

****Amended in Committee - 6/25/2026**

CITY AND COUNTY OF SAN FRANCISCO

**MAYOR'S PROPOSED
BUDGET AND APPROPRIATION ORDINANCE**

AS OF JUNE 1, 2026



File No. 260596

Ordinance No. _____

**FISCAL YEAR ENDING JUNE 30, 2027 and
FISCAL YEAR ENDING JUNE 30, 2028**



OFFICE OF THE CONTROLLER

CITY AND COUNTY OF SAN FRANCISCO

Greg Wagner
Controller

ChiaYu Ma
Deputy Controller

PROPOSED INTERIM BUDGET AND APPROPRIATION ORDINANCE

AS OF JUNE 1, 2026

FISCAL YEAR ENDING JUNE 30, 2027

and

FISCAL YEAR ENDING JUNE 30, 2028

The Proposed Interim Budget and Appropriation Ordinance as of June 1, 2026 and its accompanying schedules are produced by the Controller's Budget Office. Upon approval, this is the document that is the legal authority for the City to spend funds during the fiscal year.

This document contains information on the sources and uses of City funds detailed by department and program. Additional schedules summarize City revenues and expenditures by service area, department, and fund. Please see the table of contents for a complete list of the information contained in this document.

Copies of this document are distributed to City libraries and posted on the City Controller's website (<http://www.sfcontroller.org>). They may also be viewed at the following City Hall offices:

Mayor's Office of Public Policy and Finance
1 Dr. Carlton B. Goodlett Place, Room 288

Controller's Office
1 Dr. Carlton B. Goodlett Place, Room 316

Clerk of the Board of Supervisors
1 Dr. Carlton B. Goodlett Place, Room 244

If you would like additional copies or need further information, please call the Controller's Budget Office at (415) 554-7500.

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FILE NO. _____ ORDINANCE NO. _____

**AN ORDINANCE APPROPRIATING ALL ESTIMATED RECEIPTS
AND ALL ESTIMATED EXPENDITURES FOR THE
CITY AND COUNTY OF SAN FRANCISCO
FOR THE FISCAL YEAR ENDING JUNE 30, 2027
and
THE FISCAL YEAR ENDING JUNE 30, 2028**

BE IT ORDAINED BY THE PEOPLE OF THE CITY AND COUNTY OF SAN FRANCISCO

SECTION 1. The amounts of estimated receipts, income, prior-year fund balance, prior-year reserves, de-appropriations, and revenue enumerated herein are hereby appropriated to the funds and departments indicated in this ordinance for the purpose of meeting appropriations herein provided.

SECTION 2. The amounts of proposed expenditures are hereby appropriated to the funds and departments as enumerated herein. Each department for which an expenditure appropriation is herein made is hereby authorized to use, in the manner provided by the law, the amounts so appropriated for the purposes specified in this appropriation ordinance.

CONSOLIDATED SCHEDULE OF SOURCES AND USES

Consolidated Schedule of Sources and Uses

Sources of Funds	FY 2026-27			FY 2027-28		
	General Fund	Self Supporting	Total	General Fund	Self Supporting	Total
Prior Year Fund Balance	42,448,773	573,880,980	616,329,753	462,546,684	353,903,141	816,449,825
Prior Year Reserves	117,602,320	2,835,013	120,437,333	73,520,816	2,389,055	75,909,871
Regular Revenues	7,140,359,896	8,975,075,826	16,115,435,722	7,109,594,361	9,236,868,066	16,346,462,427
Transfers Into the General Fund	297,199,449	(297,199,449)		266,569,368	(266,569,368)	
Sources of Funds Total	7,597,610,438	9,254,592,370	16,852,202,808	7,912,231,229	9,326,590,894	17,238,822,123
Uses of Funds	FY 2026-27			FY 2027-28		
	General Fund	Self Supporting	Total	General Fund	Self Supporting	Total
Gross Expenditures	6,704,304,179	10,646,606,479	17,350,910,658	6,938,065,411	10,975,856,040	17,913,921,451
Less Interdepartmental Recoveries	(751,521,759)	(797,636,157)	(1,549,157,916)	(781,391,333)	(862,777,407)	(1,644,168,740)
Capital Projects	95,820,572	475,341,325	571,161,897	106,496,355	322,162,520	428,658,875
Facilities Maintenance	2,993,998	75,865,326	78,859,324	3,062,948	83,372,661	86,435,609
Reserves	123,366,420	277,062,425	400,428,845	128,316,392	325,658,536	453,974,928
Transfers From the General Fund	1,422,647,028	(1,422,647,028)		1,517,681,456	(1,517,681,456)	
Uses of Funds Total	7,597,610,438	9,254,592,370	16,852,202,808	7,912,231,229	9,326,590,894	17,238,822,123

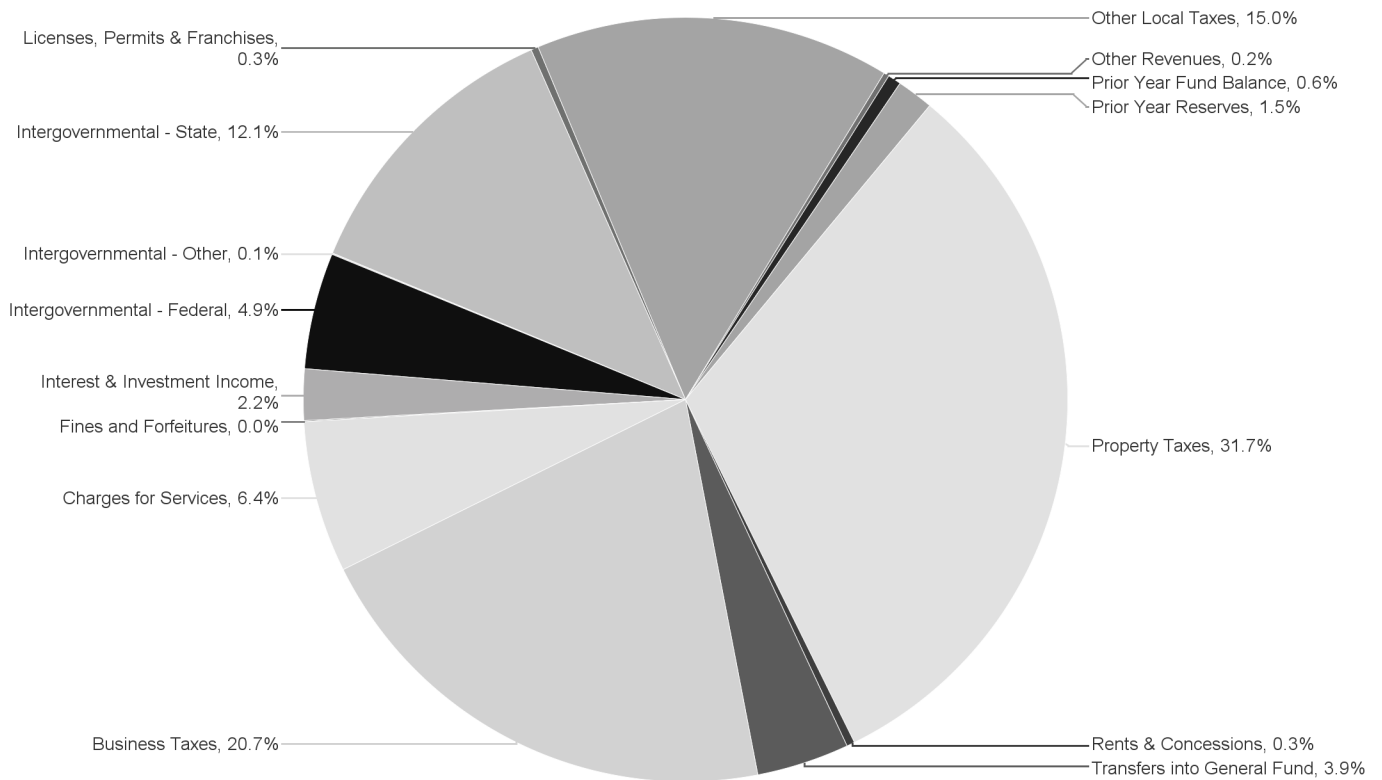
**SOURCES OF FUNDS BY MAJOR SERVICE AREA
AND DEPARTMENT**

Fiscal Year FY 2026-27								Fiscal Year FY 2027-28			
Department		Departmental Revenue and Recoveries	Allocated General Fund Support	Total Departmental Sources	Departmental Revenue and Recoveries	Allocated General Fund Support	Total Departmental Sources				
01: Public Protection											
ADP	Adult Probation	31,465,813	41,219,559	72,685,372	31,452,556	43,641,698	75,094,254				
CRT	Superior Court	0	34,010,934	34,010,934	0	34,326,323	34,326,323				
DAT	District Attorney	9,542,617	89,603,623	99,146,240	8,424,459	92,935,598	101,360,057				
DEM	Emergency Management	9,038,922	104,950,743	113,989,665	8,248,508	104,566,605	112,815,113				
DPA	Department Of Police Accountability	759,795	9,512,630	10,272,425	759,795	10,065,231	10,825,026				
FIR	Fire Department	184,902,781	390,610,096	575,512,877	186,390,125	409,556,738	595,946,863				
JUV	Juvenile Probation	18,407,543	37,056,785	55,464,328	18,658,421	34,498,862	53,157,283				
PDR	Public Defender	1,274,682	59,761,871	61,036,553	702,682	62,185,459	62,888,141				
POL	Police	180,552,785	702,143,717	882,696,502	178,457,446	722,541,898	900,999,344				
SDA	Office of Sheriff's Inspector General	0	1,557,714	1,557,714	0	1,659,170	1,659,170				
SHF	Sheriff	72,358,838	305,118,720	377,477,558	73,392,199	304,852,079	378,244,278				
TOTAL Public Protection		508,303,776	1,775,546,392	2,283,850,168	506,486,191	1,820,829,661	2,327,315,852				
02: Public Works, Transportation & Commerce											
AIR	Airport Commission	1,778,391,861	0	1,778,391,861	1,922,805,350	0	1,922,805,350				
BOA	Board Of Appeals	1,246,830	0	1,246,830	1,298,958	0	1,298,958				
DBI	Building Inspection	93,681,380	3,000,000	96,681,380	98,394,999	3,000,000	101,394,999				
DPW	Public Works	334,699,962	151,483,978	486,183,940	325,215,753	178,747,138	503,962,891				
ECN	Economic And Workforce Development	31,868,765	52,308,296	84,177,061	31,932,841	55,456,426	87,389,267				
MTA	Municipal Transportation Agency	942,996,045	662,210,000	1,605,206,045	1,050,306,664	657,750,000	1,708,056,664				
PRT	Port	231,787,269	0	231,787,269	172,680,199	0	172,680,199				
PUC	Public Utilities Commission	2,180,629,872	0	2,180,629,872	2,355,353,248	0	2,355,353,248				
TOTAL Public Works, Transportation & Commerce		5,595,301,984	869,002,274	6,464,304,258	5,957,988,012	894,953,564	6,852,941,576				
03: Human Welfare & Neighborhood Development											
AHR	Agency for Human Rights	4,032,512	25,477,970	29,510,482	4,032,512	22,828,388	26,860,900				
CHF	Children; Youth & Their Families	162,596,426	207,986,932	370,583,358	159,983,868	222,398,152	382,382,020				
CSS	Child Support Services	13,503,765	0	13,503,765	14,149,555	0	14,149,555				
DEC	Dept of Early Childhood	286,958,228	56,680,184	343,638,412	278,780,323	58,686,295	337,466,618				
ENV	Environment	35,961,541	545,149	36,506,690	36,406,668	390,998	36,797,666				
HOM	Homelessness And Supportive Housing	580,952,702	254,397,813	835,350,515	514,714,768	267,204,721	781,919,489				
HSA	Human Services	1,004,266,112	378,942,962	1,383,209,074	1,052,034,538	412,672,763	1,464,707,301				
MYR	Mayor	52,074,964	165,879,876	217,954,840	40,097,208	158,440,666	198,537,874				
RNT	Rent Arbitration Board	14,345,256	0	14,345,256	15,009,005	0	15,009,005				
TOTAL Human Welfare & Neighborhood Development		2,154,691,506	1,089,910,886	3,244,602,392	2,115,208,445	1,142,621,983	3,257,830,428				
04: Community Health											
DPH	Public Health	2,750,259,145	869,178,846	3,619,437,991	2,679,499,130	1,029,957,466	3,709,456,596				
TOTAL Community Health		2,750,259,145	869,178,846	3,619,437,991	2,679,499,130	1,029,957,466	3,709,456,596				

Fiscal Year FY 2026-27								Fiscal Year FY 2027-28		
Department		Departmental Revenue and Recoveries	Allocated General Fund Support	Total Departmental Sources	Departmental Revenue and Recoveries	Allocated General Fund Support	Total Departmental Sources			
05: Culture & Recreation										
AAM	Asian Art Museum	428,377	12,692,612	13,120,989	464,902	14,071,993	14,536,895			
ART	Arts Commission	37,464,736	8,343,955	45,808,691	39,183,786	6,661,934	45,845,720			
FAM	Fine Arts Museum	1,474,690	25,156,490	26,631,180	1,551,343	25,199,770	26,751,113			
LIB	Public Library	77,754,107	120,700,000	198,454,107	81,073,912	119,550,000	200,623,912			
LLB	Law Library	0	1,387,348	1,387,348	0	1,448,532	1,448,532			
REC	Recreation And Park Commission	262,646,273	91,500,021	354,146,294	188,914,489	89,810,677	278,725,166			
SCI	Academy Of Sciences	0	9,045,125	9,045,125	0	9,596,904	9,596,904			
WAR	War Memorial	22,660,353	9,014,763	31,675,116	24,254,417	9,037,232	33,291,649			
TOTAL Culture & Recreation		402,428,536	277,840,314	680,268,850	335,442,849	275,377,042	610,819,891			
06: General Administration & Finance										
ADM	General Services Agency - City Admin	505,563,124	88,073,745	593,636,869	535,920,843	107,982,595	643,903,438			
ASR	Assessor / Recorder	3,719,416	39,560,631	43,280,047	4,061,749	41,081,392	45,143,141			
BOS	Board Of Supervisors	737,466	24,911,294	25,648,760	710,146	25,901,734	26,611,880			
CAT	City Attorney	97,076,568	35,587,054	132,663,622	96,177,489	40,292,463	136,469,952			
CON	Controller	72,330,511	14,030,832	86,361,343	74,702,125	11,529,411	86,231,536			
CPC	City Planning	67,696,232	8,044,184	75,740,416	68,857,938	4,353,717	73,211,655			
CSC	Civil Service Commission	430,839	1,265,638	1,696,477	430,839	1,343,302	1,774,141			
ETH	Ethics Commission	157,200	9,146,980	9,304,180	157,200	9,258,450	9,415,650			
HRD	Human Resources	140,101,052	23,989,424	164,090,476	143,712,791	18,234,892	161,947,683			
HSS	Health Service System	12,160,612	1,150,000	13,310,612	12,767,441	0	12,767,441			
MYR	Mayor	3,019,223	9,221,372	12,240,595	3,148,448	9,693,557	12,842,005			
REG	Elections	923,191	22,097,366	23,020,557	379,148	23,186,843	23,565,991			
RET	Retirement System	62,148,297	0	62,148,297	63,470,330	0	63,470,330			
TIS	General Services Agency - Technology	164,897,836	7,640,547	172,538,383	170,232,433	4,284,021	174,516,454			
TTX	Treasurer/Tax Collector	28,475,553	21,473,896	49,949,449	28,381,423	22,051,784	50,433,207			
TOTAL General Administration & Finance		1,159,437,120	306,192,963	1,465,630,083	1,203,110,343	319,194,161	1,522,304,504			
07: General City Responsibilities										
GEN	General City Responsibility	6,771,186,340	(5,187,671,675)	1,583,514,665	7,034,747,509	(5,482,933,877)	1,551,813,632			
TOTAL General City Responsibilities		6,771,186,340	(5,187,671,675)	1,583,514,665	7,034,747,509	(5,482,933,877)	1,551,813,632			
Less Citywide Transfer Adjustments		(940,247,683)	0	(940,247,683)	(953,325,454)	0	(953,325,454)			
Less Interdepartmental Recoveries		(1,549,157,916)	0	(1,549,157,916)	(1,644,168,740)	0	(1,644,168,740)			
Net Total Sources of Funds		16,852,202,808	0	16,852,202,808	17,234,988,285	0	17,234,988,285			

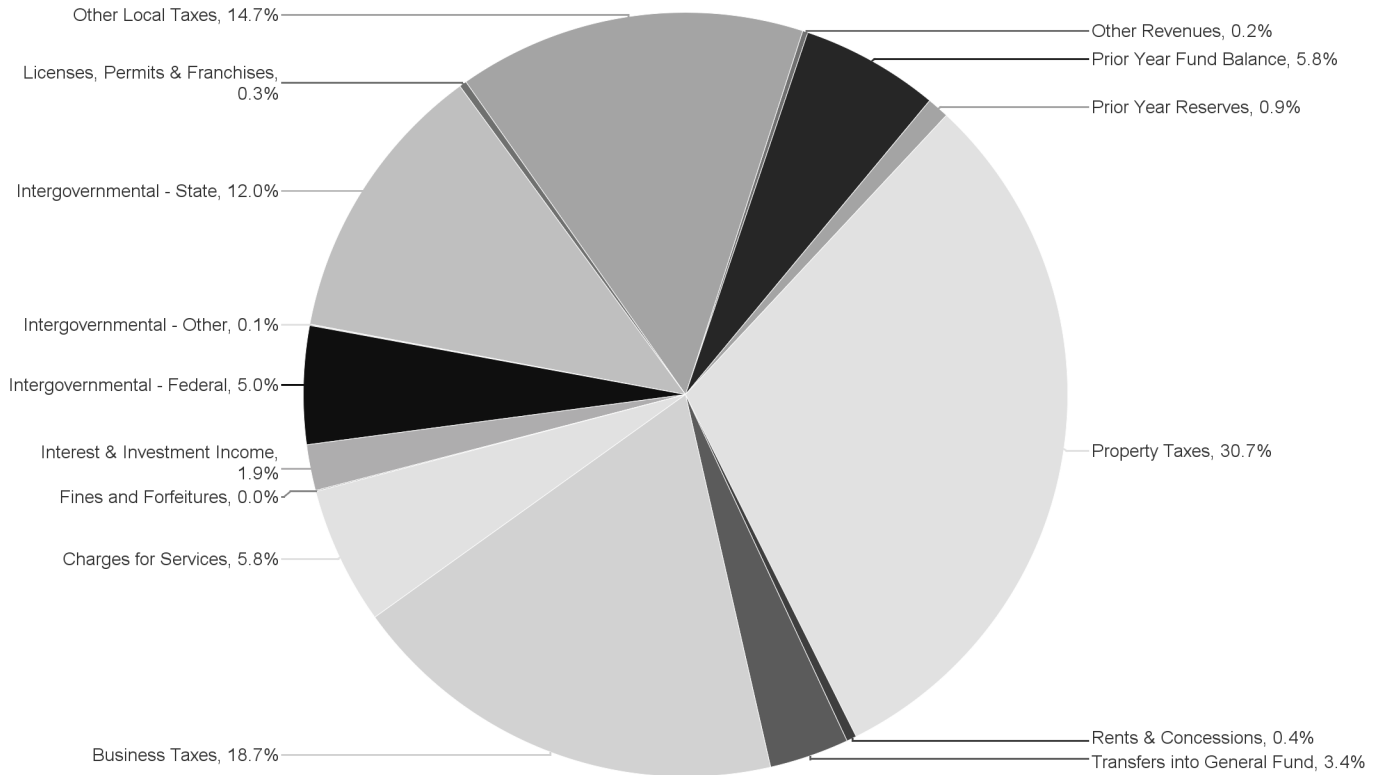
SOURCES OF FUNDS

**Sources of Funds - FY 2026-27
General Fund**



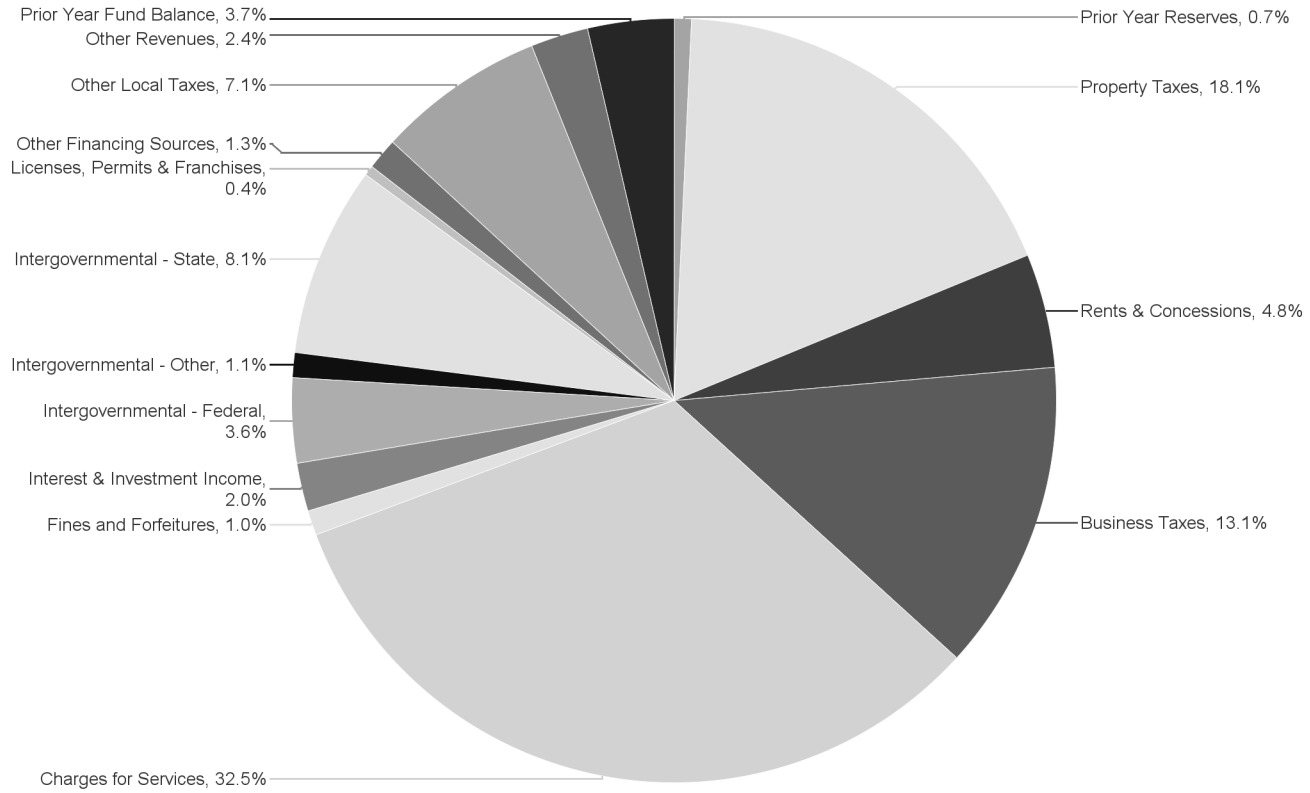
All Funds	Sorted by Size	
Sources of Funds	FY 2026-27	% of Total
Property Taxes	2,407,000,000	31.7%
Business Taxes	1,572,180,000	20.7%
Other Local Taxes	1,139,550,000	15.0%
Intergovernmental - State	921,200,085	12.1%
Charges for Services	487,089,606	6.4%
Intergovernmental - Federal	373,437,373	4.9%
Interest & Investment Income	164,804,277	2.2%
Rents & Concessions	25,886,450	0.3%
Licenses, Permits & Franchises	24,070,691	0.3%
Other Revenues	17,344,192	0.2%
Intergovernmental - Other	4,189,399	0.1%
Fines and Forfeitures	3,607,823	0.0%
Regular Revenues	7,140,359,896	94.0%
Transfers into General Fund	297,199,449	3.9%
Prior Year Reserves	117,602,320	1.5%
Prior Year Fund Balance	42,448,773	0.6%
Total Sources	7,597,610,438	100.0%

**Sources of Funds - FY 2027-28
General Fund**



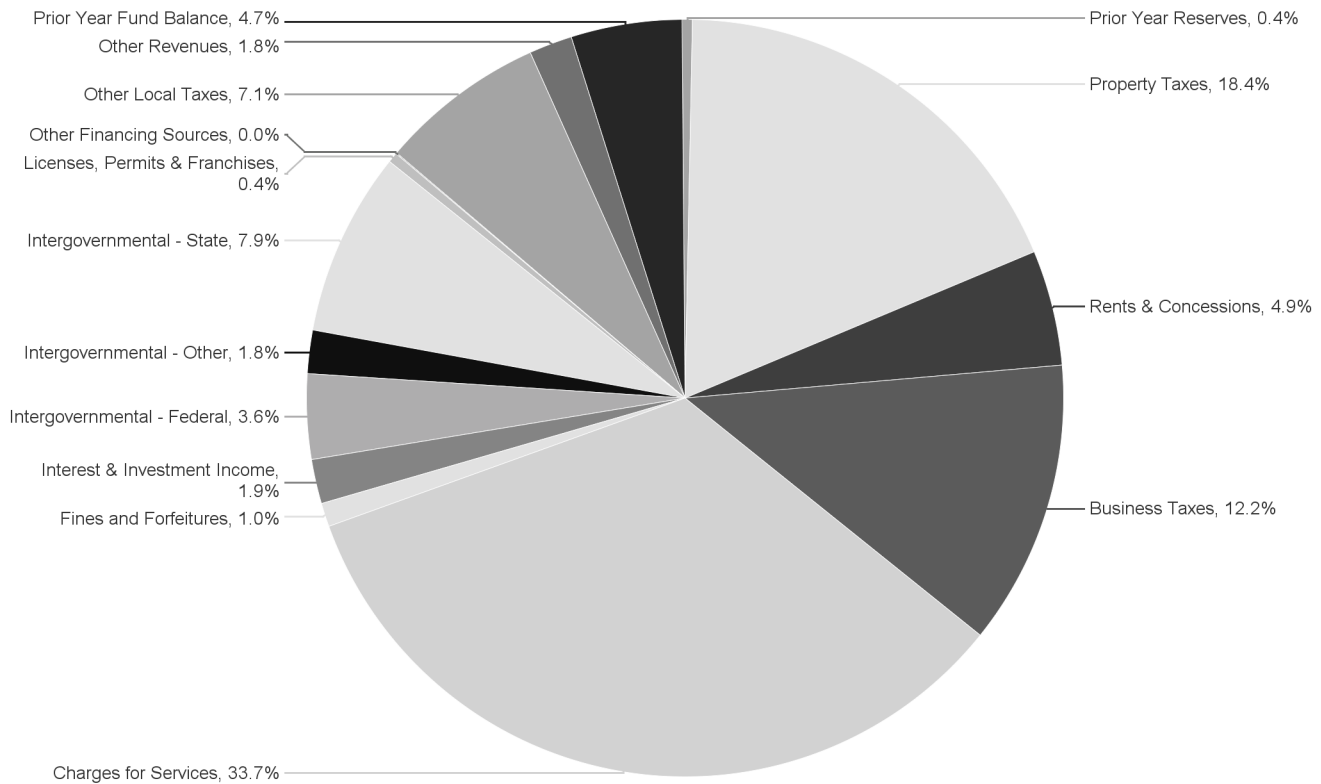
All Funds		Sorted by Size	
Sources of Funds		FY 2027-28	% of Total
Property Taxes		2,427,000,000	30.7%
Business Taxes		1,477,740,000	18.7%
Other Local Taxes		1,163,630,000	14.7%
Intergovernmental - State		949,265,847	12.0%
Charges for Services		459,882,735	5.8%
Intergovernmental - Federal		395,369,833	5.0%
Interest & Investment Income		153,454,277	1.9%
Rents & Concessions		33,387,572	0.4%
Licenses, Permits & Franchises		24,453,994	0.3%
Other Revenues		17,550,881	0.2%
Intergovernmental - Other		4,251,399	0.1%
Fines and Forfeitures		3,607,823	0.0%
Regular Revenues		7,109,594,361	89.9%
Prior Year Fund Balance		462,546,684	5.8%
Transfers into General Fund		266,569,368	3.4%
Prior Year Reserves		73,520,816	0.9%
		802,636,868	10.1%
Total Sources		7,912,231,229	100.0%

**Sources of Funds FY 2026-27
All Funds**



All Funds		Sorted by Size	
Sources of Funds	FY 2026-27	% of Total	
Charges for Services	5,481,567,151	32.5%	
Property Taxes	3,042,960,858	18.1%	
Business Taxes	2,215,211,062	13.1%	
Intergovernmental - State	1,357,316,209	8.1%	
Other Local Taxes	1,197,000,000	7.1%	
Rents & Concessions	812,380,283	4.8%	
Intergovernmental - Federal	604,503,871	3.6%	
Other Revenues	410,302,526	2.4%	
Interest & Investment Income	343,382,009	2.0%	
Other Financing Sources	225,064,447	1.3%	
Intergovernmental - Other	177,580,951	1.1%	
Fines and Forfeitures	176,698,065	1.0%	
Licenses, Permits & Franchises	71,468,290	0.4%	
Regular Revenues	16,115,435,722	95.6%	
Prior Year Fund Balance	616,329,753	3.7%	
Prior Year Reserves	120,437,333	0.7%	
	736,767,086	4.4%	
Total Sources	16,852,202,808	100.0%	

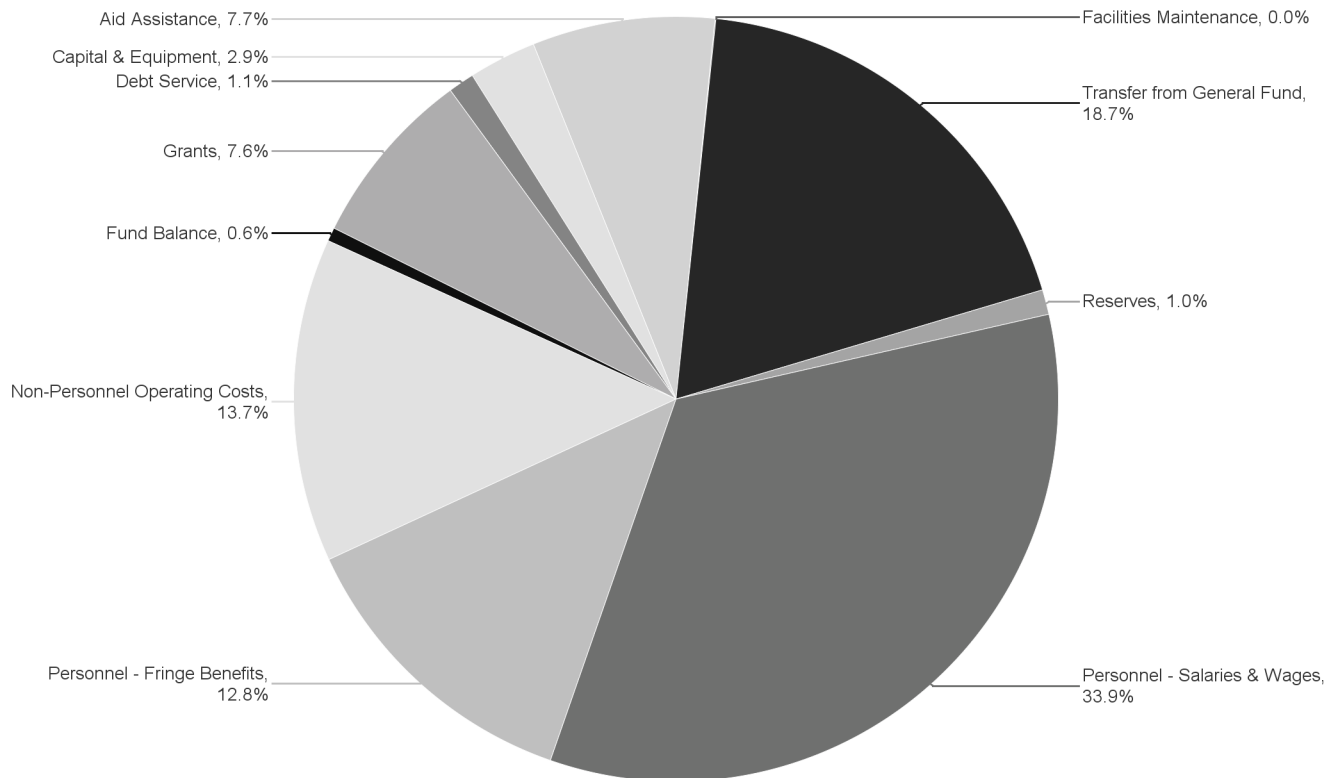
**Sources of Funds FY 2027-28
All Funds**



All Funds		Sorted by Size	
Sources of Funds	FY 2027-28	% of Total	
Charges for Services	5,815,269,788	33.7%	
Property Taxes	3,167,534,707	18.4%	
Business Taxes	2,095,491,620	12.2%	
Intergovernmental - State	1,354,946,308	7.9%	
Other Local Taxes	1,221,310,000	7.1%	
Rents & Concessions	848,659,313	4.9%	
Intergovernmental - Federal	625,455,796	3.6%	
Interest & Investment Income	326,283,720	1.9%	
Intergovernmental - Other	318,820,902	1.8%	
Other Revenues	318,055,290	1.8%	
Fines and Forfeitures	173,961,248	1.0%	
Licenses, Permits & Franchises	73,673,735	0.4%	
Other Financing Sources	7,000,000	0.0%	
Regular Revenues	16,346,462,427	94.8%	
Prior Year Fund Balance	816,449,825	4.7%	
Prior Year Reserves	75,909,871	0.4%	
Total Sources	17,238,822,123	100.0%	

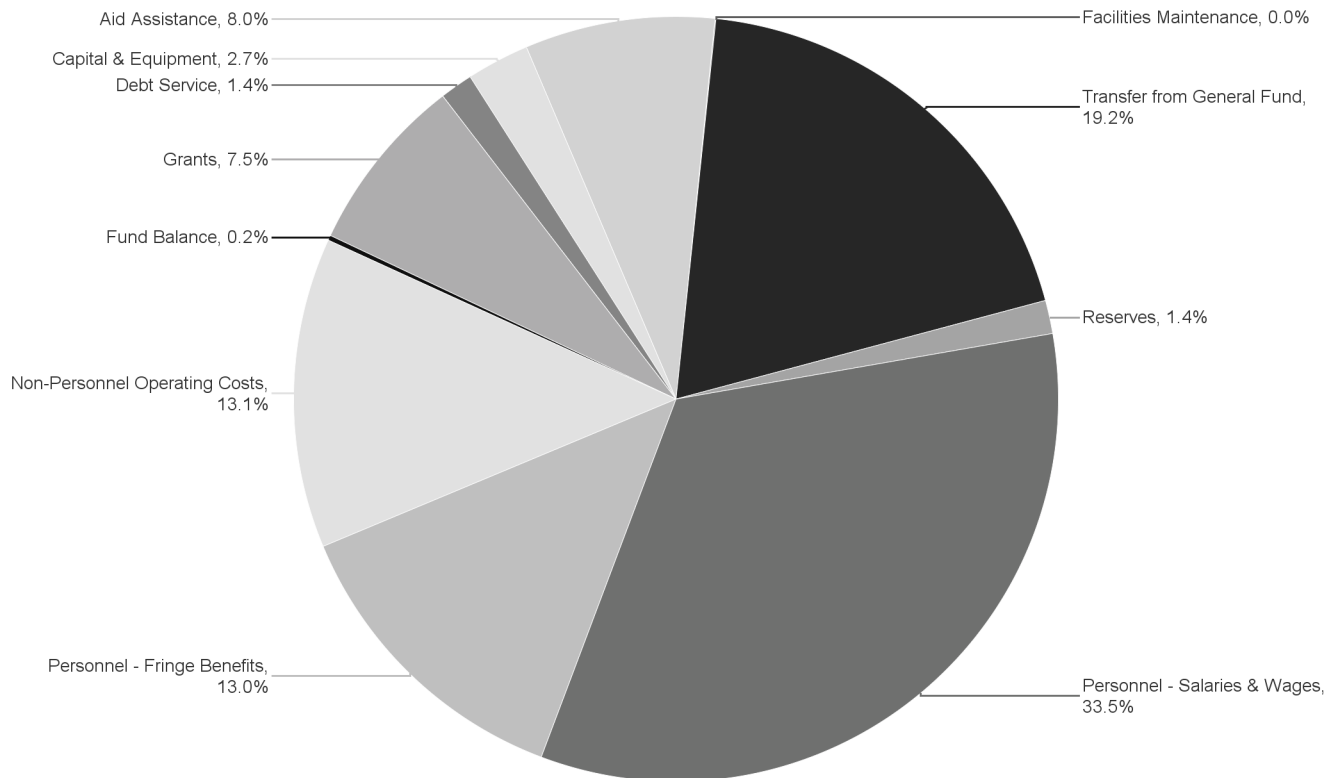
USES OF FUNDS

**Uses of Funds - FY 2026-27
General Fund**



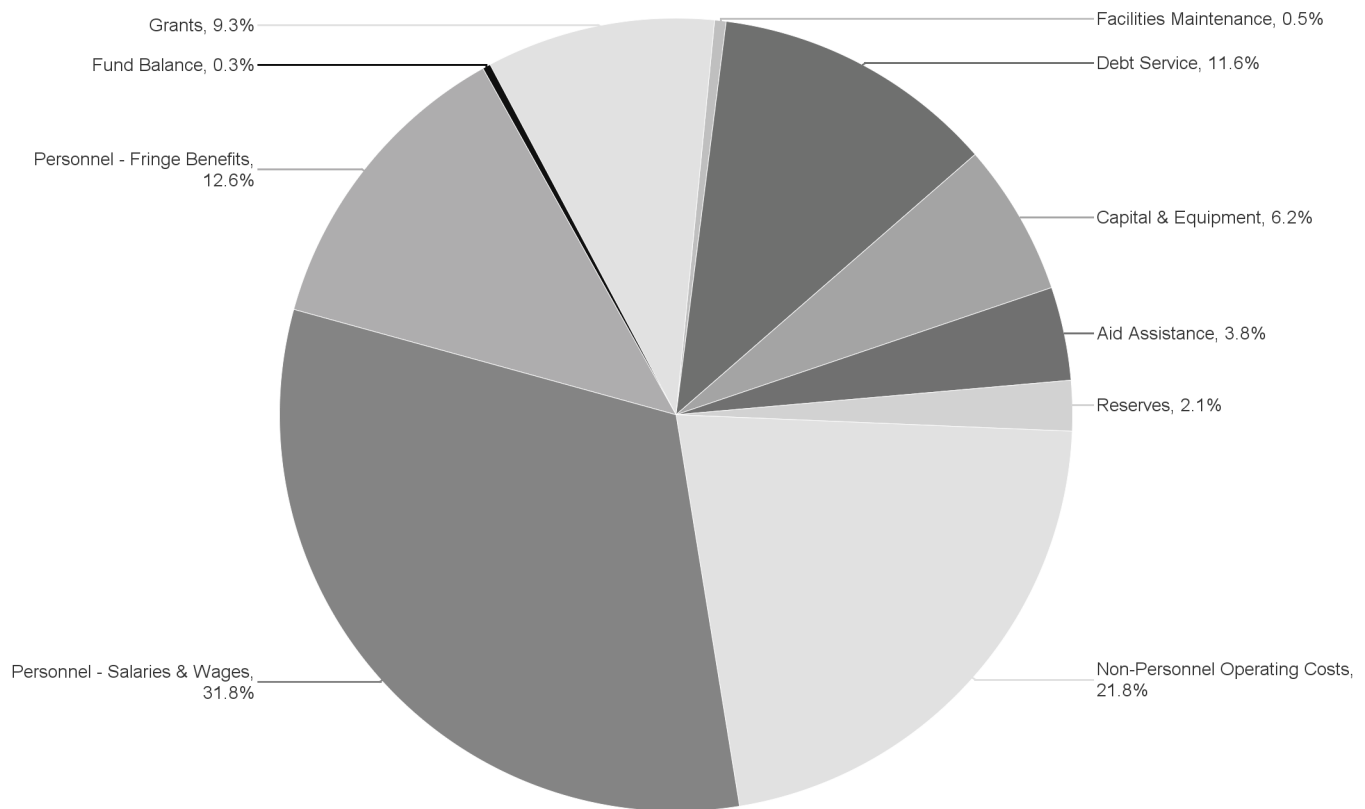
Types of Uses	Gross		Net Recoveries	
	FY 2026-27	% of Total	FY 2026-27	% of Total
Personnel - Salaries & Wages	2,610,378,084	34.4%	2,574,761,588	33.9%
Personnel - Fringe Benefits	984,600,439	13.0%	971,166,363	12.8%
Personnel - Sub Total	3,594,978,523	47.3%	3,545,927,951	46.7%
Non-Personnel Operating Costs	1,054,046,215	13.9%	1,039,664,608	13.7%
Aid Assistance	585,993,679	7.7%	585,993,679	7.7%
Grants	575,723,084	7.6%	575,723,084	7.6%
Capital & Equipment	217,323,070	2.9%	217,323,070	2.9%
Debt Service	83,970,600	1.1%	83,970,600	1.1%
Reserves	79,647,430	1.0%	79,647,430	1.0%
Fund Balance	43,718,990	0.6%	43,718,990	0.6%
Facilities Maintenance	2,993,998	0.0%	2,993,998	0.0%
Services of Other Depts, Recoveries & Ov	(63,432,179)	(0.8%)	0	0.0%
Transfer from General Fund	1,422,647,028	18.7%	1,422,647,028	18.7%
Non-Personnel - Sub Total	4,002,631,915	52.7%	4,051,682,487	53.3%
Grand Total	7,597,610,438	100.0%	7,597,610,438	100.0%

**Uses of Funds - FY 2027-28
General Fund**



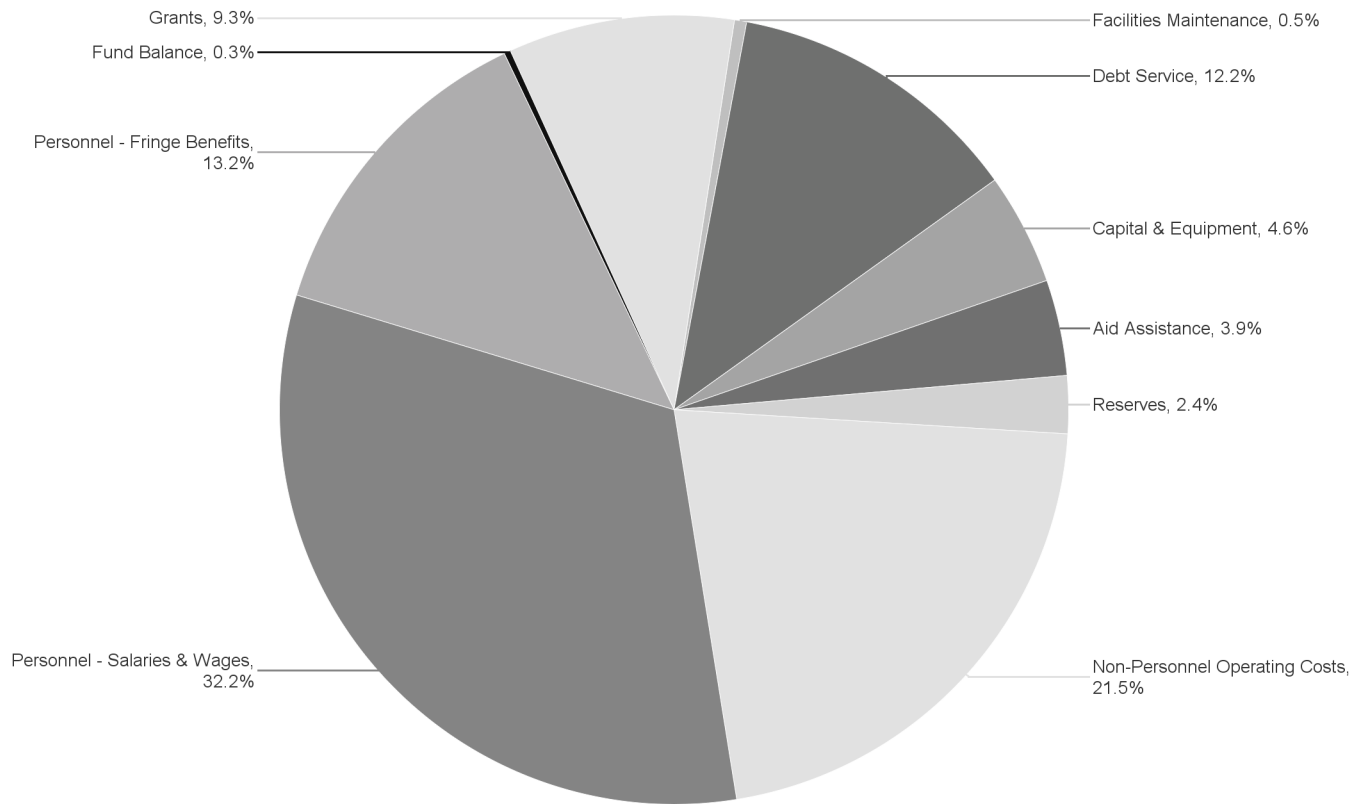
Types of Uses	Gross		Net Recoveries	
	FY 2027-28	% of Total	FY 2027-28	% of Total
Personnel - Salaries & Wages	2,667,986,151	33.7%	2,648,790,965	33.5%
Personnel - Fringe Benefits	1,034,111,145	13.1%	1,026,671,093	13.0%
Personnel - Sub Total	3,702,097,296	46.8%	3,675,462,059	46.5%
Non-Personnel Operating Costs	1,044,779,754	13.2%	1,037,262,945	13.1%
Aid Assistance	635,378,731	8.0%	635,378,731	8.0%
Grants	595,068,365	7.5%	595,068,365	7.5%
Capital & Equipment	209,687,345	2.7%	209,687,345	2.7%
Reserves	111,386,392	1.4%	111,386,392	1.4%
Debt Service	110,310,988	1.4%	110,310,988	1.4%
Fund Balance	16,930,000	0.2%	16,930,000	0.2%
Facilities Maintenance	3,062,948	0.0%	3,062,948	0.0%
Services of Other Depts, Recoveries & Ov	(34,152,046)	(0.4%)	0	0.0%
Transfer from General Fund	1,517,681,456	19.2%	1,517,681,456	19.2%
Non-Personnel - Sub Total	4,210,133,933	53.2%	4,236,769,170	53.5%
Grand Total	7,912,231,229	100.0%	7,912,231,229	100.0%

**Uses of Funds - FY 2026-27
All Funds**



Types of Uses	Gross		Net Recoveries	
	FY 2026-27	% of Total	FY 2026-27	% of Total
Personnel - Salaries & Wages	5,488,806,410	32.6%	5,365,940,381	31.8%
Personnel - Fringe Benefits	2,176,046,444	12.9%	2,127,336,002	12.6%
Personnel - Sub Total	7,664,852,854	45.5%	7,493,276,384	44.5%
Non-Personnel Operating Costs	3,753,683,041	22.3%	3,669,657,463	21.8%
Debt Service	1,951,842,886	11.6%	1,951,842,886	11.6%
Capital & Equipment	1,045,292,551	6.2%	1,045,292,551	6.2%
Aid Assistance	641,526,741	3.8%	641,526,741	3.8%
Grants	1,571,318,614	9.3%	1,571,318,614	9.3%
Reserves	345,816,491	2.1%	345,816,491	2.1%
Fund Balance	54,612,354	0.3%	54,612,354	0.3%
Facilities Maintenance	78,859,324	0.5%	78,859,324	0.5%
Services of Other Depts, Recoveries & Ov	(255,602,048)	(1.5%)	0	0.0%
Non-Personnel - Sub Total	9,187,349,954	54.5%	9,358,926,424	55.5%
Grand Total	16,852,202,808	100.0%	16,852,202,808	100.0%
Average Per Employee (FTE)				
Personnel - Salary & Wages	167,565	71.6%		
Personnel - Fringe Benefits	66,432	28.4%		
Grand Total	233,997	100.0%		

**Uses of Funds - FY 2027-28
All Funds**



Types of Uses	Gross		Net Recoveries	
	FY 2027-28	% of Total	FY 2027-28	% of Total
Personnel - Salaries & Wages	5,693,188,417	33.0%	5,557,072,530	32.2%
Personnel - Fringe Benefits	2,335,319,844	13.5%	2,279,485,730	13.2%
Personnel - Sub Total	8,028,508,261	46.6%	7,836,558,259	45.5%
Non-Personnel Operating Costs	3,794,500,521	22.0%	3,703,779,511	21.5%
Debt Service	2,095,992,794	12.2%	2,095,992,794	12.2%
Capital & Equipment	789,148,828	4.6%	789,148,828	4.6%
Aid Assistance	676,337,713	3.9%	676,337,713	3.9%
Grants	1,596,594,481	9.3%	1,596,594,481	9.3%
Reserves	407,628,036	2.4%	407,628,036	2.4%
Fund Balance	46,346,892	0.3%	46,346,892	0.3%
Facilities Maintenance	86,435,609	0.5%	86,435,609	0.5%
Services of Other Depts, Recoveries & Ov	(282,671,012)	(1.6%)	0	0.0%
Non-Personnel - Sub Total	9,210,313,862	53.4%	9,402,263,864	54.5%
Grand Total	17,238,822,123	100.0%	17,238,822,123	100.0%
Average Per Employee (FTE)				
Personnel - Salary & Wages	175,135	70.9%		
Personnel - Fringe Benefits	71,840	29.1%		
Grand Total	246,975	100.0%		

**POSITIONS BY MAJOR SERVICE AREA
AND DEPARTMENT**

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Service Area: A, Public Protection					
Adult Probation	146.07	181.30	35.23	185.51	4.21
Department Of Police Accountability	35.26	39.21	3.95	39.26	0.05
District Attorney	282.28	280.32	(1.96)	274.89	(5.43)
Emergency Management	311.97	293.13	(18.84)	274.21	(18.92)
Fire Department	1,852.20	1,838.09	(14.11)	1,848.98	10.89
Juvenile Probation	176.96	178.28	1.32	173.42	(4.86)
Office of Sheriff's Inspector General	2.14	2.80	0.66	2.77	(0.03)
Police	2,902.98	2,867.97	(35.01)	2,854.74	(13.23)
Public Defender	214.85	215.55	0.70	209.23	(6.32)
Sheriff	944.75	983.93	39.18	972.49	(11.44)
Service Area: A, Public Protection Total	6,869.46	6,880.58	11.12	6,835.5	(45.08)

Service Area: B, Public Works, Transportation & Commerce

Airport Commission	1,820.44	1,826.30	5.86	1,825.77	(0.53)
Board Of Appeals	3.50	3.49	(0.01)	3.49	0.00
Building Inspection	291.35	233.10	(58.25)	234.21	1.11
Economic And Workforce Development	109.61	105.21	(4.40)	94.71	(10.50)
Municipal Transportation Agency	5,169.36	5,168.72	(0.64)	5,245.42	76.70
Port	243.93	250.49	6.56	251.41	0.92
Public Utilities Commission	1,781.15	1,793.03	11.88	1,792.30	(0.73)
Public Works	1,087.02	1,061.93	(25.09)	1,038.92	(23.01)
Service Area: B, Public Works, Transportation & Commerc	10,506.36	10,442.27	(64.09)	10,486.23	43.96

Service Area: C, Human Welfare & Neighborhood Development

Agency for Human Rights	0.00	32.54	32.54	26.28	(6.26)
Children; Youth & Their Families	67.03	65.07	(1.96)	65.07	0.00
Child Support Services	59.43	59.47	0.04	57.45	(2.02)
Dept of Early Childhood	62.39	67.68	5.29	71.89	4.21
Environment	95.92	92.99	(2.93)	92.60	(0.39)
Homelessness And Supportive Housing	247.47	229.03	(18.44)	218.51	(10.52)
Human Rights Commission	32.84	0.00	(32.84)	0.00	0.00
Human Services	2,302.39	2,267.87	(34.52)	2,228.97	(38.90)
Mayor	46.77	44.52	(2.25)	44.55	0.03
Rent Arbitration Board	47.49	47.43	(0.06)	47.20	(0.23)
Service Area: C, Human Welfare & Neighborhood Develop	2,961.73	2,906.6	(55.13)	2,852.52	(54.08)

Service Area: D, Community Health

Public Health	7,614.95	7,690.07	75.12	7,610.98	(79.09)
Service Area: D, Community Health Total	7,614.95	7,690.07	75.12	7,610.98	(79.09)

Service Area: E, Culture & Recreation

Academy Of Sciences	12.20	13.17	0.97	13.17	0.00
Arts Commission	26.94	32.98	6.04	30.78	(2.20)

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Service Area: E, Culture & Recreation					
Asian Art Museum	53.88	53.90	0.02	52.86	(1.04)
Fine Arts Museum	104.52	102.48	(2.04)	97.18	(5.30)
Law Library	1.54	2.26	0.72	2.26	0.00
Public Library	733.23	737.28	4.05	737.14	(0.14)
Recreation And Park Commission	965.51	972.17	6.66	966.62	(5.55)
War Memorial	66.95	63.83	(3.12)	63.82	(0.01)
Service Area: E, Culture & Recreation Total	1,964.77	1,978.07	13.30	1,963.83	(14.24)
Service Area: F, General Administration & Finance					
Assessor / Recorder	180.21	183.39	3.18	181.56	(1.83)
Board Of Supervisors	95.98	95.97	(0.01)	96.30	0.33
City Attorney	339.18	339.45	0.27	328.36	(11.09)
City Planning	166.01	221.91	55.90	195.75	(26.16)
Civil Service Commission	6.10	6.10	0.00	6.10	0.00
Controller	249.02	241.01	(8.01)	229.31	(11.70)
Elections	52.36	50.39	(1.97)	50.45	0.06
Ethics Commission	26.77	23.10	(3.67)	22.98	(0.12)
General Services Agency - City Admin	899.80	848.90	(50.90)	829.89	(19.01)
General Services Agency - Technology	250.57	245.20	(5.37)	231.48	(13.72)
Health Service System	38.24	36.65	(1.59)	36.65	0.00
Human Resources	188.17	188.59	0.42	177.23	(11.36)
Mayor	42.09	41.75	(0.34)	41.79	0.04
Retirement System	152.81	158.53	5.72	158.55	0.02
Treasurer/Tax Collector	183.60	177.66	(5.94)	171.93	(5.73)
Service Area: F, General Administration & Finance Total	2,870.91	2,858.6	(12.31)	2,758.33	(100.27)
Grand Total	32,788.18	32,756.19	(31.99)	32,507.39	(248.8)

MAJOR FUND BUDGETARY RECAP

City and County of San Francisco
Major Fund Budgetary Recap
Budget Year 2026-2027
(in Thousands of Dollars)

	Governmental Funds						Total All Funds
	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	
Prior Year Fund Balance	42,449	192,053	5,500	451	367,145	8,669	616,330
Prior Year Reserves	117,602	2,835					120,437
Prior Year Sources Total	160,051	194,888	5,500	451	367,145	8,669	736,767
Property Taxes	2,407,000	275,710		360,251			3,042,961
Other Local Taxes	1,139,550	57,450					1,197,000
Business Taxes	1,572,180	643,031					2,215,211
Rents & Concessions	25,886	74,145			697,965	616	812,380
Fines and Forfeitures	3,608	39,590		14,315	119,185		176,698
Interest & Investment Income	164,804	50,034			118,559		343,382
Licenses, Permits & Franchises	24,071	18,793			28,605		71,468
Intergovernmental - State	921,200	261,817	580	700	173,019		1,357,316
Intergovernmental - Federal	373,437	199,813			31,253		604,504
Intergovernmental - Other	4,189	7,657			165,486	249	177,581
Charges for Services	487,090	179,393			4,813,160	1,824	5,481,567
Other Revenues	17,344	164,506	2,636	7,693	132,521	85,603	410,303
Other Financing Sources			25,064		200,000		225,064
Current Year Sources Total	7,140,360	1,971,939	28,280	382,959	6,479,754	2,688	16,115,436
Contribution Transfers In		474,295			865,199		1,339,494
Operating Transfer In	297,199	88,574		4,628	271,723		662,124
Transfer In Total	297,199	562,869		4,628	1,136,922		2,001,618
Available Sources Total	7,597,610	2,729,696	33,780	388,037	7,983,821	11,357	18,853,821
Community Health	(1,313,062)	(405,765)		(2,628)	(1,842,918)	(9,124)	(3,573,496)
Culture & Recreation	(216,575)	(452,027)	(1,522)			(115)	(670,239)
General Administration & Finance	(368,729)	(141,982)	5,390			(11,357)	(616,957)
General City Responsibilities	(262,247)	(72,464)		(385,410)			(720,121)
Human Welfare & Neighborhood Development	(1,733,488)	(1,310,899)					(3,044,387)
Public Protection	(2,019,924)	(53,651)	1,000		(138,976)		(2,211,551)
Public Works, Transportation & Commerce	(217,219)	(229,473)	(39,444)		(5,474,704)		(5,960,840)
Current Year Uses Total	(6,131,244)	(2,666,260)	(34,576)	(388,037)	(7,456,597)	(11,357)	(16,797,590)
Contribution Transfers Out	(1,339,494)						(1,339,494)
Operating Transfer Out	(83,153)	(62,167)	796		(490,847)		(635,371)
Transfer Out Total	(1,422,647)	(62,167)	796		(490,847)		(1,974,866)
Proposed Uses Total	(7,553,891)	(2,728,428)	(33,780)	(388,037)	(7,947,444)	(11,357)	(18,772,456)
Fund Balance	43,719	1,268			9,625		54,612

City and County of San Francisco
Major Fund Budgetary Recap
Budget Year 2027-2028
(in Thousands of Dollars)

	Governmental Funds							Total All Funds
	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Other Agency/ Trust	
Prior Year Fund Balance	462,547	162,106		459	183,471	7,804	63	816,450
Prior Year Reserves	73,521	2,389						75,910
Prior Year Sources Total	536,068	164,495		459	183,471	7,804	63	892,360
Property Taxes	2,427,000	279,290		295,245	166,000			3,167,535
Other Local Taxes	1,163,630	57,680						1,221,310
Business Taxes	1,477,740	617,752						2,095,492
Rents & Concessions	33,388	76,293			724,578	616	13,785	848,659
Fines and Forfeitures	3,608	37,128		13,856	119,370			173,961
Interest & Investment Income	153,454	47,116			115,729		9,984	326,284
Licenses, Permits & Franchises	24,454	19,135			30,084			73,674
Intergovernmental - State	949,266	228,660		700	176,320			1,354,946
Intergovernmental - Federal	395,370	193,728			36,358			625,456
Intergovernmental - Other	4,251	7,592			306,724	253		318,821
Charges for Services	459,883	186,747			5,166,716	1,824	100	5,815,270
Other Revenues	17,551	86,094		2,713	131,630		80,068	318,055
Other Financing Sources			7,000					7,000
Current Year Sources Total	7,109,594	1,837,213	7,000	312,513	6,973,510	2,693	103,938	16,346,462
Contribution Transfers In		485,170			955,007			1,440,177
Operating Transfer In	266,569	82,925		5,079	270,819			625,392
Transfer In Total	266,569	568,095		5,079	1,225,826			2,065,569
Available Sources Total	7,912,231	2,569,804	7,000	318,051	8,382,807	10,497	104,001	19,304,391
Community Health	(1,327,717)	(388,363)		(3,079)	(1,935,154)		(9,124)	(3,663,437)
Culture & Recreation	(222,982)	(380,670)					(115)	(603,767)
General Administration & Finance	(381,158)	(145,433)				(10,497)	(94,762)	(631,850)
General City Responsibilities	(316,128)	(74,182)		(314,973)				(705,283)
Human Welfare & Neighborhood Development	(1,813,647)	(1,251,256)						(3,064,902)
Public Protection	(2,067,957)	(42,456)			(144,959)			(2,255,372)
Public Works, Transportation & Commerce	(248,030)	(212,362)	(7,000)		(5,800,472)			(6,267,864)
Current Year Uses Total	(6,377,620)	(2,494,722)	(7,000)	(318,051)	(7,880,585)	(10,497)	(104,001)	(17,192,475)
Contribution Transfers Out	(1,440,177)							(1,440,177)
Operating Transfer Out	(77,504)	(56,845)			(456,390)			(590,739)
Transfer Out Total	(1,517,681)	(56,845)			(456,390)			(2,030,916)
Proposed Uses Total	(7,895,301)	(2,551,567)	(7,000)	(318,051)	(8,336,974)	(10,497)	(104,001)	(19,223,391)
Fund Balance	16,930	18,237			11,180			46,347

APPROPRIATION DETAIL BY DEPARTMENT

Department: SCI Academy Of Sciences

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>						
Salaries		1,812,990	2,011,626	198,636	2,095,189	83,563
Mandatory Fringe Benefits		677,387	777,672	100,285	833,234	55,562
Non-Personnel Services		1,140,081	1,140,081		1,140,081	
Capital Outlay		1,327,221	1,676,582	349,361	1,657,911	(18,671)
Services Of Other Depts		3,155,261	3,439,164	283,903	3,870,489	431,325
Total Uses by Chart of Accounts		8,112,940	9,045,125	932,185	9,596,904	551,779
<u>Sources Summary</u>						
General Fund Support		8,112,940	9,045,125	932,185	9,596,904	551,779
Total Sources by Chart of Accounts		8,112,940	9,045,125	932,185	9,596,904	551,779
<u>Fund Summary</u>						
General Fund		8,112,940	9,045,125	932,185	9,596,904	551,779
Total Uses by Funds		8,112,940	9,045,125	932,185	9,596,904	551,779
<u>Division Summary</u>						
SCI Academy of Sciences		8,112,940	9,045,125	932,185	9,596,904	551,779
Total Uses by Division		8,112,940	9,045,125	932,185	9,596,904	551,779

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	1,812,990	2,011,626	198,636	2,095,189	83,563
			Mandatory Fringe Benefits	677,387	777,672	100,285	833,234	55,562
			Non-Personnel Services	1,140,081	1,140,081		1,140,081	
			Services Of Other Depts	3,155,261	3,439,164	283,903	3,870,489	431,325
10000	Total			6,785,719	7,368,543	582,824	7,938,993	570,450
Operating Total				6,785,719	7,368,543	582,824	7,938,993	570,450
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	15806	Sci - Facility Maintenance	1,327,221	1,676,582	349,361	1,657,911	(18,671)

Department: SCL Academy Of Sciences

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Annual Projects - Authority Control								
10010	Total			1,327,221	1,676,582	349,361	1,657,911	(18,671)
Annual Projects - Authority Control Total				1,327,221	1,676,582	349,361	1,657,911	(18,671)
Total Uses of Funds				8,112,940	9,045,125	932,185	9,596,904	551,779

Department: ADP Adult Probation

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>						
Salaries		20,494,699	25,696,813	5,202,114	27,367,409	1,670,596
Mandatory Fringe Benefits		10,043,467	13,317,580	3,274,113	14,072,270	754,690
Non-Personnel Services		6,748,340	7,176,482	428,142	6,766,639	(409,843)
City Grant Program		17,456,172	17,722,377	266,205	18,626,060	903,683
Materials & Supplies		682,572	934,600	252,028	348,931	(585,669)
Programmatic Projects		3,144,935	4,484,531	1,339,596	4,470,818	(13,713)
Services Of Other Depts		3,055,373	3,352,989	297,616	3,442,127	89,138
Total Uses by Chart of Accounts		61,625,558	72,685,372	11,059,814	75,094,254	2,408,882
<u>Sources Summary</u>						
Intergovernmental: Federal		160,729	160,729			(160,729)
Intergovernmental: State		22,675,132	23,464,961	789,829	23,375,895	(89,066)
Charges for Services		500	500		2,500	2,000
Expenditure Recovery		7,765,537	7,839,623	74,086	8,074,161	234,538
General Fund Support		31,023,660	41,219,559	10,195,899	43,641,698	2,422,139
Total Sources by Chart of Accounts		61,625,558	72,685,372	11,059,814	75,094,254	2,408,882
<u>Fund Summary</u>						
General Fund		57,729,697	68,129,682	10,399,985	71,378,359	3,248,677
Public Protection Fund		3,895,861	4,555,690	659,829	3,715,895	(839,795)
Total Uses by Funds		61,625,558	72,685,372	11,059,814	75,094,254	2,408,882
<u>Division Summary</u>						
ADP Adult Probation		61,625,558	72,685,372	11,059,814	75,094,254	2,408,882
Total Uses by Division		61,625,558	72,685,372	11,059,814	75,094,254	2,408,882

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	19,464,754	24,428,321	4,963,567	26,127,128	1,698,807

Department: ADP Adult Probation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
			Mandatory Fringe Benefits	9,548,711	12,691,731	3,143,020	13,495,601	803,870
			Non-Personnel Services	6,597,439	7,073,319	475,880	6,731,639	(341,680)
			City Grant Program	15,793,383	16,934,058	1,140,675	17,921,079	987,021
			Materials & Supplies	125,102	909,600	784,498	323,931	(585,669)
			Services Of Other Depts	3,055,373	3,352,989	297,616	3,442,127	89,138
10000 Total				54,584,762	65,390,018	10,805,256	68,041,505	2,651,487
Operating Total				54,584,762	65,390,018	10,805,256	68,041,505	2,651,487
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	21824	Treatment Recovery Prevention	3,144,935	2,739,664	(405,271)	3,336,854	597,190
10010 Total				3,144,935	2,739,664	(405,271)	3,336,854	597,190
Annual Projects - Authority Control Total				3,144,935	2,739,664	(405,271)	3,336,854	597,190
Continuing Projects - Authority Control								
13470	SR ADP Special Rev Fund	16547	AP Comm Corrections Perf Incen	3,152,362	4,326,798	1,174,436	3,715,895	(610,903)
13470 Total				3,152,362	4,326,798	1,174,436	3,715,895	(610,903)
Continuing Projects - Authority Control Total				3,152,362	4,326,798	1,174,436	3,715,895	(610,903)
Grants Projects								
13550	SR Public Protection-Grant	10040869	ADP MOBILE PROBATION SERVICE C	507,470		(507,470)		
		10040873	ADP FY 2025-26 Cal -OES DV	100,000		(100,000)		
		10040874	ADP FY 2025-26 BSCC STC	75,300		(75,300)		
		10040970	CH FY25-26 Federal JAG Grant	60,729		(60,729)		
		10041869	ADP FY 2026-27 Cal -OES DV		100,000	100,000		(100,000)
		10041901	ADP FY 2026-27 BSCC STC		68,163	68,163		(68,163)
		10042164	CH FY26-27 Federal JAG Grant		60,729	60,729		(60,729)
13550 Total				743,499	228,892	(514,607)	0	(228,892)
Grants Projects Total				743,499	228,892	(514,607)	0	(228,892)
Total Uses of Funds				61,625,558	72,685,372	11,059,814	75,094,254	2,408,882

Department: AHR Agency for Human Rights

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>						
Salaries			5,174,074	5,174,074	4,503,644	(670,430)
Mandatory Fringe Benefits			1,913,287	1,913,287	1,662,420	(250,867)
Non-Personnel Services			192,099	192,099	192,099	
City Grant Program			1,459,661	1,459,661	1,503,450	43,789
Materials & Supplies			36,239	36,239	36,239	
Programmatic Projects			19,283,872	19,283,872	17,483,872	(1,800,000)
Services Of Other Depts			1,451,250	1,451,250	1,479,176	27,926
Total Uses by Chart of Accounts		0	29,510,482	29,510,482	26,860,900	(2,649,582)
<u>Sources Summary</u>						
Intergovernmental: State			3,942,512	3,942,512	3,942,512	
Expenditure Recovery			90,000	90,000	90,000	
General Fund Support			25,477,970	25,477,970	22,828,388	(2,649,582)
Total Sources by Chart of Accounts		0	29,510,482	29,510,482	26,860,900	(2,649,582)
<u>Fund Summary</u>						
Community / Neighborhood Dev			3,942,512	3,942,512	3,942,512	
General Fund			25,567,970	25,567,970	22,918,388	(2,649,582)
Total Uses by Funds		0	29,510,482	29,510,482	26,860,900	(2,649,582)
<u>Division Summary</u>						
AHRHRC Human Rights Commission			27,989,166	27,989,166	25,264,070	(2,725,096)
AHRWOM Status of Women			1,521,316	1,521,316	1,596,830	75,514
Total Uses by Division		0	29,510,482	29,510,482	26,860,900	(2,649,582)

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries		5,174,074	5,174,074	4,503,644	(670,430)
			Mandatory Fringe Benefits		1,913,287	1,913,287	1,662,420	(250,867)

Department: AHR Agency for Human Rights

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
			Non-Personnel Services		192,099	192,099	192,099	
			City Grant Program		1,459,661	1,459,661	1,503,450	43,789
			Materials & Supplies		36,239	36,239	36,239	
			Services Of Other Depts		1,176,455	1,176,455	1,204,381	27,926
10000	Total			0	9,951,815	9,951,815	9,102,233	(849,582)
	Operating Total			0	9,951,815	9,951,815	9,102,233	(849,582)
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	20990	Opportunities for All		64,795	64,795	64,795	
		21748	Reinvestment Initiatives		15,341,360	15,341,360	13,541,360	(1,800,000)
10010	Total			0	15,406,155	15,406,155	13,606,155	(1,800,000)
	Annual Projects - Authority Control Total			0	15,406,155	15,406,155	13,606,155	(1,800,000)
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	21748	Reinvestment Initiatives		210,000	210,000	210,000	
10020	Total			0	210,000	210,000	210,000	0
	Continuing Projects - Authority Control Total			0	210,000	210,000	210,000	0
Grants Projects								
10770	SR Neighborhood Dev-Grants	10043375	CFA FY27-FY28		3,942,512	3,942,512	3,942,512	
10770	Total			0	3,942,512	3,942,512	3,942,512	0
	Grants Projects Total			0	3,942,512	3,942,512	3,942,512	0
	Total Uses of Funds			0	29,510,482	29,510,482	26,860,900	(2,649,582)

Department: AIR Airport Commission

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>					
Salaries	260,478,263	271,851,820	11,373,557	283,773,621	11,921,801
Mandatory Fringe Benefits	110,658,226	117,940,077	7,281,851	126,512,579	8,572,502
Non-Personnel Services	302,769,394	315,089,645	12,320,251	310,268,685	(4,820,960)
Capital Outlay	197,758,979	139,151,069	(58,607,910)	128,840,086	(10,310,983)
Debt Service	719,304,175	730,899,243	11,595,068	858,999,562	128,100,319
Facilities Maintenance	15,750,000	15,750,000		15,750,000	
Materials & Supplies	22,478,649	26,194,452	3,715,803	25,959,454	(234,998)
Services Of Other Depts	105,945,638	108,091,676	2,146,038	116,800,054	8,708,378
Overhead and Allocations	(6,576,322)	(7,376,121)	(799,799)	(7,698,691)	(322,570)
Transfers Out	61,301,713	60,800,000	(501,713)	63,600,000	2,800,000
Intrafund Transfers Out	436,731,315	406,473,242	(30,258,073)	362,593,439	(43,879,803)
Transfer Adjustment - Uses	(436,731,315)	(406,473,242)	30,258,073	(362,593,439)	43,879,803
Total Uses by Chart of Accounts	1,789,868,715	1,778,391,861	(11,476,854)	1,922,805,350	144,413,489

Sources Summary

Intergovernmental: Federal	83,310,000	26,010,000	(57,300,000)	31,010,000	5,000,000
Charges for Services	1,263,856,000	1,205,292,000	(58,564,000)	1,420,013,046	214,721,046
Fines, Forfeiture, & Penalties	1,950,000	1,461,000	(489,000)	1,465,000	4,000
Rents & Concessions	450,144,000	454,851,000	4,707,000	472,259,000	17,408,000
Other Revenues	77,762,000	76,387,482	(1,374,518)	76,982,482	595,000
Interest & Investment Income	43,383,939	58,936,184	15,552,245	64,716,184	5,780,000
Expenditure Recovery	39,644	39,644		40,328	684
IntraFund Transfers In	436,731,315	406,473,242	(30,258,073)	362,593,439	(43,879,803)
Beg Fund Balance - Budget Only	4,399,332	94,390,230	89,990,898	1,278,250	(93,111,980)
Transfer Adjustment-Source	(571,707,515)	(545,448,921)	26,258,594	(507,552,379)	37,896,542
General Fund Support					
Total Sources by Chart of Accounts	1,789,868,715	1,778,391,861	(11,476,854)	1,922,805,350	144,413,489

Fund Summary

San Francisco Intl Airport	1,789,868,715	1,778,391,861	(11,476,854)	1,922,805,350	144,413,489
Total Uses by Funds	1,789,868,715	1,778,391,861	(11,476,854)	1,922,805,350	144,413,489

Department: AIR Airport Commission

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Division Summary</u>						
AIR Finance			783,809,268	783,809,268	914,736,862	130,927,594
AIR Operations		455,254,858	443,593,954	(11,660,904)	457,897,800	14,303,846
AIR Airport Director		3,512,687	3,733,403	220,716	3,892,354	158,951
AIR Office of General Counsel		6,352,085	6,979,611	627,526	7,001,969	22,358
AIR Commission Secretary		765,416	820,787	55,371	857,557	36,770
AIR Design & Construction		86,622,726	107,313,248	20,690,522	114,989,125	7,675,877
AIR Capital Projects		103,571,983	52,181,012	(51,390,971)	54,366,143	2,185,131
AIR Facilities; Maintenance		15,750,000	15,750,000		15,750,000	
AIR Information Tech & Telecom		59,256,621	59,680,189	423,568	61,247,423	1,567,234
AIR Commercial			91,528,283	91,528,283	83,744,445	(7,783,838)
AIR Resilience & Sustainability		27,999,839		(27,999,839)		
AIR Finance & Commercial		864,173,521		(864,173,521)		
AIR ORCIF		89,888,000	80,127,000	(9,761,000)	70,502,000	(9,625,000)
AIR Org Strat & Social Impact			52,631,578	52,631,578	54,909,401	2,277,823
AIR External Affairs		12,778,131	13,084,263	306,132	13,366,945	282,682
AIR General		63,942,848	67,159,265	3,216,417	69,543,326	2,384,061
Total Uses by Division		1,789,868,715	1,778,391,861	(11,476,854)	1,922,805,350	144,413,489

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
17960	AIR Op Annual Account Ctrl		Salaries	251,438,571	262,423,854	10,985,283	274,128,830	11,704,976
			Mandatory Fringe Benefits	104,917,618	112,033,944	7,116,326	120,500,701	8,466,757
			Non-Personnel Services	302,769,394	315,089,645	12,320,251	310,268,685	(4,820,960)
			Capital Outlay	5,308,996	7,853,057	2,544,061	4,981,943	(2,871,114)
			Debt Service	719,304,175	730,899,243	11,595,068	858,999,562	128,100,319
			Materials & Supplies	22,478,649	26,194,452	3,715,803	25,959,454	(234,998)
			Services Of Other Depts	105,945,638	108,091,676	2,146,038	116,800,054	8,708,378

