File No. 260599 | Committee Item No. 19
Board Item No. ______

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee: Budget and Appropriations Committee **Date** June 18, 2026
Board of Supervisors Meeting **Date** ______

Cmte Board

- [ ] [ ] **Motion**
- [ ] [ ] **Resolution**
- [x] [ ] **Ordinance**
- [x] [ ] **Legislative Digest**
- [x] [ ] **Budget and Legislative Analyst Report**
- [ ] [ ] **Youth Commission Report**
- [ ] [ ] **Introduction Form**
- [x] [ ] **Department/Agency Cover Letter and/or Report**
  - **MYR Transmittal Letter and Trailing Legislation 6/1/2026**
  - **MYR 30-Day Waiver Request 6/1/2026**
  - **MYR Memo 6/1/2026**
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OTHER **(Use back side if additional space is needed)**

- [x] [ ] Presidential Action Memo – 30-Day Waiver 6/4/2026
- [ ] [ ] ______
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Completed by: Brent Jalipa **Date** June 11, 2026
Completed by: Brent Jalipa **Date** ______

[Business and Tax Regulations Code - Early Care and Education Commercial Rents Tax Baseline - FYs 2026-2027 and 2027-2028]

Ordinance modifying the baseline funding requirements for early care and education programs in Fiscal Years (FYs) 2026-2027 and 2027-2028, to enable the City to use the interest earned from the Early Care and Education Commercial Rents Tax for those baseline programs.

NOTE: **Unchanged Code text and uncodified text** are in plain Arial font.
Additions to Codes are in *single-underline italics Times New Roman font*.
Deletions to Codes are in ~~*strikethrough italics Times New Roman font*~~.
Board amendment additions are in double-underlined Arial font.
Board amendment deletions are in ~~strikethrough Arial font~~.
Asterisks (* * * *) indicate the omission of unchanged Code subsections or parts of tables.

Be it ordained by the People of the City and County of San Francisco:

Section 1. Findings.

In June 2018, the voters approved Proposition C, which imposed a new tax on the gross receipts from the lease of commercial space in properties in the City (the "Tax"). The ballot measure required the City to spend 85% of the revenues from the Tax to fund quality early care and education for young children. At the time, the City already provided significant funding (the "Base Amount") to early care and education programs ("Baseline Programs"), though there was a growing unmet need. The ballot measure directs the remaining 15% of revenues to the General Fund to support other discretionary funding priorities.

Proposition C added to that existing funding for Baseline Programs, and provided that in any given fiscal year, the City can spend Tax revenues only if it has also appropriated separate funds for Baseline Programs in an amount equal to at least the Base Amount (subject to some adjustments by the City Controller). The intent of Proposition C was to ensure dedicated revenues to increase funding for quality early care and education for San Francisco children under the age of six, without those revenues supplanting existing funding.

While the voters authorized the Board of Supervisors to amend Proposition C by ordinance, the purpose of the measure was to “provide dedicated revenues to increase funding for quality early care and education for San Francisco children under the age of six”—that is, to supplement existing funding for early care and education above the existing baseline. Under Business and Tax Regulations Code Section 2113, the Board may amend the ordinance without a supermajority vote or any specific findings.

The City uses funding from a variety of sources, including State and Federal grants, for early learning scholarships, compensation for early educators, parenting support, childcare facilities, and additional programs. Despite these investments, there is still a gap in meeting the needs of families of young children and expanding quality early care and education. This requires an ongoing strategy to increase wages and benefits for early care educators; recruit and retain the workforce; expand and improve access to childcare slots for families up to 200% of Area Median Income, particularly for infants and toddlers; and develop other programs that support the physical, emotional, and cognitive development of children under six. In approving this Ordinance, the Board recognizes that the voters did not intend revenues from the Tax to be used to fill other budgeting priorities, and acknowledges the goal of the measure was to a establish a dedicated funding source to realize the goals of a universal early care and education system.

