



June 20, 2025

Supervisor Connie Chan
Chair, Budget and Appropriations Committee
Board of Supervisors, City and County of San Francisco
City Hall, 1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102

Re: Technical Adjustments Round 1 to the Mayor's Proposed Budget

Dear Chair Chan,

Per Charter Section 9.101, I am submitting the attached adjustments to the Mayor's Proposed Budget for FY 2025-26 and FY 2026-27.

Technical adjustments include:

- Correcting funding levels based on updated health care rates in General City Responsibility.
- Adjusting non personnel services from one-time expenditure to ongoing in the Controller's Office.
- Aligning expenditures to match projected revenues at Economic & Workforce Development.
- Correcting positions in the Library, City Planning, Public Health, Controller's Office, Human Rights Commission, and Human Services Agency.
- Swap deleted vacant positions, as requested by the Human Services Agency.
- Shifting funding for ACFR to General City Responsibility.
- Correcting authority and account codes in the Department of Children, Youth & Their Families, Recreation and Parks, Fire Department, Police Department, and Controller's Office.
- Clerical correction to include interest offset in the Statement of Bond Redemption and Interest (SBRI) Community College District Amount (PDF attached).

This set of technical adjustments will grow the proposed FY 2025-26 budget by \$4,868,511 and will grow the FY 2026-27 budget by \$5,862,332 and is at a cost of \$1,176,804 in FY 2025-26 and a cost of \$1,981,773 in FY 2026-27. Over the two years, the net impact will be a General Fund cost of \$3,158,577. The attached table details these changes. Please contact me with any questions or concerns.

Sincerely,

Sophia Kittler
Budget Director

cc: Members of the Budget and Appropriations Committee
Budget and Legislative Analyst's Office
Greg Wagner, Controller

GFS Type	Dept	Division	Section	Dept ID	Fund	Project	Activity	Authority	Account	FY 2025-26 Change	FY 2025-26 Savings/(Cost)	1T	FY 2026-27 Change	FY 2026-27 Savings/(Cost)	1T
GFS	GEN	230018	230018	230018	10000	10026734	0045	10000	597100	1,240,041	(1,240,041)		2,081,485	(2,081,485)	
GFS	CON	207674	207674	207674	10020	10001644	0001	16940	506070	(76,837)	76,837	x	(90,746)	90,746	x
GFS	CON	207674	207674	207674	10020	10001644	0001	16940	506070	76,837	(76,837)		90,746	(90,746)	
GFS	CON	229227	229227	229227	10020	10038740	0001	22135	506070	(313,000)	313,000	x	(205,000)	205,000	x
GFS	CON	229227	229227	229227	10020	10038740	0001	22135	506070	313,000	(313,000)		205,000	(205,000)	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	527990	(1,773,978)	1,773,978	x	(1,622,194)	1,622,194	x
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	527990	1,773,978	(1,773,978)		1,622,194	(1,622,194)	
NGFS	PUC	232176	232149	276441	27180	10026778	0006	10000	520100	(230,027)	230,027		(254,350)	254,350	
NGFS	PUC	232176	232130	232127	27180	10026772	0002	10000	520100	270,918	(270,918)		248,004	(248,004)	
NGFS	PUC	232176	232130	232127	27180	10026772	0001	10000	520100	(40,891)	40,891		6,346	(6,346)	
GFS	GEN	230018	230018	230018	10000	10026734	0001	10000	527210	347,283	(347,283)		347,283	(347,283)	
GFS	BOS	229020	229020	229020	10000	10003456	0001	10000	527000	(347,283)	347,283		(347,283)	347,283	
GFS	DEC	229051	229051	229051	10000	10038707	0008	10000	538010	10,000	(10,000)		44,140	(44,140)	
GFS	DEC	229051	229051	229051	10000	10038709	0002	10000	538010	619	(619)		(1,478)	1,478	
GFS	DEC	229051	229051	229051	10020	10031224	0001	17558	538010	(18,025)	18,025		(252)	252	
GFS	ADM	296644	228875	228875	10020	10042113	0001	22937	535000	828,110	(828,110)		828,110	(828,110)	
GFS	ADM	296644	228875	228875	10020	10042113	0001	22937	439899	828,110	(828,110)		828,110	(828,110)	
GFS	ECN	207766	207766	207766	10010	10022546	0011	16663	538000	300,000	(300,000)		300,000	(300,000)	
NGFS	ECN	207766	207766	207766	10770	10041963	0001	10001	538010	727,229	(727,229)		727,229	(727,229)	
NGFS	ECN	207766	207766	207766	10770	10041963	0001	10001	444931	727,229	(727,229)		727,229	(727,229)	
NGFS	ECN	207766	207766	207766	10770	10041965	0001	10001	538010	727,191	(727,191)		727,191	(727,191)	
NGFS	ECN	207766	207766	207766	10770	10041965	0001	10001	444931	727,191	(727,191)		727,191	(727,191)	
NGFS	ECN	207766	207766	207766	10770	10041966	0001	10001	538010	642,464	(642,464)		642,464	(642,464)	
NGFS	ECN	207766	207766	207766	10770	10041966	0001	10001	444931	642,464	(642,464)		642,464	(642,464)	
NGFS	ECN	207766	207766	207766	10770	10041967	0001	10001	506070	413,731	(413,731)		413,731	(413,731)	
NGFS	ECN	207766	207766	207766	10770	10041967	0001	10001	444931	413,731	(413,731)		413,731	(413,731)	
NGFS	CPC	229235	229235	229235	10840	10023000	0002	16949	461165	322,788	(322,788)		442,122	(442,122)	
GFS	CON	229228	229228	229228	10060	10001306	0001	10002	486350	(90,851)	90,851		-	-	
GFS	GEN	230018	230018	230018	10000	10026734	0001	10000	581245	(90,851)	90,851		-	-	
GFS	CHF	229218	229218	229218	10000	10040995	8000	17230	538010	(673,334)	673,334		(682,761)	682,761	
GFS	CHF	229218	229218	229218	10000	10040997	8000	17230	581950	(150,000)	150,000		(150,000)	150,000	
GFS	CHF	229218	229218	229218	10000	10040998	8000	17230	581540	(462,305)	462,305		(462,305)	462,305	
GFS	CHF	229218	229218	229218	10000	10040998	8000	17230	581550	(74,372)	74,372		(74,372)	74,372	
GFS	CHF	229218	229218	229218	10010	10040995	8000	17230	538010	673,334	(673,334)		682,761	(682,761)	
GFS	CHF	229218	229218	229218	10010	10040997	8000	17230	581950	150,000	(150,000)		150,000	(150,000)	
GFS	CHF	229218	229218	229218	10010	10040998	8000	17230	581540	462,305	(462,305)		462,305	(462,305)	
GFS	CHF	229218	229218	229218	10010	10040998	8000	17230	581550	74,372	(74,372)		74,372	(74,372)	
GFS	REC	207912	150722	150723	10000	10041580	0002	22862	435226	(3,600,000)	(3,600,000)		(3,600,000)	(3,600,000)	
GFS	REC	207912	150722	150723	10000	10041580	0002	10000	435226	3,600,000	3,600,000		3,600,000	(3,600,000)	
GFS	FIR	130644	130644	130644	10020	10042573	0001	10000	506070	-	-		(500,000)	500,000	
GFS	FIR	130644	130644	130644	10020	10042573	0001	23102	506070	-	-		500,000	(500,000)	
GFS	POL	232086	232086	232086	10000	10041223	0001	23007	560000	(300,000)	300,000		-	-	
GFS	POL	232086	232086	232086	10010	10041223	0001	23007	560000	300,000	(300,000)		-	-	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486990	(26,348,242)	(26,348,242)		(26,639,896)	(26,639,896)	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486180	247,369	247,369		217,690	(217,690)	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486020	2,292,943	(2,292,943)		2,061,301	(2,061,301)	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486190	570,184	(570,184)		594,556	(594,556)	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486170	26,244	(26,244)		27,423	(27,423)	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486110	175,584	(175,584)		183,416	(183,416)	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486191	470,560	(470,560)		470,953	(470,953)	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486400	250,713	(250,713)		230,004	(230,004)	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486560	268,969	(268,969)		252,754	(252,754)	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486320	47,898	(47,898)		50,091	(50,091)	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486350	13,284,288	(13,284,288)		13,555,347	(13,555,347)	

Technical Adjustments Round 1 to the Mayor's FY 2025-26 and FY 2026-27 Proposed Budget

GFS Type	Dept	Division	Section	Dept ID	Fund	Project	Activity	Authority	Account	FY 2025-26 Change	FY 2025-26 Savings/(Cost)	1T	FY 2026-27 Change	FY 2026-27 Savings/(Cost)	1T
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486690	2,487,033	2,487,033		2,599,477	2,599,477	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486430	383,420	383,420		371,270	371,270	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486460	3,033,164	3,033,164		3,075,434	3,075,434	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486450	123,815	123,815		146,234	146,234	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486530	286,171	286,171		270,999	270,999	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486740	2,089,751	2,089,751		2,083,157	2,083,157	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486630	174,750	174,750		310,073	310,073	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486640	106,441	106,441		109,635	109,635	
GFS	CON	275641	275642	275642	10060	10022950	0001	10002	486570	28,945	28,945		30,082	30,082	