Department: AIR Airport Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
			Overhead and Allocations	4,693,978	4,447,978	(246,000)	4,447,978	
			Transfers Out	61,301,713	60,800,000	(501,713)	63,600,000	2,800,000
			Intrafund Transfers Out	114,149,983	104,548,012	(9,601,971)	95,108,143	(9,439,869)
			Transfer Adjustment - Uses	(114,149,983)	(104,548,012)	9,601,971	(95,108,143)	9,439,869
17960 Total				1,578,158,732	1,627,833,849	49,675,117	1,779,687,207	151,853,358
18020	AIR Operating GASB 45 PEB		Mandatory Fringe Benefits	2,500,000	2,500,000		2,500,000	
18020 Total				2,500,000	2,500,000	0	2,500,000	0
Operating Total				1,580,658,732	1,630,333,849	49,675,117	1,782,187,207	151,853,358
Continuing Projects - Authority Control								
17980	AIR Continuing Authority Ctrl	15748	AC Facility Maintenance	15,750,000	15,750,000		15,750,000	
17980 Total				15,750,000	15,750,000	0	15,750,000	0
18951	AIR CAP 2020 APPN Capital Proj	19697	AC Terminal 1 Program CAC077		(81,884,977)	(81,884,977)		81,884,977
19698		19698	AC Terminal 3 Program CAC087		81,884,977	81,884,977		(81,884,977)
18951 Total				0	0	0	0	0
19120	AIR CAP OPERATING FUND AOF	10337	AC Airfield Improvements	1,000,000	500,000	(500,000)	500,000	
10340		10340	AC Airport Support Improvement	100,000	671,012	571,012	656,143	(14,869)
10343		10343	AC Groundside Improvements	1,500,000	1,000,000	(500,000)	1,500,000	500,000
10345		10345	AC Terminal Improvements	1,911,983	2,000,000	88,017	2,200,000	200,000
10347		10347	AC Utility Improvements	1,500,000	2,000,000	500,000	1,500,000	(500,000)
19120 Total				6,011,983	6,171,012	159,029	6,356,143	185,131
19125	AIR CAP UNA Replacmnt Proceeds	10343	AC Groundside Improvements	1,000,000		(1,000,000)		
19125 Total				1,000,000	0	(1,000,000)	0	0
19610	AIR CAP PASSENGER FAC CHG PFC	10718	AC Passenger Facility Charge P	322,581,332	301,925,230	(20,656,102)	267,485,296	(34,439,934)
			Transfer Adjustment - Uses	(322,581,332)	(301,925,230)	20,656,102	(267,485,296)	34,439,934
19610 Total				0	0	0	0	0
19611	AIR CAP CUSTOMER FAC CHG - CFC	10343	AC Groundside Improvements	13,000,000	20,000,000	7,000,000	17,000,000	(3,000,000)
19611 Total				13,000,000	20,000,000	7,000,000	17,000,000	(3,000,000)
19961	AIR Continuing ORCIF Fund	22725	AC ORCIF Authority	89,888,000	80,127,000	(9,761,000)	70,502,000	(9,625,000)
19961 Total				89,888,000	80,127,000	(9,761,000)	70,502,000	(9,625,000)
19962	AIR Cont Sustainability Credit	10347	AC Utility Improvements	250,000		(250,000)		

Department: AIR Airport Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
19962	Total			250,000	0	(250,000)	0	0
Continuing Projects - Authority Control Total				125,899,983	122,048,012	(3,851,971)	109,608,143	(12,439,869)
Grants Projects								
19540	AIR CAP PROJ FUND FED							
		10003760	AC Airfield Unallocated-Ordina	10,000,000	127,643,571	117,643,571	15,500,000	(112,143,571)
		10004055	AC Air Support Unallocated-Ord	9,600,000		(9,600,000)	10,000,000	10,000,000
		10004134	AC Groundside Unallocated-Ordi	3,700,000	25,000,000	21,300,000	1,500,000	(23,500,000)
		10004334	AC Terminals Unallocated-Ordin	12,000,000		(12,000,000)	1,500,000	1,500,000
		10004436	AC Utilities Unallocated-Ordin	47,000,000	(121,327,148)	(168,327,148)	1,500,000	122,827,148
		10030891	AC Terminal 3 Unallocated-Ordi		(6,316,423)	(6,316,423)		6,316,423
19540	Total			82,300,000	25,000,000	(57,300,000)	30,000,000	5,000,000
19950	AIR K9 EXPLOSIVES SRF K9F	10037040	AC TSA K9 2020-2024	1,010,000	1,010,000		1,010,000	
19950	Total			1,010,000	1,010,000	0	1,010,000	0
Grants Projects Total				83,310,000	26,010,000	(57,300,000)	31,010,000	5,000,000
Work Orders/Overhead								
18000	AIR Overhead OHF							
		109711	AIR Design & Construction	4,861,452	5,920,123	1,058,671	6,242,685	322,562
		210840	AIR Resilience & Sustainability	504,872		(504,872)		
			Transfer Adjustment - Uses	(5,366,324)	(5,920,123)	(553,799)	(6,242,685)	(322,562)
18000	Total			0	0	0	0	0
18040	AIR Paid Time Off PTO	228994	AIR General	5,903,976	5,903,976		5,903,984	8
			Transfer Adjustment - Uses	(5,903,976)	(5,903,976)		(5,903,984)	(8)
18040	Total			0	0	0	0	0
Work Orders/Overhead Total				0	0	0	0	0
Total Uses of Funds				1,789,868,715	1,778,391,861	(11,476,854)	1,922,805,350	144,413,489

Department: ART Arts Commission

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>					
Salaries	3,617,278	4,802,395	1,185,117	4,728,201	(74,194)
Mandatory Fringe Benefits	1,582,428	2,086,276	503,848	2,110,783	24,507
Non-Personnel Services	5,563,150	7,061,095	1,497,945	9,095,477	2,034,382
Capital Outlay	1,526,804	2,527,470	1,000,666	1,070,815	(1,456,655)
City Grant Program	8,106,102	22,908,956	14,802,854	22,891,042	(17,914)
Materials & Supplies	22,706	28,438	5,732	28,438	
Programmatic Projects	2,484,025	4,487,141	2,023,116	3,964,524	(522,617)
Services Of Other Depts	1,347,733	1,626,160	278,427	1,675,680	49,520
Overhead and Allocations	319,694	280,760	(38,934)	280,760	
Total Uses by Chart of Accounts	24,549,920	45,808,691	21,258,771	45,845,720	37,029

Sources Summary

Other Local Taxes	13,094,500	32,630,000	19,535,500	32,880,000	250,000
Intergovernmental: State	65,000	134,500	69,500	70,000	(64,500)
Charges for Services	1,750,986	2,473,541	722,555	4,384,697	1,911,156
Rents & Concessions		300,000	300,000	300,000	
Interest & Investment Income	(255)		255		
Expenditure Recovery	924,330	616,651	(307,679)	740,266	123,615
Transfers In	208,823	808,823	600,000	808,823	
Beg Fund Balance - Budget Only	694,792	501,221	(193,571)		(501,221)
General Fund Support	7,811,744	8,343,955	532,211	6,661,934	(1,682,021)
Total Sources by Chart of Accounts	24,549,920	45,808,691	21,258,771	45,845,720	37,029

Fund Summary

Culture and Recreation Fund	14,440,643	35,474,882	21,034,239	37,070,317	1,595,435
General Fund	10,109,277	10,333,809	224,532	8,775,403	(1,558,406)
Total Uses by Funds	24,549,920	45,808,691	21,258,771	45,845,720	37,029

Division Summary

ART Public Art & Collections	2,026,711	2,542,200	515,489	4,059,556	1,517,356
ART Street Artist Program	208,568	208,823	255	208,823	

Department: ART Arts Commission

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
ART Municipal Galleries		935,100	669,836	(265,264)	682,408	12,572
ART Civic Design		147,758	120,313	(27,445)	131,469	11,156
ART Community Investments		14,434,478	16,442,803	2,008,325	14,911,122	(1,531,681)
ART Film			1,550,000	1,550,000	1,550,000	
ART Grants for the Arts			17,765,000	17,765,000	17,905,000	140,000
ART Administration		6,797,305	6,509,716	(287,589)	6,397,342	(112,374)
Total Uses by Division		24,549,920	45,808,691	21,258,771	45,845,720	37,029

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	291,052	161,384	(129,668)	22,247	(139,137)
			Mandatory Fringe Benefits	281,211	269,266	(11,945)	225,700	(43,566)
			Non-Personnel Services	60,414	68,414	8,000	68,414	
			Materials & Supplies	22,706	22,138	(568)	22,138	
			Services Of Other Depts	862,381	883,414	21,033	898,776	15,362
			Overhead and Allocations	319,694	280,760	(38,934)	280,760	
10000 Total				1,837,458	1,685,376	(152,082)	1,518,035	(167,341)
Operating Total				1,837,458	1,685,376	(152,082)	1,518,035	(167,341)
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	15759	Civic Collection - Maintenance	621,729	650,120	28,391	490,023	(160,097)
		16549	AR Art Commission - Symphony O	4,520,000	4,560,000	40,000	4,640,000	80,000
		16617	AR Galleries-administration	870,100	335,336	(534,764)	357,408	22,072
10010 Total				6,011,829	5,545,456	(466,373)	5,487,431	(58,025)
Annual Projects - Authority Control Total				6,011,829	5,545,456	(466,373)	5,487,431	(58,025)
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10829	AR Civic Collecn Restoration;	900,000	880,000	(20,000)	650,000	(230,000)
		15760	Maintenance - Civic Collection	141,957	149,055	7,098	156,508	7,453
		15761	AR Maintenance - Culutral Cent	189,847	199,340	9,493	209,307	9,967

Department: ART Arts Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
		16592	AR Recreation & Park Arts Proj	13,000	13,000		13,000	
		16612	AR Community Investments Admin	58,881	8,881	(50,000)	8,881	
		22828	AR Centers Door Replace Prog	75,000	70,000	(5,000)		(70,000)
		23051	AR BVOH Fire Sprinkler System	20,000		(20,000)		
		23052	AR BVOH Lower Roof Replacement	200,000	35,000	(165,000)		(35,000)
		23359	AR SOMA ADA Barrier Removal		628,286	628,286		(628,286)
		23360	AR AAACC Elevator Moderniz		565,789	565,789		(565,789)
		23361	AR GAL Acoustic Ceiling Tiles				55,000	55,000
10020	Total			1,598,685	2,549,351	950,666	1,092,696	(1,456,655)
11740	SR Arts Com-Public Arts	16557	AR Public Art - Market Street	150,000	150,000		150,000	
		16558	AR Public Art - Jc Decaux	30,000	30,000		30,000	
		16577	AR Arts Commission-civic Desig	147,758	120,313	(27,445)	131,469	11,156
		16586	AR Civic Collection - Airport	50,025	50,025		50,025	
		22952	AR PAMT Potrero Yard Mod		500,000	500,000	2,400,000	1,900,000
11740	Total			377,783	850,338	472,555	2,761,494	1,911,156
11750	SR Arts Com-Strt Artist Prog	16562	AR Street Artist License Admin	208,568	208,823	255	208,823	
11750	Total			208,568	208,823	255	208,823	0
11802	SR Culture & Rec Hotel Tax	20331	AR HTA Arts Impact Endow	2,655,598	2,888,598	233,000	2,830,000	(58,598)
		20449	AR HTA Cultural Centers	4,330,434	4,602,623	272,189	4,310,000	(292,623)
		20450	AR HTA Cultural Equity Endow	6,803,260	7,300,000	496,740	7,260,000	(40,000)
		23249	AR HTA Grants for the Arts		18,340,000	18,340,000	18,480,000	140,000
11802	Total			13,789,292	33,131,221	19,341,929	32,880,000	(251,221)
11890	SR Mobed-Film Prod Sp	23250	AR Film Services		550,000	550,000	550,000	
		23251	AR Film Rebate Program		600,000	600,000	600,000	
11890	Total			0	1,150,000	1,150,000	1,150,000	0
Continuing Projects - Authority Control Total				15,974,328	37,889,733	21,915,405	38,093,013	203,280
Grants Projects								
11870	SR Culture & Rec Grants: C	10039885	AR CAC FY25		64,500	64,500		(64,500)
		10041207	AR CAC FY26	65,000		(65,000)		
		10041988	AR CAC FY27		70,000	70,000		(70,000)

Department: ART Arts Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
		10043356	AR CAC FY28				70,000	70,000
11870	Total			65,000	134,500	69,500	70,000	(64,500)
Grants Projects Total				65,000	134,500	69,500	70,000	(64,500)
Work Orders/Overhead								
10060	GF Work Order	163646	ART Public Art & Collections	150,000	150,000		150,000	
		187644	ART Community Investments	511,305	403,626	(107,679)	527,241	123,615
10060	Total			661,305	553,626	(107,679)	677,241	123,615
Work Orders/Overhead Total				661,305	553,626	(107,679)	677,241	123,615
Total Uses of Funds				24,549,920	45,808,691	21,258,771	45,845,720	37,029

Department: AAM Asian Art Museum

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>						
Salaries		5,951,359	6,171,580	220,221	6,330,310	158,730
Mandatory Fringe Benefits		2,426,517	2,594,169	167,652	2,735,417	141,248
Non-Personnel Services		1,041,116	1,031,116	(10,000)	1,031,116	
Capital Outlay		1,072,547	1,071,175	(1,372)	2,080,734	1,009,559
Services Of Other Depts		2,268,736	2,237,177	(31,559)	2,343,546	106,369
Overhead and Allocations		11,039	15,772	4,733	15,772	
Total Uses by Chart of Accounts		12,771,314	13,120,989	349,675	14,536,895	1,415,906

Sources Summary

Charges for Services	405,686	428,377	22,691	464,902	36,525
General Fund Support	12,365,628	12,692,612	326,984	14,071,993	1,379,381
Total Sources by Chart of Accounts		12,771,314	13,120,989	349,675	1,415,906

Fund Summary

Culture and Recreation Fund	405,686	428,377	22,691	464,902	36,525
General Fund	12,365,628	12,692,612	326,984	14,071,993	1,379,381
Total Uses by Funds		12,771,314	13,120,989	349,675	1,415,906

Division Summary

AAM Asian Art Museum	12,771,314	13,120,989	349,675	14,536,895	1,415,906
Total Uses by Division		12,771,314	13,120,989	349,675	1,415,906

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	5,707,050	5,920,480	213,430	6,061,928	141,448
			Mandatory Fringe Benefits	2,276,179	2,432,664	156,485	2,554,669	122,005
			Non-Personnel Services	1,041,116	1,031,116	(10,000)	1,031,116	
			Services Of Other Depts	2,268,736	2,237,177	(31,559)	2,343,546	106,369
10000 Total				11,293,081	11,621,437	328,356	11,991,259	369,822

Department: AAM Asian Art Museum

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
Operating Total				11,293,081	11,621,437	328,356	11,991,259	369,822
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	10325	Museum Repair Projects	700,000	680,000	(20,000)	1,670,000	990,000
		15741	Aam - Facility Maintenance	372,547	391,175	18,628	410,734	19,559
10010 Total				1,072,547	1,071,175	(1,372)	2,080,734	1,009,559
Annual Projects - Authority Control Total				1,072,547	1,071,175	(1,372)	2,080,734	1,009,559
Continuing Projects - Authority Control								
11940	SR Museums Admission	16472	AA Asian Arts Operating Rev-ex	405,686	428,377	22,691	464,902	36,525
11940 Total				405,686	428,377	22,691	464,902	36,525
Continuing Projects - Authority Control Total				405,686	428,377	22,691	464,902	36,525
Total Uses of Funds				12,771,314	13,120,989	349,675	14,536,895	1,415,906

Department: ASR Assessor / Recorder

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>					
Salaries	24,359,984	25,601,087	1,241,103	26,652,873	1,051,786
Mandatory Fringe Benefits	9,385,072	10,124,883	739,811	10,783,182	658,299
Non-Personnel Services	2,884,165	3,380,257	496,092	3,452,076	71,819
Materials & Supplies	56,712	51,030	(5,682)	54,685	3,655
Programmatic Projects	1,560,000		(1,560,000)		
Services Of Other Depts	3,890,055	4,009,735	119,680	4,087,270	77,535
Overhead and Allocations	197,455	113,055	(84,400)	113,055	
Total Uses by Chart of Accounts	42,333,443	43,280,047	946,604	45,143,141	1,863,094
<u>Sources Summary</u>					
Charges for Services	2,338,000	3,427,000	1,089,000	3,788,000	361,000
Beg Fund Balance - Budget Only	670,874	292,416	(378,458)	273,749	(18,667)
General Fund Support	39,324,569	39,560,631	236,062	41,081,392	1,520,761
Total Sources by Chart of Accounts	42,333,443	43,280,047	946,604	45,143,141	1,863,094
<u>Fund Summary</u>					
General Fund	40,806,569	41,758,631	952,062	43,492,392	1,733,761
General Services Fund	1,526,874	1,521,416	(5,458)	1,650,749	129,333
Total Uses by Funds	42,333,443	43,280,047	946,604	45,143,141	1,863,094
<u>Division Summary</u>					
ASR Transactions	1,896,460	2,105,512	209,052	2,222,658	117,146
ASR Exemptions	746,676	708,967	(37,709)	744,959	35,992
ASR Public Service	2,529,626	1,950,395	(579,231)	2,054,006	103,611
ASR Standards Mapping Analysis	4,302,269	4,604,724	302,455	4,873,590	268,866
ASR Real Property	16,695,362	15,797,854	(897,508)	16,356,939	559,085
ASR Personal Property	3,932,549	4,541,356	608,807	4,771,072	229,716
ASR Administration	10,026,892	11,545,703	1,518,811	11,947,082	401,379
ASR Recorder	2,203,609	2,025,536	(178,073)	2,172,835	147,299
Total Uses by Division	42,333,443	43,280,047	946,604	45,143,141	1,863,094

Uses of Funds Detail Appropriation

Department: ASR Assessor / Recorder

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	23,425,192	24,826,770	1,401,578	25,839,304	1,012,534
			Mandatory Fringe Benefits	8,990,445	9,770,389	779,944	10,401,622	631,233
			Non-Personnel Services	2,884,165	3,100,707	216,542	3,109,511	8,804
			Materials & Supplies	56,712	51,030	(5,682)	54,685	3,655
			Services Of Other Depts	2,090,055	2,209,735	119,680	2,287,270	77,535
10000 Total				37,446,569	39,958,631	2,512,062	41,692,392	1,733,761
Operating Total				37,446,569	39,958,631	2,512,062	41,692,392	1,733,761
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16628	AS Assessment Appeals Research	1,800,000	1,800,000		1,800,000	
		16629	AS Property Tax Assessment Sys	1,560,000		(1,560,000)		
10020 Total				3,360,000	1,800,000	(1,560,000)	1,800,000	0
12610	SR State Auth Special Rev	16627	AS Recorder - Erecording	206,584	99,000	(107,584)	111,000	12,000
		17402	AS Doc Storage Conver Fund Ab3	111,345	120,003	8,658	127,172	7,169
		17403	AS Page Recorders Modernizatio	448,709	549,000	100,291	615,000	66,000
		17405	AS Assessor 10% Alloc Real Est	76,843	69,969	(6,874)	75,050	5,081
		17409	AS Recorder Indexing Project	292,352	317,647	25,295	335,107	17,460
		19830	SB2 Building Homes & Jobs Fee	264,944	233,675	(31,269)	248,062	14,387
12610 Total				1,400,777	1,389,294	(11,483)	1,511,391	122,097
12650	SR Vital & Hlth Stat Fees	17404	AS Statistics Fee Collection-r	126,097	132,122	6,025	139,358	7,236
12650 Total				126,097	132,122	6,025	139,358	7,236
Continuing Projects - Authority Control Total				4,886,874	3,321,416	(1,565,458)	3,450,749	129,333
Total Uses of Funds				42,333,443	43,280,047	946,604	45,143,141	1,863,094

Department: BOA Board Of Appeals

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>						
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	420,931	3,194	425,594	4,663
Total Uses by Chart of Accounts		1,254,289	1,246,830	(7,459)	1,298,958	52,128
<u>Sources Summary</u>						
Charges for Services		1,254,289	1,246,830	(7,459)	1,298,958	52,128
General Fund Support						
Total Sources by Chart of Accounts		1,254,289	1,246,830	(7,459)	1,298,958	52,128
General Fund		1,254,289	1,246,830	(7,459)	1,298,958	52,128
Total Uses by Funds		1,254,289	1,246,830	(7,459)	1,298,958	52,128
<u>Division Summary</u>						
BOA Board of Appeals		1,254,289	1,246,830	(7,459)	1,298,958	52,128
Total Uses by Division		1,254,289	1,246,830	(7,459)	1,298,958	52,128

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		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	420,931	3,194	425,594	4,663
10000 Total				1,254,289	1,246,830	(7,459)	1,298,958	52,128
Operating Total				1,254,289	1,246,830	(7,459)	1,298,958	52,128

Department: BOA Board Of Appeals

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Total Uses of Funds				1,254,289	1,246,830	(7,459)	1,298,958	52,128

Department: BOS Board Of Supervisors

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>					
Salaries	14,217,638	14,748,684	531,046	15,464,714	716,030
Mandatory Fringe Benefits	5,190,633	5,550,259	359,626	5,969,800	419,541
Non-Personnel Services	6,204,097	4,411,475	(1,792,622)	4,365,891	(45,584)
Materials & Supplies	176,509	176,509		172,646	(3,863)
Programmatic Projects	205,000	145,000	(60,000)		(145,000)
Services Of Other Depts	561,485	616,833	55,348	638,829	21,996
Total Uses by Chart of Accounts	26,555,362	25,648,760	(906,602)	26,611,880	963,120
<u>Sources Summary</u>					
Charges for Services	638,150	638,150		638,150	
Expenditure Recovery	71,996	71,996		71,996	
Beg Fund Balance - Budget Only		27,320	27,320		(27,320)
General Fund Support	25,845,216	24,911,294	(933,922)	25,901,734	990,440
Total Sources by Chart of Accounts	26,555,362	25,648,760	(906,602)	26,611,880	963,120
<u>Fund Summary</u>					
General Fund	26,537,362	25,603,440	(933,922)	26,593,880	990,440
General Services Fund	18,000	45,320	27,320	18,000	(27,320)
Total Uses by Funds	26,555,362	25,648,760	(906,602)	26,611,880	963,120
<u>Division Summary</u>					
BOS Youth Commission	474,545	495,858	21,313	521,826	25,968
BOS Sunshine Ord Task Force	210,482	219,933	9,451	231,123	11,190
BOS Budget & Legis Analysis	3,392,249	3,544,900	152,651	3,544,900	
BOS Clerk Of The Board	8,182,136	6,440,824	(1,741,312)	6,653,127	212,303
BOS Assessment Appeals Board	1,599,849	1,662,958	63,109	1,744,981	82,023
BOS Supervisors	12,285,937	12,837,755	551,818	13,464,291	626,536
BOS Local Agency Formation Comm	410,164	446,532	36,368	451,632	5,100
Total Uses by Division	26,555,362	25,648,760	(906,602)	26,611,880	963,120
<u>Uses of Funds Detail Appropriation</u>					

Department: BOS Board Of Supervisors

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	13,918,796	14,437,873	519,077	15,138,910	701,037
			Mandatory Fringe Benefits	5,081,815	5,434,449	352,634	5,845,619	411,170
			Non-Personnel Services	4,167,297	4,329,948	162,651	4,329,948	
			Materials & Supplies	176,509	176,509		172,646	(3,863)
			Services Of Other Depts	561,485	616,833	55,348	638,829	21,996
10000	Total			23,905,902	24,995,612	1,089,710	26,125,952	1,130,340
12600	SR Outreach Fund - Prop J		Non-Personnel Services	18,000	45,320	27,320	18,000	(27,320)
12600	Total			18,000	45,320	27,320	18,000	(27,320)
Operating Total				23,923,902	25,040,932	1,117,030	26,143,952	1,103,020
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16641	BD Bd Of Supervisors Lafco Pro	410,164	446,532	36,368	451,632	5,100
		19667	BD Legislative Management Syst	2,000,000		(2,000,000)		
		22688	BOS Charter Mandates	221,296	161,296	(60,000)	16,296	(145,000)
10020	Total			2,631,460	607,828	(2,023,632)	467,928	(139,900)
Continuing Projects - Authority Control Total				2,631,460	607,828	(2,023,632)	467,928	(139,900)
Total Uses of Funds				26,555,362	25,648,760	(906,602)	26,611,880	963,120

Department: DBI Building Inspection

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>					
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)
Capital Outlay		450,000	450,000	450,000	
City Grant Program	4,714,170	4,714,170		4,714,170	
Materials & Supplies	381,000	502,000	121,000	342,000	(160,000)
Programmatic Projects		50,000	50,000	50,000	
Services Of Other Depts	17,171,901	31,699,133	14,527,232	32,555,718	856,585
Overhead and Allocations		139,012	139,012	139,012	
Intrafund Transfers Out	13,957,003		(13,957,003)		
Transfer Adjustment - Uses	(13,957,003)		13,957,003		

Total Uses by Chart of Accounts	92,728,074	96,681,380	3,953,306	101,394,999	4,713,619

Sources Summary

Charges for Services	61,049,760	75,088,627	14,038,867	79,776,722	4,688,095
Fines, Forfeiture, & Penalties	650,000		(650,000)		
Licenses, Permits, & Franchises	13,307,681	15,716,077	2,408,396	16,187,559	471,482
Other Revenues	1,250,000		(1,250,000)		
Interest & Investment Income	884,676		(884,676)		
Expenditure Recovery	163,630	41,663	(121,967)	41,663	
IntraFund Transfers In	13,957,003		(13,957,003)		
Prior Year Designated Reserve	11,957,389	2,835,013	(9,122,376)	2,389,055	(445,958)
Beg Fund Balance - Budget Only	464,938		(464,938)		
Transfer Adjustment-Source	(13,957,003)		13,957,003		
General Fund Support	3,000,000	3,000,000		3,000,000	

Total Sources by Chart of Accounts	92,728,074	96,681,380	3,953,306	101,394,999	4,713,619

Fund Summary

Building Inspection Fund	89,728,074	93,681,380	3,953,306	98,394,999	4,713,619
General Fund	3,000,000	3,000,000		3,000,000	
Total Uses by Funds	92,728,074	96,681,380	3,953,306	101,394,999	4,713,619

Department: DBI Building Inspection

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Division Summary</u>						
DBI Inspection Services		37,512,972	39,080,790	1,567,818	41,329,024	2,248,234
DBI AdminIstration		33,210,540	35,621,133	2,410,593	36,672,241	1,051,108
DBI Permit Services		22,004,562	21,979,457	(25,105)	23,393,734	1,414,277
Total Uses by Division		92,728,074	96,681,380	3,953,306	101,394,999	4,713,619

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10190	SR BIF Operating Project		Salaries	47,607,049	39,582,866	(8,024,183)	42,131,356	2,548,490
			Mandatory Fringe Benefits	19,126,954	16,844,686	(2,282,268)	18,311,881	1,467,195
			Non-Personnel Services	2,477,000	2,377,000	(100,000)	2,357,000	(20,000)
			Capital Outlay		450,000	450,000	450,000	
			City Grant Program	1,714,170	1,714,170		1,714,170	
			Materials & Supplies	381,000	502,000	121,000	342,000	(160,000)
			Services Of Other Depts	17,171,901	29,136,633	11,964,732	30,460,525	1,323,892
			Overhead and Allocations		139,012	139,012	139,012	
10190 Total				88,478,074	90,746,367	2,268,293	95,905,944	5,159,577
Operating Total				88,478,074	90,746,367	2,268,293	95,905,944	5,159,577
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	80490	BI-Operating	3,000,000	3,000,000		3,000,000	
10010 Total				3,000,000	3,000,000	0	3,000,000	0
Annual Projects - Authority Control Total				3,000,000	3,000,000	0	3,000,000	0
Continuing Projects - Authority Control								
10230	SR BIF-Continuing Projects	80553	BI Peer Review 1	1,250,000		(1,250,000)		
		80671	PermitSF Perm Modernization		2,835,013	2,835,013	2,389,055	(445,958)
10230 Total				1,250,000	2,835,013	1,585,013	2,389,055	(445,958)
10260	SR BIF Other Special Revenue	80684	BI Strong Motion		100,000	100,000	100,000	
10260 Total				0	100,000	100,000	100,000	0

Department: DBI Building Inspection

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
Continuing Projects - Authority Control Total				1,250,000	2,935,013	1,685,013	2,489,055	(445,958)
Total Uses of Funds				92,728,074	96,681,380	3,953,306	101,394,999	4,713,619

Department: CHF Children; Youth & Their Families

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>					
Salaries	10,139,315	10,313,380	174,065	10,791,231	477,851
Mandatory Fringe Benefits	3,934,281	4,097,896	163,615	4,423,793	325,897
Non-Personnel Services	8,883,420	13,049,659	4,166,239	13,058,364	8,705
City Grant Program	285,896,525	304,444,066	18,547,541	315,410,296	10,966,230
Materials & Supplies	381,445	324,708	(56,737)	327,708	3,000
Programmatic Projects	609,000	609,000			(609,000)
Services Of Other Depts	36,561,425	36,179,649	(381,776)	36,280,628	100,979
Overhead and Allocations	1,215,000	1,565,000	350,000	2,090,000	525,000
Intrafund Transfers Out	6,760,000	7,650,000	890,000	7,580,000	(70,000)
Transfer Adjustment - Uses	(6,760,000)	(7,650,000)	(890,000)	(7,580,000)	70,000
Total Uses by Chart of Accounts	347,620,411	370,583,358	22,962,947	382,382,020	11,798,662

Sources Summary

Property Taxes	126,930,000	122,530,000	(4,400,000)	124,130,000	1,600,000
Intergovernmental: Federal	1,324,389	1,463,344	138,955	1,545,605	82,261
Intergovernmental: State	8,610,864	8,821,227	210,363	3,057,328	(5,763,899)
Interest & Investment Income	62,043	60,396	(1,647)	60,396	
Expenditure Recovery	4,501,989	4,325,409	(176,580)	4,452,348	126,939
IntraFund Transfers In	6,760,000	7,650,000	890,000	7,580,000	(70,000)
Transfers In	108,180,000	1,450,000	(106,730,000)	1,450,000	
Prior Year Designated Reserve	8,350,000		(8,350,000)		
Beg Fund Balance - Budget Only	15,247,008	23,946,050	8,699,042	25,288,191	1,342,141
Transfer Adjustment-Source	(6,760,000)	(7,650,000)	(890,000)	(7,580,000)	70,000
General Fund Support	74,414,118	207,986,932	133,572,814	222,398,152	14,411,220
Total Sources by Chart of Accounts	347,620,411	370,583,358	22,962,947	382,382,020	11,798,662

Fund Summary

Children and Families Fund	285,649,051	308,486,446	22,837,395	325,328,587	16,842,141
General Fund	53,501,725	53,413,351	(88,374)	54,133,771	720,420
Public Protection Fund	8,469,635	8,683,561	213,926	2,919,662	(5,763,899)
Total Uses by Funds	347,620,411	370,583,358	22,962,947	382,382,020	11,798,662

Department: CHF Children; Youth & Their Families

		<u>Division Summary</u>				
		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
CHF Children; Youth & Families		347,620,411	370,583,358	22,962,947	382,382,020	11,798,662
Total Uses by Division		347,620,411	370,583,358	22,962,947	382,382,020	11,798,662

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Services Of Other Depts	50,000	163,506	113,506	165,007	1,501
10000 Total				50,000	163,506	113,506	165,007	1,501
11190	SR Children and Youth		Salaries	8,806,454	8,812,899	6,445	9,222,327	409,428
			Mandatory Fringe Benefits	3,431,800	3,497,203	65,403	3,763,191	265,988
			Non-Personnel Services	7,480,946	7,154,791	(326,155)	7,016,817	(137,974)
			City Grant Program	80,767,640	81,699,640	932,000	83,607,016	1,907,376
			Materials & Supplies	366,008	306,008	(60,000)	309,008	3,000
			Services Of Other Depts	28,436,792	27,765,325	(671,467)	28,621,364	856,039
			Intrafund Transfers Out	6,760,000	7,650,000	890,000	7,580,000	(70,000)
			Transfer Adjustment - Uses	(6,760,000)	(7,650,000)	(890,000)	(7,580,000)	70,000
11190 Total				129,289,640	129,235,866	(53,774)	132,539,723	3,303,857
Operating Total				129,339,640	129,399,372	59,732	132,704,730	3,305,358

Annual Projects - Authority Control

10010	GF Annual Authority Ctrl	17230	Community Based Agencies	7,496,482	7,530,984	34,502	7,561,038	30,054
10010 Total				7,496,482	7,530,984	34,502	7,561,038	30,054
11141	SR Student Success Fund	22378	Student Success Fund	35,000,000	45,000,000	10,000,000	60,000,000	15,000,000
11141 Total				35,000,000	45,000,000	10,000,000	60,000,000	15,000,000
Annual Projects - Authority Control Total				42,496,482	52,530,984	10,034,502	67,561,038	15,030,054

Continuing Projects - Authority Control

10020	GF Continuing Authority Ctrl	16918	CH Dcyf Nutrition Project	2,284,439	2,557,320	272,881	2,703,817	146,497
		16919	CH Our Children; Our Families	233,952	605,481	371,529	620,620	15,139
		17230	Community Based Agencies	23,535,254	24,248,905	713,651	24,281,332	32,427

Department: CHF Children; Youth & Their Families

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
		19805	City College Enroll Asst Fund	9,300,000	6,482,137	(2,817,863)	6,850,000	367,863
		20114	CH Out of School Time	4,099,609	4,099,609		4,099,609	
		21058	ERAF CHF Mental Health Centers		1,400,000	1,400,000	1,400,000	
		21748	Reinvestment Initiatives	2,000,000	2,000,000		2,000,000	
10020 Total				41,453,254	41,393,452	(59,802)	41,955,378	561,926
11200	SR Public Education Special	16914	CH Sfusd Grants - Peef Baselin	14,660,303	16,520,000	1,859,697	19,718,864	3,198,864
		16915	CH Sfusd Special Projects	5,000,000		(5,000,000)		
		16923	PEEF	100,249,108	116,280,580	16,031,472	111,620,000	(4,660,580)
		20324	Sugar-Sweetened Beverages Tax	1,450,000	1,450,000		1,450,000	
11200 Total				121,359,411	134,250,580	12,891,169	132,788,864	(1,461,716)
Continuing Projects - Authority Control Total				162,812,665	175,644,032	12,831,367	174,744,242	(899,790)
Grants Projects								
13550	SR Public Protection-Grant	10040970	CH FY25-26 Federal JAG Grant	88,771		(88,771)		
		10042164	CH FY26-27 Federal JAG Grant		92,334	92,334		(92,334)
		10043173	CH FY27-28 Federal JAG Grant				92,334	92,334
13550 Total				88,771	92,334	3,563	92,334	0
13720	SR Public Protection-Grant Sta	10038280	CH FY23-24 JJCPA Grant	4,452,908		(4,452,908)		
		10038289	CH FY23-24 SFCOPS Program	1,067,979		(1,067,979)		
		10039714	CH FY24-25 JJCPA Grant		4,650,698	4,650,698		(4,650,698)
		10039715	CH FY24-25 SFCOPS Program		1,113,201	1,113,201		(1,113,201)
		10041002	CH FY25-26 JJCPA Grant	2,307,620		(2,307,620)		
		10041004	CH FY25-26 SFCOPS Program	552,357		(552,357)		
		10042165	CH FY26-27 JJCPA Grant		2,281,385	2,281,385		(2,281,385)
		10042166	CH FY26-27 SFCOPS Program		545,943	545,943		(545,943)
		10043174	CH FY27-28 JJCPA Grant				2,281,385	2,281,385
		10043175	CH FY27-28 SFCOPS Program				545,943	545,943
13720 Total				8,380,864	8,591,227	210,363	2,827,328	(5,763,899)
Grants Projects Total				8,469,635	8,683,561	213,926	2,919,662	(5,763,899)
Work Orders/Overhead								

Department: CHF Children; Youth & Their Families

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Work Orders/Overhead								
10060	GF Work Order	229218	CHF Children; Youth & Families	4,501,989	4,325,409	(176,580)	4,452,348	126,939
10060 Total				4,501,989	4,325,409	(176,580)	4,452,348	126,939
Work Orders/Overhead Total				4,501,989	4,325,409	(176,580)	4,452,348	126,939
Total Uses of Funds				347,620,411	370,583,358	22,962,947	382,382,020	11,798,662

Department: CSS Child Support Services

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>						
Salaries		7,812,037	8,105,394	293,357	8,280,098	174,704
Mandatory Fringe Benefits		3,794,686	3,690,244	(104,442)	3,871,100	180,856
Non-Personnel Services		878,479	890,632	12,153	1,147,212	256,580
Materials & Supplies		38,426	30,768	(7,658)	30,768	
Services Of Other Depts		786,837	786,727	(110)	820,377	33,650
Total Uses by Chart of Accounts		13,310,465	13,503,765	193,300	14,149,555	645,790
<u>Sources Summary</u>						
Intergovernmental: Federal		8,359,395	8,470,624	111,229	8,867,367	396,743
Intergovernmental: State		4,306,354	4,363,655	57,301	4,568,038	204,383
Other Revenues		482,595	499,669	17,074	544,333	44,664
Expenditure Recovery		162,121	169,817	7,696	169,817	
General Fund Support						
Total Sources by Chart of Accounts		13,310,465	13,503,765	193,300	14,149,555	645,790
<u>Fund Summary</u>						
Children and Families Fund		13,310,465	13,503,765	193,300	14,149,555	645,790
Total Uses by Funds		13,310,465	13,503,765	193,300	14,149,555	645,790
<u>Division Summary</u>						
CSS Child Support Services		13,310,465	13,503,765	193,300	14,149,555	645,790
Total Uses by Division		13,310,465	13,503,765	193,300	14,149,555	645,790

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
11300	SR Child Support-Operating		Salaries	7,812,037	8,105,394	293,357	8,280,098	174,704
			Mandatory Fringe Benefits	3,794,686	3,690,244	(104,442)	3,871,100	180,856
			Non-Personnel Services	878,479	890,632	12,153	1,147,212	256,580
			Materials & Supplies	38,426	30,768	(7,658)	30,768	

Department: CSS Child Support Services

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
			Services Of Other Depts	786,837	786,727	(110)	820,377	33,650
11300	Total			13,310,465	13,503,765	193,300	14,149,555	645,790
Operating Total				13,310,465	13,503,765	193,300	14,149,555	645,790
Total Uses of Funds				13,310,465	13,503,765	193,300	14,149,555	645,790

Department: CAT City Attorney

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>						
Salaries		73,904,782	76,853,928	2,949,146	78,987,314	2,133,386
Mandatory Fringe Benefits		25,703,232	27,410,874	1,707,642	28,777,804	1,366,930
Non-Personnel Services		20,290,919	23,009,100	2,718,181	23,235,643	226,543
Materials & Supplies		139,500	136,012	(3,488)	136,012	
Programmatic Projects		843,402	1,060,000	216,598	1,060,000	
Services Of Other Depts		4,245,481	4,193,708	(51,773)	4,273,179	79,471
Total Uses by Chart of Accounts		125,127,316	132,663,622	7,536,306	136,469,952	3,806,330

Sources Summary

Intergovernmental: Other		400,000	400,000		400,000	
Fines, Forfeiture, & Penalties		5,905,514	6,165,847	260,333	6,420,318	254,471
Expenditure Recovery		82,365,698	90,510,721	8,145,023	89,357,171	(1,153,550)
General Fund Support		36,456,104	35,587,054	(869,050)	40,292,463	4,705,409
Total Sources by Chart of Accounts		125,127,316	132,663,622	7,536,306	136,469,952	3,806,330

Fund Summary

General Fund		119,597,525	126,873,498	7,275,973	130,425,357	3,551,859
Public Protection Fund		5,529,791	5,790,124	260,333	6,044,595	254,471
Total Uses by Funds		125,127,316	132,663,622	7,536,306	136,469,952	3,806,330

Division Summary

CAT City Attorney		125,127,316	132,663,622	7,536,306	136,469,952	3,806,330
Total Uses by Division		125,127,316	132,663,622	7,536,306	136,469,952	3,806,330

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	70,267,362	73,080,765	2,813,403	75,044,509	1,963,744
			Mandatory Fringe Benefits	24,516,360	26,152,635	1,636,275	27,434,736	1,282,101
			Non-Personnel Services	19,280,420	21,945,378	2,664,958	22,171,921	226,543

Department: CAT City Attorney

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
			Materials & Supplies	139,500	136,012	(3,488)	136,012	
			Services Of Other Depts	1,845,481	1,793,708	(51,773)	1,873,179	79,471
10000 Total				116,049,123	123,108,498	7,059,375	126,660,357	3,551,859
Operating Total				116,049,123	123,108,498	7,059,375	126,660,357	3,551,859
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	16966	Business Tax Litigation	470,000	470,000		470,000	
10010 Total				470,000	470,000	0	470,000	0
Annual Projects - Authority Control Total				470,000	470,000	0	470,000	0
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16965	CA Legal Initiatives	3,078,402	3,295,000	216,598	3,295,000	
10020 Total				3,078,402	3,295,000	216,598	3,295,000	0
13490	SR City Attorney-Special Rev	16967	CA Cat Consumer Protection Enf	5,529,791	5,790,124	260,333	6,044,595	254,471
13490 Total				5,529,791	5,790,124	260,333	6,044,595	254,471
Continuing Projects - Authority Control Total				8,608,193	9,085,124	476,931	9,339,595	254,471
Total Uses of Funds				125,127,316	132,663,622	7,536,306	136,469,952	3,806,330

Department: CPC City Planning

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>					
Salaries	26,338,571	36,277,880	9,939,309	34,445,677	(1,832,203)
Mandatory Fringe Benefits	10,463,434	14,495,322	4,031,888	14,039,146	(456,176)
Non-Personnel Services	1,731,630	3,362,844	1,631,214	3,454,489	91,645
Materials & Supplies	296,166	388,498	92,332	388,498	
Programmatic Projects	12,245,998	10,305,778	(1,940,220)	9,731,154	(574,624)
Services Of Other Depts	7,650,617	10,635,800	2,985,183	10,878,397	242,597
Overhead and Allocations	372,008	274,294	(97,714)	274,294	
Total Uses by Chart of Accounts	59,098,424	75,740,416	16,641,992	73,211,655	(2,528,761)
<u>Sources Summary</u>					
Intergovernmental: Federal	6,195,000	1,540,000	(4,655,000)	1,540,000	
Intergovernmental: Other	691,000	361,000	(330,000)	361,000	
Intergovernmental: State	5,477,000	735,000	(4,742,000)		(735,000)
Charges for Services	35,533,249	35,562,599	29,350	35,725,128	162,529
Other Revenues	360,000	360,000		360,000	
Expenditure Recovery	3,875,764	29,137,633	25,261,869	30,871,810	1,734,177
General Fund Support	6,966,411	8,044,184	1,077,773	4,353,717	(3,690,467)
Total Sources by Chart of Accounts	59,098,424	75,740,416	16,641,992	73,211,655	(2,528,761)
<u>Fund Summary</u>					
Community / Neighborhood Dev	15,717,974	6,263,169	(9,454,805)	5,690,698	(572,471)
General Fund	43,030,450	69,477,247	26,446,797	67,520,957	(1,956,290)
Public Wks Trans and Commerce	350,000		(350,000)		
Total Uses by Funds	59,098,424	75,740,416	16,641,992	73,211,655	(2,528,761)
<u>Division Summary</u>					
CPC Environmental Planning	5,271,522	2,534,339	(2,737,183)	2,672,859	138,520
CPC Community Equity	3,521,208		(3,521,208)		
CPC Executive Office	2,156,871	1,200,411	(956,460)	1,256,733	56,322
CPC Citywide Planning	14,095,583	7,087,206	(7,008,377)	6,583,696	(503,510)
CPC Current Planning	16,865,389	35,410,814	18,545,425	37,129,388	1,718,574

Department: CPC City Planning

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
CPC Administration		17,187,851	29,507,646	12,319,795	25,568,979	(3,938,667)
Total Uses by Division		59,098,424	75,740,416	16,641,992	73,211,655	(2,528,761)

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	22,368,438	32,803,074	10,434,636	30,816,674	(1,986,400)
			Mandatory Fringe Benefits	9,016,171	13,179,619	4,163,448	12,629,617	(550,002)
			Non-Personnel Services	1,672,830	3,265,844	1,593,014	3,357,489	91,645
			Materials & Supplies	280,966	373,298	92,332	373,298	
			Services Of Other Depts	7,004,261	9,988,930	2,984,669	10,230,945	242,015
			Overhead and Allocations	372,008	274,294	(97,714)	274,294	
10000 Total				40,714,674	59,885,059	19,170,385	57,682,317	(2,202,742)
Operating Total				40,714,674	59,885,059	19,170,385	57,682,317	(2,202,742)

Annual Projects - Authority Control

10010	GF Annual Authority Ctrl	80671	PermitSF Perm Modernization		7,175,000	7,175,000	7,383,750	208,750
10010 Total				0	7,175,000	7,175,000	7,383,750	208,750
Annual Projects - Authority Control Total				0	7,175,000	7,175,000	7,383,750	208,750

Continuing Projects - Authority Control

10020	GF Continuing Authority Ctrl	10950	CP Integrated Permit Tracking	865,062	867,230	2,168	870,972	3,742
		11479	PC Neighborhood Profiles Proje	119,113	460,033	340,920	463,402	3,369
		16950	CP Plan Implementation - Gener	1,223,801	957,125	(266,676)	987,716	30,591
		16957	CP Electronic Document Review	107,800	132,800	25,000	132,800	
10020 Total				2,315,776	2,417,188	101,412	2,454,890	37,702
10670	SR Eastern Neighborhood CI	17063	GE Eastern Neighbhrd Infrastru	360,000	360,000		360,000	
10670 Total				360,000	360,000	0	360,000	0
10840	SR Planning Code Enforcement	16949	CP Sign Code Enforcement	3,685,970	3,628,169	(57,801)	3,790,698	162,529
		16956	CP Short Term Rental Program	4		(4)		
10840 Total				3,685,974	3,628,169	(57,805)	3,790,698	162,529

Department: CPC City Planning

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
Continuing Projects - Authority Control Total				6,361,750	6,405,357	43,607	6,605,588	200,231
Grants Projects								
10680	SR Neighborhood Dev-Grants Sta	10038677	CPC FY24 CALTRANS	700,000		(700,000)		
		10041185	CPC FY26 CA Coastal Conservanc	500,000		(500,000)		
		10041186	CPC FY26 CAHCD REAP	128,000		(128,000)		
		10041195	CPCFY26 REAP Housing	500,000		(500,000)		
		10042280	CPC FY26 CA Ocean Protection C	1,500,000		(1,500,000)		
		10042284	CPC FY26 CA Coastal Commision	1,500,000		(1,500,000)		
		10043310	CPC FY27 CA Ocean Protection C		735,000	735,000		(735,000)
10680 Total				4,828,000	735,000	(4,093,000)	0	(735,000)
10690	SR Neighborhood Dev-Grants Oth	10041252	CPC FY26 MTC PDA	1,000,000		(1,000,000)		
		10041254	CPC FY26 Yosemite Slough OPR G	649,000		(649,000)		
		10042285	CPC FY26 EPA SEE Thriving Comm	250,000		(250,000)		
10690 Total				1,899,000	0	(1,899,000)	0	0
10770	SR Neighborhood Dev-Grants	10041187	CPC FY26 CA HUD Pro Housing	2,200,000	1,500,000	(700,000)	1,500,000	
		10041188	CPC FY26 Fed RCN	350,000		(350,000)		
		10041209	CPCFY26 Environmental and Clim	200,000		(200,000)		
		10042282	CPC FY26 NPS URC	75,000		(75,000)		
		10042283	CPC FY26 EPA CCG	80,000		(80,000)		(40,000)
		10042317	CPC FY27 NPS OHP		40,000	40,000		
		10042318	CPC FY26 NPS OHP	40,000		(40,000)		
		10042339	CPC FY26 EPA SFBWQIF	2,000,000		(2,000,000)		
		10043312	CPC FY28 NPS OHP				40,000	40,000
		10770 Total				4,945,000	1,540,000	(3,405,000)
14070	SR TC Grants;Continuing Oth	10041256	CPC FY26 Caltrain	350,000		(350,000)		
14070 Total				350,000	0	(350,000)	0	0
Grants Projects Total				12,022,000	2,275,000	(9,747,000)	1,540,000	(735,000)
Total Uses of Funds				59,098,424	75,740,416	16,641,992	73,211,655	(2,528,761)

Department: CSC Civil Service Commission

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>						
Salaries		959,549	994,180	34,631	1,037,357	43,177
Mandatory Fringe Benefits		352,064	374,582	22,518	401,276	26,694
Non-Personnel Services		25,000	25,000		25,000	
Materials & Supplies		3,055	2,979	(76)	2,979	
Services Of Other Depts		272,534	299,736	27,202	307,529	7,793
Total Uses by Chart of Accounts		1,612,202	1,696,477	84,275	1,774,141	77,664
<u>Sources Summary</u>						
Expenditure Recovery		430,839	430,839		430,839	
General Fund Support		1,181,363	1,265,638	84,275	1,343,302	77,664
Total Sources by Chart of Accounts		1,612,202	1,696,477	84,275	1,774,141	77,664
<u>Fund Summary</u>						
General Fund		1,612,202	1,696,477	84,275	1,774,141	77,664
Total Uses by Funds		1,612,202	1,696,477	84,275	1,774,141	77,664
<u>Division Summary</u>						
CSC Civil Service Commission		1,612,202	1,696,477	84,275	1,774,141	77,664
Total Uses by Division		1,612,202	1,696,477	84,275	1,774,141	77,664

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Operating</u>								
10000	GF Annual Account Ctrl		Salaries	959,549	994,180	34,631	1,037,357	43,177
			Mandatory Fringe Benefits	352,064	374,582	22,518	401,276	26,694
			Non-Personnel Services	25,000	25,000		25,000	
			Materials & Supplies	3,055	2,979	(76)	2,979	
			Services Of Other Depts	272,534	299,736	27,202	307,529	7,793
10000 Total				1,612,202	1,696,477	84,275	1,774,141	77,664
Operating Total				1,612,202	1,696,477	84,275	1,774,141	77,664

Department: CSC Civil Service Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Total Uses of Funds				1,612,202	1,696,477	84,275	1,774,141	77,664

Department: CON Controller

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>					
Salaries	44,562,245	44,768,880	206,635	45,209,471	440,591
Mandatory Fringe Benefits	16,445,249	16,981,832	536,583	17,531,848	550,016
Non-Personnel Services	12,588,724	15,232,922	2,644,198	14,146,134	(1,086,788)
Materials & Supplies	371,312	443,285	71,973	438,603	(4,682)
Programmatic Projects	7,177,909	3,900,455	(3,277,454)	3,796,474	(103,981)
Services Of Other Depts	5,169,904	5,033,969	(135,935)	5,109,006	75,037
Total Uses by Chart of Accounts	86,315,343	86,361,343	46,000	86,231,536	(129,807)

<u>Sources Summary</u>					
Property Taxes	100,000	200,000	100,000	200,000	
Intergovernmental: Other	329,800	336,000	6,200	336,000	
Charges for Services	1,490,000	1,761,250	271,250	2,030,338	269,088
Other Revenues	1,000,000	1,000,000		1,000,000	
Expenditure Recovery	70,162,061	69,033,261	(1,128,800)	71,135,787	2,102,526
General Fund Support	13,233,482	14,030,832	797,350	11,529,411	(2,501,421)
Total Sources by Chart of Accounts	86,315,343	86,361,343	46,000	86,231,536	(129,807)

<u>Fund Summary</u>					
General Fund	85,265,343	85,286,858	21,515	84,890,825	(396,033)
Public Wks Trans and Commerce	1,050,000	1,074,485	24,485	1,340,711	266,226
Total Uses by Funds	86,315,343	86,361,343	46,000	86,231,536	(129,807)

<u>Division Summary</u>					
CON Budget & Analysis	4,030,778	4,217,601	186,823	4,427,244	209,643
CON Economic Analysis	687,406	712,368	24,962	743,593	31,225
CON Public Finance	1,077,612	1,074,304	(3,308)	1,074,304	
CON Refuse Rates Adm	1,050,000	1,074,485	24,485	1,340,711	266,226
CON Administration	2,199,599	1,860,093	(339,506)	(273,847)	(2,133,940)
CON Accounting	16,743,626	15,349,535	(1,394,091)	15,337,259	(12,276)
CON Citywide Systems	29,628,870	29,765,835	136,965	30,727,017	961,182
CON Payroll	3,338,827	3,491,742	152,915	3,679,449	187,707

Department: CON Controller

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
CON City Services Auditor		27,558,625	28,815,380	1,256,755	29,175,806	360,426
Total Uses by Division		86,315,343	86,361,343	46,000	86,231,536	(129,807)

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	16,616,167	16,888,031	271,864	16,234,710	(653,321)
			Mandatory Fringe Benefits	6,143,285	6,329,831	186,546	6,157,266	(172,565)
			Non-Personnel Services	2,297,314	2,229,437	(67,877)	2,278,916	49,479
			Materials & Supplies	126,558	198,531	71,973	198,531	
			Services Of Other Depts	2,077,830	1,903,879	(173,951)	1,977,403	73,524
			Overhead and Allocations	(5,100,204)	(5,501,938)	(401,734)	(5,832,921)	(330,983)
10000 Total				22,160,950	22,047,771	(113,179)	21,013,905	(1,033,866)
Operating Total				22,160,950	22,047,771	(113,179)	21,013,905	(1,033,866)
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16935	CO Economic Analysis	687,406	712,368	24,962	743,593	31,225
		16937	CO Coit-approved Projects	400,000	2,080,000	1,680,000	1,240,000	(840,000)
		16940	CO Office Of Public Finance	1,077,612	1,074,304	(3,308)	1,074,304	
		22135	CO Department Financial Assist	3,951,248	2,061,200	(1,890,048)	2,066,200	5,000
		22443	Financial Standards Training	632		(632)		
10020 Total				6,116,898	5,927,872	(189,026)	5,124,097	(803,775)
14000	SR Solid Waste Projects	22434	CO Refuse Rates Administration	1,050,000	1,074,485	24,485	1,340,711	266,226
14000 Total				1,050,000	1,074,485	24,485	1,340,711	266,226
Continuing Projects - Authority Control Total				7,166,898	7,002,357	(164,541)	6,464,808	(537,549)
Work Orders/Overhead								
10060	GF Work Order	229228	CON Citywide Systems	29,428,870	28,495,835	(933,035)	29,577,017	1,081,182
		275641	CON City Services Auditor	27,558,625	28,815,380	1,256,755	29,175,806	360,426
10060 Total				56,987,495	57,311,215	323,720	58,752,823	1,441,608
Work Orders/Overhead Total				56,987,495	57,311,215	323,720	58,752,823	1,441,608

Department: CON Controller

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Total Uses of Funds				86,315,343	86,361,343	46,000	86,231,536	(129,807)

Department: DPA Department Of Police Accountability

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>						
Salaries		5,594,791	6,373,971	779,180	6,697,636	323,665
Mandatory Fringe Benefits		1,958,271	2,313,261	354,990	2,488,710	175,449
Non-Personnel Services		301,223	306,773	5,550	312,323	5,550
Materials & Supplies		33,422	30,640	(2,782)	30,640	
Programmatic Projects		645,000	100,000	(545,000)	100,000	
Services Of Other Depts		1,111,554	1,147,780	36,226	1,195,717	47,937
Total Uses by Chart of Accounts		9,644,261	10,272,425	628,164	10,825,026	552,601

Sources Summary

Expenditure Recovery		654,795	759,795	105,000	759,795	
General Fund Support		8,989,466	9,512,630	523,164	10,065,231	552,601
Total Sources by Chart of Accounts		9,644,261	10,272,425	628,164	10,825,026	552,601

Fund Summary

General Fund		9,644,261	10,272,425	628,164	10,825,026	552,601
Total Uses by Funds		9,644,261	10,272,425	628,164	10,825,026	552,601

Division Summary

DPA Police Accountability		9,644,261	10,272,425	628,164	10,825,026	552,601
Total Uses by Division		9,644,261	10,272,425	628,164	10,825,026	552,601

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	5,594,791	6,373,971	779,180	6,697,636	323,665
			Mandatory Fringe Benefits	1,958,271	2,313,261	354,990	2,488,710	175,449
			Non-Personnel Services	191,223	196,773	5,550	202,323	5,550
			Materials & Supplies	33,422	30,640	(2,782)	30,640	
			Services Of Other Depts	1,111,554	1,147,780	36,226	1,195,717	47,937
10000 Total				8,889,261	10,062,425	1,173,164	10,615,026	552,601

Department: DPA Department Of Police Accountability

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
Operating Total				8,889,261	10,062,425	1,173,164	10,615,026	552,601
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	20327	DP Charter Mandate	210,000	210,000		210,000	
		23038	DPA cloud migration project	545,000		(545,000)		
10010 Total				755,000	210,000	(545,000)	210,000	0
Annual Projects - Authority Control Total				755,000	210,000	(545,000)	210,000	0
Total Uses of Funds				9,644,261	10,272,425	628,164	10,825,026	552,601

Department: DEC Dept of Early Childhood

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>					
Salaries	9,299,075	10,425,208	1,126,133	11,501,087	1,075,879
Mandatory Fringe Benefits	3,713,411	4,245,569	532,158	4,820,054	574,485
Non-Personnel Services	3,360,675	4,343,553	982,878	4,798,693	455,140
City Grant Program	289,207,148	292,530,709	3,323,561	284,857,545	(7,673,164)
Materials & Supplies	439,660	189,000	(250,660)	214,000	25,000
Services Of Other Depts	7,166,670	5,874,373	(1,292,297)	5,985,239	110,866
Transfers Out	27,660,000	26,030,000	(1,630,000)	25,290,000	(740,000)
Unappropriated Rev-Designated	651,623		(651,623)		
Total Uses by Chart of Accounts	341,498,262	343,638,412	2,140,150	337,466,618	(6,171,794)

Sources Summary

Business Taxes	184,400,000	173,550,000	(10,850,000)	168,570,000	(4,980,000)
Intergovernmental: Federal	7,663,845	7,663,845		7,663,845	
Intergovernmental: State	16,850,452	16,164,014	(686,438)	16,153,231	(10,783)
Charges for Services	1,000,000	1,000,000		1,000,000	
Other Revenues	2,500,000	2,500,000		2,500,000	
Interest & Investment Income	17,560,859	20,730,000	3,169,141	19,500,000	(1,230,000)
Expenditure Recovery	57,711,145	60,250,174	2,539,029	60,893,247	643,073
Beg Fund Balance - Budget Only	5,740,677	5,100,195	(640,482)	2,500,000	(2,600,195)
General Fund Support	48,071,284	56,680,184	8,608,900	58,686,295	2,006,111
Total Sources by Chart of Accounts	341,498,262	343,638,412	2,140,150	337,466,618	(6,171,794)

Fund Summary

Children and Families Fund	292,601,328	291,175,593	(1,425,735)	282,338,404	(8,837,189)
Community / Neighborhood Dev	2,500,000	2,500,000		2,500,000	
General Fund	42,029,732	45,595,513	3,565,781	48,260,908	2,665,395
Human Welfare Fund	4,367,202	4,367,306	104	4,367,306	
Total Uses by Funds	341,498,262	343,638,412	2,140,150	337,466,618	(6,171,794)

Division Summary

DEC Early Care & Education	320,987,530	323,026,068	2,038,538	316,436,004	(6,590,064)

Department: DEC Dept of Early Childhood						
		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
DEC Children & Families Commns		20,510,732	20,612,344	101,612	21,030,614	418,270
Total Uses by Division		341,498,262	343,638,412	2,140,150	337,466,618	(6,171,794)

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		City Grant Program	39,751,186	42,247,303	2,496,117	44,737,422	2,490,119
			Services Of Other Depts	476,046	530,989	54,943	546,748	15,759
10000 Total				40,227,232	42,778,292	2,551,060	45,284,170	2,505,878
Operating Total				40,227,232	42,778,292	2,551,060	45,284,170	2,505,878
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	17555	State Childcare Reserve		989,486	989,486	1,094,171	104,685
		17558	HS Infant&toddler Early Learn	1,802,500	1,827,735	25,235	1,882,567	54,832
10020 Total				1,802,500	2,817,221	1,014,721	2,976,738	159,517
10570	SR Child Care Capital	16913	Childcare Capital Funds	2,500,000	2,500,000		2,500,000	
10570 Total				2,500,000	2,500,000	0	2,500,000	0
11000	SR CFC ContinuingAuthorityCtrl	16921	CF Prop 10 - Tobacco Tax Fundi	19,415,024	19,516,636	101,612	19,934,906	418,270
11000 Total				19,415,024	19,516,636	101,612	19,934,906	418,270
11140	SR PEEF Annual Contr-EarlyCare	16923	PEEF	70,846,190	77,997,100	7,150,910	75,390,977	(2,606,123)
11140 Total				70,846,190	77,997,100	7,150,910	75,390,977	(2,606,123)
11201	SR Babies and Families First	20473	CommRntGRTx-OECE	173,584,406	166,536,149	(7,048,257)	160,626,813	(5,909,336)
		21491	Prop C 15% GF baseline	27,660,000	26,030,000	(1,630,000)	25,290,000	(740,000)
11201 Total				201,244,406	192,566,149	(8,678,257)	185,916,813	(6,649,336)
Continuing Projects - Authority Control Total				295,808,120	295,397,106	(411,014)	286,719,434	(8,677,672)
Grants Projects								
12960	SR Human Welfare-Grants	10040843	DEC QCC Wkfc Pathways FY25	1,753,598	1,753,598		1,753,598	
		10040849	DEC FY25-FY27 QCC QRIS	1,289,385	1,289,385		1,289,385	
		10041940	DEC CLPC Planning Cnl FY26	120,862		(120,862)		
		10042969	DEC CLPC Planning Cnl FY27		120,862	120,862	120,862	

Department: DEC Dept of Early Childhood

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
12960	Total			3,163,845	3,163,845	0	3,163,845	0
Grants Projects Total				3,163,845	3,163,845	0	3,163,845	0
Continuing Projects - Project Control								
11030	SR Children&FamiliesGrants Sta	10041938	CFC IMPACT Legacy FY26	1,095,708		(1,095,708)		
		10042968	CFC IMPACT Legacy FY27		1,095,708	1,095,708	1,095,708	
11030	Total			1,095,708	1,095,708	0	1,095,708	0
12920	SR Human Welfare-Grants Sta	10041940	DEC CLPC Planning Cnl FY26	8,839		(8,839)		
		10041943	DEC CSPP QRIS FY26	1,194,518	1,194,518		1,194,518	
		10042969	DEC CLPC Planning Cnl FY27		8,943	8,943	8,943	
12920	Total			1,203,357	1,203,461	104	1,203,461	0
Continuing Projects - Project Control Total				2,299,065	2,299,169	104	2,299,169	0
Total Uses of Funds				341,498,262	343,638,412	2,140,150	337,466,618	(6,171,794)

Department: DAT District Attorney

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>					
Salaries	55,825,647	57,719,054	1,893,407	59,839,373	2,120,319
Mandatory Fringe Benefits	18,259,424	19,195,229	935,805	19,969,263	774,034
Non-Personnel Services	3,511,003	3,999,969	488,966	2,835,212	(1,164,757)
City Grant Program	808,063	765,956	(42,107)	780,535	14,579
Materials & Supplies	152,967	149,777	(3,190)	149,777	
Programmatic Projects	3,061,304	3,086,304	25,000	3,086,304	
Services Of Other Depts	15,198,963	14,452,085	(746,878)	14,913,949	461,864
Overhead and Allocations	(210,670)	(222,134)	(11,464)	(214,356)	7,778
Total Uses by Chart of Accounts	96,606,701	99,146,240	2,539,539	101,360,057	2,213,817

Sources Summary

Intergovernmental: Federal	1,752,265	1,705,983	(46,282)	1,705,983	
Intergovernmental: State	4,173,010	4,129,847	(43,163)	3,680,075	(449,772)
Charges for Services	706,604	676,604	(30,000)	676,604	
Expenditure Recovery	488,635	485,281	(3,354)	489,220	3,939
Beg Fund Balance - Budget Only	1,900,797	2,544,902	644,105	1,872,577	(672,325)
General Fund Support	87,585,390	89,603,623	2,018,233	92,935,598	3,331,975
Total Sources by Chart of Accounts	96,606,701	99,146,240	2,539,539	101,360,057	2,213,817

Fund Summary

General Fund	89,100,629	91,045,508	1,944,879	94,401,422	3,355,914
General Services Fund	310,000	280,000	(30,000)	280,000	
Public Protection Fund	7,196,072	7,820,732	624,660	6,678,635	(1,142,097)
Total Uses by Funds	96,606,701	99,146,240	2,539,539	101,360,057	2,213,817

Division Summary

DAT District Attorney	96,606,701	99,146,240	2,539,539	101,360,057	2,213,817
Total Uses by Division	96,606,701	99,146,240	2,539,539	101,360,057	2,213,817

Uses of Funds Detail Appropriation

Department: DAT District Attorney

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	46,735,224	48,152,626	1,417,402	49,835,758	1,683,132
			Mandatory Fringe Benefits	14,927,499	15,733,062	805,563	16,556,202	823,140
			Non-Personnel Services	1,478,409	1,458,409	(20,000)	1,458,409	
			City Grant Program	205,516	208,393	2,877	214,645	6,252
			Materials & Supplies	123,732	120,542	(3,190)	120,542	
			Services Of Other Depts	15,198,963	14,452,085	(746,878)	14,913,949	461,864
			Overhead and Allocations	(203,599)	(203,599)		(203,599)	
10000 Total				78,465,744	79,921,518	1,455,774	82,895,906	2,974,388
Operating Total				78,465,744	79,921,518	1,455,774	82,895,906	2,974,388
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	16973	DA Victim Services	165,000	165,000		165,000	
		17300	Ois Oversight	2,896,304	2,921,304	25,000	2,921,304	
10010 Total				3,061,304	3,086,304	25,000	3,086,304	0
Annual Projects - Authority Control Total				3,061,304	3,086,304	25,000	3,086,304	0
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16969	DA Peace Officer Std & Testing	30,000		(30,000)		
		16970	DA Litigation Support	1,578,676	1,678,312	99,636	1,756,402	78,090
		16971	DA Career Criminal	1,658,368	1,877,047	218,679	1,971,323	94,276
		16973	DA Victim Services	3,469,454	3,691,097	221,643	3,906,182	215,085
		17406	AS Dist Atty 54% Alloc Real Es	348,448	305,949	(42,499)	296,085	(9,864)
10020 Total				7,084,946	7,552,405	467,459	7,929,992	377,587
12470	SR Court Dispute Resolution	10929	CS Community Court Dispute Res	30,000		(30,000)		
12470 Total				30,000	0	(30,000)	0	0
12510	SR Dispute Resolution Program	17225	MY Dispute Resolution	280,000	280,000		280,000	
12510 Total				280,000	280,000	0	280,000	0
13500	SR Da-Special Revenue	16976	DA Civil Litigation Fund	80,000	80,000		80,000	
		16977	DA Da Consumer Protection Enfo	1,900,797	1,898,902	(1,895)	1,872,577	(26,325)
13500 Total				1,980,797	1,978,902	(1,895)	1,952,577	(26,325)
13600	SR SFPD-NarcForf&AssetSeizure	17299	PC Narc Forfeiture & Asset Sei		646,000	646,000		(646,000)

Department: DAT District Attorney

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
13600 Total				0	646,000	646,000	0	(646,000)
Continuing Projects - Authority Control Total				9,375,743	10,457,307	1,081,564	10,162,569	(294,738)
Grants Projects								
13550	SR Public Protection-Grant							
		10040970	CH FY25-26 Federal JAG Grant	109,684		(109,684)		
		10041876	DA UV Unserved/Underserved F26	196,906		(196,906)		
		10041881	DA VW Victim/Witness Assis.F26	1,385,540		(1,385,540)		
		10041905	DA XE Elder Abuse FY25-26	217,444		(217,444)		
		10042164	CH FY26-27 Federal JAG Grant		109,684	109,684	109,684	
		10042771	DA UV Unserved/UnderS FY27		196,906	196,906	196,906	
		10042772	DA VW Victim/WitnessAssis FY27		1,339,258	1,339,258	1,339,258	
		10042773	DA XE Elder Abuse FY26-27		217,444	217,444	217,444	
13550 Total				1,909,574	1,863,292	(46,282)	1,863,292	0
13720	SR Public Protection-Grant Sta							
		10038289	CH FY23-24 SFCOPS Program	434,572		(434,572)		
		10039715	CH FY24-25 SFCOPS Program		469,772	469,772		(469,772)
		10041004	CH FY25-26 SFCOPS Program	462,662		(462,662)		
		10041913	DA Auto-F25-26	318,857		(318,857)		
		10041917	DA Workers' Compensation FY26	1,154,149		(1,154,149)		
		10041920	DA Board of Control FY25-26	843,664		(843,664)		
		10041922	DA Criminal Restitution FY26	91,797		(91,797)		
		10042166	CH FY26-27 SFCOPS Program		457,348	457,348	457,348	
		10042774	DA Auto-F26-27		347,069	347,069	347,069	
		10042808	DA Workers' Compensation FY27		1,122,888	1,122,888	1,122,888	
		10042810	DA Board of Control FY26-27		843,664	843,664	843,664	
		10042812	DA Criminal Restitution FY27		91,797	91,797	91,797	
13720 Total				3,305,701	3,332,538	26,837	2,862,766	(469,772)
Grants Projects Total				5,215,275	5,195,830	(19,445)	4,726,058	(469,772)
Work Orders/Overhead								
10060	GF Work Order	229313	DAT District Attorney	488,635	485,281	(3,354)	489,220	3,939
10060 Total				488,635	485,281	(3,354)	489,220	3,939

Department: DAT District Attorney

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Work Orders/Overhead								
Work Orders/Overhead Total				488,635	485,281	(3,354)	489,220	3,939
Total Uses of Funds				96,606,701	99,146,240	2,539,539	101,360,057	2,213,817

Department: ECN Economic And Workforce Development

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>					
Salaries	17,503,969	17,722,763	218,794	17,078,190	(644,573)
Mandatory Fringe Benefits	6,160,790	6,393,606	232,816	6,224,361	(169,245)
Non-Personnel Services	1,667,899	1,257,250	(410,649)	1,256,429	(821)
City Grant Program	36,637,130	39,843,401	3,206,271	43,726,314	3,882,913
Materials & Supplies	56,599	54,944	(1,655)	54,183	(761)
Programmatic Projects	8,190,239	5,556,618	(2,633,621)	5,534,367	(22,251)
Services Of Other Depts	15,504,060	13,348,479	(2,155,581)	13,515,423	166,944
Total Uses by Chart of Accounts	85,720,686	84,177,061	(1,543,625)	87,389,267	3,212,206
<u>Sources Summary</u>					
Business Taxes	350,000	2,150,000	1,800,000	2,150,000	
Other Local Taxes	2,000,000	1,440,000	(560,000)	1,390,000	(50,000)
Intergovernmental: Federal	8,682,372	9,316,498	634,126	9,316,498	
Intergovernmental: Other	248,600	248,600		248,600	
Intergovernmental: State	570,000	550,000	(20,000)	550,000	
Charges for Services	645,000	420,000	(225,000)	420,000	
Fines, Forfeiture, & Penalties	20,000	20,000		20,000	
Rents & Concessions	300,000		(300,000)		
Other Revenues	14,519,842	13,585,169	(934,673)	13,769,245	184,076
Expenditure Recovery	4,759,732	4,138,498	(621,234)	4,068,498	(70,000)
Beg Fund Balance - Budget Only	1,666,899		(1,666,899)		
General Fund Support	51,958,241	52,308,296	350,055	55,456,426	3,148,130
Total Sources by Chart of Accounts	85,720,686	84,177,061	(1,543,625)	87,389,267	3,212,206
<u>Fund Summary</u>					
Culture and Recreation Fund	925,000		(925,000)		
Community / Neighborhood Dev	13,384,271	13,071,498	(312,773)	13,021,498	(50,000)
General Fund	71,411,415	71,105,563	(305,852)	74,367,769	3,262,206
Total Uses by Funds	85,720,686	84,177,061	(1,543,625)	87,389,267	3,212,206
<u>Division Summary</u>					

Department: ECN Economic And Workforce Development

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
ECN Workforce Development	38,031,028	40,591,815	2,560,787	41,604,412	1,012,597
ECN Economic Development	27,335,473	25,882,699	(1,452,774)	27,462,823	1,580,124
ECN Office of Small Business	4,048,041	3,526,206	(521,835)	3,913,824	387,618
ECN Film Commission	925,000		(925,000)		
ECN Real Estate Development	14,881,144	14,176,341	(704,803)	14,408,208	231,867
ECN Economic and Workforce Dev	500,000		(500,000)		
Total Uses by Division	85,720,686	84,177,061	(1,543,625)	87,389,267	3,212,206

Reserved Appropriations

Mayor Reserves

10043424	EW SB Rezoning Constr Relief	1,800,000		1,800,000	
Mayor Reserves: Total		1,800,000		1,800,000	

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	3,856,787	3,758,723	(98,064)	3,941,983	183,260
			Mandatory Fringe Benefits	1,397,724	1,387,900	(9,824)	1,490,382	102,482
			Non-Personnel Services	334,875	334,875		334,875	
			Materials & Supplies	15,318	15,318		15,318	
			Services Of Other Depts	810,083	966,917	156,834	996,560	29,643
			Overhead and Allocations	(4,348,293)	(4,454,158)	(105,865)	(4,662,807)	(208,649)
10000 Total				2,066,494	2,009,575	(56,919)	2,116,311	106,736
Operating Total				2,066,494	2,009,575	(56,919)	2,116,311	106,736
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	16652	EW Economic Development Projec	22,376,192	21,069,628	(1,306,564)	20,812,155	(257,473)
		16658	EW Public-private Development	15,075,491	14,176,341	(899,150)	14,408,208	231,867
		16663	EW Workforce Development	19,597,423	19,481,054	(116,369)	21,784,838	2,303,784
		20324	Sugar-Sweetened Beverages Tax	155,288		(155,288)		

Department: ECN Economic And Workforce Development

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Annual Projects - Authority Control								
10010 Total				57,204,394	54,727,023	(2,477,371)	57,005,201	2,278,178
Annual Projects - Authority Control Total				57,204,394	54,727,023	(2,477,371)	57,005,201	2,278,178
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16648	EW City Economic Development P	30,000	30,000		30,000	
		16652	EW Economic Development Projec	(1,835,038)		1,835,038		
		16656	EW Disability Access And Educa	350,000	350,000		350,000	
		16657	EW City Economic Development P	3,634,127	3,000,000	(634,127)	1,084,435	(1,915,565)
		16660	EW Local Hire Enforcement (ord	93,175	20,000	(73,175)	20,000	
		20990	Opportunities for All		3,546,560	3,546,560	4,219,457	672,897
		21748	Reinvestment Initiatives	9,017,814	6,751,881	(2,265,933)	8,602,920	1,851,039
		22841	EW Legacy Biz Assistance Prog	640,449	460,524	(179,925)	729,445	268,921
10020 Total				11,930,527	14,158,965	2,228,438	15,036,257	877,292
10601	SR Small Bus Constr Relief	23291	EW SB Rezoning Constr Relief		1,800,000	1,800,000	1,800,000	
10601 Total				0	1,800,000	1,800,000	1,800,000	0
11890	SR Mobed-Film Prod Sp	16654	EW Film Services	925,000		(925,000)		
11890 Total				925,000	0	(925,000)	0	0
Continuing Projects - Authority Control Total				12,855,527	15,958,965	3,103,438	16,836,257	877,292
Grants Projects								
10680	SR Neighborhood Dev-Grants Sta	10041970	UCSF CPHP Yr 25/26	350,000		(350,000)		
		10041972	SBDC TAEP 10/2025-9/2026	155,000		(155,000)		
		10041973	SBDC CIP 10/2025-9/2026	65,000		(65,000)		
		10042752	UCSF CPHP Yr 26/27		330,000	330,000	330,000	
		10042755	SBDC TAEP 10/2026-9/2027		155,000	155,000	155,000	
		10042756	SBDC CIP 10/2026-9/2027		65,000	65,000	65,000	
10680 Total				570,000	550,000	(20,000)	550,000	0
10690	SR Neighborhood Dev-Grants Oth	10000458	EW Mission Bay-First Src Yr14	500,000		(500,000)		
10690 Total				500,000	0	(500,000)	0	0
10770	SR Neighborhood Dev-Grants	10040834	WIOA PY 24/25-RR A5	151,131		(151,131)		
		10041963	WIOA PY 26-Adult A6	2,224,182		(2,224,182)		

