

CITY & COUNTY OF SAN FRANCISCO, CALIFORNIA

DANIEL LURIE

PROPOSED BUDGET

FISCAL YEARS 2026-2027 & 2027-2028



MAYOR'S OFFICE OF PUBLIC POLICY AND FINANCE

Sophia Kittler, Director

Jack English, Deputy Director

Matthew Puckett, Deputy Director

Joshua Cardenas, Fiscal and Policy Analyst

Daniel Cawley, Fiscal and Policy Analyst

Luisa Coy, Fiscal and Policy Analyst

Eliza Pugh, Fiscal and Policy Analyst

Tabitha Romero-Bothi, Fiscal and Policy Analyst

Santiago Silva, Fiscal and Policy Analyst

RECEIVED
BOARD OF SUPERVISORS
SAN FRANCISCO
2026 MAY 01 PM02:01

ACKNOWLEDGMENTS

We thank City Controller **Greg Wagner** and his Budget and Analysis Division for their continued technical support and partnership.

WE ARE GRATEFUL TO

Michelle Allersma, Director of Budget & Analysis Division

Huimin Chen, Property Tax Analyst

Ken Hinton, Budget & Revenue Analyst

Carol Lu, Citywide Revenue Manager

Sally Ma, Assistant Citywide Budget Manager

Devin Macaulay Citywide Budget Manager

Michael Mitton, Budget & Revenue Analyst

Calvin Quock, Budget & Revenue Analyst

Greyson Spencer, Budget & Revenue Analyst

Dinh Tran, Property Tax Clerk

Marie Warchol, Budget & Revenue Analyst

Jamie Whitaker, Property Tax Manager

A special thanks to Mike Ortiz of the City Administrator's ReproMail team for design, editing, and publication of this Budget Book.

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MAYOR'S LETTER

May 1, 2026

Dear San Franciscans,

I am honored to present you with my proposed May 1 Budget for the City and County of San Francisco, which is the first step toward creating a balanced budget for Fiscal Years (FY) 2026-27 and 2027-28. It will be followed by my full proposed budget on June 1.

The May 1 Budget supports the work of 13 City departments, including our four enterprise agencies—the San Francisco Municipal Transportation Agency, the San Francisco International Airport, the Port of San Francisco, and the Public Utilities Commission.

This budget also funds the operations of nine City departments —the Board of Appeals, Building Inspection, Child Support Services, City Planning, Environment, Law Library, Public Library, Rent Arbitration Board, and Retirement System. These departments provide critical services to all San Francisco residents and neighborhoods.

The San Francisco Municipal Transportation Agency will maintain Muni and paratransit service levels while meeting its fiscal challenges. This May 1 Budget invests in improved fare compliance and optimized revenue structures, paired with spending reductions including position eliminations, contract renegotiations, and service efficiency improvements. Muni



ridership reached 164 million passenger trips in 2025, with weekend boardings fully recovered to 99 percent of pre-pandemic levels. San Franciscans can feel assurance this combination of fiscal discipline and continued return of ridership make long-term investment in Muni core to the City's continued rise.

San Francisco International Airport will continue as a global hub and welcoming first impression for visitors to a world-class city, with passenger traffic forecast to grow 5 percent over the next two fiscal years. The Airport also builds on its commitment to sustainability through the "Triple Zero" initiative, showcased by Harvey Milk Terminal 1, targeting net-zero carbon, waste, and energy impact.

The Port of San Francisco will continue upholding our 7.5-mile waterfront as a gateway to iconic destinations like the Ferry Building, Oracle Park, and Fisherman's Wharf. This May 1 Budget advances the Fisherman's Wharf Forward initiative to reinvigorate this world-renowned destination through the creation of new public spaces and investment in long-term infrastructure resilience.

The San Francisco Public Utilities Commission will continue to responsibly manage water, wastewater, and municipal power services for 2.8 million Bay Area residents, with a capital budget of approximately \$1.1 billion in each of the next two fiscal years to replace aging infrastructure, meet stringent environmental mandates, and advance clean energy and climate resilience. Guided by its Affordability Policy, the SFPUC will ensure every capital dollar delivers essential service reliability and long-term resilience.

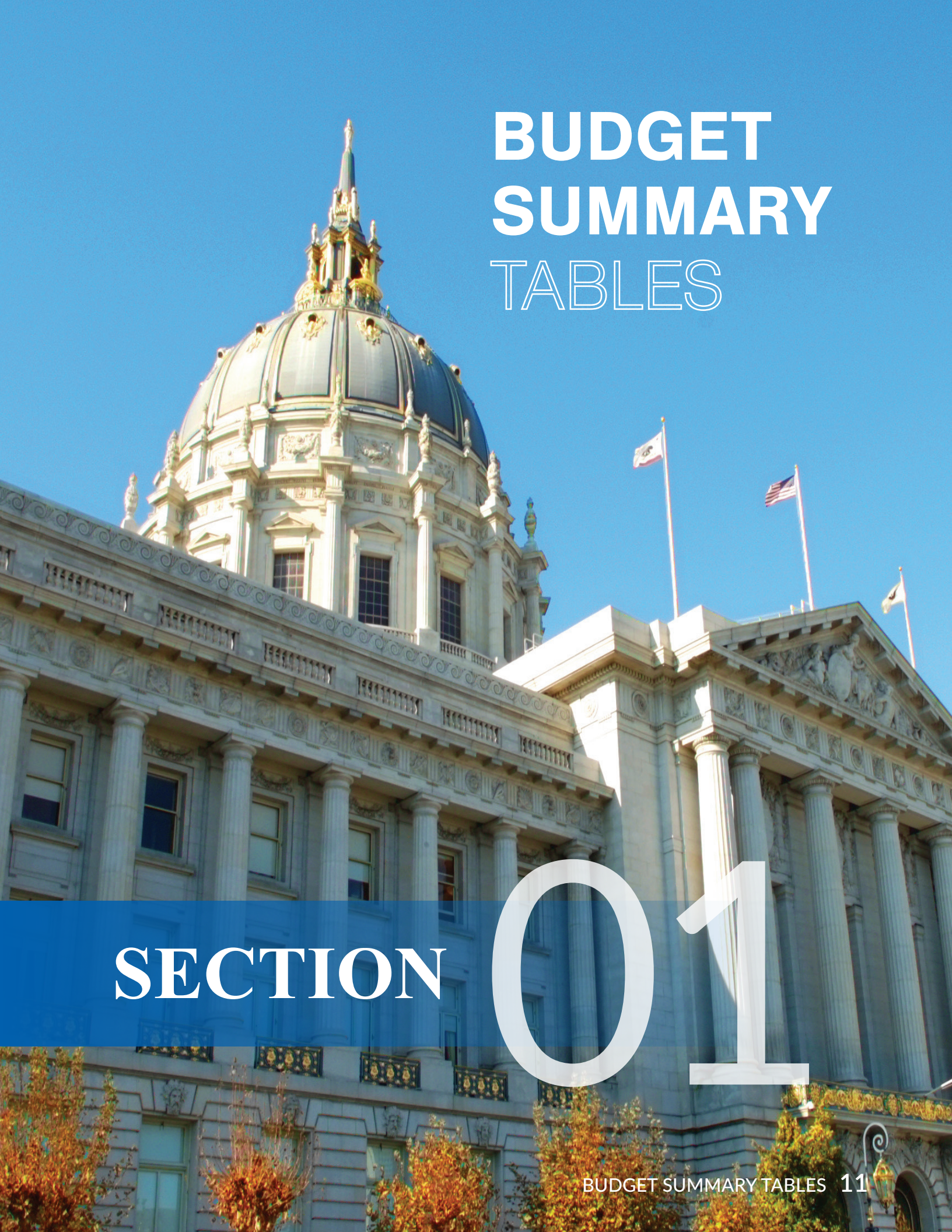
My proposed May 1 Budget also advances the work of key services in City departments. As part of my PermitSF initiative, this budget combines the administrative functions of City Planning and Building Inspection. This sets the foundation for a single entity responsible for key city permitting functions to support more coordinated and accountable processes for small business owners, homeowners, and builders. The Department of Building Inspection maintains support for tenants and building owners in collaboration with community partners through the Code Enforcement Outreach and Single Room Occupancy Collaborative programs.

The investments included in this May 1 Budget position us to continue San Francisco's recovery by maintaining core services, building on new operational improvements, and investing in our City's flagship public spaces and infrastructure to benefit our residents and visitors. I look forward to working with the Board of Supervisors, the community, and all stakeholders to harness this momentum and craft a balanced budget that reflects our shared priorities, values and vision for the City we call home.

Sincerely,

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

Daniel L. Lurie
Mayor of San Francisco



BUDGET SUMMARY TABLES

SECTION 01

USES BY DEPARTMENT

Departments	2025-2026 Budget	2026-2027 Proposed	Changes from 2025-2026	2027-2028 Proposed	Changes from 2026-2027
Airport Commission	1,789,868,715	1,777,347,059	(12,521,656)	1,921,749,369	144,402,310
Board Of Appeals	1,254,289	1,248,559	(5,730)	1,301,489	52,930
Building Inspection	92,728,074	96,802,602	4,074,528	101,519,473	4,716,871
Child Support Services	13,310,465	13,503,771	193,306	14,149,566	645,795
City Planning	59,098,424	76,172,047	17,073,623	78,960,961	2,788,914
Environment	40,887,390	36,532,428	(4,354,962)	36,825,709	293,281
Law Library	1,240,588	1,388,896	148,308	1,450,338	61,442
Municipal Transportation Agency	1,553,590,668	1,598,219,827	44,629,159	1,706,076,685	107,856,858
Port	156,220,545	231,942,625	75,722,080	172,833,418	(59,109,207)
Public Library	193,371,976	198,783,006	5,411,030	200,836,709	2,053,703
Public Utilities Commission	2,130,411,833	2,180,763,965	50,352,132	2,355,920,177	175,156,212
Rent Arbitration Board	14,507,813	14,372,773	(135,040)	15,050,679	677,906
Retirement System	55,903,708	62,619,211	6,715,503	63,539,356	920,145
Expenditure Subtotals	6,102,394,488	6,289,696,769	187,302,281	6,670,213,929	380,517,160
Less Interdepartmental Recoveries And Transfers	(313,304,874)	(347,616,856)	(34,311,982)	(385,048,140)	(37,431,284)
Net	5,789,089,614	5,942,079,913	152,990,299	6,285,165,789	343,085,876

FUNDED POSITIONS BY SERVICE AREA AND DEPARTMENT

Service Area: B Public Works, Transportation & Commerce

Department	2025-2026 Budget	2026-2027 Proposed	Changes from 2025-2026	2027-2028 Proposed	Changes from 2026-2027
Airport Commission	1,820.44	1,826.30	5.86	1,825.77	(0.53)
Board Of Appeals	3.50	3.49	(0.01)	3.49	0.00
Building Inspection	291.35	233.10	(58.25)	234.21	1.11
Municipal Transportation Agency	5,169.36	5,163.88	(5.48)	5,184.41	20.53
Port	243.93	250.49	6.56	251.41	0.92
Public Utilities Commission	1,781.15	1,793.03	11.88	1,792.30	(0.73)
Service Area: B Total	9,309.73	9,270.29	(39.44)	9,291.59	21.30

Service Area: C Human Welfare & Neighborhood Development

Department	2025-2026 Budget	2026-2027 Proposed	Changes from 2025-2026	2027-2028 Proposed	Changes from 2026-2027
Child Support Services	59.43	59.47	0.04	57.45	(2.02)
Environment	95.92	92.99	(2.93)	92.60	(0.39)
Rent Arbitration Board	47.49	47.43	(0.06)	47.20	(0.23)
Service Area: C Total	202.84	199.89	(2.95)	197.25	(2.64)

Service Area: E Culture & Recreation

Department	2025-2026 Budget	2026-2027 Proposed	Changes from 2025-2026	2027-2028 Proposed	Changes from 2026-2027
Law Library	1.54	2.26	0.72	2.26	0.00
Public Library	733.23	737.28	4.05	737.14	(0.14)
Service Area: E Total	734.77	739.54	4.77	739.40	(0.14)

Service Area: F General Administration & Finance

Department	2025-2026 Budget	2026-2027 Proposed	Changes from 2025-2026	2027-2028 Proposed	Changes from 2026-2027
City Planning	166.01	222.91	56.90	222.98	0.07
Retirement System	152.81	158.53	5.72	158.55	0.02
Service Area: F Total	318.82	381.44	62.62	381.53	0.09
Report Grand Total	10,566.16	10,591.16	25.00	10,609.77	18.61



DEPARTMENT BUDGETS

SECTION

02

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)

Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of \$1.8 billion for the Airport Commission is \$12.5 million, or 0.7 percent, lower than the FY 2025-26 budget. This is primarily due to decreases in capital outlay and intrafund transfers, partially offset by increases in salaries, non-personnel costs, and debt service. The FY 2027-28 proposed budget of \$1.9 billion is \$144.4 million, or 8.1 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to an increase in debt service costs, partially offset by decreases in capital outlay and intrafund transfers.

Passenger Growth, General Fund Contribution & Social Impact

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

Workforce Pipeline & Career Pathway Programs

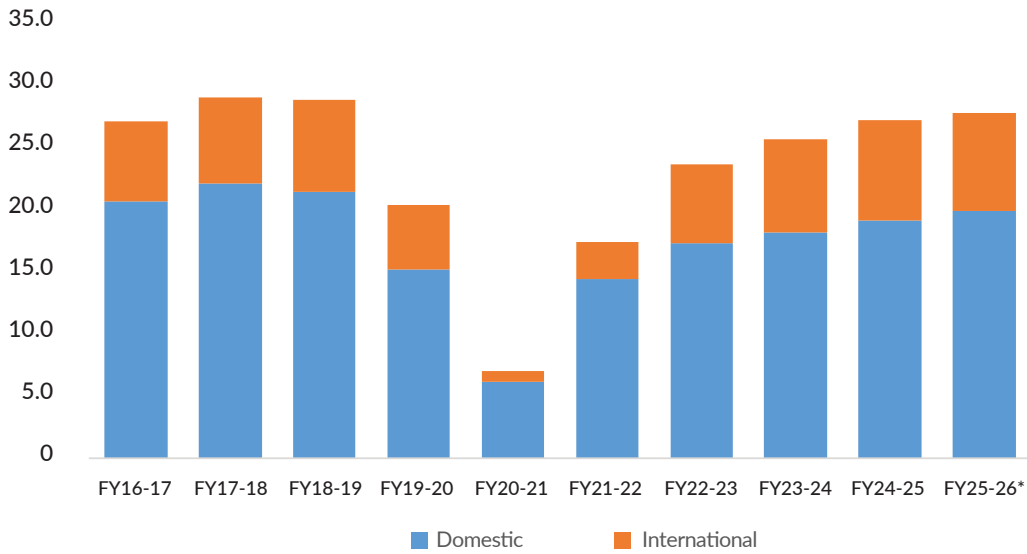
SFO's investment in people is equally central to its identity as an economic engine. Through a portfolio of youth employment, internships, apprenticeships, and fellowships – strategically aligned with SFO's long-term operational needs – SFO is building a diverse, locally rooted talent pipeline. Career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

Airport Integrated Operations Center (AIOC) & Sustainability

SFO's community and workforce investments are underpinned by continuous operational innovation. The AIOC, launched in January 2026, unifies security, 911 dispatch, facilities, airlines, customer solutions, and operations and planning teams into a 24/7 single integrated command – pairing emerging technology with real-time data to resolve issues proactively and deliver a seamless, roadway-to-runway experience for every guest. The award-winning Haveli Milk Terminal 1 showcases SFO's "Triple Zero" sustainability initiative, targeting carbon, waste, and energy impact. As a global hub, SFO attracts airlines and travelers whose activity

sustains passenger growth – and the contributions to the City's General Fund that make every operational investment a return to San Francisco and the surrounding community.

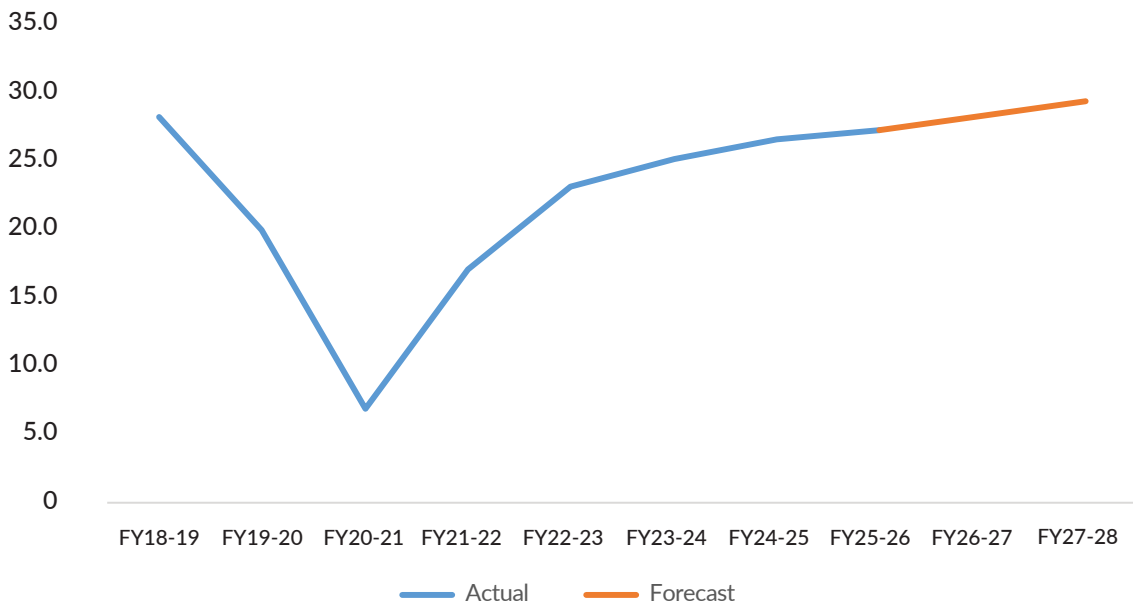
Total Enplaned Passengers



TOTAL ENPLANED PASSENGERS.

Enplaned passengers across Domestic and International segments.

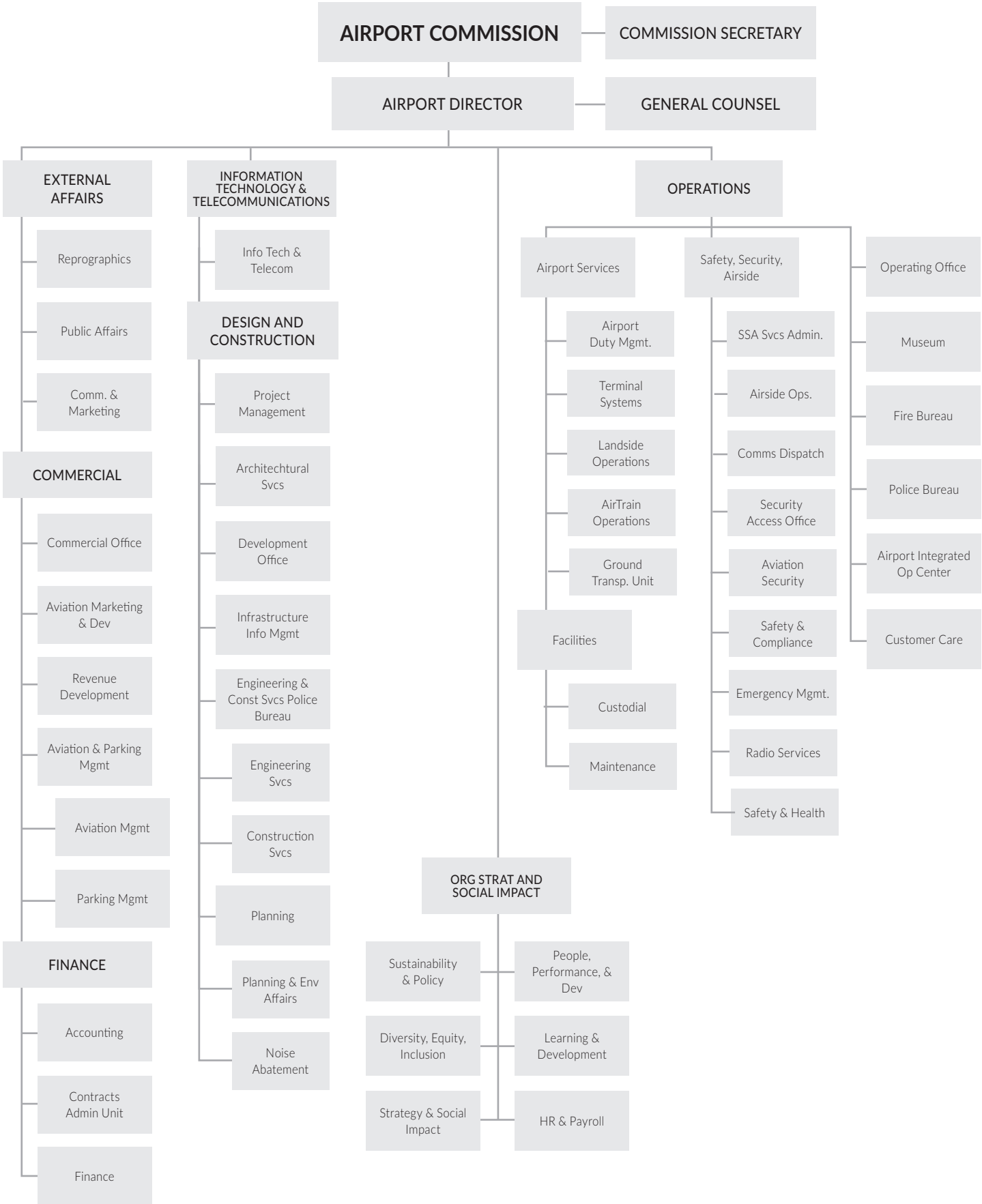
Air Traffic Forecast



AIR TRAFFIC FORECAST.