GFS Type	Dept	Position#	Division	Section	Dept ID	Fund	Project	Activity	Authority	Account Lvl	Job Class	Job Class Title	Status	Action	FY 2025-26 FTE Change	FY 2025-26 Amount Change	FY 2025-26 Savings/(Cost)	FY 2026-27 FTE Change	FY 2026-27 Amount Change	FY 2026-27 Savings/(Cost)
NGFS	CPC	0107818-1	229235	229235	229235	10840	10023000	0002	16949	5010/5130	5291	Planner III	A		0.76	161,394	(161,394)	1.00	221,061	(221,061)
NGFS	CPC	0113262-1	229235	229235	229235	10840	10023007	0001	16949	5010/5130	5291	Planner III	A		0.76	161,394	(161,394)	1.00	221,061	(221,061)
GFS	CPC	01111776-1	109733	109733	109733	10000	10001649	0001	10000	5010/5130	5298	Planner III-Environmental Re	A	D	(0.76)	(161,394)	161,394	(1.00)	(221,061)	221,061
GFS	CPC	01123217-1	229236	229236	229236	10020	10023001	0001	16950	5010/5130	5291	Planner III	A	D	(0.76)	(161,394)	161,394	(1.00)	(221,061)	221,061
GFS	CON	01118824	275641	275644	275644	10060	10022950	0001	10002	5010	1803	C Performance Analyst I	O	C	(1.00)	-	-	(1.00)	-	-
GFS	CON	01118824	275641	275644	275644	10060	10022950	0001	10002	5010	1805	C Performance Analyst II	O	C	1.00	-	-	1.00	-	-
GFS	CON	01122708	275641	275644	275644	10060	10022950	0001	10002	5010	1803	C Performance Analyst I	O	C	(1.00)	-	-	(1.00)	-	-
GFS	CON	01122708	275641	275644	275644	10060	10022950	0001	10002	5010	1805	C Performance Analyst II	O	C	1.00	-	-	1.00	-	-
GFS	CON	01133449	275641	275644	275644	10060	10022950	0001	10002	5010	1803	C Performance Analyst I	O	C	(1.00)	-	-	(1.00)	-	-
GFS	CON	01133449	275641	275644	275644	10060	10022950	0001	10002	5010	1805	C Performance Analyst II	O	C	1.00	-	-	1.00	-	-
GFS	CON	01129751-1	229228	229228	229228	10060	10001306	0001	10002	5010/5130	1842	C Management Assistant	A	D	(0.24)	(40,663)	40,663	-	-	-
GFS	CON	01126019-1	229228	229228	229228	10060	10001306	0001	10002	5010/5130	1823	C Senior Administrative Analyst	A	D	(0.24)	(50,188)	50,188	-	-	-
NGFS	LIB	00604126-1	232048	232048	232048	13140	10026751	0006	10000	5010/5130	1310	C Public Relations Assistant	A	S	1.00	130,199	(130,199)	1.00	135,816	(135,816)
NGFS	LIB	01015031-1	232048	232048	232048	13140	10026751	0006	10000	5010/5130	1406	C Senior Clerk	A	S	(1.00)	(143,094)	143,094	(1.00)	(149,187)	149,187
GFS	HSA	01123427-1	149665	207765	149672	10000	10001705	0001	10000	5010/5130	2905	C Human Services Agency Semi	A		0.76	121,108	(121,108)	1.00	167,296	(167,296)
GFS	HSA	01046071-1	149665	207765	149672	10000	10001705	0001	10000	5010/5130	2905	C Human Services Agency Semi	A	D	(0.76)	(121,108)	121,108	(1.00)	(167,296)	167,296
GFS	ADM	01122902-1	296645	207650	207650	10010	10001300	0001	16902	5010	9920	C Public Service Aide - Assistat	O	D	(1.00)	-	-	(1.00)	-	-
GFS	ADM	01122903-1	296645	207650	207650	10010	10001300	0001	16902	5010	9920	C Public Service Aide - Assistat	O	D	-	-	-	-	-	-
GFS	ADM	01122904-1	296645	207650	207650	10010	10001300	0001	16902	5010	9920	C Public Service Aide - Assistat	O	D	1.00	-	-	1.00	-	-
GFS	ADM	01122905-1	296645	207650	207650	10010	10001300	0001	16902	5010	9920	C Public Service Aide - Assistat	O	D	-	-	-	-	-	-
NGFS	DPH	01070238	240642	251892	251892	11580	10041976	0001	10001	5010/5130	2328	C Nurse Practitioner	G	H	(0.30)	(117,155)	117,155	(0.30)	(117,155)	117,155
NGFS	DPH	01151979	240642	251892	251892	11580	10041976	0001	10001	5010/5130	2328	C Nurse Practitioner	G	H	0.30	117,155	(117,155)	0.30	117,155	(117,155)
GFS	DPH	01140085	207705	210705	210705	10000	10034067	0001	10000	5010/5130	2230	C Physician Specialist	A	H	0.40	173,590	(173,590)	0.40	181,220	(181,220)
GFS	DPH	NEWP339455	207705	210705	210705	10000	10034067	0006	10000	5010/5130	2230	C Physician Specialist	A	D	(0.40)	(173,590)	173,590	(0.40)	(181,220)	181,220
GFS	DPH	01016191	240642	251899	251899	10000	10001995	0001	10000	5010/5130	2204	C Dental Hygienist	A	D	(1.00)	(196,339)	196,339	(1.00)	(204,462)	204,462
GFS	DPH	01094503	240642	251899	251899	10000	10001995	0001	10000	5010/5130	2204	C Dental Hygienist	A	R	1.00	196,339	(196,339)	1.00	204,462	(204,462)
GFS	REC	01013079	207912	207913	150675	10080	10001740	0001	10000	5010/5130	1820	C Junior Administrative Analyst	A	R	(1.00)	(140,374.00)	140,374	(1.00)	(146,367)	146,367
GFS	REC	01077890	207912	207913	150675	10080	10001740	0001	10000	5010/5130	1823	C Senior Administrative Analyst	A	R	(1.00)	(204,834.00)	204,834	(1.00)	(213,257)	213,257
GFS	REC	01103747	207912	207913	150675	10080	10001740	0252	10000	5010/5130	0922	C Manager I	A	R	(1.00)	(240,867.00)	240,867	(1.00)	(250,913)	250,913
GFS	REC	01107568	207912	207913	150675	10080	10001740	0001	10000	5010/5130	1824	C Principal Administrative Analyst	A	R	(1.00)	(233,952.00)	233,952	(1.00)	(243,448)	243,448
GFS	REC	01111133	207912	207913	150675	10080	10001740	0252	10000	5010/5130	3302	C Admission Attendant	A	R	(1.00)	(107,722.00)	107,722	(1.00)	(112,513)	112,513
GFS	REC	01111139	207912	207913	150675	10080	10001740	0252	10000	5010/5130	3302	C Admission Attendant	A	R	(0.75)	(80,794.00)	80,794	(0.75)	(84,385)	84,385
GFS	REC	01111253	207912	207913	150675	10080	10001740	0001	10000	5010/5130	3286	C Recreation Coordinator	A	R	(1.00)	(134,144.00)	134,144	(1.00)	(139,907)	139,907
GFS	REC	01111254	207912	207913	150675	10080	10001740	0001	10000	5010/5130	3286	C Recreation Coordinator	A	R	(1.00)	(134,144.00)	134,144	(1.00)	(139,907)	139,907
GFS	REC	01111255	207912	207913	150675	10080	10001740	0001	10000	5010/5130	3286	C Recreation Coordinator	A	R	(1.00)	(134,144.00)	134,144	(1.00)	(139,907)	139,907
GFS	REC	01119055	207912	207913	150675	10080	10001740	0252	10000	5010/5130	1824	C Principal Administrative Analyst	A	R	(1.00)	(233,952.00)	233,952	(1.00)	(243,448)	243,448
GFS	REC	01119551	207912	207913	150675	10080	10001740	0001	10000	5010/5130	1820	C Junior Administrative Analyst	A	R	(1.00)	(140,374.00)	140,374	(1.00)	(146,367)	146,367
GFS	REC	01133470	207912	207913	150675	10080	10001740	0001	10000	5010/5130	1822	C Administrative Analyst	A	R	(1.00)	(178,423.00)	178,423	(1.00)	(185,819)	185,819
GFS	REC	01135613	207912	207913	150675	10080	10001740	0252	10000	5010/5130	1822	C Administrative Analyst	A	R	(1.00)	(178,423.00)	178,423	(1.00)	(185,819)	185,819
GFS	REC	01135627	207912	207913	150675	10080	10001740	0252	10000	5010/5130	1820	C Junior Administrative Analyst	A	R	(1.00)	(140,374.00)	140,374	(1.00)	(146,367)	146,367
GFS	REC	01135628	207912	207913	150675	10080	10001740	0252	10000	5010/5130	1822	C Administrative Analyst	A	R	(1.00)	(178,423.00)	178,423	(1.00)	(185,819)	185,819
GFS	REC	01139664	207912	207913	150675	10080	10001740	0001	10000	5010/5130	1820	C Junior Administrative Analyst	A	R	(1.00)	(140,374.00)	140,374	(1.00)	(146,367)	146,367
GFS	REC	01153134	207912	207913	150675	10080	10001740	0001	10000	5010/5130	1824	C Principal Administrative Analyst	A	R	(1.00)	(233,952.00)	233,952	(1.00)	(243,448)	243,448
GFS	REC	SPCL	207912	207913	150675	10080	10001740	0001	10000	5010/5130	9993M	C Attrition Savings - Miscellane	S		2.16	411,337.00	(411,337)	2.16	414,774	(414,774)
GFS	REC	SPCL	207912	207913	150675	10080	10001740	0252	10000	5010/5130	9993M	C Attrition Savings - Miscellane	S		0.05	9,721.00	(9,721)	0.05	9,802	(9,802)
GFS	REC	SPCL	207912	207913	150675	10080	10001740	0001	10000	5010/5130	STEPM	C Step Adjustments, Miscellane	S		-	(48,898.00)	48,898	-	(48,851)	48,851
GFS	REC	SPCL	207912	207913	150675	10080	10001740	0252	10000	5010/5130	STEPM	C Step Adjustments, Miscellane	S		-	12,254.00	(12,254)	-	12,242	(12,242)
GFS	REC	SPCL	207912	207913	150675	10080	10001740	0001	10000	5010/5130	TEMPM	C Temporary - Miscellaneous	S		(0.34)	(50,532.00)	50,532	(0.34)	(50,532)	50,532
GFS	REC	SPCL	207912	207913	150675	10080	10001740	0252	10000	5010/5130	TEMPM	C Temporary - Miscellaneous	S		(1.36)	(201,868.00)	201,868	(1.36)	(201,868)	201,868
GFS	REC	01013079	207912	207913	150675	10080	10001740	0001	10002	5010/5130	1820	C Junior Administrative Analyst	A	R	1.00	140,374.00	(140,374)	1.00	146,367	(146,367)
GFS	REC	01077890	207912	207913	150675	10080	10001740	0001	10002	5010/5130	1823	C Senior Administrative Analyst	A	R	1.00	204,834.00	(204,834)	1.00	213,257	(213,257)
GFS	REC	01103747	207912	207913	150675	10080	10001740	0252	10002	5010/5130	0922	C Manager I	A	R	1.00	240,867.00	(240,867)	1.00	250,913	(250,913)
GFS	REC	01107568	207912	207913	150675	10080	10001740	0001	10002	5010/5130	1824	C Principal Administrative Analyst	A	R	1.00	233,952.00	(233,952)	1.00	243,448	(243,448)
GFS	REC	01111133	207912	207913	150675	10080	10001740	0252	10002	5010/5130	3302	C Admission Attendant	A	R	1.00	107,722.00	(107,722)	1.00	112,513	(112,513)
GFS	REC	01111139	207912	207913	150675	10080	10001740	0001	10002	5010/5130	3302	C Admission Attendant	A	R	0.75	80,794.00	(80,794)	0.75	84,385	(84,385)
GFS	REC	01111253	207912	207913	150675	10080	10001740	0001	10002	5010/5130	3286	C Recreation Coordinator	A	R	1.00	134,144.00	(134,144)	1.00	139,907	(139,907)
GFS	REC	01111254	207912	207913	150675	10080	10001740	0001	10002	5010/5130	3286	C Recreation Coordinator	A	R	1.00	134,144.00	(134,144)	1.00	139,907	(139,907)
GFS	REC	01111255	207912	207913	150675	10080	10001740	0001	10002	5010/5130	3286	C Recreation Coordinator	A	R	1.00	134,144.00	(134,144)	1.00	139,907	(139,907)
GFS	REC	01119055	207912	207913	150675	10080	10001740	0252	10002	5010/5130	1824	C Principal Administrative Analyst	A	R	1.00	233,952.00	(233,952)	1.00		