Department: ECN Economic And Workforce Development

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
		10041965	WIOA PY 26-Youth A6	2,150,128		(2,150,128)		
		10041966	WIOA PY 26-DW A6	2,556,034		(2,556,034)		
		10041967	WIOA PY 25/26-RR A6	1,375,897		(1,375,897)		
		10041971	SBDC SBA CY2026	190,000		(190,000)		
		10042754	SBDC SBA CY2027		190,000	190,000	190,000	
		10042757	WIOA PY 27-Adult A7		2,224,182	2,224,182	2,224,182	
		10042758	WIOA PY 27-Youth A7		2,150,128	2,150,128	2,150,128	
		10042759	WIOA PY 27-DW A7		3,341,291	3,341,291	3,341,291	
		10042760	WIOA PY 26/27-RR A7		1,375,897	1,375,897	1,375,897	
10770	Total			8,647,372	9,281,498	634,126	9,281,498	0
Grants Projects Total				9,717,372	9,831,498	114,126	9,831,498	0
Work Orders/Overhead								
10060	GF Work Order	207766	ECN Workforce Development	210,000	210,000		210,000	
10060	Total			210,000	210,000	0	210,000	0
Work Orders/Overhead Total				210,000	210,000	0	210,000	0
Continuing Projects - Project Control								
10855	SR Small Business Assistance	10037562	EW Small Biz Support Fund	3,666,899	1,440,000	(2,226,899)	1,390,000	(50,000)
10855	Total			3,666,899	1,440,000	(2,226,899)	1,390,000	(50,000)
Continuing Projects - Project Control Total				3,666,899	1,440,000	(2,226,899)	1,390,000	(50,000)
Total Uses of Funds				85,720,686	84,177,061	(1,543,625)	87,389,267	3,212,206

Department: REG Elections

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>						
Salaries		7,292,199	7,203,049	(89,150)	7,413,813	210,764
Mandatory Fringe Benefits		1,887,399	2,126,701	239,302	2,252,272	125,571
Non-Personnel Services		11,285,131	11,402,092	116,961	11,530,647	128,555
Materials & Supplies		349,866	341,119	(8,747)	341,119	
Services Of Other Depts		1,859,199	1,947,596	88,397	2,028,140	80,544
Total Uses by Chart of Accounts		22,673,794	23,020,557	346,763	23,565,991	545,434
<u>Sources Summary</u>						
Charges for Services		309,748	823,191	513,443	179,148	(644,043)
Expenditure Recovery		200,000	100,000	(100,000)	200,000	100,000
General Fund Support		22,164,046	22,097,366	(66,680)	23,186,843	1,089,477
Total Sources by Chart of Accounts		22,673,794	23,020,557	346,763	23,565,991	545,434
<u>Fund Summary</u>						
General Fund		22,673,794	23,020,557	346,763	23,565,991	545,434
Total Uses by Funds		22,673,794	23,020,557	346,763	23,565,991	545,434
<u>Division Summary</u>						
REG Elections Services		22,595,282	22,938,461	343,179	23,479,548	541,087
REG Elections-Commission		78,512	82,096	3,584	86,443	4,347
Total Uses by Division		22,673,794	23,020,557	346,763	23,565,991	545,434

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	7,292,199	7,203,049	(89,150)	7,413,813	210,764
			Mandatory Fringe Benefits	1,887,399	2,126,701	239,302	2,252,272	125,571
			Non-Personnel Services	11,285,131	11,402,092	116,961	11,530,647	128,555
			Materials & Supplies	349,866	341,119	(8,747)	341,119	
			Services Of Other Depts	1,859,199	1,947,596	88,397	2,028,140	80,544

Department: REG Elections

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	Total			22,673,794	23,020,557	346,763	23,565,991	545,434
Operating Total				22,673,794	23,020,557	346,763	23,565,991	545,434
Total Uses of Funds				22,673,794	23,020,557	346,763	23,565,991	545,434

Department: DEM Emergency Management

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>					
Salaries	58,758,470	54,844,869	(3,913,601)	54,327,190	(517,679)
Mandatory Fringe Benefits	18,121,530	17,933,187	(188,343)	18,049,215	116,028
Non-Personnel Services	33,724,285	3,207,255	(30,517,030)	3,327,162	119,907
Capital Outlay	5,150,000	5,702,134	552,134	6,500,000	797,866
Debt Service	3,739,872	1,875,436	(1,864,436)		(1,875,436)
Materials & Supplies	2,282,428	837,128	(1,445,300)	712,669	(124,459)
Programmatic Projects	9,243,276	920,439	(8,322,837)	991,121	70,682
Services Of Other Depts	30,539,016	28,669,217	(1,869,799)	28,907,756	238,539
Total Uses by Chart of Accounts	161,558,877	113,989,665	(47,569,212)	112,815,113	(1,174,552)
<u>Sources Summary</u>					
Intergovernmental: Federal	39,024,954	5,212,393	(33,812,561)	5,462,496	250,103
Charges for Services	1,372,248	1,466,643	94,395	1,487,199	20,556
Expenditure Recovery	17,183,938	2,359,886	(14,824,052)	1,298,813	(1,061,073)
General Fund Support	103,977,737	104,950,743	973,006	104,566,605	(384,138)
Total Sources by Chart of Accounts	161,558,877	113,989,665	(47,569,212)	112,815,113	(1,174,552)
<u>Fund Summary</u>					
General Fund	122,533,923	108,777,272	(13,756,651)	107,352,617	(1,424,655)
Public Protection Fund	39,024,954	5,212,393	(33,812,561)	5,462,496	250,103
Total Uses by Funds	161,558,877	113,989,665	(47,569,212)	112,815,113	(1,174,552)
<u>Division Summary</u>					
DEM EMSA		2,562,142	2,562,142	2,650,898	88,756
DEM Coordinated St Response		(37,747)	(37,747)	(50,113)	(12,366)
DEM Administration		49,974,485	(11,810,703)	46,117,744	(3,856,741)
DEM Emergency Communications	61,785,188	53,709,961	(2,161,438)	56,158,041	2,448,080
DEM Emergency Services	55,871,399	2,568,431	(3,040,915)	2,476,047	(92,384)
DEM Homeland Security Grants	5,609,346				
DEM UASI Grants	38,292,944		(38,292,944)		
	5,212,393		5,212,393	5,462,496	250,103
Total Uses by Division	161,558,877	113,989,665	(47,569,212)	112,815,113	(1,174,552)

Department: DEM Emergency Management

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	53,015,917	51,585,340	(1,430,577)	50,908,474	(676,866)
			Mandatory Fringe Benefits	16,049,464	16,751,942	702,478	16,761,193	9,251
			Non-Personnel Services	1,613,278	2,868,478	1,255,200	2,868,478	
			Materials & Supplies	354,963	376,859	21,896	376,859	
			Services Of Other Depts	9,657,457	8,880,454	(777,003)	9,119,005	238,551
10000 Total				80,691,079	80,463,073	(228,006)	80,034,009	(429,064)
Operating Total				80,691,079	80,463,073	(228,006)	80,034,009	(429,064)
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	19507	EM Public Safety Radio Syst &	6,275,337	2,694,170	(3,581,167)	889,416	(1,804,754)
		22839	EM DEM Coordinated St Response	23,593,190	19,630,000	(3,963,190)	19,630,000	
		23036	Data Center Cooling & HVAC	2,650,000		(2,650,000)		
		23037	UPS Replace& Transformer Reloc	2,500,000		(2,500,000)		
		23248	DEM VoIP Project		492,775	492,775		(492,775)
		23347	Critical Power Dist Resiliency		3,564,359	3,564,359		(3,564,359)
		23348	Fire Life Safety System Reliab		377,000	377,000	2,000,000	1,623,000
		23349	Replace 2 Generator Con Panels		518,000	518,000		(518,000)
		23350	New generator Design & Instl		750,000	750,000	4,500,000	3,750,000
		80044	DEM CAD Replacement- Scoping	6,600,000		(6,600,000)		
10020 Total				41,618,527	28,026,304	(13,592,223)	27,019,416	(1,006,888)
Continuing Projects - Authority Control Total				41,618,527	28,026,304	(13,592,223)	27,019,416	(1,006,888)
Grants Projects								
13560	SR Homeland Security	10039577	FY24 UASI Grant		3,200,868	3,200,868	3,442,623	241,755
		10039825	FY25 UASI Grant	32,732,010	23,948	(32,708,062)	47,896	23,948
		10039826	FY25 STC Grant	2,000,000	518,628	(1,481,372)	559,568	40,940
		10039827	FY25 RCPGP Grant	3,000,000	286,225	(2,713,775)	308,738	22,513
		10040846	FY25 EMPG	327,596		(327,596)		
		10040850	FY25 SHSGP	965,348	1,170,724	205,376	1,091,671	(79,053)
		10042287	FY26 UASI Grant		12,000	12,000	12,000	

Department: DEM Emergency Management

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
13560	Total			39,024,954	5,212,393	(33,812,561)	5,462,496	250,103
Grants Projects Total				39,024,954	5,212,393	(33,812,561)	5,462,496	250,103
Work Orders/Overhead								
10060	GF Work Order	229985	DEM Administration	224,317	287,895	63,578	299,192	11,297
10060	Total			224,317	287,895	63,578	299,192	11,297
Work Orders/Overhead Total				224,317	287,895	63,578	299,192	11,297
Total Uses of Funds				161,558,877	113,989,665	(47,569,212)	112,815,113	(1,174,552)

Department: ENV Environment

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>					
Salaries	12,401,012	12,562,045	161,033	13,132,470	570,425
Mandatory Fringe Benefits	4,950,556	4,912,286	(38,270)	5,039,407	127,121
Non-Personnel Services	11,520,037	11,069,631	(450,406)	11,087,399	17,768
City Grant Program	1,313,096	837,005	(476,091)	834,119	(2,886)
Materials & Supplies	670,043	219,467	(450,576)	216,617	(2,850)
Programmatic Projects	1,069,481	1,013,628	(55,853)	999,226	(14,402)
Services Of Other Depts	5,779,401	5,363,277	(416,124)	5,284,093	(79,184)
Overhead and Allocations	3,183,764	529,351	(2,654,413)	204,335	(325,016)
Intrafund Transfers Out	4,487,256	3,645,190	(842,066)	3,600,466	(44,724)
Transfer Adjustment - Uses	(4,487,256)	(3,645,190)	842,066	(3,600,466)	44,724
Total Uses by Chart of Accounts	40,887,390	36,506,690	(4,380,700)	36,797,666	290,976

Sources Summary

Intergovernmental: Federal	400,000	130,000	(270,000)	130,000	
Intergovernmental: Other		87,805	87,805	87,805	
Intergovernmental: State	9,920,146	9,437,453	(482,693)	9,418,112	(19,341)
Charges for Services	19,979,244	17,532,712	(2,446,532)	17,584,247	51,535
Rents & Concessions	80,268	81,720	1,452	84,621	2,901
Other Revenues	3,370,560	1,517,555	(1,853,005)	1,775,855	258,300
Expenditure Recovery	6,113,696	6,261,513	147,817	6,404,238	142,725
IntraFund Transfers In	4,487,256	3,645,190	(842,066)	3,600,466	(44,724)
Beg Fund Balance - Budget Only	118,643	912,783	794,140	921,790	9,007
Transfer Adjustment-Source	(4,487,256)	(3,645,190)	842,066	(3,600,466)	44,724
General Fund Support	904,833	545,149	(359,684)	390,998	(154,151)
Total Sources by Chart of Accounts	40,887,390	36,506,690	(4,380,700)	36,797,666	290,976

Fund Summary

Environmental Protection Fund	21,068,947	18,609,170	(2,459,777)	18,926,726	317,556
General Fund	904,833	545,149	(359,684)	390,998	(154,151)
Public Wks Trans and Commerce	18,913,610	17,352,371	(1,561,239)	17,479,942	127,571
Total Uses by Funds	40,887,390	36,506,690	(4,380,700)	36,797,666	290,976

Department: ENV Environment

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Division Summary</u>						
ENV Environment		40,887,390	36,506,690	(4,380,700)	36,797,666	290,976
Total Uses by Division		40,887,390	36,506,690	(4,380,700)	36,797,666	290,976

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
12200	SR Env-Operating-Non-Project		Salaries	2,572,868	3,082,660	509,792	3,466,688	384,028
			Mandatory Fringe Benefits	1,167,257	1,462,450	295,193	1,669,230	206,780
			Non-Personnel Services	650,262	672,083	21,821	405,722	(266,361)
			City Grant Program	50,000	50,000		50,000	
			Materials & Supplies	94,968	75,429	(19,539)	75,429	
			Services Of Other Depts	883,916	917,953	34,037	942,259	24,306
			Overhead and Allocations	800,148	(1,681,660)	(2,481,808)	(1,662,146)	19,514
12200 Total				6,219,419	4,578,915	(1,640,504)	4,947,182	368,267
13850	SR Cigarette Litter Abatement		Services Of Other Depts	3,300,000	3,000,000	(300,000)	2,860,000	(140,000)
13850 Total				3,300,000	3,000,000	(300,000)	2,860,000	(140,000)
13990	SR Solid Waste Non-Project		Salaries	5,498,334	5,215,574	(282,760)	5,369,198	153,624
			Mandatory Fringe Benefits	2,409,519	2,292,867	(116,652)	2,411,417	118,550
			Non-Personnel Services	1,223,455	1,228,286	4,831	1,234,789	6,503
			City Grant Program	397,500	360,000	(37,500)	360,000	
			Materials & Supplies	129,367	107,143	(22,224)	107,143	
			Services Of Other Depts	1,244,645	1,271,275	26,630	1,304,893	33,618
			Overhead and Allocations	223,534	232,036	8,502	232,036	
			Intrafund Transfers Out	4,487,256	3,645,190	(842,066)	3,600,466	(44,724)
			Transfer Adjustment - Uses	(4,487,256)	(3,645,190)	842,066	(3,600,466)	44,724
13990 Total				11,126,354	10,707,181	(419,173)	11,019,476	312,295
Operating Total				20,645,773	18,286,096	(2,359,677)	18,826,658	540,562
Annual Projects - Authority Control								

Department: ENV Environment

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	22722	Climate Action Plan (CAP)	904,833	545,149	(359,684)	390,998	(154,151)
10010 Total				904,833	545,149	(359,684)	390,998	(154,151)
Annual Projects - Authority Control Total								
10010 Total				904,833	545,149	(359,684)	390,998	(154,151)
Continuing Projects - Authority Control								
12210 SR Env-Continuing Projects								
12210	SR Env-Continuing Projects	10000	Operating		79,596	79,596	78,426	(1,170)
		19256	WB Air Travel Carbon Offset Pr	149,976	149,875	(101)	148,800	(1,075)
		19366	WA Safe Drug Disposal Ordinanc	154,066	149,996	(4,070)	151,024	1,028
		21177	HC Lead Paint Settlement	1,280,735	1,137,855	(142,880)	1,125,035	(12,820)
		22131	Construction & Demolition Ord	995,402	899,618	(95,784)	882,423	(17,195)
		22723	Impound Account Nexus SR Swap	1,949,203	1,949,213	10	1,949,205	(8)
		22724	Buildings UP - SF HIPE	400,000		(400,000)		
		23317	Edible Food Recovery Penalties		2,844	2,844	2,714	(130)
		23318	Recycling & Compost Penalties		6,000	6,000	6,000	
12210 Total				4,929,382	4,374,997	(554,385)	4,343,627	(31,370)
14000 SR Solid Waste Projects								
14000	SR Solid Waste Projects	15740	EV Environment Now Program	3,725,096	3,213,814	(511,282)	3,187,836	(25,978)
		22739	Landfill Contract Admin	284,834	293,876	9,042	305,130	11,254
		22975	Refuse Rate Years 2025-2028	477,326	137,500	(339,826)	107,500	(30,000)
14000 Total				4,487,256	3,645,190	(842,066)	3,600,466	(44,724)
Continuing Projects - Authority Control Total				9,416,638	8,020,187	(1,396,451)	7,944,093	(76,094)
Grants Projects								
12230 SR Grants; ENV Continuing								
12230	SR Grants; ENV Continuing	10039613	BayRen Grant 2024-2027	9,374,551	9,117,940	(256,611)	4,404,115	(4,713,825)
		10042345	Used Oil OPP 16 FY 2026	111,517		(111,517)		
		10042346	Used Oil OPP 17 FY 2027		112,524	112,524		(112,524)
		10042347	EV Clean Cities FY 2026	110,000		(110,000)		
		10042349	SWMP Outreach FY 2026 Award	209,744		(209,744)		
		10042350	SWMP Outreach FY 2027 Award		206,989	206,989		(206,989)
		10042351	Emergency Ride Home Grant FY26	114,334		(114,334)		
		10043299	Emergency Ride Home Grant FY27		87,805	87,805		(87,805)
		10043300	Emergency Ride Home Grant FY28				87,805	87,805

Department: ENV Environment

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
		10043301	Used Oil OPP '18 FY 2028				111,517	111,517
		10043302	SWMP Outreach FY 2028 Award				206,989	206,989
		10043303	BayREN Grant 2028-2031				4,695,491	4,695,491
		10043364	EV Clean Cities FY 2027		130,000	130,000		(130,000)
		10043365	EV Clean Cities FY 2028				130,000	130,000
12230 Total				9,920,146	9,655,258	(264,888)	9,635,917	(19,341)
Grants Projects Total				9,920,146	9,655,258	(264,888)	9,635,917	(19,341)
Total Uses of Funds				40,887,390	36,506,690	(4,380,700)	36,797,666	290,976

Department: ETH Ethics Commission

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>						
Salaries		4,151,960	3,886,031	(265,929)	4,071,993	185,962
Mandatory Fringe Benefits		1,488,693	1,398,297	(90,396)	1,498,428	100,131
Non-Personnel Services		135,676	236,163	100,487	284,994	48,831
Materials & Supplies		18,767	25,952	7,185	25,952	
Programmatic Projects		26,400	2,974,897	2,948,497	2,730,000	(244,897)
Services Of Other Depts		760,872	782,840	21,968	804,283	21,443
Total Uses by Chart of Accounts		6,582,368	9,304,180	2,721,812	9,415,650	111,470

Sources Summary

Charges for Services	2,450	2,450		2,450	2,450
Fines, Forfeiture, & Penalties	62,750	62,750		62,750	62,750
Licenses, Permits, & Franchises	92,000	92,000		92,000	92,000
General Fund Support	6,425,168	9,146,980	2,721,812	9,258,450	111,470
Total Sources by Chart of Accounts	6,582,368	9,304,180	2,721,812	9,415,650	111,470

Fund Summary

General Fund	6,582,368	9,304,180	2,721,812	9,415,650	111,470
Total Uses by Funds					
	6,582,368	9,304,180	2,721,812	9,415,650	111,470

Division Summary

ETH Ethics Commission	6,582,368	9,304,180	2,721,812	9,415,650	111,470
Total Uses by Division	6,582,368	9,304,180	2,721,812	9,415,650	111,470

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	4,151,960	3,886,031	(265,929)	4,071,993	185,962
			Mandatory Fringe Benefits	1,488,693	1,398,297	(90,396)	1,498,428	100,131
			Non-Personnel Services	135,676	236,163	100,487	284,994	48,831
			Materials & Supplies	18,767	25,952	7,185	25,952	

Department: ETH Ethics Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
			Services Of Other Depts	760,872	782,840	21,968	804,283	21,443
10000	Total			6,555,968	6,329,283	(226,685)	6,685,650	356,367
Operating Total				6,555,968	6,329,283	(226,685)	6,685,650	356,367
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16984	EC Public Financing Of Electio		2,974,897	2,974,897	2,730,000	(244,897)
		22805	Proposition D March 2024	26,400		(26,400)		
10020	Total			26,400	2,974,897	2,948,497	2,730,000	(244,897)
Continuing Projects - Authority Control Total				26,400	2,974,897	2,948,497	2,730,000	(244,897)
Total Uses of Funds				6,582,368	9,304,180	2,721,812	9,415,650	111,470

Department: FAM Fine Arts Museum

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>						
Salaries		11,388,476	11,752,471	363,995	11,532,229	(220,242)
Mandatory Fringe Benefits		4,649,697	4,841,367	191,670	4,894,766	53,399
Non-Personnel Services		642,768	735,259	92,491	735,259	
Capital Outlay		2,058,917	3,108,113	1,049,196	2,713,019	(395,094)
Materials & Supplies		62,650	61,139	(1,511)	61,140	1
Programmatic Projects			290,000	290,000	290,000	
Services Of Other Depts		5,670,499	5,785,494	114,995	6,467,363	681,869
Overhead and Allocations		39,274	57,337	18,063	57,337	
Total Uses by Chart of Accounts		24,512,281	26,631,180	2,118,899	26,751,113	119,933
<u>Sources Summary</u>						
Charges for Services		1,219,750	1,295,690	75,940	1,372,343	76,653
Expenditure Recovery		179,000	179,000		179,000	
General Fund Support		23,113,531	25,156,490	2,042,959	25,199,770	43,280
Total Sources by Chart of Accounts		24,512,281	26,631,180	2,118,899	26,751,113	119,933
<u>Fund Summary</u>						
Culture and Recreation Fund		1,219,750	1,295,690	75,940	1,372,343	76,653
General Fund		23,292,531	25,335,490	2,042,959	25,378,770	43,280
Total Uses by Funds		24,512,281	26,631,180	2,118,899	26,751,113	119,933
<u>Division Summary</u>						
FAM Fine Arts Museum		24,512,281	26,631,180	2,118,899	26,751,113	119,933
Total Uses by Division		24,512,281	26,631,180	2,118,899	26,751,113	119,933

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	10,651,314	11,001,660	350,346	10,751,138	(250,522)
			Mandatory Fringe Benefits	4,232,284	4,394,883	162,599	4,401,909	7,026

Department: FAM Fine Arts Museum

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	Total		Non-Personnel Services	619,117	696,451	77,334	696,451	
			Materials & Supplies	60,400	58,889	(1,511)	58,890	1
			Services Of Other Depts	5,670,499	5,785,494	114,995	6,467,363	681,869
				21,233,614	21,937,377	703,763	22,375,751	438,374
Operating Total				21,233,614	21,937,377	703,763	22,375,751	438,374
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	15774	Fam Facility Maintenance	283,917	298,113	14,196	313,019	14,906
		23364	Surveillance Tech Imp Proj		290,000	290,000	290,000	
10010 Total				283,917	588,113	304,196	603,019	14,906
Annual Projects - Authority Control Total				283,917	588,113	304,196	603,019	14,906

Continuing Projects - Authority Control

10020	GF Continuing Authority Ctrl	11123	FA Dey - Tower Exterior Repair		150,000	150,000	350,000	200,000
		19788	FA deY-Rail Installation		90,000	90,000		(90,000)
		20817	Legion Main Switchgear		25,000	25,000		(25,000)
		21213	de Young Fire Doors	200,000	125,000	(75,000)	75,000	(50,000)
		21229	de Young Chiller 1 & 2 Compnts	200,000	200,000		100,000	(100,000)
		21230	de YoungCoolingTowerSandFilter	200,000	300,000	100,000	100,000	(200,000)
		22528	DY Fire Alarm System Replace	250,000	150,000	(100,000)	150,000	
		22823	dY BMS Replacement	250,000	125,000	(125,000)		(125,000)
		22824	LH BMS Replacement	150,000		(150,000)		
		22825	LH Boiler Refurbish	100,000	150,000	50,000	50,000	(100,000)
		22826	LH Fire Alarm System replcemnt	125,000	200,000	75,000	125,000	(75,000)
		23040	LH-Elevator Door Modernization	300,000	400,000	100,000		(400,000)
		23041	LH Waterproof Skylights		295,000	295,000		(295,000)
		23351	Legion Chiller 1 and 2				400,000	400,000
		23352	Building security sys replace				150,000	150,000
		23353	dY - AHU 1-11 Repairs		200,000	200,000		(200,000)
		23354	dY Building ExteriorEnv Repair				400,000	400,000
		23355	dY Building Security				150,000	150,000

Department: FAM Fine Arts Museum

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
		23356	dY Fire Suppression System		150,000	150,000	150,000	
		23357	LH Fire Suppression System		150,000	150,000	150,000	
		23358	DY Boiler Refurbish		100,000	100,000	50,000	(50,000)
10020	Total			1,775,000	2,810,000	1,035,000	2,400,000	(410,000)
11940	SR Museums Admission	17041	FA Fine Arts Operating Rev-exp	1,219,750	1,295,690	75,940	1,372,343	76,653
11940	Total			1,219,750	1,295,690	75,940	1,372,343	76,653
Continuing Projects - Authority Control Total				2,994,750	4,105,690	1,110,940	3,772,343	(333,347)
Total Uses of Funds				24,512,281	26,631,180	2,118,899	26,751,113	119,933

Department: FIR Fire Department

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>					
Salaries	391,321,365	397,559,217	6,237,852	408,364,564	10,805,347
Mandatory Fringe Benefits	101,837,302	105,813,953	3,976,651	113,299,393	7,485,440
Non-Personnel Services	2,963,890	3,076,253	112,363	3,076,253	
Capital Outlay	6,923,351	11,897,367	4,974,016	13,259,735	1,362,368
Materials & Supplies	8,884,026	12,058,241	3,174,215	10,808,241	(1,250,000)
Programmatic Projects	3,975,000	3,495,000	(480,000)	3,495,000	
Services Of Other Depts	38,544,591	41,327,941	2,783,350	43,358,772	2,030,831
Overhead and Allocations	260,770	284,905	24,135	284,905	
Transfers Out	1,422,427	1,458,282	35,855	1,495,392	37,110
Transfer Adjustment - Uses	(1,422,427)	(1,458,282)	(35,855)	(1,495,392)	(37,110)
Total Uses by Chart of Accounts	554,710,295	575,512,877	20,802,582	595,946,863	20,433,986

Sources Summary

Intergovernmental: Federal	1,422,427	1,458,282	35,855	1,495,392	37,110
Intergovernmental: State	50,620,000	52,620,000	2,000,000	54,120,000	1,500,000
Charges for Services	67,917,437	74,266,978	6,349,541	72,266,978	(2,000,000)
Rents & Concessions	320,000	320,000		320,000	
Other Revenues	1,000,000		(1,000,000)		
Expenditure Recovery	17,365,386	18,008,144	642,758	18,406,757	398,613
Transfers In	1,422,427	1,458,282	35,855	1,495,392	37,110
Transfer Adjustment-Source	36,411,630	36,771,095	359,465	38,285,606	1,514,511
General Fund Support	378,230,988	390,610,096	12,379,108	409,556,738	18,946,642
Total Sources by Chart of Accounts	554,710,295	575,512,877	20,802,582	595,946,863	20,433,986

Fund Summary

General Fund	516,876,238	537,283,500	20,407,262	556,165,865	18,882,365
San Francisco Intl Airport	37,834,057	38,229,377	395,320	39,780,998	1,551,621
Total Uses by Funds	554,710,295	575,512,877	20,802,582	595,946,863	20,433,986

Division Summary

FIR Administration	31,453,828	31,880,273	426,445	31,615,031	(265,242)

Department: FIR Fire Department

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
FIR Airport		37,834,057	38,229,377	395,320	39,780,998	1,551,621
FIR Fireboat		4,381,900	4,524,473	142,573	4,681,585	157,112
FIR Investigation		3,737,487	3,944,370	206,883	4,099,021	154,651
FIR Nert		404,667	411,960	7,293	422,146	10,186
FIR Operations		407,765,017	422,183,083	14,418,066	438,213,801	16,030,718
FIR Prevention		25,518,895	26,764,867	1,245,972	27,548,413	783,546
FIR Support Services		34,614,167	38,380,771	3,766,604	38,816,898	436,127
FIR Training		5,086,117	5,296,336	210,219	5,509,235	212,899
FIR Capital Project & Grants		3,914,160	3,897,367	(16,793)	5,259,735	1,362,368
Total Uses by Division		554,710,295	575,512,877	20,802,582	595,946,863	20,433,986

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	347,793,737	353,257,277	5,463,540	362,813,146	9,555,869
			Mandatory Fringe Benefits	91,372,235	95,005,565	3,633,330	101,778,288	6,772,723
			Non-Personnel Services	2,415,215	2,415,215		2,415,215	
			Capital Outlay	3,009,191		(3,009,191)		
			Materials & Supplies	6,845,101	6,519,316	(325,785)	5,269,316	(1,250,000)
			Services Of Other Depts	38,522,310	41,313,909	2,791,599	43,343,238	2,029,329
10000 Total				489,957,789	498,511,282	8,553,493	515,619,203	17,107,921
17960	AIR Op Annual Account Ctrl		Salaries	30,040,565	30,614,691	574,126	31,661,376	1,046,685
			Mandatory Fringe Benefits	7,793,492	7,614,686	(178,806)	8,119,622	504,936
17960 Total				37,834,057	38,229,377	395,320	39,780,998	1,551,621
Operating Total				527,791,846	536,740,659	8,948,813	555,400,201	18,659,542
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17054	Firefighter Uniforms & Turnout	1,727,980	5,227,980	3,500,000	5,227,980	
		17055	FD Fire Prevention Vehicle Rep		8,000,000	8,000,000		(8,000,000)
10010 Total				1,727,980	13,227,980	11,500,000	5,227,980	(8,000,000)

Department: FIR Fire Department

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Annual Projects - Authority Control								
Annual Projects - Authority Control Total				1,727,980	13,227,980	11,500,000	5,227,980	(8,000,000)
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10000	Operating		20,000	20,000	20,000	
		11127	FD Fir - Exhaust Extractors	40,000		(40,000)		
		11137	FD Fire Prevention Facility R	225,000	225,000		225,000	
		11144	FD Fir - Boiler System Repl Pr	350,000	350,000		350,000	
		15777	Underground Storage Tank Monit	518,233	544,144	25,911	571,351	27,207
		15781	Various Facility Maintenance P	2,345,927	1,703,223	(642,704)	2,763,384	1,060,161
		17055	FD Fire Prevention Vehicle Rep				8,000,000	8,000,000
		17056	FD Ems Equipment Replacement	324,090	324,090		324,090	
		19513	FD Fir - Apparatus Door Replac	60,000	300,000	240,000	300,000	
		19514	FD Fir - Generator Replacement	500,000	1,000,000	500,000	1,000,000	
		20725	FD City College ISA	300,000	300,000		300,000	
		20907	FD OES Response & Mutual Aid	2,000,000	2,000,000		2,000,000	
		21269	Prevention Community Developmt	50,000	50,000		50,000	
		21748	Reinvestment Initiatives	572,328	583,637	11,309	597,100	13,463
		22806	FD Exterior Envelopes	100,000		(100,000)		
		23101	FIR Balboa MIP in Lieu Payment	1,000,000		(1,000,000)		
		23102	FD Cancer Screening Pilot		500,000	500,000	500,000	
		23387	FIR HQ Elevator Overhaul				275,000	275,000
10020 Total				8,385,578	7,900,094	(485,484)	17,275,925	9,375,831
Continuing Projects - Authority Control Total				8,385,578	7,900,094	(485,484)	17,275,925	9,375,831
Work Orders/Overhead								
10060	GF Work Order	130644	FIR Administration	85,076	109,621	24,545	110,041	420
		130647	FIR Fireboat	4,381,900	4,524,473	142,573	4,681,585	157,112
		130650	FIR Operations	10,488,069	11,092,203	604,134	11,253,882	161,679
		130651	FIR Prevention	1,849,846	1,917,847	68,001	1,997,249	79,402
10060 Total				16,804,891	17,644,144	839,253	18,042,757	398,613
Work Orders/Overhead Total				16,804,891	17,644,144	839,253	18,042,757	398,613

Department: FIR Fire Department

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Total Uses of Funds				554,710,295	575,512,877	20,802,582	595,946,863	20,433,986

Department: GEN General City Responsibility

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>					
Mandatory Fringe Benefits	95,219,745	102,883,815	7,664,070	112,088,682	9,204,867
Non-Personnel Services	74,821,200	79,509,655	4,688,455	81,233,229	1,723,574
City Grant Program	7,623,720	10,316,681	2,692,961	13,414,814	3,098,133
Debt Service	419,093,957	385,409,869	(33,684,088)	314,972,592	(70,437,277)
Programmatic Projects	5,342,095	5,424,156	82,061	5,502,246	78,090
Services Of Other Depts	57,290,956	58,854,958	1,564,002	68,643,878	9,788,920
Transfers Out	257,329,128	89,931,460	(167,397,668)	83,956,609	(5,974,851)
Intrafund Transfers Out	711,343,577	740,941,382	29,597,805	831,674,101	90,732,719
Unappropriated Rev-Designated	28,420,000	43,718,990	15,298,990	16,930,000	(26,788,990)
Unappropriated Rev Retained	33,032,318	43,797,430	10,765,112	42,576,392	(1,221,038)
Unappropriated Rev-Charter Reserves		35,850,000	35,850,000	68,810,000	32,960,000
Transfer Adjustment - Uses		(13,123,731)	(13,123,731)	(87,988,911)	(74,865,180)
Total Uses by Chart of Accounts	1,689,516,696	1,583,514,665	(106,002,031)	1,551,813,632	(31,701,033)

Sources Summary

Business Taxes	1,145,483,486	1,576,862,927	431,379,441	1,482,414,184	(94,448,743)
Property Taxes	2,824,441,159	2,766,350,858	(58,090,301)	2,721,344,707	(45,006,151)
Other Local Taxes	1,022,170,000	1,159,550,000	137,380,000	1,183,630,000	24,080,000
Intergovernmental: Federal	87,000,000		(87,000,000)		
Intergovernmental: State	5,050,000	5,950,000	900,000	5,950,000	
Charges for Services	22,304,146	27,245,146	4,941,000	27,245,146	
Fines, Forfeiture, & Penalties	18,996,384	16,115,048	(2,881,336)	15,655,597	(459,451)
Licenses, Permits, & Franchises	16,050,000	17,400,000	1,350,000	17,420,000	20,000
Other Revenues	64,713,798	65,032,626	318,828	61,772,837	(3,259,789)
Interest & Investment Income	144,874,150	157,603,721	12,729,571	146,253,721	(11,350,000)
Expenditure Recovery	1,955,412	1,925,933	(29,479)	1,959,176	33,243
IntraFund Transfers In	711,343,577	740,941,382	29,597,805	831,674,101	90,732,719
Transfers In	90,930,000	88,830,000	(2,100,000)	90,890,000	2,060,000
Prior Year Designated Reserve	26,060,000	117,602,320	91,542,320	73,520,816	(44,081,504)
Beg Fund Balance - Budget Only	155,368,579	42,900,110	(112,468,469)	463,006,135	420,106,025

Department: GEN General City Responsibility

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Transfer Adjustment-Source			(13,123,731)	(13,123,731)	(87,988,911)	(74,865,180)
General Fund Support		(4,647,223,995)	(5,187,671,675)	(540,447,680)	(5,482,933,877)	(295,262,202)
Total Sources by Chart of Accounts		1,689,516,696	1,583,514,665	(106,002,031)	1,551,813,632	(31,701,033)

Fund Summary

Certificates of Participation	2,000,000	2,000,000			2,000,000	
Children and Families Fund	54,000,000	57,290,000	3,290,000		59,010,000	1,720,000
General Fund	1,190,189,253	1,115,781,869	(74,407,384)		1,152,806,856	37,024,987
General Obligation Bond Fund	417,093,957	383,409,869	(33,684,088)		312,972,592	(70,437,277)
Our City Our Home Fund	6,233,486	5,032,927	(1,200,559)		5,024,184	(8,743)
Public Wks Trans and Commerce	20,000,000	20,000,000			20,000,000	
Total Uses by Funds	1,689,516,696	1,583,514,665	(106,002,031)		1,551,813,632	(31,701,033)

Division Summary

GEN General City Responsibility	1,689,516,696	1,583,514,665	(106,002,031)		1,551,813,632	(31,701,033)
Total Uses by Division	1,689,516,696	1,583,514,665	(106,002,031)		1,551,813,632	(31,701,033)

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Mandatory Fringe Benefits	95,219,745	102,883,815	7,664,070	112,088,682	9,204,867
			Non-Personnel Services	10,035,573	10,135,573	100,000	10,145,992	10,419
			City Grant Program	7,623,720	10,316,681	2,692,961	13,414,814	3,098,133
			Services Of Other Depts	50,778,724	53,540,195	2,761,471	63,324,168	9,783,973
			Transfers Out	247,468,501	80,072,378	(167,396,123)	74,104,372	(5,968,006)
			Intrafund Transfers Out	711,343,577	740,941,382	29,597,805	831,674,101	90,732,719
			Unappropriated Rev Retained	33,032,318	43,797,430	10,765,112	42,576,392	(1,221,038)
			Transfer Adjustment - Uses		(13,123,731)	(13,123,731)	(87,988,911)	(74,865,180)
10000 Total				1,155,502,158	1,028,563,723	(126,938,435)	1,059,339,610	30,775,887
17380	DSCOP HOUSING TRUST FUND		Debt Service	2,000,000	2,000,000		2,000,000	

Department: GEN General City Responsibility

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
17380	Total			2,000,000	2,000,000	0	2,000,000	0
17620	DSGOB GENERAL OBLIGATION BOND		Debt Service	391,753,996	363,663,695	(28,090,301)	298,657,544	(65,006,151)
17620	Total			391,753,996	363,663,695	(28,090,301)	298,657,544	(65,006,151)
17640	DSGOB TSR FOR LHH GOB		Debt Service	17,389,000	14,766,385	(2,622,615)	14,315,048	(451,337)
17640	Total			17,389,000	14,766,385	(2,622,615)	14,315,048	(451,337)
17650	DSGOB Loan Repmt for PASS S19A		Debt Service	7,950,961	4,979,789	(2,971,172)		(4,979,789)
17650	Total			7,950,961	4,979,789	(2,971,172)	0	(4,979,789)
	Operating Total			1,574,596,115	1,413,973,592	(160,622,523)	1,374,312,202	(39,661,390)
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17065	Indigent Defense Special Circu		1,300,000	1,300,000	1,300,000	
10010	Total			0	1,300,000	1,300,000	1,300,000	0
	Annual Projects - Authority Control Total			0	1,300,000	1,300,000	1,300,000	0
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	17058	GE Board District Projects	900,000	900,000		900,000	
		17064	GE General Reserve Admin Code	27,580,000	41,490,000	13,910,000	16,930,000	(24,560,000)
		17073	GE Tech & Infr Maint-replaceme	925,000	925,000		925,000	
		17668	GE Budget Stabilization Reserv		35,850,000	35,850,000	68,810,000	32,960,000
		22255	Government Recovery Project	4,442,095	4,524,156	82,061	4,602,246	78,090
		23137	Federal State Rev Risk Reserve	840,000	2,228,990	1,388,990		(2,228,990)
10020	Total			34,687,095	85,918,146	51,231,051	92,167,246	6,249,100
10582	SR Our City Our Home Fund	20764	Prop C OCOH Gr Receipts tax	6,233,486	5,032,927	(1,200,559)	5,024,184	(8,743)
10582	Total			6,233,486	5,032,927	(1,200,559)	5,024,184	(8,743)
	Continuing Projects - Authority Control Total			40,920,581	90,951,073	50,030,492	97,191,430	6,240,357
Continuing Projects - Project Control								
11022	Prop J Nov 20 Parcel Tax Fund	10037798	Prop J Nov 20 Parcel Tax Fund	54,000,000	57,290,000	3,290,000	59,010,000	1,720,000
11022	Total			54,000,000	57,290,000	3,290,000	59,010,000	1,720,000
	Continuing Projects - Project Control Total			54,000,000	57,290,000	3,290,000	59,010,000	1,720,000
Continuing Projects - Account Control								
13831	SR Traffic Congest Miltign Tax		Non-Personnel Services	9,860,627	9,859,082	(1,545)	9,852,237	(6,845)

Department: GEN General City Responsibility

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Account Control								
			Services Of Other Depts	278,746	281,836	3,090	295,526	13,690
			Transfers Out	9,860,627	9,859,082	(1,545)	9,852,237	(6,845)
13831 Total				20,000,000	20,000,000	0	20,000,000	0
Continuing Projects - Account Control Total				20,000,000	20,000,000	0	20,000,000	0
Total Uses of Funds				1,689,516,696	1,583,514,665	(106,002,031)	1,551,813,632	(31,701,033)

Department: ADM General Services Agency - City Admin

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>					
Salaries	126,454,657	124,880,669	(1,573,988)	128,045,355	3,164,686
Mandatory Fringe Benefits	48,618,942	49,148,199	529,257	51,700,778	2,552,579
Non-Personnel Services	193,558,173	202,208,922	8,650,749	225,008,029	22,799,107
Capital Outlay	22,461,739	2,606,146	(19,855,593)	3,883,420	1,277,274
City Grant Program	30,891,984	15,669,323	(15,222,661)	15,495,183	(174,140)
Debt Service	75,745,973	85,659,794	9,913,821	102,736,607	17,076,813
Materials & Supplies	18,924,014	20,224,385	1,300,371	18,603,992	(1,620,393)
Programmatic Projects	3,255,595	1,614,382	(1,641,213)	1,275,061	(339,321)
Services Of Other Depts	84,418,720	84,467,954	49,234	89,997,918	5,529,964
Overhead and Allocations	6,589,005	7,157,095	568,090	7,157,095	
Intrafund Transfers Out	5,000,000	3,000,000	(2,000,000)	3,000,000	
Transfer Adjustment - Uses	(5,000,000)	(3,000,000)	2,000,000	(3,000,000)	
Total Uses by Chart of Accounts	610,918,802	593,636,869	(17,281,933)	643,903,438	50,266,569

Sources Summary

Business Taxes	2,500,000	2,500,000		2,500,000	
Other Local Taxes	16,805,500		(16,805,500)		
Intergovernmental: Other	3,340,474	3,399,204	58,730	3,484,208	85,004
Intergovernmental: State	825,227	926,658	101,431	567,548	(359,110)
Charges for Services	21,199,913	17,917,763	(3,282,150)	17,655,808	(261,955)
Fines, Forfeiture, & Penalties	1,227,350	1,227,350		1,227,350	
Licenses, Permits, & Franchises	2,530,505	2,667,451	136,946	2,667,451	
Rents & Concessions	71,954,421	72,892,598	938,177	74,741,296	1,848,698
Other Revenues	14,713,523	28,491,668	13,778,145	21,603,083	(6,888,585)
Interest & Investment Income	(607)		607		
Expenditure Recovery	338,127,887	334,127,853	(4,000,034)	364,589,116	30,461,263
IntraFund Transfers In	5,000,000	3,000,000	(2,000,000)	3,000,000	
Transfers In	30,652,425	34,307,813	3,655,388	30,656,399	(3,651,414)
Other Financing Sources		(5,390,036)	(5,390,036)		5,390,036
Beg Fund Balance - Budget Only	31,940,476	12,494,802	(19,445,674)	16,228,584	3,733,782

Department: ADM General Services Agency - City Admin

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Transfer Adjustment-Source	(5,000,000)	(3,000,000)	2,000,000	(3,000,000)	
General Fund Support	75,101,708	88,073,745	12,972,037	107,982,595	19,908,850
Total Sources by Chart of Accounts	610,918,802	593,636,869	(17,281,933)	643,903,438	50,266,569

Fund Summary

City Facilities Improvement Fd	(5,390,036)	(5,390,036)			5,390,036
Culture and Recreation Fund	16,830,500		(16,830,500)		
Central Shops Fund	46,152,031	48,650,926	2,498,895	48,726,165	75,239
Convention Facilities Fund	105,480,189	101,223,183	(4,257,006)	98,246,962	(2,976,221)
Community / Neighborhood Dev	2,499,393	2,500,000	607	2,500,000	
General Fund	192,581,437	193,138,340	556,903	219,172,494	26,034,154
General Services Fund	1,369,790	1,021,658	(348,132)	662,548	(359,110)
Gift and Other Exp Trust Fund	239,513	296,794	57,281	307,215	10,421
Real Property Fund	206,924,675	198,167,054	(8,757,621)	227,101,279	28,934,225
Reproduction Fund	11,573,774	12,966,594	1,392,820	13,022,601	56,007
Treasure Island Dev Authority	27,267,500	41,062,356	13,794,856	34,164,174	(6,898,182)
Total Uses by Funds	610,918,802	593,636,869	(17,281,933)	643,903,438	50,266,569

Division Summary

ADM Administration	3,366,538	3,649,779	283,241	74,804	(3,574,975)
ADM Animal Care And Control	11,611,948	12,373,480	761,532	12,852,711	479,231
ADM Convention Facilities Mgmt	105,480,189	101,223,183	(4,257,006)	98,246,962	(2,976,221)
ADM Medical Examiner	15,778,453	16,345,403	566,950	16,683,782	338,379
ADM Internal Services	359,799,227	335,395,312	(24,403,915)	386,118,266	50,722,954
ADM City Administrator Prog	113,141,180	122,815,883	9,674,703	128,001,541	5,185,658
ADM Entertainment Commission	1,741,267	1,833,829	92,562	1,925,372	91,543
Total Uses by Division	610,918,802	593,636,869	(17,281,933)	643,903,438	50,266,569

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27

Operating

Department: ADM General Services Agency - City Admin

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	33,839,131	34,003,579	164,448	32,983,719	(1,019,860)
			Mandatory Fringe Benefits	12,222,105	12,625,343	403,238	12,440,445	(184,898)
			Non-Personnel Services	4,685,205	4,172,238	(512,967)	4,172,238	
			Capital Outlay		144,204	144,204		(144,204)
			City Grant Program	3,579,732	3,779,848	200,116	3,481,243	(298,605)
			Materials & Supplies	910,778	891,845	(18,933)	891,845	
			Services Of Other Depts	5,846,717	5,906,083	59,366	6,155,606	249,523
			Overhead and Allocations	5,509,870	6,068,592	558,722	6,354,971	286,379
10000 Total				66,593,538	67,591,732	998,194	66,480,067	(1,111,665)
11430	SR Conv Fac Fd-Operating		Salaries	1,016,589	1,055,328	38,739	1,098,112	42,784
			Mandatory Fringe Benefits	287,654	305,386	17,732	327,095	21,709
			Non-Personnel Services	47,410,110	47,869,152	459,042	50,822,129	2,952,977
			Capital Outlay	500,000	500,000			(500,000)
			City Grant Program	400,000	350,000	(50,000)	300,000	(50,000)
			Debt Service	11,428,424	11,254,562	(173,862)	4,860,963	(6,393,599)
			Materials & Supplies	5,000	5,000		5,000	
			Services Of Other Depts	10,966,563	10,893,189	(73,374)	11,780,676	887,487
			Overhead and Allocations	403,422	447,665	44,243	470,416	22,751
			Intrafund Transfers Out	5,000,000	3,000,000	(2,000,000)	3,000,000	
			Transfer Adjustment - Uses	(5,000,000)	(3,000,000)	2,000,000	(3,000,000)	
11430 Total				72,417,762	72,680,282	262,520	69,664,391	(3,015,891)
12620	SR Surety Bond Self-Insurance		Non-Personnel Services	158,563		(158,563)	0	0
12620 Total				158,563	0	(158,563)	0	0
27500	ISCSF CENTRAL SHOPS FUND		Salaries	12,362,831	12,824,410	461,579	13,466,976	642,566
			Mandatory Fringe Benefits	6,193,544	6,546,071	352,527	7,062,171	516,100
			Non-Personnel Services	7,689,200	7,704,815	15,615	7,724,207	19,392
			Materials & Supplies	14,537,378	15,886,752	1,349,374	14,218,490	(1,668,262)
			Services Of Other Depts	2,493,005	2,940,594	447,589	3,369,489	428,895
			Overhead and Allocations	2,876,073	2,748,284	(127,789)	2,884,832	136,548
27500 Total				46,152,031	48,650,926	2,498,895	48,726,165	75,239

Department: ADM General Services Agency - City Admin

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
28310	ISOIS REPRODUCTION FUND		Salaries	2,010,041	2,084,891	74,850	2,178,883	93,992
			Mandatory Fringe Benefits	1,062,795	1,125,688	62,893	1,212,669	86,981
			Non-Personnel Services	6,507,593	7,559,127	1,051,534	7,741,785	182,658
			Capital Outlay	280,400	380,625	100,225		(380,625)
			Materials & Supplies	391,061	396,026	4,965	408,025	11,999
			Services Of Other Depts	673,864	705,156	31,292	732,412	27,256
			Overhead and Allocations	648,020	715,081	67,061	748,827	33,746
28310 Total				11,573,774	12,966,594	1,392,820	13,022,601	56,007
Operating Total				196,895,668	201,889,534	4,993,866	197,893,224	(3,996,310)
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	16518	City Vehicle Pool	36,442	95,112	58,670	100,233	5,121
		16519	Entertainment Commission Fund	1,741,267	1,833,829	92,562	1,925,372	91,543
		16902	Community Ambassador Program	2,016,660	25,380	(1,991,280)	24,170	(1,210)
		19255	PW City Capital Imprv Planning	5,132	6,361	1,229	6,712	351
		19666	AD Office Of Cannabis	1,557,333	1,643,252	85,919	1,727,809	84,557
		20886	ADRE HOJ Relocation	5,876,150	5,871,900	(4,250)	19,576,150	13,704,250
		21652	ADCP Critical Repairs	5,785,138	9,798,869	4,013,731	17,781,944	7,983,075
		23065	ADTI Stage 2 Infrastructure	11,000	8,552,663	8,541,663	10,340,900	1,788,237
10010 Total				17,029,122	27,827,366	10,798,244	51,483,290	23,655,924
14300	SR Real Property	17375	Real Estate Div Facilities Inv	1,322,172	1,359,457	37,285	1,359,457	
		17377	Real Estate Projects	405,586	416,054	10,468	22,815,802	22,399,748
		17378	Real Estate Real Property Fund	181,118,704	185,518,744	4,400,040	191,811,542	6,292,798
		19486	AD Red-capital Improvements	12,900,050		(12,900,050)		
14300 Total				195,746,512	187,294,255	(8,452,257)	215,986,801	28,692,546
14400	SR Yerba Buena Gardens	17379	Yerba Buena Gardens Project	326,080	432,679	106,599	432,679	
		20307	Yerba Buena Gardens Operations	10,852,083	10,440,120	(411,963)	10,681,799	241,679
14400 Total				11,178,163	10,872,799	(305,364)	11,114,478	241,679
Annual Projects - Authority Control Total				223,953,797	225,994,420	2,040,623	278,584,569	52,590,149
Continuing Projects - Authority Control								

Department: ADM General Services Agency - City Admin

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10002	Interdepartmental-Overhead	50,014		(50,014)		
		10794	AD Fleet Management Capital Im	180,000	180,000			(180,000)
		15754	AD Red Facilities Maintenance	331,834	348,425	16,591	365,846	17,421
		15756	City Admin Svcs Other Faciliti	469,455	492,928	23,473	517,574	24,646
		16537	AD Digital Services Program	13,682,022	15,293,556	1,611,534	16,334,239	1,040,683
		16539	AD 311 Call Center Project	275,000		(275,000)		
		16540	AD Coit Program Planning	1,108,897	1,155,841	46,944	1,211,862	56,021
		19255	PW City Capital Imprv Planning	2,234,950	2,349,490	114,540	2,464,492	115,002
		19486	AD Red-capital Improvements	2,800,000	2,500,000	(300,000)		(2,500,000)
		21691	AD Contractor Development	100,000		(100,000)		
		22937	AD 2280 Market	828,110	770,643	(57,467)	775,612	4,969
		23367	ADCP ORCP Project		700,000	700,000	250,000	(450,000)
		23368	ADCA OCA Project		400,000	400,000	350,000	(50,000)
10020 Total				22,060,282	24,190,883	2,130,601	22,269,625	(1,921,258)
10600	SR Neighborhood Beautification	19598	AD Neighborhood Beautification	2,499,393	2,500,000	607	2,500,000	
10600 Total				2,499,393	2,500,000	607	2,500,000	0
11440	SR Conv Fac Fd-Continuing	19491	AD Moscone Conv Fac Capital Pr	5,000,000	3,000,000	(2,000,000)	3,000,000	
11440 Total				5,000,000	3,000,000	(2,000,000)	3,000,000	0
11445	SR Conv Fac Fd-Moscone Expan D	19804	Moscone Expansion District	28,062,427	25,542,901	(2,519,526)	25,582,571	39,670
11445 Total				28,062,427	25,542,901	(2,519,526)	25,582,571	39,670
11802	SR Culture & Rec Hotel Tax	20451	Grants For the Arts	16,830,500		(16,830,500)		
11802 Total				16,830,500	0	(16,830,500)	0	0
12650	SR Vital & Hlth Stat Fees	17083	HC Vital & Health Stats Fd	86,000	95,000	9,000	95,000	
12650 Total				86,000	95,000	9,000	95,000	0
15384	CPXCF COP Crit Reprs/Rcv Stmls	22231	ADRE CC Steam Loop CR COPs		(390,036)	(390,036)		390,036
		22551	ADRE HOJ Roof CR COPs		(5,000,000)	(5,000,000)		5,000,000
15384 Total				0	(5,390,036)	(5,390,036)	0	5,390,036
31920	TI Continuing Authority Ctrl	19599	AD Treasure Island Project	27,267,500	41,062,356	13,794,856	34,164,174	(6,898,182)
31920 Total				27,267,500	41,062,356	13,794,856	34,164,174	(6,898,182)
Continuing Projects - Authority Control Total				101,806,102	91,001,104	(10,804,998)	87,611,370	(3,389,734)

Department: ADM General Services Agency - City Admin

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
12550	SR Grants; GSF Continuing	10041248	ADMMJ GoBiz 5 CEG-2024-595	300,000		(300,000)		
		10041543	ADMMME CHP DUID Toxicology 4	386,523		(386,523)		
		10042371	ADMMME CHP DUID Toxicology 5	438,704	397,296	(41,408)		(397,296)
		10043362	ADMMME CHP DUID Toxicology 6		529,362	529,362	567,548	38,186
12550 Total				1,125,227	926,658	(198,569)	567,548	(359,110)
14820	SR ETF-Gift	10042313	ADMAC FSFACC Gifts FY22-25	239,513	296,794	57,281	307,215	10,421
14820 Total				239,513	296,794	57,281	307,215	10,421
Grants Projects Total				1,364,740	1,223,452	(141,288)	874,763	(348,689)
Work Orders/Overhead								
10060	GF Work Order	228856	ADM Administration	23,915,423	24,810,797	895,374	26,013,762	1,202,965
		296644	ADM Internal Services	81,698,273	68,424,003	(13,274,270)	73,574,224	5,150,221
			Transfer Adjustment - Uses	(18,715,201)	(19,706,441)	(991,240)	(20,648,474)	(942,033)
10060 Total				86,898,495	73,528,359	(13,370,136)	78,939,512	5,411,153
Work Orders/Overhead Total				86,898,495	73,528,359	(13,370,136)	78,939,512	5,411,153
Total Uses of Funds				610,918,802	593,636,869	(17,281,933)	643,903,438	50,266,569

Department: TIS General Services Agency - Technology

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>					
Salaries	45,294,365	46,913,246	1,618,881	47,176,572	263,326
Mandatory Fringe Benefits	16,901,927	18,155,644	1,253,717	18,716,064	560,420
Non-Personnel Services	80,427,633	80,618,810	191,177	80,157,471	(461,339)
Capital Outlay	3,300,000	2,060,000	(1,240,000)	1,100,000	(960,000)
City Grant Program	95,000	95,000		95,000	
Materials & Supplies	3,112,096	3,891,746	779,650	3,876,746	(15,000)
Programmatic Projects	3,663,881	5,819,286	2,155,405	7,982,039	2,162,753
Services Of Other Depts	17,290,121	9,966,940	(7,323,181)	10,394,851	427,911
Overhead and Allocations	1,603,622	5,017,711	3,414,089	5,017,711	
Intrafund Transfers Out	2,460,000	4,190,000	1,730,000	6,430,000	2,240,000
Transfer Adjustment - Uses	(2,460,000)	(4,190,000)	(1,730,000)	(6,430,000)	(2,240,000)

Total Uses by Chart of Accounts	171,688,645	172,538,383	849,738	174,516,454	1,978,071

Sources Summary

Intergovernmental: Other	139,874	136,346	(3,528)	134,239	(2,107)
Charges for Services	679,916	1,459,183	779,267	1,459,183	
Licenses, Permits, & Franchises	1,570,000	1,400,000	(170,000)	1,290,000	(110,000)
Rents & Concessions	597,398	615,608	18,210	615,608	
Interest & Investment Income	90,000	90,000		90,000	
Expenditure Recovery	157,013,449	155,986,188	(1,027,261)	160,118,076	4,131,888
IntraFund Transfers In	2,460,000	4,190,000	1,730,000	6,430,000	2,240,000
Beg Fund Balance - Budget Only	4,965,800	5,210,511	244,711	6,525,327	1,314,816
Transfer Adjustment-Source	(2,460,000)	(4,190,000)	(1,730,000)	(6,430,000)	(2,240,000)
General Fund Support	6,632,208	7,640,547	1,008,339	4,284,021	(3,356,526)

Total Sources by Chart of Accounts	171,688,645	172,538,383	849,738	174,516,454	1,978,071

Fund Summary

General Fund	9,258,823	10,356,006	1,097,183	6,999,480	(3,356,526)
General Services Fund	1,660,000	1,490,000	(170,000)	1,380,000	(110,000)
Telecom & Information Fund	160,769,822	160,692,377	(77,445)	166,136,974	5,444,597
Total Uses by Funds	171,688,645	172,538,383	849,738	174,516,454	1,978,071

Department: TIS General Services Agency - Technology

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Division Summary</u>						
DT Communications		7,028,937	7,076,250	47,313	7,162,300	86,050
DT Support Services		12,701,634	12,624,284	(77,350)	13,009,483	385,199
DT Administration		68,337,479	72,843,711	4,506,232	70,096,452	(2,747,259)
DT JUSTIS		2,548,509	2,852,778	304,269	2,962,527	109,749
DT Cybersecurity		15,073,138	17,417,529	2,344,391	18,677,291	1,259,762
DT PMO		2,570,437	2,499,406	(71,031)	2,672,606	173,200
DT Rate Model Usage		7,935,471		(7,935,471)		
DT Emerging Technologies		1,107,594	2,497,958	1,390,364	2,808,616	310,658
DT Capital And Equipment		1,300,000	1,700,000	400,000	800,000	(900,000)
DT Innovation		204,392	187,813	(16,579)	197,743	9,930
DT Enterprise Applications		6,137,622	6,529,103	391,481	6,749,563	220,460
DT Infrastructure & Operations		25,952,203	25,589,819	(362,384)	27,268,333	1,678,514
DT Public Safety		20,791,229	20,719,732	(71,497)	22,111,540	1,391,808
Total Uses by Division		171,688,645	172,538,383	849,738	174,516,454	1,978,071

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	2,934,903	3,009,391	74,488	1,204,192	(1,805,199)
			Mandatory Fringe Benefits	986,277	1,042,608	56,331	292,312	(750,296)
			Non-Personnel Services	361,622	312,760	(48,862)	312,760	
			Materials & Supplies	39,008	38,658	(350)	38,658	
			Services Of Other Depts	500	499	(1)	518	19
			Overhead and Allocations	1,038,004	1,173,711	135,707	1,173,711	
10000 Total				5,360,314	5,577,627	217,313	3,022,151	(2,555,476)
12500	SR Cable TV Access Dev&Prog		Non-Personnel Services	753,000	583,000	(170,000)	473,000	(110,000)
			City Grant Program	95,000	95,000		95,000	
			Materials & Supplies	432,000	432,000		432,000	

Department: TIS General Services Agency - Technology

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
			Services Of Other Depts	380,000	380,000		380,000	
12500 Total				1,660,000	1,490,000	(170,000)	1,380,000	(110,000)
28100	ISTIF NON PROJECT CONTROLLED		Salaries	676,765	702,450	25,685	734,569	32,119
			Mandatory Fringe Benefits	237,052	251,567	14,515	269,387	17,820
			Non-Personnel Services	24,591,194	22,428,658	(2,162,536)	21,839,197	(589,461)
			Overhead and Allocations	347,301	347,301		347,301	
28100 Total				25,852,312	23,729,976	(2,122,336)	23,190,454	(539,522)
Operating Total				32,872,626	30,797,603	(2,075,023)	27,592,605	(3,204,998)
Annual Projects - Authority Control								
28070	ISTIF Annual Authority Ctrl	16524	AD Justis Project - City Adm.		204,399	204,399	215,198	10,799
		17582	DT Dt Operating Master Project	105,341,131	102,196,568	(3,144,563)	106,200,541	4,003,973
		17608	Dt Work Order Projects	27,116,379	30,371,434	3,255,055	30,100,781	(270,653)
28070 Total				132,457,510	132,772,401	314,891	136,516,520	3,744,119
Annual Projects - Authority Control Total				132,457,510	132,772,401	314,891	136,516,520	3,744,119
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	15346	DT Broadband Connectivity-capi	500,000	900,000	400,000	400,000	(500,000)
		16524	AD Justis Project - City Adm.	2,548,509	2,648,379	99,870	2,747,329	98,950
		20315	Mainframe Retirement Plan	50,000		(50,000)		
		20355	DT Fiber to Public Housing	800,000	800,000		400,000	(400,000)
		23366	DT Centralized City Addressing		430,000	430,000	430,000	
10020 Total				3,898,509	4,778,379	879,870	3,977,329	(801,050)
28080 ISTIF ContinuingAuthorityCtrl				1,070,000		(1,070,000)		
		17610	DT Telecom - Voip Project					
		19672	TI City Cloud Enhancement	640,000	190,000	(450,000)	1,190,000	1,000,000
		21487	DT Projects	200,000	200,000		200,000	
		21876	DT Digital Divide Connectivity				300,000	300,000
		22801	DT DR for Critical City Apps	50,000	290,000	240,000	980,000	690,000
		22804	DT Generative AI	500,000	1,330,000	830,000	1,580,000	250,000
		23068	DT Network Data Center		1,300,000	1,300,000	1,300,000	
		23365	DT AB1637 for sf.gov Migration		880,000	880,000	880,000	

Department: TIS General Services Agency - Technology

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
28080	Total			2,460,000	4,190,000	1,730,000	6,430,000	2,240,000
Continuing Projects - Authority Control Total				6,358,509	8,968,379	2,609,870	10,407,329	1,438,950
Total Uses of Funds				171,688,645	172,538,383	849,738	174,516,454	1,978,071

Department: HSS Health Service System

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>						
Salaries		5,629,021	5,467,466	(161,555)	5,716,334	248,868
Mandatory Fringe Benefits		2,380,533	2,441,620	61,087	2,630,971	189,351
Non-Personnel Services		2,494,577	3,530,301	1,035,724	2,474,291	(1,056,010)
Materials & Supplies		36,758	27,804	(8,954)	27,804	
Services Of Other Depts		1,921,234	1,843,421	(77,813)	1,918,041	74,620
Total Uses by Chart of Accounts		12,462,123	13,310,612	848,489	12,767,441	(543,171)

Sources Summary

Other Revenues	580,000	582,804	2,804	579,773	(3,031)
Expenditure Recovery	11,682,123	11,577,808	(104,315)	12,187,668	609,860
General Fund Support	200,000	1,150,000	950,000		(1,150,000)
Total Sources by Chart of Accounts					
	12,462,123	13,310,612	848,489	12,767,441	(543,171)

Fund Summary

General Fund	12,462,123	13,310,612	848,489	12,767,441	(543,171)
Total Uses by Funds	12,462,123	13,310,612	848,489	12,767,441	(543,171)

Division Summary

HSS Health Service System	12,462,123	13,310,612	848,489	12,767,441	(543,171)
Total Uses by Division	12,462,123	13,310,612	848,489	12,767,441	(543,171)

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	5,629,021	5,467,466	(161,555)	5,716,334	248,868
			Mandatory Fringe Benefits	2,380,533	2,441,620	61,087	2,630,971	189,351
			Non-Personnel Services	2,294,577	2,380,301	85,724	2,474,291	93,990
			Materials & Supplies	36,758	27,804	(8,954)	27,804	
			Services Of Other Depts	1,921,234	1,843,421	(77,813)	1,918,041	74,620
10000 Total				12,262,123	12,160,612	(101,511)	12,767,441	606,829

Department: HSS Health Service System

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
Operating Total				12,262,123	12,160,612	(101,511)	12,767,441	606,829
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	23081	HT Technology Projects	200,000	1,150,000	950,000		(1,150,000)
10020 Total				200,000	1,150,000	950,000	0	(1,150,000)
Continuing Projects - Authority Control Total				200,000	1,150,000	950,000	0	(1,150,000)
Total Uses of Funds				12,462,123	13,310,612	848,489	12,767,441	(543,171)

Department: HOM Homelessness And Supportive Housing

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>					
Salaries	36,173,437	35,188,930	(984,507)	35,295,849	106,919
Mandatory Fringe Benefits	13,069,970	12,934,948	(135,022)	13,229,568	294,620
Non-Personnel Services	31,959,437	41,882,744	9,923,307	42,993,859	1,111,115
Aid Assistance	2,956,300	2,956,300		2,956,300	
Capital Outlay	1,000,000	2,250,000	1,250,000		(2,250,000)
City Grant Program	571,763,285	546,117,026	(25,646,259)	553,385,619	7,268,593
Materials & Supplies	183,165	178,586	(4,579)	178,586	
Programmatic Projects	109,824,547	161,122,002	51,297,455	102,316,218	(58,805,784)
Services Of Other Depts	18,628,593	24,469,979	5,841,386	23,313,490	(1,156,489)
Transfers Out		8,250,000	8,250,000	8,250,000	
Total Uses by Chart of Accounts	785,558,734	835,350,515	49,791,781	781,919,489	(53,431,026)

Sources Summary

Business Taxes	247,218,312	345,111,101	97,892,789	329,895,577	(15,215,524)
Intergovernmental: Federal	64,663,571	69,652,096	4,988,525	69,886,206	234,110
Intergovernmental: State	39,923,547	32,066,599	(7,856,948)		(32,066,599)
Charges for Services	13,375,632	16,323,367	2,947,735	13,823,367	(2,500,000)
Rents & Concessions	129,840	129,840		129,840	
Interest & Investment Income	16,712,756	18,974,844	2,262,088	17,654,844	(1,320,000)
Expenditure Recovery	19,389,104	20,523,174	1,134,070	12,679,038	(7,844,136)
IntraFund Transfers In	22,955,710	23,115,564	159,854	23,445,130	329,566
Beg Fund Balance - Budget Only	84,206,293	55,056,117	(29,150,176)	47,200,766	(7,855,351)
General Fund Support	276,983,969	254,397,813	(22,586,156)	267,204,721	12,806,908
Total Sources by Chart of Accounts	785,558,734	835,350,515	49,791,781	781,919,489	(53,431,026)

Fund Summary

Community Health Services Fund	631,550	631,550		631,550	
General Fund	332,834,255	321,584,871	(11,249,384)	317,282,096	(4,302,775)
Human Welfare Fund	103,955,568	93,992,032	(9,963,536)	69,254,656	(24,737,376)
Our City Our Home Fund	348,137,361	419,142,062	71,004,701	394,751,187	(24,390,875)
Total Uses by Funds	785,558,734	835,350,515	49,791,781	781,919,489	(53,431,026)

Department: HOM Homelessness And Supportive Housing

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Division Summary</u>						
HOM Administration		23,893,293	24,235,510	342,217	23,471,352	(764,158)
HOM Programs		761,665,441	811,115,005	49,449,564	758,448,137	(52,666,868)
Total Uses by Division		785,558,734	835,350,515	49,791,781	781,919,489	(53,431,026)

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	19,639,573	17,608,435	(2,031,138)	16,913,728	(694,707)
			Mandatory Fringe Benefits	6,902,856	6,227,222	(675,634)	6,040,344	(186,878)
			Non-Personnel Services	30,870,348	39,975,481	9,105,133	41,069,463	1,093,982
			Aid Assistance	301,264	301,264		301,264	
			City Grant Program	164,577,348	150,623,876	(13,953,472)	156,685,081	6,061,205
			Materials & Supplies	183,165	178,586	(4,579)	178,586	
			Services Of Other Depts	12,082,502	11,173,871	(908,631)	11,390,527	216,656
10000 Total				234,557,056	226,088,735	(8,468,321)	232,578,993	6,490,258
Operating Total				234,557,056	226,088,735	(8,468,321)	232,578,993	6,490,258

Continuing Projects - Authority Control

10020	GF Continuing Authority Ctrl	11346	HO 440 Turk Building	169,141	183,675	14,534	193,029	9,354
		17129	HO Shelter And Navigation Cent	46,451,717	36,363,778	(10,087,939)	35,178,064	(1,185,714)
		17702	HN Whole Person Care Pilot	8,375,632	15,619,965	7,244,333	13,472,873	(2,147,092)
		20938	Housing for Homeless	2,462,130	2,255,630	(206,500)	2,321,799	66,169
		21815	260 Golden Gate Seismic	1,000,000		(1,000,000)		
10020 Total				58,458,620	54,423,048	(4,035,572)	51,165,765	(3,257,283)
10030	GF Human Services Care	17560	HS Human Services Care	22,955,710	23,115,564	159,854	23,445,130	329,566
10030 Total				22,955,710	23,115,564	159,854	23,445,130	329,566

10582	SR Our City Our Home Fund	20764	Prop C OCOH Gr Receipts tax		8,250,000	8,250,000	8,250,000	
		21528	HOM AffordHousing-GenHomeless	99,721,700	147,183,173	47,461,473	127,496,736	(19,686,437)
		21529	HOM AffordHousing-Under Age 30	47,296,570	48,453,385	1,156,815	46,360,230	(2,093,155)

Department: HOM Homelessness And Supportive Housing

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
		21530	HOM AffordHousing-Families	69,302,712	66,802,714	(2,499,998)	62,779,709	(4,023,005)
		21532	HOM Homelessness Prevention	76,831,663	79,673,764	2,842,101	82,619,780	2,946,016
		21533	HOM Shelter and Hygiene	54,984,716	68,779,026	13,794,310	67,244,732	(1,534,294)
10582	Total			348,137,361	419,142,062	71,004,701	394,751,187	(24,390,875)
Continuing Projects - Authority Control Total				429,551,691	496,680,674	67,128,983	469,362,082	(27,318,592)

Grants Projects

11580	SR Community Health-Grants	10041990	HOM FY26 SB McKinney PATH	631,550		(631,550)		
		10042974	HOM FY27 SB McKinney PATH		631,550	631,550	631,550	
11580	Total			631,550	631,550	0	631,550	0

12960	SR Human Welfare-Grants	10041991	HOM FY26 250 Kearny VASH	2,655,036		(2,655,036)		
		10041992	HOM FY26 CoC AO Budget	5,821,249		(5,821,249)		
		10041993	HOM Veteran Affairs One System	20,000		(20,000)		
		10041994	SF HMIS Expansion	762,525		(762,525)		
		10041995	Glide Cecil William Comm House	620,799		(620,799)		
		10041996	Hazel Betsey	272,975		(272,975)		
		10041997	Harbor Haven	3,748,805		(3,748,805)		
		10041998	180 Jones	1,126,230	1,219,673	93,443	1,219,673	
		10041999	CHP Scattered Sites	996,846		(996,846)		
		10042000	CCCYO Scattered Sites	1,598,972		(1,598,972)		
		10042001	Dir Accss Hsng Chrnrc Alchlics	1,545,788		(1,545,788)		
		10042003	Rental Assistance II	6,188,568		(6,188,568)		
		10042005	Rental Assistance I	16,150,375		(16,150,375)		
		10042006	3rd Stirt Hmless Youth RRH Prgm	576,603		(576,603)		
		10042007	1296 Shotwell	408,850		(408,850)		
		10042008	Harbor Haven for Veterans	1,067,869		(1,067,869)		
		10042009	Rapid Rehousing for Fam & TAY	2,407,236		(2,407,236)		
		10042011	Youth Coordinated Entry	240,750		(240,750)		
		10042012	DV Coordinated Entry	939,115		(939,115)		
		10042013	Larkin Stirt YAC Collaborative	463,613		(463,613)		
		10042014	AWS Rapid Rehousing	1,348,417		(1,348,417)		

Department: HOM Homelessness And Supportive Housing

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27

Grants Projects

10042015	Integrated Services Network			1,057,945		(1,057,945)		
10042016	1300 Fourth			491,328		(491,328)		
10042017	4200 Geary			331,776		(331,776)		
10042018	42 Otis - CoC			758,242		(758,242)		
10042019	Housing for Survivors			2,438,419		(2,438,419)		
10042020	San Fran Coordin Entry Expan			1,061,107		(1,061,107)		
10042021	Mary Helen Rogers Senr Commnty			372,967		(372,967)		
10042022	Bishop Swing Community House			481,107		(481,107)		
10042023	Treasure Island Consolidated			2,618,624		(2,618,624)		
10042024	TNDC Folsom Dore			615,060		(615,060)		
10042025	Allen Hotel			740,123		(740,123)		
10042026	San Francisco HMIS 2016			36,067		(36,067)		
10042027	Eddy and Taylor			295,320		(295,320)		
10042028	CoC Planning 2024			1,500,000		(1,500,000)		
10042029	Rental Asst for Homeless Vets			2,273,315		(2,273,315)		
10042975	HOM FY27 250 Kearny VASH				2,655,036	2,655,036	2,655,036	
10042976	HOM FY27 CoC AO Budget				6,216,455	6,216,455	6,450,565	234,110
10042977	HOM Veteran Affairs One System				24,000	24,000	24,000	
10042978	FY27 SF HMIS Expansion				811,545	811,545	811,545	
10042979	FY27 Glide Cecil William Comm				676,239	676,239	676,239	
10042980	FY27 Hazel Betsey				295,187	295,187	295,187	
10042981	FY27 Harbor Haven				4,071,191	4,071,191	4,071,191	
10042982	FY27 CHP Scattered Sites				1,082,694	1,082,694	1,082,694	
10042984	FY27 CCCYO Scattered Sites				1,752,308	1,752,308	1,752,308	
10042985	FY27 Dir Accss Hsng Chr Alc				1,683,416	1,683,416	1,683,416	
10042986	FY27 Rental Assist Veterans I				2,453,694	2,453,694	2,453,694	
10042987	FY27 Rental Assistance II				6,742,356	6,742,356	6,742,356	
10042988	FY27 Rental Assistance I				17,589,920	17,589,920	17,589,920	
10042989	FY27 3rd St Hmless Youth RRH				616,739	616,739	616,739	
10042990	FY27 1296 Shotwell				437,218	437,218	437,218	

Department: HOM Homelessness And Supportive Housing

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27

Grants Projects

10042991	FY27 Harbor Haven for Veterans				1,158,336	1,158,336	1,158,336	
10042992	FY27 Rapid Re-Housing for TAY				2,599,353	2,599,353	2,599,353	
10042993	FY27 Youth Coordinated Entry				257,603	257,603	257,603	
10042995	FY27 DV Coordinated Entry				999,253	999,253	999,253	
10042996	FY27 Larkin St YAC Collabo				499,383	499,383	499,383	
10042997	FY27 AWS Rapid Rehousing				1,485,466	1,485,466	1,485,466	
10042998	FY27 Integrated Svcs Network				1,126,584	1,126,584	1,126,584	
10042999	FY27 1300 Fourth				536,880	536,880	536,880	
10043000	FY27 4200 Geary Expansion				356,196	356,196	356,196	
10043001	FY27 42 Otis - CoC				821,344	821,344	821,344	
10043002	FY27 Housing for Survivors				2,607,098	2,607,098	2,607,098	
10043003	FY27 SF Coordin Entry Expan				1,129,091	1,129,091	1,129,091	
10043004	FY27 Mary Helen Rogers Senr				405,127	405,127	405,127	
10043005	FY27 Bishop Swing Community				523,947	523,947	523,947	
10043006	FY27 Treasure Island Consoli				2,856,416	2,856,416	2,856,416	
10043007	FY27 TNDK Folsom Dore				664,212	664,212	664,212	
10043008	FY27 Allen Hotel				804,522	804,522	804,522	
10043009	FY27 San Francisco HMIS 2016				38,376	38,376	38,376	
10043010	FY27 Eddy and Taylor				323,688	323,688	323,688	
10043011	FY27 CoC Planning 2025				1,500,000	1,500,000	1,500,000	

12960 Total				64,032,021	69,020,546	4,988,525	69,254,656	234,110
Grants Projects Total				64,663,571	69,652,096	4,988,525	69,886,206	234,110

Work Orders/Overhead

10060	GF Work Order	203646	HOM Programs	16,862,869	17,957,524	1,094,655	10,092,208	(7,865,316)
10060 Total				16,862,869	17,957,524	1,094,655	10,092,208	(7,865,316)
Work Orders/Overhead Total				16,862,869	17,957,524	1,094,655	10,092,208	(7,865,316)

Continuing Projects - Project Control

12920	SR Human Welfare-Grants Sta	10042362	HOM HHAP 6	39,923,547		(39,923,547)		
		10043014	ERF-5 Northern Mission		7,729,180	7,729,180		(7,729,180)

Department: HOM Homelessness And Supportive Housing

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Project Control								
		10043627	ERF-5 Polk & Ellis Corridor		10,034,917	10,034,917		(10,034,917)
		10043628	ERF-5 Northwest Bayview		7,207,389	7,207,389		(7,207,389)
12920 Total				39,923,547	24,971,486	(14,952,061)	0	(24,971,486)
Continuing Projects - Project Control Total				39,923,547	24,971,486	(14,952,061)	0	(24,971,486)
Total Uses of Funds				785,558,734	835,350,515	49,791,781	781,919,489	(53,431,026)

Department: HRD Human Resources

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>					
Salaries	30,571,393	31,899,592	1,328,199	31,817,377	(82,215)
Mandatory Fringe Benefits	11,030,679	11,778,882	748,203	11,971,335	192,453
Non-Personnel Services	103,894,932	104,498,851	603,919	107,411,116	2,912,265
Materials & Supplies	503,301	527,206	23,905	496,114	(31,092)
Programmatic Projects	2,840,000	5,923,358	3,083,358	2,536,446	(3,386,912)
Services Of Other Depts	9,269,035	9,462,587	193,552	7,715,295	(1,747,292)
Overhead and Allocations	(157,087)		157,087		
Total Uses by Chart of Accounts	157,952,253	164,090,476	6,138,223	161,947,683	(2,142,793)
<u>Sources Summary</u>					
Charges for Services		137,500	137,500	137,500	
Other Revenues	169,111	176,765	7,654	186,236	9,471
Expenditure Recovery	140,998,898	139,786,787	(1,212,111)	143,389,055	3,602,268
General Fund Support	16,784,244	23,989,424	7,205,180	18,234,892	(5,754,532)
Total Sources by Chart of Accounts	157,952,253	164,090,476	6,138,223	161,947,683	(2,142,793)
<u>Fund Summary</u>					
General Fund	45,489,099	52,349,590	6,860,491	46,438,605	(5,910,985)
General Services Fund	112,463,154	111,740,886	(722,268)	115,509,078	3,768,192
Total Uses by Funds	157,952,253	164,090,476	6,138,223	161,947,683	(2,142,793)
<u>Division Summary</u>					
HRD Administration	7,903,162	8,232,850	329,688	6,699,238	(1,533,612)
HRD Equal Emplymt Opportunity	9,311,110	9,939,642	628,532	10,585,784	646,142
HRD Employee Relations	5,164,014	9,523,895	4,359,881	5,574,897	(3,948,998)
HRD Employment Services	15,410,651	16,768,700	1,358,049	16,727,617	(41,083)
HRD Workers Compensation	112,294,043	111,564,121	(729,922)	115,322,842	3,758,721
HRD Workforce Development	7,869,273	8,061,268	191,995	7,037,305	(1,023,963)
Total Uses by Division	157,952,253	164,090,476	6,138,223	161,947,683	(2,142,793)
<u>Uses of Funds Detail Appropriation</u>					

Department: HRD Human Resources

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	19,114,445	20,405,426	1,290,981	19,814,038	(591,388)
			Mandatory Fringe Benefits	6,356,908	6,864,554	507,646	6,694,264	(170,290)
			Non-Personnel Services	2,249,755	4,045,727	1,795,972	3,937,737	(107,990)
			Materials & Supplies	158,556	198,922	40,366	167,790	(31,132)
			Services Of Other Depts	7,711,963	5,762,538	(1,949,425)	5,960,344	197,806
			Overhead and Allocations	(4,575,159)	(4,367,874)	207,285	(4,232,880)	134,994
10000 Total				31,016,468	32,909,293	1,892,825	32,341,293	(568,000)
12460	SR Workers' Compensation		Salaries	6,998,137	7,091,382	93,245	7,457,423	366,041
			Mandatory Fringe Benefits	3,099,571	3,339,043	239,472	3,601,539	262,496
			Non-Personnel Services	97,143,637	95,910,652	(1,232,985)	98,985,911	3,075,259
			Materials & Supplies	180,406	180,406		180,406	
			Services Of Other Depts	1,254,479	1,319,102	64,623	1,374,027	54,925
			Overhead and Allocations	3,617,813	3,723,536	105,723	3,723,536	
12460 Total				112,294,043	111,564,121	(729,922)	115,322,842	3,758,721
Operating Total				143,310,511	144,473,414	1,162,903	147,664,135	3,190,721
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17358	HR Tuition Reimbursement	9,000		(9,000)		
		17360	Labor Relations	1,747,298	6,002,517	4,255,219	1,915,284	(4,087,233)
		17363	Hr Trainee Program	178,423	186,507	8,084	196,412	9,905
		20992	HR SF Fellows Program	840,000	1,320,000	480,000		(1,320,000)
		22015	ExpAuth-Auto Machinists 1414	4,000	4,000		4,000	
		22016	ExpAuth-Bldg Inspectors Assoc.	10,000	10,000		10,000	
		22017	ExpAuth-Consolidated Crafts	4,500	4,500		4,500	
		22019	ExpAuth-DeputySheriffs'Assoc	5,000	5,000		5,000	
		22020	ExpAuth-Electrical Workers,L6	8,000	8,000		8,000	
		22021	ExpAuth-FirefightersL798 Unit1	20,000	20,000		20,000	
		22022	ExpAuth-FirefightersL798 Unit2	3,000	3,000		3,000	
		22025	ExpAuth-MunicipalExecAssoc	250,000	250,000		250,000	
		22026	ExpAuth-Plumbers, Local 38	7,500	7,500		7,500	
		22027	ExpAuth-Police Officers, L911	5,000	5,000		5,000	

Department: HRD Human Resources

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Annual Projects - Authority Control								
22028	ExpAuth-DeputyProbationOfficer			20,000	20,000		20,000	
22029	ExpAuth-SF City Workers United			4,000	4,000		4,000	
22030	ExpAuth-SEIU Local 1021, Misc			120,000	120,000		120,000	
22031	ExpAuth-SEIU L 1021, StaffNurses			275,000	275,000		275,000	
22032	ExpAuth-SheetMetalWorkers,L 104			750	750		750	
22033	ExpAuth-SheriffsMgrSupervisor			5,000	5,000		5,000	
22034	ExpAuth-StationaryEngineer,L39			8,000	8,000		8,000	
22036	ExpAuth-TeamstersL856MultiUnit			20,000	20,000		20,000	
22037	ExpAuth-Teamsters, L856SupvRN			100,000	100,000		100,000	
22038	ExpAuth-TWU Local 250-A, 7410			2,500	2,500		2,500	
22039	ExpAuth-TWU, Local 200, SEAM			6,000	6,000		6,000	
22040	ExpAuth-TWU, L250-A, MultiUnit			15,000	15,000		15,000	
22041	ExpAuth-UnrepresentedEmployees			30,000	30,000		30,000	
22431	HRD-Local 261 Apprenticeship			100,000	100,000		100,000	
10010 Total				3,797,971	8,532,274	4,734,303	3,134,946	(5,397,328)
Annual Projects - Authority Control Total								
				3,797,971	8,532,274	4,734,303	3,134,946	(5,397,328)
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl							
17358	HR Tuition Reimbursement			29,972	29,972		29,972	
17367	HR Fingerprinting			100,000	350,000	250,000	350,000	
20357	HIRING MODERNIZATION			2,474,275	2,654,619	180,344	2,748,292	93,673
21748	Reinvestment Initiatives			223,741		(223,741)		
22018	ExpAuth-CarpentersPileDrivers			5,000	5,000		5,000	
22023	ExpAuth-IFPTE, Local 21			1,000,000	1,000,000		1,000,000	
22024	ExpAuth-Laborers, Local 261			7,500	7,500		7,500	
22035	ExpAuth-Teamsters, 853			6,000	6,000		6,000	
22432	HRD-Local 1414 Apprenticeship			15,000	15,000		15,000	
22446	HRD Career Center			424,935	435,780	10,845	449,341	13,561
22550	Internet-Employee Portal			1,570,000	1,620,000	50,000	1,620,000	
10020 Total				5,856,423	6,123,871	267,448	6,231,105	107,234
Continuing Projects - Authority Control Total								
				5,856,423	6,123,871	267,448	6,231,105	107,234

Department: HRD Human Resources

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
12550	SR Grants; GSF Continuing	10042036	HRD Fish Fellow Grant FY26	169,111	176,765	7,654	186,236	9,471
12550 Total				169,111	176,765	7,654	186,236	9,471
Grants Projects Total				169,111	176,765	7,654	186,236	9,471
Work Orders/Overhead								
10060	GF Work Order	232025	HRD Employment Services	3,743,371	3,536,589	(206,782)	3,489,698	(46,891)
		232029	HRD Workforce Development	1,074,866	1,247,563	172,697	1,241,563	(6,000)
10060 Total				4,818,237	4,784,152	(34,085)	4,731,261	(52,891)
Work Orders/Overhead Total				4,818,237	4,784,152	(34,085)	4,731,261	(52,891)
Total Uses of Funds				157,952,253	164,090,476	6,138,223	161,947,683	(2,142,793)

Department: HRC Human Rights Commission

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>						
Salaries		4,939,058		(4,939,058)		
Mandatory Fringe Benefits		1,789,578		(1,789,578)		
Non-Personnel Services		181,980		(181,980)		
City Grant Program		1,439,508		(1,439,508)		
Materials & Supplies		33,066		(33,066)		
Programmatic Projects		20,295,712		(20,295,712)		
Services Of Other Depts		1,353,666		(1,353,666)		
Total Uses by Chart of Accounts		30,032,568	0	(30,032,568)	0	0
<u>Sources Summary</u>						
Expenditure Recovery		100,584		(100,584)		
General Fund Support		29,931,984		(29,931,984)		
Total Sources by Chart of Accounts		30,032,568	0	(30,032,568)	0	0
<u>Fund Summary</u>						
General Fund		30,032,568		(30,032,568)		
Total Uses by Funds		30,032,568	0	(30,032,568)	0	0
<u>Division Summary</u>						
HRC Human Rights Commission		30,032,568		(30,032,568)		
Total Uses by Division		30,032,568	0	(30,032,568)	0	0

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	4,939,058		(4,939,058)		
			Mandatory Fringe Benefits	1,789,578		(1,789,578)		
			Non-Personnel Services	181,980		(181,980)		
			City Grant Program	1,439,508		(1,439,508)		
			Materials & Supplies	33,066		(33,066)		

Department: HRC Human Rights Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
			Services Of Other Depts	1,078,871		(1,078,871)		
10000	Total			9,462,061	0	(9,462,061)	0	0
	Operating Total			9,462,061	0	(9,462,061)	0	0
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	20990	Opportunities for All	64,795		(64,795)		
10010	Total			64,795	0	(64,795)	0	0
	Annual Projects - Authority Control Total			64,795	0	(64,795)	0	0
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	20990	Opportunities for All	1,500,000		(1,500,000)		
		21748	Reinvestment Initiatives	19,005,712		(19,005,712)		
10020	Total			20,505,712	0	(20,505,712)	0	0
	Continuing Projects - Authority Control Total			20,505,712	0	(20,505,712)	0	0
	Total Uses of Funds			30,032,568	0	(30,032,568)	0	0

* HRC Human Rights Commission is now combined with WOM Status of Women into one entity. AHR Agency for Human Rights. See Administrative Provisions, Section 14 (d).