This Ordinance would allow the City to use interest earned in the Babies and Families First Fund to fund Baseline Programs previously funded from the General Fund. Doing so will further the purposes of Proposition C, as it will enable the City to redirect those General Fund monies that would have funded Baseline Programs toward other essential services for children and families, such as educational programs for children, family support services, and food access programs. To that end, this Ordinance temporarily modifies the baseline requirements in Business and Tax Regulations Code Section 2112(f) and (g) for Fiscal Years 2026-2027 through 2027-2028 to credit against the Base Amount interest earned in the Babies and Families First Fund.

In July 2023, the City enacted Ordinance No. 176-23, which temporarily modified the baseline requirements for Fiscal Years 2023-2024 and 2024-2025 to credit against the Base Amount interest earned in the Babies and Families First Fund. In June 2024, the City enacted Ordinance No. 198-24, extending the modification for one additional fiscal year. In August 2025, the City enacted Ordinance No. 131-25, extending the modification for one additional fiscal year. This Ordinance supersedes Ordinance No. 131-25 as to the requirements for Fiscal Year 2026-2027, and also extends the modification for one additional fiscal year.

Section 2. Modification of Baseline Provisions in Proposition C.

Pursuant to Business and Tax Regulations Code Section 2113, the Board of Supervisors temporarily modifies Article 21 of the Business and Tax Regulations Code to credit against the Base Amount, as that term is defined in Section 2103, interest earned in the Babies and Families First Fund in Fiscal Years 2026-2027 and 2027-2028 in the following amounts: for Fiscal Year 2026-2027, up to $16,900,000, and for Fiscal Year 2027-2028, up to $16,650,000. These credits shall not be applied against the Base Amount in any Fiscal Year where the cash balance in the Babies and Families First Fund as of July 1 of that Fiscal Year is less than $300 million.

Section 3. Direction to the Clerk of the Board of Supervisors. Upon enactment of this ordinance, the Clerk of the Board of Supervisors shall place a copy of this ordinance in File

Number 250597, and shall note on the Board's website referencing the passage of Ordinance No. 131-25 and that this ordinance supersedes Ordinance No. 131-25.

Section 4. Effective Date. This ordinance shall become effective on the 31st day after enactment. Enactment occurs when the Mayor signs the ordinance, the Mayor returns the ordinance unsigned or does not sign the ordinance within ten days of receiving it, or the Board of Supervisors overrides the Mayor's veto of the ordinance.

APPROVED AS TO FORM:
DAVID CHIU, City Attorney

By: ***/s/ Sarah Crowley***
SARAH CROWLEY
Deputy City Attorney

4899-4330-9742, v. 2

FILE NO. 260599

LEGISLATIVE DIGEST

[Business and Tax Regulations Code - Early Care and Education Commercial Rents Tax Baseline - FYs 2026-2027 and 2027-2028]

Ordinance modifying the baseline funding requirements for early care and education programs in Fiscal Years (FYs) 2026-2027 and 2027-2028, to enable the City to use the interest earned from the Early Care and Education Commercial Rents Tax for those baseline programs.

Existing Law

In June 2018, the voters approved Proposition C, which imposed a new tax on the gross receipts from the lease of commercial space in properties in the City. The ballot measure required the City to spend 85% of the revenues from the tax to fund quality early care and education for young children through the City's Babies and Families First Fund. When the voters adopted Proposition C, the City already provided funding to early care and education programs. Proposition C referred to that funding as the "Base Amount" of money to pay for "Baseline Programs." Proposition C added to that existing funding for Baseline Programs. The ballot measure stated that in any given fiscal year, the City can spend tax revenues only if it has also appropriated separate funds for Baseline Programs in an amount equal to at least the Base Amount (subject to some adjustments by the City Controller).

Since the passage of Proposition C, the City has collected interest on the tax revenues in the Babies and Families First Fund. Like the revenues from the tax, that interest must be used to pay for early care and education programs.