Total passenger forecast through FY2027-28

ORGANIZATIONAL STRUCTURE: AIRPORT



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	2,073.44	2,079.30	5.86	2,078.77	(0.53)
Non-Operating Positions (CAP/Other)	(253.00)	(253.00)		(253.00)	
Net Operating Positions	1,820.44	1,826.30	5.86	1,825.77	(0.53)

Sources

Intergovernmental: Federal	83,310,000	26,010,000	(57,300,000)	31,010,000	5,000,000
Charges for Services	1,263,856,000	1,205,292,000	(58,564,000)	1,420,013,046	214,721,046
Fines, Forfeiture, & Penalties	1,950,000	1,461,000	(489,000)	1,465,000	4,000
Rents & Concessions	450,144,000	454,851,000	4,707,000	472,259,000	17,408,000
Other Revenues	77,762,000	76,387,482	(1,374,518)	76,982,482	595,000
Interest & Investment Income	43,383,939	58,936,184	15,552,245	64,716,184	5,780,000
Expenditure Recovery	39,644	39,644		40,328	684
IntraFund Transfers In	436,731,315	405,428,440	(31,302,875)	361,537,458	(43,890,982)
Beg Fund Balance - Budget Only	4,399,332	93,345,428	88,946,096	222,269	(93,123,159)
Transfer Adjustment-Source	(571,707,515)	(544,404,119)	27,303,396	(506,496,398)	37,907,721
General Fund					
Sources Total	1,789,868,715	1,777,347,059	(12,521,656)	1,921,749,369	144,402,310

Uses - Operating Expenditures

Salaries	260,478,263	271,998,440	11,520,177	283,926,927	11,928,487
Mandatory Fringe Benefits	110,658,226	117,964,272	7,306,046	126,547,753	8,583,481
Non-Personnel Services	302,769,394	315,089,645	12,320,251	310,268,685	(4,820,960)
Capital Outlay	197,758,979	139,151,069	(58,607,910)	128,840,086	(10,310,983)
Debt Service	719,304,175	730,899,243	11,595,068	858,999,562	128,100,319
Facilities Maintenance	15,750,000	15,750,000		15,750,000	
Intrafund Transfers Out	436,731,315	405,428,440	(31,302,875)	361,537,458	(43,890,982)
Materials & Supplies	22,478,649	26,194,452	3,715,803	25,959,454	(234,998)
Overhead and Allocations	(6,576,322)	(7,376,121)	(799,799)	(7,698,691)	(322,570)
Services Of Other Depts	105,945,638	106,876,059	930,421	115,555,593	8,679,534
Transfers Out	61,301,713	60,800,000	(501,713)	63,600,000	2,800,000
Transfer Adjustment - Uses	(436,731,315)	(405,428,440)	31,302,875	(361,537,458)	43,890,982
Uses Total	1,789,868,715	1,777,347,059	(12,521,656)	1,921,749,369	144,402,310

Uses - By Division Description

AIR Airport Director	3,512,687	3,733,403	220,716	3,892,354	158,951
AIR Capital Projects	103,571,983	52,181,012	(51,390,971)	54,366,143	2,185,131
AIR Commercial		91,546,094	91,546,094	83,763,113	(7,782,981)
AIR Commission Secretary	765,416	854,556	89,140	893,033	38,477
AIR Design & Construction	86,622,726	107,313,244	20,690,518	114,989,125	7,675,881
AIR External Affairs	12,778,131	13,084,263	306,132	13,366,945	282,682
AIR Facilities; Maintenance	15,750,000	15,750,000		15,750,000	
AIR Finance		782,313,276	782,313,276	913,167,459	130,854,183
AIR Finance & Commercial	864,173,521		(864,173,521)		
AIR General	63,942,848	67,159,265	3,216,417	69,543,326	2,384,061
AIR Information Tech & Telecom	59,256,621	59,680,189	423,568	61,247,423	1,567,234
AIR Office of General Counsel	6,352,085	6,979,611	627,526	7,001,969	22,358
AIR Operations	455,254,858	443,981,037	(11,273,821)	458,296,804	14,315,767

TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	2,022.74	2,073.44	50.70	2,073.44	
Non-Operating Positions (CAP/Other)	(258.95)	(253.00)	5.95	(253.00)	
Net Operating Positions	1,763.79	1,820.44	56.65	1,820.44	0.00

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					
Sources Total	2,003,762,534	1,789,868,715	(213,893,819)	1,808,323,688	18,454,973

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
Uses Total	2,003,762,534	1,789,868,715	(213,893,819)	1,808,323,688	18,454,973

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

BOARD OF APPEALS

Mission

The Board's mission is to provide an efficient, fair and expeditious public hearing and decision-making process before an impartial panel. For more information about this department's services, please visit sf.gov/departments/board-appeals

Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of \$1.2 million for the Board of Appeals is \$5,730, or 0.5 percent, lower than the FY 2025-26 budget. This is primarily due to a decrease in non-personnel services, partially offset by increases in salaries and fringe benefits. The FY 2027-28 proposed budget of \$1.3 million is \$52,930, or 4.2 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salaries and fringe benefits.

The Board of Appeals is a quasi-judicial body Established in 1932 under the San Francisco Charter, the Board of Appeals is a quasi-judicial body and provides the public with the final administrative review process for a wide range of City permits and determinations. Appeals may be taken on decisions to grant, deny, suspend, revoke or modify permits, licenses, and other use entitlements issued by most of the departments and commissions of the City and County of San Francisco.

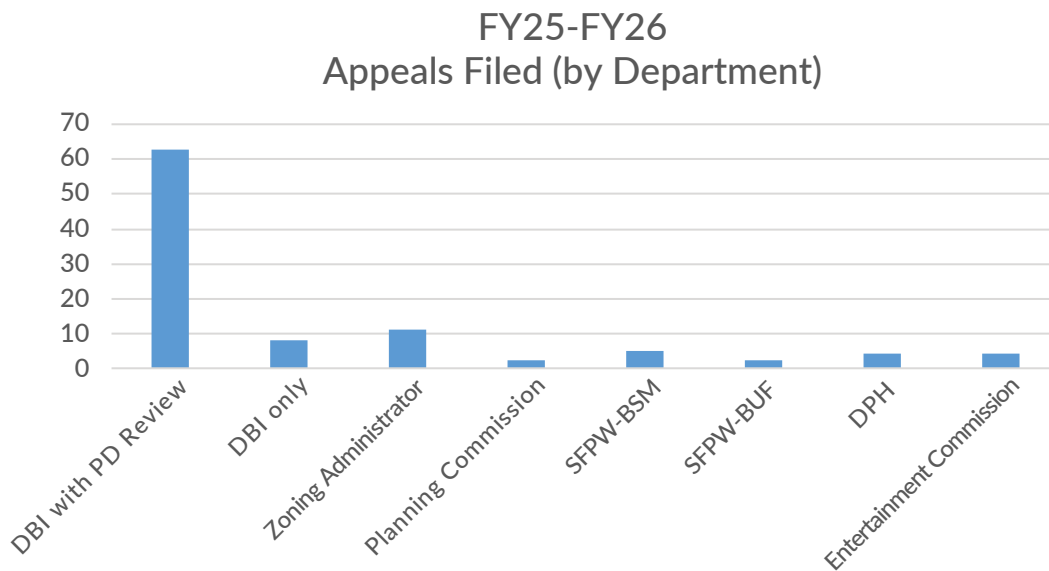
Case Type

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

Board Structure

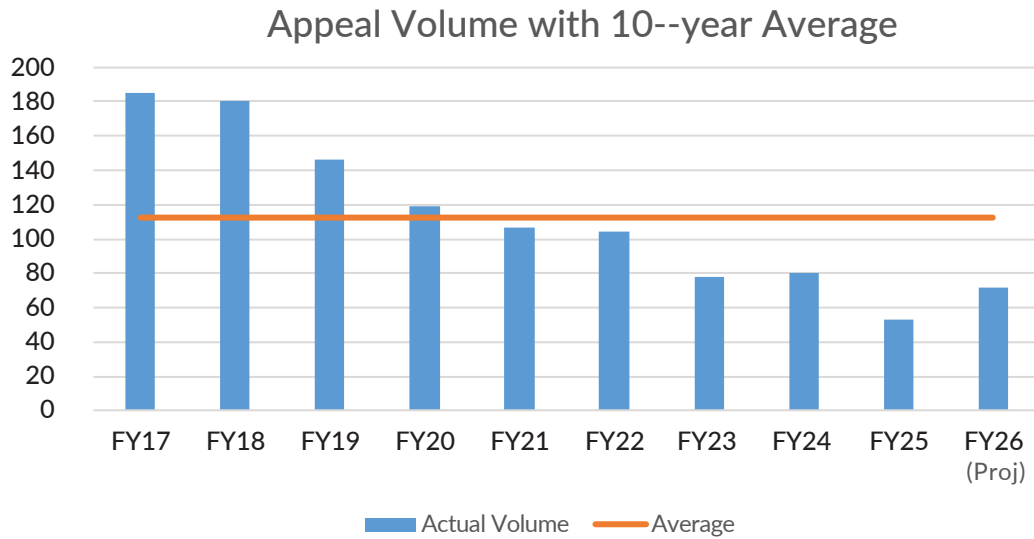
The Board of Appeals has five commissioner seats: Three commissioners are appointed by the Mayor and two by the President of the Board of Supervisors. Hearings are conducted at City Hall 2-3 times a month. All hearings are televised and can be attended by members of the public in-person or remotely via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

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



APPEAL DISTRIBUTION.

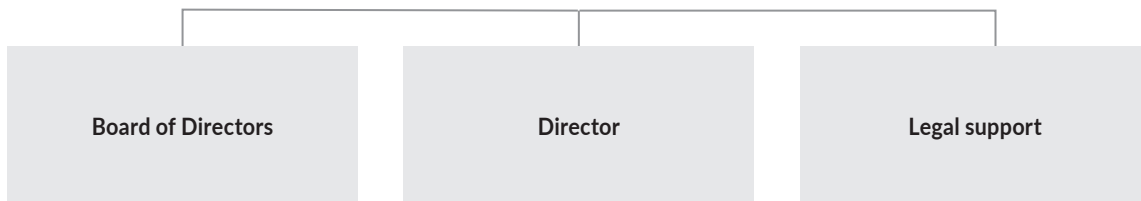
This graph shows the distribution of appeals heard based on the department issuing the determination/permit being appealed for FY25 & FY26 as of 4.21.26.



APPEAL VOLUME.

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

ORGANIZATIONAL STRUCTURE: BOARD OF APPEALS



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	3.50	3.49	(0.01)	3.49	
Non-Operating Positions (CAP/Other)					
Net Operating Positions	3.50	3.49	(0.01)	3.49	0.00

Sources

Charges for Services	1,254,289	1,248,559	(5,730)	1,301,489	52,930
General Fund					
Sources Total	1,254,289	1,248,559	(5,730)	1,301,489	52,930

Uses - Operating Expenditures

Salaries	505,780	521,877	16,097	542,215	20,338
Mandatory Fringe Benefits	243,256	257,112	13,856	273,910	16,798
Non-Personnel Services	77,958	37,591	(40,367)	47,920	10,329
Materials & Supplies	9,558	9,319	(239)	9,319	
Services Of Other Depts	417,737	422,660	4,923	428,125	5,465
Uses Total	1,254,289	1,248,559	(5,730)	1,301,489	52,930

Uses - By Division Description

BOA Board of Appeals	1,254,289	1,248,559	(5,730)	1,301,489	52,930
Uses by Division Total	1,254,289	1,248,559	(5,730)	1,301,489	52,930

BUILDING INSPECTION

Mission

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

Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of \$96.8 million for Building Inspection is \$4.1 million, or 4.4 percent, higher than the FY 2025-26 budget. This is primarily due to an increase in services of other departments, partially offset by decreases in salaries and fringe benefits. The FY 2027-28 proposed budget of \$101.5 million is \$4.7 million, or 4.9 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salaries and fringe benefits.

Budget Changes and Fiscal Outlook

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

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

Core Services

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

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

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

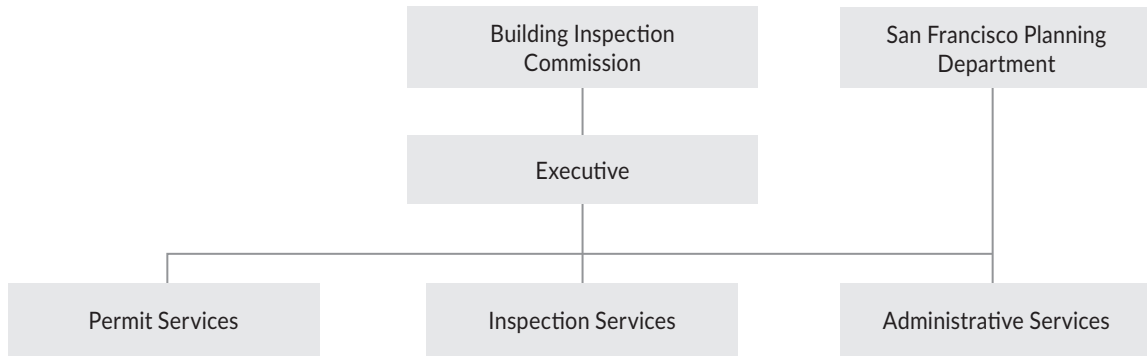
Operational Improvements and Permitting Integration

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

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

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

ORGANIZATIONAL STRUCTURE: BUILDING INSPECTION



Structural Changes

FY 2026 Q2 - FY 2028 Q1

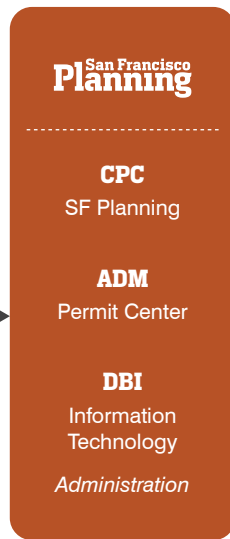
FY 2026 Q2 & BEFORE



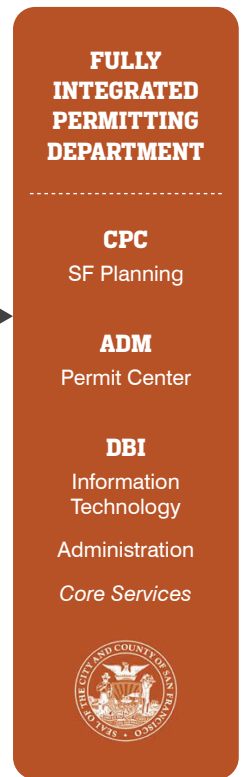
FY 2026 Q3



FY 2027 Q1



FY 2028 Q1



CHARTER REFORM NOVEMBER 2026

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

TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	291.35	233.10	(58.25)	234.21	1.11
Non-Operating Positions (CAP/Other)					
Net Operating Positions	291.35	233.10	(58.25)	234.21	1.11

Sources

Charges for Services	61,049,760	75,209,849	14,160,089	79,901,196	4,691,347
Fines, Forfeiture, & Penalties	650,000		(650,000)		
Licenses, Permits, & Franchises	13,307,681	15,716,077	2,408,396	16,187,559	471,482
Other Revenues	1,250,000		(1,250,000)		
Interest & Investment Income	884,676		(884,676)		
Expenditure Recovery	163,630	41,663	(121,967)	41,663	
IntraFund Transfers In	13,957,003		(13,957,003)		
Beg Fund Balance - Budget Only	464,938		(464,938)		
Prior Year Designated Reserve	11,957,389	2,835,013	(9,122,376)	2,389,055	(445,958)
Transfer Adjustment-Source	(13,957,003)		13,957,003		
General Fund	3,000,000	3,000,000		3,000,000	
Sources Total	92,728,074	96,802,602	4,074,528	101,519,473	4,716,871

Uses - Operating Expenditures

Salaries	47,609,255	39,833,683	(7,775,572)	42,401,822	2,568,139
Mandatory Fringe Benefits	19,124,748	16,866,382	(2,258,366)	18,335,277	1,468,895
Non-Personnel Services	3,727,000	2,427,000	(1,300,000)	2,407,000	(20,000)
City Grant Program	4,714,170	4,714,170		4,714,170	
Capital Outlay		450,000	450,000	450,000	
Intrafund Transfers Out	13,957,003		(13,957,003)		
Materials & Supplies	381,000	502,000	121,000	342,000	(160,000)
Overhead and Allocations		139,012	139,012	139,012	
Programmatic Projects		50,000	50,000	50,000	
Services Of Other Depts	17,171,901	31,820,355	14,648,454	32,680,192	859,837
Transfer Adjustment - Uses	(13,957,003)		13,957,003		
Uses Total	92,728,074	96,802,602	4,074,528	101,519,473	4,716,871

Uses - By Division Description

DBI Administration	33,210,540	35,672,477	2,461,937	36,729,031	1,056,554
DBI Inspection Services	37,512,972	39,134,486	1,621,514	41,379,454	2,244,968
DBI Permit Services	22,004,562	21,995,639	(8,923)	23,410,988	1,415,349
Uses by Division Total	92,728,074	96,802,602	4,074,528	101,519,473	4,716,871

CHILD SUPPORT SERVICES

Mission

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

Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of \$13.5 million for Child Support Services is \$193,306, or 1.5 percent, higher than the FY 2025-26 budget. This is primarily due to an increase in salaries, partially offset by decreases in fringe benefits and non-personnel services. The FY 2027-28 proposed budget of \$14.1 million is \$645,795, or 4.8 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salaries, fringe benefits, and non-personnel services.

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

CSS prioritizes equitable access and collaborates with courts, reentry programs, and workforce partners to assist parents facing housing instability, justice involvement, or financial hardship. Key initiatives to support these priorities include establishing a process for child support order modifications, expanding use of electronic documents, and a mobile payment app.

Right-sized Child Support Orders

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

Electronic Documents

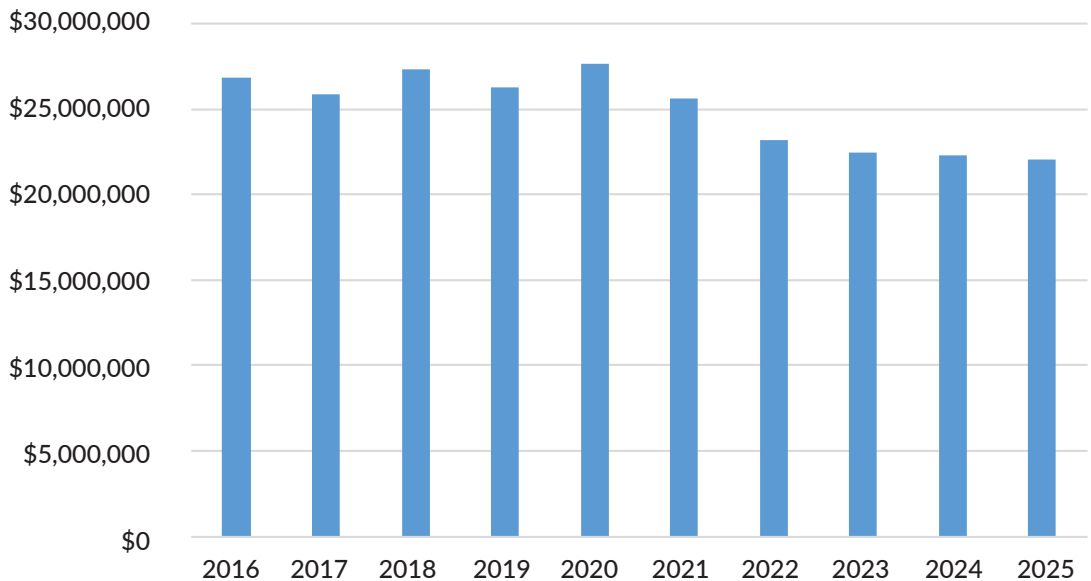
Program innovations continue to expand electronic document options to offer convenience and efficiency to child support program customers. Using the cloud-based platforms, caseworkers can ensure secure and reliable delivery, receipt, and return of documents that are necessary for the facilitation of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

Child Support Mobile Payment App

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

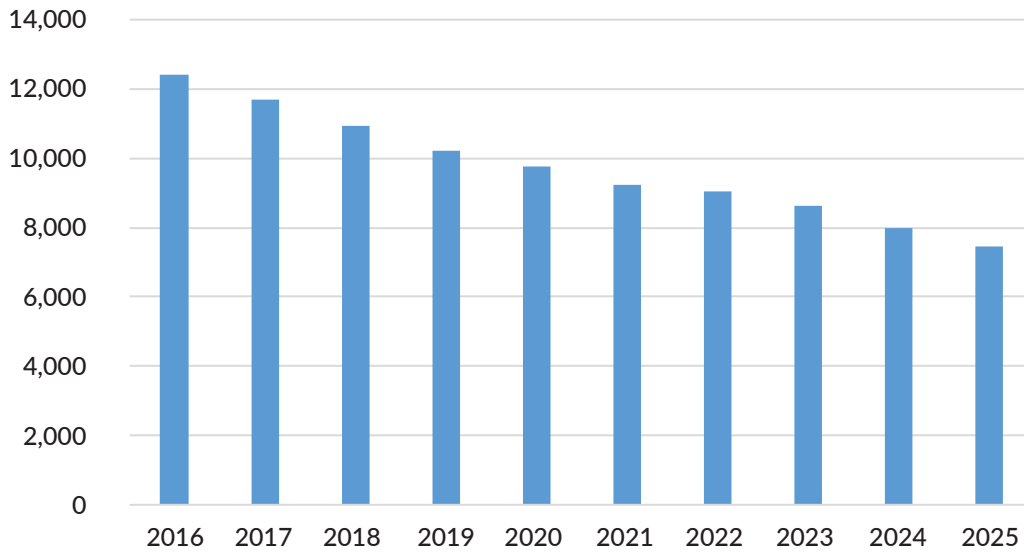
The department invests in succession planning with a focus on equity and leverages community feedback via its Advisory Committee. DCSS remains committed to operational excellence, family-centered support, and inclusive strategies that empower parents and improve child outcomes citywide.