Technical Adjustments Round 1 to the Mayor's FY 2025-26 and FY 2026-27 Proposed Budget

GFS	FIR	SPCL	130651	130651	130651	10060	10034532	0001	10002	5010/ 5130	PREMU_X	Premium Pay - Uniform	S		-	6,853	(6,853)	-	6,853	(6,853)
GFS	WOM	01147719	232395	232395	232395	10000	10026801	0001	10000	5010/ 5130	0951_C	Deputy Director I	A	TF						
GFS	HRC	01147719	232021	232021	232021	10000	10026801	0001	10000	5010/ 5130	0951_C	Deputy Director I	A	D	0.24	57,808	(57,808)			
NGFS	LIB	SPCL	232048	232048	232048	13140	10026751	0001	10000	5010/ 5130	9993M_C	Attrition Savings - Miscellane	S			12,895	(12,895)		13,371	(13,371)

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Fiscal Years 2025-2026 and 2026-2027
Summary

	FY 2025-2026				FY 2026-2027			
	Principal	Interest	Adm Expense/ Additional Rental/ Property Insurance	Total	Principal	Interest	Adm Expense/ Additional Rental/ Property Insurance	Total
GENERAL OBLIGATION BONDS								
CITY AND COUNTY OF SAN FRANCISCO	\$ 294,161,279	\$ 125,712,353	\$ 800	\$ 419,874,432	\$ 174,865,841	\$ 112,542,866	\$ 800	\$ 287,409,507
SAN FRANCISCO COMMUNITY COLLEGE DISTRICT	42,160,000	24,749,932	-	66,909,932	18,640,000	22,814,606	-	41,454,606
SAN FRANCISCO UNIFIED SCHOOL DISTRICT	95,080,000	45,013,734	-	140,093,734	106,265,000	40,385,870	-	146,650,870
BAY AREA RAPID TRANSIT DISTRICT	18,963,602	31,680,544	-	50,644,146	19,894,431	30,729,495	-	50,623,926
SUB-TOTAL GENERAL OBLIGATIONS - FROM AD VALOREM PROPERTY TAXES	\$ 450,364,881	\$ 227,156,563	\$ 800	\$ 677,522,244	\$ 319,665,272	\$ 206,472,837	\$ 800	\$ 526,138,909
OTHER DEBTS - GOVERNMENTAL ACTIVITIES	\$ 57,148,862	\$ 60,681,980	\$ 4,791,996	\$ 122,622,838	\$ 70,109,013	\$ 79,004,466	\$ 6,897,272	\$ 156,010,751
SUB-TOTAL OTHER DEBTS - GOVERNMENTAL ACTIVITIES	\$ 57,148,862	\$ 60,681,980	\$ 4,791,996	\$ 122,622,838	\$ 70,109,013	\$ 79,004,466	\$ 6,897,272	\$ 156,010,751
PUBLIC SERVICE ENTERPRISE - REV BONDS, CERTICATES OF PARTICIPATION AND LOANS	\$ 445,662,913	\$ 856,636,970	\$ 2,270,266	\$ 1,304,570,149	\$ 477,634,990	\$ 924,429,751	\$ 2,527,395	\$ 1,404,592,136
TOTAL DEBT PAYMENTS	\$ 953,176,656	\$ 1,144,475,513	\$ 7,063,062	\$ 2,104,715,231	\$ 867,409,275	\$ 1,209,907,054	\$ 9,425,467	\$ 2,086,741,796

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
General Obligation
Fiscal Years 2025-2026 and 2026-2027