Department: HSA Human Services

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>					
Salaries	283,388,281	310,651,359	27,263,078	318,827,068	8,175,709
Mandatory Fringe Benefits	127,300,756	133,289,524	5,988,768	140,813,820	7,524,296
Non-Personnel Services	66,004,233	64,385,679	(1,618,554)	64,164,197	(221,482)
Aid Assistance	10,382,695	9,475,777	(906,918)	9,954,855	479,078
Aid Payments	524,764,772	568,188,087	43,423,315	618,862,612	50,674,525
Capital Outlay	350,000	1,817,700	1,467,700		(1,817,700)
City Grant Program	164,010,328	156,659,427	(7,350,901)	165,733,821	9,074,394
Debt Service	1,592,842	1,592,950	108	6,033,850	4,440,900
Materials & Supplies	3,679,447	3,679,447		3,679,447	
Other Support/Care of Persons	140,687	(171,449)	(312,136)	60,000	231,449
Services Of Other Depts	104,373,052	110,525,009	6,151,957	113,132,501	2,607,492
Intrafund Transfers Out	23,162,701	24,281,341	1,118,640	24,626,663	345,322
Transfer Adjustment - Uses	(206,991)	(1,165,777)	(958,786)	(1,181,533)	(15,756)
Total Uses by Chart of Accounts	1,308,942,803	1,383,209,074	74,266,271	1,464,707,301	81,498,227

Sources Summary

Intergovernmental: Federal	372,784,115	373,596,312	812,197	394,070,560	20,474,248
Intergovernmental: State	523,914,534	568,543,438	44,628,904	594,116,224	25,572,786
Charges for Services	3,520,746	3,803,562	282,816	3,803,562	
Rents & Concessions	145,000	145,000		145,000	
Other Revenues	80,000	80,000		80,000	
Interest & Investment Income	272,133	990,611	718,478	990,611	
Expenditure Recovery	41,263,832	39,933,802	(1,330,030)	39,952,466	18,664
IntraFund Transfers In	206,991	1,165,777	958,786	1,181,533	15,756
Transfers In	16,719,307	17,173,387	454,080	18,876,115	1,702,728
Transfer Adjustment-Source	(206,991)	(1,165,777)	(958,786)	(1,181,533)	(15,756)
General Fund Support	350,243,136	378,942,962	28,699,826	412,672,763	33,729,801
Total Sources by Chart of Accounts	1,308,942,803	1,383,209,074	74,266,271	1,464,707,301	81,498,227

Department: HSA Human Services

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Fund Summary</u>						
General Fund		1,217,749,182	1,287,999,096	70,249,914	1,371,548,069	83,548,973
Human Welfare Fund		81,547,870	84,990,071	3,442,201	84,039,325	(950,746)
Senior Citizens Program Fund		9,645,751	10,219,907	574,156	9,119,907	(1,100,000)
Total Uses by Funds		1,308,942,803	1,383,209,074	74,266,271	1,464,707,301	81,498,227
<u>Division Summary</u>						
HSA Disability & Aging Svc		547,792,132	595,468,250	47,676,118	642,885,804	47,417,554
HSA Admin Support (HSA)		191,866,532	197,354,194	5,487,662	200,427,101	3,072,907
HSA Benefits & Family Support		569,284,139	590,386,630	21,102,491	621,394,396	31,007,766
Total Uses by Division		1,308,942,803	1,383,209,074	74,266,271	1,464,707,301	81,498,227

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	267,514,191	273,940,744	6,426,553	281,313,154	7,372,410
			Mandatory Fringe Benefits	124,649,442	130,481,319	5,831,877	137,787,641	7,306,322
			Non-Personnel Services	59,947,544	56,898,290	(3,049,254)	56,917,340	19,050
			Aid Assistance	6,880,905	6,902,905	22,000	6,902,905	
			Aid Payments	524,764,772	568,188,087	43,423,315	618,862,612	50,674,525
			Capital Outlay		942,700	942,700		(942,700)
			City Grant Program	59,805,917	49,115,332	(10,690,585)	50,502,452	1,387,120
			Debt Service	1,592,842	1,592,950	108	6,033,850	4,440,900
			Materials & Supplies	3,652,882	3,652,882		3,652,882	
			Other Support/Care of Persons	10,000	10,000		10,000	
			Services Of Other Depts	100,794,949	106,920,935	6,125,986	109,359,755	2,438,820
			Intrafund Transfers Out	23,162,701	24,281,341	1,118,640	24,626,663	345,322
			Transfer Adjustment - Uses	(206,991)	(1,165,777)	(958,786)	(1,181,533)	(15,756)
10000 Total				1,172,569,154	1,221,761,708	49,192,554	1,294,787,721	73,026,013
Operating Total				1,172,569,154	1,221,761,708	49,192,554	1,294,787,721	73,026,013

Department: HSA Human Services

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10000	Operating	7,343,458	5,582,276	(1,761,182)	7,859,654	2,277,378
		15753	AD Disability Access Maintena	350,000	350,000			(350,000)
		17554	SF Connected Prg	388,690	405,737	17,047	427,157	21,420
		17556	Community Living Fund	9,739,996	9,930,147	190,151	10,101,047	170,900
		17559	HS Fire Victim Assistance Fund	1,289,539	839,699	(449,840)	839,699	
		17561	IPO	541,326	(1,385,912)	(1,927,238)		1,385,912
		17562	HS Jobs Now Programs	14,071,282	15,658,854	1,587,572	15,279,627	(379,227)
		17565	HS Working Families Credit		(231,449)	(231,449)		231,449
		17566	CalWIN	2,609,571	3,656,789	1,047,218	3,711,899	55,110
		20324	Sugar-Sweetened Beverages Tax	7,574,620	7,446,192	(128,428)	7,669,578	223,386
		22122	HS Guaranteed Income Pilot		(479,078)	(479,078)		479,078
		22849	CAAP SUD Ordinance	1,271,546	1,618,807	347,261	1,642,412	23,605
		23180	AG Disability Access Maintena		350,000	350,000		(350,000)
		23393	HR1 Implementation costs		22,495,326	22,495,326	29,229,275	6,733,949
10020 Total				45,180,028	66,237,388	21,057,360	76,760,348	10,522,960
12890	SR Community Living	17552	Child Svcs Fund-W&I Art5	125,725	125,725		125,725	
12890 Total				125,725	125,725	0	125,725	0
12965	SR Nov 2016 Prop I Dignity	20354	Nov 16 Prop I dignity Fund	76,071,440	80,243,998	4,172,558	81,356,726	1,112,728
12965 Total				76,071,440	80,243,998	4,172,558	81,356,726	1,112,728
Continuing Projects - Authority Control Total				121,377,193	146,607,111	25,229,918	158,242,799	11,635,688
Grants Projects								
12960	SR Human Welfare-Grants	10039486	HS PA Refugee RESS FFYs24-25	76,809		(76,809)		
		10040721	HS PA Refugee RESS FFYs25-26	960,822	75,951	(884,871)		(75,951)
		10040727	HS PA Refugee ORSA FFYs25-26	11,725		(11,725)		
		10041982	HS PA Refugee RESS FFYs25-27	1,071,206	200,000	(871,206)		(200,000)
		10041983	HS PA Refugee SOR FFYs25-27	19,101		(19,101)		
		10042928	HS PA Refugee RSS FFYs27-28		1,071,206	1,071,206	1,071,206	
		10042929	HS PA Refugee SOR FFYs27-28		19,101	19,101	19,101	
12960 Total				2,139,663	1,366,258	(773,405)	1,090,307	(275,951)
14520	SR Senior Citizens-Grants Sta	10040319	HS AG MOCA Nutr Yr4	902,284		(902,284)		

Department: HSA Human Services

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
10040320	HS AG MOCA Nutr Yr5				902,284	902,284	902,284	
10040749	HS AG CalVet MHSA FY25-FY26			75,000		(75,000)		
10040810	HS AG HICAP Reim FY25/26			139,957		(139,957)		
10040811	HS AG HICAP State FY25/26			69,925		(69,925)		
10040812	HS AG HICAP AUG FY25/26			67,452		(67,452)		
10041776	HS AG Omb State GF FY26			129,691		(129,691)		
10041777	HS AG Omb PH L&C Pg Fnd FY26			4,714		(4,714)		
10041778	HS AG Omb SHF CP Acctt FY26			21,870		(21,870)		
10041779	HS AG Omb SNF QAF FY26			22,390		(22,390)		
10041786	HS AG Con Nutr IIIC1 FY26 ST			282,441		(282,441)		
10041788	HS AG HDM Nutr IIIC2 FY26 ST			1,608,993		(1,608,993)		
10041789	HS AG Admin State GF FY26			100,000		(100,000)		
10041929	HS AG CalFresh Exp FFY26 State			64,174		(64,174)		
10041931	HS AG ADRC Infr FY26			329,812		(329,812)		
10042879	HS AG Omb State GF FY27				120,966	120,966	120,966	
10042880	HS AG Omb PH L&C Pg Fnd FY27				4,194	4,194	4,194	
10042881	HS AG Omb SHF CP Acctt FY27				81,729	81,729	81,729	
10042882	HS AG Omb SNF QAF FY27				19,924	19,924	19,924	
10042883	HS AG Con Nutr IIIC1 FY27 ST				275,946	275,946	275,946	
10042885	HS AG HDM Nutr IIIC2 FY27 ST				1,750,063	1,750,063	1,750,063	
10042886	HS AG Admin State GF FY27				100,000	100,000	100,000	
10042901	HS AG HICAP Reim FY27/28				139,413	139,413	139,413	
10042902	HS AG HICAP State FY27/28				69,651	69,651	69,651	
10042903	HS AG HICAP Aug FY27/28				70,385	70,385	70,385	
10042904	HS AG CalFresh Exp FFY27 State				44,371	44,371	44,371	
10042920	HS AG CalVet MHSA FY27-FY28				75,000	75,000	75,000	
10042958	HS AG ADRC Infr FY27				324,650	324,650	324,650	
14520 Total				3,818,703	3,978,576	159,873	3,978,576	0
14560	SR Senior Citizens-Grants			101,935		(101,935)		
				12,181		(12,181)		

Department: HSA Human Services

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
10041780	HS AG HDM Nutr IIIC2 FY26 Fed			1,039,038		(1,039,038)		
10041781	HS AG Supp Svcs IIIB FY26			1,244,873		(1,244,873)		
10041782	HS AG Prev Hlth IIID FY26			71,545		(71,545)		
10041783	HS AG Fam Caregiver Svc FY26			495,290		(495,290)		
10041784	HS AG Omb LTC Svcs VIIA FY26			43,212		(43,212)		
10041785	HS AG NSIP Con Nutr IIIC1 FY26			228,926		(228,926)		
10041787	HS AG NSIP HDM Nutr IIIC2 FY26			1,329,366		(1,329,366)		
10041791	HS AG Con Nutr IIIC1 FY26 Fed			1,126,185		(1,126,185)		
10041925	HS AG MIPPA AAA FFY26			35,451		(35,451)		
10041926	HS AG MIPPA ADRC FFY26			26,750		(26,750)		
10041927	HS AG MIPPA SHIP FFY26			40,209		(40,209)		
10041928	HS AG CalFresh Exp FFY26 Fed			32,087		(32,087)		
10042877	HS AG Elder Abuse Prev FY27				11,272	11,272	11,272	
10042887	HS AG HDM Nutr IIIC2 FY27 Fed				864,467	864,467	864,467	
10042888	HS AG Supp Svcs IIIB FY27				896,886	896,886	896,886	
10042889	HS AG Prev Hlth IIID FY27				65,690	65,690	65,690	
10042890	HS AG Fam Caregiver Svc FY27				447,495	447,495	447,495	
10042891	HS AG Omb LTC Svcs VIIA FY27				41,862	41,862	41,862	
10042893	HS AG NSIP Con Nutr IIIC1 FY27				450,902	450,902	450,902	
10042894	HS AG NSIP HDM Nutr IIIC2 FY27				884,624	884,624	884,624	
10042895	HS AG Con Nutr IIIC1 FY27 Fed				1,283,635	1,283,635	1,283,635	
10042906	HS AG HICAP SHIP FY27/28				101,455	101,455	101,455	
10042910	HS AG MIPPA AAA FFY27				27,216	27,216	27,216	
10042914	HS AG MIPPA ADRC FFY27				9,055	9,055	9,055	
10042916	HS AG MIPPA SHIP FFY27				45,679	45,679	45,679	
10042917	HS AG CalFresh Exp FFY27 Fed				11,093	11,093	11,093	
10043605	HS AG CPF Safe Passage Program				850,000	850,000		(850,000)
10043606	HS AG CPF Home for Good				250,000	250,000		(250,000)
14560 Total				5,827,048	6,241,331	414,283	5,141,331	(1,100,000)
Grants Projects Total				11,785,414	11,586,165	(199,249)	10,210,214	(1,375,951)

Department: HSA Human Services

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Project Control								
12920	SR Human Welfare-Grants Sta	10029771	HS AD CCR&ICWA Cty Liaison 2	330,097	344,623	14,526	362,613	17,990
		10040687	HS CH THP Round 6	104,299		(104,299)		
		10040715	HS CH HNMP Round 3	314,963		(314,963)		
		10041932	HS CH THP Round 7	2,146,720	223,892	(1,922,828)		(223,892)
		10041984	HS CH HNMP Round 4	314,963		(314,963)		
		10042873	HS CH THP Round 8		2,370,612	2,370,612	1,103,954	(1,266,658)
		10042922	HS CH HNMP Round 5		314,963	314,963		(314,963)
12920 Total				3,211,042	3,254,090	43,048	1,466,567	(1,787,523)
Continuing Projects - Project Control Total				3,211,042	3,254,090	43,048	1,466,567	(1,787,523)
Total Uses of Funds				1,308,942,803	1,383,209,074	74,266,271	1,464,707,301	81,498,227

Department: JUV Juvenile Probation

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>					
Salaries	23,549,534	24,771,178	1,221,644	25,159,397	388,219
Mandatory Fringe Benefits	11,284,374	12,866,869	1,582,495	13,273,294	406,425
Non-Personnel Services	860,978	2,167,658	1,306,680	1,816,557	(351,101)
Capital Outlay	2,300,000	3,418,554	1,118,554	150,000	(3,268,554)
City Grant Program		1,142,539	1,142,539	1,542,362	399,823
Debt Service	2,290,000	2,291,250	1,250	2,288,750	(2,500)
Facilities Maintenance	437,982	459,881	21,899	482,875	22,994
Materials & Supplies	350,413	341,653	(8,760)	346,977	5,324
Programmatic Projects	4,882,030	607,080	(4,274,950)	357,727	(249,353)
Services Of Other Depts	6,916,649	7,397,666	481,017	7,739,344	341,678
Total Uses by Chart of Accounts	52,871,960	55,464,328	2,592,368	53,157,283	(2,307,045)

Sources Summary

Intergovernmental: Federal	1,542,640	1,542,640		1,542,640	
Intergovernmental: State	20,139,505	16,681,903	(3,457,602)	16,932,781	250,878
Charges for Services	3,000	3,000		3,000	
Expenditure Recovery	180,000	180,000		180,000	
General Fund Support	31,006,815	37,056,785	6,049,970	34,498,862	(2,557,923)
Total Sources by Chart of Accounts	52,871,960	55,464,328	2,592,368	53,157,283	(2,307,045)

Fund Summary

General Fund	33,128,871	39,178,841	6,049,970	36,620,918	(2,557,923)
Public Protection Fund	19,743,089	16,285,487	(3,457,602)	16,536,365	250,878
Total Uses by Funds	52,871,960	55,464,328	2,592,368	53,157,283	(2,307,045)

Division Summary

JUV Community Investments	4,546,215	4,702,911	156,696	5,209,545	506,634
JUV Probation Services	10,433,971	12,855,107	2,421,136	13,421,523	566,416
JUV Juvenile Hall	21,979,216	21,514,726	(464,490)	20,617,790	(896,936)
JUV Log Cabin Ranch	185,000	380,000	195,000		(380,000)
JUV General	15,727,558	16,011,584	284,026	13,908,425	(2,103,159)

Department: JUV Juvenile Probation

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Total Uses by Division		52,871,960	55,464,328	2,592,368	53,157,283	(2,307,045)

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	16,097,396	16,950,016	852,620	17,181,000	230,984
			Mandatory Fringe Benefits	6,903,955	7,953,107	1,049,152	8,145,500	192,393
			Non-Personnel Services	794,228	2,098,528	1,304,300	1,747,427	(351,101)
			Capital Outlay		168,554	168,554		(168,554)
			City Grant Program		1,142,539	1,142,539	1,542,362	399,823
			Debt Service	2,290,000	2,291,250	1,250	2,288,750	(2,500)
			Materials & Supplies	350,413	341,653	(8,760)	346,977	5,324
			Services Of Other Depts	3,954,897	4,523,313	568,416	4,736,027	212,714
10000 Total				30,390,889	35,468,960	5,078,071	35,988,043	519,083
Operating Total				30,390,889	35,468,960	5,078,071	35,988,043	519,083
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	15785	JP Juv - Facilities Maintenanc	437,982	459,881	21,899	482,875	22,994
10010 Total				437,982	459,881	21,899	482,875	22,994
Annual Projects - Authority Control Total				437,982	459,881	21,899	482,875	22,994
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	15785	JP Juv - Facilities Maintenanc	1,300,000	200,000	(1,100,000)		(200,000)
		19555	JP Juv - Ygc Capital Improveme		500,000	500,000		(500,000)
		20704	JJC MPR Window Replacement		800,000	800,000		(800,000)
		20709	YGC Replace HVAC Systems	1,000,000		(1,000,000)		
		23362	JUV IT Bldg Enhancement		1,750,000	1,750,000		(1,750,000)
		23363	JUV Cloud Project Investment				150,000	150,000
10020 Total				2,300,000	3,250,000	950,000	150,000	(3,100,000)
Continuing Projects - Authority Control Total				2,300,000	3,250,000	950,000	150,000	(3,100,000)
Grants Projects								

Department: JUV Juvenile Probation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
13720	SR Public Protection-Grant Sta	10038197	JUV JPAF FY22-23	477,412		(477,412)		
		10039430	JUV JPAF FY23-24	364,862		(364,862)		
		10039438	JUV JPAF FY24-25		276,449	276,449		(276,449)
		10040820	JUV YOBG FY24-25	2,481,747		(2,481,747)		
		10041298	JUV Less Restrictive Programs	1,000,000		(1,000,000)		
		10041792	JUV STC FY25-26	66,750		(66,750)		
		10041794	JUV YOBG FY25-26	6,884,364		(6,884,364)		
		10041795	Juvenile Reentry Grant FY25-26	68,045		(68,045)		
		10041796	JUV DJJ Realignment FY25-26	2,335,048	273,207	(2,061,841)		(273,207)
		10041812	JUV JPAF FY25-26	5,999,387		(5,999,387)		
		10041838	JUV STC FY26-27		69,130	69,130	69,130	
		10041840	JUV JPAF FY26-27		6,263,633	6,263,633	6,696,641	433,008
		10041844	JUV YOBG FY26-27		6,582,020	6,582,020	6,836,326	254,306
		10041845	JUV DJJ Realignment FY26-27		2,603,503	2,603,503	2,716,723	113,220
		10041846	Juvenile Reentry Grant FY26-27		217,545	217,545	217,545	
		10042067	Juvenile Reentry Grant FY24-25	65,474		(65,474)		
13720 Total				19,743,089	16,285,487	(3,457,602)	16,536,365	250,878
Grants Projects Total				19,743,089	16,285,487	(3,457,602)	16,536,365	250,878
Total Uses of Funds				52,871,960	55,464,328	2,592,368	53,157,283	(2,307,045)

Department: LLB Law Library

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>						
Salaries		366,982	466,324	99,342	490,754	24,430
Mandatory Fringe Benefits		159,931	167,086	7,155	179,972	12,886
Materials & Supplies		5,700	5,557	(143)	5,557	
Services Of Other Depts		707,975	748,381	40,406	772,249	23,868
Total Uses by Chart of Accounts		1,240,588	1,387,348	146,760	1,448,532	61,184

Sources Summary

General Fund Support		1,240,588	1,387,348	146,760	1,448,532	61,184
Total Sources by Chart of Accounts		1,240,588	1,387,348	146,760	1,448,532	61,184

Fund Summary

General Fund		1,240,588	1,387,348	146,760	1,448,532	61,184
Total Uses by Funds		1,240,588	1,387,348	146,760	1,448,532	61,184

Division Summary

LLB Law Library		1,240,588	1,387,348	146,760	1,448,532	61,184
Total Uses by Division		1,240,588	1,387,348	146,760	1,448,532	61,184

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	366,982	466,324	99,342	490,754	24,430
			Mandatory Fringe Benefits	159,931	167,086	7,155	179,972	12,886
			Materials & Supplies	5,700	5,557	(143)	5,557	
			Services Of Other Depts	707,975	748,381	40,406	772,249	23,868
10000 Total				1,240,588	1,387,348	146,760	1,448,532	61,184
Operating Total				1,240,588	1,387,348	146,760	1,448,532	61,184
Total Uses of Funds				1,240,588	1,387,348	146,760	1,448,532	61,184

Department: MYR Mayor

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>					
Salaries	13,621,503	13,819,780	198,277	14,446,473	626,693
Mandatory Fringe Benefits	4,900,389	5,103,726	203,337	5,482,248	378,522
Non-Personnel Services	2,801,174	3,267,509	466,335	3,202,571	(64,938)
Aid Assistance	6,200,000	6,200,000		6,200,000	
City Grant Program	107,398,889	117,550,281	10,151,392	118,018,511	468,230
Debt Service	8,634,092	14,976,568	6,342,476	9,977,718	(4,998,850)
Materials & Supplies	27,000	26,325	(675)	26,325	
Other Support/Care of Persons	27,882,790	50,878,026	22,995,236	36,303,946	(14,574,080)
Programmatic Projects	5,049,426	6,199,559	1,150,133	5,707,824	(491,735)
Services Of Other Depts	6,240,307	6,320,715	80,408	6,535,008	214,293
Overhead and Allocations	3,470,755	3,852,946	382,191	3,479,255	(373,691)
Transfers Out	2,000,000	2,000,000		2,000,000	
Total Uses by Chart of Accounts	188,226,325	230,195,435	41,969,110	211,379,879	(18,815,556)

Sources Summary

Other Local Taxes	3,093,000	3,380,000	287,000	3,410,000	30,000
Intergovernmental: Other	1,381,396	2,425,264	1,043,868	2,425,264	
Licenses, Permits, & Franchises	200,000	200,000		200,000	
Rents & Concessions	5,030,000	5,030,000		5,030,000	
Other Revenues	3,634,104	11,215,505	7,581,401	7,883,175	(3,332,330)
Interest & Investment Income	(1,372)		1,372		
Expenditure Recovery	6,745,756	11,870,866	5,125,110	12,017,217	146,351
Transfers In		8,250,000	8,250,000	8,250,000	
Beg Fund Balance - Budget Only	3,781,372	12,722,552	8,941,180	4,030,000	(8,692,552)
General Fund Support	164,362,069	175,101,248	10,739,179	168,134,223	(6,967,025)
Total Sources by Chart of Accounts	188,226,325	230,195,435	41,969,110	211,379,879	(18,815,556)

Department: MYR Mayor

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Fund Summary</u>						
Culture and Recreation Fund		3,093,000	3,380,000	287,000	3,410,000	30,000
Community / Neighborhood Dev		55,738,256	85,613,641	29,875,385	73,020,000	(12,593,641)
General Fund		124,045,069	135,851,794	11,806,725	129,599,879	(6,251,915)
General Services Fund		150,000	150,000		150,000	
Human Welfare Fund		200,000	200,000		200,000	
LowMod Income Housing Asset Fd		5,000,000	5,000,000		5,000,000	
Total Uses by Funds		188,226,325	230,195,435	41,969,110	211,379,879	(18,815,556)

Division Summary

MYR Office Of The Mayor		11,634,724	12,240,595	605,871	12,842,005	601,410
MYR Housing & Community Dev		176,591,601	217,954,840	41,363,239	198,537,874	(19,416,966)
Total Uses by Division		188,226,325	230,195,435	41,969,110	211,379,879	(18,815,556)

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	6,018,691	6,226,746	208,055	6,522,862	296,116
			Mandatory Fringe Benefits	2,288,727	2,428,766	140,039	2,614,298	185,532
			Non-Personnel Services	173,597	173,597		173,597	
			City Grant Program	51,455,324	56,528,879	5,073,555	61,223,527	4,694,648
			Debt Service	7,037,925	8,380,075	1,342,150	8,376,775	(3,300)
			Materials & Supplies	27,000	26,325	(675)	26,325	
			Services Of Other Depts	1,832,400	2,032,804	200,404	2,120,957	88,153
10000 Total				68,833,664	75,797,192	6,963,528	81,058,341	5,261,149
12900	SR WOM Domestic Violence Prog		City Grant Program	200,000	200,000		200,000	
12900 Total				200,000	200,000	0	200,000	0
Operating Total				69,033,664	75,997,192	6,963,528	81,258,341	5,261,149
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17165	Board Enhancements	5,198,899	1,760,000	(3,438,899)		(1,760,000)

Department: MYR Mayor

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Annual Projects - Authority Control								
17168	Mohcd Children'S Baseline			1,658,507	4,740,590	3,082,083	2,224,233	(2,516,357)
17172	Ellis Act			170,070	177,826	7,756	187,312	9,486
17195	Moh-Low Income Capacity Bldg			1,305,572	1,484,615	179,043	1,487,239	2,624
17198	MO CBO Grant Pool			31,072,135	26,619,876	(4,452,259)	24,214,323	(2,405,553)
17216	Mohcd Transitional Age Youth B			194,382		(194,382)		
17229	MY Mayor's Special-protocol Fu			25,000	25,000		25,000	
21672	Midtown Operating Subsidy			1,200,000	1,200,000		1,200,000	
10010 Total				40,824,565	36,007,907	(4,816,658)	29,338,107	(6,669,800)
Annual Projects - Authority Control Total				40,824,565	36,007,907	(4,816,658)	29,338,107	(6,669,800)
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl			21,218		(21,218)		
16657	EW City Economic Development P							
17069	GE Public Housing Rebuild Fund			1,663,475	6,659,348	4,995,873	1,666,691	(4,992,657)
17231	MY Mayor's Special-strategic P			150,000	150,000		150,000	
21520	GF Rent Subsidies			4,200,000	4,200,000		4,200,000	
21636	SnrOprSubsidy&Voucher			125,000	125,000		125,000	
21748	Reinvestment Initiatives			99,995	101,414	1,419	104,456	3,042
10020 Total				6,259,688	11,235,762	4,976,074	6,246,147	(4,989,615)
10491	2015 AFFORD HOUS GOB 2nd 2018D		2015 GO Bond 2nd-Prog Inc		124,594	124,594		(124,594)
10491 Total				0	124,594	124,594	0	(124,594)
10492	2015 AFFORD HOUS GOB 3RD 2019C		2015 GO Bond 3rd-Prog Inc		359,461	359,461		(359,461)
10492 Total				0	359,461	359,461	0	(359,461)
10565	SR Affordable Housing GOB2016F		2015 Housing Bond Prog Inc		7,708,497	7,708,497		(7,708,497)
10565 Total				0	7,708,497	7,708,497	0	(7,708,497)
10569	SR Afford Housing Enforcement		Affordable Housing Enforcement	30,000	530,000	500,000	30,000	(500,000)
10569 Total				30,000	530,000	500,000	30,000	(500,000)
10576	Afford Housing Opport Fund		Afford Housing Opport Fund		8,250,000	8,250,000	8,250,000	
10576 Total				0	8,250,000	8,250,000	8,250,000	0
10580	SR Citywide Affordable Housing		MY Inclusionary Housing Reg	3,750,000	4,000,000	250,000	4,000,000	
10580 Total				3,750,000	4,000,000	250,000	4,000,000	0
10790	SR Housing Program Fees		MY Moh Loan Administration Fee	200,000	200,000		200,000	

Department: MYR Mayor

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
		17211	MY Revenue From Rents & Leases	30,000	30,000		30,000	
		20768	2016 HOUS GOB Repay MOHCD part	1,000,000	1,000,000		1,000,000	
		22069	Treasure Island Dev Cont-Hsng	1,888,256	9,601,089	7,712,833	6,250,000	(3,351,089)
10790	Total			3,118,256	10,831,089	7,712,833	7,480,000	(3,351,089)
10795	SR Housing Trust Fund	17182	MY Housing Trust Fund - Moh	48,840,000	53,810,000	4,970,000	53,260,000	(550,000)
10795	Total			48,840,000	53,810,000	4,970,000	53,260,000	(550,000)
11802	SR Culture & Rec Hotel Tax	20290	Cultural Districts	3,093,000	3,380,000	287,000	3,410,000	30,000
11802	Total			3,093,000	3,380,000	287,000	3,410,000	30,000
14190	SR Low-mod Inc Housing NonBond	17177	MY Low-mod Housing Assets	5,000,000	5,000,000		5,000,000	
14190	Total			5,000,000	5,000,000	0	5,000,000	0
Continuing Projects - Authority Control Total				70,090,944	105,229,403	35,138,459	87,676,147	(17,553,256)
Grants Projects								
12550	SR Grants; GSF Continuing	10037108	MYR Strategic Grant FY22	150,000	150,000		150,000	
12550	Total			150,000	150,000	0	150,000	0
Grants Projects Total				150,000	150,000	0	150,000	0
Work Orders/Overhead								
10060	GF Work Order	232055	MYR Office Of The Mayor	2,493,744	2,604,807	111,063	2,715,273	110,466
		232065	MYR Housing & Community Dev	5,633,408	10,206,126	4,572,718	10,242,011	35,885
10060	Total			8,127,152	12,810,933	4,683,781	12,957,284	146,351
Work Orders/Overhead Total				8,127,152	12,810,933	4,683,781	12,957,284	146,351
Total Uses of Funds				188,226,325	230,195,435	41,969,110	211,379,879	(18,815,556)

Department: MTA Municipal Transportation Agency

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>					
Salaries	647,723,146	677,441,232	29,718,086	725,326,819	47,885,587
Mandatory Fringe Benefits	287,868,563	308,652,540	20,783,977	350,826,610	42,174,070
Non-Personnel Services	261,436,210	271,693,073	10,256,863	278,810,297	7,117,224
Capital Outlay	105,439,724	92,710,390	(12,729,334)	83,786,379	(8,924,011)
Debt Service	27,826,522	35,815,652	7,989,130	35,802,078	(13,574)
Materials & Supplies	112,505,719	108,795,372	(3,710,347)	111,750,773	2,955,401
Programmatic Projects	112,233		(112,233)		
Services Of Other Depts	127,880,883	124,172,566	(3,708,317)	136,267,621	12,095,055
Overhead and Allocations	(19,632,332)	(14,074,780)	5,557,552	(14,513,913)	(439,133)
Transfers Out	159,356,259	167,801,313	8,445,054	158,015,819	(9,785,494)
Intrafund Transfers Out	49,529,258	239,281,520	189,752,262	41,978,319	(197,303,201)
Unappropriated Rev-Designated	2,430,000		(2,430,000)		
Transfer Adjustment - Uses	(208,885,517)	(407,082,833)	(198,197,316)	(199,994,138)	207,088,695
Total Uses by Chart of Accounts	1,553,590,668	1,605,206,045	51,615,377	1,708,056,664	102,850,619

Sources Summary

Property Taxes		166,000,000		166,000,000	
Intergovernmental: Federal	29,747,343	5,243,189	(24,504,154)	5,348,053	104,864
Intergovernmental: Other	372,043,951	164,124,718	(207,919,233)	305,335,618	141,210,900
Intergovernmental: State	70,230,995	68,078,908	(2,152,087)	69,950,486	1,871,578
Charges for Services	150,165,600	172,100,857	21,935,257	181,564,506	9,463,649
Fines, Forfeiture, & Penalties	108,873,968	111,770,478	2,896,510	111,770,478	
Licenses, Permits, & Franchises	30,493,617	28,605,069	(1,888,548)	30,084,337	1,479,268
Rents & Concessions	125,333,018	133,974,439	8,641,421	138,880,498	4,906,059
Other Revenues	17,420,016	241,319	(17,178,697)	859,135	617,816
Interest & Investment Income	16,867,357	14,952,941	(1,914,416)	14,929,552	(23,389)
Expenditure Recovery	3,719,988	5,020,768	1,300,780	5,155,461	134,693
IntraFund Transfers In	49,529,258	239,281,520	189,752,262	41,978,319	(197,303,201)
Transfers In	244,944,452	181,984,575	(62,959,877)	172,192,236	(9,792,339)
Other Financing Sources		200,000,000	200,000,000		(200,000,000)

Department: MTA Municipal Transportation Agency

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Beg Fund Balance - Budget Only	6,446,622	24,700,097	18,253,475	6,252,123	(18,447,974)
Transfer Adjustment-Source	(208,885,517)	(407,082,833)	(198,197,316)	(199,994,138)	207,088,695
General Fund Support	536,660,000	662,210,000	125,550,000	657,750,000	(4,460,000)
Total Sources by Chart of Accounts	1,553,590,668	1,605,206,045	51,615,377	1,708,056,664	102,850,619

Fund Summary

Municipal Transportation Agcy	1,553,590,668	1,605,206,045	51,615,377	1,708,056,664	102,850,619
Total Uses by Funds	1,553,590,668	1,605,206,045	51,615,377	1,708,056,664	102,850,619

Division Summary

MTASS Streets		327,599,155		335,810,773	8,211,618
MTASS Sustainable Streets	194,684,971		(194,684,971)		
MTAHR Human Resources	66,244,731		(66,244,731)		
MTAFA Finance		18,883,335	18,883,335	19,636,553	753,218
MTAFA Fit Finance & Info Tech	95,240,756		(95,240,756)		
MTAED Executive Director	6,462,406	1,206,220	(5,256,186)	1,258,574	52,354
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)		
MTATS Transit Svc Division	802,203,295	890,071,037	87,867,742	959,744,342	69,673,305
MTAAW Agency-wide	141,162,327	142,876,534	1,714,207	157,393,669	14,517,135
MTASA Safety	6,763,846	9,779,328	3,015,482	10,240,775	461,447
MTACO Communications	7,751,181		(7,751,181)		
MTAEA External Affairs		10,737,592	10,737,592	11,508,544	770,952
MTATZ Taxi & Accessible Svc	33,519,124		(33,519,124)		
MTAST Chief Strategy Office	89,230,092		(89,230,092)		
MTAOC Office of Civil Rights	9,474,405	486,375	(8,988,030)	513,199	26,824
MTAAD Administration Division		202,699,325	202,699,325	211,044,244	8,344,919
Total Uses by Division	1,553,590,668	1,605,206,045	51,615,377	1,708,056,664	102,850,619

Reserved Appropriations

Controller Reserves

10001724	MT Rail & Bus Services	321,000,000

Department: MTA Municipal Transportation Agency

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
10010140	MS TSF-COMplete ST (BIKE&PED)		956		26,300	
10012000	MT TSF-Svc&Reliability Regional		637		17,533	
10012001	MT TSF-Svc Exp&Reliability		10,294		280,534	
10040737	MT Population Adj TS CAP		17,000,000			
10043497	MT Transbay CFD Holding Acct		210,000			
Controller Reserves: Total		17,221,887		321,324,367		

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
22260	MTA TS Op Annual Account Ctrl		Salaries	530,218,780	539,489,429	9,270,649	577,990,683	38,501,254
			Mandatory Fringe Benefits	199,128,551	208,739,506	9,610,955	229,011,656	20,272,150
			Non-Personnel Services	132,383,516	82,464,261	(49,919,255)	84,927,531	2,463,270
			Debt Service		8,000,000	8,000,000		
			Materials & Supplies	104,851,606	100,955,616	(3,895,990)	103,671,112	2,715,496
			Services Of Other Depts	38,778,829	39,076,815	297,986	42,315,823	3,239,008
			Overhead and Allocations	(106,456,594)	199,703,507	306,160,101	229,615,326	29,911,819
			Transfers Out	1,565,891	1,565,891		1,565,891	
			Intrafund Transfers Out	39,668,631	29,422,438	(10,246,193)	32,126,082	2,703,644
			Transfer Adjustment - Uses	(41,234,522)	(30,988,329)	10,246,193	(33,691,973)	(2,703,644)
22260 Total				898,904,688	1,178,429,134	279,524,446	1,275,532,131	97,102,997
22261	MTA TS DSF REVBD S2017 (NEW)		Debt Service	9,982,288	9,979,955	(2,333)	9,976,705	(3,250)
22261 Total				9,982,288	9,979,955	(2,333)	9,976,705	(3,250)
22267	MTA TS DSF REVBD S2021A		Debt Service	13,068,934	13,060,397	(8,537)	13,050,073	(10,324)
22267 Total				13,068,934	13,060,397	(8,537)	13,050,073	(10,324)
22268	MTA TS DSF REVBD S2021B		Debt Service	179,200	179,200		179,200	
22268 Total				179,200	179,200	0	179,200	0
22269	MTA TS DSF REVBD S2021C		Debt Service	3,030,209	3,030,209		3,030,209	
22269 Total				3,030,209	3,030,209	0	3,030,209	0
22870	MTA SS Op Annual Account Ctrl		Salaries	72,646,545	78,748,511	6,101,966	84,350,913	5,602,402

Department: MTA Municipal Transportation Agency

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
			Mandatory Fringe Benefits	33,266,497	28,734,456	(4,532,041)	31,502,473	2,768,017
			Non-Personnel Services	89,228,279	69,768,713	(19,459,566)	71,961,320	2,192,607
			Materials & Supplies	6,985,435	6,741,081	(244,354)	6,951,388	210,307
			Services Of Other Depts	13,136,807	10,013,547	(3,123,260)	10,556,378	542,831
			Overhead and Allocations	30,121,956	71,971,090	41,849,134	77,378,699	5,407,609
			Transfers Out	157,790,368	166,235,422	8,445,054	156,449,928	(9,785,494)
			Transfer Adjustment - Uses	(157,790,368)	(166,235,422)	(8,445,054)	(156,449,928)	9,785,494
22870 Total				245,385,519	265,977,398	20,591,879	282,701,171	16,723,773
23426	MTA SS DSF REVBN	S2021C	Debt Service	1,565,891	1,565,891		1,565,891	
23426 Total				1,565,891	1,565,891	0	1,565,891	0
Operating Total				1,172,116,729	1,472,222,184	300,105,455	1,586,035,380	113,813,196
Continuing Projects - Authority Control								
22280	MTA TS ContinuingAuthorityCtrl		ExpAuth-MunicipalExecAssocMTA	48,000		(48,000)		
		22616	MT NP 10040496 Contingency Rsv	2,430,000		(2,430,000)		
		22900	MT NP BART Opr	6,930,000		(6,930,000)	5,889,895	5,889,895
		23084	MT NP 10042556 NRV FY2026	4,000,000		(4,000,000)		
		80675	MT 10043178 OpFundsHldAcct		3,172,677	3,172,677		(3,172,677)
22280 Total				13,408,000	3,172,677	(10,235,323)	5,889,895	2,717,218
22396	MTA TS CAP REVBN	2021C	MT 10037270 RevBond S2021C	6,535,888	2,061,748	(4,474,140)	2,038,359	(23,389)
22396 Total				6,535,888	2,061,748	(4,474,140)	2,038,359	(23,389)
22412	MTA TS CAP TB CFD Pay-go-fund		MT FD 10043497 TransbayCFDHd		210,000	210,000		(210,000)
		80609	MT Transbay CFD Pay-go	700,000		(700,000)		
22412 Total				700,000	210,000	(490,000)	0	(210,000)
22420	MTA TS CAP DEV IMPACT PRJ		MT Tsf-transit Svc & Reliabili		3,240	3,240		(3,240)
		19691	MT Tsf-Transit Srvc Exp & Real		56,462	56,462		(56,462)
22420 Total				0	59,702	59,702	0	(59,702)
22540	MTA TS SPE REV TIDF		MT Tsf-transit Cap Maint & Pro	1,439,802	1,524,057	84,255	534,768	(989,289)
22540 Total				1,439,802	1,524,057	84,255	534,768	(989,289)
22890	MTA SS ContinuingAuthorityCtrl		MS NP 10043427 Auto Speed Enf		2,000,000	2,000,000	2,000,000	
		23310	MS FD 10043460 ASE Capital Rev		2,000,000	2,000,000	2,000,000	

Department: MTA Municipal Transportation Agency

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
22890	Total			0	4,000,000	4,000,000	4,000,000	0
Continuing Projects - Authority Control Total				22,083,690	11,028,184	(11,055,506)	12,463,022	1,434,838
Grants Projects								
22320	MTA TS OPR ANNUAL-FED	10040854	MT FED ADA Paratransit Op Supp	5,925,293	5,243,189	(682,104)	5,348,053	104,864
22320	Total			5,925,293	5,243,189	(682,104)	5,348,053	104,864
22330	MTA TS OPR ANNUAL-STA	10040855	MT LCTOP Discount Oper Support	18,230,995	16,986,654	(1,244,341)	17,308,232	321,578
		10041349	SB125 State COVID Relief	209,328,000		(209,328,000)		
		10041375	LAFA Program Operating Fund	112,233	1,500	(110,733)	1,500	
22330	Total			227,671,228	16,988,154	(210,683,074)	17,309,732	321,578
22331	MTA TS COVID STIMULUS FUND-FED	10037465	ARP 5307 Transit Opr Assist	23,822,050		(23,822,050)		
22331	Total			23,822,050	0	(23,822,050)	0	0
22350	MTA TS OPR ANNUAL-REG	10040856	MT RM2 3rd St Owl Bus Op Supp	2,296,910	2,296,910		2,342,848	45,938
22350	Total			2,296,910	2,296,910	0	2,342,848	45,938
22450	MTA TS CAP STATEFUNDED PRJ	10041384	MTC State of Good Repair	13,096,076	11,757,649	(1,338,427)	12,000,000	242,351
22450	Total			13,096,076	11,757,649	(1,338,427)	12,000,000	242,351
Grants Projects Total				272,811,557	36,285,902	(236,525,655)	37,000,633	714,731
Work Orders/Overhead								
22265	MTA OH OPR AGENCYWIDE NEW	103758	MTAHR Human Resources	19,287,409		(19,287,409)		
		103773	MTAFA Finance		18,883,335	18,883,335	18,014,153	(869,182)
			MTAFA Fit Finance & Info Tech	49,093,643		(49,093,643)		
		103776	MTAED Executive Director	6,462,406	1,206,220	(5,256,186)	1,258,574	52,354
		103788	MTABD Board Of Directors	719,305	867,144	147,839	905,991	38,847
		139648	MTAAW Agency-wide	90,988,990	89,695,905	(1,293,085)	109,116,441	19,420,536
		175644	MTACO Communications	7,751,181		(7,751,181)		
			MTAEA External Affairs		10,737,592	10,737,592	11,508,544	770,952
		210685	MTAST Chief Strategy Office	20,982,421		(20,982,421)		
		210855	MTAOC Office of Civil Rights	5,497,469	243,188	(5,254,281)	256,601	13,413
		210893	MTAAD Administration Division		202,646,277	202,646,277	210,989,245	8,342,968
			Transfer Adjustment - Uses	(194,336,202)	(309,626,697)	(115,290,495)	(345,797,426)	(36,170,729)

Department: MTA Municipal Transportation Agency

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27

Work Orders/Overhead

22265 Total				6,446,622	14,652,964	8,206,342	6,252,123	(8,400,841)
22305	MTA TS OPR PROJ SUP-PSF NEW	103745	MTASS Sustainable Streets	2,596,232		(2,596,232)		
		103773	MTAFA Fit Finance & Info Tech	607,602		(607,602)		
		138672	MTACC CV-Captl Progr & Constr	1,615,539		(1,615,539)		
		138753	MTATS Transit Svc Division	476,081		(476,081)		
		210685	MTAST Chief Strategy Office	2,347,411		(2,347,411)		
		210855	MTAOC Office of Civil Rights	1,385,987	243,187	(1,142,800)	256,599	13,412
			Transfer Adjustment - Uses	(9,028,852)	(243,187)	8,785,665	(256,599)	(13,412)
22305 Total				0	0	0	0	0
Work Orders/Overhead Total				6,446,622	14,652,964	8,206,342	6,252,123	(8,400,841)

Continuing Projects - Project Control

22431	MTA TS CAP TSF TRANSIT	10012000	MT TSF-Svc&Reliability Regional	45,708	2,533,942	2,488,234	17,533	(2,516,409)
		10012001	MT TSF-Svc Exp&Reliability	731,328	2,787,118	2,055,790	280,534	(2,506,584)
		10040546	TSF Developer Agr Holding Acct	8,819,996		(8,819,996)		
22431 Total				9,597,032	5,321,060	(4,275,972)	298,067	(5,022,993)

22455	MTA TS CAP Projects Prop B Fun	10034129	MT SFMTA Pop Growth Alloc	42,200,000		(42,200,000)		
		10040737	MT Population Adj TS CAP		42,210,000	42,210,000	42,380,000	170,000

22455 Total				42,200,000	42,210,000	10,000	42,380,000	170,000

22481	MTA TS SPE REV TCM Tax	10036279	MT Prop D TCM Tax	9,860,627	9,859,082	(1,545)	9,852,237	(6,845)
			Transfer Adjustment - Uses	(9,860,627)	(9,859,082)	1,545	(9,852,237)	6,845
22481 Total				0	0	0	0	0

23021	MTA SS CAP TSF SSD	10010140	MS TSF-COMPLETE ST (BIKE&PED)	68,562	956	(67,606)	26,300	25,344
		10040546	TSF Developer Agr Holding Acct	4,632,364		(4,632,364)		

23021 Total				4,700,926	956	(4,699,970)	26,300	25,344

23035	MTA SS CAP Projects Prop B Fun	10034131	MS SFMTA POP GROWTH ALLOC SSD	22,620,000		(22,620,000)		
		10040669	MS Population Adj SS CAP		22,450,000	22,450,000	22,540,000	90,000

23035 Total				22,620,000	22,450,000	(170,000)	22,540,000	90,000

23036	MTA SS Cap Projects Regional	10036359	MS 13th Street Safety Project	464,112		(464,112)		
		10043445	MS TDA Article III		470,000	470,000	479,400	9,400

Department: MTA Municipal Transportation Agency

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Project Control								
23036	Total			464,112	470,000	5,888	479,400	9,400
23040	MTA SS CAP OTHER-FUNDED PRJ	10032485	MS WalkFirst Quick & Effective	550,000		(550,000)		
		10043426	MS Commuter Shuttle		564,795	564,795	581,739	16,944
23040	Total			550,000	564,795	14,795	581,739	16,944
Continuing Projects - Project Control Total				80,132,070	71,016,811	(9,115,259)	66,305,506	(4,711,305)
Total Uses of Funds				1,553,590,668	1,605,206,045	51,615,377	1,708,056,664	102,850,619

Department: SDA Office of Sheriff's Inspector General

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>						
Salaries		336,699	439,543	102,844	515,254	75,711
Mandatory Fringe Benefits		94,200	137,639	43,439	160,928	23,289
Non-Personnel Services		103,742	103,742		103,742	
Materials & Supplies		2,821	2,821		2,821	
Services Of Other Depts		746,285	873,969	127,684	876,425	2,456
Total Uses by Chart of Accounts		1,283,747	1,557,714	273,967	1,659,170	101,456

Sources Summary

General Fund Support	1,283,747	1,557,714	273,967	1,659,170	101,456
Total Sources by Chart of Accounts	1,283,747	1,557,714	273,967	1,659,170	101,456

Fund Summary

General Fund	1,283,747	1,557,714	273,967	1,659,170	101,456
Total Uses by Funds					
	1,283,747	1,557,714	273,967	1,659,170	101,456

Division Summary

SDA Inspector General	1,000,202	1,266,173	265,971	1,358,579	92,406
SDA Sheriff Oversight	283,545	291,541	7,996	300,591	9,050
Total Uses by Division	1,283,747	1,557,714	273,967	1,659,170	101,456

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	21789	SDA Operations	1,283,747	1,557,714	273,967	1,659,170	101,456
10010 Total				1,283,747	1,557,714	273,967	1,659,170	101,456
Annual Projects - Authority Control Total				1,283,747	1,557,714	273,967	1,659,170	101,456
Total Uses of Funds				1,283,747	1,557,714	273,967	1,659,170	101,456

Department: POL Police

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>					
Salaries	600,703,334	615,891,161	15,187,827	625,724,648	9,833,487
Mandatory Fringe Benefits	135,028,839	147,255,280	12,226,441	157,079,402	9,824,122
Non-Personnel Services	17,310,757	17,121,980	(188,777)	17,195,556	73,576
Capital Outlay	3,302,347	4,684,396	1,382,049	1,350,137	(3,334,259)
Debt Service	550,000	550,000		550,000	
Materials & Supplies	6,427,830	6,267,565	(160,265)	6,002,286	(265,279)
Programmatic Projects	7,501,583	9,771,106	2,269,523	8,790,106	(981,000)
Services Of Other Depts	78,658,236	81,155,014	2,496,778	84,307,209	3,152,195
Overhead and Allocations	(5,244)		5,244		
Total Uses by Chart of Accounts	849,477,682	882,696,502	33,218,820	900,999,344	18,302,842

Sources Summary

Intergovernmental: Federal	3,143,834	10,619,218	7,475,384	2,698,636	(7,920,582)
Intergovernmental: State	49,094,217	51,099,259	2,005,042	52,418,639	1,319,380
Charges for Services	9,045,630	9,270,370	224,740	9,363,022	92,652
Fines, Forfeiture, & Penalties	795,454	802,800	7,346	802,800	
Licenses, Permits, & Franchises	1,381,499	1,476,453	94,954	1,457,845	(18,608)
Expenditure Recovery	7,362,134	6,538,383	(823,751)	6,538,562	179
Transfer Adjustment-Source	97,142,143	100,746,302	3,604,159	105,177,942	4,431,640
General Fund Support	681,512,771	702,143,717	20,630,946	722,541,898	20,398,181
Total Sources by Chart of Accounts	849,477,682	882,696,502	33,218,820	900,999,344	18,302,842

Fund Summary

General Fund	743,696,889	765,359,084	21,662,195	787,257,444	21,898,360
Public Protection Fund	8,638,650	16,591,116	7,952,466	8,563,958	(8,027,158)
San Francisco Intl Airport	97,142,143	100,746,302	3,604,159	105,177,942	4,431,640
Total Uses by Funds	849,477,682	882,696,502	33,218,820	900,999,344	18,302,842

Division Summary

POL - SOB - Special Operations	56,075,102	56,676,840	601,738	58,590,418	1,913,578
POL Admin	159,757,722	165,137,020	5,379,298	160,707,136	(4,429,884)

Department: POL Police

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
POL - FOB - Field Operations		536,502,715	560,136,340	23,633,625	576,523,848	16,387,508
POL - Airport		97,142,143	100,746,302	3,604,159	105,177,942	4,431,640
Total Uses by Division		849,477,682	882,696,502	33,218,820	900,999,344	18,302,842

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	512,866,902	521,247,930	8,381,028	534,661,216	13,413,286
			Mandatory Fringe Benefits	111,797,714	122,047,441	10,249,727	130,024,048	7,976,607
			Non-Personnel Services	16,867,166	16,973,203	106,037	17,069,542	96,339
			Capital Outlay		1,975,932	1,975,932		(1,975,932)
			Debt Service	550,000	550,000		550,000	
			Materials & Supplies	5,606,630	5,606,630		5,606,630	
			Services Of Other Depts	78,106,768	80,576,322	2,469,554	83,713,523	3,137,201
10000 Total				725,795,180	748,977,458	23,182,278	771,624,959	22,647,501
17960	AIR Op Annual Account Ctrl		Salaries	74,303,862	76,756,442	2,452,580	79,415,618	2,659,176
			Mandatory Fringe Benefits	22,838,281	23,989,860	1,151,579	25,762,324	1,772,464
17960 Total				97,142,143	100,746,302	3,604,159	105,177,942	4,431,640
Operating Total				822,937,323	849,723,760	26,786,437	876,802,901	27,079,141

Annual Projects - Authority Control

10010	GF Annual Authority Ctrl	17265	S.Francisco Safe,Inc	131,807	139,358	7,551	148,360	9,002
		17275	PC Ples - Hud-oig Operation Sa	1,017,274	1,017,273	(1)	1,017,276	3
		17293	D9 Foot Patrol-2014 Bos Addabc	162,477	162,477		162,478	1
		23007	Police Vechicles	300,000		(300,000)		

10010 Total				1,611,558	1,319,108	(292,450)	1,328,114	9,006
Annual Projects - Authority Control Total				1,611,558	1,319,108	(292,450)	1,328,114	9,006

Continuing Projects - Authority Control

10020	GF Continuing Authority Ctrl	11484	PC Hazmat Abatement	35,835	37,627	1,792	39,508	1,881
		11492	PC Pol Station Security Camera	130,000	100,000	(30,000)	100,000	

Department: POL Police

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
		16466	Var Loc-Misc Fac Maint Proj	186,512	195,837	9,325	205,629	9,792
		17260	PC Body Camera Initiative	2,777,973	2,777,973		2,777,973	
		17262	PC Lab Info Management System	18,000	18,000		18,000	
		17407	AS Police 36% Alloc Real Estat	119,901	119,902	1	119,903	1
		19563	PC Pol Facility Renewal	500,000	1,775,000	1,275,000	1,005,000	(770,000)
		21851	NIBRS Compliant RMS	4,100,000	3,900,000	(200,000)	3,900,000	
		23007	Police Vechicles	1,300,000		(1,300,000)		
10020 Total				9,168,221	8,924,339	(243,882)	8,166,013	(758,326)
13570	SR SFPD-Criminalistics Lab	17257	PC Sfpd Crime Lab	2,000	2,000		2,000	
13570 Total				2,000	2,000	0	2,000	0
13580	SR Dvros Reimbursement	17295	PC Dvros Development & Mainten	25,000	25,000		25,000	
13580 Total				25,000	25,000	0	25,000	0
13590	SR SFPD-Auto Fingerprint Id	17297	PC Automated Fingerprint Id	1,185,343	1,287,643	102,300	1,269,035	(18,608)
13590 Total				1,185,343	1,287,643	102,300	1,269,035	(18,608)
13610	SR Traffic Offender	17256	PC S F Traffic Offender Progra	100,000	125,000	25,000	125,000	
13610 Total				100,000	125,000	25,000	125,000	0
13630	SR Police Law Enforcement Svcs	19739	Transit Center Police Security	2,743,646	3,088,386	344,740	3,181,038	92,652
13630 Total				2,743,646	3,088,386	344,740	3,181,038	92,652
13640	SR SFPD-Vehicle Theft Crimes	17253	PC Vehicle Theft Crimes	989,610	989,610		989,610	
13640 Total				989,610	989,610	0	989,610	0
Continuing Projects - Authority Control Total				14,213,820	14,441,978	228,158	13,757,696	(684,282)
Grants Projects								
13550	SR Public Protection-Grant	10038474	PC 2021 COPS Hiring Program	125,000		(125,000)		
		10040960	PC FY25-26 B&W Grant	100,000		(100,000)		
		10040962	PC 2025 BVP	137,683		(137,683)		
		10040964	PC 2025 Coverdell	72,275		(72,275)		
		10040965	PC 2025 Forensic DNA Backlog R	423,298		(423,298)		
		10040966	PC 2025 STEP Program - DUI	200,000		(200,000)		
		10040967	PC 2025 STEP Program - Ped & B	500,000		(500,000)		
		10040968	PC Motorcycle Safety 2025	50,000		(50,000)		

Department: POL Police

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
10040969	PC 2025 Port Security Grant Pr			500,000		(500,000)		
10040970	CH FY25-26 Federal JAG Grant			44,962		(44,962)		
10042164	CH FY26-27 Federal JAG Grant				44,962			(44,962)
10042174	PC 2024 RVID Project			990,616		(990,616)		
10042180	PC FY26-27 B&W Safety Grant				100,000	100,000		(100,000)
10042181	PC 2026 Bulletproof Vest				137,683	137,683		(137,683)
10042183	PC 2026 Coverdell				72,275	72,275		(72,275)
10042184	PC 2026 Forensic DNA Backlog				423,298	423,298		(423,298)
10042185	PC 2026 STEP Program - DUI				200,000	200,000		(200,000)
10042186	PC 2026 STEP Program - Ped & B				250,000	250,000		(250,000)
10042187	PC 2026 MC Safety Program				50,000	50,000		(50,000)
10042188	PC 2026 Port Security Grant				500,000	500,000		(500,000)
10043138	PC FY27-28 B&W Grant						100,000	100,000
10043139	PC 2027 STEP Program - DUI						200,000	200,000
10043140	PC 2027 STEP Program - Ped & B						250,000	250,000
10043141	PC Motorcycle Safety Program 2						50,000	50,000
10043142	PC 2027 STEP Program - Distrac						10,000	10,000
10043144	PC 2027 Coverdell						63,254	63,254
10043145	PC 2027 Forensic DNA Backlog R						342,737	342,737
10043146	PC 2027 Port Security Grant Pr						500,000	500,000
10043147	PC 2027 BVP						137,683	137,683
10043148	PC 2026 STEP Program - Distrac				10,000	10,000		(10,000)
10043173	CH FY27-28 Federal JAG Grant						44,962	44,962
10043247	PC 2025 COPS Hiring Program				6,250,000	6,250,000		(6,250,000)
10043268	PC FY26 CDS Patrol Vehicles				1,031,000	1,031,000		(1,031,000)
10043269	PC FY26 CDS Rapid DNA				550,000	550,000		(550,000)
13550 Total				3,143,834	9,619,218	6,475,384	1,698,636	(7,920,582)
13720	SR Public Protection-Grant Sta			74,656		(74,656)		
					80,620	80,620		(80,620)
				100,000		(100,000)		

Department: POL Police

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
		10040963	PC 2025 CalMMET	195,161		(195,161)		
		10041004	CH FY25-26 SFCOPS Program	79,400		(79,400)		
		10042166	CH FY26-27 SFCOPS Program		78,478	78,478		(78,478)
		10042179	PC ABC 26-27 Grant Assistance		100,000	100,000		(100,000)
		10042182	PC 2026 CalMMET		195,161	195,161		(195,161)
		10042408	PC 2026 Cannabis Tax Grant		1,000,000	1,000,000		(1,000,000)
		10043143	PC 2027 CalMMET				195,161	195,161
		10043175	CH FY27-28 SFCOPS Program				78,478	78,478
		10043176	PC 2026 Cannabis Tax Fund Gran				1,000,000	1,000,000
13720 Total				449,217	1,454,259	1,005,042	1,273,639	(180,620)
Grants Projects Total				3,593,051	11,073,477	7,480,426	2,972,275	(8,101,202)
Work Orders/Overhead								
10060	GF Work Order	207909	POL - SOB - Special Operations	6,666,652	5,878,180	(788,472)	5,878,359	179
		232091	POL - FOB - Field Operations	455,278	259,999	(195,279)	259,999	
10060 Total				7,121,930	6,138,179	(983,751)	6,138,358	179
Work Orders/Overhead Total				7,121,930	6,138,179	(983,751)	6,138,358	179
Total Uses of Funds				849,477,682	882,696,502	33,218,820	900,999,344	18,302,842

Department: PRT Port

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>					
Salaries	37,975,850	43,237,859	5,262,009	45,469,740	2,231,881
Mandatory Fringe Benefits	16,359,820	18,359,059	1,999,239	19,779,327	1,420,268
Non-Personnel Services	15,236,503	14,391,720	(844,783)	14,235,620	(156,100)
Capital Outlay	25,777,495	86,758,654	60,981,159	37,575,904	(49,182,750)
Debt Service	6,677,102	5,801,852	(875,250)	5,794,815	(7,037)
Materials & Supplies	1,680,700	1,759,405	78,705	1,813,178	53,773
Programmatic Projects	4,510,481	4,629,140	118,659	4,685,140	56,000
Services Of Other Depts	40,258,930	39,301,729	(957,201)	41,511,505	2,209,776
Overhead and Allocations	1,591,857	454,970	(1,136,887)	454,970	
Transfers Out	31,713	5,770,000	5,738,287	1,360,000	(4,410,000)
Intrafund Transfers Out	18,254,705	50,697,931	32,443,226	34,927,500	(15,770,431)
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
Total Uses by Chart of Accounts	156,220,545	231,787,269	75,566,724	172,680,199	(89,107,070)

Sources Summary

Intergovernmental: Other	1,416,713	1,361,578	(55,135)	1,388,810	27,232
Charges for Services	30,447,075	29,331,586	(1,115,489)	30,109,016	777,430
Fines, Forfeiture, & Penalties	9,644,874	5,953,809	(3,691,065)	6,134,805	180,996
Rents & Concessions	98,484,515	94,543,018	(3,941,497)	98,453,804	3,910,786
Other Revenues	13,293,046	10,816,851	(2,476,195)	6,455,306	(4,361,545)
Interest & Investment Income	2,914,322	16,010,812	13,096,490	12,110,585	(3,900,227)
Expenditure Recovery	20,000	51,350	31,350	52,200	850
IntraFund Transfers In	18,254,705	56,467,931	38,213,226	36,287,500	(20,180,431)
Beg Fund Balance - Budget Only		73,718,265	73,718,265	17,975,673	(55,742,592)
Transfer Adjustment-Source	(18,254,705)	(56,467,931)	(38,213,226)	(36,287,500)	20,180,431
General Fund Support					
Total Sources by Chart of Accounts	156,220,545	231,787,269	75,566,724	172,680,199	(89,107,070)

Department: PRT Port

Fund Summary						
	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27	
Port of San Francisco	156,220,545	231,787,269	75,566,724	172,680,199	(59,107,070)	
Total Uses by Funds	156,220,545	231,787,269	75,566,724	172,680,199	(59,107,070)	
Division Summary						
PRT Real Estate & Development	19,843,453	20,387,255	543,802	20,958,762	571,527	
PRT Planning & Environment	3,870,142	4,497,822	627,680	4,690,945	193,123	
PRT Maritime	14,473,331	15,123,018	649,687	15,692,617	569,599	
PRT Finance And Administration	40,063,640	36,914,251	(3,149,389)	39,516,996	2,602,745	
PRT Maintenance	24,859,064	27,134,252	2,275,188	28,393,051	1,258,799	
PRT Executive	9,329,611	11,383,136	2,053,525	11,377,377	(5,759)	
PRT Port Commission (Portwide)	35,217,816	106,818,175	71,600,359	42,016,640	(64,801,535)	
PRT Engineering	8,563,488	9,529,360	965,872	10,033,791	504,431	
Total Uses by Division	156,220,545	231,787,269	75,566,724	172,680,199	(59,107,070)	

Reserved Appropriations

Controller Reserves		
10043363	PO SBH Playground	1,518,814
Controller Reserves: Total		1,518,814 0

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
23680	PRT-OP Annual Account Ctrl		Salaries	36,797,929	41,911,822	5,113,893	44,084,913	2,173,091
			Mandatory Fringe Benefits	15,845,088	17,788,948	1,943,860	19,167,067	1,378,119
			Non-Personnel Services	15,236,503	14,391,720	(844,783)	14,235,620	(156,100)
			Capital Outlay	909,273	1,420,000	510,727	1,185,904	(234,096)
			Debt Service	6,141,147	5,265,897	(875,250)	5,258,860	(7,037)
			Materials & Supplies	1,680,700	1,759,405	78,705	1,813,178	53,773
			Services Of Other Depts	38,815,848	37,787,737	(1,028,111)	40,133,919	2,346,182

Department: PRT Port

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
	Overhead and Allocations			1,591,857	454,970	(1,136,887)	454,970	
	Transfers Out			31,713		(31,713)		
	Intrafund Transfers Out			16,310,782	47,475,050	31,164,268	33,177,500	(14,297,550)
	Unappropriated Rev Retained			6,120,094		(6,120,094)		
	Transfer Adjustment - Uses			(16,310,782)	(47,475,050)	(31,164,268)	(33,177,500)	14,297,550
23680 Total				123,170,152	120,780,499	(2,389,653)	126,334,431	5,553,932
Operating Total				123,170,152	120,780,499	(2,389,653)	126,334,431	5,553,932
Annual Projects - Authority Control								
23690	PRT-OP Annual Authority Ctrl							
	PO Homeland Security Enhanceme	12698		75,000	145,000	70,000	145,000	
	Stormwater Pollution Control	16294		150,000	150,000		150,000	
	Public Access Improvements	16296		60,000	60,000		60,000	
	Miscellaneous Tenant Facility	16297		400,000	400,000		400,000	
	PO Facility Maint Repair P1	16303		50,000	50,000		50,000	
	Abandoned Mat-Illegal Dumpin C	16308		175,000	175,000		175,000	
	Utility Annual Maintenance	16316		80,000	80,000		80,000	
	Oil Spill Response Training &	16317		90,000	90,000		90,000	
	Sanitary Sewer Management Plan	16325		100,000	100,000		100,000	
	Tree Replacement & Maintenance	16334		189,000		(189,000)		
	PO Cargo Fac Repair	16338		109,000	209,000	100,000	209,000	
	Heron'S Head Park (Pier 98)	16339		82,000	82,000		82,000	
	GE Youth Employment & Environm	17726		415,000	471,140	56,140	471,140	
	PO Racial Equity Econ Impact P	21275		560,000	560,000		560,000	
	PO Facility Maint Repair P50	21276		407,000	407,000		407,000	
	PO Env Cleanup Pier 39-45	21277		50,000	50,000		50,000	
	PO Crane Cove Park	21279		200,000	200,000		200,000	
23690 Total				3,192,000	3,229,140	37,140	3,229,140	0
24530	PRT-SBH Annual Authority Ctrl	17321	South Beach Harbor Project	3,952,671	4,188,595	235,924	4,329,128	140,533
24530 Total				3,952,671	4,188,595	235,924	4,329,128	140,533
Annual Projects - Authority Control Total				7,144,671	7,417,735	273,064	7,558,268	140,533