Annual Distributed Collections



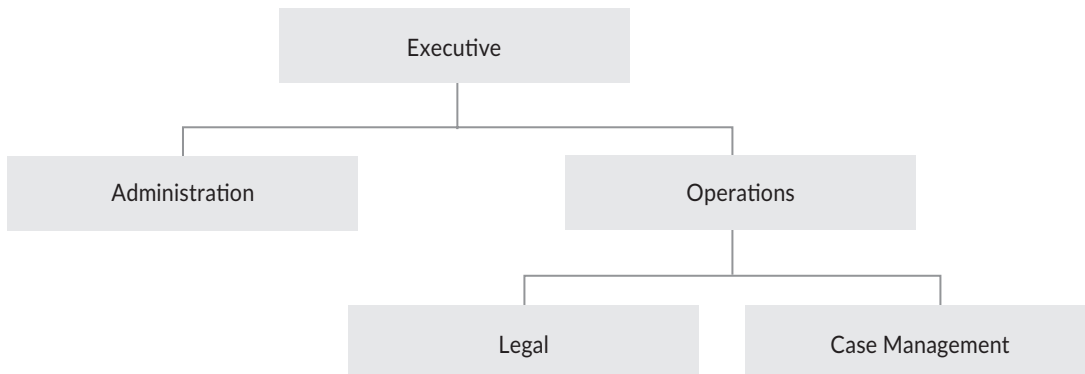
Cases managed by CSS has decreased over the last several years, averaging 7,457 in FY 2024-25.

Average Caseload



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

ORGANIZATIONAL STRUCTURE: CHILD SUPPORT SERVICES



TOTAL BUDGET – HISTORICAL COMPARISON

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

Sources

Intergovernmental: Federal	8,359,395	8,470,624	111,229	8,867,367	396,743
Intergovernmental: State	4,306,354	4,363,655	57,301	4,568,038	204,383
Other Revenues	482,595	499,675	17,080	544,344	44,669
Expenditure Recovery	162,121	169,817	7,696	169,817	
General Fund					
Sources Total	13,310,465	13,503,771	193,306	14,149,566	645,795

Uses - Operating Expenditures

Salaries	7,812,037	8,105,394	293,357	8,280,098	174,704
Mandatory Fringe Benefits	3,794,686	3,692,968	(101,718)	3,870,128	177,160
Non-Personnel Services	878,479	871,391	(7,088)	1,129,592	258,201
Materials & Supplies	38,426	30,768	(7,658)	30,768	
Services Of Other Depts	786,837	803,250	16,413	838,980	35,730
Uses Total	13,310,465	13,503,771	193,306	14,149,566	645,795

Uses - By Division Description

CSS Child Support Services	13,310,465	13,503,771	193,306	14,149,566	645,795
Uses by Division Total	13,310,465	13,503,771	193,306	14,149,566	645,795

CITY PLANNING

Mission

San Francisco Planning shapes how land is used to meet community needs and guide our city's future, creating inclusive, sustainable, and prosperous neighborhoods. We envision an equitable San Francisco where everyone thrives—a welcoming city that honors diverse cultures, provides secure housing, strengthens environmental resilience, and drives economic stability for current and future generations. For more information about this department's services, please visit sf-planning.org

Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of \$76.2 million for City Planning is \$17.1 million, or 28.9 percent, higher than the FY 2025-26 budget. This is primarily due to significant increases in salaries and fringe benefits driven by a major expansion in funded positions, as well as increases in non-personnel services and services of other departments. The FY 2027-28 proposed budget of \$79.0 million is \$2.8 million, or 3.7 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salaries and fringe benefits.

Budget Changes and Fiscal Outlook

The Department's FY 2026-27 and FY 2027-28 budget reflects ongoing efforts to align expenditures with evolving revenue conditions and citywide fiscal constraints. The Department is primarily supported by planning and permit-related fees, which have fluctuated in recent years due to broader economic conditions.

Recent data suggests modest increases in permit and case activity following prior declines, with overall volume trending upward through at least March 2026. Revenue performance has also begun to stabilize, with recent collections meeting or exceeding monthly expectations. Despite these improvements, the Department continues to manage structural challenges, including projected revenue shortfalls and uncertainty in certain revenue sources.

In response, the Department is maintaining a disciplined approach to expenditure management, including vacancy savings and operational efficiencies, to ensure a balanced budget while preserving core services.

Core Services

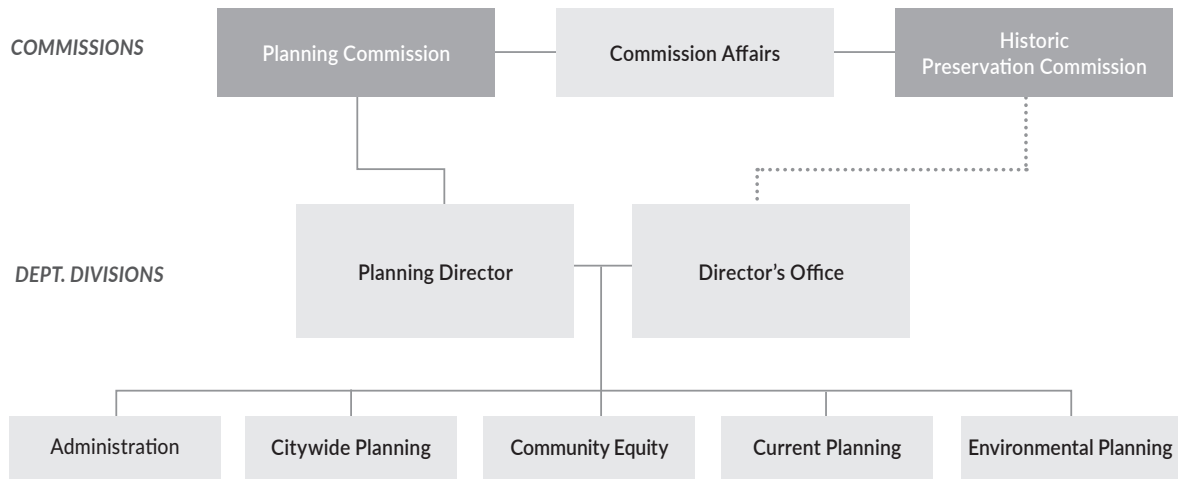
The Department remains focused on delivering its core services, including development application and permit review, environmental analysis, long-range planning, and implementation of the Housing Element. It also advances community planning efforts, implements adopted area plans, and supports the Planning and Historic Preservation Commissions, ensuring that development aligns with adopted policies and community priorities. Staff review and support major development and infrastructure projects, administer the Planning Code, and coordinate across departments to advance housing production, equitable community development, and climate resilience.

Operational Improvements

The Department continues to advance efforts to modernize and improve the City's permitting process, with a focus on increasing transparency, consistency, and predictability for applicants and the public. As part of the Mayor's PermitSF initiative, the City is moving toward a more integrated permitting structure that brings together the Planning Department, the Department of Building Inspection, and the Permit Center to improve coordination and service delivery.

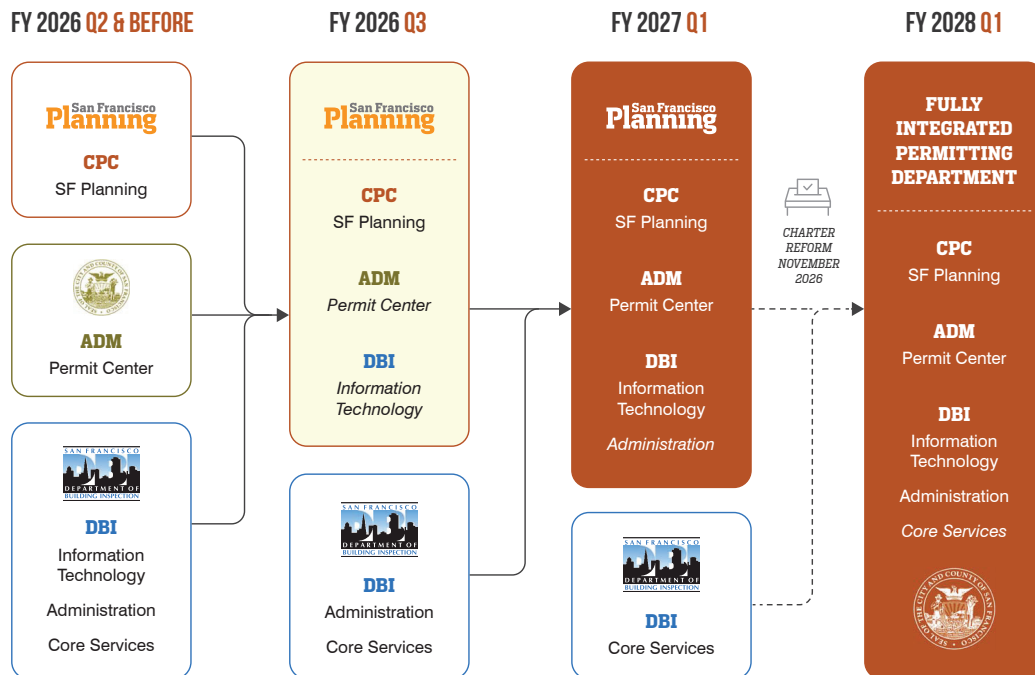
As part of this transition, information technology and administrative support functions from the Department of Building Inspection will move to the Planning Department to support a more coordinated approach to permitting and project review. These changes are intended to improve efficiency and consistency in service delivery while ensuring that the Department of Building Inspection continues to be fully supported in its operations.

ORGANIZATIONAL STRUCTURE: CITY PLANNING



Structural Changes

FY 2026 Q2 - FY 2028 Q1



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

TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	178.43	229.67	51.24	229.74	0.07
Non-Operating Positions (CAP/Other)	(12.42)	(6.76)	5.66	(6.76)	
Net Operating Positions	166.01	222.91	56.90	222.98	0.07

Sources

Intergovernmental: Federal	6,195,000	1,540,000	(4,655,000)	1,540,000	
Intergovernmental: Other	691,000	361,000	(330,000)	361,000	
Intergovernmental: State	5,477,000	735,000	(4,742,000)		(735,000)
Charges for Services	35,533,249	35,562,636	29,387	35,725,280	162,644
Other Revenues	360,000	360,000		360,000	
Expenditure Recovery	3,875,764	29,137,633	25,261,869	30,871,810	1,734,177
General Fund	6,966,411	8,475,778	1,509,367	10,102,871	1,627,093
Sources Total	59,098,424	76,172,047	17,073,623	78,960,961	2,788,914

Uses - Operating Expenditures

Salaries	26,338,571	36,537,383	10,198,812	38,420,730	1,883,347
Mandatory Fringe Benefits	10,463,434	14,580,442	4,117,008	15,717,876	1,137,434
Non-Personnel Services	1,731,630	3,362,844	1,631,214	3,454,489	91,645
Materials & Supplies	296,166	388,498	92,332	388,498	
Overhead and Allocations	372,008	274,294	(97,714)	274,294	
Programmatic Projects	12,245,998	10,305,778	(1,940,220)	9,731,154	(574,624)
Services Of Other Depts	7,650,617	10,722,808	3,072,191	10,973,920	251,112
Uses Total	59,098,424	76,172,047	17,073,623	78,960,961	2,788,914

Uses - By Division Description

CPC Administration	17,187,851	29,924,677	12,736,826	31,301,091	1,376,414
CPC Citywide Planning	14,095,583	7,087,206	(7,008,377)	6,583,696	(503,510)
CPC Community Equity	3,521,208		(3,521,208)		
CPC Current Planning	16,865,389	35,424,485	18,559,096	37,145,637	1,721,152
CPC Environmental Planning	5,271,522	2,535,268	(2,736,254)	2,673,804	138,536
CPC Executive Office	2,156,871	1,200,411	(956,460)	1,256,733	56,322
Uses by Division Total	59,098,424	76,172,047	17,073,623	78,960,961	2,788,914

ENVIRONMENT

Mission

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

Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of \$36.5 million for the Department of the Environment is \$4.4 million, or 10.7 percent, lower than the FY 2025-26 budget. This is primarily due to decreases in overhead and allocations, city grant programs, and non-personnel services.

The FY 2027-28 proposed budget of \$36.8 million is \$293,281, or 0.8 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to modest increases in salaries and fringe benefits.

Implementing Energy Efficiency Programs to Lower Utility Costs and Reduce Emissions for Small Businesses

The Department of the Environment advances multiple environmentally friendly initiatives that make it more affordable to do business in San Francisco. The Green Business Program

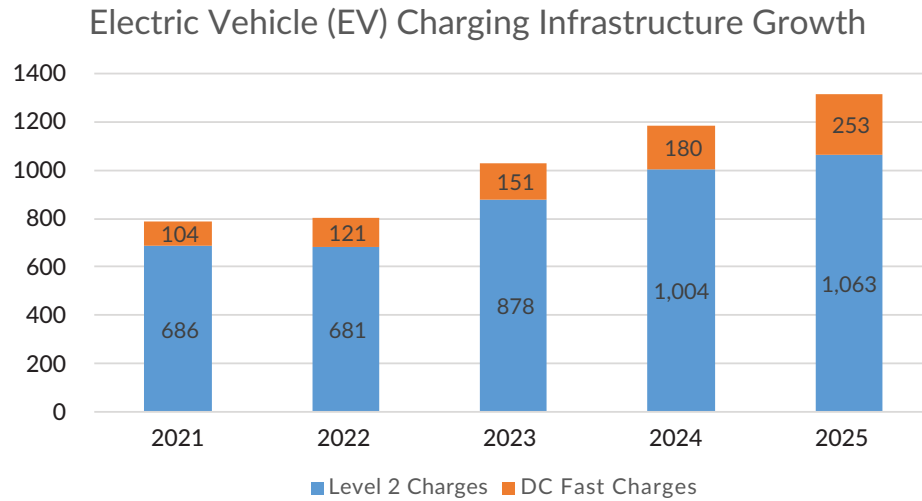
encourages City businesses to green their operations and activities while generating cost savings through lower utility bills. This program has certified 1,011 San Francisco businesses since its inception, and distributed over \$29,000 in green business rebates, prebates, and grants during calendar year 2025. Meanwhile, the BayREN Business and Refrigerant Replacement programs support high-impact facility and equipment upgrades that increase energy efficiency while reducing emissions. Participating businesses, primarily located in disadvantaged and hard-to-reach communities, are projected to save an average of \$3,900 and \$1,383 on their annual electricity bills through BayREN Business and Refrigerant Replacement, respectively.

Expanding San Francisco’s Leading Electric Vehicle (EV) Charging Infrastructure

The Department coordinates extensively with private and public entities to expand San Francisco’s leading EV charging infrastructure. As of December 2025, San Francisco had 1,316 public EV chargers. Major departmental accomplishments include working with EVgo to complete installation of the first fast charging plaza in the Bayview neighborhood, as well as collaborating with the San Francisco Municipal Transportation Agency (SFMTA) to lay the policy and program groundwork for a permanent curbside charging program—scheduled to launch in summer 2026. The Department also assisted SFMTA and the City Administrator’s Office in winning multiple grants, totaling close to \$7.55 million, for the installation of chargers at municipal facilities and the installation of 250 Level 2 chargers across 11 public garages.

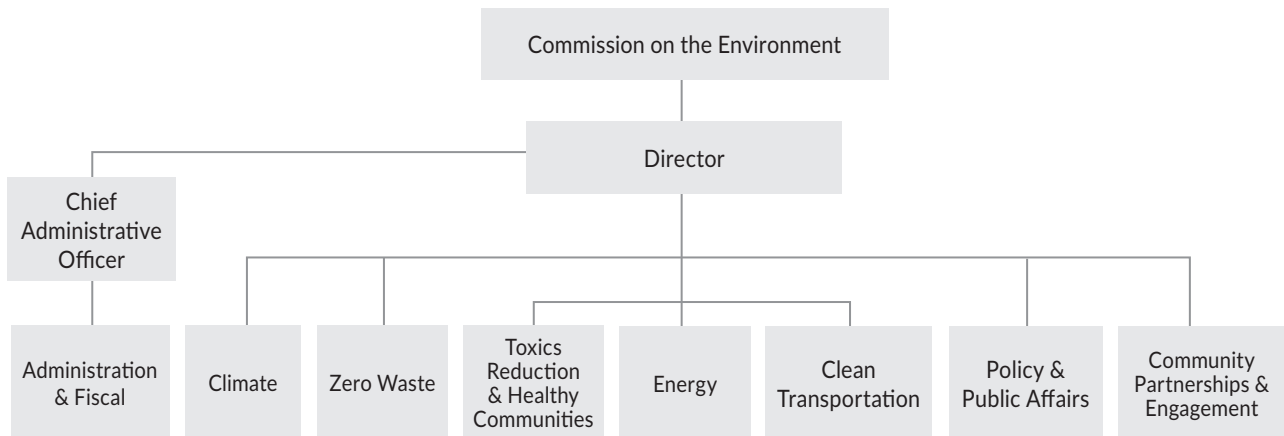
Accelerating Residential Electrification in Low-Income Communities through Direct Install Programs

The Department replaces polluting gas appliances in homes with clean energy equipment through its residential direct install programs. On average, these programs serve two low-income families every week, and—through incentives and subsidies—save each family between \$5,000 and \$8,000 in replacement costs. The Department uses General Fund resources to secure grants that support this work, which will allow the Department to install electric heat pump water heaters in 30 residential family child care centers across the City. Overall, these programs result in lower emissions, cleaner air, reduced long-term energy costs, and improved occupant health and comfort for San Francisco children and families.



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

ORGANIZATIONAL STRUCTURE: ENVIRONMENT



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	111.44	107.21	(4.23)	106.82	(0.39)
Non-Operating Positions (CAP/Other)	(15.52)	(14.22)	1.30	(14.22)	
Net Operating Positions	95.92	92.99	(2.93)	92.60	(0.39)

Sources

Intergovernmental: Federal	400,000	130,000	(270,000)	130,000	
Intergovernmental: Other		87,805	87,805	87,805	
Intergovernmental: State	9,920,146	9,437,453	(482,693)	9,418,112	(19,341)
Charges for Services	19,979,244	17,579,315	(2,399,929)	17,701,282	121,967
Rents & Concessions	80,268	81,720	1,452	84,621	2,901
Other Revenues	3,370,560	1,532,816	(1,837,744)	1,792,110	259,294
Expenditure Recovery	6,113,696	6,214,910	101,214	6,287,203	72,293
IntraFund Transfers In	4,487,256	3,645,190	(842,066)	3,600,466	(44,724)
Beg Fund Balance - Budget Only	118,643	923,260	804,617	933,578	10,318
Transfer Adjustment-Source	(4,487,256)	(3,645,190)	842,066	(3,600,466)	44,724
General Fund	904,833	545,149	(359,684)	390,998	(154,151)
Sources Total	40,887,390	36,532,428	(4,354,962)	36,825,709	293,281

Uses - Operating Expenditures

Salaries	12,401,012	12,562,045	161,033	13,132,470	570,425
Mandatory Fringe Benefits	4,950,556	4,912,161	(38,395)	5,038,550	126,389
Non-Personnel Services	11,520,037	11,069,631	(450,406)	11,087,399	17,768
City Grant Program	1,313,096	837,005	(476,091)	834,119	(2,886)
Intrafund Transfers Out	4,487,256	3,645,190	(842,066)	3,600,466	(44,724)
Materials & Supplies	670,043	219,467	(450,576)	216,617	(2,850)
Overhead and Allocations	3,183,764	529,351	(2,654,413)	204,335	(325,016)
Programmatic Projects	1,069,481	1,013,628	(55,853)	999,226	(14,402)
Services Of Other Depts	5,779,401	5,389,140	(390,261)	5,312,993	(76,147)
Transfer Adjustment - Uses	(4,487,256)	(3,645,190)	842,066	(3,600,466)	44,724
Uses Total	40,887,390	36,532,428	(4,354,962)	36,825,709	293,281

Uses - By Division Description

ENV Environment	40,887,390	36,532,428	(4,354,962)	36,825,709	293,281
Uses by Division Total	40,887,390	36,532,428	(4,354,962)	36,825,709	293,281

LAW LIBRARY

Mission

The Law Library (LLB) provides the people of San Francisco free access to legal information and specialized reference assistance, so they may preserve and protect their legal rights and conduct their legal affairs. For more information about this department's services, please visit sf.gov/departments/san-francisco-law-library

Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of \$1.4 million for the Law Library is \$148,308, or 12.0 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salaries and services of other departments, reflecting an increase in funded positions. The FY 2027-28 proposed budget of \$1.5 million is \$61,442, or 4.4 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salaries and services of other departments.