	FY 2025-2026				FY 2026-2027			
	Principal	Interest	Adm Expense	Total	Principal	Interest	Adm Expense	Total
GENERAL CITY								
1992 UMB Program - Seismic Safety, Series 2007A - Drawdown 1-7	\$ 2,011,279	\$ 399,475	\$ -	\$ 2,410,754	\$ 1,940,841	\$ 299,907	\$ -	\$ 2,240,748
2016 Affordable Housing-Preservation and Seismic Safety Series 2019A	1,050,000	2,699,132	-	3,749,132	1,080,000	2,667,086	-	3,747,086
2016 Affordable Housing-Preservation and Seismic Safety Series 2020C	1,690,000	2,446,471	-	4,136,471	1,710,000	2,427,814	-	4,137,814
2016 Affordable Housing-Preservation and Seismic Safety Series 2025E	275,000	1,935,495	-	2,210,495	290,000	1,921,058	-	2,211,058
2008 Clean and Safe Neighborhood Parks, BAB Series 2010D ⁽¹⁾	3,320,000	1,059,843	150	4,379,993	3,440,000	873,923	150	4,314,073
2008 Clean and Safe Neighborhood Parks, Series 2016A	430,000	147,150	-	577,150	440,000	134,250	-	574,250
2012 Clean and Safe Neighborhood Parks, Series 2016B	1,390,000	477,750	-	1,867,750	1,430,000	436,050	-	1,866,050
2008 San Francisco General Hospital Improvement, BAB Series 2010C ⁽¹⁾	16,185,000	5,167,992	150	21,353,142	16,775,000	4,261,632	150	21,036,782
2010 Earthquake Safety & Emergency Response Series 2016C	1,295,000	431,925	-	1,726,925	1,330,000	393,075	-	1,723,075
2014 Earthquake Safety & Emergency Response Series 2016D	4,360,000	1,457,213	-	5,817,213	4,490,000	1,326,413	-	5,816,413
2020 Earthquake Safety & Emergency Response Series 2021B-1	1,840,000	2,515,900	-	4,355,900	1,930,000	2,423,900	-	4,353,900
2020 Earthquake Safety & Emergency Response, Series 2021E-1	1,700,000	2,327,500	-	4,027,500	1,785,000	2,242,500	-	4,027,500
2020 Earthquake Safety & Emergency Response, Series 2025B-1	5,875,000	9,711,500	-	15,586,500	6,170,000	9,417,750	-	15,587,750
2018 Embarcadero Seawall Earthquake Safety, Series 2025A-1	-	754,250	-	754,250	-	754,250	-	754,250
2018 Embarcadero Seawall Earthquake Safety, Series 2025A-2	4,220,000	5,482,462	-	9,702,462	3,850,000	5,291,718	-	9,141,718
2011 Road Repaving and Street Safety, Series 2016E	2,265,000	756,300	-	3,021,300	2,330,000	688,350	-	3,018,350
2014 Transportation & Road Improvements Series 2020B	5,220,000	1,806,200	-	7,026,200	5,325,000	1,701,800	-	7,026,800
2014 Transportation & Road Improvements Series 2021C-1	2,380,000	3,254,800	-	5,634,800	2,500,000	3,135,800	-	5,635,800
2015 Affordable Housing Series 2016F	2,665,000	971,680	-	3,636,680	2,725,000	907,987	-	3,632,987
2015 Affordable Housing Series 2018D	4,690,000	2,952,943	-	7,642,943	4,870,000	2,777,068	-	7,647,068
2015 Affordable Housing, Series 2019C	1,205,000	458,585	-	1,663,585	1,230,000	436,293	-	1,666,293
2019 Social Bonds-Affordable Housing, Series 2021A	6,065,000	3,696,727	-	9,761,727	6,125,000	3,637,412	-	9,762,412
2019 Social Bonds-Affordable Housing, Series 2023C	2,345,000	5,188,078	-	7,533,078	2,485,000	5,047,378	-	7,532,378
2024 Social Bonds-Affordable Housing, Series 2025D	2,325,000	4,168,071	-	6,493,071	2,430,000	4,062,981	-	6,492,981
2016 Public Health and Safety, Series 2020D-1	2,450,000	3,053,850	-	5,503,850	2,550,000	2,931,350	-	5,481,350
2020 Health and Recovery, Series 2021D-1	4,700,000	6,428,800	-	11,128,800	4,935,000	6,193,800	-	11,128,800
2020 Health and Recovery, Series 2023A	685,000	1,144,750	-	1,829,750	650,000	1,110,500	-	1,760,500
2020 Health and Recovery, Series 2025G (estimated) - \$146.8M	60,000,000	9,092,644	-	69,092,644	2,445,000	5,643,300	-	8,088,300
2024 Healthy, Safe and Vibrant SF, Series 2025F (estimated) - \$189.9M	61,000,000	7,868,367	-	68,868,367	4,565,000	6,067,271	-	10,632,271
General Obligation Bond Refunding, Series 2020 R1	12,240,000	5,832,450	500	18,072,950	12,855,000	5,220,450	500	18,075,950
General Obligation Bond Refunding, Series 2021 R1	4,840,000	2,851,550	-	7,691,550	5,075,000	2,609,550	-	7,684,550
General Obligation Bond Refunding, Series 2021 R2 ⁽²⁾	3,570,000	562,500	-	4,132,500	3,745,000	384,000	-	4,129,000
General Obligation Bond Refunding, Series 2022-R1	27,120,000	12,580,500	-	39,700,500	28,495,000	11,224,500	-	39,719,500
General Obligation Bond Refunding, Series 2024-R1	42,755,000	16,029,500	-	58,784,500	32,870,000	13,891,750	-	46,761,750
TOTAL BEFORE OFFSET FOR FEDERAL SUBSIDY, NET BID PREMIUM & TOBACCO SETTLEMENT REVENUE	\$ 294,161,279	\$ 125,712,353	\$ 800	\$ 419,874,432	\$ 174,865,841	\$ 112,542,866	\$ 800	\$ 287,409,507
NET BID PREMIUM, FEDERAL SUBSIDY & TSR								
2020 Health and Recovery, Series 2023A	\$ -	\$ (67,685)	\$ -	\$ (67,685)	\$ -	\$ -	\$ -	\$ -
2018 Embarcadero Seawall Earthquake Safety, Series 2025A-1	-	(754,250)	-	(754,250)	-	(195,673)	-	(195,673)
2008 San Francisco General Hospital Improvement, BAB Series 2010C ⁽¹⁾	-	(1,705,696)	-	(1,705,696)	-	(1,406,551)	-	(1,406,551)
2008 Clean and Safe Neighborhood Parks, BAB Series 2010D ⁽¹⁾	-	(349,801)	-	(349,801)	-	(288,438)	-	(288,438)
Tobacco Settlement Revenue Reimbursement ⁽²⁾	(13,962,000)	(1,315,020)	-	(15,277,020)	(14,665,000)	(101,385)	-	(14,766,385)
SB 1128 Reimbursement ⁽²⁾	-	(2,111,980)	-	(2,111,980)	-	(2,627,515)	-	(2,627,515)
PASS Program-Affordable Housing Loan Repayments	(869,863)	(7,081,098)	-	(7,950,961)	-	-	-	-
GENERAL CITY, NET OF FEDERAL SUBSIDY, BID PREMIUM & TSR	\$ 279,329,416	\$ 112,326,823	\$ 800	\$ 391,657,039	\$ 160,200,841	\$ 107,923,303	\$ 800	\$ 268,124,944

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
General Obligation
Fiscal Years 2025-2026 and 2026-2027

	FY 2025-2026				FY 2026-2027			
	Principal	Interest	Adm Expense	Total	Principal	Interest	Adm Expense	Total
OUTSIDE CITY BUDGET								
SAN FRANCISCO COMMUNITY COLLEGE DISTRICT (SFCCD), PROP 39								
2020 Community College District Refunding Bonds	1,500,000	782,950	-	2,282,950	1,575,000	707,950	-	2,282,950
2020 Community College District, 2020 Series A	-	2,979,450	-	2,979,450	-	2,979,450	-	2,979,450
2020 Community College District, 2020 Series A-1	4,705,000	4,559,744	-	9,264,744	5,240,000	4,497,168	-	9,737,168
2020 Community College District, 2024 Series B	22,335,000	12,599,038	-	34,934,038	395,000	11,482,288	-	11,877,288
2025 Community College District Refunding Bonds	13,620,000	3,828,750	-	17,448,750	11,430,000	3,147,750	-	14,577,750
SF COMMUNITY COLLEGE DISTRICT TOTAL								
TOTAL BEFORE OFFSET FOR NET BID PREMIUM	\$ 42,160,000	\$ 24,749,932	\$ -	\$ 66,909,932	\$ 18,640,000	\$ 22,814,606	\$ -	\$ 41,454,606
NET BID PREMIUM								
2020 Community College District, 2024 Series B	-	(8,084,369)	-	(8,084,369)	-	-	-	-
SF COMMUNITY COLLEGE DISTRICT, NET OF BID PREMIUM	\$ 42,160,000	\$ 16,665,563	\$ -	\$ 58,825,563	\$ 18,640,000	\$ 22,814,606	\$ -	\$ 41,454,606
SAN FRANCISCO UNIFIED SCHOOL DISTRICT (SFUSD) PROP 39								
2006 Unified School District, 2010 Series C (QSCBs) ⁽¹⁾	\$ -	\$ 742,969	\$ -	\$ 742,969	\$ 12,955,000	\$ 681,055	\$ -	\$ 13,636,055
2006 Unified School District, 2010 Series D (BABs) ⁽¹⁾	11,755,000	2,886,426	-	14,641,426	-	2,212,276	-	2,212,276
2006 Unified School District, 2015 Series F	755,000	360,463	-	1,115,463	795,000	322,713	-	1,117,713
2011 Unified School District, 2015 Series C	10,635,000	5,066,363	-	15,701,363	11,170,000	4,534,613	-	15,704,613
2015 Unified School District Refunding Bonds	3,325,000	99,750	-	3,424,750	-	-	-	-
2016 Unified School District, Series A	6,935,000	4,181,613	-	11,116,613	7,285,000	3,834,863	-	11,119,863
2016 Unified School District, Series B	9,260,000	6,733,200	-	15,993,200	9,630,000	6,362,800	-	15,992,800
2020 General Obligation Refunding Bonds	11,535,000	2,023,200	-	13,558,200	12,000,000	1,561,800	-	13,561,800
2016 Unified School District, Series C	8,150,000	10,527,500	-	18,677,500	8,555,000	10,120,000	-	18,675,000
2022 General Obligation Refunding Bonds	9,970,000	4,760,000	-	14,730,000	10,470,000	4,261,500	-	14,731,500
2024 Unified School District, 2025 Series A	22,760,000	7,632,250	-	30,392,250	33,405,000	6,494,250	-	39,899,250
TOTAL BEFORE OFFSET FOR FEDERAL SUBSIDY & NET BID PREMIUM	\$ 95,080,000	\$ 45,013,734	\$ -	\$ 140,093,734	\$ 106,265,000	\$ 40,385,870	\$ -	\$ 146,650,870
FEDERAL SUBSIDY & NET BID PREMIUM								
2006 Unified School District, 2010 Series C (QSCBs) ⁽¹⁾	-	(245,217)	-	(245,217)	-	(224,782)	-	(224,782)
2006 Unified School District, 2010 Series D (BABs) ⁽¹⁾	-	(952,665)	-	(952,665)	-	(730,162)	-	(730,162)
2024 Unified School District, 2025 Series A	-	(1,010)	-	(1,010)	-	-	-	-
SF UNIFIED SCHOOL DISTRICT, NET OF FEDERAL SUBSIDY & PREMIUM	\$ 95,080,000	\$ 43,814,842	\$ -	\$ 138,894,842	\$ 106,265,000	\$ 39,430,926	\$ -	\$ 145,695,926