Department: PRT Port

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
23700	PRT-OP Continuing Authority Ctrl	12656	PO Fishermans Wharf		70,000,000	70,000,000		(70,000,000)
		12672	PO Waterfront Resilience Progm	2,617,636	2,562,500	(55,136)	2,362,500	(200,000)
		12688	PO Southern Waterfront Beautif	1,471,000	4,075,000	2,604,000		(4,075,000)
		12740	PO Waterfront Development Proj	10,843,017	18,070,000	7,226,983	3,860,000	(14,210,000)
		19567	PO Cargo Maint Dredging		5,375,000	5,375,000	5,375,000	
		19571	PO Utilities Project		1,300,000	1,300,000	2,600,000	1,300,000
		20088	Enterprise Technology Projects		3,000,000	3,000,000	3,000,000	
		20125	Capital Proj Implement Team	559,000	6,500,000	5,941,000	6,740,000	240,000
		21270	PO Environment	958,000	8,500,000	7,542,000	4,500,000	(4,000,000)
		21271	PO Maritime	800,000	40,125,000	39,325,000	2,250,000	(37,875,000)
		21272	PO Real Estate & Development	4,623,000	3,400,000	(1,223,000)	2,500,000	(900,000)
		21274	PO Engineering		2,750,000	2,750,000	2,750,000	
		21390	Pier 45 Fire		(70,000,000)	(70,000,000)		70,000,000
		21763	Finance and Admin	2,090,146	1,000,000	(1,090,146)		(1,000,000)
		22506	Low Carbon Fuel (LCFS) Credit		589,840	589,840		(589,840)
		23283	PO Maintenance		1,600,000	1,600,000	1,100,000	(500,000)
23700 Total				23,961,799	98,847,340	74,885,541	37,037,500	(61,809,840)
23920	PRT-CP 08 PARK BD-1ST S 08B	18930	RP 2008 Clean & Safe Nbhd Park		9,422	9,422		(9,422)
23920 Total				0	9,422	9,422	0	(9,422)
23930	PRT-CP 08 PARK BD-2ND S 10B	18930	RP 2008 Clean & Safe Nbhd Park		18,158	18,158		(18,158)
23930 Total				0	18,158	18,158	0	(18,158)
23940	PRT-CP 08 PARK BD-3RD S 10D	18930	RP 2008 Clean & Safe Nbhd Park		4,873	4,873		(4,873)
23940 Total				0	4,873	4,873	0	(4,873)
23950	PRT-CP 08 PARK BD-4TH S 12B	18930	RP 2008 Clean & Safe Nbhd Park		18,117	18,117		(18,117)
23950 Total				0	18,117	18,117	0	(18,117)
23960	PRT-CP 08 NP BD-5TH S 16A	18930	RP 2008 Clean & Safe Nbhd Park		165,310	165,310		(165,310)
23960 Total				0	165,310	165,310	0	(165,310)
24010	PRT-CP 12 PARK BD-1ST S 13A	18980	RP 2012 Clean & Safe Neighborh		200,578	200,578		(200,578)
24010 Total				0	200,578	200,578	0	(200,578)
24020	PRT-CP 12 NP BD-2ND S 16B	18980	RP 2012 Clean & Safe Neighborh		822,905	822,905		(822,905)

Department: PRT Port

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
24020	Total			0	822,905	822,905	0	(822,905)
24021	PRT-CP 12 NP BD-4th S19B	18980	RP 2012 Clean & Safe Neighborh		279,451	279,451		(279,451)
24021	Total			0	279,451	279,451	0	(279,451)
24540	PRT-SBHContinuingAuthorityCtrl	12726	PO Sf Port Marina Repairs & Up	1,943,923	3,222,881	1,278,958	1,750,000	(1,472,881)
24540	Total			1,943,923	3,222,881	1,278,958	1,750,000	(1,472,881)
Continuing Projects - Authority Control Total				25,905,722	103,589,035	77,683,313	38,787,500	(64,801,535)
Total Uses of Funds				156,220,545	231,787,269	75,566,724	172,680,199	(59,107,070)

Department: PDR Public Defender

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>						
Salaries		40,125,696	41,913,884	1,788,188	43,242,003	1,328,119
Mandatory Fringe Benefits		13,032,602	13,972,867	940,265	14,663,728	690,861
Non-Personnel Services		2,043,487	2,001,298	(42,189)	1,710,354	(290,944)
City Grant Program		44,021		(44,021)		
Materials & Supplies		126,809	128,514	1,705	128,514	
Programmatic Projects		393,212	333,212	(60,000)	333,212	
Services Of Other Depts		2,586,828	2,686,778	99,950	2,810,330	123,552
Total Uses by Chart of Accounts		58,352,655	61,036,553	2,683,898	62,888,141	1,851,588
<u>Sources Summary</u>						
Intergovernmental: Federal		42,682	42,682		42,682	
Intergovernmental: State		782,154	640,000	(142,154)	660,000	20,000
Other Revenues		600,000	500,000	(100,000)		(500,000)
Expenditure Recovery		92,000	92,000			(92,000)
General Fund Support		56,835,819	59,761,871	2,926,052	62,185,459	2,423,588
Total Sources by Chart of Accounts		58,352,655	61,036,553	2,683,898	62,888,141	1,851,588
<u>Fund Summary</u>						
General Fund		57,607,819	60,493,871	2,886,052	62,845,459	2,351,588
Public Protection Fund		744,836	542,682	(202,154)	42,682	(500,000)
Total Uses by Funds		58,352,655	61,036,553	2,683,898	62,888,141	1,851,588
<u>Division Summary</u>						
PDR Public Defender		58,352,655	61,036,553	2,683,898	62,888,141	1,851,588
Total Uses by Division		58,352,655	61,036,553	2,683,898	62,888,141	1,851,588

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	39,935,475	41,718,001	1,782,526	43,242,003	1,524,002

Department: PDR Public Defender

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
			Mandatory Fringe Benefits	12,972,823	13,909,309	936,486	14,663,728	754,419
			Non-Personnel Services	1,592,672	1,667,672	75,000	1,667,672	
			Materials & Supplies	126,809	128,514	1,705	128,514	
			Services Of Other Depts	2,586,828	2,686,778	99,950	2,810,330	123,552
10000 Total				57,214,607	60,110,274	2,895,667	62,512,247	2,401,973
Operating Total				57,214,607	60,110,274	2,895,667	62,512,247	2,401,973
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	22262	PDR Enhancement	393,212	333,212	(60,000)	333,212	
10010 Total				393,212	333,212	(60,000)	333,212	0
Annual Projects - Authority Control Total				393,212	333,212	(60,000)	333,212	0
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	22377	Immigration Recovery		50,385	50,385		(50,385)
10020 Total				0	50,385	50,385	0	(50,385)
Continuing Projects - Authority Control Total				0	50,385	50,385	0	(50,385)
Grants Projects								
13550	SR Public Protection-Grant	10040970	CH FY25-26 Federal JAG Grant	42,682		(42,682)		
		10042164	CH FY26-27 Federal JAG Grant		42,682	42,682		(42,682)
		10043173	CH FY27-28 Federal JAG Grant				42,682	42,682
13550 Total				42,682	42,682	0	42,682	0
13720	SR Public Protection-Grant Sta	10040736	PDR Public Defense Pilot Y3	102,154		(102,154)		
13720 Total				102,154	0	(102,154)	0	0
13730	SR Public Protection-Grant Oth	10042463	PDR Crankstart Expungement Ini	600,000	500,000	(100,000)		(500,000)
13730 Total				600,000	500,000	(100,000)	0	(500,000)
Grants Projects Total				744,836	542,682	(202,154)	42,682	(500,000)
Total Uses of Funds				58,352,655	61,036,553	2,683,898	62,886,141	1,851,588

Department: DPH Public Health

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>					
Salaries	1,279,885,056	1,352,202,655	72,317,599	1,411,438,306	59,235,651
Mandatory Fringe Benefits	458,438,767	492,773,891	34,335,124	526,284,443	33,510,552
Non-Personnel Services	1,107,165,983	1,152,823,182	45,657,199	1,142,957,696	(9,865,486)
Capital Outlay	16,813,567	26,302,307	9,488,740	10,200,000	(16,102,307)
City Grant Program	14,980,393	15,522,140	541,747	15,884,398	362,258
Debt Service	19,452,090	20,894,690	1,442,600	21,351,527	456,837
Facilities Maintenance	4,742,433	4,979,554	237,121	5,228,531	248,977
Materials & Supplies	237,833,786	260,086,791	22,253,005	279,705,626	19,618,835
Programmatic Projects	34,366,466	92,006,234	57,639,768	89,585,398	(2,420,836)
Services Of Other Depts	189,700,087	199,749,469	10,049,382	202,330,889	2,581,420
Overhead and Allocations	2,893,976	2,892,595	(1,381)	4,489,782	1,597,187
Transfers Out	158,362,730	205,041,584	46,678,854	173,763,606	(31,277,978)
Intrafund Transfers Out	31,480,524	39,681,587	8,201,063	38,689,862	(991,725)
Transfer Adjustment - Uses	(189,843,254)	(245,518,688)	(55,675,434)	(212,453,468)	33,065,220
Total Uses by Chart of Accounts	3,366,272,604	3,619,437,991	253,165,387	3,709,456,596	90,018,605

Sources Summary

Business Taxes	82,406,163	115,037,034	32,630,871	109,961,859	(5,075,175)
Intergovernmental: Federal	83,652,570	80,468,608	(3,183,962)	83,129,833	2,661,225
Intergovernmental: Other	600,000	289,000	(311,000)	351,000	62,000
Intergovernmental: State	373,857,352	381,702,401	7,845,049	387,856,137	6,153,736
Charges for Services	1,829,967,666	1,956,779,296	126,811,630	1,894,538,178	(62,241,118)
Fines, Forfeiture, & Penalties	41,292,937	33,068,983	(8,223,954)	30,352,161	(2,716,822)
Licenses, Permits, & Franchises	4,127,741	3,908,036	(219,705)	4,271,339	363,303
Rents & Concessions	844,364	851,740	7,376	858,740	7,000
Other Revenues	49,799,497	39,965,193	(9,834,304)	35,688,319	(4,276,874)
Interest & Investment Income	15,826,030	18,325,609	2,499,579	17,972,009	(353,600)
Expenditure Recovery	46,051,064	46,737,504	686,440	46,019,537	(717,967)
IntraFund Transfers In	31,480,524	39,681,587	8,201,063	38,689,862	(991,725)
Transfers In	159,966,743	206,644,907	46,678,164	175,367,403	(31,277,504)

Department: DPH Public Health

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Other Financing Sources			(795,517)	(795,517)		795,517
Beg Fund Balance - Budget Only		57,646,639	73,113,452	15,466,813	66,896,221	(6,217,231)
Transfer Adjustment-Source		(189,843,254)	(245,518,688)	(55,675,434)	(212,453,468)	33,065,220
General Fund Support		778,596,568	869,178,846	90,582,278	1,029,957,466	160,778,620
Total Sources by Chart of Accounts		3,366,272,604	3,619,437,991	253,165,387	3,709,456,596	90,018,605
Fund Summary						
City Facilities Improvement Fd			(795,517)	(795,517)		795,517
Community Health Services Fund		214,786,414	236,215,741	21,429,327	234,056,519	(2,159,222)
General Fund		1,263,971,196	1,354,105,118	90,133,922	1,368,606,288	14,501,170
General Obligation Bond Fund			2,627,515	2,627,515	3,078,602	451,087
Gift and Other Exp Trust Fund		1,655,000	2,155,000	500,000	255,000	(1,900,000)
Laguna Honda Hospital		343,851,866	363,136,258	19,284,392	382,923,826	19,787,568
Medical Reimbursement Accounts		9,123,994	9,123,994		9,123,994	
Our City Our Home Fund		129,828,428	168,794,066	38,965,638	154,951,693	(13,842,373)
General Hospital Medical Ctr		1,403,055,706	1,484,075,816	81,020,110	1,556,460,674	72,384,858
Total Uses by Funds		3,366,272,604	3,619,437,991	253,165,387	3,709,456,596	90,018,605

Division Summary

HBH Behavioral Health	656,139,965	701,313,775	45,173,810	700,760,926	(552,849)
HNS Health Network Services	453,036,773	473,999,040	20,962,267	454,788,262	(19,210,778)
HPC Primary Care	154,957,328	164,032,484	9,075,156	170,297,339	6,264,855
HLH Laguna Honda Hospital	343,851,866	364,968,256	21,116,390	386,002,428	21,034,172
HPH Population Health Division	151,128,584	148,676,475	(2,452,109)	153,689,715	5,013,240
HGH Zuckerberg SF General	1,351,712,401	1,431,206,240	79,493,839	1,501,580,081	70,373,841
HAD Public Health Admin	200,457,483	277,377,099	76,919,616	279,931,203	2,554,104
HJH Jail Health	54,988,204	57,864,622	2,876,418	62,406,642	4,542,020
Total Uses by Division	3,366,272,604	3,619,437,991	253,165,387	3,709,456,596	90,018,605

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	364,003,219	390,005,829	26,002,610	399,349,592	9,343,763
			Mandatory Fringe Benefits	123,879,780	135,391,086	11,511,306	140,694,066	5,302,980
			Non-Personnel Services	504,748,079	557,803,386	53,055,307	547,973,385	(9,830,001)
			Capital Outlay	221,157	335,986	114,829		(335,986)
			City Grant Program	14,980,393	15,522,140	541,747	15,884,398	362,258
			Debt Service	9,017,800	9,015,300	(2,500)	9,018,300	3,000
			Materials & Supplies	31,375,794	31,890,860	515,066	33,768,396	1,877,536
			Services Of Other Depts	34,260,064	34,285,955	25,891	37,806,009	3,520,054
			Overhead and Allocations	(7,689,515)	(7,934,261)	(244,746)	(7,953,645)	(19,384)
10000 Total				1,074,796,771	1,166,316,281	91,519,510	1,176,540,501	10,224,220
17630	DSGOB SB1128 REV FOR LHH GOB		Debt Service		2,627,515	2,627,515	3,078,602	451,087
17630 Total				0	2,627,515	2,627,515	3,078,602	451,087
21080	SFGH-Op Annual Account Ctrl		Salaries	574,936,170	616,650,183	41,714,013	647,162,045	30,511,862
			Mandatory Fringe Benefits	207,398,452	227,600,647	20,202,195	245,082,267	17,481,620
			Non-Personnel Services	336,643,138	346,178,934	9,535,796	364,028,460	17,849,526
			Capital Outlay	6,466,796	5,478,793	(988,003)		(5,478,793)
			Debt Service	1,178,415		(1,178,415)		
			Materials & Supplies	179,067,650	197,710,093	18,642,443	215,077,288	17,367,195
			Services Of Other Depts	71,616,688	75,616,401	3,999,713	79,458,145	3,841,744
			Overhead and Allocations	69,547	69,547		69,547	
			Transfers Out	158,362,730	203,209,586	44,846,856	170,685,004	(32,524,582)
			Intrafund Transfers Out	7,074,647	10,748,379	3,673,732	4,037,297	(6,711,082)
			Transfer Adjustment - Uses	(165,437,377)	(213,957,965)	(48,520,588)	(174,722,301)	39,235,664
21080 Total				1,377,376,856	1,469,304,598	91,927,742	1,550,877,752	81,573,154
21490	LHH-Op Annual Account Ctrl		Salaries	191,248,360	201,034,385	9,786,025	212,479,278	11,444,893
			Mandatory Fringe Benefits	76,176,215	81,228,857	5,052,642	88,258,115	7,029,258
			Non-Personnel Services	18,333,383	16,609,690	(1,723,693)	14,043,305	(2,566,385)
			Capital Outlay	775,614	152,359	(623,255)		(152,359)
			Materials & Supplies	20,626,577	22,780,347	2,153,770	24,013,385	1,233,038
			Services Of Other Depts	25,003,779	25,582,891	579,112	26,900,330	1,317,439

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
21490 Total				332,193,555	347,427,156	15,233,601	365,733,040	18,305,884
21941	LHH-Refunding COP-DSF		Overhead and Allocations	29,627	38,627	9,000	38,627	
			Intrafund Transfers Out	2,392,436	7,182,058	4,789,622	7,926,161	744,103
			Transfer Adjustment - Uses	(2,392,436)	(7,182,058)	(4,789,622)	(7,926,161)	(744,103)
21941 Total				9,255,875	9,251,875	(4,000)	9,254,625	2,750
			Debt Service	2,627,515	2,627,515		3,078,602	451,087
			Intrafund Transfers Out	22,013,441	21,751,150	(262,291)	26,726,404	4,975,254
			Transfer Adjustment - Uses	(22,013,441)	(24,378,665)	(2,365,224)	(29,805,006)	(5,426,341)
21941 Total				9,255,875	9,251,875	(4,000)	9,254,625	2,750
29050	DPH HCSCO		Non-Personnel Services	9,123,994	9,123,994		9,123,994	
29050 Total				9,123,994	9,123,994	0	9,123,994	0
Operating Total				2,802,747,051	3,004,051,419	201,304,368	3,114,608,514	110,557,095
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	16185	Var Loc-Misc Fac Maint Projs	875,350	919,117	43,767	965,073	45,956
		17077	HC Centralized It	87,816,250	123,340,428	35,524,178	127,330,346	3,989,918
		17128	HB Managed Care	3,075,053		(3,075,053)		
		19611	HC Dph System Wide Security Im	300,000	600,000	300,000	600,000	
		20324	Sugar-Sweetened Beverages Tax	2,504,167	2,612,295	108,128	2,691,766	79,471
		80000	HC DPH IT EHR Project	37,597,307	485,181	(37,112,126)	515,767	30,586
10010 Total				132,168,127	127,957,021	(4,211,106)	132,102,952	4,145,931
21110	SFGH-Annual Authority Ctrl	15783	HG Misc Fac Maint Proj	2,074,647	2,178,379	103,732	2,287,297	108,918
21110 Total				2,074,647	2,178,379	103,732	2,287,297	108,918
21115	SFGH-IDS Annual Authority Ctrl	10002	Interdepartmental-Overhead		307,625	307,625	229,625	(78,000)
21115 Total				0	307,625	307,625	229,625	(78,000)
21500	LHH-Annual Authority Ctrl	15784	HL Dph - Facilities Maintenanc	1,792,436	1,882,058	89,622	1,976,161	94,103
21500 Total				1,792,436	1,882,058	89,622	1,976,161	94,103
Annual Projects - Authority Control Total				136,035,210	132,325,083	(3,710,127)	136,596,035	4,270,952
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	11183	HC Practice Improvement Progra	3,250,000	3,250,000		3,254,464	4,464

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
		17077	HC Centralized It	7,780,076	7,574,630	(205,446)	7,574,630	
		19611	HC Dph System Wide Security Im	300,000	2,500,000	2,200,000	2,500,000	
		20288	HC Window Replacement	250,000		(250,000)		
		21748	Reinvestment Initiatives	1,013,027	500,000	(513,027)	500,000	
		22422	HB Care Court Implementation	2,701,402	2,841,004	139,602	2,933,001	91,997
		22984	HA HRISE	1,500,000	2,500,000	1,000,000	2,500,000	
10020	Total			16,794,505	19,165,634	2,371,129	19,262,095	96,461
10582	SR Our City Our Home Fund	20972	DPH MentalHlth ResTreatmentBeds		1,325,000	1,325,000	1,450,000	125,000
		21531	Mental Health SF	129,828,428	167,469,066	37,640,638	153,501,693	(13,967,373)
10582	Total			129,828,428	168,794,066	38,965,638	154,951,693	(13,842,373)
11630	SR Public Health	17079	HC Ph Environmental Health Cod	52,500	55,125	2,625	55,125	
		17083	HC Vital & Health Stats Fd	130,000	130,000		130,000	
		17099	HC Tobacco Settlement Project	1,000,000	1,000,000		1,000,000	
		17122	HB Dui Program	1,000	1,000		1,000	
		17123	HB Alcohol Rehab Program	40,000	40,000		40,000	
		17156	HB Prop 63 Mental Health Servi	66,623,595		(66,623,595)		
		21177	HC Lead Paint Settlement	3,375,715	3,375,715		3,375,715	
		80702	HB Behavioral Health Svcs Act		94,562,460	94,562,460	93,166,092	(1,396,368)
11630	Total			71,222,810	99,164,300	27,941,490	97,767,932	(1,396,368)
11650	SR Opioid Settlement Fund	80501	Citywide Opioid Settlements	32,254,222	29,755,900	(2,498,322)	27,124,943	(2,630,957)
11650	Total			32,254,222	29,755,900	(2,498,322)	27,124,943	(2,630,957)
15384	CPXCF COP Crit Reprs/Rcv Stmls	20756	HL Cooling Center		(795,517)	(795,517)		795,517
15384	Total			0	(795,517)	(795,517)	0	795,517
21120	SFGH-Continuing Authority Ctrl	19985	HG EPO Reconfiguration		900,000	900,000		(900,000)
		20771	HG Freight Elevator Modernizat	1,750,000		(1,750,000)		
		20788	HG Multi-Year Window Repair	250,000		(250,000)		
		21391	HG UCSF Parking Reimbursement	6,332,147	3,335,214	(2,996,933)	1,316,000	(2,019,214)
		21668	HG Bldg 5 Medical & Contl Air		400,000	400,000		(400,000)
		22207	DPH HG Pharmacy Carousel Replac	1,500,000		(1,500,000)		
		22502	HG Colonnade Repairs		500,000	500,000	500,000	

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
		23044	HGH Fire Alarm B25 Panels	1,500,000	1,500,000			(1,500,000)
		23378	ZSFG B5 Sprinkler Replacement		420,000	420,000		(420,000)
		23381	ZSFG B2 Boiler Softener Replac		600,000	600,000		(600,000)
		23382	ZSFG B5 Security Badge Reader		1,250,000	1,250,000	1,250,000	
		23383	ZSFG Security Call Tower Insta		1,000,000	1,000,000		(1,000,000)
		23385	ZSFG B25 Security Magnet Door		2,000,000	2,000,000		(2,000,000)
21120	Total			11,332,147	11,905,214	573,067	3,066,000	(8,839,214)
21260	SFGH-Capital Projects-Other	10001	Grants	11,351,590		(11,351,590)		
21260	Total			11,351,590	0	(11,351,590)	0	0
21510	LHH-Continuing Authority Ctrl	17117	HL Lhh - Gift Shop	10,000	10,000		10,000	
		20006	HL LHH Emergency Power		2,000,000	2,000,000		(2,000,000)
		23045	HL Hospital Nurse Call Replac	600,000		(600,000)	5,500,000	5,500,000
		23379	LHH Admin Bldg Haz Mat Abate		450,000	450,000	450,000	
		23380	LHH Wtr Tank 1 Interior Lining		750,000	750,000		(750,000)
		23384	LHH Lenel Conversion(Security)		600,000	600,000		(600,000)
		23386	LHH Freight Elevator 6 Repair		1,500,000	1,500,000		(1,500,000)
21510	Total			610,000	5,310,000	4,700,000	5,960,000	650,000
21816	LHH COP Crit Reprs/Rcv Stimls	20756	HL Cooling Center		(734,831)	(734,831)		734,831
21816	Total			0	(734,831)	(734,831)	0	734,831
Continuing Projects - Authority Control Total				273,393,702	332,564,766	59,171,064	308,132,663	(24,432,103)
Grants Projects								
11580	SR Community Health-Grants	10037463	HC PC105 2122 RISE	80,623	80,623		80,623	
		10039164	HB SA SA18 2327 P47 STARR C3	106		(106)		
		10039350	HD HIV PD153 2324 PCORI	213,394		(213,394)		
		10039403	HD HIV PD118 2324 OD2A Academi	300,000		(300,000)		
		10039405	HD HIV PD124 2324 OD2A Peer	250,000		(250,000)		
		10039409	HD HIV PD138 2324 Expanding Ac	7,380		(7,380)		
		10039415	HD HIV AO86 2324 Leadershp LOC	95,470		(95,470)		
		10039431	HD HIV PD163 2324 RWJF Data-to	84,080		(84,080)		
		10039437	HD HIV PD164 2324 HPTN	133,474		(133,474)		

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27

Grants Projects

10039487	HD HIV AO99 2324 Transnational			44,936		(44,936)		
10039490	HD HIV AO98 2324 Western State			39,024		(39,024)		
10040089	HB SA105 FY 2426 CCE Treasure			395,834		(395,834)		
10040701	HD ENV2526 PD136 Noxious Weed			44,639		(44,639)		
10040748	HD HIV PD113 2425 UCSF 11580sc			43,173		(43,173)		
10040762	HD HIV AO78 2526 REBOOT			110,909		(110,909)		
10040764	HD HIV PD139 2526 Western Stat			26,262		(26,262)		
10040766	HD HIV PD161 2425 Mirtazapine			56,124		(56,124)		
10040771	HD HIV PD112 2425 PrEP-3D			166,602		(166,602)		
10040781	HD HIV PD172 2425 Viiv Interve			55,255		(55,255)		
10040782	HD HIV PD173 2425 Leveraging			39,585		(39,585)		
10040783	HD HIV PD174 2425 PROTECT			22,810		(22,810)		
10040784	HD HIV PD175 2425 UCSF 12668sc			43,611		(43,611)		
10040785	HD HIV PD176 2425 UCSF 13199sc			15,207		(15,207)		
10040789	HD HIV PD142 2425 Biomedical			21,587		(21,587)		
10040790	HD HIV PD183 2425 ASTHO OPPIR			20,000		(20,000)		
10041114	HN PC PC109 FY2425 PCORI HSII			500,000		(500,000)		
10041117	HC PC111 FY2425 CALHIVE BHI			35,000	35,000		35,000	
10041200	HD HIV PD196 2425 NIDA Clinica			40,196		(40,196)		
10041852	HD EPR CD113 2526 Pan Flu			135,209		(135,209)		
10041853	HD EPR PD95 2526 CRI			238,941		(238,941)		
10041854	HN HIV AO16 2526 HCP SAM			3,175,610		(3,175,610)		
10041855	HD HED CH11-2526 RHAP			324,061		(324,061)		
10041856	HD HED PH01 2526 Tobacco Free			1,420,445		(1,420,445)		
10041857	HD ADM AC13 2526 Enhancing Hea			300,000		(300,000)		
10041858	HD EPI PD29 2526 Immunization			323,557		(323,557)		
10041859	HD STD PD151 2526 PS24-0003			600,000		(600,000)		
10041864	HB MH 2526 M007 Samhsa-MHBG			4,601,704		(4,601,704)		
10041865	HN HIV AO60 2526 Ryan White Pa			325,801		(325,801)		
10041866	HN HIV PD13 2526 RWPA			16,218,783		(16,218,783)		

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Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
10041870	HN HIV PD140 2627 Ryan White			2,963,553		(2,963,553)		
10041871	HD HIV AO05 2526 Medical Monit			1,137,442		(1,137,442)		
10041872	HD HIV PD14 2526 State HIV Sur			798,740		(798,740)		
10041874	HD HIV PD158 2627 PS21-2103			324,842		(324,842)		
10041878	HD HIV PD123 2526 UCSF 11626sc			70,132		(70,132)		
10041880	HD HIV PD121 2526 UCSF 11644sc			21,404		(21,404)		
10041882	HD HIV D134 2526 UCSF-CFAR			74,236		(74,236)		
10041883	HD HIV D123 2526 NHBS			1,079,491		(1,079,491)		
10041884	HD HIV PD154 2526 UCSF 12518sc			18,779		(18,779)		
10041885	HD HIV IV08 2526 Mid-Career			179,605		(179,605)		
10041886	HD HIV PD152 2526 PRIME			104,913		(104,913)		
10041887	HB HM M005 2526 Hrsa Title Iv			119,813		(119,813)		
10041888	HD HIV D128 2526 HVTN Scientif			175,236		(175,236)		
10041889	HB HM M118 2526 Building City-			500,000		(500,000)		
10041890	HD HIV D119 2526 SF Bay Clinic			229,333		(229,333)		
10041891	HN MCH PM101 2526 Oral Health			308,879		(308,879)		
10041892	HD HIV AO67 2526 HPTN Leadersh			23,017		(23,017)		
10041893	HD HIV PD111 2526 DoxyPrep			44,594		(44,594)		
10041894	HD HIV PD155 2526 AMBER SOW			32,451		(32,451)		
10041895	HD CH12 2526 ASHS			226,658		(226,658)		
10041896	HD HIV PD165 2526 UCSF ITAPS			11,875		(11,875)		
10041898	HD HIV PD178 2526 BLISS			235,470		(235,470)		
10041899	HB SA SA106 2526 SSOPC			2,225,000		(2,225,000)		
10041900	HD HIV PD179 2526 UCSF TRACE			14,193		(14,193)		
10041902	HB SA SA107 2526 Fentanyl Over			427,000		(427,000)		
10041903	PD HIV PD188 2526 UCSF Bay Are			69,259		(69,259)		
10041904	HD STD D141 2526 ELC GC Rapid			258,906		(258,906)		
10041907	HD HIV PD189 2526 UCSF-Bay Are			15,115		(15,115)		
10041908	HD HIV PD200 2526 Statistical			30,540		(30,540)		
10041909	HD STD CD142 2526, Core Mgmt L			638,420		(638,420)		

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Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
10041910	HD HIV PD201 2526 Staged			13,876		(13,876)		
10041912	HD HIV AO73 2526 SFDPH High Im			1,400,000		(1,400,000)		
10041914	HD HIV PD90 2627 SFDPH High Im			7,332,106		(7,332,106)		
10041916	HB MH AD04 2526 State Vocation			232,249		(232,249)		
10041918	HD HIV PD202 2526 The Bridge C			88,930		(88,930)		
10041921	PD211 2526 HOPE: A Status-Neut			74,432		(74,432)		
10041933	HN MCH MC02 2526 Nurse Family			2,767,075		(2,767,075)		
10041934	HN MCH PM02 2526 Black Infant			2,570,040		(2,570,040)		
10041935	HN MCH PM03 2526 MCH Block			3,475,330		(3,475,330)		
10041937	HD EPR AC11 2526 HPP			399,542		(399,542)		
10041939	HN MCH PM08 2526 WIC			3,233,779		(3,233,779)		
10041941	HD EPR PD69 2526 PHEP			754,720		(754,720)		
10041942	HN MCH PM13 2526 NUTRITION			990,712		(990,712)	98,156	98,156
10041945	HN MCH PM14 2526 FCS/HCPFC			1,287,795		(1,287,795)		
10041946	HN MCH PM102 2526 PEI			562,677		(562,677)		
10041947	HN MCH PM103 2526 CHVP Innv			4,860,702		(4,860,702)		
10041948	HN MCH PM104 2526 CHVP EBHV			1,544,141		(1,544,141)		
10041949	HN MCH PM01 2425 Title X Famil			122,445		(122,445)		
10041950	HD PD180-26 Future of Public			3,639,888		(3,639,888)		
10041951	HD STD PD126 2526 Hepatitis C			380,812		(380,812)		
10041952	HD ADM PD186-26 Project INVEST			4,107,094		(4,107,094)		
10041953	HB SA104 FY 2526 SABG Block Gr			8,913,363		(8,913,363)		
10041954	HD CH13-26 RHPP			74,328		(74,328)		
10041955	HD STD PD16 2526 Std Preventio			4,000,000		(4,000,000)		
10041956	PD185-26 STD SOS			889,532		(889,532)		
10041957	HD STD DC01 2526 Surveillance			271,283		(271,283)		
10041960	HD TB PD17 2526 TB/HIV Control			960,136		(960,136)		
10041961	HD ENV PD143 2526 Strengthenin			46,114		(46,114)		
10041962	HD TB PD21 2526 Tuberculosis S			369,698		(369,698)		
10041964	HD EHS PB02 2526 State CLPPP			906,053		(906,053)		

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Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
10041968	HD EHS EH15 2526 Beach Water			29,225		(29,225)		
10041969	HD ENV 2526 PD203 SFDPH DOJ PR			1,119,966		(1,119,966)		
10041975	HN MCH PM107 2526 CCHP OCH			191,312		(191,312)		
10041976	HC ADM GMCK 2526 McKinney Home			1,094,763		(1,094,763)		
10041977	HC ADM GLSC 2526 RWPC LSYC			66,530		(66,530)		
10041978	HC ADM GTWC 2526 RWPC TWC			81,250		(81,250)		
10042277	HN MCH PM105 FY 2526 CYSHCN			438,164		(438,164)		
10042286	HB SA109 FY26-27 COSSUP			533,333		(533,333)		
10042402	HN MCH PM109 2526 SPAN			88,000		(88,000)		
10042563	HN WP107 2526 Epic Enhanc SFHP			6,000,000	6,000,000		6,000,000	
10042565	HN WP105 2526 Expand Vol SFHP			2,489,699	2,489,699		2,489,699	
10042776	HD HIV PD153 2627 PCORI				225,403	225,403	240,111	14,708
10042778	HD HIV D128 2627 HVTN Scientif				184,931	184,931	196,926	11,995
10042779	HD HIV D119 2627 SF Bay Clinic				266,946	266,946	311,152	44,206
10042780	HD HIV AO67 2627 HPTN Leadersh				24,240	24,240	25,741	1,501
10042781	HD HIV PD189 2627 UCSF-Bay Are				19,143	19,143	19,143	
10042782	HD HED CH11-2627 RHAP				210,302	210,302	221,670	11,368
10042783	HD HED PH01 2627 Tobacco Free				1,124,638	1,124,638	1,112,307	(12,331)
10042784	HD EPR CD113 2627 Pan Flu				140,828	140,828	150,488	9,660
10042785	HD EPR PD95 2627 CRI				238,915	238,915	242,158	3,243
10042786	HD ADM AC13 2627 Enhancing Hea				300,000	300,000	300,000	
10042787	HD EPI PD29 2627 Immunization				337,241	337,241	354,239	16,998
10042788	HD STD PD151 2627 PS24-0003				1,000,000	1,000,000	1,000,000	
10042799	HN HIV AO16 2627 HCP SAM				4,296,964	4,296,964	4,837,983	541,019
10042800	HN HIV AO60 2627 Ryan White Pa				325,801	325,801	325,801	
10042801	HN HIV PD13 2627 RWPA				15,720,725	15,720,725	15,242,046	(478,679)
10042802	HN HIV PD140 2728 Ryan White				2,927,550	2,927,550	2,962,951	35,401
10042803	HD HIV PD90 2728 SFDPH High Im				7,322,771	7,322,771	7,340,514	17,743
10042804	HD HIV PD14 2627 State HIV Sur				672,178	672,178	672,178	
10042805	HD HIV PD158 2728 PS21-2103				315,000	315,000	315,000	

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Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
10042806	HD HIV AO73 2627 SFDPH High Im				1,416,375	1,416,375	1,464,128	47,753
10042807	HD HIV D134 2627 UCSF-CFAR				74,236	74,236	74,236	
10042824	HD HIV PD139 2728 Western Stat				26,262	26,262	26,262	
10042826	HD HIV IV08 2627 Mid-Career				199,597	199,597	211,275	11,678
10042827	HD HIV PD152 2627 PRIME				118,141	118,141	118,141	
10042828	HD HIV PD155 2627 AMBER SOW				32,451	32,451	32,451	
10042829	HD HIV PD201 2627 Staged				65,000	65,000	65,000	
10042834	HD LAB PD221 2627 Allergy&Infe				25,000	25,000	25,000	
10042835	HD EPR AC11 2627 HPP				398,668	398,668	391,211	(7,457)
10042836	HD EPR PD69 2627 PHEP				619,104	619,104	619,104	
10042837	PD216 2627 SFDPH CHA&CHIP_SFHP				250,000	250,000	250,000	
10042838	PD217 2627 SFDPH CHA&CHIP_Anth				70,000	70,000	70,000	
10042839	HD HIV PD200 2627 Statistical				25,000	25,000	25,000	
10042842	HD PD180-27 Future of Public				3,639,888	3,639,888	3,639,888	
10042846	HD HIV PD202 2627 The Bridge C				88,930	88,930	88,930	
10042848	HD HIV PD211 2627 HOPE: A Stat				74,432	74,432	74,432	
10042851	HD HIV PD195 2627 ATN				180,000	180,000	180,000	
10042852	HB HM M005 2627 Hrsa Title Iv				127,834	127,834	137,391	9,557
10042857	HD HIV PD214 2728 HPTN 113 HIV				40,000	40,000	40,000	
10042858	HD HIV PD218 2627 Doxy-PEP Imp				48,740	48,740	48,740	
10042862	HB HM M118 2627 Building City-				500,000	500,000	500,000	
10042863	HD ADM PD186-27 Project INVEST				3,893,345	3,893,345	4,104,373	211,028
10042864	HD CH12 2627 ASHS				226,000	226,000	226,000	
10042865	HD CH13-27 RHPP				74,288	74,288	73,801	(487)
10042866	HD STD D141 2627 ELC GC Rapid				260,444	260,444	281,098	20,654
10042867	HD STD DC01 2627 Surveillance				200,000	200,000	200,000	
10042868	HD STD PD16 2627 Std Preventio				2,186,990	2,186,990	2,349,827	162,837
10042869	HD TB PD21 2627 Tuberculosis S				332,337	332,337	325,055	(7,282)
10042870	PD185-27 STD SOS				791,745	791,745	789,168	(2,577)

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Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
10042871	HD STD PD126 2627 Hepatitis C				210,000	210,000	210,000	
10042872	HB SA SA106 2627 SSOPC			2,225,000		2,225,000	2,225,000	
10042874	HD TB PD17 2627 TB/HIV Control				856,927	856,927	840,877	(16,050)
10042875	HD STD CD142 2627, Core Mgmt L				676,725	676,725	676,725	
10042876	HB MH 2627 M007 Samhsa-MHBG				4,362,717	4,362,717	4,626,852	264,135
10042878	HB MH AD04 2627 State Vocation			252,639		252,639	267,545	14,906
10042897	HD HIV D123 2627 NHBS			987,389		987,389	1,055,650	68,261
10042899	HB SA104 FY 2627 SABG Block Gr			8,913,363		8,913,363	8,913,363	
10042907	HN MCH MC02 2627 Nurse Family			3,065,268		3,065,268	3,182,708	117,440
10042908	HN MCH PM01 2526 Title X Famil			119,627		119,627	125,889	6,262
10042909	HN MCH PM02 2627 Black Infant			2,613,327		2,613,327	2,870,800	257,473
10042911	HN MCH PM03 2627 MCH Block Gra			3,433,650		3,433,650	4,268,641	834,991
10042912	HN MCH PM08 2627 WIC			3,233,449		3,233,449	3,418,126	184,677
10042913	HD HIV PD178 2627 BLISS			470,940		470,940	470,940	
10042915	HN MCH PM14 2627 Foster Care			1,322,962		1,322,962	1,474,885	151,923
10042918	HN MCH PM102 2627 PEI			648,842		648,842	708,160	59,318
10042919	HN MCH PM103 2627 CHVP Innovat			3,942,639		3,942,639	4,110,494	167,855
10042921	HN MCH PM104 2627 CHVP EBHV			1,641,119		1,641,119	1,719,427	78,308
10042923	HN MCH PM105 2627 CYSHCN			438,164		438,164	449,655	11,491
10042927	PD226-27 CDPH-STDCB ADAP DIS			1,123,180		1,123,180	1,123,180	
10042941	HN PC PC109 FY2526 PCORI HSII			500,000		500,000	500,000	
10042942	HC ADM GMCK 2627 Mckinney Home			1,094,763		1,094,763	1,094,763	
10042944	HC ADM GLSC 2627 RWPC LSYC			66,530		66,530	66,530	
10042945	HC ADM GTWC 2627 RWPC TWC			81,250		81,250	81,250	
10042947	HN MCH PM101 2627 Oral Health			308,879		308,879	308,879	
10042948	HD ENV PD143 2627 Strengthenin			42,661		42,661	42,661	
10042949	HD EHS PB02 2627 State CLPPP			906,503		906,503	906,504	1
10042950	HD EHS EH15 2627 Beach Water			29,225		29,225	29,225	
10042951	HD ENV 2627 PD203 SFDPH DOJ PR			1,119,966		1,119,966		(1,119,966)
10042952	HN MCH PM107 2627 CCHP OCH			226,394		226,394	245,579	19,185

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Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Grants Projects								
10043018	HD HIV AO05 2627 Medical Monit				643,882	643,882	643,882	
10043051	HD HIV PD205 2627 Mentoring				120,277	120,277	127,478	7,201
10043223	HD HIV PD198 2627 Short Traini				27,230	27,230	27,230	
10043224	HD HIV PD220 2627 ACCELERATE				15,000	15,000	15,000	
10043243	HD ENV 2627 PD232 SFDPH DOJ PR				1,119,966	1,119,966	1,119,966	
10043275	HD HIV PD139 2627 Western Stat				19,161	19,161	19,161	
10043276	HD HIV PD196 2627 NIDA Clinica				83,369	83,369	83,369	
10043277	HD HIV PD234 2627 Implementing				64,214	64,214	64,214	
10043360	HD ENV 2627 PD136 Noxious Weed				44,639	44,639	44,639	
11580 Total				111,309,382	107,295,541	(4,013,841)	109,163,644	1,868,103
14820	SR ETF-Gift							
		10035431	HN Safety Net	120,000	120,000		120,000	
		10036449	Epic for FQHCs Program	135,000	135,000		135,000	
		10042344	HC Public Health Foundation NA	1,400,000	1,900,000	500,000		(1,900,000)
14820 Total				1,655,000	2,155,000	500,000	255,000	(1,900,000)
Grants Projects Total				112,964,382	109,450,541	(3,513,841)	109,418,644	(31,897)
Work Orders/Overhead								
10060	GF Work Order							
		207703	HBH Behavioral Health	20,583,326	21,095,356	512,030	21,025,357	(69,999)
		207705	HNS Health Network Services	14,955,035	15,872,533	917,498	15,890,882	18,349
		240642	HPC Primary Care	790,257	406,621	(383,636)	418,820	12,199
		240661	HPH Population Health Division	3,200,499	3,237,960	37,461	3,307,501	69,541
		251961	HAD Public Health Admin	682,676	53,712	(628,964)	58,180	4,468
10060 Total				40,211,793	40,666,182	454,389	40,700,740	34,558
Work Orders/Overhead Total				40,211,793	40,666,182	454,389	40,700,740	34,558
Continuing Projects - Project Control								
21132	SFGH-OPERATING GRANTS-PRIVATE							
		10037473	ZSFG Patient Care Qual FY19_20	100,000				(100,000)
		10042323	HG VMI Improvements	238,456				(238,456)
		10042325	HG Solid Start FY25-26	202,010				(202,010)
		10042327	HG Bowes Patient Care FY26	180,000				(180,000)
		10042333	HG EIG Project REACH	100,000				(100,000)

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Project Control								
		10042334	HG EIG Hearing Screening Prog.	100,000		(100,000)		
		10043306	HG FY26-27 Bowes Patient Care		180,000	180,000		(180,000)
		10043307	HG FY26-28 EIG Equity		100,000	100,000		(100,000)
		10043308	HG FY26-28 EIG Innovation		100,000	100,000		(100,000)
21132 Total				920,466	380,000	(540,466)	0	(380,000)
Continuing Projects - Project Control Total				920,466	380,000	(540,466)	0	(380,000)
Total Uses of Funds				3,366,272,604	3,619,437,991	253,165,387	3,709,456,596	90,018,605

Department: LIB Public Library

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>					
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
Capital Outlay	13,425,010	10,363,554	(3,061,456)	4,599,000	(5,764,554)
City Grant Program	920,926	965,060	44,134	965,060	
Debt Service	1,703,419		(1,703,419)		
Materials & Supplies	25,179,115	25,129,244	(49,871)	25,479,318	350,074
Services Of Other Depts	16,569,503	17,593,666	1,024,163	17,690,830	97,164
Overhead and Allocations	841	638	(203)	638	
Intrafund Transfers Out	14,082,429	10,941,478	(3,140,951)	5,376,630	(5,564,848)
Transfer Adjustment - Uses	(14,082,429)	(10,941,478)	3,140,951	(5,376,630)	5,564,848
Total Uses by Chart of Accounts	193,371,976	198,454,107	5,082,131	200,623,912	2,169,805
<u>Sources Summary</u>					
Property Taxes	79,330,000	76,590,000	(2,740,000)	77,580,000	990,000
Intergovernmental: State	250,400	250,400		250,400	
Charges for Services	175,000	175,000		175,000	
Rents & Concessions	26,115	26,115		26,115	
Other Revenues	20,000	20,000		20,000	
Interest & Investment Income	54,768	17,451	(37,317)	17,451	
Expenditure Recovery	95,433	81,029	(14,404)	81,029	
IntraFund Transfers In	14,082,429	10,941,478	(3,140,951)	5,376,630	(5,564,848)
Beg Fund Balance - Budget Only	6,900,260	594,112	(6,306,148)	2,923,917	2,329,805
Transfer Adjustment-Source	(14,082,429)	(10,941,478)	3,140,951	(5,376,630)	5,564,848
General Fund Support	106,520,000	120,700,000	14,180,000	119,550,000	(1,150,000)
Total Sources by Chart of Accounts	193,371,976	198,454,107	5,082,131	200,623,912	2,169,805

Department: LIB Public Library

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Fund Summary</u>						
Bequest Fund		115,000	115,000		115,000	
Gift and Other Exp Trust Fund		5,000	5,000		5,000	
Public Library Fund		193,251,976	198,334,107	5,082,131	200,503,912	2,169,805
Total Uses by Funds		193,371,976	198,454,107	5,082,131	200,623,912	2,169,805
<u>Division Summary</u>						
LIB Public Library		193,371,976	198,454,107	5,082,131	200,623,912	2,169,805
Total Uses by Division		193,371,976	198,454,107	5,082,131	200,623,912	2,169,805

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
13140	SR Public Library Preserv		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	9,264,431	11,418,521	2,154,090	11,420,568	2,047
			Capital Outlay		79,386	79,386		(79,386)
			City Grant Program	920,926	965,060	44,134	965,060	
			Debt Service	1,703,419		(1,703,419)		
			Materials & Supplies	24,518,556	24,468,482	(50,074)	24,818,556	350,074
			Services Of Other Depts	16,342,084	17,366,356	1,024,272	17,343,200	(23,156)
			Intrafund Transfers Out	14,082,429	10,941,478	(3,140,951)	5,376,630	(5,564,848)
			Transfer Adjustment - Uses	(14,082,429)	(10,941,478)	3,140,951	(5,376,630)	5,564,848
13140 Total				179,039,147	187,262,229	8,223,082	194,996,882	7,734,653
Operating Total				179,039,147	187,262,229	8,223,082	194,996,882	7,734,653
Continuing Projects - Authority Control								
13080	SR Library Fund - Continuing	19559	LB Sfpl Capital Improvement Pr	14,082,429	10,941,478	(3,140,951)	5,376,630	(5,564,848)
13080 Total				14,082,429	10,941,478	(3,140,951)	5,376,630	(5,564,848)
13150	SR Library Special Revenue	17144	LB Library Special Collection-	25,000	25,000		25,000	
13150 Total				25,000	25,000	0	25,000	0

Department: LIB Public Library

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
Continuing Projects - Authority Control Total				14,107,429	10,966,478	(3,140,951)	5,401,630	(5,564,848)
Grants Projects								
13120	SR Library Grants; Cont Sta							
		10039929	LB-FY26 CLLS - ESL Program	26,400		(26,400)		
		10041028	LB-FY26 Project Read CLLS	60,000		(60,000)		
		10041029	LIB-FY26 PLP CLSA Funds	19,000		(19,000)		
		10042243	LIB-FY27 Project Read CLLS		60,000	60,000		(60,000)
		10042244	LIB-FY27 PLP CLSA Funds		19,000	19,000		(19,000)
		10042245	LiB-FY27 CLLS - ESL Program		26,400	26,400		(26,400)
		10043321	LIB-FY28 Project Read CLLS				60,000	60,000
		10043322	LIB-FY28 CLLS - ESL Program				26,400	26,400
		10043323	LIB-FY28 PLP CLSA Funds				19,000	19,000
13120 Total				105,400	105,400	0	105,400	0
14820	SR ETF-Gift	10000589	LB-F&F-Spl Coll-Architect/Deco	5,000	5,000		5,000	
14820 Total				5,000	5,000	0	5,000	0
17860	Perm ETF-Bequests	10000592	LB-Lillian Dannenberg Bequest	15,000	15,000		15,000	
		10000595	LB-Fuhrman Bequest	100,000	100,000		100,000	
17860 Total				115,000	115,000	0	115,000	0
Grants Projects Total				225,400	225,400	0	225,400	0
Total Uses of Funds				193,371,976	198,454,107	5,082,131	200,623,912	2,169,805

Department: PUC Public Utilities Commission

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>					
Salaries	353,027,098	370,877,444	17,850,346	388,793,178	17,915,734
Mandatory Fringe Benefits	142,643,169	153,694,158	11,050,989	165,843,907	12,149,749
Non-Personnel Services	642,369,979	613,435,348	(28,934,631)	626,423,246	12,987,898
Capital Outlay	17,157,942	(4,480,363)	(21,638,305)	10,800,396	15,280,759
City Grant Program	2,878,837	4,420,000	1,541,163	4,420,000	
Debt Service	537,121,627	623,190,029	86,068,402	698,752,397	75,562,368
Facilities Maintenance	49,854,894	54,408,905	4,554,011	61,525,500	7,116,595
Materials & Supplies	45,014,696	47,714,163	2,699,467	48,276,532	562,369
Programmatic Projects	6,842,660	31,323,200	24,480,540	12,619,797	(18,703,403)
Services Of Other Depts	128,285,843	135,117,213	6,831,370	144,630,798	9,513,585
Overhead and Allocations	(103,673,777)	(107,771,327)	(4,097,550)	(112,794,153)	(5,022,826)
Transfers Out	54,937,448	56,408,288	1,470,840	61,010,248	4,601,960
Intrafund Transfers Out	356,551,489	299,663,836	(56,887,653)	377,451,956	77,788,120
Unappropriated Rev-Designated	42,742,286	9,624,922	(33,117,364)	11,180,006	1,555,084
Unappropriated Rev Retained	266,051,442	249,076,180	(16,975,262)	294,881,644	45,805,464
Transfer Adjustment - Uses	(411,393,800)	(356,072,124)	55,321,676	(438,462,204)	(82,390,080)
Total Uses by Chart of Accounts	2,130,411,833	2,180,629,872	50,218,039	2,355,353,248	174,723,376

Sources Summary

Charges for Services	1,730,107,936	1,714,329,211	(15,778,725)	1,882,222,715	167,893,504
Rents & Concessions	10,696,681	14,033,176	3,336,495	14,420,567	387,391
Other Revenues	40,363,024	23,815,968	(16,547,056)	24,062,129	246,161
Interest & Investment Income	10,751,385	28,659,236	17,907,851	23,973,163	(4,686,073)
Expenditure Recovery	237,436,035	245,713,553	8,277,518	278,395,933	32,682,380
IntraFund Transfers In	356,551,489	267,141,586	(89,409,903)	341,439,418	74,297,832
Transfers In	54,842,311	88,930,538	34,088,227	97,022,786	8,092,248
Beg Fund Balance - Budget Only	101,056,772	154,078,728	53,021,956	132,278,741	(21,799,987)
Transfer Adjustment-Source	(411,393,800)	(356,072,124)	55,321,676	(438,462,204)	(82,390,080)
General Fund Support					
Total Sources by Chart of Accounts	2,130,411,833	2,180,629,872	50,218,039	2,355,353,248	174,723,376

Department: PUC Public Utilities Commission

Fund Summary					
	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
CleanPowerSF	444,375,300	400,153,270	(44,222,030)	398,127,794	(2,025,476)
Hetch Hetchy Water and Power	382,508,840	410,801,744	28,292,904	471,949,615	61,147,871
San Francisco Water Enterprise	775,494,978	780,830,800	5,335,822	834,689,891	53,859,091
San Francisco Wastewater Ent	528,032,715	588,844,058	60,811,343	650,585,948	61,741,890
Total Uses by Funds	2,130,411,833	2,180,629,872	50,218,039	2,355,353,248	174,723,376
Division Summary					
HHP CleanPowerSF	444,375,300	400,153,270	(44,222,030)	398,127,794	(2,025,476)
WWE Wastewater Enterprise	528,032,715	588,844,058	60,811,343	650,585,948	61,741,890
HHP Hetch Hetchy Water & Power	382,508,840	443,323,994	60,815,154	507,962,153	64,638,159
PUB Public Utilities Bureaus	1,056,356	1,096,856	40,500	1,061,856	(35,000)
WTR Water Enterprise	774,438,622	747,211,694	(27,226,928)	797,615,497	50,403,803
Total Uses by Division	2,130,411,833	2,180,629,872	50,218,039	2,355,353,248	174,723,376

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
20160	WWE Op Annual Account Ctrl		Salaries	66,668,742	70,964,739	4,295,997	74,486,237	3,521,498
			Mandatory Fringe Benefits	27,513,370	29,850,701	2,337,331	32,163,559	2,312,858
			Non-Personnel Services	29,415,284	28,428,699	(986,585)	29,776,536	1,347,837
			Capital Outlay	2,151,584	3,496,233	1,344,649	4,555,654	1,059,421
			City Grant Program	600,000	850,000	250,000	850,000	
			Debt Service	144,013,267	247,911,410	103,898,143	283,560,239	35,648,829
			Materials & Supplies	15,672,810	16,274,431	601,621	16,900,257	625,826
			Services Of Other Depts	40,697,907	43,091,396	2,393,489	48,389,037	5,297,641
			Overhead and Allocations	49,921,399	53,085,284	3,163,885	55,682,825	2,597,541
			Transfers Out	31,713		(31,713)		
			Intrafund Transfers Out	141,742,391	81,302,693	(59,839,698)	91,397,722	9,495,029
			Unappropriated Rev-Designated	900,000		(900,000)		

Department: PUC Public Utilities Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
Transfer Adjustment - Uses				(141,742,391)	(81,902,693)	59,839,698	(91,397,722)	(9,495,029)
20160 Total				377,586,076	493,952,893	116,366,817	546,364,344	52,411,451
24750	HH CleanPowerSF Op Annual Acco		Salaries	7,718,237	7,985,967	267,730	8,395,383	409,416
			Mandatory Fringe Benefits	2,365,280	2,560,384	195,104	2,758,898	198,514
			Non-Personnel Services	11,183,612	11,767,493	583,881	11,961,498	194,005
			Materials & Supplies	137,200	137,000	(200)	137,200	200
			Services Of Other Depts	1,932,046	2,390,281	458,235	2,323,327	(66,954)
			Overhead and Allocations	7,887,706	8,637,912	750,206	9,035,564	397,652
			Unappropriated Rev-Designated	240,588		(240,588)		
24750 Total				31,464,669	33,479,037	2,014,368	34,611,870	1,132,833
24970	HHWP Op Annual Account Ctrl		Salaries	45,183,572	47,577,267	2,393,695	49,657,403	2,080,136
			Mandatory Fringe Benefits	18,860,033	20,575,913	1,715,880	22,505,835	1,929,922
			Non-Personnel Services	196,239,664	174,125,723	(22,113,941)	189,263,027	15,137,304
			Capital Outlay	2,999,313	2,249,708	(749,605)	1,760,776	(488,932)
			Debt Service	13,577,209	17,687,943	4,110,734	30,991,601	13,303,658
			Materials & Supplies	4,786,982	7,627,343	2,840,361	7,627,343	
			Services Of Other Depts	9,585,170	9,148,661	(436,509)	9,265,243	116,582
			Overhead and Allocations	29,638,908	31,286,060	1,647,152	32,812,248	1,526,188
			Transfers Out	727,356	709,329	(18,027)	718,622	9,293
			Intrafund Transfers Out	53,484,942	74,362,826	20,897,884	121,012,037	46,649,211
			Unappropriated Rev-Designated	800,000		(800,000)		
Transfer Adjustment - Uses				(54,160,586)	(75,072,155)	(20,911,569)	(121,730,659)	(46,658,504)
24970 Total				321,702,563	310,278,618	(11,423,945)	343,883,476	33,604,858
25940	WTR Op Annual Account Ctrl		Salaries	89,180,408	93,053,590	3,873,182	97,697,105	4,643,515
			Mandatory Fringe Benefits	37,741,164	40,285,379	2,544,215	43,470,529	3,185,150
			Non-Personnel Services	18,515,642	18,285,222	(230,420)	18,854,706	569,484
			Capital Outlay	3,653,619	4,285,086	631,467	3,380,295	(904,791)
			City Grant Program	2,278,837	2,250,000	(28,837)	2,250,000	
			Debt Service	366,950,327	345,122,406	(21,827,921)	371,848,519	26,726,113
			Materials & Supplies	20,305,626	20,913,780	608,154	20,848,620	(65,160)

Department: PUC Public Utilities Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
			Services Of Other Depts	35,739,836	39,251,251	3,511,415	44,146,412	4,895,161
			Overhead and Allocations	68,401,731	73,631,751	5,230,020	76,941,721	3,309,970
			Transfers Out	54,178,379	55,698,959	1,520,580	60,291,626	4,592,667
			Intrafund Transfers Out	120,321,618	104,042,748	(16,278,870)	114,092,447	10,049,699
			Unappropriated Rev-Designated	770,161	9,624,922	8,854,761	11,180,006	1,555,084
			Transfer Adjustment - Uses	(174,468,285)	(159,741,707)	14,726,578	(174,384,073)	(14,642,366)
25940	Total			643,569,063	646,703,387	3,134,324	690,617,913	43,914,526
27180	PUC Operating Fund		Salaries	73,017,905	77,972,260	4,954,355	81,897,061	3,924,801
			Mandatory Fringe Benefits	32,376,310	35,079,216	2,702,906	37,843,599	2,764,383
			Non-Personnel Services	24,293,672	24,105,555	(188,117)	24,658,472	552,917
			Capital Outlay	1,353,426	1,122,650	(230,776)	1,103,671	(18,979)
			City Grant Program		1,320,000	1,320,000	1,320,000	
			Materials & Supplies	3,108,913	2,680,032	(428,881)	2,681,243	1,211
			Services Of Other Depts	33,707,596	35,046,405	1,338,809	35,658,884	612,479
			Overhead and Allocations	(167,746,322)	(177,254,118)	(9,507,796)	(185,090,930)	(7,836,812)
27180	Total			111,500	72,000	(39,500)	72,000	0
	Operating Total			1,374,433,871	1,484,485,935	110,052,064	1,615,549,603	131,063,668
Annual Projects - Authority Control								
20170	WWE Annual Authority Ctrl	17726	GE Youth Employment & Environm	697,000		(697,000)		
		19459	UW Treasure Island - Maintena	2,600,000	2,600,000		2,600,000	
		19460	UW 525 Golden Gate - O & M	2,634,881	2,478,864	(156,017)	2,478,864	
		19461	UW 525 Golden Gate - Lease Pay	4,071,036	3,797,488	(273,548)	3,762,088	(35,400)
		19466	WW Low Impact Development	681,000	681,000		681,000	
		80068	WWE Neighborhood Steward Progs	2,318,500		(2,318,500)		
		80547	PUC BUREAUS Programmatic Proj	275,809	268,004	(7,805)	268,004	
20170	Total			13,278,226	9,825,356	(3,452,870)	9,789,956	(35,400)
20210	WWE Work Order	10002	Interdepartmental-Overhead	3,113,116	3,163,116	50,000	3,033,926	(129,190)
20210	Total			3,113,116	3,163,116	50,000	3,033,926	(129,190)
24765	Clean Pw Annual Authority Ctrl	19460	UW 525 Golden Gate - O & M	486,303	461,370	(24,933)	461,370	
		19461	UW 525 Golden Gate - Lease Pay	751,432	706,780	(44,652)	700,192	(6,588)

Department: PUC Public Utilities Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Annual Projects - Authority Control								
20993	CPSF Neighborhood Steward Prog			260,500		(260,500)		
80233	CleanPowerSF Capital			7,518,147		(7,518,147)		
80547	PUC BUREAUS Programmatic Proj			25,057	42,606	17,549	42,606	
80651	Power Customer Programs				13,435,000	13,435,000	14,993,000	1,558,000
24765 Total				9,041,439	14,645,756	5,604,317	16,197,168	1,551,412
24980	HHWP Annual Authority Ctrl							
15812	Heichy Water - Facilities Main			3,849,650		(3,849,650)		
17661	Wecc-Nerc Compliance			5,670,349		(5,670,349)		
17662	Wecc-Nerc Transmission Line Cl			223,000		(223,000)		
17726	GE Youth Employment & Environm			150,000		(150,000)		
19459	UW Treasure Island - Maintena			5,400,000	5,400,000		5,400,000	
19460	UW 525 Golden Gate - O & M			2,098,749	2,106,306	7,557	2,106,306	
19461	UW 525 Golden Gate - Lease Pay			2,491,854	2,519,857	28,003	2,496,366	(23,491)
80066	HHW Neighborhood Steward Progs			349,000		(349,000)		
80067	HHP Neighborhood Steward Progs			108,000		(108,000)		
80427	Distribution Services Retail			3,573,000		(3,573,000)		
80547	PUC BUREAUS Programmatic Proj			191,412	160,345	(31,067)	160,345	
80651	Power Customer Programs				3,367,000	3,367,000	4,956,000	1,589,000
80673	Regulatory & Maintenance Prgm				10,444,236	10,444,236	11,177,795	733,559
24980 Total				24,105,014	23,997,744	(107,270)	26,296,812	2,299,068
25030	HHWP Work Order Fund							
10002	Interdepartmental-Overhead			609,118	555,000	(54,118)	555,000	
25030 Total				609,118	555,000	(54,118)	555,000	0
25950	WTR Annual Authority Ctrl							
17726	GE Youth Employment & Environm			1,290,000	1,000,000	(290,000)	1,000,000	
19158	UW Awsss Maintenance - Cdd			2,500,000	2,500,000		2,500,000	
19159	UW Water Enterprise-watershed			7,000,000	8,000,000	1,000,000	8,000,000	
19458	UW Water Resources Planning An			500,000	500,000		500,000	
19459	UW Treasure Island - Maintena			500,000	920,625	420,625	933,189	12,564
19460	UW 525 Golden Gate - O & M			3,405,370	3,553,830	148,460	3,553,830	
19461	UW 525 Golden Gate - Lease Pay			8,982,736	8,902,345	(80,391)	8,819,355	(82,990)
80065	WTR Neighborhood Steward Progr			665,000		(665,000)		
80547	PUC BUREAUS Programmatic Proj			404,763	376,086	(28,677)	376,086	

Department: PUC Public Utilities Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Annual Projects - Authority Control								
25950 Total				25,247,869	25,752,886	505,017	25,682,460	(70,426)
26000	WTR Work Order	10002	Interdepartmental-Overhead	4,178,976	4,259,779	80,803	4,225,071	(34,708)
26000 Total				4,178,976	4,259,779	80,803	4,225,071	(34,708)
Annual Projects - Authority Control Total				79,573,758	82,199,637	2,625,879	85,780,393	3,580,756
Continuing Projects - Authority Control								
20550	WWE CPF Repair & Replace	19135	WW Cwp_revenue Transfer-sub Fu	134,055,297	81,302,693	(52,152,604)	91,397,722	9,495,029
20550 Total				134,055,297	81,902,693	(52,152,604)	91,397,722	9,495,029
24761	CleanPowerSF Cap Revenue Fund	80233	CleanPowerSF Capital	516,430	72,928	(443,502)	140,712	67,784
24761 Total				516,430	72,928	(443,502)	140,712	67,784
24870	HH CleanPowerSF Cust Trust Fd	20543	CleanPowerSF Customer Trst Fnd	402,265,304	351,232,656	(51,032,648)	346,419,007	(4,813,649)
24870 Total				402,265,304	351,232,656	(51,032,648)	346,419,007	(4,813,649)
24990	HHWP ContinuingAuthorityCtrl	15365	UH Hetchy Water - Joint Projec	7,338,910		(7,338,910)		
15405			UH Hhp_revenue Transfer-sub Fu	28,753,235	68,872,826	40,119,591	95,724,327	26,851,501
24990 Total				36,092,145	68,872,826	32,780,681	95,724,327	26,851,501
24991	HHWP Op Continuing Auth Ctrl	80650	FERC/Healthy Rivers Obligation		5,490,000	5,490,000	5,490,000	
24991 Total				0	5,490,000	5,490,000	5,490,000	0
25430	HHP CPF Transbay Cable	15375	UH Sf Electrical Reliability-t		1,607,556	1,607,556		(1,607,556)
25430 Total				0	1,607,556	1,607,556	0	(1,607,556)
25951	WTR Op Continuing Auth Ctrl	19047	UW Watershed Protection		4,500,000	4,500,000	500,000	(4,000,000)
19052			UW Landscape Conservation Prog		3,485,797	3,485,797	500,000	(2,985,797)
19055			UW Long Term Monitoring & Perm		9,755,015	9,755,015	5,473,564	(4,281,451)
19463			UW Retrofit Grant Program		7,194,040	7,194,040		(7,194,040)
25951 Total				0	24,934,852	24,934,852	6,473,564	(18,461,288)
25960	WTR ContinuingAuthorityCtrl	19047	UW Watershed Protection	1,500,000	(4,000,000)	(5,500,000)		4,000,000
19052			UW Landscape Conservation Prog		(3,485,797)	(3,485,797)		3,485,797
19055			UW Long Term Monitoring & Perm	5,500,000	(4,440,000)	(9,940,000)		4,440,000
19133			UW Wtr_revenue Transfer-sub Fu	35,865,961	43,323,688	7,457,727	40,164,414	(3,159,274)
19463			UW Retrofit Grant Program		(7,194,040)	(7,194,040)		7,194,040
25960 Total				42,865,961	24,203,851	(18,662,110)	40,164,414	15,960,563
26231	WTR/HHW ContinuingAuthorityCtrl	15365	UH Hetchy Water - Joint Projec		32,522,250	32,522,250	36,012,538	3,490,288

Department: PUC Public Utilities Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
26231 Total				0	32,522,250	32,522,250	36,012,538	3,490,288
26603	WTR CPF Regional Revenue Fund	19133	UW Wtr_revenue Transfer-sub Fu	59,521,609	22,381,795	(37,139,814)	31,441,931	9,060,136
26603 Total				59,521,609	22,381,795	(37,139,814)	31,441,931	9,060,136
Continuing Projects - Authority Control Total				675,316,746	613,221,407	(62,095,339)	653,264,215	40,042,808
Work Orders/Overhead								
20205	WWE Paid Time Off	229309	WWE Wastewater Enterprise	500,000	500,000		500,000	
			Transfer Adjustment - Uses	(500,000)	(500,000)		(500,000)	
20205 Total				0	0	0	0	0
25025	HHWP HetchyPower Paid Time Off	231637	HHP Hetch Hetchy Water & Power	1,300,000	1,300,000		1,300,000	
			Transfer Adjustment - Uses	(1,300,000)	(1,300,000)		(1,300,000)	
25025 Total				0	0	0	0	0
25026	HHWP HetchyWater Paid Time Off	231637	HHP Hetch Hetchy Water & Power	1,100,000	1,100,000		1,100,000	
			Transfer Adjustment - Uses	(1,100,000)	(1,100,000)		(1,100,000)	
25026 Total				0	0	0	0	0
25985	WTR Paid Time Off	232429	WTR Water Enterprise	3,700,000	3,700,000		3,700,000	
			Transfer Adjustment - Uses	(3,700,000)	(3,700,000)		(3,700,000)	
25985 Total				0	0	0	0	0
27190	PUC Personnel Fund	232176	PUB Public Utilities Bureaus	92,453,180	97,188,216	4,735,036	102,205,581	5,017,365
			Transfer Adjustment - Uses	(92,453,180)	(97,188,216)	(4,735,036)	(102,205,581)	(5,017,365)
27190 Total				0	0	0	0	0
Work Orders/Overhead Total				0	0	0	0	0
Continuing Projects - Project Control								
25160	HH CPSF Public Purpose Prog	10038863	DAC Solar Program	827,045	722,893	(104,152)	759,037	36,144
		10038941	DAC Community Solar Program	260,413		(260,413)		
25160 Total				1,087,458	722,893	(364,565)	759,037	36,144
Continuing Projects - Project Control Total				1,087,458	722,893	(364,565)	759,037	36,144
Total Uses of Funds				2,130,411,833	2,180,629,872	50,218,039	2,355,353,248	174,723,376

Department: DPW Public Works

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>					
Salaries	156,202,505	158,365,197	2,162,692	161,502,404	3,137,207
Mandatory Fringe Benefits	66,058,285	69,208,929	3,150,644	72,894,405	3,685,476
Non-Personnel Services	16,764,785	16,750,601	(14,184)	10,649,624	(6,100,977)
Capital Outlay	87,344,988	128,328,966	40,983,978	121,369,803	(6,959,163)
City Grant Program	6,249,528	5,793,339	(456,189)	5,944,228	150,889
Debt Service	16,703,857	20,217,145	3,513,288	18,068,757	(2,148,388)
Materials & Supplies	4,489,216	5,035,449	546,233	4,998,138	(37,311)
Programmatic Projects	19,843,083	19,285,547	(557,536)	19,625,875	340,328
Services Of Other Depts	47,795,642	49,775,572	1,979,930	51,176,455	1,400,883
Overhead and Allocations	610,383	9,056,228	8,445,845	16,397,791	7,341,563
Transfers Out	5,513,644	5,696,525	182,881	5,696,525	
Intrafund Transfers Out	1,800,588	2,300,588	500,000	2,300,588	
Unappropriated Rev-Designated	3,482,261	1,268,442	(2,213,819)	18,236,886	16,968,444
Transfer Adjustment - Uses	(4,345,386)	(4,898,588)	(553,202)	(4,898,588)	
Total Uses by Chart of Accounts	428,513,379	486,183,940	57,670,561	503,962,891	17,778,951

Sources Summary

Intergovernmental: State	66,285,376	71,337,603	5,052,227	71,212,755	(124,848)
Charges for Services	35,468,207	32,306,260	(3,161,947)	32,673,925	367,665
Licenses, Permits, & Franchises	326,004	3,204	(322,800)	3,204	
Other Revenues		1,000,000	1,000,000		(1,000,000)
Interest & Investment Income	151,433	41,704	(109,729)	26,704	(15,000)
Expenditure Recovery	162,426,326	173,666,881	11,240,555	201,207,931	27,541,050
IntraFund Transfers In	1,800,588	2,300,588	500,000	2,300,588	
Transfers In	2,544,798	2,598,000	53,202	2,598,000	
Other Financing Sources	32,500,000	34,864,264	2,364,264	7,000,000	(27,864,264)
Beg Fund Balance - Budget Only	21,223,697	21,480,046	256,349	13,091,234	(8,388,812)
Transfer Adjustment-Source	(4,345,386)	(4,898,588)	(553,202)	(4,898,588)	
General Fund Support	110,132,336	151,483,978	41,351,642	178,747,138	27,263,160
Total Sources by Chart of Accounts	428,513,379	486,183,940	57,670,561	503,962,891	17,778,951

Department: DPW Public Works

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Fund Summary</u>						
City Facilities Improvement Fd			6,364,264	6,364,264		(6,364,264)
Gasoline Tax Fund		69,917,937	77,363,643	7,445,706	79,726,634	2,362,991
General Fund		268,779,129	319,468,818	50,689,689	374,431,140	54,962,322
Laguna Honda Hospital			(60,686)	(60,686)		60,686
Public Wks Trans and Commerce		56,803,564	49,967,901	(6,835,663)	42,805,117	(7,162,784)
Street Improvement Fund		33,012,749	33,080,000	67,251	7,000,000	(26,080,000)
Total Uses by Funds		428,513,379	486,183,940	57,670,561	503,962,891	17,778,951
<u>Division Summary</u>						
DPW Infrastructure		168,721,659		(168,721,659)		
DPW Buildings		34,062,349		(34,062,349)		
DPW Operations		229,495,400	239,145,401	9,650,001	248,860,602	9,715,201
DPW Public Works Oversight		430,982	449,435	18,453	472,139	22,704
DPW Support Services			25,569,900	25,569,900	36,345,131	10,775,231
DPW Proj Design and Developmnt			57,418,616	57,418,616	74,671,170	17,252,554
DPW Project Delivery			165,297,099	165,297,099	155,009,862	(10,287,237)
DPW Administration		(4,197,011)	(1,696,511)	2,500,500	(11,396,013)	(9,699,502)
Total Uses by Division		428,513,379	486,183,940	57,670,561	503,962,891	17,778,951
<u>Reserved Appropriations</u>						
<u>Controller Reserves</u>						
10034763 PW Curb Ramps Budget			2,600,000			
10034764 PW Street Resurfacing Budget			29,900,000		6,986,000	
10040288 PW Elev Opera House Modernize			2,614,264			
Controller Reserves: Total			35,114,264		6,986,000	

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27

Operating

Department: DPW Public Works

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	30,275,955	28,441,589	(1,834,366)	26,379,229	(2,062,360)
			Mandatory Fringe Benefits	11,691,822	11,685,030	(6,792)	11,169,762	(515,268)
			Non-Personnel Services	855,206	775,206	(80,000)	775,206	
			Capital Outlay	1,271,000	2,052,556	781,556		(2,052,556)
			City Grant Program	3,830,000	3,348,756	(481,244)	3,449,218	100,462
			Materials & Supplies	1,223,268	1,163,436	(59,832)	1,163,436	
			Services Of Other Depts	3,522,258	4,055,047	532,789	4,288,505	233,458
			Overhead and Allocations	34,503,213	40,390,932	5,887,719	47,310,268	6,919,336
10000 Total				87,172,722	91,912,552	4,739,830	94,535,624	2,623,072
Operating Total				87,172,722	91,912,552	4,739,830	94,535,624	2,623,072
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	19329	WI Infrastructure Debt Service	9,253,857	12,767,145	3,513,288	18,068,757	5,301,612
10010 Total				9,253,857	12,767,145	3,513,288	18,068,757	5,301,612
12769	SR Gas Tax Annual Authority	20680	PW SES - Street Env Services	9,076,609		(9,076,609)		
		20681	PW BUF - Urban Forestry	9,642,395		(9,642,395)		
		21412	IT Systems and Equipment	5,500	5,500		5,500	
		80672	PW Bureau		20,702,567	20,702,567	22,881,889	2,179,322
12769 Total				18,724,504	20,708,067	1,983,563	22,887,389	2,179,322
12789	SR Road Annual Authority	20676	PW BBR - Building Repair	7,542,433		(7,542,433)		
		80672	PW Bureau		8,655,576	8,655,576	8,839,245	183,669
12789 Total				7,542,433	8,655,576	1,113,143	8,839,245	183,669
Annual Projects - Authority Control Total				35,520,794	42,130,788	6,609,994	49,795,391	7,664,603
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	19038	PW Sidewalks (Public Property)	1,000,000	1,500,000	500,000	1,552,500	52,500
		19145	PW Facilities Maintenance	2,396,164	625,972	(1,770,192)	657,271	31,299
		19329	WI Infrastructure Debt Service	35,570	6,050	(29,520)	6,102	52
		19441	PW Potholes	2,000,000	2,000,000		2,000,000	
		19454	PW Landscape-Median Maint	150,000	150,000		150,000	
		20680	PW SES - Street Env Services	170,000		(170,000)		