Proposition C authorized the Board of Supervisors to amend the measure by ordinance in the future. In July 2023, the City enacted Ordinance No. 176-23, which temporarily modified the baseline requirements for Fiscal Years 2023-2024 and 2024-2025 to credit against the Base Amount interest earned in the Babies and Families First Fund. In June 2024, the City enacted Ordinance No. 198-24, extending the modification for one additional fiscal year. In August 2025, the City enacted Ordinance No. 131-25, extending the modification for one additional fiscal year.

Amendments to Current Law

Similar to Ordinance Nos. 175-23, 198-24, and 131-25, the proposed ordinance would supersede Ordinance No. 131-25 as to the requirements for Fiscal Year 2026-2027, and extend the temporarily modification of the baseline requirements for Fiscal Year 2027-2028 to credit against the Base Amount interest earned in the Babies and Families First Fund. This modification would allow the City to appropriate funds from the tax to support Baseline

Programs without also appropriating separate funds at the level June 2018 Proposition C would have otherwise required.

Item 19 **File 26-0599**	**Department:** Early Childhood (DEC)

EXECUTIVE SUMMARY

Legislative Objectives

- The proposed ordinance would allow the City to use interest earned in the Babies and Families First Fund to reduce early care and education baseline spending requirements by up to $16.9 million in FY 2026-27 and $16.65 million in FY 2027-28. The credits would not be applied if the fund balance is below $300 million.

Key Points

- Approved by voters in June 2018, Proposition C created a tax on commercial rents. Of the revenues, 15 percent is transferred to the General Fund and 85 percent is deposited into the Babies and Families First Fund and must be spent on early care and education. Proposition C also requires the City to maintain a baseline level of early care and education spending, based on funding levels in FY 2017-18 and adjusted annually unless the City projects a certain General Fund deficit.
- In 2023, 2024, and 2025 the Board of Supervisors approved ordinances that allowed interest earned within the Babies and Families First Fund to reduce baseline appropriation requirements through FY 2026-27.

Fiscal Impact

- The primary fiscal impact of the proposed ordinance is to reduce early care and education baseline appropriations by the amount of interest earned on the Babies and Families First fund balance. In FY 2027-26, the baseline appropriation requirement is reduced from $96.4 million to $79.5 million and in FY 2027-28, the baseline appropriation requirement is reduced from $95.4 million to $78.8 million.
- The proposed FY 2026-27 – FY 2027-28 budget assumes the adjusted baseline appropriation requirement is in place and the appropriations exceed the adjusted requirements. Baseline early care and education appropriations are $86.9 million in FY 2026-27 and $86.8 million in FY 2027-28.
- The spending funded by Public Education & Enrichment (PEEF) funding (88%), the Children's Fund (5%), and the General Fund (7%).

Recommendation

- Approval of the proposed ordinance is a policy matter for the Board of Supervisors.

MANDATE STATEMENT

Charter Section 2.105 requires that legislative acts in San Francisco be by ordinance, subject to approval by a majority of the Board of Supervisors.

Business and Tax Regulations Code Section 2113 states that amendments to or repeal of Article 21 of the Business and Tax Regulations Code are subject to Board of Supervisors approval by ordinance without voter approval.

BACKGROUND

Commercial Rents Tax

The Early Care and Education Commercial Rents Tax was authorized by the voters in June 2018 with the passage of Proposition C and went into effect on January 1, 2019. The validity of the tax was litigated and resolved in the City's favor. The law is codified in Article 21 of the Business and Tax Regulation Code.

The commercial rents tax applies to businesses leasing commercial space that are subject to the City's gross receipts tax and is in addition to gross receipts or payroll taxes paid by non-residential businesses in the City. Of the revenues, 15 percent is transferred to the General Fund and 85 percent is deposited into the Babies and Families First Fund and must be spent on early care and education.