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
General Obligation
Fiscal Years 2025-2026 and 2026-2027

	FY 2025-2026				FY 2026-2027			
	Principal	Interest	Adm Expense	Total	Principal	Interest	Adm Expense	Total
BAY AREA RAPID TRANSIT DISTRICT (BART)								
2004 BART Earthquake Safety Bonds 2013 Series C	\$ 3,476,438	\$ 585,573	\$ -	\$ 4,062,011	\$ 3,378,016	\$ 422,486	\$ -	\$ 3,800,502
2004 BART Gen Obligation Bonds Refunding 2015 Series D	4,203,754	3,495,638	-	7,699,392	4,670,837	3,273,773	-	7,944,610
2004 BART Gen Obligation Bonds Refunding 2017 Series E	-	1,030,437	-	1,030,437	-	1,030,437	-	1,030,437
2004 BART Gen Obligation Bonds 2019 Series F-1	2,310,397	2,481,157	-	4,791,554	2,425,499	2,374,887	-	4,800,386
2004 BART Gen Obligation Bonds Refunding 2019 Series G	-	409,831	-	409,831	-	409,831	-	409,831
2016 BART General Obligation Bonds 2017 Series A	1,985,106	3,561,013	-	5,546,119	2,085,196	3,459,256	-	5,544,452
2016 BART General Obligation Bonds 2019 Series B-1	2,133,572	3,637,273	-	5,770,845	2,240,334	3,527,925	-	5,768,259
2016 BART General Obligation Bonds 2020 Series C	3,347,990	6,562,334	-	9,910,324	3,513,137	6,390,806	-	9,903,943
2016 BART General Obligation Bonds 2022 Series D	1,506,345	9,917,288	-	11,423,633	1,581,412	9,840,094	-	11,421,506
TOTAL BART	\$ 18,963,602	\$ 31,680,544	\$ -	\$ 50,644,146	\$ 19,894,431	\$ 30,729,495	\$ -	\$ 50,623,926
SUB-TOTAL SFCCD, SFUSD AND BART	\$ 156,203,602	\$ 101,444,210	\$ -	\$ 257,647,812	\$ 144,799,431	\$ 93,929,971	\$ -	\$ 238,729,402
TOTAL GEN OBLIGATION - GENERAL CITY, SFCCD, SFUSD AND BART ⁽³⁾	\$ 450,364,881	\$ 227,156,563	\$ 800	\$ 677,522,244	\$ 319,665,272	\$ 206,472,837	\$ 800	\$ 526,138,909

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

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

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

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Other Debt Service
Fiscal Years 2025-2026 and 2026-2027

	FY 2025 -2026					FY 2026-2027				
	Principal	Interest	Total Debt Service	Additional Rental	Total ⁽⁴⁾	Principal	Interest	Total Debt Service	Additional Rental	Total ⁽⁴⁾
CERTIFICATES OF PARTICIPATION ⁽⁵⁾										
War Memorial Veterans Building Improvement Series 2016A	\$ 1,030,000	\$ 266,825	\$ 1,296,825	\$ 7,000	\$ 1,303,825	\$ 1,060,000	\$ 235,914	\$ 1,295,914	\$ 7,000	\$ 1,302,914
Hope SF Series 2017A	705,000	884,168	1,589,168	7,000	1,596,168	730,000	859,493	1,589,493	7,000	1,596,493
Moscone Expansion Project Series 2017B	13,800,000	13,396,963	27,196,963	11,000	27,207,963	14,490,000	12,706,963	27,196,963	11,000	27,207,963
Less: MED Assessments	(13,800,000)	(3,322,997)	(17,122,997)	-	(17,122,997)	(14,490,000)	(2,330,448)	(16,820,448)	-	(16,820,448)
Net City Contribution:	-	10,073,966	10,073,966	11,000	10,084,966	-	10,376,515	10,376,515	11,000	10,387,515
Refunding Certificate of Participation Series 2019-R1	1,585,000	587,913	2,172,913	6,625	2,179,538	1,660,000	508,663	2,168,663	6,625	2,175,288
Refunding Certificate of Participation Series 2020-R1 (Multi Capital Impr.)	4,920,000	1,888,200	6,808,200	11,000	6,819,200	5,175,000	1,635,825	6,810,825	12,530	6,823,355
49 South Van Ness Project, Series 2019A	5,525,000	9,345,950	14,870,950	10,250	14,881,200	5,805,000	9,069,700	14,874,700	10,250	14,884,950
Animal Care and Control, Series 2020	1,830,000	1,661,100	3,491,100	10,250	3,501,350	1,920,000	1,569,600	3,489,600	10,250	3,499,850
Multiple Capital Improvement Projects, Series 2021A	2,985,000	2,880,150	5,865,150	11,000	5,876,150	3,130,000	2,730,900	5,860,900	11,000	5,871,900
Affordable Housing & Community Facilities Projects Series 2023A	2,910,000	6,120,425	9,030,425	7,500	9,037,925	3,090,000	5,940,425	9,030,425	7,500	9,037,925
Multiple Capital Improvement Projects Series 2023B	2,570,000	3,486,413	6,056,413	16,500	6,072,913	2,700,000	3,354,663	6,054,663	16,500	6,071,163
Multiple Capital Improvement Projects Series 2024A	3,850,000	5,156,800	9,006,800	11,000	9,017,800	4,040,000	4,964,300	9,004,300	11,000	9,015,300
Refunding Certificate of Participation Series 2024-R1	8,930,000	9,969,550	18,899,550	11,000	18,910,550	9,360,000	9,523,050	18,883,050	11,000	18,894,050
Music Concourse Garage Projects Series 2025A	390,000	927,191	1,317,191	11,000	1,328,191	435,000	880,200	1,315,200	11,000	1,326,200
Treasure Island-Stage 2 Infrastructure Projects Series 2025B	-	2,247,291	2,247,291	11,000	2,258,291	1,545,000	2,210,450	3,755,450	11,000	3,766,450
Treasure Island-Stage 2 Infrastructure Projects Series 2025B - Capitalized Interest	-	(2,247,291)	(2,247,291)	-	(2,247,291)	-	-	-	-	-
Approved HOJ Relocation Improvement Projects	-	-	-	-	-	455,000	1,153,425	1,608,425	200,000	1,808,425
Approved Affordable Housing and Community Development	-	-	-	-	-	305,000	438,550	743,550	200,000	943,550
Approved Critical Repairs (Unissued FY22 & FY23)	-	-	-	-	-	1,480,000	1,993,613	3,473,613	200,000	3,673,613
Approved Economic Recovery Stimulus (Unissued FY22 & FY23)	-	-	-	-	-	900,000	1,209,263	2,109,263	200,000	2,309,263
Approved Street Repaving Program (FY24, \$32.8M)	995,000	1,258,075	2,253,075	200,000	2,453,075	1,060,000	2,451,475	3,511,475	200,000	3,711,475
Approved Critical Repairs & Recession Allowance (FY24, \$25.6M)	765,000	1,030,219	1,795,219	200,000	1,995,219	815,000	2,008,800	2,823,800	200,000	3,023,800
Approved HOPE SF COPs (\$56.94M)	-	-	-	-	-	1,635,000	781,608	2,416,608	200,000	2,616,608
Approved Critical Repairs & Streets (FY25, \$45M)	-	-	-	-	-	1,360,000	1,714,863	3,074,863	200,000	3,274,863
Proposed 170 Otis Exit Project (\$55M)	-	1,392,842	1,392,842	200,000	1,592,842	1,655,000	4,178,525	5,833,525	200,000	6,033,525
Proposed Treasure Island-Stage 2 Infrastructure Projects (\$65M)	-	-	-	-	-	2,025,000	4,227,600	6,252,600	400,000	6,652,600
Proposed FY26/FY27 Streets (\$50M)	-	-	-	-	-	730,000	2,095,450	2,825,450	200,000	3,025,450
TOTAL CERTIFICATES OF PARTICIPATION	\$ 38,990,000	\$ 56,929,786	\$ 95,919,786	\$ 742,125	\$ 96,661,911	\$ 53,070,000	\$ 76,112,869	\$ 129,182,869	\$ 2,543,655	\$ 131,726,524
LOANS AND LEASES										
San Francisco Marina-West Harbor Loan	\$ 592,987	\$ 865,033	\$ 1,458,020	\$ -	\$ 1,458,020	\$ 620,281	\$ 837,739	\$ 1,458,020	\$ -	\$ 1,458,020
Citywide Emergency Radio Replacement Project	3,650,875	77,997	3,728,872	11,000	3,739,872	1,848,732	15,705	1,864,437	11,000	1,875,437
TOTAL LOANS AND LEASES	\$ 4,243,862	\$ 943,030	\$ 5,186,892	\$ 11,000	\$ 5,197,892	\$ 2,469,013	\$ 853,444	\$ 3,322,457	\$ 11,000	\$ 3,333,457
SAN FRANCISCO FINANCE CORP LEASE REVENUE BONDS										
OPEN SPACE FUND (VARIOUS PARK PROJECTS)										
LRB Refunding Open Space Fund Series 2018A	\$ 3,840,000	\$ 623,000	\$ 4,463,000	\$ 76,520	\$ 4,539,520	\$ 4,035,000	\$ 431,000	\$ 4,466,000	\$ 76,434	\$ 4,542,434
MOSCONE CENTER EXPANSION PROJECT										
LR Refunding Bonds Series 2008 -1, 2	\$ 8,600,000	\$ 2,001,764	\$ 10,601,764	\$ 320,428	\$ 10,922,192	\$ 9,000,000	\$ 1,481,753	\$ 10,481,753	\$ 288,785	\$ 10,770,538
LIBRARY PRESERVATION FUND										
LRB Refunding Series 2018B	\$ 1,475,000	\$ 184,400	\$ 1,659,400	\$ 44,019	\$ 1,703,419	\$ 1,535,000	\$ 125,400	\$ 1,660,400	\$ 42,736	\$ 1,703,136
Property Insurance on Existing Debt ⁽⁶⁾										
	\$ -	\$ -	\$ -	\$ 3,597,904	\$ 3,597,904	\$ -	\$ -	\$ -	\$ 3,934,662	\$ 3,934,662
TOTAL OTHER DEBT SERVICE	\$ 57,148,862	\$ 60,681,980	\$ 117,830,842	\$ 4,791,996	\$ 122,622,838	\$ 70,109,013	\$ 79,004,466	\$ 149,113,479	\$ 6,897,272	\$ 156,010,751