Legal Resources for San Franciscans

The San Francisco Law Library (LLB)—California's first public law library and the only public law library in San Francisco—has advanced access to justice since 1870. LLB's core priority is to close a widening justice gap by delivering professional legal reference assistance and critical resources to residents, City departments, and the courts, while also supporting attorneys, students, legal service providers, and businesses. LLB serves a growing number of self-represented litigants facing issues such as housing, employment, immigration, child custody, expungement, elder law, and mental health, equipping individuals to understand their rights, navigate legal systems, and participate meaningfully in civic life.

New Technology Investments

Services are delivered in person and online, with resources in multiple formats and reading levels to ensure broad accessibility. The new vLex database expands access to authoritative legal materials with translation into 13 languages, while free educational programs and legal clinics provide both legal education and direct assistance on issues including landlord-tenant disputes, employment, discrimination, consumer debt, bankruptcy, small business matters, and AI-supported legal research.

Policy, Programmatic, or Operational Changes

LLB continues to strengthen service delivery through expanded programming, outreach, and technology integration. The Law Library has enhanced educational offerings and legal clinics, including instruction on AI in legal research, and increased engagement with underserved populations. Staff participate in monthly PACT meetings and citywide reentry events to connect formerly incarcerated individuals with legal resources addressing housing, family law,

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

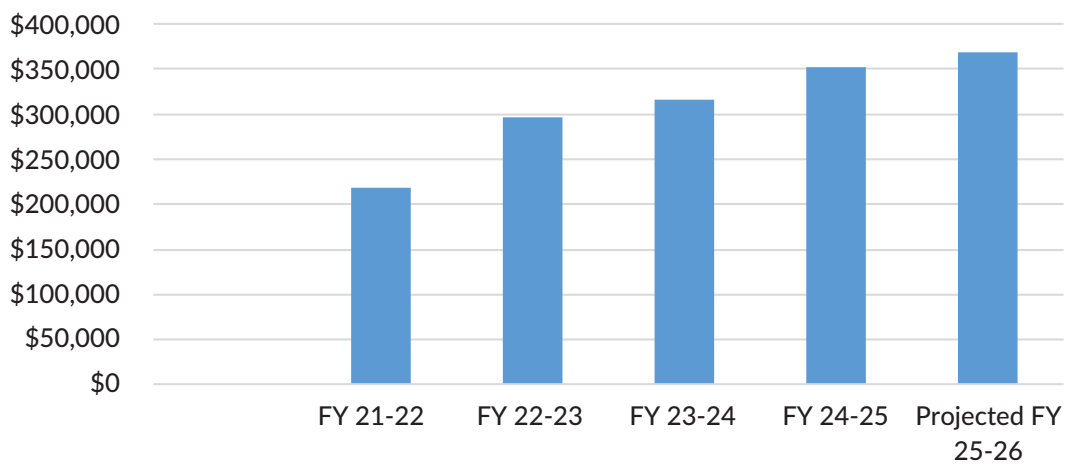
Impacts of State and Federal Policy Changes

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

Capital or IT Projects

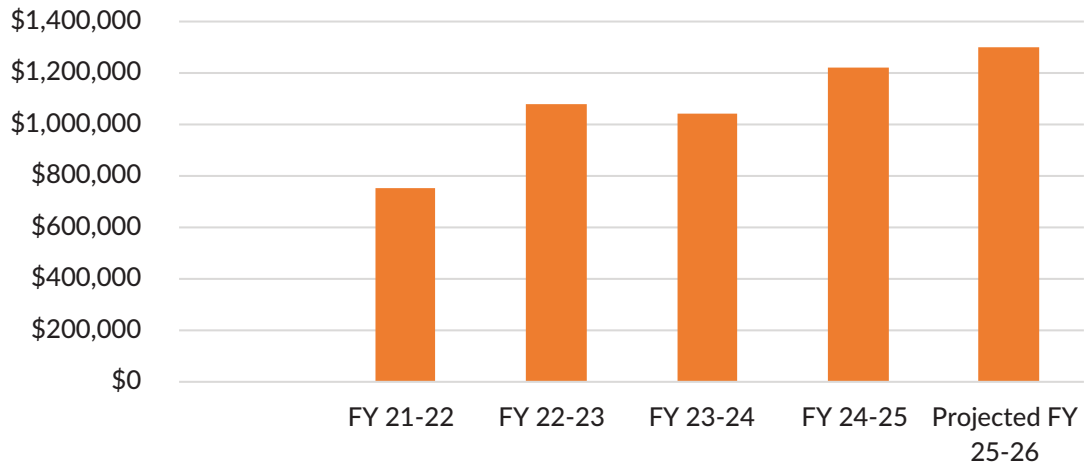
The Law Library continues leverages technology to expand equitable access and improve service delivery. The Law Library has enhanced has integrated AI tools into workflows and legal research services, upgraded public computers, and expanded digital equity through instruction in computer literacy, legal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

**Legal Materials Expenses:
Databases, Print, Multimedia**

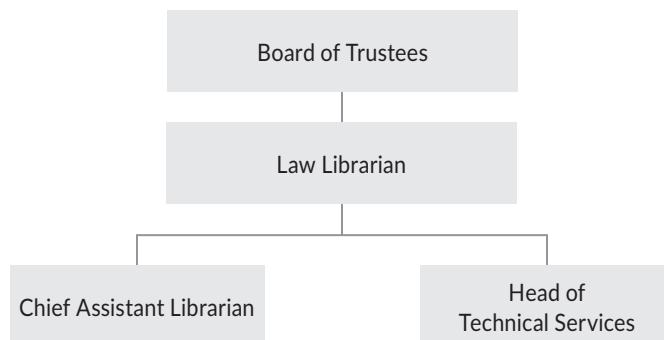


Legal Collection Costs

Promoting Access to Justice: Library Services Costs



ORGANIZATIONAL STRUCTURE: LAW LIBRARY



TOTAL BUDGET – HISTORICAL COMPARISON

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

Sources

General Fund	1,240,588	1,388,896	148,308	1,450,338	61,442
Sources Total	1,240,588	1,388,896	148,308	1,450,338	61,442

Uses - Operating Expenditures

Salaries	366,982	466,324	99,342	490,754	24,430
Mandatory Fringe Benefits	159,931	167,086	7,155	179,972	12,886
Materials & Supplies	5,700	5,557	(143)	5,557	
Services Of Other Depts	707,975	749,929	41,954	774,055	24,126
Uses Total	1,240,588	1,388,896	148,308	1,450,338	61,442

Uses - By Division Description

LLB Law Library	1,240,588	1,388,896	148,308	1,450,338	61,442
Uses by Division Total	1,240,588	1,388,896	148,308	1,450,338	61,442

MUNICIPAL TRANSPORTATION AGENCY

Mission

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

Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of \$1.6 billion for the Municipal Transportation Agency is \$44.6 million, or 2.9 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salaries, fringe benefits, and non-personnel services, partially offset by a decrease in capital outlay. The FY 2027-28 proposed budget of \$1.7 billion is \$107.9 million, or 6.7 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to significant increases in fringe benefits and salaries, reflecting higher pension obligations and workforce growth, as well as increased transit service and streets operations.

The budget ensures fiscal accountability and prioritizes safe and reliable Muni service.

Creating a Culture of Efficiency

Prior to this two-year budget, the SFMTA has taken aggressive steps to strengthen fiscal management and accountability, resulting in \$246 million in cost

savings. That work, which began in FY 2019-20 includes: Investing \$6 million in improved fare enforcement strategies

- Eliminating more than 500 vacant positions that would have cost the agency approximately \$170 million
- Eliminating planned one-time investments, saving the agency \$30 million in non-personnel costs, and negotiating rate reductions across a dozen professional service contracts, saving \$9 million
- Implementing transit priority and other reliability improvements that allow Muni buses to get to their destinations more quickly, enabling the SFMTA to deliver more Muni service with the same number of buses and transit operators, saving the agency \$30 million to date

Muni Service

Muni ridership continues to rapidly recover thanks to our efforts to make Muni frequent, reliable, and safe. In 2025, Muni delivered 164 million passenger trips— a 6 million trip increase from 2024. In March 2026, Muni saw 529,000 average daily weekday boardings. Weekday ridership had recovered to 79 percent of pre-pandemic levels, and weekend ridership had recovered to 99 percent of pre-pandemic levels.

The SFMTA's Muni Forward program has made significant upgrades to San Francisco's busiest transit corridors. These projects have reduced travel times for buses by up to 35 percent and resulted in transit service that is 51 percent more reliable. Muni Metro service has also become more reliable thanks to preventive maintenance efforts. Moderate subway delays were down 63% in 2025 compared to 2019, while long delays were down 58%.

Riders are more satisfied than ever with Muni service. In our 2025 customer survey, 78% of riders rated Muni services as excellent or good. This is six points higher than our 2024 overall satisfaction rating, which was a historic high.

Street Safety and Functionality

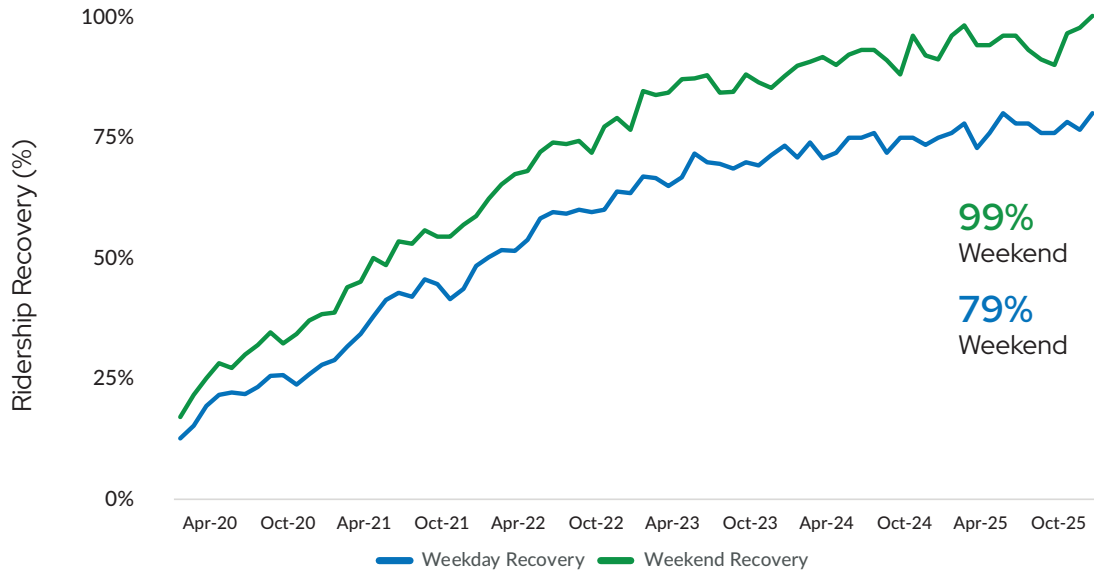
The SFMTA invests in numerous projects to improve safety for all modes of transportation in San Francisco.

During FY26-27 and FY27-28, the agency will continue to prioritize street safety projects in coordination with the San Francisco Police Department (SFPD) and Department of Public Health (DPH), as a co-lead of Mayor Lurie's Street Safety Initiative. The new strategy brings together a total city government approach to ensure that everyone who uses San Francisco's streets can do so safely.

In April, DPH released a new High-Injury Network map, which identifies the 13 percent of city streets where 74 percent of serious traffic injuries or fatalities occur. The SFMTA will use this map to focus our efforts and resources, including speed limit reductions, core safety treatments and infrastructure improvements.

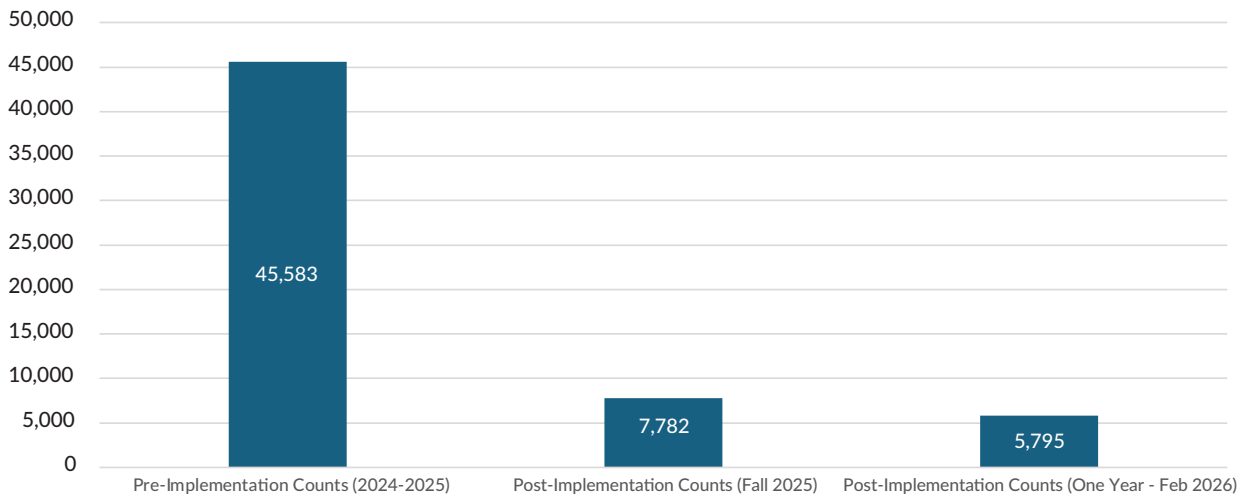
San Francisco continues to be the leading city in the state's pilot program designed to test the usage of automated speed enforcement cameras across 33 locations in San Francisco. Results indicate significant progress in reducing speeds and changing driving behaviors in these locations. One year after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

March 2026 Weekday and Weekend Muni Ridership Recovery

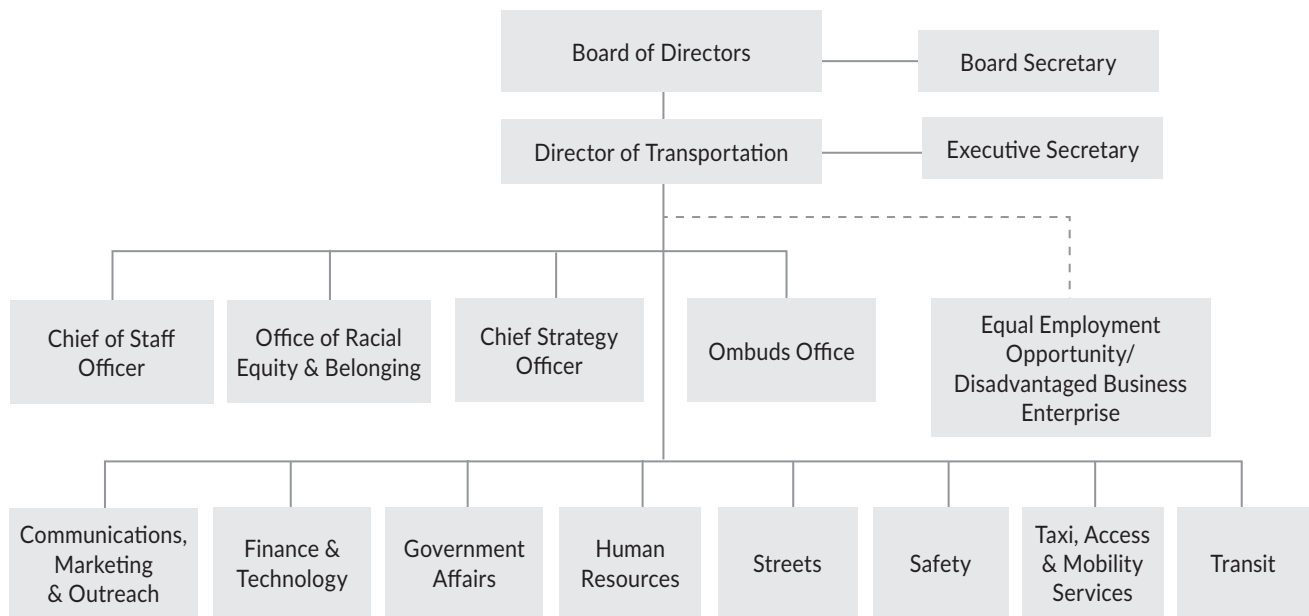


Note: Excludes cable car and streetcar. Recovery baselined against average daily boardings from the same month in calendar year 2019.

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



ORGANIZATIONAL STRUCTURE: MUNICIPAL TRANSPORTATION AGENCY



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	5,649.36	5,653.88	4.52	5,674.41	20.53
Non-Operating Positions (CAP/Other)	(480.00)	(490.00)	(10.00)	(490.00)	
Net Operating Positions	5,169.36	5,163.88	(5.48)	5,184.41	20.53

Sources

Property Taxes				166,000,000	166,000,000
Intergovernmental: Federal	29,747,343	5,243,189	(24,504,154)	5,348,053	104,864
Intergovernmental: Other	372,043,951	164,124,718	(207,919,233)	305,335,618	141,210,900
Intergovernmental: State	70,230,995	68,078,908	(2,152,087)	69,950,486	1,871,578
Charges for Services	150,165,600	172,100,857	21,935,257	181,564,506	9,463,649
Fines, Forfeiture, & Penalties	108,873,968	111,770,478	2,896,510	111,770,478	
Licenses, Permits, & Franchises	30,493,617	28,605,069	(1,888,548)	30,084,337	1,479,268
Rents & Concessions	125,333,018	133,974,439	8,641,421	138,880,498	4,906,059
Other Revenues	17,420,016	241,319	(17,178,697)	859,135	617,816
Interest & Investment Income	16,867,357	14,952,941	(1,914,416)	14,929,552	(23,389)
Expenditure Recovery	3,719,988	5,020,768	1,300,780	5,155,461	134,693
IntraFund Transfers In	49,529,258	239,281,520	189,752,262	36,088,424	(203,193,096)
Transfers In	244,944,452	182,992,400	(61,952,052)	166,267,970	(16,724,430)
Other Financing Sources		200,000,000	200,000,000		(200,000,000)
Beg Fund Balance - Budget Only	6,446,622	17,693,879	11,247,257	6,252,144	(11,441,735)
Transfer Adjustment-Source	(208,885,517)	(408,090,658)	(199,205,141)	(188,179,977)	219,910,681
General Fund	536,660,000	662,230,000	125,570,000	655,770,000	(6,460,000)
Sources Total	1,553,590,668	1,598,219,827	44,629,159	1,706,076,685	107,856,858

Uses - Operating Expenditures

Salaries	647,723,146	676,566,433	28,843,287	711,127,006	34,560,573
Mandatory Fringe Benefits	287,868,563	307,412,059	19,543,496	365,726,779	58,314,720
Non-Personnel Services	261,436,210	271,693,073	10,256,863	272,920,402	1,227,329
Capital Outlay	105,439,724	85,995,934	(19,443,790)	84,256,379	(1,739,555)
Debt Service	27,826,522	35,815,652	7,989,130	35,802,078	(13,574)
Intrafund Transfers Out	49,529,258	239,281,520	189,752,262	36,088,424	(203,193,096)
Materials & Supplies	112,505,719	108,795,372	(3,710,347)	111,750,773	2,955,401
Overhead and Allocations	(19,632,332)	(14,074,780)	5,557,552	(14,513,913)	(439,133)
Programmatic Projects	112,233		(112,233)		
Services Of Other Depts	127,880,883	126,016,084	(1,864,799)	139,007,181	12,991,097
Transfers Out	159,356,259	168,809,138	9,452,879	152,091,553	(16,717,585)
Unappropriated Rev-Designated	2,430,000		(2,430,000)		
Transfer Adjustment - Uses	(208,885,517)	(408,090,658)	(199,205,141)	(188,179,977)	219,910,681
Uses Total	1,553,590,668	1,598,219,827	44,629,159	1,706,076,685	107,856,858

Uses - By Division Description

MTAAD Administration Division		201,948,023	201,948,023	210,106,019	8,157,996
MTAAW Agency-wide	141,162,327	143,341,001	2,178,674	180,342,641	37,001,640
MTABD Board Of Directors	719,305	867,144	147,839	905,991	38,847
MTACC CV-Captl Progr & Constr	100,134,229		(100,134,229)		
MTACO Communications	7,751,181		(7,751,181)		
MTAEA External Affairs		10,649,118	10,649,118	11,149,800	500,682

TOTAL BUDGET – HISTORICAL COMPARISON *CONTINUED*

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Uses - By Division Description					
MTAED Executive Director	6,462,406	1,206,220	(5,256,186)	1,258,574	52,354
MTAFA Finance		17,465,142	17,465,142	16,257,668	(1,207,474)
MTAFA Fit Finance & Info Tech	95,240,756		(95,240,756)		
MTAHR Human Resources	66,244,731		(66,244,731)		
MTAOC Office of Civil Rights	9,474,405	74,324	(9,400,081)	74,323	(1)
MTASA Safety	6,763,846	9,779,328	3,015,482	10,240,775	461,447
MTASS Streets		322,649,073	322,649,073	333,442,802	10,793,729
MTASS Sustainable Streets	194,684,971		(194,684,971)		
MTAST Chief Strategy Office	89,230,092		(89,230,092)		
MTATS Transit Svc Division	802,203,295	890,240,454	88,037,159	942,298,092	52,057,638
MTATZ Taxi & Accessible Svc	33,519,124		(33,519,124)		
Uses by Division Total	1,553,590,668	1,598,219,827	44,629,159	1,706,076,685	107,856,858

PORT

Mission

The Port of San Francisco stewards a dynamic, 7.5-mile waterfront that serves as both a gateway to a world-class city and a vital engine for the regional economy. The Port is committed to advancing environmentally and financially sustainable maritime, recreational, and economic opportunities that benefit the City, Bay Area, and State of California. Through thoughtful planning, strong partnerships, and public stewardship, the Port ensures the waterfront remains vibrant, resilient, and accessible for generations to come. For more information, visit sfport.com

Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of \$231.9 million for the Port is \$75.7 million, or 48.5 percent, higher than the FY 2025-26 budget. This is primarily due to a significant increase in capital outlay, funded largely by a higher beginning fund balance. The FY 2027-28 proposed budget of \$172.8 million is \$59.1 million, or 25.5 percent, lower than the FY 2026-27 proposed budget. This change is primarily due to a significant decrease in capital outlay and unappropriated revenue following the prior year's elevated capital investment.

