF Continuing Authority Ctrl | 750,000             | 750,000             |
| 10013280 | RP Forestry                    | Forestry                       | GF Continuing Authority Ctrl | 800,000             | 800,000             |
| 10013283 | RP Field Rehabilitation        | Field Rehabilitation-Budget    | GF Continuing Authority Ctrl | 525,000             | 525,000             |
| 10013292 | RP Gateways/Borders/Bollards   | Gateways/Borders/Bollars/Fenci | GF Continuing Authority Ctrl | 600,000             | 600,000             |
| 10013296 | RP General Facility Renewal    | General Facility Renewal Budge | GF Continuing Authority Ctrl | 600,000             | 750,000             |
| 10013347 | RP Golf Capital                | Golf Program                   | SR Golf Fund -Continuing     | 552,587             | 569,164             |
| 10013359 | RP Irrigation Systems          | Irrigation Systems             | GF Continuing Authority Ctrl | 500,000             | 500,000             |
| 10013373 | RP Camp Mather Capital Renewal | Camp Mather Facility Renewal B | GF Continuing Authority Ctrl | 600,000             | 600,000             |
| 10013588 | RP Paving                      | Paving                         | GF Continuing Authority Ctrl | 1,000,000           | 1,000,000           |

## CAPITAL PROJECTS, *CONTINUED*

### Department: Recreation And Park Commission

| Project                              | Project Title                  | Activity Title                 | Fund Title                   | 2025-2026 Budget | 2026-2027 Budget |
|--------------------------------------|--------------------------------|--------------------------------|------------------------------|------------------|------------------|
| 10013593                             | RP Playing Fields Replacement  | Playing Fields Replacement     | GF Continuing Authority Ctrl | 3,150,000        | 3,150,000        |
| 10013617                             | RP Pump Replacement Project    | Pump Replacement Project-Budqe | GF Continuing Authority Ctrl | 350,000          | 350,000          |
| 10013653                             | RP Emergency Repairs           | Emergency Repairs Budget       | GF Continuing Authority Ctrl | 500,000          | 500,000          |
| 10013659                             | RP Court Resurfacing           | Court Resurfacing              | GF Continuing Authority Ctrl | 875,000          | 875,000          |
| 10013668                             | RP Security and Lighting       | Security and Lighting-Cameras  | GF Continuing Authority Ctrl | 300,000          | 300,000          |
| 10013675                             | RP Signage & Information Sys   | Signage & Information System   | GF Continuing Authority Ctrl | 200,000          | 200,000          |
| 10016942                             | RP General Facilities Maintena | General Facilities Maint-Budqe | GF Annual Authority Ctrl     | 550,000          | 550,000          |
| 10016944                             | RP Mather Facilities Maint     | Mather Facilities Maint-Budget | GF Annual Authority Ctrl     | 300,000          | 300,000          |
| 10016948                             | RP Marina YH Facilities Maint  | Myh-Facilities Maintenance-Bud | SR R&P-Marina Yacht Harbor   | 2,544,502        | 231,105          |
| 10024391                             | RP M Dolores Playground        | Mission Dolores Pg Fac Maint R | GF Continuing Authority Ctrl | 15,000           | 15,000           |
| 10031044                             | RP Yacht Harbor-dredging       | Marina Dredging                | SR R&P-Marina Yacht Harbor   | 585,000          | 600,000          |
| 10031217                             | RP 11th Street And Natoma Park | Budget                         | SR R&P Maintenance Fund      | 200,000          | 200,000          |
| 10031220                             | RP Floor Resurfacing Project   | Floor Resurfacing Project      | GF Continuing Authority Ctrl | 150,000          | 250,000          |
| 10032369                             | RP Civic Center Pg Maint Fund  | Civic Center Pg Maint Fund     | GF Continuing Authority Ctrl | 15,000           | 15,000           |
| 10032971                             | RP Alarm Maintenance           | Alarm Maintenance              | GF Continuing Authority Ctrl | 250,000          | 250,000          |
| 10032972                             | RP Playground Maintenance      | Playground Maintenance         | GF Continuing Authority Ctrl | 750,000          | 1,000,000        |
| 10033303                             | RP Fencing                     | Fencing                        | GF Continuing Authority Ctrl | 650,000          | 650,000          |
| 10034463                             | RP GGP Pagoda                  | GGP Pagoda                     | SR R&P Maintenance Fund      | 300,000          | 300,000          |
| 10035933                             | RP OS Contingency - GEN - NEW  | OS Contingency - GEN- Budget   | SR Open Space-Continuing     | 2,389,500        | 2,379,900        |
| 10036166                             | RP Community Garden Maint      | Community Garden Maint         | GF Continuing Authority Ctrl | 30,000           | 30,000           |
| 10037377                             | RP Waste Receptacle/Park Furn  | Waste Receptacle/ParkFurniture | GF Continuing Authority Ctrl | 100,000          | 100,000          |
| 10038453                             | RP - GGP Tennis Ctr Maint Fund | GGP Tennis Center Maint. Fun   | SR R&P Maintenance Fund      | 250,000          | 250,000          |
| 10038559                             | RP - Gardens of GGP            | GGP Gardens - Budget           | SR R&P Maintenance Fund      | 1,351,671        | 1,351,671        |
| 10042132                             | RP 240 6th Street              | Lease Revenue                  | SR R&P Maintenance Fund      | 115,000          | 115,000          |
| 10042262                             | RP Embarcadero Plaza Project   | Budget                         | Transbay CFD ST Pay-go Fund  | 375,000          | 0                |
| Recreation And Park Commission Total |                                |                                |                              | 28,055,525       | 95,877,929       |