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

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

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

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans
Fiscal Years 2025-2026 and 2026-2027

	FY 2025-2026				FY 2026-2027			
	Principal	Interest	Additional Rental ⁽¹⁰⁾	Total	Principal	Interest	Additional Rental ⁽¹⁰⁾	Total
HETCH HETCHY WATER & POWER ENTERPRISE								
2011 Qualified Energy Conservation Bonds	\$ 575,523	\$ 62,016	\$ -	\$ 637,539	\$ 582,440	\$ 34,654	\$ -	\$ 617,094
2015 New Clean Renewable Energy Bonds	152,001	53,361	-	205,362	154,115	46,314	-	200,429
2015 Power Revenue Bonds Series A (Green)	-	1,592,950	-	1,592,950	830,000	1,576,350	-	2,406,350
2015 Power Revenue Bonds Series B	945,000	24,900	-	969,900	150,000	3,000	-	153,000
2021 Power Revenue Bonds Series A	1,455,000	2,979,425	-	4,434,425	1,530,000	2,904,800	-	4,434,800
2021 Power Revenue Bonds Series B	620,000	2,000,250	-	2,620,250	650,000	1,968,500	-	2,618,500
2023 Power Revenue Bonds Series A	-	3,097,625	-	3,097,625	1,075,000	6,168,375	-	7,243,375
SRF Loan:								
Mt. Tunnel Improvements Project	-	-	-	-	-	-	-	-
COP 525 Golden Gate Office Space, Series 2009 D (COPs 9.72%)	482,617	739,364	923	1,222,904	503,030	708,010	923	1,211,963
Trustee and Arbitrage Computation Fee (Power Bonds)	-	14,395	-	14,395	-	14,395	-	14,395
TOTAL HETCH HETCHY WATER & POWER BEFORE OFFSET	<u>\$ 4,230,141</u>	<u>\$ 10,564,286</u>	<u>\$ 923</u>	<u>\$ 14,795,350</u>	<u>\$ 5,474,585</u>	<u>\$ 13,424,398</u>	<u>\$ 923</u>	<u>\$ 18,899,906</u>
Federal Offsets								
2011 Qualified Energy Conservation Bonds Federal Offset	-	(43,700)	-	(43,700)	-	(24,419)	-	(24,419)
2015 New Clean Renewable Energy Bonds Federal Offset	-	(35,224)	-	(35,224)	-	(30,572)	-	(30,572)
COP 525 Golden Gate Office Space, Series 2009 Federal Offset	-	(244,027)	-	(244,027)	-	(233,679)	-	(233,679)
TOTAL HETCH HETCHY WATER & POWER	<u>\$ 4,230,141</u>	<u>\$ 10,241,335</u>	<u>\$ 923</u>	<u>\$ 14,472,399</u>	<u>\$ 5,474,585</u>	<u>\$ 13,135,728</u>	<u>\$ 923</u>	<u>\$ 18,611,236</u>
LAGUNA HONDA HOSPITAL ⁽⁷⁾								
COP Refunding Series 2019-R1	\$ 7,380,000	\$ 1,866,000	\$ 9,875	\$ 9,255,875	\$ 7,745,000	\$ 1,497,000	\$ 9,875	\$ 9,251,875
SB 1128 Reimbursement Offset	(7,380,000)	(271,862)	-	(7,651,862)	(7,380,000)	(268,552)	-	(7,648,552)
TOTAL LAGUNA HONDA HOSPITAL	<u>\$ -</u>	<u>\$ 1,594,138</u>	<u>\$ 9,875</u>	<u>\$ 1,604,013</u>	<u>\$ 365,000</u>	<u>\$ 1,228,448</u>	<u>\$ 9,875</u>	<u>\$ 1,603,323</u>
SAN FRANCISCO MUNICIPAL TRANSPORTATION AGENCY								
SFMTA 2017 Series Revenue Bonds	\$ 4,275,000	\$ 5,707,288	\$ -	\$ 9,982,288	\$ 4,490,000	\$ 5,489,955	\$ -	\$ 9,979,955
SFMTA 2021 Series A Refunding Revenue Bonds	10,170,000	2,898,934	-	13,068,934	10,255,000	2,805,397	-	13,060,397
SFMTA 2021 Series B Revenue Bonds	-	179,200	-	179,200	-	179,200	-	179,200
SFMTA 2021 Series C Revenue Bonds	-	4,596,100	-	4,596,100	-	4,596,100	-	4,596,100
TOTAL SF MUNICIPAL TRANSPORTATION AGENCY	<u>\$ 14,445,000</u>	<u>\$ 13,381,522</u>	<u>\$ -</u>	<u>\$ 27,826,522</u>	<u>\$ 14,745,000</u>	<u>\$ 13,070,652</u>	<u>\$ -</u>	<u>\$ 27,815,652</u>
PORT OF SAN FRANCISCO								
Hyde Street Harbor Loan	\$ 194,346	\$ 37,414	\$ -	\$ 231,760	\$ 203,092	\$ 28,668	\$ -	\$ 231,760
Refunding Revenue Bonds, Series 2020A/B	1,295,000	646,213	-	1,941,213	1,320,000	619,756	-	1,939,756
Revenue Bonds, Series 2014A/B	595,000	734,381	-	1,329,381	625,000	704,631	-	1,329,631
COP Port Facilities Project Series 2013 B & C	815,000	1,177,338	10,500	2,002,838	855,000	1,136,588	10,500	2,002,088
SBH - CalBoating Loan - \$400K	14,438	10,043	-	24,481	15,087	9,394	-	24,481
SBH - CalBoating Loan - \$3.1M	130,734	81,427	-	212,161	136,617	75,544	-	212,161
SBH - CalBoating Loan - \$4.5M	192,736	106,577	-	299,313	201,409	97,904	-	299,313
Other Fiscal Charges	-	100,000	-	100,000	-	100,000	-	100,000
TOTAL PORT OF SAN FRANCISCO	<u>\$ 3,237,254</u>	<u>\$ 2,893,393</u>	<u>\$ 10,500</u>	<u>\$ 6,141,147</u>	<u>\$ 3,356,205</u>	<u>\$ 2,772,485</u>	<u>\$ 10,500</u>	<u>\$ 6,139,190</u>

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans
Fiscal Years 2025-2026 and 2026-2027