Waterfront Stewardship & Economic Impact

The Port stewards a vibrant portfolio of more than 500 leases spanning commercial, industrial, maritime, and recreational uses along San Francisco's waterfront, from Hyde Street Harbor to Heron's Head Park. This includes some of the City's most iconic destinations, such as the Ferry Building, Oracle Park, Fisherman's Wharf, and PIER 39. Through this portfolio, the Port helps power San Francisco's economy while delivering safe, clean, and welcoming public spaces. Fisherman's Wharf was the most visited location in the City, and the Port maintains two other locations that are in the top ten visited destinations. The Port supports maritime industries and jobs, preserves historic assets, and activates the waterfront in ways that enrich daily life for residents and visitors. Guided by a long-term vision and strong partnerships, Port operations drive impact for the City and enhance the experience of residents and visitors alike.

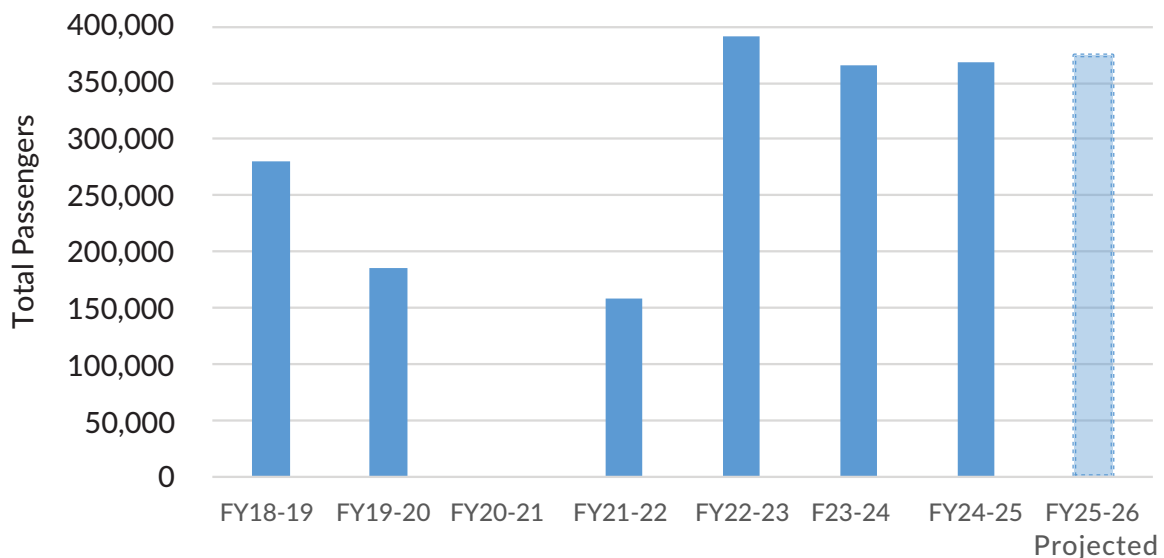
Strategic Priorities & City Alignment

The Port's work is closely aligned with the Mayor's priorities and the City's broader goals. In partnership with public and private stakeholders, we are advancing economic growth, attracting visitors, and strengthening the waterfront as a dynamic destination.

Through art, cultural programming, and innovative activation, the waterfront is a place for everyone. Signature efforts like Fisherman's Wharf Forward demonstrate this vision, revitalizing a world-renowned destination while improving safety, creating new public spaces, and building long-term resilience.

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

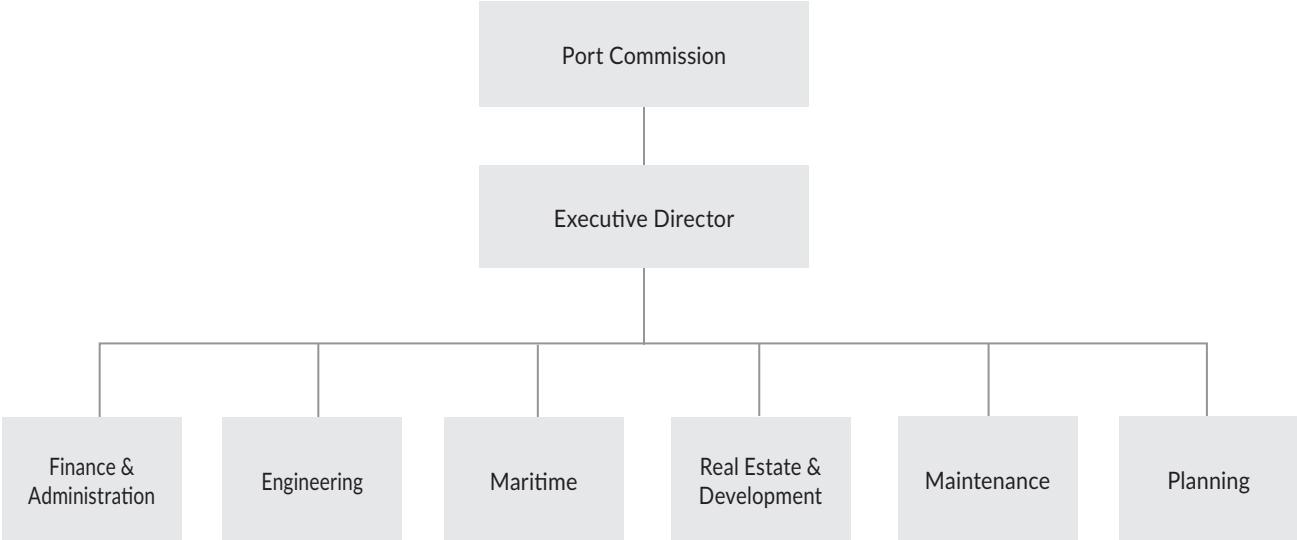
Cruise Passenger Volume by Fiscal Year



CRUISE PASSENGER VOLUME BY FISCAL YEAR.

Cruise passenger volume continues to exceed pre-pandemic levels, serving as a steady revenue source and driving tourism.

ORGANIZATIONAL STRUCTURE: PORT



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	306.93	317.29	10.36	319.41	2.12
Non-Operating Positions (CAP/Other)	(63.00)	(66.80)	(3.80)	(68.00)	(1.20)
Net Operating Positions	243.93	250.49	6.56	251.41	0.92

Sources

Intergovernmental: Other	1,416,713	1,361,578	(55,135)	1,388,810	27,232
Charges for Services	30,447,075	29,331,586	(1,115,489)	30,109,016	777,430
Fines, Forfeiture, & Penalties	9,644,874	5,953,809	(3,691,065)	6,134,805	180,996
Rents & Concessions	98,484,515	94,543,018	(3,941,497)	98,453,804	3,910,786
Other Revenues	13,293,046	10,816,851	(2,476,195)	6,455,306	(4,361,545)
Interest & Investment Income	2,914,322	16,010,812	13,096,490	12,110,585	(3,900,227)
Expenditure Recovery	20,000	51,350	31,350	52,200	850
IntraFund Transfers In	18,254,705	56,467,931	38,213,226	36,287,500	(20,180,431)
Beg Fund Balance - Budget Only		73,873,621	73,873,621	18,128,892	(55,744,729)
Transfer Adjustment-Source	(18,254,705)	(56,467,931)	(38,213,226)	(36,287,500)	20,180,431
General Fund					
Sources Total	156,220,545	231,942,625	75,722,080	172,833,418	(59,109,207)

Uses - Operating Expenditures

Salaries	37,975,850	43,237,859	5,262,009	45,469,740	2,231,881
Mandatory Fringe Benefits	16,359,820	18,359,059	1,999,239	19,779,327	1,420,268
Non-Personnel Services	15,236,503	14,391,720	(844,783)	14,235,620	(156,100)
Capital Outlay	25,777,495	86,878,654	61,101,159	37,575,904	(49,302,750)
Debt Service	6,677,102	5,801,852	(875,250)	5,794,815	(7,037)
Intrafund Transfers Out	18,254,705	50,697,931	32,443,226	34,927,500	(15,770,431)
Materials & Supplies	1,680,700	1,759,405	78,705	1,813,178	53,773
Overhead and Allocations	1,591,857	454,970	(1,136,887)	454,970	
Programmatic Projects	4,510,481	4,629,140	118,659	4,685,140	56,000
Services Of Other Depts	40,258,930	39,337,085	(921,845)	41,664,724	2,327,639
Transfers Out	31,713	5,770,000	5,738,287	1,360,000	(4,410,000)
Unappropriated Rev Retained	6,120,094	17,092,881	10,972,787	1,360,000	(15,732,881)
Transfer Adjustment - Uses	(18,254,705)	(56,467,931)	(38,213,226)	(36,287,500)	20,180,431
Uses Total	156,220,545	231,942,625	75,722,080	172,833,418	(59,109,207)

Uses - By Division Description

PRT Engineering	8,563,488	9,529,360	965,872	10,033,791	504,431
PRT Executive	9,329,611	11,383,136	2,053,525	11,377,377	(5,759)
PRT Finance And Administration	40,063,640	37,019,298	(3,044,342)	39,643,234	2,623,936
PRT Maintenance	24,859,064	27,184,546	2,325,482	28,419,973	1,235,427
PRT Maritime	14,473,331	15,123,033	649,702	15,692,676	569,643
PRT Planning & Environment	3,870,142	4,497,822	627,680	4,690,945	193,123
PRT Port Commission (Portwide)	35,217,816	106,818,175	71,600,359	42,016,640	(64,801,535)
PRT Real Estate & Development	19,843,453	20,387,255	543,802	20,958,782	571,527
Uses by Division Total	156,220,545	231,942,625	75,722,080	172,833,418	(59,109,207)

PUBLIC LIBRARY

Mission

Connect our diverse communities to learning, opportunities, and each other. The Public Library (Library) consists of the Main Library, 27 branch libraries the City, four Bookmobiles, and a virtual library. The Library offers a collection of over 3.8 million items in more than 50 languages, high-speed internet through public access computers and free Wi-Fi, as well as educational, cultural, and literary programming. For more information about this department's services, please visit sfpl.org

Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of \$198.8 million for the Public Library is \$5.4 million, or 2.8 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salaries, fringe benefits, and non-personnel services, partially offset by decreases in capital outlay and debt service.

The FY 2027-28 proposed budget of \$200.8 million is \$2.1 million, or 1.0 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salaries and fringe benefits, partially offset by a decrease in capital outlay.

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

Consistent with the Library's Vision 2030 strategic plan, the core focus for this two-year cycle is to enhance quality of life for residents as a literacy champion, resource provider, cultural amplifier, thoughtful navigator and community catalyzer across the City and County of San Francisco. Library staff will continue to deliver a high level of service through engaging programming, exhibitions, and access to robust collections and public access

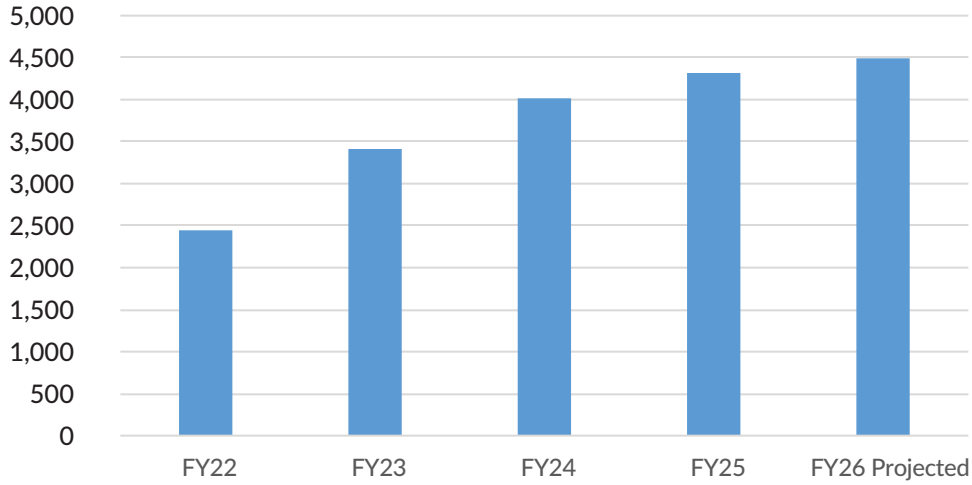
technology at twenty-eight library locations, all open seven days per week. This focus builds on the steady post-pandemic recovery of foot traffic and favorable response from residents as evidenced by high levels of customer satisfaction and increased library visits.

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

Strategic Investments

In alignment with our core focus and Vision 2030 the Library is making strategic investments in our program delivery and infrastructure, with \$424K in expanding our Financial Coaching partnership with the Treasurer's Office, \$4.7M in investments to update and improve safety at the Main Library, and \$1.2M to upgrade security system-wide.

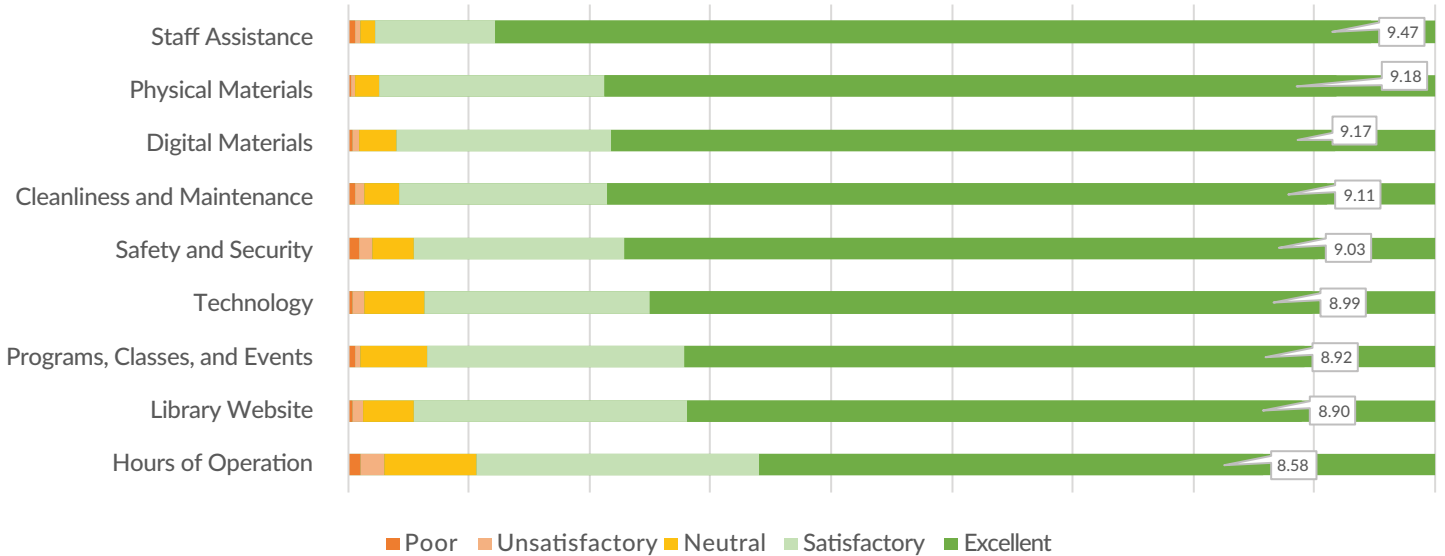
SFPL Visits



SFPL VISITS BY FISCAL YEAR (THOUSANDS).

Significant recovery of library visits since FY22. Library is currently projecting a 4.1% year over year increase in FY26.

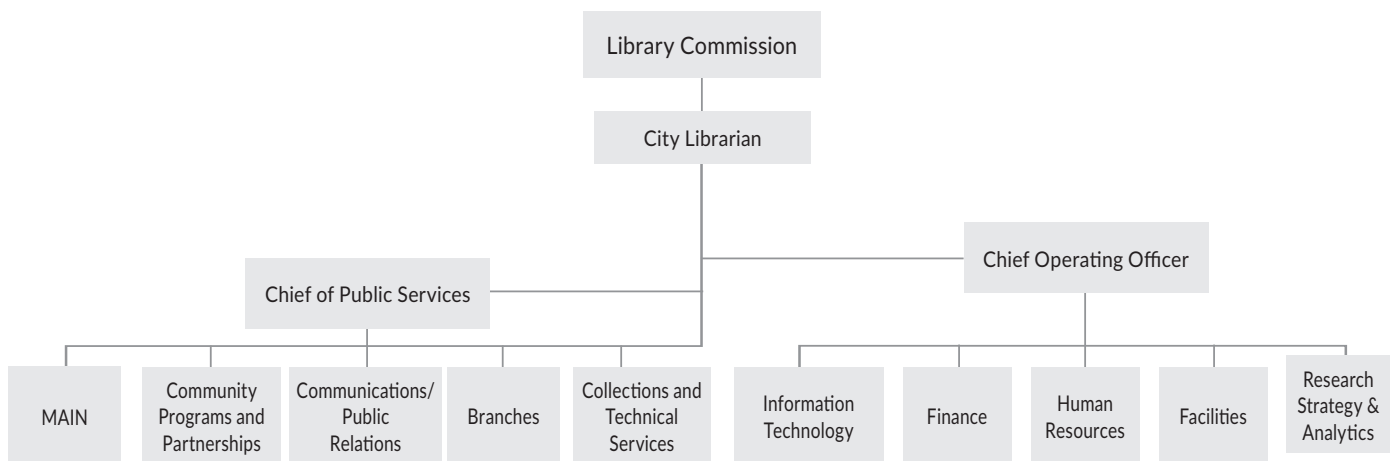
FY26 Q3 SFPL Patron Satisfaction



FY26 Q3 SFPL PATRON SATISFACTION.

Monthly Patron Satisfaction Survey asks patrons to rate SFPL services. 3 month rolling weighted average for the last quarter (Jan-Mar 2026) was 9.04 out of 10.