### Department: Sheriff

| Project  | Project Title               | Activity Title               | Fund Title                     | 2025-2026 Budget | 2026-2027 Budget |
|----------|-----------------------------|------------------------------|--------------------------------|------------------|------------------|
| 10013797 | Roads & Urban Forestry      | Cj 5 Road Maintenance        | GF Continuing Authority Ctrl   | 150,000          | 150,000          |
| 10016951 | Shf - Facilites Maintenance | Shf - Facilities Maintenance | GF Annual Authority Ctrl       | 628,753          | 660,190          |
|          |                             | Shf - Jail Maintenance - Hoj | GF Annual Authority Ctrl       | 205,241          | 215,503          |
| 10037714 | CJ2 Elevators CR            | CJ2 Elevators CR             | CPXCF COP Crit Reprs/Rcv Stmls | 2,000,000        | 0                |

## CAPITAL PROJECTS, *CONTINUED*

### Department: Sheriff

| Project              | Project Title                  | Activity Title                 | Fund Title                     | 2025-2026<br>Budget | 2026-2027<br>Budget |
|----------------------|--------------------------------|--------------------------------|--------------------------------|---------------------|---------------------|
| 10038961             | 425 7th Street - Building Mana | 425 7th Street - Building Mana | CPXCF COP Crit Reprs/Rcv Stmls | 1,200,000           | 0                   |
| 10038962             | 425 7th St. Roof Replacement   | 425 7th St. Roof Replacement   | CPXCF COP Crit Reprs/Rcv Stmls | (3,200,000)         | 0                   |
| 10038965             | SBJ Boiler Repair              | SBJ Boiler Repair              | GF Continuing Authority Ctrl   | 500,000             | 0                   |
| 10040284             | PW Roof CJ3 Annex Coating      | Reserve- Project               | GF Continuing Authority Ctrl   | 600,000             | 600,000             |
| 10041427             | CJ3 Access to Unfiltr Sunlight | CJ3- Outdoor Recreation        | GF Continuing Authority Ctrl   | 250,000             | 0                   |
| 10041429             | San Bruno Water Heaters        | San Bruno Water Heaters        | GF Continuing Authority Ctrl   | 1,000,000           | 500,000             |
| 10042517             | SH CJ2 and CJ3 Infrastr Upgrd  | Reinforcemt and Safety Upgrade | GF Continuing Authority Ctrl   | 1,000,000           | 500,000             |
| 10042518             | SH 425 7th St Steam Heat Exch  | Steam Heat Exchg Replacement   | GF Continuing Authority Ctrl   | 350,000             | 0                   |
| <b>Sheriff Total</b> |                                |                                |                                | <b>4,683,994</b>    | <b>2,625,693</b>    |