Early Care & Education Baseline Spending Requirement

Proposition C (June 2018) also requires the City to maintain a baseline level of early care and education appropriations, based on funding levels in FY 2017-18 and adjusting annually by the percent change in the City's aggregate discretionary revenues. Baseline appropriations are funded by the General Fund, the Public Education and Enrichment Fund, and the Children and Youth Fund. The City may suspend growth in the early care and education baseline funding if the City's projected budget deficit at the time of the Joint Report of the Five-Year Financial Plan exceeds $200 million, adjusted annually by the percent change in the City's aggregate discretionary revenues. Growth in the baseline spending requirement was suspended in FY 2023-24 due to the projected deficit in 2023 and, due to ongoing large projected deficits, the baseline spending amount has remained at the FY 2022-23 level ($93.8 million) through FY 2025-26.

According to the December 2025 Joint Report, the deficit trigger for the early care and education baseline is $230.8 million. Because the March 2026 Update to the Joint Report projected the City's General Fund deficit at $168.5 million for FY 2026-27, the baseline spending requirement for early care and education increases from $93.8 million in FY 2025-26 to $96.4 million in FY 2026-27 and $95.4 million in FY 2027-28.

Prior Board Actions

In July 2023, the Board of Supervisors approved an ordinance that modified the early care and education baseline funding requirement in FY 2023-24 and FY 2024-25 in two ways (File 23-0661).

The ordinance allowed up to $20 million in interest earned on fund balance in FY 2023-24 and up to $10 million in FY 2024-25 as a credit against early care and education baseline appropriation. The General Fund savings were used to fund nutrition assistance programs provided by the Human Services Agency. The 2023 ordinance also suspended growth in early care and education baseline appropriation amount in FY 2024-25.

In June 2024, the Board of Supervisors approved an ordinance that allowed interest earned in the Babies and Families First Fund to reduce early care and education baseline spending requirements by up to $16.6 million in FY 2024-25 and up to 16.9 million in FY 2025-26, so long as the fund balance was above $300 million (File 24-0604).

In June 2025, the Board of Supervisors approved an ordinance that allowed interest earned in the Babies and Families First Fund to reduce early care and education baseline spending requirements by up to $16.9 million in FY 2025-26 and up to 16.9 million in FY 2026-27, so long as the fund balance was above $300 million (File 25-0597).

DETAILS OF PROPOSED LEGISLATION

The proposed ordinance would allow the City to use interest earned in the Babies and Families First Fund to reduce early care and education baseline appropriation requirements by up to $16.9 million in FY 2026-27 and $16.65 million in FY 2027-28. The credits would not be applied if the fund balance is below $300 million.

FISCAL IMPACT

Exhibit 1 below shows the proposed change in the early care and education baseline spending requirement.

Exhibit 1: Proposed Changes in Early Care & Education Baseline Spending

ECE Baseline	FY 2026-27	FY 2027-28
Baseline Spending Requirement	96,400,000	95,400,000
Proposed Credit from Interest	(16,900,000)	(16,650,000)
Proposed Baseline Spending Requirement	79,500,000	78,750,000
Mayor’s Proposed Budget for Baseline Spending	86,952,825	86,844,132

Source: Proposed Ordinance, Proposed FY 2026-27 – FY 2027-28 Budget

The primary fiscal impact of the proposed ordinance is to reduce early care and education baseline spending by the amount of interest earned on the Babies and Families First fund balance. The interest earned is appropriated in the Mayor’s proposed budget for DEC.

The proposed FY 2026-27 – FY 2027-28 budget assumes the adjusted baseline spending requirement and funds that spending primarily with Public Education & Enrichment (PEEF) funding (88%), the Children’s Fund (5%), and the General Fund (7%). Baseline spending is budgeted in DEC, DCYF, and HSA.

Fund Balance

We estimate that the Babies & Families First Fund will have a fund balance of approximately $448.6 million starting July 1, 2026. This large fund balance is the source of the interest revenue being used to offset baseline spending that would otherwise have to be funded by the General Fund. The balance is primarily due to an accumulation of funding from a hold on spending during litigation regarding the validity of the tax (which was resolved in the City's favor in 2020). As of this writing, $399.5 million is on Mayor and Budget & Finance Committee reserve, in particular: $168.5 million is on Mayor's reserve and $231 million is on Budget & Finance Committee reserve. The Budget & Finance Committee reserve has been in place since 2020 pending a credible spending plan from DEC. Monies in the Babies and Families First Fund may only be used for early care and education programs.