Department: DPW Public Works

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
20683			PW Citywide Projects	8,447,111	8,292,568	(154,543)	8,400,847	108,279
20687			PW District 4 Projects	905	803	(102)	865	62
20688			PW District 5 Projects	30,000	30,000		30,000	
20689			PW District 6 Projects	12,000	12,000		12,000	
21819			Stockton St Widening		(2,650,179)	(2,650,179)		2,650,179
22218			PW Snst Blvd Roycl Wtr Irrgtn		3,250,794	3,250,794		(3,250,794)
22287			PW Great Highway Sand Removal		103,376	103,376	114,359	10,983
23063			PW SOMA Under Freeway Park	50,000		(50,000)		
80142			PW City Facility Projects	(1,800,000)		1,800,000		
80143			PW Curb Ramp Program	2,000,000	6,000,000	4,000,000	8,000,000	2,000,000
80146			PW Plaza Inspect & Repair Pgm	250,000	235,033	(14,967)	241,976	6,943
80148			PW Street Resurfacing Program		26,000,000	26,000,000	45,000,000	19,000,000
80149			PW Street Tree Establishment	1,645,732	850,000	(795,732)	850,000	
80150			PW Struct Inspect & Rpr Pgm	1,693,618	900,000	(793,618)	650,000	(250,000)
80151			PW Urgent Repairs	799,729	950,000	150,271	650,000	(300,000)
80500			PW Roof and Elevator Program	2,100,000	3,400,000	1,300,000	3,000,000	(400,000)
80672			PW Bureau		270,000	270,000	200,000	(70,000)
10020 Total				20,980,829	51,926,417	30,945,588	71,515,920	19,589,503
12760	SR Special Gas Tax St Impvnt	80148	PW Street Resurfacing Program	6,930,000	7,000,000	70,000	7,000,000	
12760 Total				6,930,000	7,000,000	70,000	7,000,000	0
12775	SR RMRA City Capital Funding	80148	PW Street Resurfacing Program	21,841,000	24,670,000	2,829,000	24,670,000	
12775 Total				21,841,000	24,670,000	2,829,000	24,670,000	0
12780	SR Road	80148	PW Street Resurfacing Program	3,960,000	4,000,000	40,000	4,000,000	
12780 Total				3,960,000	4,000,000	40,000	4,000,000	0
12785	SR RMRA County Capital Funding	80148	PW Street Resurfacing Program	10,920,000	12,330,000	1,410,000	12,330,000	
12785 Total				10,920,000	12,330,000	1,410,000	12,330,000	0
13970	SR Services to Outside Agency	21656	SoMa 5th&Brannan St Develop	200,000	200,000		200,000	
13970 Total				200,000	200,000	0	200,000	0
13980	SR Other Special Revenue	19404	PW Sidewalks (Priv Property)	2,684,545	350,000	(2,334,545)	350,000	
20680		20680	PW SES - Street Env Services	300,000		(300,000)		

Department: DPW Public Works

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
13980 Total		80672	PW Bureau	2,984,545	250,000	250,000	250,000	0
13985	SR 2016 Prop E StreetTreeMaint	20681	PW BUF - Urban Forestry	22,758,272		(22,758,272)		
		21412	IT Systems and Equipment	230,000	230,000		230,000	
		80672	PW Bureau		26,380,158	26,380,158	23,155,276	(3,224,882)
13985 Total				22,988,272	26,610,158	3,621,886	23,385,276	(3,224,882)
14000	SR Solid Waste Projects	20680	PW SES - Street Env Services	12,509,982		(12,509,982)		
		80672	PW Bureau		12,757,808	12,757,808	13,125,473	367,665
14000 Total				12,509,982	12,757,808	247,826	13,125,473	367,665
15384	CPXCF COP Crit Reprs/Rcv Stmls	80500	PW Roof and Elevator Program		2,364,264	2,364,264		(2,364,264)
15384 Total				0	2,364,264	2,364,264	0	(2,364,264)
15680	CP SF Capital Planning	80672	PW Bureau		3,000,000	3,000,000		(3,000,000)
15680 Total				0	3,000,000	3,000,000	0	(3,000,000)
15794	Transbay CFD ST Pay-go Fund	18883	PW Complete Streets		1,000,000	1,000,000		(1,000,000)
15794 Total				0	1,000,000	1,000,000	0	(1,000,000)
17107	CPSIF COP Streets & Curbramps	80143	PW Curb Ramp Program	2,600,000	2,600,000			(2,600,000)
		80148	PW Street Resurfacing Program	29,900,000	29,900,000		7,000,000	(22,900,000)
17107 Total				32,500,000	32,500,000	0	7,000,000	(25,500,000)
21816	LHH COP Crit Reprs/Rcv Stmls	20756	HL Cooling Center		(60,686)	(60,686)		60,686
21816 Total				0	(60,686)	(60,686)	0	60,686
Continuing Projects - Authority Control Total				135,814,628	178,897,961	43,083,333	163,826,669	(15,071,292)
Grants Projects								
17210	CPSIF Street Impvt-Fed	10034075	PW Harvey Milk Plaza	500,000		(500,000)		
17210 Total				500,000	0	(500,000)	0	0
Grants Projects Total				500,000	0	(500,000)	0	0
Work Orders/Overhead								
10040	GF PW Work Order	207988	DPW Infrastructure	59,094,742		(59,094,742)		
		207989	DPW Buildings	29,168,116		(29,168,116)		
		207990	DPW Operations	62,744,594	61,944,328	(800,266)	61,496,428	(447,900)

Department: DPW Public Works

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Work Orders/Overhead								
		210937	DPW Support Services		19,473,128	19,473,128	30,463,036	10,989,908
		210938	DPW Proj Design and Developmnt		40,407,302	40,407,302	55,704,335	15,297,033
		210939	DPW Project Delivery		39,706,419	39,706,419	41,222,166	1,515,747
		229889	DPW Administration	364,269	1,331,527	967,258	1,424,874	93,347
10040 Total				151,371,721	162,862,704	11,490,983	190,310,839	27,448,135
13920	SR PW-Overhead	207988	DPW Infrastructure	21,663,337		(21,663,337)		
		207989	DPW Buildings	11,923,964		(11,923,964)		
		207990	DPW Operations	30,084,114	27,489,142	(2,594,972)	27,705,828	216,886
		210937	DPW Support Services		11,235,793	11,235,793	18,032,108	6,796,315
		210938	DPW Proj Design and Developmnt		15,331,783	15,331,783	20,231,000	4,899,217
		210939	DPW Project Delivery		12,583,873	12,583,873	12,671,754	87,881
		229889	DPW Administration	56,535,087	55,271,511	(1,263,576)	58,292,063	3,020,552
			Transfer Adjustment - Uses	(110,835,632)	(114,712,846)	(3,877,214)	(131,438,385)	(16,725,539)
13920 Total				9,370,870	7,199,256	(2,171,614)	5,494,368	(1,704,888)
13940	SR PW Paid Time Off	207988	DPW Infrastructure	13,918,688		(13,918,688)		
		207989	DPW Buildings	7,825,623		(7,825,623)		
		207990	DPW Operations	18,403,651	20,249,082	1,845,431	25,708,731	5,459,649
		210937	DPW Support Services		2,514,359	2,514,359	2,913,159	398,800
		210938	DPW Proj Design and Developmnt		9,652,999	9,652,999	10,892,744	1,239,745
		210939	DPW Project Delivery		9,728,982	9,728,982	10,636,701	907,719
		229889	DPW Administration	6,704,322	6,338,719	(365,603)	6,661,262	322,543
			Transfer Adjustment - Uses	(38,223,889)	(45,898,462)	(7,674,573)	(56,812,597)	(10,914,135)
13940 Total				8,628,395	2,585,679	(6,042,716)	0	(2,585,679)
Work Orders/Overhead Total								
				169,370,986	172,647,639	3,276,653	195,805,207	23,157,568
Continuing Projects - Project Control								
13870	Grants; NonProject; Cont Sta	10034075	PW Harvey Milk Plaza	121,500	15,000	(106,500)		(15,000)
13870 Total				121,500	15,000	(106,500)	0	(15,000)
17220	CPSIF Street Impvmt-Sta	10037693	PW SOMA Tree Nursery	12,749		(12,749)		
		10043231	PW CCEP Clean CA Grant		580,000	580,000		(580,000)
17220 Total				12,749	580,000	567,251	0	(580,000)

Department: DPW Public Works

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Project Control								
Continuing Projects - Project Control Total				134,249	595,000	460,751	0	(595,000)
Total Uses of Funds				428,513,379	486,183,940	57,670,561	503,962,891	17,778,951

Department: REC Recreation And Park Commission

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>					
Salaries	105,117,140	111,544,650	6,427,510	116,171,894	4,627,244
Mandatory Fringe Benefits	44,124,982	47,693,905	3,568,923	51,151,086	3,457,181
Non-Personnel Services	20,611,127	22,511,114	1,899,987	21,818,002	(693,112)
Capital Outlay	23,018,269	99,739,305	76,721,036	21,658,702	(78,080,603)
City Grant Program	2,584,356	2,589,572	5,216	2,677,287	87,715
Debt Service	7,325,731	7,316,089	(9,642)	5,318,972	(1,997,117)
Facilities Maintenance	6,389,801	3,260,984	(3,128,817)	3,448,703	187,719
Materials & Supplies	6,335,383	7,051,584	716,201	7,051,585	1
Other Support/Care of Persons		4,000,000	4,000,000	2,000,000	(2,000,000)
Programmatic Projects	9,043,068	10,114,366	1,071,298	9,769,634	(344,732)
Services Of Other Depts	38,814,841	40,357,284	1,542,443	43,790,880	3,433,596
Overhead and Allocations	(563,684)	(2,032,559)	(1,468,875)	(2,297,741)	(265,182)
Transfers Out	13,124,519	6,184,017	(6,940,502)	6,300,958	116,941
Intrafund Transfers Out	13,214,051	11,192,250	(2,021,801)	11,311,177	118,927
Transfer Adjustment - Uses	(26,338,570)	(17,376,267)	8,962,303	(21,445,973)	(4,069,706)
Total Uses by Chart of Accounts	262,801,014	354,146,294	91,345,280	278,725,166	(75,421,128)

Sources Summary

Property Taxes	79,330,000	76,590,000	(2,740,000)	77,580,000	990,000
Intergovernmental: Other	3,765,819	4,376,436	610,617	4,233,358	(143,078)
Intergovernmental: State	145,000	145,000		145,000	
Charges for Services	50,283,427	54,379,545	4,096,118	54,804,795	425,250
Rents & Concessions	22,776,017	30,333,967	7,557,950	38,020,280	7,686,313
Other Revenues	1,485,170	73,148,715	71,663,545	1,242,898	(71,905,817)
Interest & Investment Income	(57,212)	(57,414)	(202)	(57,414)	
Expenditure Recovery	5,920,395	8,834,289	2,913,894	9,560,820	726,531
IntraFund Transfers In	13,214,051	11,192,250	(2,021,801)	11,311,177	118,927
Transfers In	13,124,519	12,684,017	(440,502)	8,300,958	(4,383,059)
Beg Fund Balance - Budget Only	9,039,015	8,395,735	(643,280)	5,218,590	(3,177,145)
Transfer Adjustment-Source	(26,338,570)	(17,376,267)	8,962,303	(21,445,973)	(4,069,706)

Department: REC Recreation And Park Commission

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
General Fund Support		90,113,383	91,500,021	1,386,638	89,810,677	(1,689,344)
Total Sources by Chart of Accounts		262,801,014	354,146,294	91,345,280	278,725,166	(75,421,128)
Fund Summary						
City Facilities Improvement Fd		375,000	4,136,000	3,761,000		(4,136,000)
Culture and Recreation Fund		14,329,278	81,786,007	67,456,729	11,883,900	(69,902,107)
Community / Neighborhood Dev			1,160,000	1,160,000		(1,160,000)
General Fund		147,283,708	158,345,958	11,062,250	165,103,473	6,757,515
Gift and Other Exp Trust Fund		794,033	433,435	(360,598)	433,435	
Golf Fund		22,094,371	24,239,981	2,145,610	25,258,191	1,018,210
Open Space and Park Fund		77,924,624	84,044,913	6,120,289	76,046,167	(7,998,746)
Total Uses by Funds		262,801,014	354,146,294	91,345,280	278,725,166	(75,421,128)

Division Summary

REC Partnership		1,476,376	1,476,376		1,553,231	76,855
REC Operations		240,538,040	250,595,165	10,057,125	252,324,942	1,729,777
REC Permits & Property			5,280,477	5,280,477	5,536,559	256,082
REC Policy & Public Affairs			5,590,543	5,590,543	5,831,103	240,560
REC Admin Services		1,328,104	(2,299,078)	(3,627,182)	(2,625,538)	(326,460)
REC Zoo		4,000,000		(4,000,000)		
REC Capital Division		16,934,870	93,502,811	76,567,941	16,104,869	(77,397,942)
Total Uses by Division		262,801,014	354,146,294	91,345,280	278,725,166	(75,421,128)

Reserved Appropriations

Mayor Reserves						
10024377	RP Zoo Operations Project				2,000,000	
Mayor Reserves: Total			0		2,000,000	

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27

Operating

Department: REC Recreation And Park Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	44,683,466	48,303,466	3,620,000	50,268,797	1,965,331
			Mandatory Fringe Benefits	18,704,832	20,846,776	2,141,944	22,243,233	1,396,457
			Non-Personnel Services	3,027,041	3,288,297	261,256	3,288,297	
			City Grant Program	2,500,921	2,506,137	5,216	2,593,852	87,715
			Materials & Supplies		35,000	35,000	35,000	
			Services Of Other Depts	19,701,216	20,438,476	737,260	23,125,113	2,686,637
			Overhead and Allocations	21,366,742	22,006,792	640,050	22,769,499	762,707
			Transfers Out	4,696,591	3,080,436	(1,616,155)	3,399,986	319,550
			Transfer Adjustment - Uses	(4,696,591)	(3,080,436)	1,616,155	(3,399,986)	(319,550)
10000 Total				109,984,218	117,424,944	7,440,726	124,323,791	6,898,847
11902	SR R&P-Marina -Annual		Salaries	1,258,968	1,212,594	(46,374)	1,273,639	61,045
			Mandatory Fringe Benefits	664,101	656,099	(8,002)	709,495	53,396
			Non-Personnel Services	410,433	206,600	(203,833)	206,600	
			Debt Service	1,458,020	1,458,020		1,458,020	
			Materials & Supplies	112,000	112,000		112,000	
			Services Of Other Depts	155,669	196,254	40,585	220,349	24,095
			Overhead and Allocations	648,330	627,740	(20,590)	650,173	22,433
			Intrafund Transfers Out	2,640,597	281,520	(2,359,077)	284,373	2,853
			Transfer Adjustment - Uses	(2,640,597)	(281,520)	2,359,077	(284,373)	(2,853)
11902 Total				4,707,521	4,469,307	(238,214)	4,630,276	160,969
12360	SR Golf Fund Annual		Salaries	4,708,098	5,564,161	856,063	5,820,015	255,854
			Mandatory Fringe Benefits	1,933,499	2,351,979	418,480	2,529,012	177,033
			Non-Personnel Services	6,938,804	7,769,369	830,565	7,765,576	(3,793)
			Materials & Supplies	656,101	723,101	67,000	723,101	
			Services Of Other Depts	3,918,466	4,164,896	246,430	4,654,001	489,105
			Overhead and Allocations	2,591,141	2,846,930	255,789	2,946,941	100,011
			Transfers Out	1,180,000		(1,180,000)		
			Intrafund Transfers Out	552,587		(552,587)		
			Transfer Adjustment - Uses	(1,732,587)		1,732,587		
12360 Total				20,746,109	23,420,436	2,674,327	24,438,646	1,018,210

Department: REC Recreation And Park Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
13370	SR Open Space&Park-Annual		Salaries	31,208,417	29,903,040	(1,305,377)	30,928,191	1,025,151
			Mandatory Fringe Benefits	14,127,108	13,776,168	(350,940)	14,849,735	1,073,567
			Non-Personnel Services		300,000	300,000		(300,000)
			Debt Service	4,539,520	4,531,869	(7,651)	2,531,502	(2,000,367)
			Other Support/Care of Persons		4,000,000	4,000,000	2,000,000	(2,000,000)
			Services Of Other Depts	297,753	452,298	154,545	298,121	(154,177)
			Overhead and Allocations	17,802,400	17,754,512	(47,888)	18,331,030	576,518
			Transfers Out	7,247,928	3,103,581	(4,144,347)	2,900,972	(202,609)
			Intrafund Transfers Out	9,949,426	10,827,026	877,600	10,941,426	114,400
			Transfer Adjustment - Uses	(17,197,354)	(13,930,607)	3,266,747	(17,676,236)	(3,745,629)
13370 Total				67,975,198	70,717,887	2,742,689	65,104,741	(5,613,146)
Operating Total				203,413,046	216,032,574	12,619,528	218,497,454	2,464,880

Annual Projects - Authority Control

10010	GF Annual Authority Ctrl	17856	Zoo Operations Project	4,000,000	4,000,000		3,610,681	(389,319)
		20134	Community Services Operating	222,439	222,439		222,439	
		20135	Mather Operating	540,113	540,113		540,113	
		20136	Cultural Arts Drama Operating	40,000		(40,000)		
		20137	Cultural Arts Gen Operating	91,195	131,195	40,000	131,195	
		20138	Cultural Arts Randall Operatin	36,141	36,141		36,141	
		20139	Cultural Arts Sharon Operating	42,000	42,000		42,000	
		20140	Botanical Operating	58,593	58,593		58,593	
		20141	Golden Gate Park Operating	1,424,481	1,335,012	(89,469)	1,344,505	9,493
		20142	Nursery Operating	63,400	63,400		63,400	
		20143	Int Pest Management Operating	78,387	78,387		78,387	
		20144	Leisure Services Operating	232,194	232,194		232,194	
		20146	Park Patrol Operating	172,988	172,988		172,988	
		20147	Park Service Area 1 Operating	262,157	317,157	55,000	317,157	
		20148	Park Service Area 2 Operating	263,934	318,934	55,000	318,934	
		20149	Park Service Area 3 Operating	183,428	238,428	55,000	238,428	
		20150	Park Service Area 4 Operating	174,158	229,158	55,000	229,158	

Department: REC Recreation And Park Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Annual Projects - Authority Control								
20151			Park Service Area 5 Operating	173,212	228,212	55,000	228,212	
20152			Park Service Area 6 Operating	175,463	230,463	55,000	230,463	
20156			Structural Maint Operating	1,189,600	1,257,739	68,139	1,257,739	
20158			Support Services Operating	482,013	382,013	(100,000)	382,013	
20159			Turf Operating	111,464	111,464		111,464	
20192			RP SM Operating Work Orders	482,710	499,605	16,895	517,091	17,486
20193			RP Capital Budget Baseline	850,000	800,000	(50,000)	800,000	
22486			Park Service Area 7 Operating	10,000	10,000		10,000	
22862			RP Music Concourse Acquisition	1,328,191	1,326,200	(1,991)	1,329,450	3,250
22974			Outdoor Rec	1,000	1,000		1,000	
10010 Total				12,689,261	12,862,835	173,574	12,503,745	(359,090)
13350	Open Space & Park-Annual Proj		Apprentice Operating	111,500	111,500		111,500	
20141			Golden Gate Park Operating		1,000,000	1,000,000	1,000,000	
20145			Natural Areas Operating	265,400	265,400		265,400	
20155			Planning Operating	40,000	40,000		40,000	
20157			Sports & Athletics Operating	450,768	450,768		450,768	
20160			Urban Forestry Operating	151,475	201,475	50,000	201,475	
20161			Volunteer Operating	530,902	530,902		530,902	
22430			Asset Management	30,000	30,000		30,000	
22974			Outdoor Rec	30,000	30,000		30,000	
13350 Total				1,610,045	2,660,045	1,050,000	2,660,045	0
Annual Projects - Authority Control Total				14,299,306	15,522,880	1,223,574	15,163,790	(359,090)
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl		Operating	2,636,711	2,606,001	(30,710)	2,606,000	(1)
20191			RP PUC Garage CO Repayment	104,781	104,781		104,781	
20193			RP Capital Budget Baseline	14,150,000	14,200,000	50,000	14,200,000	
20324			Sugar-Sweetened Beverages Tax	773	100,000	99,227		(100,000)
20361			RP Equipment	1,352,545	1,768,084	415,539	1,359,312	(408,772)
21673			Park Health and Safety	432,024	432,024		432,024	
80337			Park Support	13,000	13,000		13,000	

Department: REC Recreation And Park Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
10020 Total				18,689,834	19,223,890	534,056	18,715,117	(508,773)
10660	SR Downtown Park	14590	RP Downtown Park Fund		1,000,000	1,000,000		(1,000,000)
10660 Total				0	1,000,000	1,000,000	0	(1,000,000)
10880	SR Transit Center District	23288	RP 27 Transit Center Impact		160,000	160,000		(160,000)
10880 Total				0	160,000	160,000	0	(160,000)
11895	SR R&P Maintenance Fund	17379	Yerba Buena Gardens Project	316,137	325,621	9,484	335,390	9,769
19385			RP 11th Street And Natoma Park	200,000	200,000		200,000	
19387			RP Botanical Garden Improvemen	1,351,671	404,464	(947,207)	587,230	182,766
22063			GGP - Tennis Center	350,000	120,000	(230,000)	124,200	4,200
22486			Park Service Area 7 Operating	2,627,313	2,782,925	155,612	2,946,980	164,055
22496			RP Shipyard	1,138,506	1,593,511	455,005	1,286,378	(307,133)
22497			RP GGP Pagoda	300,000	300,000		300,000	
22945			RP 240 6th St Rent	115,000	115,000		115,000	
11895 Total				6,398,627	5,841,521	(557,106)	5,895,178	53,657
11900	SR R&P-Marina Yacht Harbor	18931	RP Marina Dbw Loan Reserve	93,628	81,520	(12,108)	84,373	2,853
18936			RP East Harbor Sediment Remedi		70,000,000	70,000,000		(70,000,000)
19034			RP Yacht Harbor-dredging	585,000	600,000	15,000	600,000	
19156			RP Yacht Harbor Facilities Mai	2,544,502	200,000	(2,344,502)	200,000	
11900 Total				3,223,130	70,881,520	67,658,390	884,373	(69,997,147)
12350	SR Golf Fund -Continuing	18953	RP Golf Program	552,587		(552,587)		
20643			RP Golf Maintenance Fund	795,675	819,545	23,870	819,545	
12350 Total				1,348,262	819,545	(528,717)	819,545	0
13360	SR Open Space-Continuing	18905	RP Open Space Acquisition	3,982,500	6,343,500	2,361,000	3,915,000	(2,428,500)
18927			RP Open Space Contingency	2,389,500	2,306,100	(83,400)	2,349,000	42,900
18928			RP Open Space Capital Program	1,692,381	1,742,381	50,000	1,742,381	
18944			RP Open Space Community Garden	275,000	275,000		275,000	
13360 Total				8,339,381	10,666,981	2,327,600	8,281,381	(2,385,600)
15680	CP SF Capital Planning	23391	RP 28 Bond Rec Center Assmnts		1,500,000	1,500,000		(1,500,000)
23392			RP 28 Bond Playground Assmnts		1,000,000	1,000,000		(1,000,000)
15680 Total				0	2,500,000	2,500,000	0	(2,500,000)

Department: REC Recreation And Park Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
15794	Transbay CFD ST Pay-go Fund	19021	RP Transit Center Community Im	375,000	1,636,000	1,261,000		(1,636,000)
15794 Total				375,000	1,636,000	1,261,000	0	(1,636,000)
Continuing Projects - Authority Control Total				38,374,234	112,729,457	74,355,223	34,595,594	(78,133,863)
Grants Projects								
11870	SR Culture & Rec Grants; C	10001169	RP National Aids Mem Grove		363,023	363,023	231,886	(131,137)
		10037373	RP Francisco Park Conservancy		230,636	230,636	242,187	11,551
11870 Total				0	593,659	593,659	474,073	(119,586)
14820	SR ETF-Gift	10001169	RP National Aids Mem Grove	139,746		(139,746)		
		10001172	RP Scholarship Fund - Misc	83,435	83,435		83,435	
		10001178	RP Misc. Donations-Budget Only	250,000	250,000		250,000	
		10001179	RP Hardly Strictly Bluegrass	100,000	100,000		100,000	
		10037373	RP Francisco Park Conservancy	220,852		(220,852)		
14820 Total				794,033	433,435	(360,598)	433,435	0
Grants Projects Total				794,033	1,027,094	233,061	907,508	(119,586)
Work Orders/Overhead								
10060	GF Work Order	207912	REC Operations	5,684,906	8,598,800	2,913,894	9,125,331	526,531
		262668	REC Capital Division	235,489	235,489		435,489	200,000
10060 Total				5,920,395	8,834,289	2,913,894	9,560,820	726,531
10080	GF Overhead-Recreation & Parks	176644	REC Partnership		1,476,376	1,476,376	1,553,231	76,855
		207912	REC Operations	5,789,987	3,188,774	(2,601,213)	3,328,808	140,034
		210891	REC Permits & Property		5,032,211	5,032,211	5,281,818	249,607
		232199	REC Admin Services	33,767,541	32,087,550	(1,679,991)	33,215,643	1,128,093
		262668	REC Capital Division	3,414,769	3,483,622	68,853	3,615,884	132,262
			Transfer Adjustment - Uses	(42,972,297)	(45,268,533)	(2,296,236)	(46,995,384)	(1,726,851)
10080 Total				0	0	0	0	0
Work Orders/Overhead Total				5,920,395	8,834,289	2,913,894	9,560,820	726,531
Total Uses of Funds				262,801,014	354,146,294	91,345,280	278,725,166	(75,421,128)

Department: RNT Rent Arbitration Board

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>						
Salaries		8,100,923	8,251,312	150,389	8,616,205	364,893
Mandatory Fringe Benefits		3,152,076	3,357,362	205,286	3,598,676	241,314
Non-Personnel Services		628,879	319,500	(309,379)	303,500	(16,000)
Materials & Supplies		82,605	28,900	(53,705)	28,900	
Services Of Other Depts		2,331,091	2,369,463	38,372	2,443,005	73,542
Overhead and Allocations		212,239	18,719	(193,520)	18,719	
Total Uses by Chart of Accounts		14,507,813	14,345,256	(162,557)	15,009,005	663,749

Sources Summary

Charges for Services		12,990,242	12,908,728	(81,514)	12,975,988	67,260
Beg Fund Balance - Budget Only		1,517,571	1,436,528	(81,043)	2,033,017	596,489
General Fund Support						

Total Sources by Chart of Accounts		14,507,813	14,345,256	(162,557)	15,009,005	663,749

Fund Summary

Community / Neighborhood Dev		14,507,813	14,345,256	(162,557)	15,009,005	663,749

Total Uses by Funds		14,507,813	14,345,256	(162,557)	15,009,005	663,749

Division Summary

RNT Rent Arbitration Board		14,507,813	14,345,256	(162,557)	15,009,005	663,749

Total Uses by Division		14,507,813	14,345,256	(162,557)	15,009,005	663,749

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10850	SR Rent Arbitration Board		Salaries	8,100,923	8,251,312	150,389	8,616,205	364,893
			Mandatory Fringe Benefits	3,152,076	3,357,362	205,286	3,598,676	241,314
			Non-Personnel Services	628,879	319,500	(309,379)	303,500	(16,000)
			Materials & Supplies	82,605	28,900	(53,705)	28,900	
			Services Of Other Depts	2,331,091	2,369,463	38,372	2,443,005	73,542

Department: RNT Rent Arbitration Board

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
			Overhead and Allocations	212,239	18,719	(193,520)	18,719	
10850	Total			14,507,813	14,345,256	(162,557)	15,009,005	663,749
Operating Total				14,507,813	14,345,256	(162,557)	15,009,005	663,749
Total Uses of Funds				14,507,813	14,345,256	(162,557)	15,009,005	663,749

Department: RET Retirement System

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>					
Salaries	30,091,396	32,876,467	2,785,071	34,508,334	1,631,867
Mandatory Fringe Benefits	10,333,727	11,376,970	1,043,243	12,216,187	839,217
Non-Personnel Services	6,653,881	8,695,703	2,041,822	9,244,579	548,876
Capital Outlay	12,719	12,719			(12,719)
Materials & Supplies	405,000	334,061	(70,939)	189,353	(144,708)
Services Of Other Depts	8,406,985	8,852,377	445,392	7,311,877	(1,540,500)
Total Uses by Chart of Accounts	55,903,708	62,148,297	6,244,589	63,470,330	1,322,033

Sources Summary

Charges for Services	2,163,002	2,415,417	252,415	2,350,197	(65,220)
Contributions Ret/HSS/HlthCare	53,203,176	58,541,022	5,337,846	59,922,075	1,381,053
Interest & Investment Income	287,530	845,358	557,828	845,358	
Expenditure Recovery	250,000	346,500	96,500	352,700	6,200
General Fund Support					

Total Sources by Chart of Accounts	55,903,708	62,148,297	6,244,589	63,470,330	1,322,033

Fund Summary

OPEB Trust Fund: Retiree Hlth	1,581,145	1,674,372	93,227	1,766,605	92,233
General Fund	2,163,002	2,415,417	252,415	2,350,197	(65,220)
Pension Trust Fund: SFERS	52,159,561	58,058,508	5,898,947	59,353,528	1,295,020
Total Uses by Funds	55,903,708	62,148,297	6,244,589	63,470,330	1,322,033

Division Summary

RET SF Deferred Comp Program	2,163,002	2,415,417	252,415	2,350,197	(65,220)
RET Health Care Trust	1,581,145	1,674,372	93,227	1,766,605	92,233
RET Retirement Services	20,025,886	22,331,359	2,305,473	22,383,198	51,839
RET Investment	13,921,985	15,458,298	1,536,313	16,467,420	1,009,122
RET Administration	18,211,690	20,268,851	2,057,161	20,502,910	234,059
Total Uses by Division	55,903,708	62,148,297	6,244,589	63,470,330	1,322,033

Reserved Appropriations

Mayor Reserves

Department: RET Retirement System

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
10024407	RS Employee Deferred Compensat		91,700		122,300	
10026788	RS Administration		903,400		1,193,800	
Mayor Reserves: Total			995,100		1,316,100	

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
31330	Employees Retirement Trust		Salaries	29,019,829	31,760,235	2,740,406	33,345,403	1,585,168
			Mandatory Fringe Benefits	9,947,169	10,964,885	1,017,716	11,774,621	809,736
			Non-Personnel Services	5,491,236	7,376,678	1,885,442	7,893,874	517,196
			Capital Outlay	12,719	12,719			(12,719)
			Materials & Supplies	400,000	317,961	(82,039)	180,453	(137,508)
			Services Of Other Depts	7,288,608	7,626,030	337,422	6,159,177	(1,466,853)
31330	Total			52,159,561	58,058,508	5,898,947	59,353,528	1,295,020
31440	Health Care-Prop B Trust Fund		Non-Personnel Services	931,145	995,825	64,680	1,001,905	6,080
			Materials & Supplies		2,000	2,000	2,000	
			Services Of Other Depts	650,000	676,547	26,547	762,700	86,153
31440	Total			1,581,145	1,674,372	93,227	1,766,605	92,233
Operating Total				53,740,706	59,732,880	5,992,174	61,120,133	1,387,253
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17410	RS Employee Deferred Compensat	2,163,002	2,415,417	252,415	2,350,197	(65,220)
10010	Total			2,163,002	2,415,417	252,415	2,350,197	(65,220)
Annual Projects - Authority Control Total				2,163,002	2,415,417	252,415	2,350,197	(65,220)
Total Uses of Funds				55,903,708	62,148,297	6,244,589	63,470,330	1,322,033

Department: SHF Sheriff

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>					
Salaries	189,352,641	208,425,230	19,072,589	213,709,190	5,283,960
Mandatory Fringe Benefits	84,330,564	92,406,181	8,075,617	95,063,419	2,657,238
Non-Personnel Services	8,746,637	15,358,713	6,612,076	13,953,915	(1,404,798)
Capital Outlay	5,443,992	4,931,637	(512,355)	5,429,478	497,841
City Grant Program	12,769,300	9,251,925	(3,517,375)	5,674,667	(3,577,258)
Debt Service	6,819,200	6,823,355	4,155	6,818,105	(5,250)
Materials & Supplies	9,704,297	9,545,065	(159,232)	8,810,184	(734,881)
Programmatic Projects	2,843,070	2,533,070	(310,000)		(2,533,070)
Services Of Other Depts	24,143,777	26,650,010	2,506,233	27,245,576	595,566
Overhead and Allocations	1,483,492	1,552,372	68,880	1,539,744	(12,628)
Total Uses by Chart of Accounts	345,636,970	377,477,558	31,840,588	378,244,278	766,720

Sources Summary

Intergovernmental: Federal	207,428	207,428			(207,428)
Intergovernmental: State	35,152,501	35,530,871	378,370	35,951,147	420,276
Charges for Services	1,194,582	1,194,582		1,194,582	
Fines, Forfeiture, & Penalties	50,000	50,000		49,989	(11)
Expenditure Recovery	32,693,275	36,036,077	3,342,802	36,196,481	160,404
Transfers In	257,698	189,880	(67,818)		(189,880)
Other Financing Sources		(1,000,000)	(1,000,000)		1,000,000
Beg Fund Balance - Budget Only	150,000	150,000			(150,000)
General Fund Support	275,931,486	305,118,720	29,187,234	304,852,079	(266,641)
Total Sources by Chart of Accounts	345,636,970	377,477,558	31,840,588	378,244,278	766,720

Fund Summary

City Facilities Improvement Fd		(1,000,000)	(1,000,000)		1,000,000
General Fund	342,564,761	376,114,797	33,550,036	377,068,560	953,763
Public Protection Fund	3,072,209	2,362,761	(709,448)	1,175,718	(1,187,043)
Total Uses by Funds	345,636,970	377,477,558	31,840,588	378,244,278	766,720

Division Summary

Department: SHF Sheriff

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
SHF Custody		164,811,975	174,373,741	9,561,766	179,606,265	5,232,524
SHF Field		83,584,104	88,412,171	4,828,067	90,205,955	1,793,784
SHF Planning		20,345,310	24,227,973	3,882,663	22,432,107	(1,795,866)
SHF Administration		76,895,581	90,463,673	13,568,092	85,999,951	(4,463,722)
Total Uses by Division		345,636,970	377,477,558	31,840,588	378,244,278	766,720

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	166,997,418	183,171,858	16,174,440	188,763,372	5,591,514
			Mandatory Fringe Benefits	75,153,930	82,900,590	7,746,660	85,223,976	2,323,386
			Non-Personnel Services	8,282,151	14,894,227	6,612,076	13,489,429	(1,404,798)
			Capital Outlay	740,000	955,944	215,944		(955,944)
			City Grant Program	11,904,254	8,374,969	(3,529,285)	4,786,191	(3,588,778)
			Debt Service	6,819,200	6,823,355	4,155	6,818,105	(5,250)
			Materials & Supplies	8,033,284	8,495,686	462,402	8,443,686	(52,000)
			Services Of Other Depts	24,143,777	26,650,010	2,506,233	27,245,576	595,566
10000 Total				302,074,014	332,266,639	30,192,625	334,770,335	2,503,696
Operating Total				302,074,014	332,266,639	30,192,625	334,770,335	2,503,696

Annual Projects - Authority Control

10010	GF Annual Authority Ctrl	15808	Shf - Facilites Maintenance	833,994	875,693	41,699	919,478	43,785
		17425	Msa Fit Program	4,049	4,049		4,049	
		17427	Violence Prevention Programmin	850,688	862,598	11,910	888,476	25,878
10010 Total				1,688,731	1,742,340	53,609	1,812,003	69,663
Annual Projects - Authority Control Total				1,688,731	1,742,340	53,609	1,812,003	69,663

Continuing Projects - Authority Control

10020	GF Continuing Authority Ctrl	15244	SH Roads & Urban Forestry	150,000	100,000	(50,000)	250,000	150,000
		19507	EM Public Safety Radio Syst &		2,190,000	2,190,000		(2,190,000)
		21788	SH Jail Monitoring System JMS	2,500,000		(2,500,000)		

Department: SHF Sheriff

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
		22250	SBJ Boiler Repair	500,000		(500,000)		
		22251	CJ3 Roof-Painting	600,000		(600,000)		
		22833	CJ3- Outdoor Recreation	250,000		(250,000)		
		22835	San Bruno Water Heaters	1,000,000	500,000	(500,000)	200,000	(300,000)
		23047	SH CJ2 and CJ3 Infrastr Upgrd	1,000,000	500,000	(500,000)	1,500,000	1,000,000
		23048	SH 425 7th St Steam Heat Exch	350,000		(350,000)		
		23049	SH CJ3 UPS Replacement		150,000	150,000	150,000	
		23369	CJ1, CJ2 & CJ3 Fire Life		1,000,000	1,000,000	1,000,000	
		23370	CJ3 Low Voltage Electrical		200,000	200,000	300,000	100,000
		23371	County Jail 3 Fire Mitigation		500,000	500,000	500,000	
		23372	CJ3 C.S. Water Pump #2		130,000	130,000		(130,000)
		23373	CJ3 Sewer Line Replacement		210,000	210,000		(210,000)
		23374	CJ3 Farm Infrast Upgrades				150,000	150,000
		23375	SBJ Water Line Repl				200,000	200,000
		23376	CJ3 Sewage Grinder Repl		60,000	60,000	60,000	
		23377	425 7th Street Roof & HVAC		150,000	150,000	200,000	50,000
		23389	CJ3 Annex Remodel		600,000	600,000		(600,000)
10020	Total			6,350,000	6,290,000	(60,000)	4,510,000	(1,780,000)
13520	SR DNA Id Fund -Prop 69-2004	17424	SH Sheriff Dna Identification	307,698	239,880	(67,818)	49,989	(189,891)
13520	Total			307,698	239,880	(67,818)	49,989	(189,891)
13660	SR Sheriff-State Authorized	17420	SH Ab1109 Sheriff Vehicle Main	68,156	68,156		68,156	
		17421	SH Ab1109 Sheriff Vehicle Repl	40,415	40,415		40,415	
		17422	SH Furniture & Equipment	306,959	306,959		306,959	
		17423	SH Ab709 - Sheriff Civil Admin	19,052	19,052		19,052	
13660	Total			434,582	434,582	0	434,582	0
13670	SR Sheriff-Inmate Program	17428	SH Sheriff Inmate Program	150,000	150,000			(150,000)
13670	Total			150,000	150,000	0	0	(150,000)
13690	SR Sheriff-Peace Offr Traing	17419	SH Peace Office Training	350,000	350,000		350,000	
13690	Total			350,000	350,000	0	350,000	0
15384	CPXCF COP Crit Reprs/Rcv Stmls	21806	SHF CJ2 Elevators CR	2,000,000		(2,000,000)		

Department: SHF Sheriff

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
15384 Total								
Continuing Projects - Authority Control Total				0	(1,000,000)	(1,000,000)	0	1,000,000
Grants Projects								
13550	SR Public Protection-Grant							
		10040970	CH FY25-26 Federal JAG Grant	14,358		(14,358)		
		10041125	SH FY25-26 CSA STC Grant	297,988		(297,988)		
		10042164	CH FY26-27 Federal JAG Grant		14,358	14,358		(14,358)
		10042222	SH FY26-27 CSA STC Grant		297,990	297,990		(297,990)
		10043229	SH FY27-28 CSA STC Grant				341,147	341,147
13550 Total				312,346	312,348	2	341,147	28,799
13560	SR Homeland Security							
		10042233	SHFCY25 UASI NCRIC Project	193,070		(193,070)		
		10042235	SHFCY26 UASI NCRIC Project		193,070	193,070		(193,070)
13560 Total				193,070	193,070	0	0	(193,070)
13720	SR Public Protection-Grant Sta							
		10038289	CH FY23-24 SFCOPS Program	641,632		(641,632)		
		10041004	CH FY25-26 SFCOPS Program		682,881	(682,881)		
		10042166	CH FY26-27 SFCOPS Program		682,881	682,881		(682,881)
13720 Total				1,324,513	682,881	(641,632)	0	(682,881)
Grants Projects Total				1,829,929	1,188,299	(641,630)	341,147	(847,152)
Work Orders/Overhead								
10060	GF Work Order							
		210738	SHF Field	31,931,501	35,583,837	3,652,336	35,732,357	148,520
		232331	SHF Administration	520,515	231,981	(288,534)	243,865	11,884
10060 Total				32,452,016	35,815,818	3,363,802	35,976,222	160,404
Work Orders/Overhead Total				32,452,016	35,815,818	3,363,802	35,976,222	160,404
Total Uses of Funds				345,636,970	377,477,558	31,840,588	378,244,278	766,720

Department: CRT Superior Court

		2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>						
Mandatory Fringe Benefits		665,000	665,000		665,000	
Non-Personnel Services		32,514,508	33,345,934	831,426	33,661,323	315,389
Services Of Other Depts		21,000		(21,000)		
Total Uses by Chart of Accounts		33,200,508	34,010,934	810,426	34,326,323	315,389
<u>Sources Summary</u>						
General Fund Support		33,200,508	34,010,934	810,426	34,326,323	315,389
Total Sources by Chart of Accounts		33,200,508	34,010,934	810,426	34,326,323	315,389
<u>Fund Summary</u>						
General Fund		33,200,508	34,010,934	810,426	34,326,323	315,389
Total Uses by Funds		33,200,508	34,010,934	810,426	34,326,323	315,389
<u>Division Summary</u>						
CRT Superior Court		33,200,508	34,010,934	810,426	34,326,323	315,389
Total Uses by Division		33,200,508	34,010,934	810,426	34,326,323	315,389

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Mandatory Fringe Benefits	665,000	665,000		665,000	
			Non-Personnel Services	32,514,508	33,345,934	831,426	33,661,323	315,389
			Services Of Other Depts	21,000		(21,000)		
10000 Total				33,200,508	34,010,934	810,426	34,326,323	315,389
Operating Total				33,200,508	34,010,934	810,426	34,326,323	315,389
Total Uses of Funds				33,200,508	34,010,934	810,426	34,326,323	315,389

Department: TTX Treasurer/Tax Collector

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>					
Salaries	24,518,999	24,743,069	224,070	25,400,846	657,777
Mandatory Fringe Benefits	9,673,274	9,713,186	39,912	10,105,363	392,177
Non-Personnel Services	9,977,480	6,842,513	(3,134,967)	6,157,109	(685,404)
Materials & Supplies	66,717	75,049	8,332	75,049	
Programmatic Projects	4,870,000	810,000	(4,060,000)	826,118	16,118
Services Of Other Depts	7,346,133	7,765,632	419,499	7,868,722	103,090
Total Uses by Chart of Accounts	56,452,603	49,949,449	(6,503,154)	50,433,207	483,758
<u>Sources Summary</u>					
Property Taxes	800,000	700,000	(100,000)	700,000	
Intergovernmental: Other	35,000	35,000		35,000	
Charges for Services	4,473,337	4,826,938	353,601	4,727,093	(99,845)
Other Revenues	874,639	754,215	(120,424)	683,409	(70,806)
Interest & Investment Income	7,007,745	7,200,556	192,811	7,200,556	
Expenditure Recovery	19,539,650	14,958,844	(4,580,806)	15,035,365	76,521
General Fund Support	23,722,232	21,473,896	(2,248,336)	22,051,784	577,888
Total Sources by Chart of Accounts	56,452,603	49,949,449	(6,503,154)	50,433,207	483,758
<u>Fund Summary</u>					
General Fund	55,637,964	49,255,234	(6,382,730)	49,809,798	554,564
General Services Fund	814,639	694,215	(120,424)	623,409	(70,806)
Total Uses by Funds	56,452,603	49,949,449	(6,503,154)	50,433,207	483,758
<u>Division Summary</u>					
TTX Impact	6,985,787	4,342,271	(2,643,516)	3,876,756	(465,515)
TTX Management	6,631,609	6,185,830	(445,779)	5,487,079	(698,751)
TTX Treasury	6,701,755	6,541,310	(160,445)	6,834,428	293,118
TTX Collection	36,133,452	32,880,038	(3,253,414)	34,234,944	1,354,906
Total Uses by Division	56,452,603	49,949,449	(6,503,154)	50,433,207	483,758
<u>Uses of Funds Detail Appropriation</u>					

Department: TTX Treasurer/Tax Collector

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	13,577,424	13,427,497	(149,927)	13,360,824	(66,673)
			Mandatory Fringe Benefits	5,977,116	5,860,053	(117,063)	5,989,131	129,078
			Non-Personnel Services	2,965,039	2,885,039	(80,000)	2,885,039	
			Materials & Supplies	66,717	65,049	(1,668)	65,049	
			Services Of Other Depts	3,101,945	3,169,093	67,148	3,255,584	86,491
			Overhead and Allocations	(600,279)	(681,588)	(81,309)	(681,588)	
10000 Total				25,087,962	24,725,143	(362,819)	24,874,039	148,896
Operating Total				25,087,962	24,725,143	(362,819)	24,874,039	148,896
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17617	Bank On San Francisco Project	699,759	406,095	(293,664)	421,372	15,277
		17622	Kinder2College Annual Project	1,588,023	1,768,916	180,893	1,838,126	69,210
10010 Total				2,287,782	2,175,011	(112,771)	2,259,498	84,487
Annual Projects - Authority Control Total				2,287,782	2,175,011	(112,771)	2,259,498	84,487
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	17621	TX Gross Receipts Tax Implemen	7,222,570	7,396,236	173,666	7,640,896	244,660
		21854	First Year Free	2,500,000		(2,500,000)		
		22844	TTX - Business Tax Application	1,500,000		(1,500,000)		
10020 Total				11,222,570	7,396,236	(3,826,334)	7,640,896	244,660
Continuing Projects - Authority Control Total				11,222,570	7,396,236	(3,826,334)	7,640,896	244,660
Grants Projects								
12550	SR Grants; GSF Continuing	10041073	TX-FJP SF Foundation	75,000		(75,000)		
		10042248	TX-EJC Heluna FY25-26	531,076		(531,076)		
		10042249	TX-OFE Mott FYE26 & FYE27	208,563	201,448	(7,115)		(201,448)
		10042250	TX-EJC Heluna FY26-27		417,767	417,767		(417,767)
		10043319	TX-EJC Heluna FY27-28				448,824	448,824
		10043328	TX-FJP SF Foundation FY27-29		75,000	75,000		(75,000)
		10043329	TX-OFE Mott FY28-FY30				174,585	174,585
12550 Total				814,639	694,215	(120,424)	623,409	(70,806)
Grants Projects Total				814,639	694,215	(120,424)	623,409	(70,806)

Department: TTX Treasurer/Tax Collector

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Work Orders/Overhead								
10060	GF Work Order	210663	TTX Impact	1,383,339	1,473,018	89,679	993,822	(479,196)
		232346	TTX Management	26,177	28,271	2,094	30,533	2,262
		232350	TTX Treasury	1,053,279	1,057,398	4,119	1,115,586	58,188
		232360	TTX Collection	14,576,855	12,400,157	(2,176,698)	12,895,424	495,267
10060 Total				17,039,650	14,958,844	(2,080,806)	15,035,365	76,521
Work Orders/Overhead Total				17,039,650	14,958,844	(2,080,806)	15,035,365	76,521
Total Uses of Funds				56,452,603	49,949,449	(6,503,154)	50,433,207	483,758

Department: WAR War Memorial

	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
<u>Uses Summary</u>					
Salaries	8,462,597	8,377,453	(85,144)	8,740,593	363,140
Mandatory Fringe Benefits	3,650,688	3,777,588	126,900	4,065,558	287,970
Non-Personnel Services	1,152,450	2,971,838	1,819,388	1,277,450	(1,694,388)
Capital Outlay	705,313	(1,073,685)	(1,778,998)	977,608	2,051,293
Debt Service	8,531,375	8,528,964	(2,411)	8,527,064	(1,900)
Materials & Supplies	577,841	575,000	(2,841)	575,000	
Services Of Other Depts	9,262,206	8,517,958	(744,248)	9,128,376	610,418
Total Uses by Chart of Accounts	32,342,470	31,675,116	(667,354)	33,291,649	1,616,533
<u>Sources Summary</u>					
Charges for Services	1,201,423	1,256,698	55,275	1,331,795	75,097
Rents & Concessions	3,970,444	4,252,062	281,618	4,373,944	121,882
Other Revenues	300,735	70,000	70,000	85,000	15,000
Expenditure Recovery		318,779	18,044	325,155	6,376
Transfers In	17,246,078	16,813,497	(432,581)	17,483,583	670,086
Other Financing Sources		(2,614,264)	(2,614,264)		2,614,264
Beg Fund Balance - Budget Only	551,285	2,563,581	2,012,296	654,940	(1,908,641)
General Fund Support	9,072,505	9,014,763	(57,742)	9,037,232	22,469
Total Sources by Chart of Accounts	32,342,470	31,675,116	(667,354)	33,291,649	1,616,533
<u>Fund Summary</u>					
City Facilities Improvement Fd		(2,614,264)	(2,614,264)		2,614,264
General Fund	9,072,505	9,014,763	(57,742)	9,037,232	22,469
War Memorial Fund	23,269,965	25,274,617	2,004,652	24,254,417	(1,020,200)
Total Uses by Funds	32,342,470	31,675,116	(667,354)	33,291,649	1,616,533
<u>Division Summary</u>					
WAR War Memorial	32,342,470	31,675,116	(667,354)	33,291,649	1,616,533
Total Uses by Division	32,342,470	31,675,116	(667,354)	33,291,649	1,616,533

Uses of Funds Detail Appropriation

Department: WAR War Memorial

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Proposed Budget	2026-27 Change From 2025-26	2027-28 Proposed Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Debt Service	8,531,375	8,528,964	(2,411)	8,527,064	(1,900)
			Services Of Other Depts	541,130	485,799	(55,331)	510,168	24,369
10000 Total				9,072,505	9,014,763	(57,742)	9,037,232	22,469
14670	SR War Memorial-Operating		Salaries	8,462,597	8,377,453	(85,144)	8,740,593	363,140
			Mandatory Fringe Benefits	3,650,688	3,777,588	126,900	4,065,558	287,970
			Non-Personnel Services	1,152,450	1,277,450	125,000	1,277,450	
			Materials & Supplies	577,841	575,000	(2,841)	575,000	
			Services Of Other Depts	8,721,076	8,032,159	(688,917)	8,618,208	586,049
14670 Total				22,564,652	22,039,650	(525,002)	23,276,809	1,237,159
Operating Total				31,637,157	31,054,413	(582,744)	32,314,041	1,259,628
Annual Projects - Authority Control								
14680	SR WAR - Annual Authority Ctrl	15835	War - Facility Maintenance	705,313	1,053,900	348,587	777,608	(276,292)
14680 Total				705,313	1,053,900	348,587	777,608	(276,292)
Annual Projects - Authority Control Total				705,313	1,053,900	348,587	777,608	(276,292)
Continuing Projects - Authority Control								
14690	SR WAR Cont Authority Ctrl	15684	WM War Memorial Reserve Fund		877,265	877,265		(877,265)
		15703	WM Opera House Renewal Project		800,000	800,000		(800,000)
		19596	WM War Memorial - Davies Sympy				200,000	200,000
14690 Total				0	1,677,265	1,677,265	200,000	(1,477,265)
14700	SR War Mem Consn Equip Rplm	16462	WM War Memorial Cerf Project		3,802	3,802		(3,802)
14700 Total				0	3,802	3,802	0	(3,802)
14720	SR War Memorial Reserve	16461	WM War Memorial Projects		500,000	500,000		(500,000)
14720 Total				0	500,000	500,000	0	(500,000)
15384	CPXCF COP Crit Reprs/Rcv Stmls	21809	WAR Davies Hall Elevators CR		(2,614,264)	(2,614,264)		2,614,264
15384 Total				0	(2,614,264)	(2,614,264)	0	2,614,264
Continuing Projects - Authority Control Total				0	(433,197)	(433,197)	200,000	633,197
Total Uses of Funds				32,342,470	31,675,116	(667,354)	33,291,649	1,616,533

DETAIL OF RESERVES

Detail of Contribution to Budgetary Reserves

BUDGETARY RESERVES

	FY 2026-27		FY 2027-28	
Unappropriated Designed Reserves - (require subsequent Board appropriation to spend)				
GENERAL CITY RESPONSIBILITY - DESIGNATED FOR GENERAL RESERVE	\$	41,490,000	\$	16,930,000
GENERAL CITY RESPONSIBILITY - FEDERAL STATE REV RISK RESERVE	\$	2,228,990	\$	-
PUBLIC WORKS - DESIGNATED FOR GENERAL RESERVE	\$	1,268,442	\$	18,236,886
PUC WTR WATER ENTERPRISE - DESIGNATED FOR GENERAL RESERVE	\$	9,624,922	\$	11,180,006
Subtotal - Unappropriated Designated Reserves	\$	54,612,354	\$	46,346,892
Appropriated Reserves				
GENERAL CITY RESPONSIBILITY - RESERVE FOR LITIGATION	\$	11,000,000	\$	11,000,000
GENERAL CITY RESPONSIBILITY - RESERVE FOR TECHNICAL ADJS	\$	5,000,000	\$	5,000,000
GENERAL CITY RESPONSIBILITY - SALARIES AND BENEFITS	\$	27,797,430	\$	26,576,392
PORT - GENERAL RESERVE	\$	17,092,881	\$	1,360,000
PUC HHP CLEANPOWERSF - RESERVE FOR CAPTL IMPROVEMENT	\$	72,928	\$	140,712
PUC HHP HETCH HETCHY WATER & POWER - RESERVE FOR CAPTL IMPROVEMENT	\$	101,395,076	\$	131,736,865
PUC WTR WATER ENTERPRISE - RESERVE FOR CAPTL IMPROVEMENT	\$	65,705,483	\$	71,606,345
PUC WVE WASTEWATER ENTERPRISE - RESERVE FOR CAPTL IMPROVEMENT	\$	81,902,693	\$	91,397,722
Subtotal - Designated Reserves	\$	309,966,491	\$	338,818,036
Total Budgetary Reserves	\$	364,578,845	\$	385,164,928

APPROPRIATION RESERVES

Department Reserve Description	FY 2026-27	FY 2027-28	Releasing Authority	Reserve Reason/ Follow up Action Required
ECONOMIC AND WORKFORCE DEVELOPMENT ZONING & CONST RELF	\$ 1,800,000	\$ 1,800,000	MAYOR	Pending programmatic policy
MUNICIPAL TRANSPORTATION AGENCY CAP PROJECTS PROP B	\$ 17,000,000	\$ -	CONTROLLER	Pending approval of ballot measure & receipt of revenue
MUNICIPAL TRANSPORTATION AGENCY CFD PAY-GO-FUND	\$ 210,000	\$ -	CONTROLLER	Pending receipt of revenue
MUNICIPAL TRANSPORTATION AGENCY PERSONNEL	\$ -	\$ 321,000,000	CONTROLLER	Pending approval of ballot measure & receipt of revenue
MUNICIPAL TRANSPORTATION AGENCY SS CAP TSF SSD	\$ 956	\$ 26,300	CONTROLLER	Pending receipt of revenue
MUNICIPAL TRANSPORTATION AGENCY TS CAP TSF TRANSIT	\$ 10,931	\$ 298,067	CONTROLLER	Pending receipt of revenue
PORT RP WATERFRONT PARKS	\$ 1,302,934	\$ -	CONTROLLER	Pending receipt of revenue
PORT WATERFRONT PARKS	\$ 215,880	\$ -	CONTROLLER	Pending receipt of revenue
PUBLIC WORKS CURB RAMP PROGRAM	\$ 2,600,000	\$ -	CONTROLLER	Pending receipt of revenue
PUBLIC WORKS ROOF AND ELEVATOR PROGRAM	\$ 2,614,264	\$ -	CONTROLLER	Pending receipt of revenue
PUBLIC WORKS STREET RESURFACING PROGRAM	\$ 29,900,000	\$ 6,986,000	CONTROLLER	Pending receipt of revenue
RECREATION AND PARK COMMISSION ZOO LOAN	\$ -	\$ 2,000,000	MAYOR	Pending quarterly reports & financial sustainability plan
RETIREMENT SYSTEM LEASE	\$ 995,100	\$ 1,316,100	MAYOR	Pending real estate determination
Grand Total	\$ 56,650,065	\$ 333,426,467		

ADMINISTRATIVE PROVISIONS

SECTION 3. General Authority.

The Controller is hereby authorized and directed to set up appropriate accounts for the items of receipts and expenditures appropriated herein.

SECTION 3.1 Two-Year Budget.

For departments for which the Board of Supervisors has authorized, or the Charter requires, a fixed two-year budget, appropriations in this ordinance shall be available for allotment by the Controller on July 1st of the fiscal year in which appropriations have been approved. The Controller is authorized to adjust the two-year budget to reflect transfers and substitutions consistent with City's policies and restrictions for such transfers. The Controller is further authorized to make adjustments to the second year budgets consistent with Citywide estimates for salaries, fringe benefits, and work orders.

SECTION 4. Interim Budget Provisions.

All funds for equipment and new capital improvements shall be held in reserve until final enactment of the budget. No new equipment or capital improvements shall be authorized during the interim period other than equipment or capital improvements that, in the discretion of the Controller, is reasonably required for the continued operation of existing programs or projects previously approved by the Board of Supervisors. Authorization for the purchase of such equipment may be approved by the Board of Supervisors.

During the period of the interim Annual Appropriation Ordinance and interim Annual Salary Ordinance, no transfer of funds within a department shall be permitted without approval of the Controller, Mayor's Budget Director and the Chair of the Budget and Finance Committee.

When the Budget and Finance Committee or Budget and Appropriations Committee reserves selected expenditure items pending receipt of additional information from departments, upon receipt of the required information to the satisfaction of that committee, the Controller may release the previously reserved funds with no further action required by the Board of Supervisors.

If the Budget and Finance Committee or Budget and Appropriations Committee recommends a budget that increases funding that was deleted in the Mayor's Budget, the Controller shall have the authority to continue to pay these expenses until final enactment of the budget.

SECTION 4.1 Interim Budget – Positions.

No new position may be filled in the interim period with the exception of those positions which in the discretion of the Controller are critical for the operation of existing programs, are for projects previously approved by the Board of Supervisors, are required for emergency operations, are positions that would result in a net increase in revenues, or are positions required to comply with law. New positions shall be defined as those positions that are enumerated in the Mayor's budget for the current fiscal year but were not enumerated in the appropriation and salary ordinances for the prior fiscal year, as amended, through June 30 of the prior fiscal year. In the event the Mayor has approved the reclassification of a position in the department's budget for the current fiscal year, the

Controller shall process a temporary or “tx” requisition at the request of the department and subject to approval of the Human Resources Director. Such action will allow for the continued employment of the incumbent in their former position pending action on the proposed reclassifications.

If the Budget and Finance Committee or Budget and Appropriations Committee of the Board of Supervisors recommends a budget that reinstates positions that were deleted in the Mayor’s Budget, the Controller and the Human Resources Director shall have the authority to continue to employ and pay the salaries of the reinstated positions until final enactment of the budget.

SECTION 5. Transfers of Functions and Duties.

Where revenues for any fund or department are herein provided by transfer from any other fund or department, or where a duty or a performance has been transferred from one department to another, the Controller is authorized and directed to make the related transfer of funds, provided further, that where revenues for any fund or department are herein provided by transfer from any other fund or department in consideration of departmental services to be rendered, in no event shall such transfer of revenue be made in excess of the actual cost of such service.

Where a duty or performance has been transferred from one department to another or departmental reorganization is effected as provided in the Charter, in addition to any required transfer of funds, the Controller and Human Resources Director are authorized to make any personnel transfers or reassignments between the affected departments and appointing officers at a mutually convenient time, not to exceed 100 days from the effective date of the ordinance or Mayoral memorandum transferring the duty or function. The Controller, the Human Resources Director and Clerk of the Board of Supervisors, with assistance of the City Attorney, are hereby authorized and directed to make such changes as may be necessary to conform to all applicable ordinances to reflect said reorganization, transfer of duty or performance between departments.

SECTION 5.1 Agencies Organized Under One Department.

Where one or more offices or agencies are organized under a single appointing officer or department head, the component units may continue to be shown as separate agencies for budgeting and accounting purposes to facilitate reporting. However, the entity shall be considered a single department for purposes of employee assignment and seniority, position transfers, and transfers of monies among funds within the department, and reappropriation of funds.

SECTION 5.2 Continuing Funds Appropriated.

In addition to the amount provided from taxes, the Controller shall make available for expenditure the amount of actual receipts from special funds whose receipts are continuously appropriated as provided in the Municipal Codes.

SECTION 5.3 Multi-Year Revenues.

In connection with money received in one fiscal year for departmental services to be performed in a subsequent year, the Controller is authorized to establish an account for depositing revenues that are applicable to the ensuing fiscal year. Said revenue shall be carried forward and become a part of the funds available for appropriation in said ensuing fiscal year.

SECTION 5.4 Contracting Funds.

All money received in connection with contracts under which a portion of the moneys received is to be paid to the contractors and the remainder of the moneys received inures to the City shall be deposited in the Treasury.

(a) That portion of the money received that under the terms of the contract inures to the City shall be deposited to the credit of the appropriate fund.

(b) That portion of the money received that under the terms of the contracts is to be paid to the contractor shall be deposited in special accounts and is hereby appropriated for said purposes.

SECTION 5.5 Real Estate Services.

Rents received from properties acquired or held in trust for specific purposes are hereby appropriated to the extent necessary for maintenance of said properties, including services of the General Services Agency.

Moneys received from lessees, tenants, or operators of City-owned property for the specific purpose of real estate services relative to such leases or operating agreements are hereby appropriated to the extent necessary to provide such services.

SECTION 5.6 Collection Services.

In any contracts for the collection of unpaid bills for services rendered to clients, patients, or both by the Department of Public Health in which said unpaid bills have not become delinquent pursuant to Article V of Chapter 10 of the Administrative Code, the Controller is hereby authorized to adjust the estimated revenues and expenditures of the various divisions and institutions of the Department of Public Health to record such recoveries. Any percentage of the amounts, not to exceed 25%, recovered from such unpaid bills by a contractor is hereby appropriated to pay the costs of said contract. The Controller is authorized and is hereby directed to establish appropriate accounts to record total collections and contract payments relating to such unpaid bills.

SECTION 5.7 Contract Amounts Based on Savings.

When the terms of a contract provide for payment amounts to be determined by a percentage of cost savings or previously unrecognized revenues, such amounts as are actually realized from either said cost savings or unrecognized revenues are hereby appropriated to the extent necessary to pay contract amounts due. The Controller is authorized and is hereby directed to establish appropriate accounts to record such transactions.

SECTION 6. Bond Interest and Redemption.

In the event that estimated receipts from other than utility revenues, but including amounts from ad-valorem taxes, shall exceed the actual requirements for bond interest and redemption, said excess shall be transferred to a General Bond Interest and Redemption Reserve account. The Bond Interest and Redemption Reserve is hereby appropriated to meet debt service requirements including printing of bonds, cost of bond rating services, funds due to the Internal Revenue Service, and the legal opinions approving the validity of bonds authorized to be sold not otherwise provided for herein.

Issuance, legal, and financial advisory service costs, including the reimbursement of departmental services in connection therewith, for debt instruments issued by the City, to the extent approved by the Board of Supervisors in authorizing the debt, may be paid from the proceeds of such debt and are hereby appropriated for said purposes.

To the extent bond rating fees are incurred and payable prior to the issuance of Board of Supervisors authorized Certificates of Participation due to unexpected changes in market conditions causing a delay in issuance, such fees may be paid from funds appropriated for annual Certificates of Participation debt service that exceed the actual requirements for bond interest and redemption.

SECTION 7. Allotment Controls.

Since several items of expenditures herein appropriated are based on estimated receipts, income, or revenues which may not be fully realized, it shall be incumbent upon the Controller to establish a schedule of allotments, of such duration as the Controller may determine, under which the sums appropriated to the several departments shall be expended. The Controller shall revise such revenue estimates periodically. If such revised estimates indicate a shortage, the Controller shall hold in reserve an equivalent amount of the corresponding expenditure appropriations set forth herein until the collection of the amounts as originally estimated is assured, and in all cases where it is provided by the Charter that a specified or minimum tax shall be levied for any department the amount of appropriation herein provided derived from taxes shall not exceed the amount actually produced by the levy made for such department.

The Controller, in issuing payments or in certifying contracts, purchase orders, or other encumbrances pursuant to Section 3.105 of the Charter, shall consider only the allotted portions of appropriation items to be available for encumbrance or expenditure and shall not approve the incurring of liability under any allotment in excess of the amount of such allotment. In case of emergency or unusual circumstances which could not be anticipated at the time of allotment, an additional allotment for a period may be made on the recommendation of the department head and the approval of the Controller. After the allotment schedule has been established or fixed, as heretofore provided, it shall be unlawful for any department or officer to expend or cause to be expended a sum greater than the amount set forth for the particular activity in the allotment schedule so established, unless an additional allotment is made, as herein provided.

Allotments, liabilities incurred, and expenditures made under expenditure appropriations herein enumerated shall in no case exceed the amount of each such appropriation,

unless the same shall have been increased by transfers or supplemental appropriations made in the manner provided by Section 9.105 of the Charter.

SECTION 7.1 Prior Year Encumbrances.

The Controller is hereby authorized to establish reserves for the purpose of providing funds for adjustments in connection with liquidation of encumbrances and other obligations of prior years.

SECTION 7.2 Equipment Purchases.

Funds for the purchase of items of equipment having a value of over \$20,000 and a useful life of three years and over shall only be purchased from appropriations specifically provided for equipment or lease-purchased equipment, including equipment from capital projects. Departments may purchase additional or replacement equipment from previous equipment or lease-purchase appropriations, or from citywide equipment and other non-salary appropriations, with approval of the Mayor's Office and the Controller.

Where appropriations are made herein for the purpose of replacing automotive and other equipment, the equipment replaced shall be surrendered to the General Services Agency and shall be withdrawn from service on or before delivery to departments of the new automotive equipment. When the replaced equipment is sold, in lieu of being traded-in, the proceeds shall be deposited to a revenue account of the related fund. Provided, however, that so much of said proceeds as may be required to affect the purchase of the new equipment is hereby appropriated for the purpose. Funds herein appropriated for automotive equipment shall not be used to buy a replacement of any automobile superior in class to the one being replaced unless it has been specifically authorized by original appropriation ordinance.

Appropriations for equipment from current funds shall be construed to be annual appropriations and unencumbered balances shall lapse at the close of the fiscal year.

SECTION 7.3 Enterprise Deficits.

Funds appropriated herein to meet estimated enterprise deficits shall be made available to each such enterprise only to the extent that an actual deficit shall exist and not to exceed the amount herein provided. Any amount not required for the purpose of meeting an enterprise fund deficit shall be transferred back to the General Fund at the end of each fiscal year unless otherwise appropriated by ordinance.

SECTION 7.4 Public Utilities Commission Debt Service.

The San Francisco Public Utilities Commission shall, in coordination with the Controller's Office, record and report the use of debt service appropriations in their respective debt service funds consistent with the Schedule of Bond Redemption and Interest Statement included herein and as required pursuant to Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP) accounting rules, requirements and practices. The Controller is hereby authorized to make all associated net-zero appropriation transfers to ensure compliant financial reporting.

SECTION 8. Expenditure Estimates.

Where appropriations are made for specific projects or purposes which may involve the payment of salaries or wages, the head of the department to which such appropriations are made, or the head of the department authorized by contract or interdepartmental order to make expenditures from each such appropriation, shall file with the Controller, when requested, an estimate of the amount of any such expenditures to be made during the ensuing period.

SECTION 8.1 State and Federal Funds.

The Controller is authorized to increase federal and state funds that may be claimed due to new General Fund expenditures appropriated by the Board of Supervisors. The Human Resources Director is authorized to add civil service positions required to implement the programs authorized by these funds. The Controller and the Human Resources Director shall report to the Board of Supervisors any actions taken under this authorization before the Board acts on the Annual Appropriation and Annual Salary Ordinances.

SECTION 8.2 State and Federal Funding Restorations.

If additional state or federal funds are allocated to the City to backfill state or federal reductions, the Controller shall backfill any funds appropriated to any program to the General Reserve.

SECTION 8.3 Process for Addressing General Fund Revenue Shortfalls

Upon receiving Controller estimates of revenue shortfalls that exceed the value of the General Reserve and any other allowances for revenue shortfalls in the adopted City budget, the Mayor shall inform the Board of Supervisors of actions to address this shortfall. The Board of Supervisors may adopt an ordinance to reflect the Mayor's proposal or alternative proposals in order to balance the budget.

SECTION 9. Interdepartmental Services.

The Controller is hereby authorized and directed to prescribe the method to be used in making payments for interdepartmental services in accordance with the provisions of Section 3.105 of the Charter, and to provide for the establishment of interdepartmental reserves which may be required to pay for future obligations which result from current performances. Whenever, in the judgment of the Controller, the amounts which have been set aside for such purposes are no longer required or are in excess of the amount which is then currently estimated to be required, the Controller shall transfer the amount no longer required to the fund balance of the particular fund of which the reserve is a part. Provided further that no expenditure shall be made for personnel services, rent, equipment, or capital outlay purposes from any interdepartmental reserve or work order fund without specific appropriation by the Board of Supervisors.

The amount detailed in departmental budgets for services of other City departments cannot be transferred to other spending categories without prior agreement from both the requesting and performing departments.

The Controller, pursuant to the provisions of Charter Section 3.105, shall review and may adjust charges or fees for services that may be authorized by the Board of Supervisors for

the administration of the Technology Marketplace. Such fees are hereby appropriated for that purpose.

SECTION 10. Positions in the City Service.

Department heads shall not make appointments to any office or position until the Controller shall certify that funds are available.

Funds provided herein for salaries or wages may, with the approval of the Controller, be used to provide for temporary employment when it becomes necessary to replace the occupant of a position while on extended leave without pay, or for the temporary filling of a vacancy in a budgeted position. The Controller is authorized to approve the use of existing salary appropriations within departments to fund permanent appointments of up to six months to backfill anticipated vacancies to ensure implementation of successful succession plans and to facilitate the transfer of mission critical knowledge. The Controller shall provide a report to the Board of Supervisors every six months enumerating permanent positions created under this authority.

Appointments to seasonal or temporary positions shall not exceed the term for which the Controller has certified the availability of funds.

The Controller shall be immediately notified of a vacancy occurring in any position.

SECTION 10.1 Positions, Funds, and Transfers for Specific Purposes.

Funds for personnel services may be transferred from any legally available source on the recommendation of the department head and approval by the City Administrator, Board, or Commission, for departments under their respective jurisdiction, and on authorization of the Controller with the prior approval of the Human Resources Director for:

- (a) Lump sum payments to officers, employees, police officers and fire fighters other than elective officers and members of boards and commissions upon death or retirement or separation caused by industrial accident for accumulated sick leave benefits in accordance with Civil Service Commission rules.
- (b) Payment of the supervisory differential adjustment, out of class pay, or other negotiated premium to employees who qualify for such adjustment provided that the transfer of funds must be made from funds currently available in departmental personnel service appropriations.
- (c) Payment of any legal salary or fringe benefit obligations of the City, including amounts required to fund arbitration awards.
- (d) The Controller is hereby authorized to adjust salary appropriations for positions administratively reclassified or temporarily exchanged by the Human Resources Director provided that the reclassified position and the former position are in the same functional area.

(e) Positions may be substituted or exchanged between the various salary appropriations or position classifications when approved by the Human Resources Director as long as said transfers do not increase total departmental personnel service appropriations.

(f) The Controller is hereby authorized and directed upon the request of a department head and the approval by the Mayor's Office to transfer from any legally available funds amounts needed to fund legally mandated salaries, fringe benefits, and other costs of City employees. Such funds are hereby appropriated for the purpose set forth herein.

(g) The Controller is hereby authorized to transfer any legally available funds to adjust salary and fringe benefit appropriations as required under reclassifications recommended by the Human Resources Director and approved by the Board of Supervisors in implementing the Management Compensation and Classification Plan.

Amounts transferred shall not exceed the actual amount required including the cost to the City of mandatory fringe benefits.

(h) Pursuant to California Labor Code Section 4850.4, the Controller is authorized to make advance payments from departments' salary accounts to employees participating in CalPERS who apply for disability retirement. Repayment of these advanced disability retirement payments from CalPERS and from employees are hereby appropriated to the departments' salary account.

(i) For purposes of defining terms in Administrative Code Section 3.18, the Controller is authorized to process transfers where such transfers are required to administer the budget through the following certification process: In cases where expenditures are reduced at the level of appropriation control during the Board of Supervisors phase of the budget process, the Chair of the Budget and Finance Committee, on recommendation of the Controller, may certify that such a reduction does not reflect a deliberate policy reduction adopted by the Board. The Mayor's Budget Director may similarly provide such a certification regarding reductions during the Mayor's phase of the budget process.

SECTION 10.2 Professional Services Contracts.

Funds appropriated for professional service contracts may be transferred to the account for salaries on the recommendation of the department head for the specific purpose of using City personnel in lieu of private contractors with the approval of the Human Resources Director and the Mayor and certification by the Controller that such transfer of funds would not increase the cost of government.

SECTION 10.3 Surety Bond Fund Administration.

The Controller is hereby authorized to allocate funds from capital project appropriations to the San Francisco Self-Insurance Surety Bond Fund, as governed by Administrative Code Section 10.100-317 and in accordance with amounts determined pursuant to Administrative Code Section 14B.16.

SECTION 10.4 Salary Adjustments, Memoranda of Understanding (MOUs).

The Controller is authorized and directed to transfer from the Salary and Benefits Reserve, or any legally available funds, amounts necessary to adjust appropriations for salaries and related mandatory fringe benefits of employees whose compensation is pursuant to Charter Sections A8.403 (Registered Nurses), A8.404 (Transit Operators), A8.409 (Miscellaneous Employees), A8.405 and A8.590-1 through A8.590-5 (Police and Firefighters), revisions to state law, or collective bargaining agreements adopted pursuant to the Charter or arbitration award. The Controller and Human Resources Director are further authorized and directed to adjust the rates of compensation to reflect current pay rates for any positions affected by the foregoing provisions.

Adjustments made pursuant to this section shall reflect only the percentage increase required to adjust appropriations to reflect revised salary and other pay requirements above the funding level established in the base and adopted budget of the respective departments.

The Controller is authorized and directed to transfer from reserves or any legally available funds amounts necessary to provide costs of non-salary benefits in ratified Memoranda of Understanding or arbitration awards or Board of Supervisors approved employee and retiree health and dental rates. The Controller's Office shall report to the Budget and Finance Committee or Budget and Appropriations Committee on the status of the Salary and Benefits Reserve, including amounts transferred to individual City departments and remaining Reserve balances, as part of the Controller's Six and Nine Month Budget Status Reports.

SECTION 10.5 MOUs to be Reflected in Department Budgets.

Should the City adopt an MOU with a recognized employee bargaining organization during the fiscal year which has fiscal effects, the Controller is authorized and directed to reflect the budgetary impact of said MOU in departmental appropriations by transferring amounts to or from the Salary and Benefits Reserve, or, for self-supporting or restricted funds, to or from the respective unappropriated fund balance account. All amounts transferred pursuant to this section are hereby appropriated for that purpose.

SECTION 10.6 Funding Memoranda of Understanding (MOUs).

Whenever the Board of Supervisors has ratified by ordinance or resolution Memoranda of Understanding with recognized employee organizations or an arbitration award has become effective, and said memoranda or award contains provisions requiring the expenditure of funds, the Controller, on the recommendation of the Human Resources Director, shall reserve sufficient funds to comply with such provisions and such funds are hereby appropriated for such purposes. The Controller is hereby authorized to make such transfers from funds hereby reserved or legally available as may be required to make funds available to departments to carry out the purposes required by the Memoranda of Understanding or arbitration award.

SECTION 10.7 Fringe Benefit Rate Adjustments.

Appropriations herein made for fringe benefits may be adjusted by the Controller to reflect revised amounts required to support adopted or required contribution rates. The

Controller is authorized and is hereby directed to transfer between departmental appropriations and the General Reserve or other unappropriated balance of funds any amounts resulting from adopted or required contribution rates and such amounts are hereby appropriated to said accounts.

When the Controller determines that prepayment of the employer share of pension contributions is likely to be fiscally advantageous, the Controller is authorized to adjust appropriations and transfers in order to make and reconcile such prepayments.

SECTION 10.8 Police Department Uniformed Positions.

Positions in the Police Department for each of the various ranks that are filled based on the educational attainment of individual officers may be filled interchangeably at any level within the rank (e.g., Patrol Officer Q2, Q3 or Q4, Sergeant Q50, Q51, Q52). The Controller and Human Resources Director are hereby authorized to adjust payrolls, salary ordinances, and other documents, where necessary, to reflect the current status of individual employees; provided however, that nothing in this section shall authorize an increase in the total number of positions allocated to any one rank or to the Police Department.