### Department: War Memorial

| Project                       | Project Title              | Activity Title             | Fund Title                     | 2025-2026<br>Budget | 2026-2027<br>Budget |
|-------------------------------|----------------------------|----------------------------|--------------------------------|---------------------|---------------------|
| 10016982                      | War - Facility Maintenance | War - Facility Maintenance | SR WAR - Annual Authority Ctrl | 705,313             | 740,579             |
| <b>War Memorial Total</b>     |                            |                            |                                | <b>705,313</b>      | <b>740,579</b>      |
| <b>Capital Projects Total</b> |                            |                            |                                | <b>575,510,554</b>  | <b>430,558,729</b>  |



# IT PROJECTS

## ARBORETUM





# INFORMATION & COMMUNICATION TECHNOLOGY PROJECTS

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SF.GOV/COIT

## THE COMMITTEE ON INFORMATION TECHNOLOGY (COIT)

Investment in information and communications technology (IT or ICT) enables the City and County to enhance city services, facilitate resident and visitor engagement, and utilize data to better inform leaders and policymakers.

The City plans, funds, and coordinates IT projects through the Committee on Information Technology (COIT). COIT is responsible for advising the Mayor and Board of Supervisors (Board) on technology matters and setting overall technology direction for the City.

Every other year, COIT publishes the City's Information and Communication Technology Plan (ICT Plan) to proactively plan, fund, and implement the City's technology efforts to align with the Mayor's goals on equity and government accountability. The ICT Plan for Fiscal Years (FY) 2025-26 through 2029-30 was adopted by the Board in 2025, and the full plan can be found on the COIT website [sf.gov/coit-strategy](https://sf.gov/coit-strategy).

## INFORMATION AND COMMUNICATION TECHNOLOGY PLAN (ICT PLAN)

San Francisco's guiding technology vision states that government services must be available and universally accessible in times of crisis and beyond.

This vision reflects the importance of ensuring the accessibility and reliability of City services essential to economic sustainability. The Plan outlines a path to coordinate technology investments, improve city services, and improve the resiliency of the City's most critical systems.

The ICT plan identifies three strategic IT goals:

- Online and Accessible City Services Residents Can Use
- Integrated City Operations that are Efficient and Cost-Effective
- IT Infrastructure You Can Trust.

## **FY 2025-26 and FY2026-27 Proposed Technology Budget**

COIT annually recommends strategic investments in technology projects citywide. The FY2025-26 and FY2026-27 Mayor's proposed budget provides \$49.8 million in funding for 22 projects for the two years. Below are some of the funded projects.

### ***Disaster Recovery of Critical Applications***

The Department of Technology will collaborate with departments to establish IT disaster recovery solutions to support critical business services. The department has conducted a business impact analysis for all department operations to determine application tier criticality, recovery dependencies, and resilience status based on City policy and the citywide technology resilience standard. The next step is to prioritize all top-tier applications then implement a disaster recovery plan and continue resiliency planning.

### ***Digital Accessibility & Inclusion Support***

COIT adopted the citywide Digital Accessibility and Inclusion Standard to ensure city websites are accessible regardless of disability and across languages. This project will continue to provide secure web hosting and funding for human translation on the growing SF.gov site.

### ***Computer Aided Dispatch (CAD) Replacement***

The City's CAD system is a tool for tracking field personnel of the City's police, fire, Sheriff, and other public safety agencies. The current system was purchased in 2001 and is at end-of-life. Cut-over to the new system is planned to go live in 2026.

### ***Human Resources Modernization***

The Department of Human Resources (DHR) is continuing to modernize the employee and job candidate experience within the City by developing an employee onboarding tool and e-personnel

filing system. This work builds on the City's new applicant tracking system that went live in 2021 and will improve the candidate experience by shortening time-to-hire. Additionally, DHR has begun developing a "one-stop shop" intranet to improve the accessibility of key resources for employees. This project will facilitate organization-wide communication, increase employee productivity, and improve team collaboration.