ORGANIZATIONAL STRUCTURE: PUBLIC LIBRARY



TOTAL BUDGET – HISTORICAL COMPARISON

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

Sources

Property Taxes	79,330,000	76,420,000	(2,910,000)	76,710,000	290,000
Intergovernmental: State	250,400	250,400		250,400	
Charges for Services	175,000	175,000		175,000	
Rents & Concessions	26,115	26,115		26,115	
Other Revenues	20,000	20,000		20,000	
Interest & Investment Income	54,768	17,451	(37,317)	17,451	
Expenditure Recovery	95,433	81,029	(14,404)	81,029	
IntraFund Transfers In	14,082,429	10,941,478	(3,140,951)	5,376,630	(5,564,848)
Beg Fund Balance - Budget Only	6,900,260	1,173,011	(5,727,249)	4,626,714	3,453,703
Transfer Adjustment-Source	(14,082,429)	(10,941,478)	3,140,951	(5,376,630)	5,564,848
General Fund	106,520,000	120,620,000	14,100,000	118,930,000	(1,690,000)
Sources Total	193,371,976	198,783,006	5,411,030	200,836,709	2,053,703

Uses - Operating Expenditures

Salaries	82,732,855	86,384,751	3,651,896	90,484,133	4,099,382
Mandatory Fringe Benefits	43,556,876	46,579,673	3,022,797	49,965,365	3,385,692
Non-Personnel Services	9,283,431	11,437,521	2,154,090	11,439,568	2,047
City Grant Program	920,926	965,060	44,134	965,060	
Capital Outlay	13,425,010	10,363,554	(3,061,456)	4,599,000	(5,764,554)
Debt Service	1,703,419		(1,703,419)		
Intrafund Transfers Out	14,082,429	10,941,478	(3,140,951)	5,376,630	(5,564,848)
Materials & Supplies	25,179,115	25,129,244	(49,871)	25,479,318	350,074
Overhead and Allocations	841	638	(203)	638	
Services Of Other Depts	16,569,503	17,922,565	1,353,062	17,903,627	(18,938)
Transfer Adjustment - Uses	(14,082,429)	(10,941,478)	3,140,951	(5,376,630)	5,564,848
Uses Total	193,371,976	198,783,006	5,411,030	200,836,709	2,053,703

Uses - By Division Description

LIB Public Library	193,371,976	198,783,006	5,411,030	200,836,709	2,053,703
Uses by Division Total	193,371,976	198,783,006	5,411,030	200,836,709	2,053,703

PUBLIC UTILITIES COMMISSION

Mission

To provide our customers with high quality, efficient, and reliable water, power, and sewer services in a manner that is inclusive of environmental and community interests, and that sustains the resources entrusted to our care. For more information about this department's services, please visit sfpuc.org

Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of \$2.2 billion for the Public Utilities Commission is \$50.4 million, or 2.4 percent, higher than the FY 2025-26 budget. This is primarily due to increases in debt service and programmatic projects, as well as salaries and fringe benefits, partially offset by decreases in non-personnel services and capital outlay. The FY 2027-28 proposed budget of \$2.4 billion is \$175.2 million, or 8.0 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in debt service, salaries and fringe benefits, and unappropriated retained revenues.

The San Francisco Public Utilities Commission (PUC) provides water, wastewater, and municipal power services to 2.8 million people in the Bay Area through its three enterprises: Water, Wastewater, and Power. This two-year budget and capital plan represent the agency's efforts to balance the critical need for infrastructure modernization with the priority of ratepayer affordability.

Overall, operating expenditures are up over the two-year period mainly due to increases in debt service to fund major capital upgrades in Water and Wastewater. The budget is balanced with revenue. On the operating side, approximately 90% of PUC's revenues are from utility sales. Revenue increases are due to a combination of sales volumes and rate changes.

The PUC's capital budget is roughly \$1.1 billion in each FY 2026-27 and FY 2027-28. Capital investments will ensure safe and reliable service delivery, meet complex regulatory obligations, repair and replace aging infrastructure, and invest in climate resilience and clean energy expansion.

A Convergence of Pressures

The PUC faces significant pressure on its infrastructure and finances, driven by several factors. Aging infrastructure, climate adaptation needs, and new regulatory mandates require the SFPUC to make critical upgrades to aging systems. The single largest project in its capital plan is Wastewater’s Southeast Plant Nutrient Reduction project, which aims to reduce the amount of nutrients discharged into the San Francisco Bay – a permit requirement. Meanwhile, construction costs and a lack of federal investment—which once helped build these systems—drive up costs for local ratepayers.

In light of these cost pressures, the PUC has been committed to maintaining affordability for ratepayers. In November 2023, the Commission adopted the Affordability Policy, which aims to keep rates as low as possible while maintaining necessary investments. This policy sets targets, such as keeping combined water and sewer bills below 3% of the income for a typical household, adjusted for equity. Throughout its budget process, the PUC restricted operating budget growth and engaged in a rigorous prioritization process in its capital planning, ultimately reducing both the upcoming two-year budget and the 10-Year Capital Plan from initial proposals. Additionally, the PUC has a range of customer assistance programs to help eligible customers pay their bills, conserve water, and participate in incentive and rebate programs to make conservation projects and electrification more affordable.

The PUC’s Budget Priorities

Affordability is a key part of long-term financial sustainability, which was one of the priorities that drove the PUC’s budget development. Every dollar in this budget is aligned with four core organizational pillars:

Financial Sustainability: Focusing on responsible financial stewardship, rate affordability, and maintaining the high credit ratings mandated by the City Charter to keep borrowing costs low.

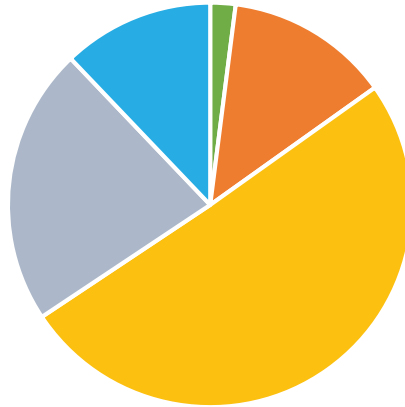
Operational Excellence: Prioritizing the reliability, regulatory compliance, and safety of the systems that provide 24/7 service.

Climate Leadership: Investing in and accelerating the clean energy transition and building resilient systems that adapt to climate change.

People and Community: Ensuring equitable service delivery and investing in the local economy.

These priorities shaped the decisions that resulted in the PUC’s proposed budget.

CleanPowerSF Energy Sources

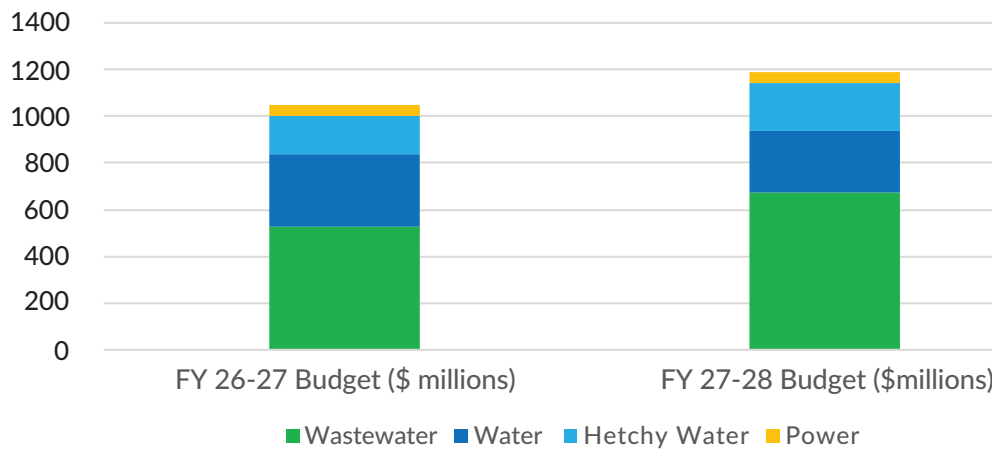


■ Biomass and Boigas ■ Geothermal ■ Solar ■ Wind ■ Hydroelectric

CLEANPOWERSF ENERGY SOURCES (GREEN PRODUCT, 2024).

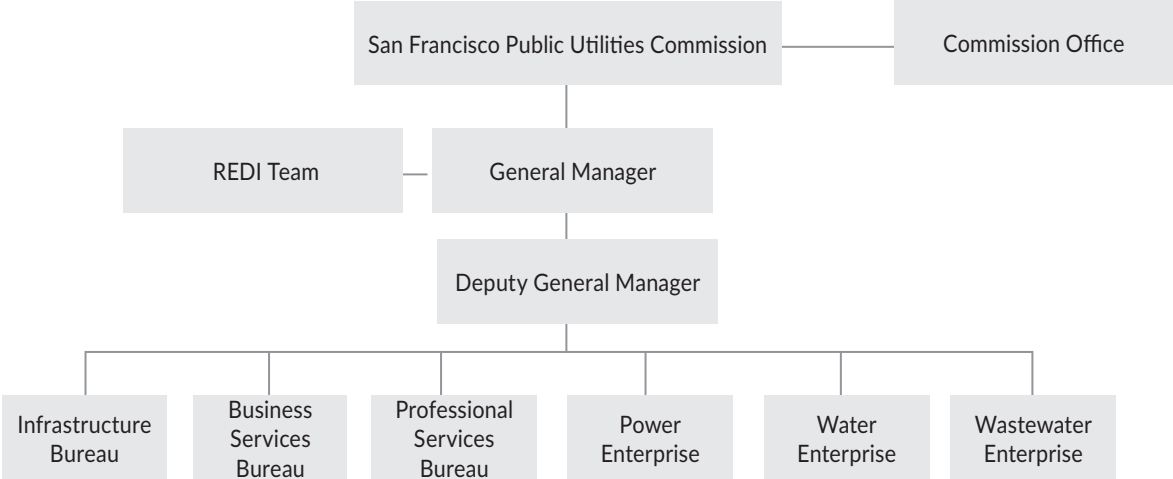
CleanPowerSF serves over 388,000 customer accounts with clean, renewable energy. Hetch Hetchy Power serves around 9,000 customer accounts with 100% greenhouse gas-free hydroelectric power. Data is from calendar year 2024 and CleanPowerSF Green offering. SuperGreen is solar and wind only.

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



PUC CAPITAL BUDGET BY ENTERPRISE *The PUC will budget around \$1.1 - \$1.2 billion in each of the upcoming budget years to fund critical infrastructure upgrades and expand clean energy sources.*

ORGANIZATIONAL STRUCTURE: PUBLIC UTILITIES COMMISSION



TOTAL BUDGET – HISTORICAL COMPARISON *CONTINUED*

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	2,205.05	2,213.53	8.48	2,212.80	(0.73)
Non-Operating Positions (CAP/Other)	(423.90)	(420.50)	3.40	(420.50)	
Net Operating Positions	1,781.15	1,793.03	11.88	1,792.30	(0.73)

Sources

Charges for Services	1,730,107,936	1,714,329,211	(15,778,725)	1,882,222,715	167,893,504
Rents & Concessions	10,696,681	14,033,176	3,336,495	14,420,567	387,391
Other Revenues	40,363,024	23,815,968	(16,547,056)	24,062,129	246,161
Interest & Investment Income	10,751,385	28,659,236	17,907,851	23,973,163	(4,686,073)
Expenditure Recovery	237,436,035	245,713,542	8,277,507	278,395,929	32,682,387
IntraFund Transfers In	356,551,489	267,141,586	(89,409,903)	341,458,441	74,316,855
Transfers In	54,842,311	88,930,538	34,088,227	97,022,786	8,092,248
Beg Fund Balance - Budget Only	101,056,772	154,212,832	53,156,060	132,845,674	(21,367,158)
Transfer Adjustment-Source	(411,393,800)	(356,072,124)	55,321,676	(438,481,227)	(82,409,103)
General Fund					
Sources Total	2,130,411,833	2,180,763,965	50,352,132	2,355,920,177	175,156,212

Uses - Operating Expenditures

Salaries	353,027,098	370,877,444	17,850,346	388,793,178	17,915,734
Mandatory Fringe Benefits	142,643,169	153,694,158	11,050,989	165,843,907	12,149,749
Non-Personnel Services	642,369,979	613,435,348	(28,934,631)	626,422,428	12,987,080
City Grant Program	2,878,837	4,420,000	1,541,163	4,420,000	
Capital Outlay	17,157,942	(4,480,363)	(21,638,305)	10,800,396	15,280,759
Debt Service	537,121,627	623,190,029	86,068,402	698,752,397	75,562,368
Facilities Maintenance	49,854,894	54,408,785	4,553,891	61,525,114	7,116,329
Intrafund Transfers Out	356,551,489	299,663,836	(56,887,653)	377,470,979	77,807,143
Materials & Supplies	45,014,696	47,714,163	2,699,467	48,276,532	562,369
Overhead and Allocations	(103,673,777)	(107,627,222)	(3,953,445)	(112,906,638)	(5,279,416)
Programmatic Projects	6,842,660	31,323,200	24,480,540	12,619,797	(18,703,403)
Services Of Other Depts	128,285,843	135,398,031	7,112,188	145,690,791	10,292,760
Transfers Out	54,937,448	56,408,288	1,470,840	61,010,248	4,601,960
Unappropriated Rev-Designated	42,742,286	9,334,212	(33,408,074)	10,800,631	1,466,419
Unappropriated Rev Retained	266,051,442	249,076,180	(16,975,262)	294,881,644	45,805,464
Transfer Adjustment - Uses	(411,393,800)	(356,072,124)	55,321,676	(438,481,227)	(82,409,103)
Uses Total	2,130,411,833	2,180,763,965	50,352,132	2,355,920,177	175,156,212

Uses - By Division Description

HHP CleanPowerSF	444,375,300	400,046,294	(44,329,006)	398,146,817	(1,899,477)
HHP Hetch Hetchy Water & Power	382,508,840	443,210,201	60,701,361	508,115,209	64,905,008
PUB Public Utilities Bureaus	1,056,356	1,096,856	40,500	1,061,856	(35,000)
WTR Water Enterprise	774,438,622	747,211,694	(27,226,928)	797,615,497	50,403,803
WWE Wastewater Enterprise	528,032,715	589,198,920	61,166,205	650,980,798	61,781,878
Uses by Division Total	2,130,411,833	2,180,763,965	50,352,132	2,355,920,177	175,156,212

RENT ARBITRATION BOARD

Mission

The Rent Arbitration Board's mission is to protect tenants from excessive rent increases and unjust evictions, while assuring landlords fair and adequate rents; to provide fair and even-handed treatment for both tenants and landlords through efficient and consistent administration of the rent law; to promote the preservation of sound, affordable housing; and to maintain San Francisco's unique ethnic and cultural diversity. For more information, visit sf.gov/rentboard

Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of \$14.4 million for the Rent Arbitration Board is \$135,040, or 0.9 percent, lower than the FY 2025-26 budget. This is primarily due to decreases in non-personnel services, overhead and allocations, and materials, partially offset by increases in salaries and fringe benefits. The FY 2027-28 proposed budget of \$15.1 million is \$677,906, or 4.7 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salaries and fringe benefits.

Making the City More Affordable and Livable for Families

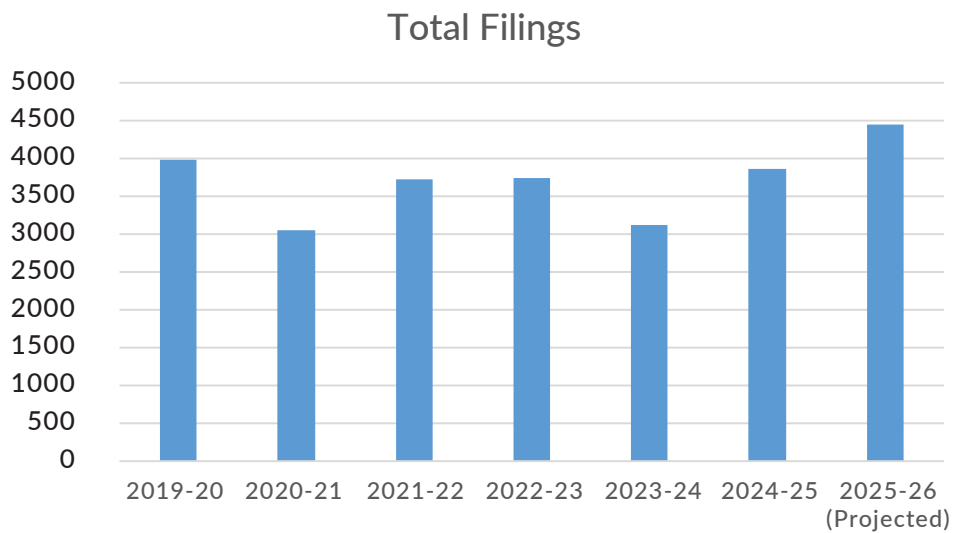
Consistent with Mayor Lurie's priority to make the City more affordable and livable for families, the Rent Board conducts arbitrations and mediations on petitions filed by tenants seeking to decrease their rent and landlords seeking to increase their tenants' rents beyond the annual allowable limit, investigates allegations of wrongful evictions, administers the City's eviction notices and tenant buyouts, as well as maintaining a Housing Inventory of the City's residential units.

The Rent Board's Public Information Unit responds to dozens of daily inquiries and conducts regular outreach events in diverse city neighborhoods regarding the Rent Ordinance and related laws so that the public can make informed decisions about critical, impactful housing issues. The Board's Hearings Unit conducts evidentiary hearings and issues decisions that deliver concrete, comprehensive, reliable information to enable landlords and tenants to enforce their rights and responsibilities.

Delivering Effective Common-Sense Government

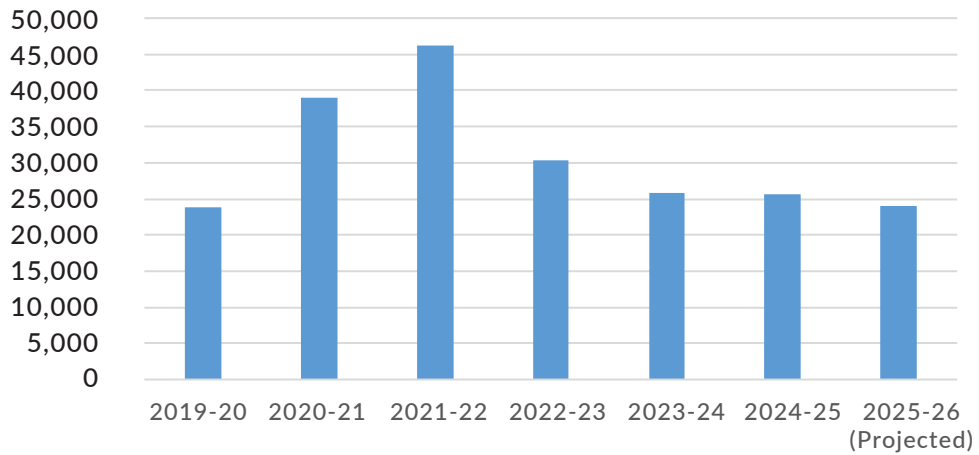
The Rent Board is committed to modernization as a means for delivering effective common-sense government to the City's landlords and tenants. The department is undergoing a multiyear business process workflow systems modernization project to provide more efficient services to the public. At the same time, owners of up to 355,000 residential housing units are required to report certain information into the Rent Board Housing Inventory regarding each unit's occupancies and vacancies and those with tenants are issued licenses to be able to impose

annual and/or banked rent increases. The data collected is shared with other City departments to support informed decision-making about the city's housing landscape, and tenants who receive rent increases without a license may file a petition for arbitration. The Rent Board continues to streamline and standardize its data-sharing practices with other City departments and increase its effectiveness by providing timely data and records, which helps expedite permitting and decision-making processes.



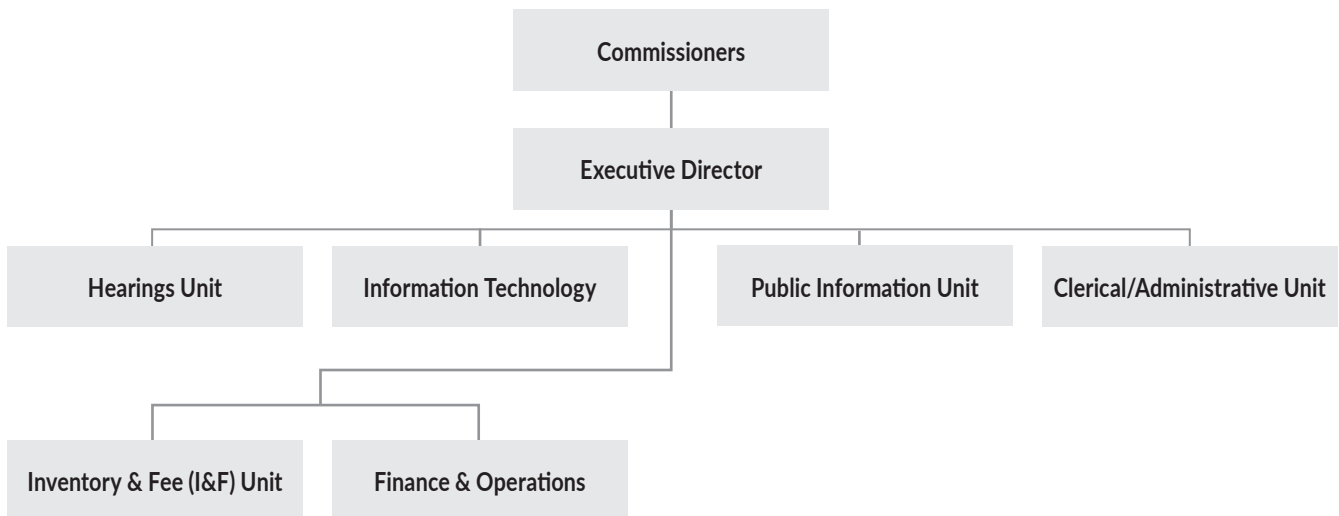
TOTAL FILINGS. *The Rent Board accepts petitions from renters and landlords seeking arbitration of disputes, reporting issues with housing conditions, or otherwise seeking assistance with conflicts relating to the Rent Ordinance, as well as being the site of Ellis, owner move-in, and other eviction notice filings, and buyout filings.*

Phone Counseling Contacts



PHONE COUNSELING CONTACTS. *Phone counseling interactions on all matters, including petition filing, evictions, fee and Housing Inventory*

ORGANIZATIONAL STRUCTURE: RENT ARBITRATION BOARD



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	49.94	47.49	(2.45)	47.43	(0.06)
Non-Operating Positions (CAP/Other)					
Net Operating Positions	49.94	47.49	(2.45)	47.43	(0.06)

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					
Sources Total	13,812,353	14,501,458	689,105	15,070,971	569,513

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
Uses Total	13,812,353	14,501,458	689,105	15,070,971	569,513

Uses - By Division Description

RNT Rent Arbitration Board	13,812,353	14,501,458	689,105	15,070,971	569,513
Uses by Division Total	13,812,353	14,501,458	689,105	15,070,971	569,513

RETIREMENT SYSTEM

Mission

The Retirement System (RET) works to secure, protect, and prudently invest the City's pension trust accounts, administer mandated benefit programs, and provide promised benefits. For more information about this department's services, please visit mysfers.org

Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of \$62.6 million for the Retirement System is \$6.7 million, or 12.0 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salaries, non-personnel services, and fringe benefits. The FY 2027-28 proposed budget of \$63.5 million is \$920,145, or 1.5 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salaries and fringe benefits, partially offset by a decrease in services of other departments.