	FY 2025-2026				FY 2026-2027			
	Principal	Interest	Additional Rental ⁽¹⁰⁾	Total	Principal	Interest	Additional Rental ⁽¹⁰⁾	Total
SAN FRANCISCO GENERAL HOSPITAL								
Capital Lease - Emergency Back-up Generators	\$ 1,137,354	\$ 31,562	\$ 9,500	\$ 1,178,416	\$ -	\$ -	\$ -	\$ -
TOTAL SAN FRANCISCO GENERAL HOSPITAL	<u>\$ 1,137,354</u>	<u>\$ 31,562</u>	<u>\$ 9,500</u>	<u>\$ 1,178,416</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
SAN FRANCISCO INTERNATIONAL AIRPORT								
2009 Airport 2nd Series Revenue Refunding Bonds Series 2009D	\$ 9,038,333	\$ 1,510,263	\$ -	\$ 10,548,596	\$ 9,038,333	\$ 1,510,263	\$ -	\$ 10,548,596
2016 Airport 2nd Series Revenue Refunding Bonds Series 2016A	50,499,167	4,157,875	-	54,657,042	50,499,167	4,157,875	-	54,657,042
2016 Airport 2nd Series Revenue Bonds Series 2016B/C	-	37,006,250	-	37,006,250	-	37,006,250	-	37,006,250
2016 Airport 2nd Series Revenue Refunding Bonds Series 2016D	12,375,000	1,825,917	-	14,200,917	12,375,000	1,825,917	-	14,200,917
2017 Airport 2nd Series Revenue Bonds Series 2017A	-	17,129,300	-	17,129,300	-	17,129,300	-	17,129,300
2017 Airport 2nd Series Revenue Bonds Series 2017B	-	11,599,250	-	11,599,250	-	11,599,250	-	11,599,250
2017 Airport 2nd Series Revenue Refunding Bonds Series 2017D	12,385,000	875,917	-	13,260,917	12,385,000	875,917	-	13,260,917
2018 Airport 2nd Series Variable Rate Revenue Bonds Series 2018B/C	118,333	9,727,168	-	9,845,501	118,333	9,727,168	-	9,845,501
2018 Airport 2nd Series Revenue Bonds Series 2018D	-	36,630,500	-	36,630,500	-	36,630,500	-	36,630,500
2018 Airport 2nd Series Revenue Bonds Series 2018E	-	5,813,750	-	5,813,750	-	5,813,750	-	5,813,750
2018 Airport 2nd Series Revenue Bonds Series 2018F	1,170,833	266,950	-	1,437,783	1,170,833	266,950	-	1,437,783
2018 Airport 2nd Series Revenue Refunding Bonds Series 2018G	5,943,333	1,783,000	-	7,726,333	5,943,333	1,783,000	-	7,726,333
2019 Airport 2nd Series Revenue Bonds Series 2019A	-	57,504,350	-	57,504,350	-	57,504,350	-	57,504,350
2019 Airport 2nd Series Revenue Bonds Series 2019B	-	4,564,000	-	4,564,000	-	4,564,000	-	4,564,000
2019 Airport 2nd Series Revenue Bonds Series 2019C	-	281,471	-	281,471	-	281,471	-	281,471
2019 Airport 2nd Series Revenue Refunding Bonds Series 2019D	19,117,500	17,603,750	-	36,721,250	19,117,500	17,603,750	-	36,721,250
2019 Airport 2nd Series Revenue Bonds Series 2019E	-	37,327,350	-	37,327,350	-	37,327,350	-	37,327,350
2019 Airport 2nd Series Revenue Bonds Series 2019F	-	5,346,250	-	5,346,250	-	5,346,250	-	5,346,250
2019 Airport 2nd Series Revenue Bonds Series 2019G	1,570,833	181,808	-	1,752,641	1,570,833	181,808	-	1,752,641
2019 Airport 2nd Series Revenue Refunding Bonds Series 2019H	18,644,167	5,527,208	-	24,171,375	18,644,167	5,527,208	-	24,171,375
2020 Airport 2nd Series Revenue Refunding Bonds Series 2020A	-	5,224,350	-	5,224,350	-	5,224,350	-	5,224,350
2020 Airport 2nd Series Revenue Refunding Bonds Series 2020B	-	2,063,000	-	2,063,000	-	2,063,000	-	2,063,000
2020 Airport 2nd Series Revenue Refunding Bonds Series 2020C	-	3,850,724	-	3,850,724	-	3,850,724	-	3,850,724
2021 Airport 2nd Series Revenue Refunding Bonds Series 2021A	-	9,761,250	-	9,761,250	-	9,761,250	-	9,761,250
2021 Airport 2nd Series Revenue Refunding Bonds Series 2021B	-	6,453,500	-	6,453,500	-	6,453,500	-	6,453,500
2021 Airport 2nd Series Revenue Refunding Bonds Series 2021C	-	7,452,995	-	7,452,995	-	7,452,995	-	7,452,995
2022 Airport 2nd Series Revenue and Refunding Bonds Series 2022A	36,845,000	13,690,083	-	50,535,083	36,845,000	13,690,083	-	50,535,083
2022 Airport 2nd Series Revenue and Refunding Bonds Series 2022B	24,615,833	11,017,275	-	35,633,108	24,615,833	11,017,275	-	35,633,108
2022 Airport 2nd Series Revenue and Refunding Bonds Series 2022C	-	5,648,825	-	5,648,825	-	5,648,825	-	5,648,825
2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023A	11,962,500	6,948,250	-	18,910,750	11,962,500	6,948,250	-	18,910,750
2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023B	-	3,975,500	-	3,975,500	-	3,975,500	-	3,975,500
2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023C	-	33,839,718	-	33,839,718	-	33,839,718	-	33,839,718
2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023D	-	2,180,703	-	2,180,703	-	2,180,703	-	2,180,703
2024 Airport 2nd Series Revenue and Refunding Bonds Series 2024A	-	29,617,589	-	29,617,589	-	29,617,589	-	29,617,589
2024 Airport 2nd Series Revenue and Refunding Bonds Series 2024B	-	6,048,956	-	6,048,956	-	6,048,956	-	6,048,956
2025 Airport 2nd Series Revenue Bonds Series 2025A	-	16,143,521	-	16,143,521	-	16,143,521	-	16,143,521
2025 Airport 2nd Series Revenue Bonds Series 2025B	-	3,677,543	-	3,677,543	-	3,677,543	-	3,677,543
2025 Airport 2nd Series Revenue Bonds Series 2025C	8,557,500	235,648	-	8,793,148	8,557,500	235,648	-	8,793,148
Proposed Series 2025 Bonds (Spring)	-	52,261,893	-	52,261,893	-	52,261,893	-	52,261,893
Proposed Series 2026 Bonds	-	3,623,833	-	3,623,833	-	3,623,833	-	3,623,833
Commercial Paper Interest	-	20,340,000	-	20,340,000	-	20,340,000	-	20,340,000
Letter of Credit Fees	-	-	-	-	-	-	-	-
LOC Fees for VRDBs	-	997,456	-	997,456	-	997,456	-	997,456
LOC Fees for Commercial Paper	-	4,469,564	-	4,469,564	-	4,469,564	-	4,469,564
Remarketing Fees	-	276,340	-	276,340	-	276,340	-	276,340
TOTAL SAN FRANCISCO INTERNATIONAL AIRPORT	<u>\$ 212,843,332</u>	<u>\$ 506,460,843</u>	<u>\$ -</u>	<u>\$ 719,304,175</u>	<u>\$ 212,843,332</u>	<u>\$ 506,460,843</u>	<u>\$ -</u>	<u>\$ 719,304,175</u>

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans
Fiscal Years 2025-2026 and 2026-2027