### ***JUSTIS Data Center of Excellence***

Last year, the City reached a significant milestone in the JUSTIS project, completely retiring the mainframe and launching a new modernized court case management system that will transform and streamline case management and improve access and services to judicial partners and the community at-large.

### ***Infrastructure Modernization***

Over the past 5 years, the City has invested in modernizing network and data center infrastructure. The proposed budget continues the Department of Technology's work by improving resiliency in City data centers. This will allow for rapid recovery of critical city systems in the event of a failure, such as a power outage or a natural disaster.

### ***Public Safety and Public Service Radio Replacement***

The Public Safety and Public Service Radio Replacement Project will upgrade the citywide radio communications system used primarily by the City's public safety agencies. The new technology will support over 9,000 mobile and handheld radios, with ten city departments and four outside agencies operating daily on the system.

### ***New Property Assessment and Tax System***

The Assessor, the Treasurer-Tax Collector, and the Controller are replacing the City's property tax system to better support document capture, reporting, storage maintenance, conversion migration services, and management.

### ***Jail Management System***

The Sheriff's Jail Management System is at end-of-life and requires replacement. A modern, supported system will allow the Department to manage operations and increase agency accountability by improving data sharing between Sheriff and partnering City agencies.

### ***AI Evaluation and Support***

The Department of Technology has established an Emerging Technologies team that has successfully trained, piloted, and deployed Generative AI tools with 2,000+ City staff who reported notable productivity gains. In the new fiscal year, the team will build on last year's momentum by implementing and scaling AI technology to help City business leaders enhance effectiveness and efficiency of vital City services. The team will also accelerate responsible and ethical implementation of AI technology through collaborative governance and by drawing on San Francisco tech talent. Other priorities for the new fiscal year include implementing Chapter 22J, the City's AI Transparency Ordinance, and citywide workforce training and continual upskilling.



# ADDITIONAL BUDGETARY RESOURCES

FILLMORE





# ADDITIONAL BUDGETARY RESOURCES

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The Mayor's proposed Fiscal Years (FY) 2025-26 and 2026-27 budget for the City and County of San Francisco (the City), published on June 1, is one of several financial documents available to the public. Other sources of financial information include:

## **Consolidated Budget and Appropriation Ordinance, FY 2025-26 and 2026-27**

The Consolidated Budget and Appropriation Ordinance (BAO) contains the City's sources of funds and their uses, detailed by department. This document provides the legal authority for the City to spend funds during each fiscal year. The BAO is released annually with the Board's passage and the Mayor's signing of the final budgets. An interim BAO, passed by a continuing resolution of the Board, provides the City's interim operating budget between the end of the fiscal year on June 30 and when the final budget is passed.

## **Annual Salary Ordinance, 2025-26 and FY 2026-27**

The Annual Salary Ordinance (ASO) is the legal document that authorizes the number of positions and job classifications in departments for the budgeted fiscal years. The ASO is passed at the same time as the BAO.

## **Annual Comprehensive Financial Report**

The City's Annual Comprehensive Financial Report (ACFR) summarizes the performance of all revenue sources and accounts for total expenditures in any given fiscal year. The ACFR for the fiscal year ending June 30, 2024 is currently available. The FY 2025-26 ACFR will be made available by the Controller after the fiscal year has closed and the City's financial reports have been reviewed and certified.

## **Five-Year Financial Plan and Joint Report**

The City's Five-Year Financial Plan forecasts expenditures and revenues during the five-year period, proposes actions to balance revenues and expenditures during each year of the plan, and discusses strategic goals and corresponding resources for city departments. The Plan is published each odd calendar year by the Controller's Office, the Mayor's Office of Public Policy and Finance, and the Board of Supervisors' Budget and Legislative Analyst. In even calendar years, the Five-Year Financial Plan Update, commonly known as the Joint Report, is issued and is currently available for FY 2025-26 through FY 2029-30.