Prudently Investing the SFERS Trust

As reported in its February 2025 Actuarial Valuation Presentation, SFERS is 96.6% funded based on the actuarial value of assets as of July 1, 2025.

A well-funded pension plan supports the long-term financial health of the City. SFERS will continue to prudently invest the SFERS Trust assets, with the objective of meeting or exceeding the actuarial rate of return over the long-term.

Educate Employees about Retirement Planning

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

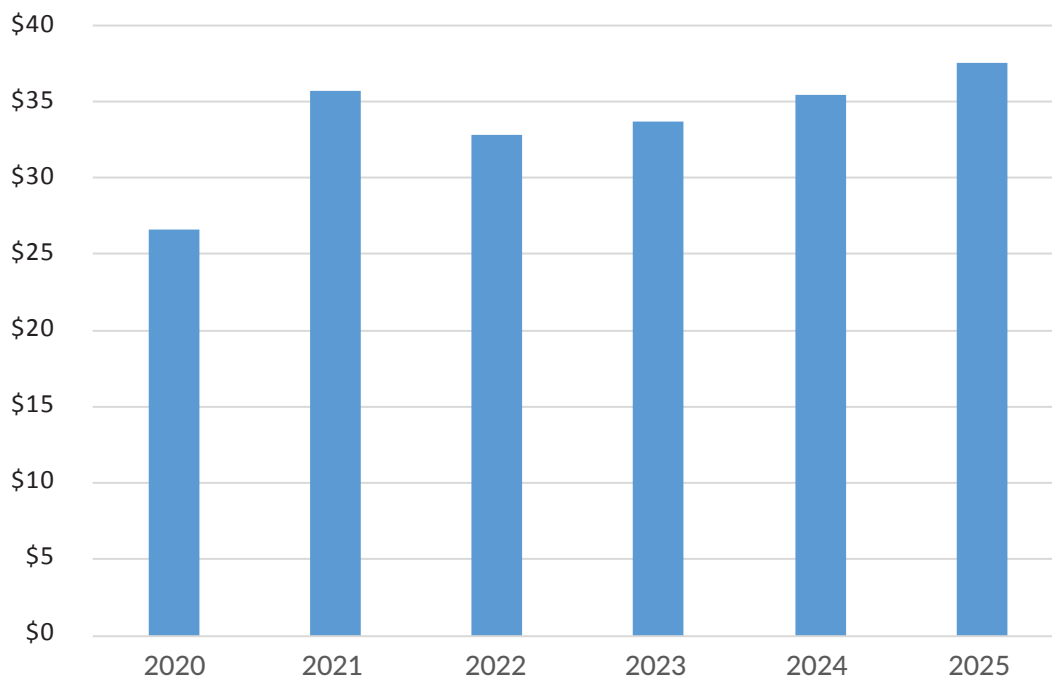
Enhance Member Experience

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

Leverage Technology and Enhance Resilience

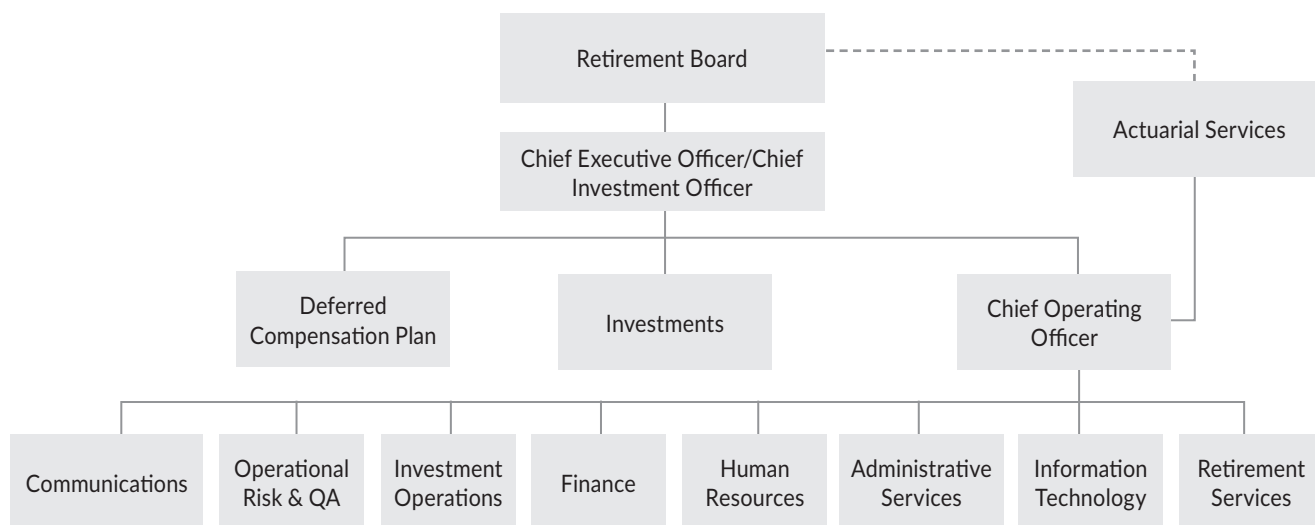
The Department has a multi-year strategy to evolve technology, mitigate current risks and establish a technological foundation for future modernization. The strategy will enhance resilience, upgrade critical software, document data processes and broaden web capabilities. Key initiatives include strengthening cybersecurity, shifting systems to the cloud, and initiating a multi-year plan for system modernization.

Plan Net Position as of June 30, 2025 (\$ Billions)



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

ORGANIZATIONAL STRUCTURE: RETIREMENT SYSTEM



TOTAL BUDGET – HISTORICAL COMPARISON

FUNDED POSITIONS	2025-2026 ORIGINAL BUDGET	2026-2027 PROPOSED BUDGET	CHANGE FROM 2025-2026	2027-2028 PROPOSED BUDGET	CHANGE FROM 2026-2027
Total Funded	152.81	158.53	5.72	158.55	0.02
Non-Operating Positions (CAP/Other)					
Net Operating Positions	152.81	158.53	5.72	158.55	0.02

Sources

Charges for Services	2,163,002	2,415,417	252,415	2,350,197	(65,220)
Contributions Ret/HSS/HlthCare	53,203,176	59,011,936	5,808,760	59,991,101	979,165
Interest & Investment Income	287,530	845,358	557,828	845,358	
Expenditure Recovery	250,000	346,500	96,500	352,700	6,200
General Fund					
Sources Total	55,903,708	62,619,211	6,715,503	63,539,356	920,145

Uses - Operating Expenditures

Salaries	30,091,396	32,876,467	2,785,071	34,508,334	1,631,867
Mandatory Fringe Benefits	10,333,727	11,376,970	1,043,243	12,216,187	839,217
Non-Personnel Services	6,653,881	8,694,761	2,040,880	9,244,441	549,680
Capital Outlay	12,719	12,719			(12,719)
Materials & Supplies	405,000	334,061	(70,939)	189,353	(144,708)
Services Of Other Depts	8,406,985	9,324,233	917,248	7,381,041	(1,943,192)
Uses Total	55,903,708	62,619,211	6,715,503	63,539,356	920,145

Uses - By Division Description

RET Administration	18,211,690	20,329,007	2,117,317	20,567,747	238,740
RET Health Care Trust	1,581,145	1,674,372	93,227	1,766,605	92,233
RET Investment	13,921,985	15,868,921	1,946,936	16,467,420	598,499
RET Retirement Services	20,025,886	22,331,494	2,305,608	22,387,387	55,893
RET SF Deferred Comp Program	2,163,002	2,415,417	252,415	2,350,197	(65,220)
Uses by Division Total	55,903,708	62,619,211	6,715,503	63,539,356	920,145

CAPITAL & IT PROJECTS

SECTION

03

CAPITAL PROJECTS

THE CAPITAL PLANNING PROCESS › onesanfrancisco.org

An essential part of the City's budget is the Capital Budget, the funds allocated to construct, restore, and improve the facilities and infrastructure upon which city operations depend. These include the City's fire stations, hospitals, libraries, parks, police stations, roads, and public transit systems—the physical assets that shape urban life. Every other year, the Office of Resilience and Capital Planning, under the direction of the City Administrator, updates the City's Ten-Year Capital Plan, which outlines a long-term strategy for investment in these assets. The Capital Plan for Fiscal Years (FY) 2026-27 through 2034-35 was adopted by the Board of Supervisors in April 2025 and provides information to help guide the Mayor's budget submission.

The Mayor's May 1 Proposed Budget includes capital projects for FY 2026-27 and FY 2027-28. Additionally, there are projects over the next two years that are funded outside of the budget process, through supplemental appropriations and the Municipal Transportation Agency's (MTA) capital budget. The MTA's capital budget goes through a separate process and is approved by the San Francisco MTA's Board of Directors.

The capital projects included in the Mayor's May 1 Proposed Budget, the MTA capital budget, and supplemental appropriations for the Public Utilities Commission (PUC) are funded by various revenue sources, including fee and concession revenue, bond proceeds, and state and federal grants.

Major projects in this submission include: continued construction of Terminal 3 West at the San Francisco International Airport; continued implementation of the Waterfront Resilience Program at the Port of San Francisco; major treatment plant upgrades and sewer system improvements at the PUC; library branch renovations in the Mission and Chinatown

neighborhoods; and transit fleet renewal and train control modernization across the Muni system. A list of proposed projects is presented on the following pages, and a complete capital project submission covering all city departments will be included in the full Mayor's Proposed Budget in June.

Additional details on the MTA capital budget, the Airport capital budget, the PUC supplemental appropriations, the Port capital program, and the Library capital program are included below:

The MTA plans to invest \$1.2 billion over the next two fiscal years in its capital program. This funding will support projects that address infrastructure needs in five capital investment areas: Reinvest in the System, Optimize Services, Expand Capacity, Improve Street Safety, and Enhance Safety & Security. These investment areas demonstrate how our capital projects improve conditions for our riders, street users, employees, and anyone who drives, walks, or rolls in San Francisco and comprise the first two years of the FY 2027–2031 Capital Improvement Plan that was approved by the SFMTA Board of Directors on April 21. Capital projects reflect the SFMTA Board of Directors' adopted policies and plans including Transit First, Biking and Rolling Plan, the Transportation Sustainability Plan, the SFMTA Strategic Plan adopted April 2018, the Muni Service Equity Policy adopted in May 2014, and the San Francisco County Transportation Plan. The largest component of the MTA's capital budget is \$842 million of improvements in state of good repair investments such as vehicle replacements and rehabilitations, the Train Control System Upgrade Project, and the Potrero Yard Reconstruction Project.

This budget continues to support the implementation of the Airport's Capital Improvement Plan (CIP). The FY 2024-2034

CIP includes \$12.5 billion in project investments to meet the demands of increasing passenger levels, strengthening resiliency through renewed utility infrastructure, and advancing sustainability initiatives. Approximately 36 percent of CIP projects have been funded to date, including the AirTrain Extension to the Long-Term Parking Garages, the Harvey Milk Terminal (HMT) Boarding Area B, HMT Renovation, Bus Maintenance Facility, the SFO Grand Hyatt Hotel, the Second Long-Term Parking Garage, Boarding Area A Gate Enhancements, and the Industrial Wastewater Treatment Plant. Several additional major projects are nearing completion including Dianne Feinstein International Terminal Building (DFIT) Phase 2, DFIT Roof Upgrade, and the Courtyard 3 Connector and HVAC Improvements at International Terminal.

The PUC capital budget across FY 2026-27 and FY 2027-28 totals \$2.2 billion: \$577 million in funding for Water projects, \$1.2 billion for Wastewater projects, \$437 million for Hetch Hetchy Water and Power projects, and \$0.2 million for CleanPowerSF projects. These appropriations are complemented by associated revenue bond financing authorizations totaling \$1.9 billion across the PUC's enterprises. Planned water projects include pipeline replacement and repairs, Advanced Metering Infrastructure renewal, facility improvements at the Millbrae Operations Center and SFWD Headquarters, and treatment plant upgrades at Sunol Valley and Tesla UV systems. Wastewater projects include major investments at the Southeast Treatment Plant including the new Biosolids Digester Project, nutrient reduction improvements, repair and replacement of sewers, collection system improvements, as well as flood control projects and Citywide green infrastructure implementation. Hetch Hetchy Water and Power projects include Moccasin Powerhouse Rehabilitation, Transmission Line Clearance, SFO Substation Improvements, Carbon Free Steam, streetlight improvements, and power reliability and replacement projects. CleanPowerSF's projects include funding for the Local Renewable Energy and Energy Efficiency projects that support local

clean energy and related job opportunities, and meeting City climate goals.

The Port's FY 2026-2035 Capital Plan, adopted by the Board of Supervisors as part of the citywide Capital Plan in April 2025, identifies \$4.1 billion in total capital need—\$2.2 billion for State of Good Repair and \$1.9 billion for enhancement and development projects. The Mayor's Proposed Budget includes \$85.5 million in FY 2026-27 and \$36.4 million in FY 2027-28 in Port capital appropriations. Major investments in FY 2026-27 include the Fisherman's Wharf Forward initiative, Pier 45 West Apron repairs, and the Dry Dock 2 stabilization project. Ongoing investments across both years include the Seawall Resiliency Program, cargo maintenance dredging, stormwater trash capture, and pier and wharf rehabilitation across the Port's seven-and-a-half miles of waterfront. A new Waterfront Safety and Climate General Obligation Bond is planned for November 2026 to fund the next phase of seawall improvements.

The San Francisco Public Library's capital program is funded through the Library Preservation Fund, a voter-approved property tax set-aside renewed for 25 years by Proposition F in November 2022. The Mayor's Proposed Budget includes \$7.6 million in FY 2026-27 and \$4.2 million in FY 2027-28 in Library capital appropriations, focused on Main Library infrastructure including cooling tower replacement, security systems upgrades, a new public address system, and fire protection improvements. Active branch capital projects funded through the Library Preservation Fund include the approximately \$34 million Mission Branch Library renovation, which has completed construction and is reopening Spring 2026, and the \$29.4 million Chinatown / Him Mark Lai Branch renovation, which begins construction Summer 2026. Both branch projects are supported by a combined \$13.2 million in California Building Forward Library Improvement grants.

For more information on the City's Office of Resilience and Capital Planning, please visit www.onesanfrancisco.org.

CAPITAL PROJECTS

Department: Airport Commission

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10003760	AC Airfield Unallocated-Ordina	Airfield Improvements-Unalloc	SFIA-Capital Projects Fund	128,143,571	16,000,000
10004055	AC Air Support Unallocated-Ord	Airport Support-Unalloc	SFIA-Capital Projects Fund	671,012	10,656,143
10004134	AC Groundside Unallocated-Ord	Roadway Improvements-Unalloc	SFIA-Capital Projects Fund	46,000,000	20,000,000
10004334	AC Terminals Unallocated-Ordin	Terminal Renovations-Unalloc	SFIA-Capital Projects Fund	2,000,000	3,700,000
10004436	AC Utilities Unallocated-Ordin	Utility Improvements-Unalloc	SFIA-Capital Projects Fund	(119,327,148)	3,000,000
10016644	AC Facility Maintenance	Facility Maintenance	SFIA-Operating Fund	15,750,000	15,750,000
10030890	AC Terminal 1 Unallocated-Ord	Terminal 1 Program-unallocated	SFIA-Capital Projects Fund	(81,884,977)	0
10030891	AC Terminal 3 Unallocated-Ord	Terminal 3 Program-unallocated	SFIA-Capital Projects Fund	75,568,554	0
10041139	AC ORCIF Project	AC ORCIF Project	SFIA-Special Revenue Fund	80,127,000	70,502,000
Airport Commission Total				147,048,012	139,608,143

Department: Municipal Transportation Agency

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10010140	MS TSF-COMPLETE ST (BIKE&PED)	Tsf-Complete Streets (Bike& Pe	Sustainable Streets	956	26,300
10011999	Tsf-Transit Cap Maint & Progra	Tsf-Transit Capital Maint(Repl	Transit	19,432	534,768
10012000	MT TSF-Svc&Reliability Regional	MT TSF-Svc&Reli Regional FY27	Transit	637	0
		MT TSF-Svc&Reli Regional FY28	Transit	0	17,533
10012001	MT TSF-Svc Exp&Reliability	MT TSF-Svc Exp&Reli FY27	Transit	10,294	0
		MT TSF-Svc Exp&Reli FY28	Transit	0	280,534
10037270	MT Revenue Bond S2021C	MT Rev Bond S2021C	Transit	2,061,748	2,038,359
10040669	MS Population Adj SS CAP	Prop B Alloc for SSD	Sustainable Streets	22,540,000	22,700,000
10040737	MT Population Adj TS CAP	Prop B Alloc For Transit	Transit	42,280,000	42,690,000
10040855	MT LCTOP Discount Oper Support	Other Non Grant	Transit	907,746	907,746
10041384	MTC State of Good Repair	FY26-27	Transit	11,757,649	0
		FY27-28	Transit	0	12,000,000
10043178	Operating Funds Holding Acct	FY2027	Transit	3,172,677	0
10043426	MS Commuter Shuttle	FY26-27	Sustainable Streets	564,795	0
		FY27-28	Sustainable Streets	0	581,739
10043445	MS TDA Article III	TDA Article III FY26-27	Sustainable Streets	470,000	0
		TDA Article III FY27-28	Sustainable Streets	0	479,400
10043460	MS ASE Capital Revenue Holding	FY25-26 ASE Cap Revenues	Sustainable Streets	2,000,000	2,000,000
10043497	MT Transbay CFD Holding Acct	Transbay CFD IPIC	Transit	210,000	0
Municipal Transportation Agency Total				85,995,934	84,256,379