RECOMMENDATION

Approval of the proposed ordinance is a policy matter for the Board of Supervisors.

OFFICE OF THE MAYOR
SAN FRANCISCO

DANIEL LURIE
MAYOR

To: Rafael Mandelman, President of the Board of Supervisors
From: Sophia Kittler, Mayor's Budget Director
Date: June 1, 2026
Re: 30-Day Waiver Requests

President Mandelman,

The Mayor's Office respectfully requests 30-day hold waivers for the following ordinances and trailing legislation introduced with the budget on Monday, June 1, 2026.

- Proposed *Interim* Budget and Annual Appropriation Ordinance (AAO)
- Proposed *Interim* Annual Salary Ordinance (ASO)
- Proposed Budget and Annual Appropriation Ordinance (AAO)
- Proposed Annual Salary Ordinance (ASO)
- City Administrator's Office:
  - Accept and Expend Grant – California Highway Patrol—Cannabis Tax Fund Grant Program -- $846,952.62
  - Administrative Code - San Francisco Self-Insurance Surety Bond Fund
- Controller's Office:
  - Resolution Adjusting the Access Line Tax with the Consumer Price Index of 2026
  - Neighborhood Beautification and Graffiti Clean-up Fund Tax Designation Ceiling
- Department of Early Childhood:
  - Business and Tax Regulations Code - Early Care and Education Commercial Rents Tax Baseline - FY 2026-2027 and 2027-2028
- Department of Elections:
  - Municipal Elections Code - Ballot Argument Fees
  - Municipal Elections Code - Voter Information Pamphlets
- Department of Homelessness and Supportive Housing:
  - Homelessness and Supportive Housing Fund - FYs 2026-2027 and 2027-2028 Expenditure Plan
  - Funding Reallocation - Our City, Our Home Fund - Homelessness Gross Receipts Tax - Services to Address Homelessness
- Department of Public Health:
  - Accept and Expend Grants - Recurring State Grant Funds - Department of Public Health -FY2026-2027
  - Health and Administrative Codes - Patient Rates for Fiscal Years 2026-2027 and 2027-2028 and Weights and Measures Fees
- Office of Community Investment and Infrastructure:
  - Office of Community Investment and Infrastructure, Operating as Successor Agency to the Redevelopment Agency of the City and County of San Francisco, FY2026-2027 Budget -Issuance of Bonds - Not to Exceed $275,000,000

- Proposed Interim Budget - Office of Community Investment and Infrastructure - Operating as Successor Agency to the San Francisco Redevelopment Agency - FY2026-2027
- The Public Library:
  - Accept and Expend Grant - Friends of San Francisco Public Library – Chinatown Branch Renovation Capital Project Grant Award, FYs 2026-2027 through 2029-2030 - Up to $1,500,000 of In-Kind Gifts, Services, and Cash Monies
- The Recreation and Park Department:
  - Permit Amendment - Polo Field Concerts - Up To Nine Year Extension and Fee Increase

Should you have any questions, please contact Adam Thongsavat at adam.thongsavat@sfgov.org

Sincerely,

Sophia Kittler
Mayor's Budget Director

President, District 8
BOARD of SUPERVISORS

City Hall
1 Dr. Carlton B. Goodlett Place, Room 244
San Francisco, CA 94102-4689

Tel. No. 554-6968
Fax No. 554-5163
TDD/TTY No. 544-5227

RAFAEL MANDELMAN

PRESIDENTIAL ACTION

Date: 06/04/2026

To: Angela Calvillo, Clerk of the Board of Supervisors

Madam Clerk,
Pursuant to Board Rules, I am hereby:

☒ Waiving 30-Day Rule (Board Rule No. 3.23)

File No. 260599 Mayor
(Primary Sponsor)

Title. Business and Tax Regulations Code - Early Care and Education Commercial Rents Tax Baseline - FYs 2026-2027 and 2027-2028