# OBTAINING BUDGET DOCUMENTS AND RESOURCES

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Copies of these documents are distributed to the SFPL Main Library. They may also be viewed online at the City's web site ([sf.gov](http://sf.gov)) and at the following City Hall locations:

## **Mayor's Office of Public Policy and Finance**

1 Dr. Carlton B. Goodlett Place, Room 288

Phone: (415) 554-6114

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

## **Controller's Office**

1 Dr. Carlton B. Goodlett Place, Room 316

Phone: (415) 554-7500

[sf.gov/departments/controllers-office](http://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](http://sfbos.org)

For more information regarding San Francisco's budget, finance, and performance measurements, please visit the web sites below.

## **SF Performance Scorecards**

Regularly-updated information on the efficiency and effectiveness of San Francisco government in eight highlighted service areas, including livability, public health, safety net, public safety, transportation, environment, economy, and finance.

[sfgov.org/scorecards](http://sfgov.org/scorecards)

## **SF Open Book**

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

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

## **SF Open Data**

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

[datasf.org](http://datasf.org)



# COMMONLY USED TERMS

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**ANNUAL COMPREHENSIVE FINANCIAL**

**REPORT (ACFR)** – The City’s Annual Financial Report, which summarizes the performance of all revenue sources and accounts for total expenditures in the prior fiscal year.

**ANNUALIZATION** – Adjusting a partial year revenue or expense to reflect a full year’s worth of income or spending.

**APPROPRIATION** – Legislative designation of money to a department, program, or project for a particular use, including operations, personnel, or equipment.

**ATTRITION SAVINGS** – Salary savings that result when positions at a department are vacant.

**BALANCED BUDGET** – A budget in which revenues equal expenditures, with no deficit.

**BALANCING** – Process of making revenues match expenditures within each departmental budget and within the City budget as a whole.

**BASE BUDGET** – The budget predicated on maintaining the existing level of services and operations. The City and County of San Francisco require two-year budgeting annually, and the second year of the budget becomes the base budget for the following budget cycle.

**BASELINE** – (1) The annualized budget for the current fiscal year, which serves as the starting point for preparing the next fiscal year’s budget. (2) A required minimum of spending for a specific purpose.

**BOND** – A debt investment in which an investor loans money to an entity that borrows the funds for a defined period of time at a fixed interest rate. Bonds are used by companies and governments to finance a variety of projects and activities.

**BUDGET AND APPROPRIATION ORDINANCE**

**(BAO)** – The legislation that enacts the annual two-year budget. Formerly the Annual Appropriation Ordinance (AAO).

**BUDGET CYCLE** – The period of time in which the City’s financial plan for the upcoming fiscal year is developed; submitted to, reviewed, and enacted by the Board of Supervisors and signed by the Mayor; and implemented by city departments.

**CAPITAL BUDGET** – Funds to acquire land, plan and construct new buildings, expand or modify existing buildings, and/or purchase equipment related to such construction.

**CAPITAL EXPENDITURE** – Expenditures creating future benefits, used to acquire or upgrade physical assets such as equipment or property.

**CARRYFORWARD** – Funds remaining unspent at year-end that a department requests permission to spend during the following fiscal year. Some funds carry forward automatically at year-end.

**CASH BASIS ACCOUNTING** – An accounting methodology that recognizes revenues and expenditures when payments are made effective.

**COST-OF-LIVING ADJUSTMENT (COLA)** – A regularly scheduled adjustment to salaries, aid payments, or other types of expenditures to reflect the cost of inflation.

**COUNTY-WIDE COST ALLOCATION PLAN**

**(COWCAP)** – The County-Wide Cost Allocation Plan is developed annually by the Controller’s Office and calculates the overhead rate charged to each department for its share of citywide overhead costs, such as payroll, accounting, and operations.

**DEFICIT** – An excess of expenditures over revenues.

**ENTERPRISE DEPARTMENT** – A department that does not require a General Fund subsidy because it generates its own revenues by charging fees for services.