CAPITAL PROJECTS, *CONTINUED*

Department: Port

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10010831	PO Cargo Maint Dredging	Cargo Maint Dredging	Port Operating	5,375,000	5,375,000
10011395	PO SF Port Marina Repairs & Up	Marina Repairs & Upgrades	Port-South Beach Harbor	20,000	750,000
10011407	PO Waterfront Development Proj	Waterfront Development Proj	Port Operating	1,525,000	1,525,000
10032237	PO Seawall Resiliency Project	General Planning Activities	Port Operating	2,500,000	2,300,000
10032906	PO Enterprise Technology Proj	Enterprise Technology Projects	Port Operating	3,000,000	3,000,000
10032988	PO Capital Proj Implement Team	Capital Proj Implement Team	Port Operating	6,000,000	6,240,000
10033008	PO Concrete Pile Repair Crew	Concrete Pile Repair Crew	Port Operating	500,000	500,000
10035116	PO Facility Condition Assessm.	Facility Condition Assessment	Port Operating	750,000	750,000
10036014	PO P70 Upland Soil Cap	P70 Upland Soil Cap	Port Operating	3,000,000	0
10036409	PO Pier 45 Fire	Pier 45 Fire	Port Operating	(70,000,000)	0
10038694	PO Stormwater Trash Capture	Stormwater Trash Capture	Port Operating	5,500,000	4,500,000
10040238	PO Low Carbon Fuel Standard	Low Carbon Fuel StandardCredit	Port Operating	589,840	0
10042973	PO Pier 45 West Apron	PE25-013 Repair Support	Port Operating	30,000,000	0
10043154	PO 1680 2025 DD2 Stabilization	PO 1680 2025 DD2 Stabilization	Port Operating	41,200,000	0
10043330	PO Fishermans Wharf Forward	Fisherman's Wharf Forward	Port Operating	40,000,000	0
10043331	PO Small Emerging Projects	Small Emerging Projects	Port Operating	1,000,000	0
10043332	PO Tenant Improvments	Tenant Improvements	Port Operating	400,000	0
10043333	PO Pier 54 Shed Demolition	Pier 54 Shed Demolition	Port Operating	500,000	1,500,000
10043334	PO Pier 50 Facility Improve	Pier 50 Facility Improvements	Port Operating	0	1,000,000
10043335	PO Pier 33 Systems Structur	Pier 33 Systems and Structures	Port Operating	1,500,000	0
10043336	PO Pier 80 Cruise Terminal	Pier 80 Cruise Terminal	Port Operating	750,000	2,250,000
10043337	PO Blue Economy Incubator	Blue Economy Incubator	Port Operating	250,000	0
10043338	PO Pier 27 Substructure	Pier 27: Substructure Maintena	Port Operating	2,000,000	0
10043339	PO Community Room Kitchen	Community Room & Kitchen Upgra	Port-South Beach Harbor	10,000	0
10043340	PO Electrical Upgrade Docks	Electrical Upgrades to All Doc	Port-South Beach Harbor	700,000	0
10043341	PO Landside Lighting Upgrad	Landside Lighting Upgrades	Port-South Beach Harbor	0	1,000,000
10043342	PO Park ADA Compliance	Park ADA Compliance	Port-South Beach Harbor	945,000	0
10043344	PO Pier 40 Gate	Pier 40 Gate	Port-South Beach Harbor	25,000	0
10043345	PO Hyde St H Fire Svc Line	Hyde St H Fire Svc Line Impr	Port Operating	0	200,000
10043346	PO Pier 94 96 Water System	Pier 94/96 Water Sys Map&Asses	Port Operating	150,000	0
10043347	PO Power Studies Assessment	Port-wide Power Studies Assess	Port Operating	600,000	0
10043348	PO SFPUC Electric Svc Pool	SFPUC Electric Svc Pool	Port Operating	350,000	0

CAPITAL PROJECTS, *CONTINUED*

Department: Port

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10043349	PO Electrical Upgrades	Electrical Upgrades	Port Operating	200,000	2,400,000
10043350	PO SOGR Structures	PO SOGR Structures	Port Operating	2,000,000	2,000,000
10043351	PO Bldg HazMat Abatement	Building HazMat Abatement	Port Operating	600,000	600,000
10043352	PO Parking Lot Upgrades	Parking Lot Upgrades	Port Operating	500,000	500,000
10043353	PO Roads Sidewalks Bridges	Roads Sidewalks Bridges	Port Operating	500,000	0
10043354	PO Office Reconfiguration	PO Office Reconfiguration	Port Operating	1,000,000	0
10043363	PO SBH Playground	SBH Playground	Port-Capital	1,518,814	0
Port Total				85,458,654	36,390,000

Department: Public Library

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10009363	LB Capital Improvement Project	LB Capital Improvement Project	SR Library Fund - Continuing	1,900,000	2,000,000
10042415	LIB-Main LEED Air Handling Rep	LIB-Main LEED Air Handling Rep	SR Library Fund - Continuing	0	1,200,000
10042416	LIB-Main Cooling Tower Replace	LIB-Main Cooling Tower Replace	SR Library Fund - Continuing	2,000,000	0
10042609	LIB Security Systems Upgrade	LIB Security Systems Upgrade	SR Library Fund - Continuing	1,200,000	0
10043193	LIB Public Addressg System Upg	LIB Public Addressg System Upg	SR Library Fund - Continuing	1,500,000	0
10043194	LIB Fire Panel Migration 2&3	LIB Fire Panel Migration 2&3	SR Library Fund - Continuing	802,062	0
10043195	LIB Fire Protection & SFTY Prj	LIB Fire Protection & SFTY Prj	SR Library Fund - Continuing	220,000	0
10043196	LIB HC Temp control system	LIB HC Temp control system	SR Library Fund - Continuing	0	1,000,000
Public Library Total				7,622,062	4,200,000

Department: Public Utilities Commission

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
10014230	Retail Customer Programs	Retail Customer Programs	Hetchy Operating Fund	320,000	338,000
10014244	Sf Electrical Reliability/Tran	Sf Electrical Reliability/Tran	Hetchy Capital Projects Fund	1,607,556	0
10014854	Natural Resources Planning	Natural Resources Planning	SFWD-Operating Fund	(4,000,000)	0
10015023	Landscape Conservation Program	Landscape Conservation Program	SFWD-Operating Fund	(3,485,797)	0
10015046	Long Term Monitoring & Permit	Long Term Monitoring & Permit	SFWD-Operating Fund	(4,440,000)	0
10016972	Awss Maintenance - Cdd	Awss Maintenance - Cdd	SFWD-Operating Fund	2,500,000	2,500,000
10016976	Watershed Structure Protection	Watershed Structure Projection	SFWD-Operating Fund	8,000,000	8,000,000
10025172	Weccc/Nerc Compliance	Weccc/Nerc Compliance	Hetchy Operating Fund	6,371,586	7,105,145
10025175	Weccc/Nerc Transmission Line Cl	Weccc/Nerc Transmission Line Cl	Hetchy Operating Fund	223,000	223,000
10025206	Water Resources Planning And D	Water Resources Planning/ Budge	SFWD-Operating Fund	500,000	500,000
10025207	Treasure Island - Maintenance	Treasure Island - Maintenance	Hetchy Operating Fund	5,400,000	5,400,000

CAPITAL PROJECTS, *CONTINUED*

Department: Public Utilities Commission

Project	Project Title	Activity Title	Fund Title	2026-2027 Budget	2027-2028 Budget
		Treasure Island - Maintenance	SFWD-Operating Fund	920,625	933,189
		Treasure Island - Wastewater	CWP-Operating Fund	2,600,000	2,600,000
10025208	525 Golden Gate - O & M	525 Golden Gate - O & M	CWP-Operating Fund	2,478,864	2,478,864
		525 Golden Gate - O & M	Hetchy Operating Fund	2,106,306	2,106,306
		525 Golden Gate - O & M	SFWD-Operating Fund	1,284,061	2,592,882
10025211	Retrofit Grant Program	Retrofit Grant Program	SFWD-Operating Fund	(7,194,040)	0
10025762	Low Impact Development	FY22 Low Impact Development	CWP-Operating Fund	681,000	681,000
10025785	Youth Employment & Environment	Youth Employment & Environ Bud	SFWD-Operating Fund	1,000,000	1,000,000
10036107	CleanPowerSF Customer Program	CleanPowerSF Customer Program	CleanPowerSF Operating Fund	2,432,000	4,457,000
10037611	CP-EVNC	Program Design-Support	Hetchy Operating Fund	947,000	947,000
10037615	CP-Upgrade for Savings	Operations	Hetchy Operating Fund	1,750,000	3,240,000
10037758	Low Income Inverters Program	Operations	CleanPowerSF Operating Fund	96,000	29,000
10038863	DAC Solar Program	DAC Solar Program	CleanPowerSF Special Revenue F	722,893	759,037
10039051	EV Charge SF	EV Charge SF	CleanPowerSF Operating Fund	3,441,000	3,441,000
10039564	E-Mobility	Operations	CleanPowerSF Operating Fund	1,325,000	1,125,000
10039594	CP-E-Mobility (E-Bicycle)	Operations	Hetchy Operating Fund	85,000	110,000
10039644	EE Community Food Service prog	EE Community Food Service prog	CleanPowerSF Operating Fund	1,321,000	1,321,000
10039651	CP-Multifamily Electrification	Program Design-Support	CleanPowerSF Operating Fund	660,000	660,000
		Program Design-Support	Hetchy Operating Fund	180,000	211,000
10041032	ITS Programmatic Project	Hetchy-Joint	Hetchy Operating Fund	84,196	84,196
		Hetchy-Power	Hetchy Operating Fund	76,149	76,149
		ITS Programmatic Project	CleanPowerSF Operating Fund	42,606	42,606
		ITS Programmatic Project	CWP-Operating Fund	268,004	268,004
		ITS Programmatic Project	SFWD-Operating Fund	376,086	376,086
10041105	Heat Pump Water Heater Rebates	Program Design-Support	CleanPowerSF Operating Fund	410,000	410,000
10041401	Hetchy Water - Facilities Main	Facilities Maintenance	Hetchy Operating Fund	3,849,650	3,849,650
10042160	CP-E-Mobility (E-Vehicle)	Operations	CleanPowerSF Operating Fund	1,325,000	1,125,000
		Operations	Hetchy Operating Fund	85,000	110,000
10042587	Residential Customer Sited Bat	Operations	CleanPowerSF Operating Fund	2,425,000	2,425,000
Public Utilities Commission Total				38,774,745	61,525,114
Capital Projects Total				364,899,407	325,979,636

A nighttime photograph of a city skyline, featuring several illuminated skyscrapers. The most prominent is the Transamerica Pyramid in the center. Other buildings are lit up with warm yellow and white lights. The sky is a deep blue. Several white, glowing orbital lines arc across the sky, connecting various points in the cityscape. The overall mood is modern and technological.

CAPITAL & IT PROJECTS

SECTION 04

INFORMATION & COMMUNICATION TECHNOLOGY PROJECTS

SF.GOV/COIT

THE COMMITTEE ON INFORMATION TECHNOLOGY (COIT)

Technology modernization is foundational to how San Francisco delivers services, drives operational efficiency, and builds a government that is agile, scalable, and accountable. Strategic investment in technology fosters a culture of innovation that enables San Francisco to meet evolving service demands. The City plans, funds, and coordinates technology investments through the Committee on Information Technology (COIT), a centralized governance body responsible for advising the Mayor and Board of Supervisors on technology matters and setting the overall technology direction for the City. Spanning all City departments, COIT bridges strategic inter-agency initiatives, promotes the long-term sustainability of the City's technology infrastructure, and ensures that technology investments align with citywide priorities and deliver meaningful public value.

INFORMATION AND COMMUNICATION TECHNOLOGY PLAN

Every two years, COIT develops and publishes the Information and Communication Technology Plan (ICT Plan), a five-year roadmap that establishes technology strategy and guides investments across all City departments in alignment with the Mayor's priorities. In April 2026, COIT issued a mid-cycle update to the current ICT Plan — ahead of the standard two-year cycle — to reflect a new strategic direction and ensure timely transparency with departments and the public.

The ICT Plan is organized around three strategic goals: modernizing core infrastructure, reducing duplication and improving reliability, and enabling responsible AI and emerging technology — all in service of delivering online and accessible City services that residents can use anytime, anywhere, through IT infrastructure that is reliable and trustworthy. The full plan is available on the COIT website at sf.gov/COIT.

FY 2026 - 2028 TECHNOLOGY PROJECT APPROVALS AND FUNDING RECOMMENDATIONS

A core part of COIT's work is evaluating new and continuing technology project proposals from City departments, ensuring investments are strategic, well-governed, and deliver public value. For Fiscal Year 2026-28, COIT recommended approximately \$36.9 million across existing and new technology projects — including major investments in citywide permitting, data infrastructure, HR modernization, and cloud migration — all aligned with Mayor Daniel Lurie's priorities of safe and clean streets, economic revitalization, and effective, common-sense government. These investments direct resources toward high-impact systems that strengthen reliability, expand shared data, and modernize digital services. Thus, enabling departments to coordinate more effectively, respond faster, and operate at scale.

A photograph of the Golden Gate Bridge in San Francisco, California, taken during sunset. The bridge's towers and suspension cables are silhouetted against a bright orange and yellow sky. The water below is calm, reflecting the light. The overall mood is serene and majestic.

ADDITIONAL RESOURCES BUDGETARY

SECTION

05

ADDITIONAL BUDGETARY RESOURCES

The Mayor's proposed Fiscal Years (FY) 2026-27 and 2027-28 budget for the City and County of San Francisco (the City), published on June 1, is one of several financial documents that can be a resource to the public. Other sources of financial information include:

Consolidated Budget and Appropriation Ordinance, FY 2026-27 and 2027-28

The Consolidated Budget and Appropriation Ordinance (BAO) also known as the Annual Appropriation Ordinance (AAO), contains the City's sources of funds and their uses, detailed by department. This document provides the legal authority for the City to spend funds during each fiscal year. The BAO is released annually with the Board's passage and the Mayor's signing of the final budgets. An interim BAO is passed by a continuing resolution of the Board and provides the City's interim operating budget between the end of the fiscal year on June 30 and when the final budget is passed.

Annual Salary Ordinance, 2026-27 and FY 2027-28

The Annual Salary Ordinance (ASO) is the legal document that authorizes the number of positions and job classifications in departments for the budgeted fiscal years. The ASO is passed at the same time as the BAO.

Annual Comprehensive Financial Report

The City's Annual Comprehensive Financial Report (ACFR) summarizes the performance of all revenue sources and accounts for total expenditures in any given fiscal year. The ACFR for the fiscal year ending June 30, 2025 is currently available. The FY 2026-27 ACFR will be made available by the Controller after the fiscal year has closed and the City's financial reports have been reviewed and certified.

Five-Year Financial Plan and Joint Report

The City's Five-Year Financial Plan forecasts expenditures and revenues during the five-year period, proposes actions to balance revenues and expenditures during each year of the plan, and discusses strategic goals and corresponding resources for city departments. The Plan is published each odd calendar year by the Controller's Office, the Mayor's Office of Public Policy and Finance, and the Board of Supervisors' Budget and Legislative Analyst. In even calendar years, the Five-Year Financial Plan Update, commonly known as the Joint Report, is issued and is currently available for FY2026-27 through FY 2029-30.

BUDGET RESOURCES

For budget resources and documents highlighted on page 87 of this book, please visit the City's website (SF.GOV). For further information on the Mayor's Proposed Budget, please see contact information below:

Mayor's Office of Public Policy and Finance

1 Dr. Carlton B. Goodlett Place, Room 200

Email: budget@sfgov.org

sf.gov/topics/budget

Controller's Office

1 Dr. Carlton B. Goodlett Place, Room 316

Phone: (415) 554-7500

sf.gov/departments/controllers-office

Clerk of The Board of Supervisors

1 Dr. Carlton B. Goodlett Place, Room 244

Phone: (415) 554-5184

sfbos.org

Mayor Lurie's administration is actively working on improving the performance metrics for the City and County of San Francisco. Current information on performance measures can be found in the below websites.

[SF Performance Scorecards](#)

Regularly-updated information on the efficiency and effectiveness of San Francisco government in eight highlighted service areas, including livability, public health, safety net, public safety, transportation, environment, economy, and finance.

sfgov.org/scorecards

SF Open Book

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

openbook.sfgov.org

SF Open Data

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

datasf.org

COMMONLY USED TERMS

ANNUAL COMPREHENSIVE FINANCIAL

REPORT (ACFR) – The City’s Annual Financial Report, which summarizes the performance of all revenue sources and accounts for total expenditures in the prior fiscal year.

ANNUALIZATION – Adjusting a partial year revenue or expense to reflect a full year’s worth of income or spending.

APPROPRIATION – Legislative designation of money to a department, program, or project for a particular use, including operations, personnel, or equipment.

ATTRITION SAVINGS – Salary savings that result when positions at a department are vacant.

BALANCED BUDGET – A budget in which revenues equal expenditures, with no deficit.

BALANCING – Process of making revenues match expenditures within each departmental budget and within the City budget as a whole.

BASE BUDGET – The budget predicated on maintaining the existing level of services and operations. The City and County of San Francisco require two-year budgeting annually, and the second year of the budget becomes the base budget for the following budget cycle.

BASELINE – (1) The annualized budget for the current fiscal year, which serves as the starting point for preparing the next fiscal year’s budget. (2) A required minimum of spending for a specific purpose.

BOND – A debt investment in which an investor loans money to an entity that borrows the funds for a defined period of time at a fixed interest rate. Bonds are used by companies and governments to finance a variety of projects and activities.

BUDGET AND APPROPRIATION ORDINANCE

(BAO) – The legislation that enacts the annual two-year budget. Formerly the Annual Appropriation Ordinance (AAO).

BUDGET CYCLE – The period of time in which the City’s financial plan for the upcoming fiscal year is developed; submitted to, reviewed, and enacted by the Board of Supervisors and signed by the Mayor; and implemented by city departments.

CAPITAL BUDGET – Funds to acquire land, plan and construct new buildings, expand or modify existing buildings, and/or purchase equipment related to such construction.

CAPITAL EXPENDITURE – Expenditures creating future benefits, used to acquire or upgrade physical assets such as equipment or property.

CARRYFORWARD – Funds remaining unspent at year-end that a department requests permission to spend during the following fiscal year. Some funds carry forward automatically at year-end.

CASH BASIS ACCOUNTING – An accounting methodology that recognizes revenues and expenditures when payments are made effective.

COST-OF-LIVING ADJUSTMENT (COLA) – A regularly scheduled adjustment to salaries, aid payments, or other types of expenditures to reflect the cost of inflation.

COUNTY-WIDE COST ALLOCATION PLAN

(COWCAP) – The County-Wide Cost Allocation Plan is developed annually by the Controller’s Office and calculates the overhead rate charged to each department for its share of citywide overhead costs, such as payroll, accounting, and operations.

DEFICIT – An excess of expenditures over revenues.

ENTERPRISE DEPARTMENT – A department that does not require a General Fund subsidy because it generates its own revenues by charging fees for services.

FIDUCIARY FUND – Used to account for assets held in trust by the government for the benefit of individuals or other entities. Government employee pension funds are an example of a fiduciary fund. Fiduciary funds are one of the three broad types of government funds, the other two being governmental and proprietary funds.

FISCAL YEAR – The twelve-month budget cycle. San Francisco’s fiscal year runs from July to June 30.

FRINGE – The dollar value of employee benefits such as health and dental, which varies from position to position.

FULL-TIME EQUIVALENT (FTE) – One or more employees who cumulatively work 40 hours/week.

FUND – Government budgets are made up of funds that organize and account for specific resources. Each fund is considered a separate accounting entity.

FUND BALANCE – The amount of funding that remains in a given fund at the end of the fiscal year.

GENERAL FUND – The largest of the City’s funds, the General Fund is a source for discretionary spending and funds many basic municipal services such as public safety, health and human services, and public works. Primary revenue sources include local taxes such as property, sales, business, and other taxes.

GENERAL FUND DEPARTMENT – A department that receives an annual appropriation from the City’s General Fund.

GOVERNMENTAL FUND – The City’s basic operating fund, includes the General Fund and Capital projects. One of the three broad types of government funds, the other two being the fiduciary fund and the proprietary fund.

INTERIM BUDGET – The citywide budget that is in effect for the first two months of the fiscal year, during the lag period between July 1—the date on which the Board of Supervisors must technically submit its budget—until mid-August when the new budget is signed into effect by the Mayor. The Mayor’s proposed budget serves as the interim budget.

MAJOR AND PROPRIETARY FUND – Used to account for a government’s on-going activities and operations, the proprietary fund includes enterprise funds (which account for activities in which a fee is charged to external user) and internal service funds (used for services provided to other funds or departments). One of the three broad types of government funds, the other two being the fiduciary fund and the governmental fund.

MAYOR’S PROPOSED BUDGET – The citywide budget submitted to the Board of Supervisors by the Mayor’s Office, by May 1 for selected Enterprise and other departments and June 1 for all remaining departments, that makes recommendations and estimates for the City’s financial operations for the ensuing fiscal year.

MEMORANDUM OF UNDERSTANDING (MOU) – A binding agreement between two parties.

ORDINANCE – A proposed or enacted law. Typically prepared by the City Attorney.

RAINY DAY CITY AND SCHOOL RESERVES

– Funds that are legally set-aside by the City Charter, Section 9.113.5, with the intent of protecting the City from being negatively impacted by the economy’s boom-bust cycle. Generally, the Rainy Day Reserve requires that money be saved when revenue growth exceeds a certain level (in good economic times) in order to create a cushion during economic downturns. Pursuant to Proposition C, approved by San Francisco voters in November of 2014, the original Rainy Day Reserve was split into two separate reserves—the City Reserve for use by the City and the School Reserve for use by the San Francisco Unified School District.

RESOLUTION – A type of legislation. Typically prepared by the sponsoring department or a member of the Board of Supervisors and generally directed internally.

REVISED BUDGET – The department’s budget at the end of the fiscal year. Over the course of the fiscal year, the department’s original budget may be amended to reflect supplemental appropriations, and receipt of unbudgeted grants.

SALARY ORDINANCE – The legislation that grants departments the authority to fill a specified number of positions during the fiscal year. Note that this is not the same as having the funding to fill that number of positions. Formerly the Annual Salary Ordinance (ASO). This legislation is passed at the same time as the Budget and Appropriation Ordinance.

SPECIAL FUND – Any fund other than the General Fund. Revenues in special funds are non-discretionary.

SURPLUS – An excess of revenue over expenditures.

TECHNICAL ADJUSTMENT – Changes made by the Mayor’s Office to the Mayor’s proposed budget after it has been submitted to the Board of Supervisors.

TWO-YEAR BUDGETING – The citywide process (beginning Fiscal Year 2012-13) of budgeting each year for the next two fiscal years.