SECTION 10.9 Holidays, Special Provisions.

Whenever the Mayor formally declares that any day is a holiday for City employees under the terms of a Memorandum of Understanding, the Controller, with the approval of the Mayor's Office, is hereby authorized to make such transfer of funds not to exceed the actual cost of said holiday from any legally available funds.

SECTION 10.10 Litigation Reserve, Payments.

The Controller is authorized and directed to transfer from the Reserve for Litigation Account for General Fund supported departments or from any other legally available funds for other funds, amounts required to make payments required to settle litigation against the City that has been recommended by the City Attorney and approved by the Board of Supervisors in the manner provided in the Charter. Such funds are hereby appropriated for the purposes set forth herein.

Amounts required to pay settlements of claims or litigation involving the Public Utilities Commission are hereby appropriated from the Public Utilities Commission Wastewater Enterprise fund balance or the Public Utilities Commission Water Enterprise fund balance, as appropriate, for the purpose of paying such settlements following final approval of those settlements by resolution or ordinance.

SECTION 10.11 Changes in Health Services Eligibility.

Should the Board of Supervisors amend Administrative Code Section 16.700 to change the eligibility in the City's Health Service System, the Controller is authorized and directed to transfer from any legally available funds or the Salary and Fringe Reserve for the amount necessary to provide health benefit coverage not already reflected in the departmental budgets.

Section 10.12 Workers' Compensation Alternative Dispute Resolution Program

Resolutions 85-19 and 86-19 authorized the Department of Human Resources to enter Workers' Compensation Alternative Dispute Resolution (ADR) Labor-Management Agreements with the San Francisco Firefighters' Association, Local 798, and San Francisco Police Officers Association, respectively. These Agreements require the City to allocate an amount equal to 50% of the ADR program estimated net savings, as determined by actuarial report, for the benefit of active employees. The Controller is authorized and directed to transfer from any legally available funds the amount necessary to make the required allocations. This provision will terminate if the parties agree to terminate the Agreements.

SECTION 11. Funds Received for Special Purposes, Trust Funds.

The Controller is hereby authorized and directed to continue the existing special and trust funds, revolving funds, and reserves. The receipts in and expenditures from each such fund are hereby appropriated in accordance with law and the conditions under which each such fund was established.

The Controller is hereby authorized and directed to set up additional special and trust funds and reserves as may be created either by additional grants and bequests or under other conditions, and the receipts in each fund are hereby appropriated in accordance with law for the purposes and subject to the conditions under which each such fund is established.

SECTION 11.1 Special and Trust Funds Appropriated; Approval of Certain Grant Agreements under Charter Section 9.118

Whenever the City and County of San Francisco shall receive for a special purpose from the United States of America, the State of California, or from any public or semi-public agency, or from any private person, firm or corporation, any moneys, or property to be converted into money, the Controller shall establish a special fund or account evidencing the said moneys so received and specifying the special purposes for which they have been received and for which they are held. Said account or fund shall be maintained by the Controller as long as any portion of said moneys or property remains.

Recurring grant funds which are detailed in departmental budget submissions and approved by the Mayor and Board of Supervisors in the annual budget shall be deemed to have met the requirements of Administrative Code Section 10.170 for the approval to apply for, receive, and expend said funds and shall be construed to be funds received for a specific purpose as set forth in this section. Where the amount of a recurring grant that is detailed in a departmental budget submission exceeds \$1 million or the duration exceeds ten years, the grant agreement shall be deemed approved by the Board of Supervisors under Charter Section 9.118. Positions specifically approved by granting agencies in said grant awards may be filled as though said positions were included in the annual budget and Annual Salary Ordinance, provided however that the tenure of such positions shall be contingent on the continued receipt of said grant funds. Individual grants may be adjusted by the Controller to reflect actual awards made if granting agencies increase or decrease the grant award amounts estimated in budget submissions.

The expenditures necessary from said funds or said accounts as created herein, in order to carry out the purpose for which said moneys or orders have been received or for which said accounts are being maintained, shall be approved by the Controller and said expenditures are hereby appropriated in accordance with the terms and conditions under which said moneys or orders have been received by the City, and in accordance with the conditions under which said funds are maintained.

The Controller is authorized to adjust transfers to the San Francisco Capital Planning Fund, established by Administrative Code Section 10.100-286, to account for final capital project planning expenditures reimbursed from approved sale of bonds and other long term financing instruments.

SECTION 11.2 Insurance Recoveries.

Any moneys received by the City pursuant to the terms and conditions of any insurance policy are hereby appropriated and made available to the general City or specific departments for associated costs or claims.

SECTION 11.3 Bond Premiums.

Premiums received from the sale of bonds are hereby appropriated for bond interest and redemption purposes of the issue upon which it was received.

SECTION 11.4 Ballot Arguments.

Receipts in and expenditures for payment for the printing of ballot arguments, are hereby appropriated.

SECTION 11.5 Tenant Overtime.

Whenever employees of departments are required to work overtime on account of services required by renters, lessees, or tenants of City-owned or occupied properties, or recipients of services from City departments, the cost of such overtime employment shall be collected by the departments from the requesters of said services and shall be deposited with the Treasurer to the credit of departmental appropriations. All moneys deposited therein are hereby appropriated for such purpose.

SECTION 11.6 Refunds.

The Controller is hereby authorized and directed to set up appropriations for refunding amounts deposited in the Treasury in excess of amounts due, and the receipts and expenditures from each are hereby appropriated in accordance with law. Whereby state statute, local ordinance, or court order, interest is payable on amounts to be refunded, in the absence of appropriation therefore, such interest is herewith appropriated from the unappropriated interest fund or interest earnings of the fund involved. The Controller is authorized, and funds are hereby appropriated, to refund overpayments and any mandated interest or penalties from state, federal, or local agencies when audits or other financial analyses determine that the City has received payments in excess of amounts due.

SECTION 11.7 Arbitrage.

The Controller is hereby authorized and directed to refund excess interest earnings on bond proceeds (arbitrage) when such amounts have been determined to be due and payable under applicable Internal Revenue Service regulations. Such arbitrage refunds shall be charged in the various bond funds in which the arbitrage earnings were recorded and such funds are hereby appropriated for the purpose.

If bond indentures or fiscal agent agreements require interest earnings to be used to offset annual lease financing payments, the Controller is authorized to make payments to the IRS from annual budget appropriations for lease payments based on expected savings amounts.

SECTION 11.8 Damage Recoveries and Restitution.

Moneys received as payment for damage to City-owned property and equipment are hereby appropriated to the department concerned to pay the cost of repairing such equipment or property. Moneys received as payment for liquidated damages in a City-funded project are appropriated to the department incurring costs of repairing or abating the damages. Any excess funds, and any amount received for damaged property or equipment which is not to be repaired shall be credited to a related fund.

Moneys received as restitution in a criminal proceeding to reimburse the City for losses caused by an employee or third party are appropriated to the departments that incurred the losses.

SECTION 11.9 Purchasing Damage Recoveries.

That portion of funds received pursuant to the provisions of Administrative Code Section 21.33 - failure to deliver article contracted for - as may be needed to affect the required procurement are hereby appropriated for that purpose and the balance, if any, shall be credited to the related fund.

SECTION 11.10 Off-Street Parking Guarantees.

Whenever the Board of Supervisors has authorized the execution of agreements with corporations for the construction of off-street parking and other facilities under which the City guarantees the payment of the corporations' debt service or other payments for operation of the facility, it shall be incumbent upon the Controller to reserve from parking meter or other designated revenues sufficient funds to provide for such guarantees. The Controller is hereby authorized to make payments as previously guaranteed to the extent necessary and the reserves approved in each Annual Appropriation Ordinance are hereby appropriated for the purpose. The Controller shall notify the Board of Supervisors annually of any payments made pursuant to this Section.

SECTION 11.12 Local Transportation Agency Fund.

Local transportation funds are hereby appropriated pursuant to the Government Code.

SECTION 11.13 Insurance.

The Controller is hereby authorized to transfer to the Risk Manager any amounts indicated in the budget estimate and appropriated hereby for the purchase of insurance or the payment of insurance premiums.

SECTION 11.14 Grants to Departments of Disability and Aging Services, Child Support Services, Homelessness and Supportive Housing, and Children, Youth and Their Families

The Department of Disability and Aging Services and the Department of Child Support Services are authorized to receive and expend available federal and state contributions and grant awards for their target populations. The Controller is hereby authorized and directed to make the appropriate entries to reflect the receipt and expenditure of said grant award funds and contributions. The Department of Homelessness and Supportive Housing is authorized to apply surpluses among subgrants within master HUD grants to shortfalls in other subgrants. The Department of Children, Youth and Their Families is authorized to receive and expend funds in instances where funds from grants appropriated herein are not fixed and exceed the estimates contained in the budget.

SECTION 11.15 FEMA, OES, Other Reimbursements.

Whenever the City recovers funds from any federal or state agency as reimbursement for the cost of damages resulting from earthquakes and other disasters for which the Mayor has declared a state of emergency, such funds are hereby appropriated for the purpose. The Controller is authorized to transfer such funds to the credit of the departmental appropriation which initially incurred the cost, or, if the fiscal year in which the expenses were charged has ended, to the credit of the fund which incurred the expenses. Revenues received from other governments as reimbursement for mutual aid provided by City departments are hereby appropriated for services provided.

Whenever the City is required to designate agents authorized to obtain state or federal disaster and emergency assistance funding, the Mayor and Board of Supervisors designate the Executive Director of the Department of Emergency Management, the Controller, and the Deputy Controller to be the agents authorized to execute agreements for and on behalf of the City, for disaster and emergency assistance funding from State and federal agencies, for all open and future disasters.

Any remaining balances in the Give2SF-COVID-19 Fund, including amounts from previously identified and unidentifiable donors, are hereby appropriated for COVID-19 related costs and programs. Give2SF-COVID-19 Donation balances and uses of funds shall be included in the San Francisco Disaster and Emergency Response and Recovery Fund annual report to the Board of Supervisors, pursuant to Administrative Code Sec. 10.100-100(d).

SECTION 11.16 Interest on Grant Funds.

Whenever the City earns interest on funds received from the State of California or the federal government and said interest is specifically required to be expended for the

purpose for which the funds have been received, said interest is hereby appropriated in accordance with the terms under which the principal is received and appropriated.

SECTION 11.17 Treasurer – Banking Agreements.

Whenever the Treasurer finds that it is in the best interest of the City to use either a compensating balance or fee for service agreement to secure banking services that benefit all participants of the pool, any funds necessary to be paid for such agreement are to be charged against interest earnings and such funds are hereby appropriated for the purpose.

The Treasurer may offset banking charges that benefit all participants of the investment pool against interest earned by the pool. The Treasurer shall allocate other bank charges and credit card processing to departments or pool participants that benefit from those services. The Controller may transfer funds appropriated in the budget to General Fund departments as necessary to support allocated charges.

SECTION 11.18 City Buildings–Acquisition with Certificates of Participation (COPs).

Receipts in and expenditures from accounts set up for the acquisition and operation of City-owned buildings including, but not limited to 25 Van Ness Avenue and 1660 Mission Street, are hereby appropriated for the purposes set forth in the various bond indentures through which said properties were acquired.

SECTION 11.19 Generally Accepted Principles of Financial Statement Presentation.

The Controller is hereby authorized to make adjustments to departmental budgets as part of the year-end closing process to conform amounts to the Charter provisions and generally accepted principles of financial statement presentation, and to implement new accounting standards issued by the Governmental Accounting Standards Board and other changes in generally accepted accounting principles.

SECTION 11.20 Fund Balance Reporting and Government Fund Type Definitions.

The Controller is authorized to establish or adjust fund type definitions for restricted, committed or assigned revenues and expenditures, in accordance with the requirements of Governmental Accounting Standards Board Statement 54. These changes will be designed to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. Reclassification of funds shall be reviewed by the City's outside auditors during their audit of the City's financial statements.

SECTION 11.21 State Local Public Safety Fund.

Amounts received from the State Local Public Safety Fund (Sales Taxes) for deposit to the Public Safety Augmentation Fund shall be transferred to the General Fund for use in meeting eligible costs of public safety as provided by state law and said funds are appropriated for said purposes.

Said funds shall be allocated to support public safety department budgets, but not specific appropriation accounts, and shall be deemed to be expended at a rate of 75% of eligible

departmental expenditures up to the full amount received. The Controller is hereby directed to establish procedures to comply with state reporting requirements.

SECTION 11.22 Health Care Security Ordinance Agency Fund.

Irrevocable health care expenditures made to the City by employers on behalf of their employees pursuant to the provisions of Labor & Employment Code Articles 21 and 121, the Health Care Security Ordinance and the Health Care Accountability Ordinance are maintained in the Health Care Security Ordinance Fund, an agency fund maintained by the City for the benefit of City Option account holders. Interest earnings in the fund are hereby appropriated for the administrative costs incurred to manage participant accounts.

SECTION 11.23 Affordable Housing Loan Repayments and Interest Earnings.

Loan repayments, proceeds of property sales in cases of defaulted loans, and interest earnings in special revenue funds designated for affordable housing are hereby appropriated for affordable housing program expenditures, including payments from loans made by the former San Francisco Redevelopment Agency and transferred to the Mayor's Office of Housing and Community Development, the designated housing successor agency. Expenditures shall be subject to the conditions under which each such fund was established.

SECTION 11.24 Development Agreement Implementation Costs.

The Controller is hereby authorized to appropriate reimbursements of City costs incurred to implement development agreements approved by the Board of Supervisors, including but not limited to City staff time, consultant services, and associated overhead costs to conduct plan review, inspection, and contract monitoring, and to draft, negotiate, and administer such agreements. This provision does not apply to development impact fees or other payments approved in a development agreement, which shall be appropriated by the Board of Supervisors.

SECTION 11.25 Housing Trust Fund.

The Controller is hereby authorized to adjust appropriations as necessary to implement the movement of Housing Trust Fund revenues and expenditures from the General Fund to a special revenue fund.

The Controller shall account for appropriation of \$17,600,000 for eligible affordable housing projects in fiscal year 2021-22 as an advance of future year Housing Trust Fund allocations, and shall credit such advance against required appropriations to that fund for a period of five years, beginning in fiscal year 2023-24, in an annual amount of \$3,520,000.

SECTION 11.26 Refuse Rate Order Changes.

The Controller is authorized to adjust appropriations from the Solid Waste Impound Account to reconcile with the final adopted refuse rate order established by the Refuse Rate Board, provided that such adjustments shall not result in a total increase in appropriations from the fund.

SECTION 11.27 Behavioral Health Services Act (BHSA) Implementation.

Effective July 1, 2026, the State is transitioning the Mental Health Services Fund (MHSF) to the Behavioral Health Services Fund (BHSF). Pursuant to Welfare and Institutions Code Section 5893, counties are required to establish a local BHSF in which to allocate BHSA subventions and to spend funds consistent with their Three-Year Integrated Plan (IP) and related updates. On this date, any unspent local MHSF monies are considered “converted” into BHSA monies and must be expended consistent with the requirements of the BHSF. The Controller is authorized to transfer funds, including fund balance, and appropriation authority, between and within accounts related to former Mental Health Services Act funds and the new BHSF to comply with BHSA requirements.

SECTION 12. Special Situations.

SECTION 12.1 Revolving Funds.

Surplus funds remaining in departmental appropriations may be transferred to fund increases in revolving funds up to the amount authorized by the Board of Supervisors by ordinance.

SECTION 12.2 Interest Allocations.

Interest shall not be allocated to any special, enterprise, or trust fund or account unless said allocation is required by Charter, state law, or specific provision in the legislation that created said fund. Any interest earnings not allocated to special, enterprise, or trust funds or accounts shall be credited, by the Controller, to General Fund Unallocated Revenues.

SECTION 12.3 Property Tax.

Consistent with state Teeter Plan requirements, the Board of Supervisors elects to continue the alternative method of distribution of tax levies and collections in accordance with Revenue and Taxation Code Section 4701. The Board of Supervisors directs the Controller to maintain the Teeter Tax Losses Reserve Fund at an amount not less than 1% of the total of all taxes and assessments levied on the secured roll for that year for participating entities in the county as provided by Revenue and Taxation Code Section 4703. The Board of Supervisors authorizes the Controller to make timely property tax distributions to the Office of Community Investment and Infrastructure, the Treasure Island Development Authority, and City Infrastructure Financing Districts as approved by the Board of Supervisors through the budget, through development pass-through contracts, through tax increment allocation pledge agreements and ordinances, and as mandated by State law.

The Controller is authorized to adjust the budget to conform to assumptions in final approved property tax rates and to make debt service payments for approved general obligation bonds accordingly.

The Controller is authorized and directed to recover costs from the levy, collection, and administration of property taxes. The tax rate for the City’s General Obligation Bond Fund, approved annually by resolution of the Board of Supervisors, includes a collection fee of 0.25% of the fund collected for the purpose of the General Obligation Bond debt service. An amount sufficient to pay this fee is hereby appropriated within the General Obligation

Bond Fund and the Controller is hereby authorized to pay this fee into the General Fund from the General Obligation Bond Fund.

SECTION 12.4 New Project Reserves.

Where the Board of Supervisors has set aside a portion of the General Reserve for a new project or program approved by a supplemental appropriation, any funds not required for the approved supplemental appropriation shall be returned to the General Fund General Reserve by the Controller. The Controller is authorized to allocate project budgets appropriated in Citywide accounts to the department where the expense will be incurred.

SECTION 12.5 Aid Payments.

Aid paid from funds herein provided and refunded during the fiscal year hereof shall be credited to, and made available in, the appropriation from which said aid was provided.

SECTION 12.6 Department of Public Health Transfer Payments, Indigent Health Revenues, and Realignment Funding to Offset for Low Income Health Programs.

To more accurately reflect the total net budget of the Department of Public Health, this ordinance shows net revenues received from certain state and federal health programs. Funds necessary to participate in such programs that require transfer payments are hereby appropriated. The Controller is authorized to defer surplus transfer payments, indigent health revenues, and Realignment funding to offset future reductions or audit adjustments associated with funding allocations for health services for low income individuals.

SECTION 12.7 Municipal Transportation Agency.

Consistent with the provisions of Article VIIIA of the Charter, the Controller is authorized to make such transfers and reclassification of accounts necessary to properly reflect the provision of central services to the Municipal Transportation Agency in the books and accounts of the City. No change can increase or decrease the overall level of the City's budget.

SECTION 12.8 Treasure Island Authority.

Should the Treasure Island property be conveyed and deed transferred from the federal government, the Controller is hereby authorized to make budgetary adjustments necessary to ensure that there is no General Fund impact from this conveyance, and that expenditures of special assessment revenues conform to governmental accounting standards and requirements of the special assessment as adopted by voters and approved by the Board of Supervisors.

SECTION 12.9 Hetch Hetchy Power Stabilization Fund.

Hetch Hetchy has entered into a long-term agreement to purchase a fixed amount of power. Any excess power from this contract will be sold back to the power market.

To limit Hetch Hetchy's risk from adverse market conditions in the future years of the contract, the Controller is authorized to establish a power stabilization account that reserves any excess revenues from power sales in the early years of the contract. These

funds may be used to offset potential losses in the later years of the contract. The balance in this fund may be reviewed and adjusted annually.

The power purchase amount reflected in the Public Utility Commission's expenditure budget is the net amount of the cost of power purchased for Hetch Hetchy use. Power purchase appropriations may be increased by the Controller to reflect the pass through costs of power purchased for resale under long-term fixed contracts previously approved by the Board of Supervisors.

SECTION 12.10 Closure of Special Funds, Projects, and Accounts

In accordance with Administrative Code Section 10.100-1(d), if there has been no expenditure activity for the past two fiscal years, a special fund or project can be closed and repealed. The Controller is hereby authorized and directed to reconcile and balance funds, projects and accounts, and to close completed projects. The Controller is directed to create a clearing account for the purpose of balancing surpluses and deficits in such funds, projects and accounts, and funding administrative costs incurred to perform such reconciliations.

This budget ordinance appropriates fund balance from active project closeouts in continuing funds in the General Fund and a number of special revenue and enterprise funds. The Controller is directed to deappropriate projects to realize the fund balance used as a source in the adopted budget.

SECTION 12.11 Charter-Mandated Baseline Appropriations.

The Controller is authorized to increase or reduce budgetary appropriations as required by the Charter for baseline allocations to align allocations to the amounts required by formula based on actual revenues received during the fiscal year. Departments must obtain Board of Supervisors' approval prior to any expenditure supported by increasing baseline allocations as required under the Charter and the Municipal Code.

SECTION 12.12 Parking Tax Allocation.

The Controller is authorized to increase or decrease final budgetary allocation of parking tax in-lieu transfers to reflect actual collections to the Municipal Transportation Agency. The Municipal Transportation Agency must obtain Board of Supervisors' approval prior to any expenditure supported by allocations that accrue to the Agency that are greater than those already appropriated in the Annual Appropriation Ordinance.

SECTION 12.13 Former Redevelopment Agency Funds.

Pursuant to Board of Supervisors Ordinance 215-12, the Successor Agency to the San Francisco Redevelopment Agency (also known as the Office of Community Investment and Infrastructure, or OCII) is a separate legal entity from the City and its budget is subject to separate approval by resolution of the Board of Supervisors. The Controller is authorized to transfer funds and appropriation authority between and within accounts related to former San Francisco Redevelopment Agency (SFRA) fund balances to serve the accounting requirements of the OCII, the Port, the Mayor's Office of Housing and Community Development and the City Administrator's Office and to comply with state requirements and applicable bond covenants.

The Purchaser is authorized to allow the OCII and departments to follow applicable contracting and purchasing procedures of the former SFRA and waive inconsistent provisions of the San Francisco Administrative Code when managing contracts and purchasing transactions related to programs formerly administered by the SFRA.

If, during the course of the budget period, the OCII requests departments to provide additional services beyond budgeted amounts and the Controller determines that the Successor Agency has sufficient additional funds available to reimburse departments for such additional services, the departmental expenditure authority to provide such services is hereby appropriated.

When 100% of property tax increment revenues for a redevelopment project area are pledged based on an agreement that constitutes an enforceable obligation, the Controller will increase or decrease appropriations to match actual revenues realized for the project area.

The Mayor's Office of Housing and Community Development is authorized to act as the fiscal agent for the Public Initiatives Development Corporation (PIDC) and receive and disburse PIDC funds as authorized by the PIDC bylaws and the PIDC Board of Directors.

SECTION 12.14 CleanPowerSF.

CleanPowerSF customer payments and all other associated revenues deposited in the CleanPowerSF special revenue fund are hereby appropriated in the amounts actually received by the City in each fiscal year. The Controller is authorized to disburse the revenues appropriated by this section as well as those appropriated yet unspent from prior fiscal years to pay power purchase obligations and other operating costs as provided in the program plans and annual budgets, as approved by the Board of Supervisors for the purposes authorized therein.

SECTION 12.15 Unclaimed Funds Escheatment Noticing & Accounting Procedures

Pursuant to Government Code Sections 50055 and 50057, the Board of Supervisors authorizes the Treasurer to transfer to the General Fund without publication of a notice in a newspaper the following amounts that remain unclaimed in the treasury of the City or in the official custody of an officer of the City for a period of at least one year: (1) any individual items of less than \$15; and (2) any individual items of \$5,000 or less if the depositor's name is unknown. The Treasurer shall notify the Controller of transfers performed using this authorization.

SECTION 12.16 City Attorney Gifts and Grants for Federal Response

The City Attorney is authorized to accept and expend gifts or grants of funds and gifts of in-kind services, including but not limited to in-kind outside counsel services and expert consultant or witness services, to support the City Attorney's legal advice, advocacy, and litigation in preparation for or response to policies, actions, threats, and other decisions by the federal government. The City Attorney shall report all such grants and gifts to the Controller and the Mayor's Budget Office, in addition to any other applicable reporting requirements in the Administrative Code and the Campaign and Governmental Conduct

Code. The City Attorney shall also provide a written report to the Board no later than July 1, 2026 and annually thereafter describing all gifts and grants accepted under this provision. This provision shall expire on January 20, 2029.

SECTION 14. Departments.

The term department as used in this ordinance shall mean department, bureau, office, utility, agency, board, or commission, as the case may be. The term department head as used herein shall be the chief executive duly appointed and acting as provided in the Charter. When one or more departments are reorganized or consolidated, the former entities may be displayed as separate units, if, in the opinion of the Controller, this will facilitate accounting or reporting.

(a) The Public Utilities Commission shall be considered one entity for budget purposes and for disbursement of funds within each of the enterprises. The entity shall retain its enterprises, including Water, Hetch Hetchy, Wastewater, and the Public Utilities Commission, as separate utility fund enterprises under the jurisdiction of the Public Utilities Commission and with the authority provided by the Charter. This section shall not be construed as a merger or completion of the Hetch Hetchy Project, which shall not be deemed completed until a specific finding of completion has been made by the Public Utilities Commission. The consolidated agency will be recognized for purposes of determining employee seniority, position transfers, budgetary authority, and transfers or reappropriation of funds.

(b) There shall be a General Services Agency, headed by the City Administrator, including the Department of Telecommunication and Information Services, and the Department of Administrative Services. The City Administrator shall be considered one entity for budget purposes and for disbursement of funds.

(c) There shall be a Human Services Agency, which shall be considered one entity for budget purposes and for disbursement of funds. Within the Human Services Agency shall be two departments: (1) the Department of Human Services, under the Human Services Commission, and (2) the Department of Disability and Aging Services ("DAAS"), under the Disability and Aging Services Commission, which includes Adult Protective Services, the Public Administrator/Public Guardian, the Mental Health Conservator, the Department of Disability and Aging Services, the County Veterans' Service Officer, and the In-Home Supportive Services Program. This budgetary structure does not affect the legal status or structure of the two departments. The Human Resources Director and the Controller are authorized to transfer employees, positions, and funding in order to effectuate the transfer of the program from one department to the other. The consolidated agency will be recognized for purposes of determining employee seniority, position transfers, budgetary authority and transfers or reappropriation of funds.

The departments within the Human Services Agency shall coordinate with each other and with the Disability and Aging Services Commission to improve delivery of services, increase administrative efficiencies and eliminate duplication of efforts. To this end, they may share staff and facilities. This coordination is not intended to diminish the authority of

the Disability and Aging Services Commission over matters under the jurisdiction of the Commission.

The Director of the Disability and Aging Services Commission also may serve as the department head for DAAS, and/or as a deputy director for the Department of Human Services, but shall receive no additional compensation by virtue of an additional appointment. If an additional appointment is made, it shall not diminish the authority of the Disability and Aging Services Commission over matters under the jurisdiction of the Commission.

(d) There shall be an Agency for Human Rights, which shall be considered one entity for budget purposes and for disbursement of funds. Within the Agency shall be two departments: (1) the Human Rights Commission, led by the Executive Director under its Commission, and (2) the Department on the Status of Women, led by the Director under the Commission on the Status of Women. This budgetary structure does not affect the legal status or structure of the two departments. The Human Resources Director and the Controller are authorized to transfer employees, positions, and funding in order to effectuate the transfer of the program from one department or division to the other. The consolidated agency will be reorganized for purposes of determining employee seniority, position transfers, budgetary authority and transfers or reappropriation of funds.

The Executive Director of the Human Rights Commission will lead the Agency for Human Rights. The Executive Director will ensure that the departments within the Agency shall coordinate with each other to improve delivery of services, increase administrative efficiencies, and eliminate duplication of efforts. To this end, they may share staff and facilities. This coordination is not intended to diminish the authority of the two commissions—the Human Rights Commission and the Commission on the Status of Women—over matters under their respective jurisdictions.

Neither the Executive Director of the Human Rights Commission nor the Director of the Department on the Status of Women shall receive additional compensation by virtue of their role in the Agency.

(e) The Local Agency Formation Commission (LAFCo) is a separate legal entity established under state law and is not a department or agency of the City. Because the City has a legal obligation to provide funds to LAFCo, this ordinance includes an appropriation for that purpose. Although LAFCo is not part of the Board of Supervisors or subject to the Board's oversight and direction, this ordinance includes appropriations to LAFCo in the Board of Supervisors budget for administrative reasons related to the format of this ordinance. Any transfers of funds to LAFCo from other appropriations in the budget are prohibited without approval by a subsequent ordinance. City staff, including but not limited to the Clerk of the Board of Supervisors, may not perform work for LAFCo, except as authorized by a memorandum of understanding between the City and LAFCo, subject to any required approvals.

SECTION 15. Travel Reimbursement and Cell Phone Stipends.

The Controller shall establish rules for the payment of all amounts payable for travel for officers and employees, and for the presentation of such vouchers as the Controller shall deem proper in connection with expenditures made pursuant to this Section. No allowance shall be made for traveling expenses provided for in this ordinance unless funds have been appropriated or set aside for such expenses in accordance with the provisions of the Charter.

The Controller may advance the sums necessary for traveling expenses, but proper account and return must be made of said sums so advanced by the person receiving the same within ten days after said person returns to duty in the City, and failure on the part of the person involved to make such accounting shall be sufficient cause for the Controller to withhold from such persons pay check or checks in a sum equivalent to the amount to be accounted.

In consultation with the Human Resources Director, the Controller shall establish rules and parameters for the payment of monthly stipends to officers and employees who use their own cells phones to maintain continuous communication with their workplace, and who participate in a Citywide program that reduces costs of City-owned cell phones.

SECTION 15.1 State of California Travel Program.

To ensure cost effective rates and charges and reduce administrative burdens and costs associated with expense reimbursement for City business-related travel and field expenses, the Controller's Office is authorized to implement rules and regulations required of departments that participate in the State of California's Statewide Travel Program, administered by the California Department of General Services, which provides access to state-negotiated rates with hotel, airline, and car rental providers in adherence with the state's competitive procurement solicitation and contract award rules and regulations. In compliance with rules and regulations established by the Controller, which may be updated from time to time, departments are permitted to participate in the State of California Travel Program as per the pre-established terms and conditions required by the State for local governments. The Controller's Accounting Policies and Procedures manual shall include the State of California Travel Program rules and regulations. This provision shall satisfy San Francisco Administrative Code approval, including Section 21.16 Use of Purchasing Agreements and Reciprocal Agreements with Other Public and Non-Profit Agencies, for travel and related services procured through the State of California Travel Program.

SECTION 16. Contributed Revenue Reserve and Audit and Adjustment Reserve.

The Controller is hereby authorized to establish a Contributed Revenue and Adjustment Reserve to accumulate receipts in excess of those estimated revenues or unexpended appropriations stated herein. Said reserve is established for the purpose of funding the budget of the subsequent year, and the receipts in this reserve are hereby appropriated for said purpose. The Controller is authorized to maintain an Audit and Adjustment Reserve to offset audit adjustments and to balance expenditure accounts to conform to year-end balancing and year-end close requirements.

SECTION 17. Airport Service Payment.

The moneys received from the Airport's revenue fund as the Annual Service Payment provided in the Airline-Airport Lease and Use Agreement are in satisfaction of all obligations of the Airport Commission for indirect services provided by the City to the Commission and San Francisco International Airport and constitute the total transfer to the City's General Fund.

The Controller is hereby authorized and directed to transfer to the City's General Fund from the Airport revenue fund with the approval of the Airport Commission funds that constitute the annual service payment provided in the Airline - Airport Lease and Use Agreement in addition to the amount stated in the Annual Appropriation Ordinance.

On the last business day of the fiscal year, unless otherwise directed by the Airport Commission, the Controller is hereby authorized and directed to transfer all moneys remaining in the Airport's Contingency Account to the Airport's Revenue Fund. The Controller is further authorized and directed to return such amounts as were transferred from the Contingency Account, back to the Contingency Account from the Revenue Fund Unappropriated Surplus on the first business day of the succeeding fiscal year, unless otherwise directed by the Airport Commission.

SECTION 18. Pooled Cash, Investments.

The Treasurer and Controller are hereby authorized to transfer available fund balances within pooled cash accounts to meet the cash management of the City, provided that special and non-subsidized enterprise funds shall be credited interest earnings on any funds temporarily borrowed therefrom at the rate of interest earned on the City Pooled Cash Fund. No such cash transfers shall be allowed where the investment of said funds in investments such as the pooled funds of the City is restricted by law.

SECTION 19. Matching Funds for Federal or State Programs.

Funds contributed to meet operating deficits or to provide matching funds for federal or state aid (e.g. Medicaid under SB 855 or similar legislation for Zuckerberg San Francisco General Hospital) are specifically deemed to be made exclusively from local property and business tax sources.

SECTION 20. Advance Funding of Bond Projects – City Departments.

Whenever the City has authorized appropriations for the advance funding of projects which may at a future time be funded from the proceeds of general obligation, revenue, or lease revenue bond issues or other legal obligations of the City, the Controller shall recover from bond proceeds or other available sources, when they become available, the amount of any interest earnings foregone by the General Fund as a result of such cash advance to disbursements made pursuant to said appropriations. The Controller shall use the monthly rate of return earned by the Treasurer on City Pooled Cash Fund during the period or periods covered by the advance as the basis for computing the amount of interest foregone which is to be credited to the General Fund.

SECTION 21. Advance Funding of Projects – Transportation Authority.

Whenever the San Francisco County Transportation Authority requests advance funding of the costs of administration or the costs of projects specified in the City and County of San Francisco Transportation Expenditure Plan which will be funded from proceeds of the transactions and use tax as set forth in Article 14 of the Business and Tax Regulations Code, the Controller is hereby authorized to make such advance. The Controller shall recover from the proceeds of the transactions and use tax when they become available, the amount of the advance and any interest earnings foregone by the City General Fund as a result of such cash advance funding. The Controller shall use the monthly rate of return earned by the Treasurer on General City Pooled Cash funds during the period or periods covered by the advance as the basis for computing the amount of interest foregone which is to be credited to the General Fund.

SECTION 22. Controller to Make Adjustments, Correct Clerical Errors.

The Controller is hereby authorized and directed to adjust interdepartmental appropriations, make transfers to correct objects of expenditures classifications, and to correct clerical or computational errors as may be ascertained by the Controller to exist in this ordinance. The Controller shall file with the Clerk of the Board a list of such adjustments, transfers, and corrections made pursuant to this Section.

The Controller is hereby authorized to make the necessary transfers to correct objects of expenditure classifications, and corrections in classifications made necessary by changes in the proposed method of expenditure.

SECTION 22.1 Controller to Implement New Financial and Interfacing Subsystems.

In order to further the implementation and adoption of the Financial and Procurement System's modules, the Controller shall have the authority to reclassify departments' appropriations to conform to the accounting and project costing structures established in the new system, as well as reclassify contract authority utilized (expended) balances and unutilized (available) balances to reflect actual spending.

SECTION 23. Transfer of State Revenues.

The Controller is authorized to transfer revenues among City departments to comply with provisions in the state budget.

SECTION 24. Use of Permit Revenues from the Department of Building Inspection.

Permit revenue funds from the Department of Building Inspection that are transferred to other departments as shown in this budget shall be used only to fund the planning, regulatory, enforcement, and building design activities that have a demonstrated nexus with the projects that produce the fee revenues.

SECTION 25. Board of Supervisors Official Advertising Charges.

The Board of Supervisors is authorized to collect funds from enterprise departments to place official advertising. The funds collected are automatically appropriated in the budget of the Board of Supervisors as they are received.

SECTION 26. Work Order Appropriations.

The Board of Supervisors directs the Controller to establish work orders pursuant to Board-approved appropriations, including positions needed to perform work order services, and corresponding recoveries for services that are fully cost covered, including but not limited to services provided by one City department to another City department, as well as services provided by City departments to external agencies, including but not limited to the Office of Community Investment and Infrastructure, the Treasure Island Development Authority, the School District, and the Community College District. Revenues for services from external agencies shall be appropriated by the Controller in accordance with the terms and conditions established to perform the service.

SECTION 26.1 Property Tax System

In order to minimize new appropriations to the property tax system replacement project, the Controller is authorized and directed to apply operational savings from the offices of the Tax Collector, Assessor, and Controller to the project. No later than June 1, 2018, the Controller shall report to the Budget and Legislative Analyst's Office and Budget and Finance Committee on the specific amount of operational savings, including details on the source of such savings, in the budgets of Tax Collector, Assessor, and Controller that are re-allocated to the Property Tax System Replacement Project.

SECTION 26.2 Assessment Appeals System

In order to minimize appropriations to the online assessment appeals application filing system project, the Controller is authorized and directed to apply any operating balances from the Assessment Appeals Board of the Board of Supervisors to the project through Fiscal Year 2029-30.

SECTION 27. Revenue Reserves and Deferrals.

The Controller is authorized to establish fee reserve allocations for a given program to the extent that the cost of service exceeds the revenue received in a given fiscal year, including establishment of deferred revenue or reserve accounts. In order to maintain balance between budgeted revenues and expenditures, revenues realized in the fiscal year preceding the year in which they are appropriated shall be considered reserved for the purposes for which they are appropriated.

SECTION 28. Close-Out of Reserved Appropriations.

On an annual basis, the Controller shall report the status of all reserves, their remaining balances, and departments' explanations of why funding has not been requested for release. Continuation of reserves will be subject to consideration and action by the Budget and Finance Committee or Budget and Appropriations Committee. The Controller shall close out reserved appropriations that are no longer required by the department for the purposes for which they were appropriated.

SECTION 28.1. Reserves Placed on Expenditures by Controller.

Consistent with Charter Section 3.105(d), the Controller is authorized to reserve expenditures in the City's budget equal to uncertain revenues, as deemed appropriate by the Controller. The Controller is authorized to remove, transfer, and update reserves to expenditures in the budget as revenue estimates are updated and received in order to maintain City operations.

SECTION 29. Appropriation Control of Capital Improvement Projects and Equipment.

Unless otherwise exempted in another section of the Administrative Code or Annual Appropriation Ordinance, and in accordance with Administrative Code Section 3.18, departments may transfer funds from one Board-approved capital project to another Board-approved capital project. The Controller shall approve transfers only if they do not materially change the size or scope of the original project. Annually, the Controller shall report to the Board of Supervisors on transfers of funds that exceed 10% of the original appropriation to which the transfer is made.

The Controller is authorized to approve substitutions within equipment items purchased to equip capital facilities providing that the total cost is within the Board-approved capital project appropriation.

The Controller is authorized to transfer approved appropriations between departments to correctly account for capitalization of fixed assets.

The Controller is authorized to shift sources among cash and Certificate of Participation (COP)-funded capital projects across General Fund departments to ensure the most efficient and cost-effective administration of COP funds, provided there is no net increase or decrease in project budgets.

The Controller is hereby authorized to revise COP debt service appropriations within General Fund supported COP debt service funds for authorized but unissued debt, in order to make final debt service payments due upon issuance of authorized debt. Such revisions shall not increase or decrease approved expenditure authority and shall only be done for the purpose of reducing interest costs in future years. Such revisions shall only be made if the Controller determines it is financially advantageous to do so.

SECTION 30. Business Improvement Districts.

Proceeds from all special assessments levied on real property included in the property-based business improvement districts in the City are hereby appropriated in the respective amounts actually received by the City in such fiscal year for each such district.

The Controller is authorized to disburse the assessment revenues appropriated by this section to the respective Owners' Associations (as defined in Section 36614.5 of the Streets and Highways Code) for such districts as provided in the management district plans, resolutions establishing the districts, annual budgets, and management agreements, as approved by the Board of Supervisors for each such district, for the purposes authorized therein. The Tourism Improvement District and Moscone Expansion Business Improvement District assessments are levied on gross hotel room revenue and are collected and distributed by the Tax Collector's Office.

SECTION 31. Infrastructure Financing, Infrastructure Revitalization and Financing, and Enhanced Infrastructure Financing Districts.

Within the City, the Board of Supervisors has formed certain voluntary tax increment financing districts under state legislation:

- Pursuant to California Government Code Section 53395 et seq. (IFD Law), the Board of Supervisors formed Infrastructure Financing Districts (IFD)
- Pursuant to California Government Code Section 53369 et seq. (IRFD Law), the Board of Supervisors formed Infrastructure and Revitalization Financing Districts (IRFD) within the City.
- Pursuant to California Government Code Section 55398.50 et seq. (EIFD Law), the Board of Supervisors and Enhanced Infrastructure Financing District Public Financing Authority No. 1 formed an Enhanced Infrastructure Financing District (EIFD).

The Board of Supervisors hereby authorizes the Controller to transfer funds and appropriation authority between and within accounts related to City and County of San Francisco IFDs, IRFDs, and EIFDs to serve accounting and state requirements, the latest approved Infrastructure Financing Plan for a District, and applicable bond covenants.

When 100% of the portion of property tax increment normally appropriated to the City's General Fund or Special Revenue Fund or to the County's Educational Revenue Augmentation Fund (ERAF) is instead pledged, based on Board of Supervisors Ordinance or Resolution approving the Infrastructure Financing Plan, the Controller may increase or decrease appropriations to match actual revenues realized for the IFD, IRFD, or EIFD. Any increases to appropriations would be consistent with the Financing Plan previously approved by the Board of Supervisors.

IFD/IRFD/EIFD No / Title	Ordinance/ Resolution	Estimated Tax Increment *	
		FY 2026-27	FY 2027-28
IFD 2 Port Infrastructure Financing District			
Subproject Area Pier 70 G-1 Historic Core	27-16	\$ 827,000	\$ 841,000
IFD 2 Port Infrastructure Financing District			
Subproject Areas Pier 70 G-2, G-3, and G-4	220-18	\$ 8,134,000	\$ 8,297,000
IFD 2 Port Infrastructure Financing District			
Subproject Area I (Mission Rock)	34-18	\$ 13,470,000	\$ 15,479,000
IRFD 1 Treasure Island Infrastructure and Revitalization Financing District	21-17	\$ 15,947,000	\$ 18,534,000
IRFD 2 Hoedown Yard Infrastructure and Revitalization Financing District	348-18	\$ 2,748,000	\$ 2,803,000
EIFD 1 Power Station Enhanced Infrastructure and Financing District	113-24	\$ 197,000	\$ 1,082,000

*Estimated tax increment per approved Infrastructure Financing Plans.

SECTION 32. Community Facilities and Special Tax Districts.

Pursuant to California Government Code 53311 et seq. (Mello-Roos Community Facilities Act of 1982) and Chapter 43, Article X of the San Francisco Administrative Code, which incorporates the Mello-Roos Community Facilities Act of 1982, the Board of Supervisors

formed Community Facilities Districts (CFDs) and Special Tax Districts (STDs) within the City. Proceeds from special taxes levied on property in the CFDs/STDs are hereby appropriated in the respective amounts actually received by the City in such fiscal year for each such district.

The Controller is authorized to disburse the special tax revenues appropriated by this section as provided in the Joint Community Facilities Agreements, Development Agreements, Disposition and Development Agreements, Resolutions of Formation, and Ordinances levying special taxes, as approved by the Board of Supervisors for each such district for the purposes authorized therein.

The Controller may transfer funds and appropriation authority between and within accounts related to CFDs and STDs to serve accounting requirements, pay authorized expenditures described in the Board of Supervisors approved Resolution of Formation for each district (as approved in the referenced Ordinances), and comply with applicable bond covenants.

The table below provides estimated special tax revenues for informational purposes; only amounts actually received by the City and County of San Francisco for each district in any given fiscal year are authorized to be expended.

District	Ordinance	Projected Special Tax Levy*	
		(FY 2026-27)	(FY 2027-28)
STD No. 2009-1 - Improvement Area No. 1	16-10	\$114,038	\$114,099
STD No. 2009-1 - Improvement Area No. 2	16-10	\$167,903	\$167,903
CFD No. 2014-1 (Transbay) (1)	001-15	\$34,713,891	\$35,408,168
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 1 (2)(3)	022-17	\$3,802,676	\$3,878,729
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 2 (2)(3)	022-17	\$3,266,183	\$3,331,507
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 3 (2)(3)(4)	022-17	\$1,345,793	\$1,372,709
STD No. 2018-1 (Central SoMa)	021-19	-	-
STD No. 2019-1 (Pier 70 Condos) (5)	027-20	-	-
Facilities Special Tax		\$1,253,193	\$1,278,257
Arts Building Special Tax			
Services Special Tax			
STD No. 2019-2 (Pier 70 Leased) (6)	028-20		
Facilities Special Tax		\$596,499	\$608,429
Arts Building Special Tax		-	-
Shoreline Special Tax		-	-
Services Special Tax		-	-
STD No. 2020-1 (Mission Rock) (7)	079-20		
Development Special Tax (8)		\$7,409,118	\$7,557,300
Office Special Tax		\$1,336,955	\$1,363,695
Shoreline Special Tax		\$1,267,322	\$1,292,669
Contingent Services Special Tax		-	-
STD No. 2022-1 (Power Station)	061-22	-	-

*Source: Goodwin Consulting Group, Inc. Preliminary; subject to change.

(1) Special tax projection are subject to change if additional properties issue a COO as of the fiscal year cut-off date.

(2) Based on building permits issued as of April 3, 2026. Actual special tax levy may be lower.

(3) Special tax projections are subject to change if additional parcels issue building permits prior to the June 30th cut-off date.

(4) Special tax estimates based on Attachment 2 of the RMA.

(5) Based on VDDA Execution Dates and COOs as of June 30, 2025. PKN is the only property that has had a VDDA Execution Date, no property has issued a COO. Special tax estimates based on Attachment 3 of the RMA.

(6) Based on VDDA Execution Dates and COOs as of June 30, 2025. Building 12 is the only property that has had a VDDA Execution Date and issued a COO.

(7) Based on Parcel Lease Execution Dates as of June 30, 2025.

(8) Reflects the maximum special tax on Developed Property. Does not reflect the potential offset of Assessed Parcels.

SECTION 32.1. Exclusion of Projected Unassigned Fund Balance from Budget Stabilization Reserve.

Two hundred sixty-one million, three hundred seventy-two thousand, eight hundred twelve dollars (\$261,372,812) of projected but unbudgeted, unassigned fund balance from fiscal year 2025-26 is designated for balancing future budget shortfalls in FY 2028-29 and after. This amount shall not be included in the calculations of deposits to the Budget Stabilization Reserve described in Administrative Code Section 10.60 (c).

SECTION 32.2. Emergency Housing Revenue Risk Reserve

Ninety-eight million dollars (\$98,000,000) of unappropriated Homelessness Gross Receipts Tax revenue in the Our City Our Home Fund (Administrative Code Sec. 10-100-164) is hereby assigned to a contingency reserve to manage revenue risks related to potential reductions in federal and state funding for the Continuum of Care (CoC), Emergency Housing Vouchers, Housing Choice Vouchers, and other programs that support stable housing for individuals experiencing, or at risk of experiencing, homelessness.

SECTION 32.3. Federal and State Revenue Risk Reserve.

Administrative Provision 32 of the fiscal year 2021-22 budget designated fund balance from fiscal year 2020-21 to the Federal and State Emergency Grant Disallowance Reserve for the purpose of managing revenue shortfalls related to reimbursement disallowances from the Federal Emergency Management Agency (FEMA) and other state and federal agencies. Administrative Provision 32.1 of the fiscal year 2021-22 budget designated fund balance from fiscal year 2020-21 to the Fiscal Cliff Reserve for the purpose of managing projected budget shortfalls following the spend down of federal and state stimulus funds and other one-time sources used to balance the fiscal year 2021-22 and fiscal year 2022-23 budget. The fiscal year 2024-25 ending balances of these reserves have been deposited into a budget contingency reserve for the purpose of managing revenue shortfalls related to changes in federal funding. In addition, all revenue escheated to the General Fund from City Option Medical Reimbursement Accounts in fiscal year 2025-26 or 2026-27 is hereby appropriated for deposits to this reserve. These revenues shall not be included in the calculations of deposits to the Budget Stabilization Reserve described in Administrative Code Section 10.60 (c).

SECTION 33. Federal, State and Local Match Sources & Uses Accounting for COVID-19 Emergency.

The Controller is authorized to adjust federal and state sources appropriations to reflect eligible costs by authorized spending category, to ensure cost reimbursement recovery revenues are maximized, and to align eligible costs to the appropriate federal or state fund, provided there is no net increase or decrease to COVID-19 emergency response revenues or expenditures. Adjustments may be made across fiscal years.

SECTION 34. Transbay Joint Powers Authority Financing.

Sources received for purposes of payment of debt service for the approved and issued Transbay Community Facilities District special tax bonds and the approved and drawn City bridge loan to the Transbay Joint Powers Authority are hereby appropriated.

SECTION 35. Police Department and Sheriff's Department Overtime Reporting.

The Police Department and Sheriff's Department shall provide quarterly reports of overtime spending to the Board of Supervisors, including the types of activities performed on overtime.

APPROVED AS TO FORM:
DAVID CHIU, City Attorney

By: /s/
BRADLEY A. RUSSI
Deputy City Attorney

**STATEMENT OF BOND REDEMPTION
AND INTEREST**

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Fiscal Years 2026-2027 and 2027-2028
Summary

	FY 2026-2027				FY 2027-2028			
	Principal	Interest	Adm Expense/ Additional Rental/ Property Insurance	Total	Principal	Interest	Adm Expense/ Additional Rental/ Property Insurance	Total
GENERAL OBLIGATION BONDS								
CITY AND COUNTY OF SAN FRANCISCO	\$ 255,030,841	\$ 131,005,744	\$ 800	\$ 386,037,385	\$ 191,344,035	\$ 124,706,359	\$ 800	\$ 316,051,194
SAN FRANCISCO COMMUNITY COLLEGE DISTRICT	26,945,000	25,002,106	-	51,947,106	24,135,000	30,396,564	-	54,531,564
SAN FRANCISCO UNIFIED SCHOOL DISTRICT	106,265,000	40,385,870	-	146,650,870	71,575,000	35,255,615	-	106,830,615
BAY AREA RAPID TRANSIT DISTRICT	25,871,740	40,526,729	-	66,398,469	26,436,135	39,230,995	-	65,667,130
SUB-TOTAL GENERAL OBLIGATIONS - FROM AD VALOREM PROPERTY TAXES	\$ 414,112,581	\$ 236,920,449	\$ 800	\$ 651,033,830	\$ 313,490,170	\$ 229,589,533	\$ 800	\$ 543,080,503
OTHER DEBTS - GOVERNMENTAL ACTIVITIES								
SUB-TOTAL OTHER DEBTS - GOVERNMENTAL ACTIVITIES	\$ 68,794,012	\$ 64,707,921	\$ 5,256,520	\$ 138,758,453	\$ 69,823,832	\$ 85,763,954	\$ 6,603,921	\$ 162,191,707
PUBLIC SERVICE ENTERPRISE - REV BONDS, CERTIFICATES OF PARTICIPATION AND LOANS								
SUB-TOTAL PUBLIC SERVICE ENTERPRISE - REV BONDS, CERTIFICATES OF PARTICIPATION AND LOANS	\$ 460,091,027	\$ 944,837,753	\$ 1,498,542	\$ 1,406,427,322	\$ 516,508,330	\$ 1,092,065,271	\$ 1,597,696	\$ 1,610,171,297
TOTAL DEBT PAYMENTS	\$ 942,997,620	\$ 1,246,466,123	\$ 6,755,862	\$ 2,196,219,605	\$ 899,822,332	\$ 1,407,418,758	\$ 8,202,417	\$ 2,315,443,507

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
General Obligation
Fiscal Years 2026-2027 and 2027-2028

	FY 2026-2027				FY 2027-2028			
	Principal	Interest	Adm Expense	Total	Principal	Interest	Adm Expense	Total
GENERAL CITY								
1992 UMB Program - Seismic Safety, Series 2007A - Drawdown 1-7	\$ 1,940,841	\$ 299,907	\$ -	\$ 2,240,748	\$ 1,394,035	\$ 205,005	\$ -	\$ 1,599,040
2016 Affordable Housing-Preservation and Seismic Safety Series 2019A	1,080,000	2,667,086	-	3,747,086	1,115,000	2,632,505	-	3,747,505
2016 Affordable Housing-Preservation and Seismic Safety Series 2020C	1,710,000	2,427,814	-	4,137,814	1,730,000	2,405,173	-	4,135,173
2016 Affordable Housing-Preservation and Seismic Safety Series 2025E	290,000	1,921,058	-	2,211,058	305,000	1,905,833	-	2,210,833
2008 Clean and Safe Neighborhood Parks, BAB Series 2010D ⁽¹⁾	3,440,000	873,923	150	4,314,073	3,570,000	676,123	150	4,246,273
2008 Clean and Safe Neighborhood Parks, Series 2016A	440,000	134,250	-	574,250	455,000	121,050	-	576,050
2012 Clean and Safe Neighborhood Parks, Series 2016B	1,430,000	436,050	-	1,866,050	1,475,000	393,150	-	1,868,150
2008 San Francisco General Hospital Improvement, BAB Series 2010C ⁽¹⁾	16,775,000	4,261,632	150	21,036,782	17,400,000	3,297,069	150	20,697,219
2010 Earthquake Safety & Emergency Response Series 2016C	1,330,000	393,075	-	1,723,075	1,370,000	353,175	-	1,723,175
2014 Earthquake Safety & Emergency Response Series 2016D	4,490,000	1,328,413	-	5,818,413	4,625,000	1,191,713	-	5,816,713
2020 Earthquake Safety & Emergency Response Series 2021B-1	1,930,000	2,423,900	-	4,353,900	2,030,000	2,327,400	-	4,357,400
2020 Earthquake Safety & Emergency Response, Series 2021E-1	1,785,000	2,242,500	-	4,027,500	1,875,000	2,153,250	-	4,028,250
2020 Earthquake Safety & Emergency Response, Series 2025B-1	6,170,000	9,417,750	-	15,587,750	6,475,000	9,109,250	-	15,584,250
2020 Earthquake Safety & Emergency Response, Series 2026C (\$200M estimated)	10,000,000	9,466,667	-	19,466,667	5,630,000	11,400,000	-	17,030,000
2018 Embarcadero Seawall Earthquake Safety, Series 2025A-1	-	754,250	-	754,250	-	754,250	-	754,250
2018 Embarcadero Seawall Earthquake Safety, Series 2025A-2	3,850,000	5,291,718	-	9,141,718	3,835,000	5,115,773	-	8,950,773
2011 Road Repaving and Street Safety, Series 2016E	2,330,000	688,350	-	3,018,350	2,400,000	618,450	-	3,018,450
2014 Transportation & Road Improvements Series 2020B	5,325,000	1,701,800	-	7,026,800	5,435,000	1,595,300	-	7,030,300
2014 Transportation & Road Improvements Series 2021C-1	2,500,000	3,135,800	-	5,635,800	2,625,000	3,010,800	-	5,635,800
2015 Affordable Housing Series 2016F	2,725,000	907,987	-	3,632,987	2,795,000	840,134	-	3,635,134
2015 Affordable Housing Series 2018D	4,870,000	2,777,068	-	7,647,068	5,050,000	2,594,443	-	7,644,443
2015 Affordable Housing, Series 2019C	1,230,000	436,293	-	1,666,293	1,250,000	412,308	-	1,662,308
2019 Social Bonds-Affordable Housing, Series 2021A	6,125,000	3,637,412	-	9,762,412	6,205,000	3,557,664	-	9,762,664
2019 Social Bonds-Affordable Housing, Series 2023C	2,485,000	5,047,378	-	7,532,378	2,635,000	4,898,278	-	7,533,278
2019 Social Bonds-Affordable Housing, Series 2026D (\$108M estimated)	44,000,000	5,514,412	-	49,514,412	1,790,000	4,130,100	-	5,920,100
2024 Social Bonds-Affordable Housing, Series 2025D	2,430,000	6,492,981	-	8,922,981	2,540,000	3,951,930	-	6,491,930
2024 Social Bonds-Affordable Housing, Series 2026E (\$50M estimated)	20,000,000	2,563,889	-	22,563,889	845,000	1,950,000	-	2,795,000
2016 Public Health and Safety, Series 2020D-1	2,550,000	2,931,350	-	5,481,350	2,655,000	2,803,850	-	5,458,850
2020 Health and Recovery, Series 2021D-1	4,935,000	6,193,800	-	11,128,800	5,185,000	5,947,050	-	11,132,050
2020 Health and Recovery, Series 2023A	650,000	1,110,500	-	1,760,500	680,000	1,078,000	-	1,758,000
2020 Health and Recovery, Series 2025G	1,410,000	52,452	-	1,462,452	-	-	-	-
2020 Health and Recovery, Series 2026B (\$72M estimated)	1,570,000	3,408,000	-	4,978,000	2,085,000	4,225,800	-	6,310,800
2024 Healthy, Safe and Vibrant SF, Series 2025F	2,615,000	1,681,750	-	4,296,750	1,550,000	1,551,000	-	3,101,000
2024 Healthy, Safe and Vibrant SF, Series 2026A (\$195M estimated)	7,580,000	7,486,279	-	15,066,279	6,745,000	8,322,283	-	15,067,283
General Obligation Bond Refunding, Series 2020 R1	12,855,000	5,220,450	500	18,075,950	13,490,000	4,577,700	500	18,068,200
General Obligation Bond Refunding, Series 2021 R1	5,075,000	2,609,950	-	7,684,950	5,325,000	2,355,800	-	7,680,800
General Obligation Bond Refunding, Series 2021 R2 ⁽²⁾	3,745,000	384,000	-	4,129,000	3,935,000	196,750	-	4,131,750
General Obligation Bond Refunding, Series 2022-R1	28,495,000	11,224,500	-	39,719,500	29,905,000	9,799,750	-	39,704,750
General Obligation Bond Refunding, Series 2024-R1	32,870,000	13,891,750	-	46,761,750	32,935,000	12,248,250	-	45,183,250
TOTAL BEFORE OFFSET FOR FEDERAL SUBSIDY, NET BID PREMIUM, TOBACCO SETTLEMENT REVENUE, SB 1128 & LOAN REPAYMENTS	\$ 255,030,841	\$ 131,005,744	\$ 800	\$ 386,037,385	\$ 191,344,035	\$ 124,706,359	\$ 800	\$ 316,051,194
NET BID PREMIUM, FEDERAL SUBSIDY, TSR, SB1128 & LOAN REPAYMENTS								
2018 Embarcadero Seawall Earthquake Safety, Series 2025A-1	\$ -	\$ (195,673)	\$ -	\$ (195,673)	\$ -	\$ -	\$ -	\$ -
2024 Healthy, Safe and Vibrant SF, Series 2025F	-	(1,681,750)	-	(1,681,750)	-	(488,989)	-	(488,989)
2008 San Francisco General Hospital Improvement, BAB Series 2010C ⁽¹⁾	-	(1,406,551)	-	(1,406,551)	-	(1,088,198)	-	(1,088,198)
2008 Clean and Safe Neighborhood Parks, BAB Series 2010D ⁽¹⁾	-	(288,438)	-	(288,438)	-	(223,154)	-	(223,154)
Tobacco Settlement Revenue Reimbursement ⁽²⁾	(14,665,000)	(101,385)	-	(14,766,385)	(14,315,048)	-	-	(14,315,048)
SB 1128 Reimbursement ⁽²⁾	-	(2,627,515)	-	(2,627,515)	(1,082,952)	(1,995,650)	-	(3,078,602)
PASS Program-Affordable Housing Loan Repayments	-	(4,979,789)	-	(4,979,789)	-	-	-	-
GENERAL CITY, NET OF FEDERAL SUBSIDY, BID PREMIUM, TSR, SB1128 & LOAN REPAYMENTS	\$ 240,365,841	\$ 119,724,642	\$ 800	\$ 360,091,283	\$ 175,946,035	\$ 120,910,368	\$ 800	\$ 296,857,203

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
General Obligation
Fiscal Years 2026-2027 and 2027-2028

	FY 2026-2027			FY 2027-2028				
	Principal	Interest	Adm Expense	Total	Principal	Interest	Adm Expense	Total
OUTSIDE CITY BUDGET								
SAN FRANCISCO COMMUNITY COLLEGE DISTRICT (SFCCD), PROP 39								
2020 Community College District Refunding Bonds	1,575,000	707,950	-	2,282,950	1,655,000	629,200	-	2,284,200
2020 Community College District, 2020 Series A	-	2,979,450	-	2,979,450	-	2,979,450	-	2,979,450
2020 Community College District, 2020 Series A-1	5,240,000	4,497,168	-	9,737,168	5,810,000	4,414,376	-	10,224,376
2020 Community College District, 2024 Series B	395,000	11,482,288	-	11,877,288	645,000	11,462,538	-	12,107,538
2020 Community College District, 2027 Series C (estimated)	8,305,000	2,187,500	-	10,492,500	4,040,000	8,334,750	-	12,374,750
2025 Community College District Refunding Bonds	11,430,000	3,147,750	-	14,577,750	11,985,000	2,576,250	-	14,561,250
SF COMMUNITY COLLEGE DISTRICT TOTAL	\$ 26,945,000	\$ 25,002,106	\$ -	\$ 51,947,106	\$ 24,135,000	\$ 30,396,564	\$ -	\$ 54,531,564
SAN FRANCISCO UNIFIED SCHOOL DISTRICT (SFUSD) PROP 39								
2006 Unified School District, 2010 Series C (QSCBs) ⁽¹⁾	\$ 12,955,000	\$ 681,055	\$ -	\$ 13,636,055	\$ -	\$ -	\$ -	\$ -
2006 Unified School District, 2010 Series D (BABs) ⁽¹⁾	-	2,212,276	-	2,212,276	12,650,000	2,212,276	-	14,862,276
2006 Unified School District, 2015 Series F	795,000	322,713	-	1,117,713	835,000	282,963	-	1,117,963
2011 Unified School District, 2015 Series C	11,170,000	4,534,613	-	15,704,613	11,725,000	3,976,113	-	15,701,113
2016 Unified School District, Series A	7,285,000	3,834,863	-	11,119,863	7,645,000	3,470,613	-	11,115,613
2016 Unified School District, Series B	9,630,000	6,362,800	-	15,992,800	10,015,000	5,977,600	-	15,992,600
2020 General Obligation Refunding Bonds	12,000,000	1,561,800	-	13,561,800	4,995,000	1,081,800	-	6,076,800
2016 Unified School District, Series C	8,555,000	10,120,000	-	18,675,000	8,985,000	9,692,250	-	18,677,250
2022 General Obligation Refunding Bonds	10,470,000	4,261,500	-	14,731,500	10,990,000	3,738,000	-	14,728,000
2024 Unified School District, 2025 Series A	33,405,000	6,494,250	-	39,899,250	3,735,000	4,824,000	-	8,559,000
TOTAL BEFORE OFFSET FOR FEDERAL SUBSIDY	\$ 106,265,000	\$ 40,385,870	\$ -	\$ 146,650,870	\$ 71,575,000	\$ 35,255,615	\$ -	\$ 106,830,615
FEDERAL SUBSIDY								
2006 Unified School District, 2010 Series C (QSCBs) ⁽¹⁾	-	(606,960)	-	(606,960)	-	-	-	-
2006 Unified School District, 2010 Series D (BABs) ⁽¹⁾	-	(730,162)	-	(730,162)	-	(730,162)	-	(730,162)
SF UNIFIED SCHOOL DISTRICT, NET OF FEDERAL SUBSIDY	\$ 106,265,000	\$ 39,048,748	\$ -	\$ 145,313,748	\$ 71,575,000	\$ 34,525,453	\$ -	\$ 106,100,453
BAY AREA RAPID TRANSIT DISTRICT (BART)								
2004 BART Gen Obligation Bonds Refunding 2017 Series E	\$ -	1,016,424	-	1,016,424	\$ -	1,016,424	\$ -	1,016,424
2004 BART Gen Obligation Bonds 2019 Series F-1	2,392,515	2,342,591	-	4,735,106	2,487,952	2,232,542	-	4,720,494
2004 BART Gen Obligation Bonds Refunding 2019 Series G	-	404,258	-	404,258	-	404,258	-	404,258
2004 BART Gen Obligation Bonds Refunding 2025 Series H	8,459,365	3,504,072	-	11,963,437	7,501,701	3,105,045	-	10,606,746
2016 BART General Obligation Bonds 2017 Series A	2,056,839	3,412,213	-	5,469,052	2,158,858	3,306,821	-	5,465,679
2016 BART General Obligation Bonds 2019 Series B-1	2,209,868	3,479,949	-	5,689,817	2,320,114	3,366,699	-	5,686,813
2016 BART General Obligation Bonds 2020 Series C	3,465,362	6,303,898	-	9,769,260	3,641,427	6,126,228	-	9,767,655
2016 BART General Obligation Bonds 2022 Series D	1,559,907	9,706,278	-	11,266,185	1,637,244	9,626,350	-	11,263,594
2016 BART General Obligation Bonds 2025 Series E-1	5,727,884	10,357,046	-	16,084,930	6,688,839	10,046,628	-	16,735,467
TOTAL BART	\$ 25,871,740	\$ 40,526,729	\$ -	\$ 66,398,469	\$ 26,436,135	\$ 39,230,995	\$ -	\$ 65,667,130
SUB-TOTAL SFCCD, SFUSD AND BART	\$ 159,081,740	\$ 105,914,705	\$ -	\$ 264,996,445	\$ 122,146,135	\$ 104,883,174	\$ -	\$ 227,029,309
TOTAL GEN OBLIGATION - GENERAL CITY, SFCCD, SFUSD AND BART ⁽³⁾	\$ 414,112,581	\$ 236,920,449	\$ 800	\$ 651,033,830	\$ 313,490,170	\$ 229,589,533	\$ 800	\$ 543,080,503

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

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

(3) For AAO purpose, the totals in the summary are gross of net bid premium, federal subsidies and tobacco settlement revenue, SB 1128 reimbursement, and loan repayments.