☐ Transferring (Board Rule No 3.3)

File No. ______ ______
(Primary Sponsor)

Title. ______

From: ______ Committee
To: ______ Committee

☐ Assigning Temporary Committee Appointment (Board Rule No. 3.1)

Supervisor: ______ Replacing Supervisor: ______

For: ______ (Date) ______ (Committee) Meeting

Start Time: ______ End Time: ______

Temporary Assignment: ◉ Partial ○ Full Meeting

Rafael Mandelman, President
Board of Supervisors

OFFICE OF THE MAYOR
SAN FRANCISCO

DANIEL LURIE
MAYOR

To: Angela Calvillo, Clerk of the Board of Supervisors
From: Sophia Kittler, Mayor's Budget Director
Date: June 1, 2026
Re: Mayor's FY 2026-27 and FY 2027-28 Budget Submission

Madam Clerk,

In accordance with City and County of San Francisco Charter, Article IX, Section 9.100, the Mayor's Office hereby submits the Mayor's proposed budget by June 1st, corresponding legislation, and related materials for Fiscal Year (FY) 2026-27 and FY 2027-28.

In addition to the Mayor's Proposed FY 2026-27 and FY 2027-28 Budget Book, the following items are included in the Mayor's submission:

- Proposed *Interim* Budget and Annual Appropriation Ordinance (AAO)
- Proposed *Interim* Annual Salary Ordinance (ASO)
- Proposed Budget and Annual Appropriation Ordinance (AAO)
- Proposed Annual Salary Ordinance (ASO)
- Administrative Provisions for both, but separate documents of the AAO and ASO, in tracked changes, and on pleading paper
- Proposed Budget for the Office of Community Investment and Infrastructure
- A Transfer of Function letter detailing the transfer of positions from one City department to another
- An Interim Exception letter to the ASO
- Prop J Certification Letters
- A letter addressing funding levels for consumer price index increases for nonprofit corporations or public entities for the coming two fiscal years
- A letter on Technical Adjustments to the Mayor's Proposed May 1 Budget
- 29 pieces of trailing legislation
- Memo to the Board President requesting for 30-day rule waivers on ordinances

Please note the following:

- Technical adjustments to the June 1 budget are being prepared, but are not submitted with this set of materials.

Sincerely,

Sophia Kittler
Mayor's Budget Director

cc: Members of the Board of Supervisors
Budget & Legislative Analyst's Office
Controller

1 DR. CARLTON B. GOODLETT PLACE, ROOM 200
SAN FRANCISCO, CALIFORNIA 94102-4681
TELEPHONE: (415) 554-6141

No	DEPT	Item	Description	Type of Legislation	File #
1	ADM	Code Amendment	Amending the Administrative Code to authorize the City Administrator to pause, reduce, or return the annual contributions by the departments that contract for public works under Administrative Code Chapter 6 to the San Francisco Self-Insurance Surety Bond Fund	Ordinance	260598
2	ADM	Cannabis Tax Fund Grant Program	Authorizing the Office of the Chief Medical Examiner to accept and expend a grant for the grant term of July 1, 2026 – June 30, 2028	Resolution	
3	ADM	Continuing Prop J	Fleet Security Services	Resolution	260612
4	ADM	Continuing Prop J	Real Estate Division Custodial Services	Resolution	260612
5	ADM	Continuing Prop J	Real Estate Division Security Services	Resolution	260612
6	ADM	Continuing Prop J	Convention Facilities Management	Resolution	260612
7	ADP	Prop J (Not Previously Approved)	Protective Services	Resolution	260613
8	BOS	Continuing Prop J	Budget and Legislative Analyst Services	Resolution	260612
9	CON	Access Line Tax	Resolution concurring with the Controller's establishment of the Consumer Price Index for 2026, and adjusting the Access Line Tax by the same rate	Resolution	260607
10	CON	Neighborhood Beautification and Graffiti Clean-up Fund Tax	Ordinance adopting the Neighborhood Beautification and Graffiti Clean-up Fund Tax designation ceiling for tax year 2026	Ordinance	260602
11	DEC	Early Care and Education Commercial Rents Tax Baseline	Ordinance modifying the baseline funding requirements for early care and education programs in Fiscal Years (FYs) 2026-2027 and 2027-2028	Ordinance	260599
12	DPH	Prop J (Not Previously Approved)	Security Services	Resolution	260613
13	DPH	Recurring State Grant Funds FY 2026-2027	Authorizing the acceptance and expenditure of Recurring State grant funds by the San Francisco Department of Public Health for Fiscal Year (FY) 2026-2027	Resolution	260610