**FIDUCIARY FUND** – Used to account for assets held in trust by the government for the benefit of individuals or other entities. Government employee pension funds are an example of a fiduciary fund. Fiduciary funds are one of the three broad types of government funds, the other two being governmental and proprietary funds.

**FISCAL YEAR** – The twelve-month budget cycle. San Francisco's fiscal year runs from July to June 30.

**FRINGE** – The dollar value of employee benefits such as health and dental, which varies from position to position.

**FULL-TIME EQUIVALENT (FTE)** – One or more employees who cumulatively work 40 hours/week.

**FUND** – Government budgets are made up of funds that organize and account for specific resources. Each fund is considered a separate accounting entity.

**FUND BALANCE** – The amount of funding that remains in a given fund at the end of the fiscal year.

**GENERAL FUND** – The largest of the City's funds, the General Fund is a source for discretionary spending and funds many basic municipal services such as public safety, health and human services, and public works. Primary revenue sources include local taxes such as property, sales, business, and other taxes.

**GENERAL FUND DEPARTMENT** – A department that receives an annual appropriation from the City's General Fund.

**GOVERNMENTAL FUND** – The City's basic operating fund, includes the General Fund and Capital projects. One of the three broad types of

government funds, the other two being the fiduciary fund and the proprietary fund.

**INTERIM BUDGET** – The citywide budget that is in effect for the first two months of the fiscal year, during the lag period between July 1—the date on which the Board of Supervisors must technically submit its budget—until mid-August when the new budget is signed into effect by the Mayor. The Mayor's proposed budget serves as the interim budget.

**MAJOR AND PROPRIETARY FUND** – Used to account for a government's on-going activities and operations, the proprietary fund includes enterprise funds (which account for activities in which a fee is charged to external user) and internal service funds (used for services provided to other funds or departments). One of the three broad types of government funds, the other two being the fiduciary fund and the governmental fund.

**MAYOR'S PROPOSED BUDGET** – The citywide budget submitted to the Board of Supervisors by the Mayor's Office, by May 1 for selected Enterprise and other departments and June 1 for all remaining departments, that makes recommendations and estimates for the City's financial operations for the ensuing fiscal year.

**MEMORANDUM OF UNDERSTANDING (MOU)** – A binding agreement between two parties.

**ORDINANCE** – A proposed or enacted law. Typically prepared by the City Attorney.

**RAINY DAY CITY AND SCHOOL RESERVES** – Funds that are legally set-aside by the City Charter, Section 9.113.5, with the intent of protecting the City from being negatively impacted by the economy's boom-bust cycle. Generally, the Rainy Day Reserve requires that money be saved when revenue growth exceeds a certain level (in good economic times) in order to create a cushion during economic downturns. Pursuant to Proposition C, approved by San Francisco voters in November of 2014, the original Rainy Day Reserve was split into

two separate reserves—the City Reserve for use by the City and the School Reserve for use by the San Francisco Unified School District.

**RESOLUTION** – A type of legislation. Typically prepared by the sponsoring department or a member of the Board of Supervisors and generally directed internally.

**REVISED BUDGET** – The department's budget at the end of the fiscal year. Over the course of the fiscal year, the department's original budget may be amended to reflect supplemental appropriations, and receipt of unbudgeted grants.

**SALARY ORDINANCE** – The legislation that grants departments the authority to fill a specified number of positions during the fiscal year. Note that this is not the same as having the funding to fill that

number of positions. Formerly the Annual Salary Ordinance (ASO). This legislation is passed at the same time as the Budget and Appropriation Ordinance.

**SPECIAL FUND** – Any fund other than the General Fund. Revenues in special funds are non-discretionary.

**SURPLUS** – An excess of revenue over expenditures.

**TECHNICAL ADJUSTMENT** – Changes made by the Mayor's Office to the Mayor's proposed budget after it has been submitted to the Board of Supervisors.

**TWO-YEAR BUDGETING** – The citywide process (beginning Fiscal Year 2012-13) of budgeting each year for the next two fiscal years.

# THE PRESIDIO