	FY 2025-2026				FY 2026-2027			
	Principal	Interest	Additional Rental ⁽¹⁰⁾	Total	Principal	Interest	Additional Rental ⁽¹⁰⁾	Total
WASTEWATER ENTERPRISE								
2010 Wastewater Revenue Bonds, Series B BABs	\$ 8,000,000	\$ 9,408,913	\$ -	\$ 17,408,913	\$ 8,270,000	\$ 8,991,893	\$ -	\$ 17,261,893
2013 Wastewater Revenue Bonds, Series B	-	3,723,800	-	3,723,800	-	3,723,800	-	3,723,800
2016 Wastewater Revenue Bonds, Series A	6,055,000	9,962,900	-	16,017,900	6,365,000	9,682,675	-	16,047,675
2016 Wastewater Revenue Bonds, Series B	1,705,000	2,808,450	-	4,513,450	1,795,000	2,729,475	-	4,524,475
2018 Wastewater Revenue Bonds, Series A	6,915,000	9,498,225	-	16,413,225	7,270,000	9,143,600	-	16,413,600
2018 Wastewater Revenue Bonds, Series B	5,610,000	7,969,250	-	13,579,250	3,500,000	7,741,500	-	11,241,500
2021 Wastewater Revenue Bonds, Series A	-	11,465,700	-	11,465,700	-	11,465,700	-	11,465,700
2021 Wastewater Revenue Bonds, Series B	-	1,852,250	-	1,852,250	-	1,852,250	-	1,852,250
2022 Wastewater Revenue Bonds, Series B	10,175,000	6,183,375	-	16,358,375	10,695,000	5,661,625	-	16,356,625
2023 Wastewater Revenue Bonds, Series A	-	13,317,531	-	13,317,531	22,000,000	26,085,063	-	48,085,063
2023 Wastewater Revenue Bonds, Series B "New Money"	-	2,096,000	-	2,096,000	-	7,023,250	-	7,023,250
2023 Wastewater Revenue Bonds, Series B "Refunding"	-	2,632,000	-	2,632,000	-	2,632,000	-	2,632,000
2023 Wastewater Revenue Bonds, Series C	-	6,626,400	-	6,626,400	-	6,626,400	-	6,626,400
2024 Wastewater Revenue Bonds, Series A	-	-	-	-	-	20,068,171	-	20,068,171
2024 Wastewater Revenue Bonds, Series B	-	4,285,773	-	4,285,773	-	4,285,773	-	4,285,773
2024 Wastewater Revenue Bonds, Series C	-	-	-	-	-	26,986,000	-	26,986,000
2024 Wastewater Revenue Bonds, Series D	-	-	-	-	-	4,244,750	-	4,244,750
SRF Loans:								
North Point Facility Outfall Rehabilitation	505,512	256,445	-	761,957	514,612	247,346	-	761,958
SEP Primary/Secondary Clarifier Upgrades	838,150	425,191	-	1,263,341	853,237	410,104	-	1,263,341
SEP 521/522 and Disinfection Upgrades	1,097,581	616,893	-	1,714,474	1,117,337	597,137	-	1,714,474
Lake Merced Green Infrastructure OSP Gas Utilization	175,444	89,635	-	265,079	178,251	86,827	-	265,078
OSP Gas Utilization	1,382,144	686,349	-	2,068,493	1,401,494	666,999	-	2,068,493
SEP Headworks Project	3,239,521	1,170,725	-	4,410,246	3,246,612	1,163,633	-	4,410,245
SEP Biosolids Digester Facility	-	-	-	-	3,462,569	1,792,000	-	5,254,569
WIFIA Loan N17128CA (BDFP)	-	5,239,457	-	5,239,457	-	10,478,914	-	10,478,914
WIFIA Construction Period Loan Servicing Fee (BDFP)	-	32,000	-	32,000	-	33,000	-	33,000
WIFIA Construction Period Loan Servicing Fee (SEP Headworks)	-	32,000	-	32,000	-	33,000	-	33,000
WIFIA Construction Period Loan Servicing Fee (Master Agreement)	-	32,000	-	32,000	-	33,000	-	33,000
COP 525 Golden Gate Office Space, Series 2009 D (COPs 18.88%)	937,362	1,436,028	1,794	2,375,184	977,008	1,375,133	1,794	2,353,935
Trustee and Arbitrage Computation Fee (Wastewater Revenue Bonds)	-	77,535	-	77,535	-	77,535	-	77,535
TOTAL WASTEWATER ENTERPRISE BEFORE OFFSET	\$ 46,635,714	\$ 101,924,825	\$ 1,794	\$ 148,562,333	\$ 71,646,120	\$ 175,938,553	\$ 1,794	\$ 247,586,467
Federal Offsets								
2010 Wastewater Revenue Bonds, Series B BABs Federal Offset	-	(3,105,412)	-	(3,105,412)	-	(2,967,774)	-	(2,967,774)
COP 525 Golden Gate Office Space, Series 2009	-	(473,961)	-	(473,961)	-	(453,862)	-	(453,862)
TOTAL WASTEWATER ENTERPRISE	\$ 46,635,714	\$ 98,345,452	\$ 1,794	\$ 144,982,960	\$ 71,646,120	\$ 172,516,917	\$ 1,794	\$ 244,164,831
WATER ENTERPRISE								
2010 Water Revenue Bonds, Series B BABs	\$ 14,225,000	\$ 18,102,888	\$ -	\$ 32,327,888	\$ 14,765,000	\$ 17,268,750	\$ -	\$ 32,033,750
2010 Water Revenue Bonds, Series E BABs	14,080,000	17,690,820	-	31,770,820	14,585,000	16,916,613	-	31,501,613
2010 Water Revenue Bonds, Series G BABs	-	24,427,165	-	24,427,165	-	24,427,165	-	24,427,165
2015 Water Revenue Bonds, Series A	-	-	-	-	-	-	-	-
2016 Water Revenue Bonds, Series A	26,050,000	20,294,450	-	46,344,450	38,150,000	18,689,450	-	56,839,450

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans
Fiscal Years 2025-2026 and 2026-2027

	FY 2025-2026				FY 2026-2027			
	Principal	Interest	Additional Rental ⁽¹⁰⁾	Total	Principal	Interest	Additional Rental ⁽¹⁰⁾	Total
2016 Water Revenue Bonds, Series B	7,715,000	1,209,050	-	8,924,050	8,015,000	894,450	-	8,909,450
2016 Water Revenue Bonds, Series C	6,455,000	8,117,789	-	14,572,789	6,645,000	7,924,516	-	14,569,516
2017 Water Revenue Bonds, Series A	-	-	-	-	-	-	-	-
2017 Water Revenue Bonds, Series B	-	-	-	-	-	-	-	-
2017 Water Revenue Bonds, Series C	-	-	-	-	-	-	-	-
2017 Water Revenue Bonds, Series D	20,515,000	8,575,475	-	29,090,475	21,540,000	7,524,100	-	29,064,100
2017 Water Revenue Bonds, Series E	7,425,000	2,089,875	-	9,514,875	7,830,000	1,708,500	-	9,538,500
2017 Water Revenue Bonds, Series F	875,000	303,125	-	1,178,125	920,000	258,250	-	1,178,250
2017 Water Revenue Bonds, Series G	-	-	-	-	-	-	-	-
2019 Water Revenue Bonds, Series A	2,050,000	10,421,694	-	12,471,694	2,215,000	10,372,260	-	12,587,260
2019 Water Revenue Bonds, Series B	75,000	550,967	-	625,967	80,000	548,524	-	628,524
2019 Water Revenue Bonds, Series C	80,000	600,223	-	680,223	85,000	597,622	-	682,622
2020 Water Revenue Bonds, Series A	-	7,294,750	-	7,294,750	-	7,294,750	-	7,294,750
2020 Water Revenue Bonds, Series B	-	3,066,500	-	3,066,500	-	3,066,500	-	3,066,500
2020 Water Revenue Bonds, Series C	-	3,413,400	-	3,413,400	-	3,413,400	-	3,413,400
2020 Water Revenue Bonds, Series D	-	1,476,000	-	1,476,000	-	1,476,000	-	1,476,000
2020 Water Revenue Bonds, Series E	595,000	4,234,252	-	4,829,252	660,000	4,216,525	-	4,876,525
2020 Water Revenue Bonds, Series F	1,210,000	3,210,794	-	4,420,794	1,245,000	3,198,597	-	4,443,597
2020 Water Revenue Bonds, Series G	7,525,000	970,097	-	8,495,097	5,380,000	907,713	-	6,287,713
2020 Water Revenue Bonds, Series H	565,000	1,453,639	-	2,018,639	580,000	1,447,951	-	2,027,951
2023 Water Revenue Bonds, Series A	-	17,921,188	-	17,921,188	-	17,921,188	-	17,921,188
2023 Water Revenue Bonds, Series B	-	3,309,438	-	3,309,438	-	3,309,438	-	3,309,438
2023 Water Revenue Bonds, Series C	-	23,293,850	-	23,293,850	-	23,293,850	-	23,293,850
2023 Water Revenue Bonds, Series D	-	1,399,000	-	1,399,000	1,775,000	1,354,625	-	3,129,625
2025 Water Revenue Bonds, Series A	33,260,000	23,445,256	-	56,705,256	23,800,000	21,110,000	-	44,910,000
2025 Water Revenue Bonds, Series B	3,005,000	1,867,597	-	4,872,597	3,205,000	1,639,625	-	4,844,625
2025 Water Revenue Bonds, Series C	1,435,000	903,021	-	2,338,021	1,535,000	793,625	-	2,328,625
SRF Loan:								
Westside Recycled Water Project	5,069,097	1,763,280	-	6,832,377	5,119,787	1,763,280	-	6,883,067
Mt. Tunnel Improvements Project	-	2,536,624	-	2,536,624	-	2,586,524	-	2,586,524
COP 525 Golden Gate Office Space, Series 2009 D BAB (COPs 71.40%)	3,545,021	5,430,932	6,783	8,982,736	3,694,961	5,200,629	6,783	8,902,373
Trustee and Arbitrage Computation Fee (Water Revenue Bonds)	-	141,400	-	141,400	-	141,400	-	141,400
TOTAL WATER ENTERPRISE BEFORE OFFSET	\$ 155,754,118	\$ 219,514,539	\$ 6,783	\$ 375,275,440	\$ 161,824,748	\$ 211,265,820	\$ 6,783	\$ 373,097,351
Federal Offsets								
2010 Water Revenue Bonds, Series B BABs Federal Offset	-	(5,974,858)	-	(5,974,858)	-	(5,699,551)	-	(5,699,551)
2010 Water Revenue Bonds, Series E BABs Federal Offset	-	(5,838,855)	-	(5,838,855)	-	(5,583,328)	-	(5,583,328)
2010 Water Revenue Bonds, Series G BABs Federal Offset	-	(8,062,186)	-	(8,062,186)	-	(8,062,186)	-	(8,062,186)
COP 525 Golden Gate Office Space, Series 2009 Federal Offset	-	(1,792,479)	-	(1,792,479)	-	(1,716,467)	-	(1,716,467)
TOTAL WATER ENTERPRISE	\$ 155,754,118	\$ 197,846,161	\$ 6,783	\$ 353,607,062	\$ 161,824,748	\$ 190,204,288	\$ 6,783	\$ 352,035,819
Property Insurance on Existing COP Debt (Enterprise)	\$ -	\$ -	\$ 2,230,891	\$ 2,230,891	\$ -	\$ -	\$ 2,497,520	\$ 2,497,520
TOTAL PUBLIC SERVICE ENTERPRISES	\$ 445,662,913	\$ 856,636,970	\$ 2,270,266	\$ 1,304,570,149	\$ 477,634,990	\$ 924,429,751	\$ 2,527,395	\$ 1,404,592,136

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

(8) The Hetch Hetchy Water and Power Enterprise, Wastewater Enterprise, and Water Enterprise are on a fixed two-year budget. The FY 2025-2026 and FY 2026-2027 debt service figures were updated in this AAO.

(9) The Airport is on a fixed two-year budget. The FY 2025-2026 and FY 2026-2027 debt service figures were updated in this AAO.

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