14	DPH	Code Amendment	Amending the Health Code to set patient rates for services provided by the Department of Public Health for Fiscal Years 2026-2027 and 2027-2028	Ordinance	260600/ 260655
15	DPW	Continuing Prop J	Security Services	Resolution	260612
16	DPW	Prop J (Not Previously Approved)	Materials Testing and Inspection Services	Resolution	260613
17	HOM	Continuing Prop J	Security Services	Resolution	260612
18	HOM	Homelessness and Supportive Housing Fund - FYs 2026-2027 and 2027-2028 Expenditure Plan	Resolution approving the Fiscal Years (FYs) 2026-2027 and 2027-2028 Expenditure Plan for the Department of Homelessness and Supportive Housing Fund	Resolution	260611
19	HOM	Funding Reallocation - Our City, Our Home Fund - Homelessness Gross Receipts Tax - Services to Address Homelessness	Ordinance temporarily suspending the cap on the use of Homelessness Gross Receipts Tax revenues to fund short-term rental subsidies	Ordinance	260601
20	HSA	Continuing Prop J	Security Services	Resolution	260612
21	LIB	Friends of San Francisco Public Library A&E	Friends of San Francisco Public Library – Chinatown Branch Renovation Capital Project Grant Award, FYs 2026-2027 through 2029-2030	Resolution	260608
22	MYR (MOHCD)	Continuing Prop J	Security Services	Resolution	260612
23	OCII	OCII Budget Resolution	Office of Community Investment and Infrastructure, operating as Successor Agency to the San Francisco Redevelopment Agency, Fiscal Year 2026-27 Budget	Resolution	260606
24	OCII	OCII Interim Budget Resolution	Office of Community Investment and Infrastructure, operating as Successor Agency to the San Francisco Redevelopment Agency, Fiscal Year 2026-27 Interim Budget	Resolution	260605
25	REC	Permit Amendment	Permit Amendment - Polo Field Concerts - Up To Nine Year Extension and Fee Increase	Resolution	260614
26	REG	Continuing Prop J	Assembly of Vote by Mail Ballots	Resolution	260612

27	REG	Code Amendment	Amending the Municipal Elections Code to remove the requirement that the Department of Elections publish the legal text of ballot measures in the Voter Information Pamphlet	Ordinance	260604
28	REG	Code Amendment	Amending the Municipal Elections Code to increase the filing fee and per-word fee for paid ballot arguments	Ordinance	260603
29	SHF	Continuing Prop J	Food Services for Jail Inmates	Resolution	260612

OFFICE OF THE MAYOR
SAN FRANCISCO

DANIEL LURIE
MAYOR

RECEIVED
BOARD OF SUPERVISORS
SAN FRANCISCO
2026 JUN 01 PM01:18

To:	Angela Calvillo, Clerk of the Board of Supervisors
From:	Sophia Kittler, Mayor's Budget Director
Date:	June 1, 2026
Re:	Business and Tax Regulations Code - Early Care and Education Commercial Rents Tax Baseline - FY 2026-2027 and 2027-2028

Ordinance modifying the baseline funding requirements for early care and education programs in Fiscal Years (FYs) 2026-2027 and 2027-2028, to enable the City to use the interest earned from the Early Care and Education Commercial Rents Tax for those baseline programs.

Should you have any questions, please contact Adam Thongsavat at adam.thongsavat@sfgov.org