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Other Debt Service
Fiscal Years 2026-2027 and 2027-2028

	FY 2026-2027				FY 2027-2028					
	Principal	Interest	Total Debt Service	Additional Rental	Total ⁽⁴⁾	Principal	Interest	Total Debt Service	Additional Rental	Total ⁽⁴⁾
CERTIFICATES OF PARTICIPATION ⁽⁵⁾										
War Memorial Veterans Building Improvement Series 2016A	\$ 1,060,000	\$ 235,914	\$ 1,295,914	\$ 7,000	\$ 1,302,914	\$ 1,095,000	\$ 202,514	\$ 1,297,514	\$ 7,000	\$ 1,304,514
Hope SF Series 2017A	730,000	859,493	1,589,493	7,000	1,596,493	760,000	833,943	1,593,943	7,000	1,600,943
Refunding Certificate of Participation Series 2019-R1	1,660,000	508,663	2,168,663	6,625	2,175,288	1,750,000	425,663	2,175,663	6,625	2,182,288
Refunding Certificate of Participation Series 2020-R1 (Multipl Capital Impr.)	5,175,000	1,635,825	6,810,825	12,530	6,823,355	5,435,000	1,370,575	6,805,575	12,530	6,818,105
49 South Van Ness Project, Series 2019A	5,805,000	9,069,700	14,874,700	10,250	14,884,950	5,975,000	8,895,550	14,870,550	10,250	14,880,800
Animal Care and Control, Series 2020	1,920,000	1,569,600	3,489,600	10,250	3,499,850	2,015,000	1,473,600	3,488,600	10,250	3,498,850
Multiple Capital Improvement Projects, Series 2021A	3,130,000	2,730,900	5,860,900	11,000	5,871,900	3,295,000	2,574,400	5,869,400	11,000	5,880,400
Affordable Housing & Community Facilities Projects Series 2023A	3,090,000	5,940,425	9,030,425	7,500	9,037,925	3,280,000	5,749,325	9,029,325	7,500	9,036,825
Multiple Capital Improvement Projects Series 2023B	2,700,000	3,354,663	6,054,663	16,500	6,071,163	2,840,000	3,216,163	6,056,163	16,500	6,072,663
Multiple Capital Improvement Projects Series 2024A	4,040,000	4,964,300	9,004,300	11,000	9,015,300	4,245,000	4,782,300	9,007,300	11,000	9,018,300
Refunding Certificate of Participation Series 2024-R1	9,360,000	9,523,050	18,883,050	11,000	18,894,050	9,830,000	9,055,050	18,885,050	11,000	18,896,050
Music Concourse Garage Projects Series 2025A	435,000	880,200	1,315,200	11,000	1,326,200	460,000	858,450	1,318,450	11,000	1,329,450
Treasure Island-Stage 2 Infrastructure Projects Series 2025B	1,545,000	2,210,450	3,755,450	11,000	3,766,450	1,620,000	2,133,200	3,753,200	11,000	3,764,200
Refunding Certificate of Participation Series 2025-R1	11,900,000	12,838,500	24,738,500	11,000	24,749,500	12,495,000	12,243,500	24,738,500	11,000	24,749,500
Less: MED Assessments	(11,900,000)	(2,461,985)	(14,361,985)	-	(14,361,985)	(12,495,000)	(1,555,360)	(14,050,360)	-	(14,050,360)
Net City Contribution:	-	10,376,515	10,376,515	11,000	10,387,515	-	10,688,140	10,688,140	11,000	10,699,140
Approved HOJ Relocation Improvement Projects (\$42.4M)	-	-	-	-	-	455,000	1,153,425	1,608,425	200,000	1,808,425
Approved Affordable Housing and Community Development	705,000	437,150	1,142,150	200,000	1,342,150	315,000	824,950	1,139,950	200,000	1,339,950
Approved Critical Repairs & Economic Recovery Stimulus, Tax-Exempt (\$37.616M)	2,420,000	1,416,675	3,836,675	200,000	4,036,675	1,160,000	2,676,050	3,836,050	200,000	4,036,050
Approved Critical Repairs & Economic Recovery Stimulus, Taxable (\$16.638M)	1,095,000	679,525	1,774,525	200,000	1,974,525	490,000	1,282,400	1,772,400	200,000	1,972,400
Approved Street Repaving & Curb Ramps (\$56.665M)	3,645,000	2,134,113	5,779,113	200,000	5,979,113	1,745,000	4,031,300	5,776,300	200,000	5,976,300
Approved Critical Repairs & Economic Recovery Stimulus, Tax-Exempt (\$40.845M)	-	-	-	-	-	2,625,000	1,536,925	4,161,925	200,000	4,361,925
Approved Critical Repairs & Economic Recovery Stimulus, Taxable (\$32.119M)	-	-	-	-	-	2,110,000	1,310,400	3,420,400	200,000	3,620,400
Approved Street Repaving & Curb Ramps (\$50M)	-	-	-	-	-	3,210,000	1,881,425	5,091,425	200,000	5,291,425
Proposed 170 Olin Exit Project (\$55M)	-	1,392,950	1,392,950	200,000	1,592,950	1,655,000	4,178,850	5,833,850	200,000	6,033,850
Proposed Treasure Island-Stage 2 Infrastructure Projects (\$65M)	3,240,000	1,896,213	5,136,213	200,000	5,336,213	2,555,000	4,171,700	6,726,700	400,000	7,126,700
Proposed HOJ Replacement Project (\$367M)	-	-	-	-	-	3,315,000	8,372,325	11,687,325	200,000	11,887,325
TOTAL CERTIFICATES OF PARTICIPATION	\$ 51,755,000	\$ 61,816,324	\$ 113,571,324	\$ 1,343,655	\$ 114,914,979	\$ 62,235,000	\$ 83,658,623	\$ 145,893,623	\$ 2,543,655	\$ 148,437,278
LOANS AND LEASES										
San Francisco Marina-West Harbor Loan	\$ 620,281	\$ 837,739	\$ 1,458,020	\$ -	\$ 1,458,020	\$ 648,832	\$ 809,188	\$ 1,458,020	\$ -	\$ 1,458,020
Citywide Emergency Radio Replacement Project	1,848,731	15,705	1,864,436	11,000	1,875,436	-	-	-	-	-
TOTAL LOANS AND LEASES	\$ 2,469,012	\$ 853,444	\$ 3,322,456	\$ 11,000	\$ 3,333,456	\$ 648,832	\$ 809,188	\$ 1,458,020	\$ -	\$ 1,458,020
SAN FRANCISCO FINANCE CORP LEASE REVENUE BONDS										
OPEN SPACE FUND (VARIOUS PARK PROJECTS)										
LRB Refunding Open Space Fund Series 2018A	\$ 4,035,000	\$ 431,000	\$ 4,466,000	\$ 65,869	\$ 4,531,869	\$ 2,240,000	\$ 229,250	\$ 2,469,250	\$ 62,252	\$ 2,531,502
MOSCONE CENTER EXPANSION PROJECT										
LR Refunding Bonds Series 2008 -1, 2	\$ 9,000,000	\$ 1,481,753	\$ 10,481,753	\$ 286,578	\$ 10,748,331	\$ 3,100,000	\$ 1,002,893	\$ 4,102,893	\$ 251,840	\$ 4,354,733
LIBRARY PRESERVATION FUND										
LRB Refunding Series 2018B	\$ 1,535,000	\$ 125,400	\$ 1,660,400	\$ 40,021	\$ 1,700,421	\$ 1,600,000	\$ 64,000	\$ 1,664,000	\$ 38,196	\$ 1,702,196
Property Insurance on Existing Debt ⁽⁶⁾	\$ -	\$ -	\$ -	\$ 3,529,397	\$ 3,529,397	\$ -	\$ -	\$ -	\$ 3,707,978	\$ 3,707,978
TOTAL OTHER DEBT SERVICE	\$ 68,794,012	\$ 64,707,921	\$ 133,501,933	\$ 5,256,520	\$ 138,758,453	\$ 69,823,832	\$ 85,763,954	\$ 155,587,786	\$ 6,603,921	\$ 162,191,707

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

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

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

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans
Fiscal Years 2026-2027 and 2027-2028

	FY 2026-2027				FY 2027-2028			
	Principal	Interest	Additional Rental ⁽¹⁾ (%)	Total	Principal	Interest	Additional Rental ⁽¹⁾ (%)	Total
HETCH HETCHY WATER & POWER ENTERPRISE								
2011 Qualified Energy Conservation Bonds	\$ 582,440	\$ 34,654	\$ -	\$ 617,094	\$ 293,839	\$ 6,964	\$ -	\$ 300,803
2015 New Clean Renewable Energy Bonds	154,115	46,314	-	200,429	156,258	39,170	-	195,428
2015 Power Revenue Bonds Series A (Green)	830,000	1,576,350	-	2,406,350	1,020,000	1,534,250	-	2,554,250
2015 Power Revenue Bonds Series B	150,000	3,000	-	153,000	-	-	-	-
2021 Power Revenue Bonds Series A	1,530,000	2,904,800	-	4,434,800	1,605,000	2,826,425	-	4,431,425
2021 Power Revenue Bonds Series B	650,000	1,968,500	-	2,618,500	685,000	1,935,125	-	2,620,125
2023 Power Revenue Bonds Series A	1,075,000	6,168,375	-	7,243,375	1,445,000	6,105,375	-	7,550,375
[2027 Power Revenue Bonds, no Cap-I]	-	-	-	-	-	13,324,800	-	13,324,800
COP 525 Golden Gate Office Space, Series 2009 D (COPs 9.72%)	503,010	707,993	923	1,211,916	524,394	675,301	923	1,200,618
Trustee and Arbitrage Computation Fee (Power Bonds)	-	14,395	-	14,395	-	14,395	-	14,395
TOTAL HETCH HETCHY WATER & POWER BEFORE OFFSET	\$ 5,474,565	\$ 13,424,371	\$ 923	\$ 18,898,959	\$ 5,729,491	\$ 26,461,805	\$ 923	\$ 32,192,219
Federal Offsets								
2011 Qualified Energy Conservation Bonds Federal Offset	-	(24,419)	-	(24,419)	-	(4,907)	-	(4,907)
2015 New Clean Renewable Energy Bonds Federal Offset	-	(30,572)	-	(30,572)	-	(25,856)	-	(25,856)
COP 525 Golden Gate Office Space, Series 2009 Federal Offset	-	(233,679)	-	(233,679)	-	(222,892)	-	(222,892)
TOTAL HETCH HETCHY WATER & POWER	\$ 5,474,565	\$ 13,135,701	\$ 923	\$ 18,611,189	\$ 5,729,491	\$ 26,208,150	\$ 923	\$ 31,938,564
LAGUNA HONDA HOSPITAL ⁽⁷⁾								
COP Refunding Series 2019-R1	\$ 7,745,000	\$ 1,497,000	\$ 9,875	\$ 9,251,875	\$ 8,135,000	\$ 1,109,750	\$ 9,875	\$ 9,254,625
SB 1128 Reimbursement Offset	(7,648,552)	-	-	(7,648,552)	(7,650,828)	-	-	(7,650,828)
TOTAL LAGUNA HONDA HOSPITAL	\$ 96,448	\$ 1,497,000	\$ 9,875	\$ 1,603,323	\$ 484,172	\$ 1,109,750	\$ 9,875	\$ 1,603,797
SAN FRANCISCO MUNICIPAL TRANSPORTATION AGENCY								
SFMTA 2017 Series Revenue Bonds	\$ 4,490,000	\$ 5,489,955	\$ -	\$ 9,979,955	\$ 4,715,000	\$ 5,261,705	\$ -	\$ 9,976,705
SFMTA 2021 Series A Refunding Revenue Bonds	10,255,000	2,805,397	-	13,060,397	10,365,000	2,685,073	-	13,050,073
SFMTA 2021 Series B Revenue Bonds	-	179,200	-	179,200	-	179,200	-	179,200
SFMTA 2021 Series C Revenue Bonds	-	4,596,100	-	4,596,100	-	4,596,100	-	4,596,100
SB 117 State Bridge Loan	-	8,000,000	-	8,000,000	-	8,000,000	-	8,000,000
TOTAL SF MUNICIPAL TRANSPORTATION AGENCY	\$ 14,745,000	\$ 21,070,652	\$ -	\$ 35,815,652	\$ 15,080,000	\$ 20,722,078	\$ -	\$ 35,802,078
PORT OF SAN FRANCISCO								
Hyde Street Harbor Loan	\$ 203,092	\$ 28,668	\$ -	\$ 231,760	\$ 212,231	\$ 19,529	\$ -	\$ 231,760
Refunding Revenue Bonds, Series 2020A/B	1,320,000	619,756	-	1,939,756	1,345,000	591,468	-	1,936,468
Revenue Bonds, Series 2014A/B	625,000	704,631	-	1,329,631	655,000	673,381	-	1,328,381
Refunding COP Port Facilities Project Series 2025R2 & R3	750,000	904,250	10,500	1,664,750	785,000	866,750	10,500	1,662,250
SBH - CalBoating Loan - \$400K	15,087	9,394	-	24,481	15,766	8,715	-	24,481
SBH - CalBoating Loan - \$3.1M	136,617	75,544	-	212,161	142,765	69,396	-	212,161
SBH - CalBoating Loan - \$4.5M	201,409	97,904	-	299,313	210,473	88,840	-	299,313
Other Fiscal Charges	-	100,000	-	100,000	-	100,000	-	100,000
TOTAL PORT OF SAN FRANCISCO	\$ 3,251,205	\$ 2,540,147	\$ 10,500	\$ 5,801,852	\$ 3,366,235	\$ 2,418,079	\$ 10,500	\$ 5,794,814

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans
Fiscal Years 2026-2027 and 2027-2028

	FY 2026-2027				FY 2027-2028			
	Principal	Interest	Additional Rental ⁽¹⁾ (%)	Total	Principal	Interest	Additional Rental ⁽¹⁾ (%)	Total
SAN FRANCISCO INTERNATIONAL AIRPORT								
2009 Airport 2nd Series Revenue Refunding Bonds Series 2009D	\$ 13,439,167	\$ 1,213,813	\$ -	\$ 14,652,980	\$ 14,531,667	\$ 756,963	\$ -	\$ 15,288,630
2016 Airport 2nd Series Revenue Refunding Bonds Series 2016A	7,199,167	1,799,583	-	8,998,750	10,189,167	1,439,625	-	11,628,792
2016 Airport 2nd Series Revenue Bonds Series 2016B/C	-	37,006,250	-	37,006,250	-	37,006,250	-	37,006,250
2016 Airport 2nd Series Revenue Refunding Bonds Series 2016D	-	490,500	-	490,500	1,117,500	490,500	-	1,608,000
2017 Airport 2nd Series Revenue Bonds Series 2017A	-	17,129,300	-	17,129,300	-	17,129,300	-	17,129,300
2017 Airport 2nd Series Revenue Bonds Series 2017B	-	11,599,250	-	11,599,250	-	11,599,250	-	11,599,250
2017 Airport 2nd Series Revenue Refunding Bonds Series 2017D	5,133,333	256,667	-	5,390,000	-	-	-	-
2018 Airport 2nd Series Variable Rate Revenue Bonds Series 2018B/C	777,500	9,725,045	-	10,502,545	1,160,000	9,716,645	-	10,876,645
2018 Airport 2nd Series Revenue Bonds Series 2018D	-	36,630,500	-	36,630,500	-	36,630,500	-	36,630,500
2018 Airport 2nd Series Revenue Bonds Series 2018E	-	5,813,750	-	5,813,750	-	5,813,750	-	5,813,750
2018 Airport 2nd Series Revenue Bonds Series 2018F	5,854,167	222,458	-	6,076,625	-	-	-	-
2018 Airport 2nd Series Revenue Refunding Bonds Series 2018G	29,716,667	1,485,833	-	31,202,500	-	-	-	-
2019 Airport 2nd Series Revenue Refunding Bonds Series 2019A	-	57,504,350	-	57,504,350	-	57,504,350	-	57,504,350
2019 Airport 2nd Series Revenue Bonds Series 2019B	-	4,564,000	-	4,564,000	-	4,564,000	-	4,564,000
2019 Airport 2nd Series Revenue Bonds Series 2019C	-	281,471	-	281,471	1,335,000	281,471	-	1,616,471
2019 Airport 2nd Series Revenue Refunding Bonds Series 2019D	20,070,833	16,647,875	-	36,718,708	21,074,167	15,644,333	-	36,718,500
2019 Airport 2nd Series Revenue Bonds Series 2019E	-	37,327,350	-	37,327,350	-	37,327,350	-	37,327,350
2019 Airport 2nd Series Revenue Bonds Series 2019F	-	5,346,250	-	5,346,250	-	5,346,250	-	5,346,250
2019 Airport 2nd Series Revenue Bonds Series 2019G	1,605,833	147,565	-	1,753,398	1,640,833	111,410	-	1,752,243
2019 Airport 2nd Series Revenue Refunding Bonds Series 2019H	33,667,500	4,595,000	-	38,262,500	29,880,833	2,911,625	-	32,792,458
2020 Airport 2nd Series Revenue Refunding Bonds Series 2020A	-	5,224,350	-	5,224,350	-	5,224,350	-	5,224,350
2020 Airport 2nd Series Revenue Refunding Bonds Series 2020B	-	2,063,000	-	2,063,000	-	2,063,000	-	2,063,000
2020 Airport 2nd Series Revenue Refunding Bonds Series 2020C	-	3,850,724	-	3,850,724	-	3,850,724	-	3,850,724
2021 Airport 2nd Series Revenue Refunding Bonds Series 2021A	-	9,761,250	-	9,761,250	-	9,761,250	-	9,761,250
2021 Airport 2nd Series Revenue Refunding Bonds Series 2021B	-	6,453,500	-	6,453,500	-	6,453,500	-	6,453,500
2021 Airport 2nd Series Revenue Refunding Bonds Series 2021C	-	7,452,995	-	7,452,995	-	7,452,995	-	7,452,995
2022 Airport 2nd Series Revenue and Refunding Bonds Series 2022A	34,433,333	11,847,833	-	46,281,166	24,231,667	10,126,167	-	34,357,834
2022 Airport 2nd Series Revenue and Refunding Bonds Series 2022B	21,933,333	9,786,483	-	31,719,816	20,784,167	8,689,817	-	29,473,984
2022 Airport 2nd Series Revenue and Refunding Bonds Series 2022C	-	5,648,825	-	5,648,825	-	5,648,825	-	5,648,825
2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023A	-	6,350,125	-	24,133,458	20,813,333	5,460,958	-	26,274,291
2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023B	17,783,333	3,975,500	-	3,975,500	-	3,975,500	-	3,975,500
2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023C	11,057,500	38,052,038	-	49,109,538	55,287,500	39,366,575	-	94,654,075
2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023D	-	2,377,266	-	2,377,266	-	2,408,700	-	2,408,700
2024 Airport 2nd Series Revenue and Refunding Bonds Series 2024A	-	32,316,990	-	32,316,990	4,113,333	39,863,442	-	43,976,775
2024 Airport 2nd Series Revenue and Refunding Bonds Series 2024B	-	6,179,500	-	6,179,500	-	6,179,500	-	6,179,500
2025 Airport 2nd Series Revenue Bonds Series 2025A	-	19,052,312	-	19,052,312	1,060,000	32,575,763	-	33,635,763
2025 Airport 2nd Series Revenue Bonds Series 2025B	-	4,439,203	-	4,439,203	-	5,151,004	-	5,151,004
2025 Airport 2nd Series Revenue Bonds Series 2025D	-	16,161,296	-	16,161,296	1,976,667	24,171,668	-	26,148,335
2025 Airport 2nd Series Revenue Bonds Series 2025E	-	1,433,458	-	1,433,458	-	2,596,718	-	2,596,718
Future Bonds	-	60,070,825	-	60,070,825	-	154,980,919	-	154,980,919
Commercial Paper Interest	-	18,090,000	-	18,090,000	-	18,090,000	-	18,090,000
Letter of Credit Fees	-	2,584,956	-	2,584,956	-	4,216,190	-	4,216,190
LOC Fees for VRDBs	-	4,991,998	-	4,991,998	-	6,946,334	-	6,946,334
LOC Fees for Commercial Paper	-	276,340	-	276,340	-	276,257	-	276,257
Remarketing Fees	-	-	-	-	-	-	-	-
TOTAL SAN FRANCISCO INTERNATIONAL AIRPORT	\$ 202,671,666	\$ 528,227,577	\$ -	\$ 730,899,243	\$ 209,195,834	\$ 649,803,728	\$ -	\$ 858,999,562

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans
Fiscal Years 2026-2027 and 2027-2028

	FY 2026-2027				FY 2027-2028			
	Principal	Interest	Additional Rental ⁽¹⁾ (%)	Total	Principal	Interest	Additional Rental ⁽¹⁾ (%)	Total
WASTEWATER ENTERPRISE								
2010 Wastewater Revenue Bonds, Series B BABs	\$ 8,270,000	\$ 8,991,893	\$ -	\$ 17,261,893	\$ 8,580,000	\$ 8,550,033	\$ -	\$ 17,110,033
2013 Wastewater Revenue Bonds, Series B	-	3,723,800	-	3,723,800	-	3,723,800	-	3,723,800
2016 Wastewater Revenue Bonds, Series A	6,365,000	9,682,675	-	16,047,675	6,690,000	9,356,300	-	16,046,300
2016 Wastewater Revenue Bonds, Series B	1,795,000	2,729,475	-	4,524,475	1,885,000	2,637,475	-	4,522,475
2018 Wastewater Revenue Bonds, Series A	7,270,000	9,143,600	-	16,413,600	7,645,000	8,770,725	-	16,415,725
2018 Wastewater Revenue Bonds, Series B	3,500,000	7,741,500	-	11,241,500	6,200,000	7,499,000	-	13,699,000
2021 Wastewater Revenue Bonds, Series A	-	11,465,700	-	11,465,700	-	11,465,700	-	11,465,700
2021 Wastewater Revenue Bonds, Series B	-	1,852,250	-	1,852,250	-	1,852,250	-	1,852,250
2022 Wastewater Revenue Bonds, Series A	10,695,000	5,661,625	-	16,356,625	11,245,000	5,113,125	-	16,358,125
2023 Wastewater Revenue Bonds, Series B "New Money"	22,000,000	26,085,063	-	48,085,063	25,500,000	24,897,563	-	50,397,563
2023 Wastewater Revenue Bonds, Series B "Refunding"	-	7,023,250	-	7,023,250	9,500,000	6,785,750	-	16,285,750
2023 Wastewater Revenue Bonds, Series C	-	2,632,000	-	2,632,000	-	2,632,000	-	2,632,000
2024 Wastewater Revenue Bonds, Series A	-	6,626,400	-	6,626,400	-	6,626,400	-	6,626,400
2024 Wastewater Revenue Bonds, Series B	-	20,068,171	-	20,068,171	-	10,034,085	-	10,034,085
2024 Wastewater Revenue Bonds, Series C	-	4,285,773	-	4,285,773	8,210,000	4,094,685	-	12,304,685
2024 Wastewater Revenue Bonds, Series D	-	26,986,000	-	26,986,000	10,510,000	26,723,250	-	37,233,250
2028 Wastewater Revenue Bonds (Retire 2024 Wastewater Revenue Bonds, Series A)	-	4,244,750	-	4,244,750	1,630,000	4,204,000	-	5,834,000
SRF Loans:								
North Point Facility Outfall Rehabilitation	514,612	247,346	-	761,958	523,875	238,083	-	761,958
SEP Primary/Secondary Clarifier Upgrades	853,237	410,104	-	1,263,341	868,595	394,746	-	1,263,341
SEP 521/522 and Disinfection Upgrades	1,117,337	597,137	-	1,714,474	1,137,450	577,025	-	1,714,475
Lake Merced Green Infrastructure OSP Gas Utilization	178,251	86,827	-	265,078	181,103	83,975	-	265,078
OSP Gas Utilization	1,439,062	684,878	-	2,123,940	1,459,208	664,731	-	2,123,939
Treasure Island	2,483,706	95,501	-	2,579,207	2,503,617	1,241,393	-	3,745,010
SEP Headworks Project	3,285,867	1,177,703	-	4,463,570	3,322,011	1,141,558	-	4,463,569
SEP Biosolids Digester Facility	3,519,529	1,821,478	-	5,341,007	3,568,802	1,772,205	-	5,341,007
WIFIA Loan N17128CA (BDFP)	-	10,380,407	-	10,380,407	-	10,380,407	-	10,380,407
WIFIA Construction Period Loan Servicing Fee (Biosolids)	-	33,990	-	33,990	-	35,010	-	35,010
WIFIA Construction Period Loan Servicing Fee (SEP Headworks)	-	33,990	-	33,990	-	35,010	-	35,010
WIFIA Construction Period Loan Servicing Fee (Master Agreement)	-	33,990	-	33,990	-	35,010	-	35,010
COP 525 Golden Gate Office Space, Series 2009 D (COPs 18.88%)	977,040	1,375,176	1,794	2,354,010	1,018,576	1,311,695	1,794	2,332,065
Trustee and Arbitrage Computation Fee (Wastewater Revenue Bonds)	-	77,535	-	77,535	-	77,535	-	77,535
TOTAL WASTEWATER ENTERPRISE BEFORE OFFSET	\$ 74,263,641	\$ 175,999,987	\$ -	\$ 250,263,628	\$ 112,158,237	\$ 173,732,274	\$ -	\$ 285,892,305
Federal Offsets								
2010 Wastewater Revenue Bonds, Series B BABs Federal Offset	-	(2,967,774)	-	(2,967,774)	-	(2,821,938)	-	(2,821,938)
COP 525 Golden Gate Office Space, Series 2009	-	(453,862)	-	(453,862)	-	(432,911)	-	(432,911)
TOTAL WASTEWATER ENTERPRISE	\$ 74,263,641	\$ 172,578,351	\$ -	\$ 246,843,786	\$ 112,158,237	\$ 170,477,425	\$ -	\$ 282,637,456
WATER ENTERPRISE								
2010 Water Revenue Bonds, Series B BABs	\$ -	\$ 24,427,165	\$ -	\$ 24,427,165	\$ -	\$ 24,427,165	\$ -	\$ 24,427,165
2015 Water Revenue Bonds, Series A	-	-	-	-	-	-	-	-
2016 Water Revenue Bonds, Series A	38,150,000	18,689,450	-	56,839,450	46,305,000	16,578,075	-	62,883,075
2016 Water Revenue Bonds, Series B	8,015,000	894,450	-	8,909,450	3,815,000	638,775	-	4,453,775
2016 Water Revenue Bonds, Series C	6,645,000	7,924,516	-	14,569,516	6,850,000	7,718,666	-	14,568,666
2017 Water Revenue Bonds, Series D	21,540,000	7,524,100	-	29,064,100	22,615,000	6,420,225	-	29,035,225

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans
Fiscal Years 2026-2027 and 2027-2028

	FY 2026-2027				FY 2027-2028			
	Principal	Interest	Additional Rental ⁽¹⁾	Total	Principal	Interest	Additional Rental ⁽¹⁾	Total
2017 Water Revenue Bonds, Series E	7,830,000	1,708,500	-	9,538,500	6,630,000	1,347,000	-	7,977,000
2017 Water Revenue Bonds, Series F	920,000	258,250	-	1,178,250	965,000	211,125	-	1,176,125
2019 Water Revenue Bonds, Series A	2,215,000	10,372,260	-	12,587,260	1,245,000	10,330,544	-	11,575,544
2019 Water Revenue Bonds, Series B	80,000	548,524	-	628,524	80,000	546,001	-	626,001
2019 Water Revenue Bonds, Series C	85,000	597,622	-	682,622	90,000	594,863	-	684,863
2020 Water Revenue Bonds, Series A	-	7,294,750	-	7,294,750	-	7,294,750	-	7,294,750
2020 Water Revenue Bonds, Series B	-	3,066,500	-	3,066,500	-	3,066,500	-	3,066,500
2020 Water Revenue Bonds, Series C	-	3,413,400	-	3,413,400	-	3,413,400	-	3,413,400
2020 Water Revenue Bonds, Series D	-	1,476,000	-	1,476,000	-	1,476,000	-	1,476,000
2020 Water Revenue Bonds, Series E	-	4,216,525	-	4,876,525	-	4,197,597	-	4,877,597
2020 Water Revenue Bonds, Series F	1,245,000	3,198,597	-	4,443,597	680,000	3,183,025	-	4,448,025
2020 Water Revenue Bonds, Series G	5,380,000	907,713	-	6,287,713	1,285,000	833,865	-	2,118,865
2020 Water Revenue Bonds, Series H	580,000	1,447,951	-	2,027,951	6,445,000	1,440,692	-	7,885,692
2023 Water Revenue Bonds, Series A	-	17,921,188	-	17,921,188	-	17,921,188	-	17,921,188
2023 Water Revenue Bonds, Series B	-	3,309,438	-	3,309,438	-	3,309,438	-	3,309,438
2023 Water Revenue Bonds, Series C	-	23,293,850	-	23,293,850	-	23,293,850	-	23,293,850
2023 Water Revenue Bonds, Series D	1,775,000	1,354,625	-	3,129,625	865,000	1,288,625	-	2,153,625
2025 Water Revenue Bonds, Series A	23,800,000	21,110,000	-	44,910,000	23,540,000	19,926,500	-	43,466,500
2025 Water Revenue Bonds, Series B	3,205,000	1,639,625	-	4,844,625	3,370,000	1,475,250	-	4,845,250
2025 Water Revenue Bonds, Series C	1,535,000	793,625	-	2,328,625	1,615,000	714,875	-	2,329,875
2025 Water Revenue Bonds, Series D	-	-	-	-	-	15,225,250	-	15,225,250
2025 Water Revenue Bonds, Series E	-	-	-	-	-	7,007,700	-	7,007,700
2025 Water Revenue Bonds, Series F	24,585,000	25,676,975	-	50,261,975	25,810,000	24,417,100	-	50,227,100
SRF Loan:								
Westside Recycled Water Project	-	-	-	-	5,166,503	1,797,162	-	6,963,665
Mt. Tunnel Improvements Project	-	2,620,408	-	2,620,408	-	2,620,408	-	2,620,408
Sunol Valley Ozonation Project	-	1,050,000	-	1,050,000	1,050,000	-	-	1,050,000
COP 525 Golden Gate Office Space, Series 2009 D BAB (COPs 71.40%)	3,694,950	5,200,612	6,783	8,902,345	3,852,030	4,960,543	6,783	8,819,356
Trustee and Arbitrage Computation Fee (Water Revenue Bonds)	-	141,400	-	141,400	-	141,400	-	141,400
TOTAL WATER ENTERPRISE BEFORE OFFSET	\$ 151,939,950	\$ 202,078,019	\$ 6,783	\$ 354,024,752	\$ 162,843,533	\$ 217,817,557	\$ 6,783	\$ 380,667,873
Federal Offsets								
2010 Water Revenue Bonds, Series G BABs Federal Offset	-	(8,062,186)	-	(8,062,186)	-	(8,062,186)	-	(8,062,186)
COP 525 Golden Gate Office Space, Series 2009 Federal Offset	-	(1,716,467)	-	(1,716,467)	-	(1,637,232)	-	(1,637,232)
TOTAL WATER ENTERPRISE	\$ 151,939,950	\$ 192,299,366	\$ 6,783	\$ 344,246,099	\$ 162,843,533	\$ 208,118,139	\$ 6,783	\$ 370,968,455
Property Insurance on Existing COP Debt (Enterprise)	\$ -	\$ -	\$ 1,468,667	\$ 1,468,667	\$ -	\$ -	\$ 1,567,821	\$ 1,567,821
TOTAL PUBLIC SERVICE ENTERPRISES	\$ 460,091,027	\$ 944,837,753	\$ 1,498,542	\$ 1,406,427,322	\$ 516,508,330	\$ 1,092,065,271	\$ 1,597,696	\$ 1,610,171,297

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

(8) The Hetch Hetchy Water and Power Enterprise, Wastewater Enterprise, and Water Enterprise are on a fixed two-year budget. The FY 2026-2027 and FY 2027-2028 debt service figures were updated in this AAO.

(9) The Airport is on a fixed two-year budget. The FY 2026-2027 and FY 2027-2028 debt service figures were updated in this AAO.

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



June 11, 2026

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

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

Dear Chair Chan,

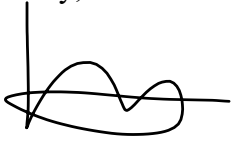
Per Charter Section 9.101, I am submitting the attached adjustments to the Mayor's Proposed Budget for FY 2026-27 and FY 2027-28.

Technical adjustments include:

- Correcting revenue from ongoing to one-time in the Human Services Agency
- Correcting non-personnel services expenditures at the Human Services Agency
- Correcting expenditures for the PEEF baseline in the Department of Children, Youth & Their Families
- Align revenues and expenditures at the Arts Commission and the Department of Public Health
- Correcting codes at Health Service System, Department of Human Resources, Department of Public Health, Department of Homelessness and Supportive Housing, Sheriff, the Port, the Office of the City Administrator, and the Fire Department.
- Correcting and updating positions in Department of Emergency Management, Retirement System, Department of Human Resources
- Aligning expenditures to match updated federal revenues for Department of Homelessness and Supportive Housing
- Shifting GEN funding from MCO Reserve to Cost of Doing Business in FY2027
- Reducing Excess ERAF revenue in FY28 to reflect State Budget adjustments, and offsetting with excess MCO reserve.

This set of technical adjustments will reduce the proposed FY 2026-27 budget by \$110,821 and will reduce the FY 2027-28 budget by \$19,541,618 and results in savings of \$1,446,526 in FY 2026-27 and a cost of \$3,183,036 in FY 2027-28. Over the two years, the net impact will be a General Fund cost of \$1,736,510. The attached table details these changes. Please contact me with any questions or concerns.

Sincerely,

A handwritten signature in black ink, consisting of a vertical line followed by a series of loops and a horizontal stroke.

Sophia Kittler
Budget Director

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

GFS Type	Dept	Division	Section	Dept ID	Fund	Project	Activity	Authority	Account	FY 2026-27 Change	FY 2026-27 Savings/(Cost)	1T	FY 2027-28 Change	FY 2027-28 Savings/(Cost)	1T
NGFS	HOM	203646	203646	203646	10582	10034652	0002	20764	591161	(8,250,000)	8,250,000	x	(8,250,000)	8,250,000	x
NGFS	HOM	203646	203646	203646	10582	10036748	0002	21532	591161	8,250,000	(8,250,000)	x	8,250,000	(8,250,000)	x
NGFS	CHF	229218	229218	229218	11200	10022890	0001	16914	538010	5,000	(5,000)		40,000	(40,000)	
NGFS	CHF	229218	229218	229218	11200	10022890	0002	16914	538010	(5,000)	5,000		(40,000)	40,000	
GFS	HSS	291644	291644	291644	10000	10001707	0002	10000	522000	2,928	(2,928)	x			x
GFS	HSS	291644	291644	291644	10000	10001707	0001	10000	527000	(2,928)	2,928	x			x
NGFS	RET	232318	232318	232318	31330	10026788	0001	10000	470199	(75,921)	(75,921)		(79,581)	(79,581)	
GFS	HRD	232025	232025	232025	10000	10041166	0027	10000	546990	(1,840)	1,840	x			
GFS	HRD	232025	232025	232025	10000	10041166	0032	10000	546990	1,840	(1,840)	x			
NGFS	HOM	203646	203646	203646	11580	10042974	0001	10001	527000	(631,550)	631,550		(631,550)	631,550	
NGFS	HOM	203646	203646	203646	11580	10042974	0001	10001	444931	(631,550)	(631,550)		(631,550)	(631,550)	
NGFS	DPH	207705	210705	210705	11580	10042974	0001	10001	527000	631,550	(631,550)		631,550	(631,550)	
NGFS	DPH	207705	210705	210705	11580	10042974	0001	10001	444931	631,550	631,550		631,550	631,550	
NGFS	HOM	203646	203646	203646	12960	10042985	0001	10001	538010	96	(96)		96	(96)	
NGFS	HOM	203646	203646	203646	12960	10042985	0001	10001	444939	96	96		96	96	
NGFS	HOM	203646	203646	203646	12960	10042986	0001	10001	538010	78	(78)		78	(78)	
NGFS	HOM	203646	203646	203646	12960	10042986	0001	10001	444939	78	78		78	78	
NGFS	HOM	203646	203646	203646	12960	10042987	0001	10001	538010	597	(597)		597	(597)	
NGFS	HOM	203646	203646	203646	12960	10042987	0001	10001	444939	597	597		597	597	
NGFS	HOM	203646	203646	203646	12960	10042988	0001	10001	538010	(35,809)	35,809		(35,809)	35,809	
NGFS	HOM	203646	203646	203646	12960	10042988	0001	10001	444939	(35,809)	(35,809)		(35,809)	(35,809)	
NGFS	HOM	203646	203646	203646	12960	10042992	0001	10001	538010	138	(138)		138	(138)	
NGFS	HOM	203646	203646	203646	12960	10042992	0001	10001	444939	138	138		138	138	
NGFS	ART	210960	210960	210960	11890	10043265	0001	23250	530110	(300,000)	300,000		(300,000)	300,000	
NGFS	ART	210960	210960	210960	11890	10043265	0001	23250	439899	(300,000)	(300,000)		(300,000)	(300,000)	
NGFS	ART	210960	210960	210960	11802	10043264	0001	23249	538000	(36,271)	36,271		(18,357)	18,357	
NGFS	ART	210960	210960	210960	11890	10043264	0001	23250	538000	(4,533)	4,533		(4,533)	4,533	
NGFS	ART	210960	210960	210960	11802	10043264	0001	23249	506070	36,271	(36,271)		18,357	(18,357)	
NGFS	ART	210960	210960	210960	11890	10043264	0001	23250	506070	4,533	(4,533)		4,533	(4,533)	
GFS	JUV	232034	232034	232034	10000	10001710	0065	10000	581540	(403,234)	403,234	x	(403,234)	403,234	x
GFS	DPH	207703	251962	251962	10060	10001801	0004	10002	527000	45,000	(45,000)		45,000	(45,000)	
GFS	DPH	207703	251962	251962	10060	10001801	0004	10002	486420	45,000	45,000		45,000	45,000	
GFS	HSA	149655	149657	149657	10000	10001700	0002	10000	535000	1,000,000	(1,000,000)		1,000,000	(1,000,000)	
GFS	HSA	149655	149657	149657	10000	10001700	0003	10000	440124	-	-		4,000,000	4,000,000	x
GFS	HSA	149655	149657	149657	10000	10001700	0003	10000	440124	-	-		(4,000,000)	(4,000,000)	
GFS	HSA	149655	149657	149657	10000	10001700	0003	10000	440139	-	-		288,930	288,930	x
GFS	HSA	149655	149657	149657	10000	10001700	0003	10000	440139	-	-		(288,930)	(288,930)	
GFS	FIR	130650	130650	130650	10010	10001966	0001	17055	561000	(8,000,000)	8,000,000	x			
GFS	FIR	130650	130650	130650	10020	10001966	0001	17055	561000				(8,000,000)	8,000,000	x
GFS	FIR	130650	130650	130650	10020	10001966	0001	10000	561000	8,000,000	(8,000,000)	x	8,000,000	(8,000,000)	x
GFS	SHF	210739	210739	210739	10020	10037684	0001	10970	506070	(2,190,000)	2,190,000	x			
GFS	SHF	210739	210739	210739	10020	10037684	0001	21788	506070	2,190,000	(2,190,000)	x			
GFS	DPH	240661	251975	251975	10060	10001978	0001	10002	487050	(43,426)	(43,426)		(43,426)	(43,426)	
GFS	DPH	240661	251975	251975	10060	10001978	0001	10002	460199	43,426	43,426		43,426	43,426	
GFS	HSS	291644	291644	291644	10000	10001707	0001	10000	487050	(301,194)	(301,194)		(320,042)	(320,042)	
GFS	HSS	291644	291644	291644	10000	10001707	0001	10000	487190	(1,831,022)	(1,831,022)		(1,945,606)	(1,945,606)	
GFS	HSS	291644	291644	291644	10000	10001707	0001	10000	460199	2,132,216	2,132,216		2,265,648	2,265,648	
NGFS	ADM	296644	228880	228880	28310	10003088	0001	10000	487190	(69,922)	(69,922)		(72,547)	(72,547)	
NGFS	ADM	296644	228880	228880	28310	10003088	0001	10000	460199	69,922	69,922		72,547	72,547	
GFS	FIR	130644	130644	130644	10020	10043608	0001	10000	506070	(20,000)	(20,000)		(20,000)	(20,000)	
GFS	FIR	130644	130644	130644	10020	10043608	0001	23388	506070	20,000	20,000		20,000	20,000	
GFS	GEN	230018	230018	230018	10000	10034954	0003	10000	538000	(10,316,681)	10,316,681		(13,414,814)	13,414,814	
GFS	GEN	230018	230018	230018	10000	10036794	0001	10000	538000	8,273,389	(8,273,389)	x			
GFS	GEN	230018	230018	230018	10000	10026733	0001	10000	410914				(19,427,137)	(19,427,137)	

Technical Adjustments Round 1 to the Mayor's FY 2026-27 and FY 2027-28 Proposed Budget

[illegible]



June 18, 2026

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

Re: Technical Adjustments Round 2 to the Mayor's Proposed Budget

Dear Chair Chan,

Per Charter Section 9.101, I am submitting the attached adjustments to the Mayor's Proposed Budget for FY 2026-27 and FY 2027-28.

Technical adjustments include:

- Correcting non-personnel services expenditures at the Department of Public Health
- Correcting expenditures for the Fire Department and Department of Public Works
- Align revenues and expenditures at the Municipal Transportation Agency, Public Utilities Commission, Department of the Environment, Sheriff's Department, and Mayor's Office of Housing and Community Development
- Align revenues and expenditures for City baselines at the Municipal Transportation Agency, Public Library, Department of Public Works, the Human Services Agency, the Department of Early Childhood, the Department of Children, Youth, & Their Families, and the Mayor's Office of Housing and Community Development because of decreased revenue due to a reduction in Excess ERAF revenue in FY28
- Correcting codes at the Department of Public Health
- Correcting and updating positions in the Human Resources Department and the Department of Public Health
- Aligning expenditures to match updated federal revenues for the Department of Public Health

This set of technical adjustments will increase the proposed FY 2026-27 budget by \$494,288 and will decrease the FY 2027-28 budget by \$6,583,580 and results in a cost of \$3,687,860 in FY 2026-27 and savings of \$1,654,479 in FY 2027-28. Over the two years, the net impact will be a General Fund cost of \$2,033,381. The attached table details these changes. Please contact me with any questions or concerns.

Sincerely,

A handwritten signature in dark ink, consisting of a vertical line followed by a series of loops and a horizontal stroke.

Sophia Kittler
Budget Director

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

GFS Type	Dept	Division	Section	Dept ID	Fund	Project	Activity	Authority	Account	FY 2026-27 Change	FY 2026-27 Savings/(Cost)	1T	FY 2027-28 Change	FY 2027-28 Savings/(Cost)	1T
NGFS	DEC	229051	229051	229051	11140	10022908	0004	16923	538010	-	-		(194,519)	194,519	
NGFS	MYR	232065	232065	232065	10795	10023900	0131	17182	539200	-	-		(203,517)	203,517	
NGFS	HSA	149644	207764	149649	12965	10024557	0005	20354	538010	-	-		(224,408)	224,408	
NGFS	LIB	232048	232048	232048	13140	10026751	0001	10000	499999	-	-		436,299	436,299	
NGFS	DPW	207990	249642	207959	13985	10034422	0001	23219	527000				(85,399)	85,399	
NGFS	MTA	139648	208650	208650	22260	10001719	0023	10000	520190				1,349,042	(1,349,042)	
NGFS	MTA	139648	208656	208656	22870	10001723	0001	10001	520190				478,560	(478,560)	
NGFS	MTA	139648	208657	208657	22260	10001719	0023	10002	499999				1,349,042	1,349,042	
NGFS	MTA	139648	208656	208656	22870	10001723	0001	10003	499999				478,560	478,560	
NGFS	CHF	229218	229218	229218	11200	10022890	0001	16914	538010	-	-		(27,663)	27,663	
NGFS	CHF	229218	229218	229218	11200	10022890	0002	16914	538010	-	-		(27,663)	27,663	
NGFS	CHF	229218	229218	229218	11200	10022908	0001	16923	538010	-	-		(389,001)	389,001	
GFS	DPW	210937	210818	210818	10040	10016163	0002	10002	520190	(7,792)	7,792	x	(8,767)	8,767	x
GFS	DPW	210937	210818	210818	10040	10016163	0002	10002	520290	(9,078,805)	9,078,805	x	(16,241,361)	16,241,361	x
GFS	DPW	210937	210818	210818	10040	10016163	0002	10002	520990	(9,980)	9,980	x	(6,902)	6,902	x
GFS	DPW	210937	210818	210818	10040	10016163	0002	10002	486990	(9,096,577)	(9,096,577)	x	(16,257,030)	(16,257,030)	x
GFS	SHF	232331	232331	232331	10060	10001919	0006	10002	486520	250,000	250,000				
NGFS	MTA	138753	210860	175655	22265	10001726	0023	10000	581930	250,000	(250,000)				
NGFS	MTA	139648	208657	208657	22260	10001719	0023	10000	499999	250,000	250,000				
NGFS	ENV	229994	229994	229994	12230	10042351	400	10001	527990	15	-				
NGFS	ENV	229994	229994	229994	12230	10042351	400	10001	527990	(15)	0				
NGFS	ENV	229994	229994	229994	12230	10043299	400	10001	520190	(22,032)	-				
NGFS	ENV	229994	229994	229994	12230	10043299	400	10001	527990	(1,000)	-				
NGFS	ENV	229994	229994	229994	12230	10043299	400	10001	549990	(8,922)	-				
NGFS	ENV	229994	229994	229994	12230	10043300	400	10001	520190	-	(22,032)				
NGFS	ENV	229994	229994	229994	12230	10043300	400	10001	527990	-	(5,474)				
NGFS	ENV	229994	229994	229994	12230	10043299	400	10001	449102	(31,954)	-				
NGFS	ENV	229994	229994	229994	12230	10043300	400	10001	449102	-	(27,506)				
NGFS	MTA	210893	210895	210959	22265	10043299	400	10001	520190	22,032	-				
NGFS	MTA	210893	210895	210959	22265	10043299	400	10001	527990	1,000	-				
NGFS	MTA	210893	210895	210959	22265	10043299	400	10001	549990	8,922	-				
NGFS	MTA	210893	210895	210959	22265	10043300	400	10001	520190	-	22,032				
NGFS	MTA	210893	210895	210959	22265	10043300	400	10001	527990		5,474				
NGFS	MTA	229994	229994	229994	22265	10043299	400	10001	449102	31,954	-				
NGFS	MTA	229994	229994	229994	22265	10043300	400	10001	449102	-	27,506				
NGFS	ENV	229994	229994	229994	12200	10042311	400	10000	527990	(145,000)	(145,000)				
NGFS	ENV	229994	229994	229994	12200	10042311	400	10000	487990	(409,055)	(409,055)				
NGFS	ENV	229994	229994	229994	12200	10042311	1000	10000	527990	-	145,000				
NGFS	ENV	229994	229994	229994	12200	10042311	1000	10000	527990	-	-				
NGFS	ENV	229994	229994	229994	12200	10042311	1000	10000	487990	-	-				
NGFS	MTA	210893	210894	210903	22265	10001719	23	10000	527990	195,179	183,925				
NGFS	MTA	210893	210894	210903	22265	10001719	23	10000	487990	409,055	409,055				
NGFS	MTA	139648	208657	208657	22265	10001719	23	10000	499999	(213,876)	(225,130)				
GFS	GEN	230018	230018	230018	10000	10026734	45	10000	597100				2,000,000	(2,000,000)	x
GFS	FIR	130652	130652	130652	10010	10023214	0001	17054	545990	3,500,000	(3,500,000)	x	(3,500,000)	3,500,000	x
GFS	ADM	296645	207650	207650	10020	10043704	0001	23438	535000	80,000	(80,000)	x			
NGFS	PUC	231637	298651	298650	24970	10029992	0026	10000	486800	2,348,890	2,348,890		2,489,824	2,489,824	
NGFS	PUC	229309	229292	229292	20160	10030002	0004	10000	581051	2,348,890	(2,348,890)		2,489,824	(2,489,824)	
NGFS	PUC	229309	229271	229267	20160	10030000	0001	10000	499999	2,348,890	2,348,890		2,489,824	2,489,824	
NGFS	PUC	231637	231621	231621	24970	10029992	0004	10000	499999	(2,348,890)	2,348,890		(2,489,824)	2,489,824	
GFS	DPH	207705	179661	179661	10000	10001874	0001	10000	527990	3,300,000	(3,300,000)		-	-	
GFS	DPH	242641	251960	210654	21080	10001839	0022	10000	465999	3,300,000	3,300,000		-	-	
GFS	DPH	207703	251984	251984	10000	10031195	0010	17128	527000	(2,525,333)	2,525,333		(2,525,333)	2,525,333	
GFS	DPH	207703	251984	251984	10000	10031195	0011	10000	527000	2,525,333	(2,525,333)		2,525,333	(2,525,333)	

Technical Adjustments Round 2 to the Mayor's FY 2026-27 and FY 2027-28 Proposed Budget

[illegible]



June 25, 2026

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

Re: Technical Adjustments Round 3 to the Mayor's Proposed Budget

Dear Chair Chan,

Per Charter Section 9.101, I am submitting the attached adjustments to the Mayor's Proposed Budget for FY 2026-27 and FY 2027-28.

Technical adjustments include:

- Correcting expenditures at the Mayor's Office of Housing and Community Development and the Department of Children, Youth, and Their Families
- Correcting revenues at the Department of Elections
- Aligning revenues and expenditures for the Department of Public Health and the Department of Homelessness and Supportive Housing
- Correcting codes at the Department of Public Works
- Correcting and updating positions at the Department of Public Health, the Fire Department, Sheriff's Department, and the Treasurer and Tax Collector.

This set of technical adjustments will increase the proposed FY 2026-27 budget by \$348,273 and will increase the FY 2027-28 budget by \$268,273 and results in savings of \$59,822 in FY 2026-27 and a cost of \$254,268 in FY 2027-28. Over the two years, the net impact will be a General Fund cost of \$194,446. The attached table details these changes. Please contact me with any questions or concerns.

Sincerely,

A handwritten signature in black ink, appearing to read "Sophia Kittler", with a stylized, looping flourish at the end.

Sophia Kittler
Budget Director

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

GFS Type	Dept	Division	Section	Dept ID	Fund	Project	Activity	Authority	Account	FY 2026-27 Change	FY 2026-27 Savings/(Cost)	1T	FY 2027-28 Change	FY 2027-28 Savings/(Cost)	1T
GFS	DPH	207703	251962	251962	10060	10001801	0004	10002	527000	358,234	(358,234)		358,234	(358,234)	
GFS	DPH	207703	251962	251962	10060	10001801	0004	10002	486420	358,234	358,234		358,234	358,234	
GFS	DPH	207703	210708	210708	10000	10043603	0001	10000	581625	348,273	(348,273)		348,273	(348,273)	
GFS	HOM	203646	203646	203646	10060	10038930	0006	10002	486400	348,273	348,273		348,273	348,273	
GFS	HOM	203646	203646	203646	10060	10038930	0006	10002	506070	348,273	(348,273)		348,273	(348,273)	
GFS	HOM	203646	203646	203646	10020	10038930	0006	17702	506070	(300,000)	300,000		(300,000)	300,000	
GFS	DPH	207703	210708	210708	10000	10043603	0001	10000	465102	348,273	348,273		348,273	348,273	
GFS	MYR	232065	232065	232065	10010	10023885	0013	17165	538010	(200,000)	200,000	x			
GFS	DPW	210939	207950	207950	10020	10033865	0032	23056	567000	(2,000,000)	2,000,000		(2,000,000)	2,000,000	
GFS	DPW	210939	207950	207950	10020	10034763	0002	23056	567000	(4,000,000)	4,000,000		(6,000,000)	6,000,000	
GFS	DPW	210939	207950	207950	10020	10033865	0018	23012	567000	2,000,000	(2,000,000)		2,000,000	(2,000,000)	
GFS	DPW	210939	207950	207950	10020	10034763	0002	23012	567000	4,000,000	(4,000,000)		6,000,000	(6,000,000)	
GFS	DPW	207990	249642	207959	10020	10034787	0002	17551	567000	(2,000,000)	2,000,000		(2,000,000)	2,000,000	
GFS	DPW	207990	229822	207951	10020	10034787	0002	17551	567000	2,000,000	(2,000,000)		2,000,000	(2,000,000)	
GFS	DPW	210939	207950	207950	12760	10034764	0002	22995	567000	(7,000,000)	7,000,000		-	-	
GFS	DPW	210939	207950	207950	12760	10034764	0002	22996	567000	-	-		(7,000,000)	7,000,000	
GFS	DPW	210939	207950	207950	12780	10034764	0002	22995	567000	(4,000,000)	4,000,000		-	-	
GFS	DPW	210939	207950	207950	12780	10034764	0002	22996	567000	0	-		(4,000,000)	4,000,000	
GFS	DPW	210939	207950	207950	10020	10034764	0002	22995	567000	(26,000,000)	26,000,000		(45,000,000)	45,000,000	
NGFS	DPW	210939	207950	207950	12775	10034764	0002	22995	567000	(24,670,000)	24,670,000		-	-	
NGFS	DPW	210939	207950	207950	12775	10034764	0002	22996	567000	-	-		(24,670,000)	24,670,000	
NGFS	DPW	210939	207950	207950	12785	10034764	0002	22995	567000	(12,330,000)	12,330,000		-	-	
NGFS	DPW	210939	207950	207950	12785	10034764	0002	22996	567000	-	-		(12,330,000)	12,330,000	
GFS	DPW	210939	207950	207950	12760	10034764	0002	23011	567000	7,000,000	(7,000,000)		7,000,000	(7,000,000)	
GFS	DPW	210939	207950	207950	12780	10034764	0002	23011	567000	4,000,000	(4,000,000)		4,000,000	(4,000,000)	
GFS	DPW	210939	207950	207950	10020	10034764	0002	23011	567000	26,000,000	(26,000,000)		45,000,000	(45,000,000)	
NGFS	DPW	210939	207950	207950	12775	10034764	0002	23011	567000	24,670,000	(24,670,000)		24,670,000	(24,670,000)	
NGFS	DPW	210939	207950	207950	12785	10034764	0002	23011	567000	12,330,000	(12,330,000)		12,330,000	(12,330,000)	
GFS	DPW	207990	249642	207959	10020	10034784	0002	23055	567000	(600,000)	600,000		(600,000)	600,000	
GFS	DPW	207990	249642	207959	10020	10036482	0002	23057	567000	(250,000)	250,000		(250,000)	250,000	
GFS	DPW	207990	249642	207959	10020	10034784	0002	23406	567000	600,000	(600,000)		600,000	(600,000)	
GFS	DPW	207990	249642	207959	10020	10036482	0002	23409	567000	250,000	(250,000)		250,000	(250,000)	
GFS	DPW	210938	207954	207954	10020	10034853	0002	23064	567000	(200,000)	200,000		(200,000)	200,000	
GFS	DPW	210938	207954	207954	10020	10034854	0002	23059	567000	(500,000)	500,000		(250,000)	250,000	
GFS	DPW	210938	207954	207954	10020	10040155	0002	23060	567000	(200,000)	200,000		(200,000)	200,000	
GFS	DPW	210938	207954	207954	10020	10034853	0002	23405	567000	200,000	(200,000)		200,000	(200,000)	
GFS	DPW	210938	207954	207954	10020	10034854	0002	23403	567000	500,000	(500,000)		250,000	(250,000)	
GFS	DPW	210938	207954	207954	10020	10040155	0002	23401	567000	200,000	(200,000)		200,000	(200,000)	
GFS	DPW	210939	207950	207950	10020	10034790	0002	23061	567000	(500,000)	500,000		(250,000)	250,000	
GFS	DPW	210939	207950	207950	10020	10041413	0002	23062	567000	(250,000)	250,000		(250,000)	250,000	
GFS	DPW	210939	207950	207950	10020	10034790	0002	23402	567000	500,000	(500,000)		250,000	(250,000)	
GFS	DPW	210939	207950	207950	10020	10041413	0002	23404	567000	250,000	(250,000)		250,000	(250,000)	
GFS	DPW	210938	207954	207954	10010	10023115	0001	16983	570000	(4,504,538)	4,504,538		(4,519,538)	4,519,538	
GFS	DPW	210938	207954	207954	10010	10023115	0002	16983	570000	(2,283,494)	2,283,494		(2,281,494)	2,281,494	
GFS	DPW	210938	207954	207954	10010	10023115	0003	16983	570000	(5,979,113)	5,979,113		(11,267,725)	11,267,725	
GFS	DPW	210938	207954	207954	10020	10023115	0001	16983	581170	(6,050)	6,050		(6,102)	6,102	
GFS	DPW	210938	207950	207950	10010	10023115	0001	16983	570000	4,504,538	(4,504,538)		4,519,538	(4,519,538)	
GFS	DPW	210938	207950	207950	10010	10023115	0002	16983	570000	2,283,494	(2,283,494)		2,281,494	(2,281,494)	
GFS	DPW	210938	207950	207950	10010	10023115	0003	16983	570000	5,979,113	(5,979,113)		11,267,725	(11,267,725)	
GFS	DPW	210938	207950	207950	10020	10023115	0001	16983	581170	6,050	(6,050)		6,102	(6,102)	
NGFS	DPW	210939	207950	207950	15680	10039125	0013	23216	499999	(3,000,000)	(3,000,000)		-	-	
NGFS	DPW	210939	207950	207950	15680	10039125	0013	23216	460639	3,000,000	3,000,000		-	-	
GFS	DPW	210939	207950	207950	12760	10034764	0002	22995	446214	(7,000,000)	(7,000,000)		-	-	
GFS	DPW	210939	207950	207950	12760	10034764	0002	22996	446214	-	-		(7,000,000)	(7,000,000)	

[illegible]



June 25, 2026

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

Re: Technical Adjustments Round 4 to the Mayor's Proposed Budget

Dear Chair Chan,

Per Charter Section 9.101, I am submitting the attached adjustments to the Mayor's Proposed Budget for FY 2026-27 and FY 2027-28.

Technical adjustments include:

- Aligning revenues and expenditures for General City Responsibility and Treasurer and Tax Collector
- Correcting expenditures at the Department of Adult Probation
- Correcting and updating expenditures at the Office of the City Administrator, Office of the Mayor, Board of Supervisors, and the Office of the Controller

This set of technical adjustments will not increase the proposed FY 2026-27 and FY 2027-28 budget, and results in cost of \$2,763,475 in FY 2026-27 and a cost of \$960,000 in FY 2027-28. Over the two years, the net impact will be a General Fund cost of \$3,723,475. The attached table details these changes. Please contact me with any questions or concerns.

Sincerely,

A handwritten signature in black ink, appearing to be "Sophia Kittler", written over a vertical line.

Sophia Kittler
Budget Director

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

[illegible]

Technical Adjustments Round 4 to the Mayor's FY 2026-27 and FY 2027-28 Proposed Budget

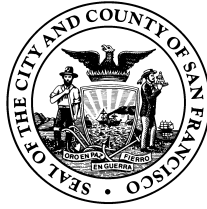
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Technical Adjustments Round 4 to the Mayor's FY 2026-27 and FY 2027-28 Proposed Budget

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Technical Adjustments Round 4 to the Mayor's FY 2026-27 and FY 2027-28 Proposed Budget

[illegible]



To: Angela Calvillo, Clerk of the Board of Supervisors
From: Sophia Kittler, Mayor's Budget Director
Date: June 25, 2026
Re: Notice of Transfer of Functions under Charter Section 4.132

This memorandum constitutes notice to the Board of Supervisors under Charter Section 4.132 of transfers of functions between departments within the Executive Branch. All positions are regular positions unless otherwise specified. The positions include the following:

- Two positions (2.0 FTE 2595 Senior Employee Assistance Counselor) to be transferred from the Health Service System to the Department of Human Resources for the Budget and Appropriations Committee spending plan.

If you have any questions, please feel free to contact my office.

Sincerely,

Sophia Kittler
Mayor's Budget Director

cc: Members of the Budget and Appropriations Committee
Budget & Legislative Analyst's Office
Controller

Board of Supervisors Budget Spending Plan

	FY 2026-27			FY 2027-28			All Years		
	General Fund	Non General Fund	Total	General Fund	Non General Fund	Total	General Fund	Non General Fund	Total
Department Budget Reductions									
General Fund	23,009,913	-	23,009,913	10,845,979	-	10,845,979	33,855,892	-	33,855,892
Non General Fund	-	10,429,725	10,429,725	-	5,796,989	5,796,989	-	16,226,714	16,226,714
Supplementary Committee Adjustments:									
DPW Powerwasher equipment	(250,000)	-	(250,000)	-	-	-	(250,000)	-	(250,000)
GF Fund balance	(1,000,000)	-	(1,000,000)	-	-	-	(1,000,000)	-	(1,000,000)
Additional Budgetary Actions									
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
TOTAL SOURCES	21,759,913	10,429,725	32,189,638	10,845,979	5,796,989	16,642,968	32,605,892	16,226,714	48,832,606

Other Committee Actions

The Budget & Finance Committee accepted current year savings of \$5,677,628 from various departments citywide and closed out prior year unexpended encumbrances of \$7,280,359 from various departments citywide.

City Planning - Budget & Finance Committee reserves \$265,891 and \$279,728 of salaries and mandatory fringe benefits and \$4,783,333 and \$7,383,750 of programmatic project budgets for Permit SF Initiative in FY2026-27 and FY2027-28, pending contract details and to be released upon contract approval by the Board of Supervisors.

Building Inspection - Budget & Finance Committee reserves \$272,513 and \$293,862 of salaries and mandatory fringe benefits for Permit SF Initiative in FY2026-27 and FY2027-28, pending contract details and to be released upon contract approval by the Board of Supervisors.

Adult Probation - Budget & Finance Committee reserves \$2,997,893 of salaries and mandatory fringe benefits and \$702,100 of materials and supplies, and other professional services in FY2026-27, pending details on plans for these funds to allow Board oversight of project execution.

Fire - Budget & Finance Committee reserves \$8,000,000 in FY2026-27 and \$8,000,000 in FY2027-28 of equipment costs, pending additional information on the financing agreement for the Department's new ten-year equipment replacement plan to allow the Board the opportunity to review the details on financing structure, repayment schedule, and planned purchases once finalized.

Police - Budget & Finance Committee reserves \$2,214,592 and \$1,353,514 of salaries and mandatory fringe benefits, training, vehicles, and capital in FY2026-27 and FY2027-28, pending the department providing details on its capital plan, Real-Time Investigation Center (RTIC), and fleet management.

Elections - Budget & Finance Committee reserves \$251,712 and \$265,144 of salaries and mandatory fringe benefits in FY2026-27 and FY2027-28, pending the department providing details on its plans to either fill the vacant position or fund informational pamphlet costs.

Academy of Sciences - Budget & Finance Committee reserves \$2,287,827 and \$5,534,526 of salaries and mandatory fringe benefits, professional services, and capital costs in FY2026-27 and FY2027-28, pending a report from the Budget and Legislative Analyst's Office with an update on the pending audit of the Academy of Sciences.

Office of Sheriff's Inspector General - Budget & Finance Committee reserves \$303,292 and \$319,288 of salaries and mandatory fringe benefits in FY2026-27 and FY2027-28, pending departmental staffing and operational plan.

Emergency Management - Request the Department prepare a workload analysis to evaluate the overall growth in General Fund positions in DEM's Emergency Services Division and report to the Board of Supervisors on whether operational efficiencies or a structural reorganization could reduce General Fund costs.

Board of Supervisors Spending Plan Fiscal Years 2026-27 and 2027-28

Item #	Description	Dept	FY27 GFS	FY27 NGFS	1x	TOTAL FY27 ALL FUNDS	FY28 GFS	FY28 NGFS	1x	TOTAL FY28 ALL FUNDS	GFS	NGFS	All funds
TOTAL			19,329,737	-		19,329,737	9,232,966	-		9,232,966	28,562,703	-	28,562,703
1	Full funding for Free City College	CHF	2,800,000	-		2,800,000	2,800,000	-		2,800,000	5,600,000	-	5,600,000
2	Youth employment program	CHF	2,000,000	-		2,000,000	2,000,000	-		2,000,000	4,000,000	-	4,000,000
3	Youth empowerment and family services	CHF	200,000	-		200,000	-	-		-	200,000	-	200,000
4	Workers rights eduction and technical assistance	ADM	-	-		-	400,000	-	x	400,000	400,000	-	400,000
5	Bridge case management and wrap around services for immigrant communities in D6 and D11	MYR	443,669	-	x	443,669	-	-		-	443,669	-	443,669
6	Case Management and enhanced information and referral services for immigrant transitional aged youth	MYR	113,639	-	x	113,639	-	-		-	113,639	-	113,639
7	Case management and enhanced information and referral program for transitional-aged youth, seniors and newcomers in the Tenderloin and SOMA	MYR	136,120	-	x	136,120	-	-		-	136,120	-	136,120
8	Education, community service, and leadership development program to promote college readiness through Ethnic Studies, mentorship, concurrent enrollment, and culturally grounded support for low-income students of color in San Francisco public schools.	MYR	85,230	-	x	85,230	-	-		-	85,230	-	85,230
9	Outreach, education, supportive services, consultations and referrals to legal services for low-income domestic workers, including home attendants, nannies, and housecleaners facing wage violations, limited labor protections, and barriers to asserting their rights. while also engaging employers to advance fair employment practices, worker rights education, and community-led enforcement strategies.	MYR	200,000	-	x	200,000	-	-		-	200,000	-	200,000
10	Job readiness and life skills training for youth and TAY through Chinatown neighborhood tours, including after-school leadership development, community service, public speaking, presentation, outreach, and business marketing skills that prepare participants for higher education and employment	MYR	110,674	-	x	110,674	-	-		-	110,674	-	110,674
11	Case management, education, translation/interpretation, health & wellness programs, and community engagement for Indigenous families and individuals in San Francisco needing culturally rooted, language-appropriate support.	MYR	110,598	-	x	110,598	-	-		-	110,598	-	110,598

12	Work readiness and wraparound support services for D11 low-income communities, with multilingual workforce development, coaching, employment services, barrier removal, and referrals to immigration, housing, healthcare, and mental health resources for working-class immigrants.	MYR	350,000	-	x	350,000	-	-		-	350,000	-	350,000
13	Holistic and continuum of care model for Mission clinic members aimed at improving self-sufficiency and overall wellness for underserved adults through culturally based care coordination, service connection, outreach, and prevention programming.	MYR	230,042		x	230,042	-	-		-	230,042	-	230,042
14	Immigration Legal Support and Rapid Response Services	MYR	243,000		x	243,000		-		-	243,000	-	243,000
15	District 5 One Stop Center that supports families to avoid homelessness through stabilization, navigation, assistance, and life skills training, serving low-income families in the Fillmore and Western Addition with children through a single point of entry for safety access and equity, referrals, public benefits access, emergency housing support, and skill development.	MYR	82,948	-	x	82,948	-	-		-	82,948	-	82,948
16	Case management and life skills/academic/financial/job readiness skill development serving District 5 and the Western Addition to help marginalized San Franciscans remove barriers, build individualized service plans, access career pathways, and move toward higher-paying employment in high-demand industries	MYR	110,598	-	x	110,598	-	-		-	110,598	-	110,598
17	Workforce readiness, job placement, and career development services in the Tenderloin and SOMA	MYR	75,000	-	x	75,000	-	-		-	75,000	-	75,000
18	Enhanced information & referral, service connection, case management and other supportive services for newly arrived immigrant families navigating immigration status, work authorization, homelessness, overcrowded housing, trauma, and access to rapid response basic needs in the Mission	MYR	339,328	-	x	339,328	-	-		-	339,328	-	339,328
19	Academic skills building and job readiness services for sector pathways, including foundational academic competencies, basic computer skills, industry English, vocational preparation, and job placement support based in the Mission.	MYR	75,000	-	x	75,000	-	-		-	75,000	-	75,000
20	Academic skill development, GED prep, and ESL skill building and educational support services for transitional aged youth and adults in the Mission impacted by juvenile probation, foster care, child welfare involvement, language barriers, and limited access to traditional education systems.	MYR	75,000	-	x	75,000	-	-		-	75,000	-	75,000

21	Community Support Services program offers service navigation, case management, barrier removal and skill development for recent immigrants and refugees in the Tenderloin, with bilingual support for translation, interpretation, benefits access, employment readiness, and essential services.	MYR	350,041	-	x	350,041	-	-		-	350,041	-	350,041
22	Case management and other supportive services, primarily for individuals in recovery from addiction, including substance abuse treatment, counseling, relapse prevention, and culturally appropriate support for adults in and around the Mission.	MYR	321,586	-	x	321,586	-	-		-	321,586	-	321,586
23	Case management and other supportive services for low-income, limited English proficient, immigrant communities with limited access to culturally and linguistically appropriate services and resources primarily in the Tenderloin.	MYR	82,948	-	x	82,948	-	-		-	82,948	-	82,948
24	Case management and Life and educational skills for Transitional Aged Youth in the Sunset and Richmond	MYR	240,000	-	x	240,000	-	-		-	240,000	-	240,000
25	Outreach, enhanced information & referral, case management and educational training and workshops for low-income immigrants, Limited English Proficient families, and Chinatown newcomer residents needing language-accessible support.	MYR	75,000	-	x	75,000	-	-		-	75,000	-	75,000
26	Skill building and short-term case management, primarily for TAY at risk of or involved with the juvenile justice system, with mentoring, leadership development, job training, paid employment opportunities, and healing-centered support for low-income, systems-impacted young adults based in the Sunset District.	MYR	75,000	-	x	75,000	-	-		-	75,000	-	75,000
27	Mobile health care, STI testing and over dose prevention program for sex workers	MYR	291,605	-	x	291,605	-	-		-	291,605	-	291,605
28	ESL instruction and computer training, along with enhanced information & referral to help LEP residents build vocational English, basic computer skills, job search skills, and the ability to complete online applications for housing, benefits, and employment.	MYR	158,874	-	x	158,874	-	-		-	158,874	-	158,874
29	Digital inclusion initiative providing devices, internet access, and culturally responsive digital literacy training and job readiness to low-income, disabled, elderly, justice-involved, homeless and non-English-speaking residents across underserved San Francisco neighborhoods.	MYR	166,430	-	x	166,430	-	-		-	166,430	-	166,430
30	Debt service for Certificates of Participation for Chinatown	MYR	500,000			500,000	1,100,000			1,100,000	1,600,000		1,600,000
31	Case management and support services for veterans participating in the Veterans Justice Court.	DAS	150,000	-	x	150,000	-	-		-	150,000	-	150,000

32	Community Center Services to engage new clients in Park Merced	DAS	30,000	-	x	30,000	-	-		-	30,000	-	30,000
33	Neighborhood Based Community Connection and Senior Engagment Programs in Bernal Heights/Excelsior, Districts, 2, 3, and 5 and underserved communities citywide.	DAS	599,852	-	x	599,852	-	-		-	599,852	-	599,852
34	LGBTQ+ Community Services in Adult Day Health Center	DAS	203,767	-	x	203,767	-	-		-	203,767	-	203,767
35	LGBTQ+ Telehealth Program	DAS	100,000	-	x	100,000	-	-		-	100,000	-	100,000
36	Employment training and part-time job connection program for older adults and adults living with disabilities.	DAS	300,000	-	x	300,000	-	-		-	300,000	-	300,000
37	Senior Digital Navigators Program to support digital connections in Community Centers in Japantown, Bernal Heights, the Mission and Tenderloin.	DAS		-		-	334,172	-	x	334,172	334,172	-	334,172
38	Self-Care, Safety, and Senior Escorts Program	DAS	100,000	-	x	100,000	-	-		-	100,000	-	100,000
39	Services and support to Richmond District seniors and adults with disabilities to remain independent living through wellness visits and calls, help with home repairs or rides to medical appointments.	DAS	92,000	-	x	92,000	-	-		-	92,000	-	92,000
40	Preserving Individuals' Medi-Cal and HomeCare benefits	DAS	143,435			143,435				-	143,435		143,435
41	Support to women who are experience domestic violence and need family housing and support	AHR/HRC	350,000	-	x	350,000	-	-		-	350,000	-	350,000
42	Pride parade programming	AHR/HRC	400,000	-	x	400,000	-	-		-	400,000	-	400,000
43	Job searching and placement, career coaching, job readiness and career training, supportive and barrier removal services, and connections to education and crednetialing opportunities in the Mission, Excelsior, OMI, and Visitacion Valley neighborhoods.	ECN	550,000	-		550,000	250,000	-		250,000	800,000	-	800,000
44	Education, training, and employment assistance to both job seekers and employers in San Francisco's health care sector.	ECN	100,000	-		100,000	75,000	-		75,000	175,000	-	175,000
45	Education, training, and employment assistance to both job seekers and employers in San Francisco's hospitality sector.	ECN	125,000	-	x	125,000		-		-	125,000	-	125,000
46	General employment services in the Mission	ECN	125,000	-	x	125,000		-		-	125,000	-	125,000
47	Economic and infrastructural support for the Third Street commercial corridor and Bayview neighborhood.	ECN	370,000	-	x	370,000		-		-	370,000	-	370,000
48	Workforce apprenticeship for LGBTQ filmmakers	AHR	250,000	-	x	250,000	-	-		-	250,000	-	250,000

49	Support for cultural districts	ECN	300,000	-		300,000	50,000	-		50,000	350,000	-	350,000
50	Economic and commercial corridor revitalization in the Excelsior, Portola, Noe Valley, Castro, Mission, Japantown and Lower Nob Hill neighborhoods.	ECN	1,125,000	-	x	1,125,000	-	-		-	1,125,000	-	1,125,000
51	Occupational skills training and on ramps training for growing and emerging industries including childcare workers.	ECN	100,000	-	x	100,000	-	-		-	100,000	-	100,000
52	Small business storefront improvement grant program	ECN	225,000	-	x	225,000	-	-		-	225,000	-	225,000
53	Support for vendors to comply with new statewide street vending laws	ECN	100,000	-	x	100,000	-	-		-	100,000	-	100,000
54	Foster Youth Navigation and Support	HSA	250,000	-		250,000	250,000	-		250,000	500,000	-	500,000
55	First Year Free Program	TTX	1,000,000	-	x	1,000,000	-	-		-	1,000,000	-	1,000,000
56	City College certificate programs bridge funding	DPH	70,819			70,819	380,000	-		380,000	450,819	-	450,819
57	Culturally-Congruent Health Worker Clinical Internship Program	DPH	56,397	-		56,397	56,397	-		56,397	112,794	-	112,794
58	Preserve HIV/STI Counselor Capacity	DPH	76,333	-		76,333	76,333	-		76,333	152,666	-	152,666
59	HIV/STI Community Testing and Outreach in the Castro	DPH		-	x	-	100,000	-		100,000	100,000	-	100,000
60	HIV/STI Testing Capacity focused on the Trans/Sex Worker Communities	DPH	128,000	-		128,000	128,000	-		128,000	256,000	-	256,000
61	Health Access Points restoration of services	DPH		-	x	-	650,000	-		650,000	650,000	-	650,000
62	Reject Prop J - Materials Testing Lab and restore 10 associated off budget positions	DPW	151,000	-		151,000	151,000	-		151,000	302,000	-	302,000
63	Pitstop in District 6	DPW	300,000	-	x	300,000		-		-	300,000	-	300,000
64	CODB for federal grants	DPH	413,967	-	x	413,967	-	-		-	413,967	-	413,967
65	2 2595 Senior Employee Assistance Counselors	HRD	410,386	-		410,386	432,064	-		432,064	842,450	-	842,450
66	Portsmouth Square Lunar New Year Parking	MTA	135,000	-	x	135,000		-		-	135,000	-	135,000
67	Operational stability for Castro performing arts	ART	56,451	-	x	56,451		-		-	56,451	-	56,451

68	Residential direct install program for low-income communities	ENV	400,000		x	400,000				-	400,000		400,000

GRS Type	Dept Grn	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project/Activity	Project Title	Activity Title	Project Type	Authority	Authority Title	Account Lvl & Title	Account - Title	TRIO	TRIO Title	Agency Use	Change Type	FY27 06 June 1 Budget	FY 2026-27 Current FY 2026-27 Committee	Variance FY 2026-27	FY 2027-28 FY 2027-28 June 1 Budget	FY 2027-28 Current FY 2027-28 Committee	Variance FY 2027-28
GFS	BOS	229118	BOS Clerk Of The Board	229118	BOS Clerk Of The Board	229119	BOS Clerk Of The Board	10000	GF Annual Account Cnt	10003454-0001	BO Clerk of the Board	Clerk of the Board	OPR	10000	Operating	5130Fringe	515710 - Dependent Coverage	0	On-Gang	382,343	381,416	(921)		424,958	424,959	0	
GFS	BOS	229118	BOS Clerk Of The Board	229118	BOS Clerk Of The Board	229119	BOS Clerk Of The Board	10000	GF Annual Account Cnt	10003454-0001	BO Clerk of the Board	Clerk of the Board	OPR	10000	Operating	5130Fringe	516010 - Dental Coverage	0	On-Gang	34,047	33,973	(74)		35,892	35,892	0	
GFS	BOS	229118	BOS Clerk Of The Board	229118	BOS Clerk Of The Board	229119	BOS Clerk Of The Board	10000	GF Annual Account Cnt	10003454-0001	BO Clerk of the Board	Clerk of the Board	OPR	10000	Operating	5130Fringe	519120 - Long Term Disability Insurance	0	On-Gang	10,830	10,801	(29)		11,565	11,565	0	
GFS	CAT	229342	CAT City Attorney	229342	CAT City Attorney	229342	CAT City Attorney	10000	GF Annual Account Cnt	10001638-0002	CA Legal Services	Legal Services-Claims	OPR	10000	Operating	0	FTE - FTE	46	44	(1)	On-Gang	46	44	(1)	46	46	0
GFS	CAT	229342	CAT City Attorney	229342	CAT City Attorney	229342	CAT City Attorney	10000	GF Annual Account Cnt	10001638-0002	CA Legal Services	Legal Services-Claims	OPR	10000	Operating	0	POS - Position Count	52	55	3	On-Gang	52	55	3	52	52	0
GFS	CAT	229342	CAT City Attorney	229342	CAT City Attorney	229342	CAT City Attorney	10000	GF Annual Account Cnt	10001638-0002	CA Legal Services	Legal Services-Claims	OPR	10000	Operating	5010Salary	501010 - Perm Salaries-Misc-Regular	0	On-Gang	7,035,938	6,903,355	(182,603)		7,443,534	7,443,534	0	
GFS	CAT	229342	CAT City Attorney	229342	CAT City Attorney	229342	CAT City Attorney	10000	GF Annual Account Cnt	10001638-0002	CA Legal Services	Legal Services-Claims	OPR	10000	Operating	5130Fringe	513010 - Retire City Misc	0	On-Gang	1,034,943	976,669	(28,274)		1,074,937	1,074,937	0	
GFS	CAT	229342	CAT City Attorney	229342	CAT City Attorney	229342	CAT City Attorney	10000	GF Annual Account Cnt	10001638-0002	CA Legal Services	Legal Services-Claims	OPR	10000	Operating	5130Fringe	514010 - Social Security (OASDI & HI)	0	On-Gang	434,461	422,519	(11,942)		455,858	455,858	0	
GFS	CAT	229342	CAT City Attorney	229342	CAT City Attorney	229342	CAT City Attorney	10000	GF Annual Account Cnt	10001638-0002	CA Legal Services	Legal Services-Claims	OPR	10000	Operating	5130Fringe	514020 - Social Sec-Medicare(Hi Only)	0	On-Gang	105,126	100,333	(2,793)		108,173	108,173	0	
GFS	CAT	229342	CAT City Attorney	229342	CAT City Attorney	229342	CAT City Attorney	10000	GF Annual Account Cnt	10001638-0002	CA Legal Services	Legal Services-Claims	OPR	10000	Operating	5130Fringe	515010 - Health Service-City Match	0	On-Gang	261,917	255,786	(6,131)		268,775	268,775	0	
GFS	CAT	229342	CAT City Attorney	229342	CAT City Attorney	229342	CAT City Attorney	10000	GF Annual Account Cnt	10001638-0002	CA Legal Services	Legal Services-Claims	OPR	10000	Operating	5130Fringe	515020 - Retiree Health-Match-Prop B	0	On-Gang	55,263	52,767	(1,495)		57,952	57,952	0	
GFS	CAT	229342	CAT City Attorney	229342	CAT City Attorney	229342	CAT City Attorney	10000	GF Annual Account Cnt	10001638-0002	CA Legal Services	Legal Services-Claims	OPR	10000	Operating	5130Fringe	515030 - RetireeHlthCare-CityMatchPropC	0	On-Gang	15,864	15,434	(430)		16,635	16,635	0	
GFS	CAT	229342	CAT City Attorney	229342	CAT City Attorney	229342	CAT City Attorney	10000	GF Annual Account Cnt	10001638-0002	CA Legal Services	Legal Services-Claims	OPR	10000	Operating	5130Fringe	515710 - Dependent Coverage	0	On-Gang	711,526	616,721	(25,205)		775,561	775,561	0	
GFS	CAT	229342	CAT City Attorney	229342	CAT City Attorney	229342	CAT City Attorney	10000	GF Annual Account Cnt	10001638-0002	CA Legal Services	Legal Services-Claims	OPR	10000	Operating	5130Fringe	516010 - Dental Coverage	0	On-Gang	61,331	59,395	(2,935)		63,792	63,792	0	
GFS	CAT	229342	CAT City Attorney	229342	CAT City Attorney	229342	CAT City Attorney	10000	GF Annual Account Cnt	10001638-0002	CA Legal Services	Legal Services-Claims	OPR	10000	Operating	5130Fringe	519120 - Long Term Disability Insurance	0	On-Gang	27,369	25,590	(1,779)		27,872	27,872	0	
GFS	CAT	229342	CAT City Attorney	229342	CAT City Attorney	229342	CAT City Attorney	10000	GF Continuing Authority Cnt	10002054-0002	CA Legal Services	Federal Response	OPR	12635	CA Legal Initiatives	5000ProgPh	500700 - Programmatic Projects-Budget	0	One-Time	0	(502,000)	(502,000)		0	0	0	
GFS	CHF	229219	CHF Children, Youth & Families	229219	CHF Children, Youth & Families	229218	CHF Children, Youth & Families	10000	GF Continuing Authority Cnt	10001640-0001	CH CYP-Engle Services	COOB Item QFS - PAL	OPR	17319	Community Based Agencies	5380CityGP	538010 - Community Based Org Svcs	0	On-Gang	2,246,380	1,715,547	(233,332)		2,856,449	2,823,116	(333,332)	
GFS	CHF	229219	CHF Children, Youth & Families	229219	CHF Children, Youth & Families	229218	CHF Children, Youth & Families	10000	GF Continuing Authority Cnt	10001640-0001	CH CYP-Engle Services	COOB Item QFS - FAY	OPR	17319	Community Based Agencies	5380CityGP	538010 - Community Based Org Svcs	0	On-Gang	1,023,440	856,775	(166,665)		1,328,224	1,161,557	(166,667)	
GFS	CHF	229219	CHF Children, Youth & Families	229219	CHF Children, Youth & Families	229218	CHF Children, Youth & Families	10000	GF Continuing Authority Cnt	10002292-0000	Shed Special Projects	Children's Baseline Engle	OPR	21058	CHRF CHF Mental Health Centers	5380CityGP	538010 - Community Based Org Svcs	0	On-Gang	1,400,000	1,160,000	(240,000)		1,400,000	1,100,000	(300,000)	
GFS	CON	229222	CON Administration	229222	CON Administration	229222	CON Administration	10000	GF Annual Account Cnt	10001643-0001	CO Administration	General Operations	OPR	10000	Operating	0	FTE - FTE	33	32	(1)	On-Gang	33	32	(1)	33	32	(1)
GFS	CON	229222	CON Administration	229222	CON Administration	229222	CON Administration	10000	GF Annual Account Cnt	10001643-0001	CO Administration	General Operations	OPR	10000	Operating	0	POS - Position Count	42	49	(7)	On-Gang	42	49	(7)	42	49	(7)
GFS	CON	229222	CON Administration	229222	CON Administration	229222	CON Administration	10000	GF Annual Account Cnt	10001643-0005	CO Administration	CON Admin MIS	OPR	10000	Operating	5210NPVics	527890 - Other Professional Services	0	One-Time	0	(10,000)	(10,000)		0	0	0	
GFS	CON	229228	CON Cuywede Systems	229228	CON Cuywede Systems	229228	CON Cuywede Systems	10000	GF Continuing Authority Cnt	10042089-0007	CON S S B Platform Change	Prayed Administration	TECH	16937	CO Cor-approved Projects	5210NPVics	527610 - Systems Consulting Services	0	On-Gang	1,170,000	990,600	(179,400)		1,050,000	1,050,000	0	
GFS	CON	229228	CON Cuywede Systems	229228	CON Cuywede Systems	229228	CON Cuywede Systems	10000	GF Continuing Authority Cnt	10043132-0007	CON S S B Platform Change	Prayed Administration	TECH	16937	CO Cor-approved Projects	5000ProgPh	500700 - Programmatic Projects-Budget	0	One-Time	0	100,000	30,000	(70,000)		100,000	100,000	0
GFS	CON	229228	CON Cuywede Systems	229228	CON Cuywede Systems	229228	CON Cuywede Systems	10000	GF Work Order	10001326-0001	CON Cuywede Systems	General Operations	TECH	16937	Interdepartmental-Overhead	0	FTE - FTE	69	67	(1)	On-Gang	69	67	(1)	69	67	(1)
GFS	CON	229228	CON Cuywede Systems	229228	CON Cuywede Systems	229228	CON Cuywede Systems	10000	GF Work Order	10001326-0001	CON Cuywede Systems	General Operations	TECH	16937	Interdepartmental-Overhead	0	POS - Position Count	83	82	(1)	On-Gang	83	82	(1)	83	82	(1)
GFS	CON	229231	CON Payroll	229231	CON Payroll	229231	CON Payroll	10000	GF Annual Account Cnt	10001644-0001	CO Operations	General Operations	OPR	10000	Operating	5010Salary	501010 - Perm Salaries-Misc-Regular	0	On-Gang	2,261,491	2,274,254	(5,037)		2,497,269	2,493,116	(7,253)	
GFS	CON	229231	CON Payroll	229231	CON Payroll	229231	CON Payroll	10000	GF Annual Account Cnt	10001644-0001	CO Operations	General Operations	OPR	10000	Operating	5130Fringe	513010 - Retire City Misc	0	On-Gang	346,130	345,112	(1,018)		370,239	369,204	(1,035)	
GFS	CON	229231	CON Payroll	229231	CON Payroll	229231	CON Payroll	10000	GF Annual Account Cnt	10001644-0001	CO Operations	General Operations	OPR	10000	Operating	5130Fringe	514010 - Social Security (OASDI & HI)	0	On-Gang	144,770	144,340	(430)		151,667	151,417	(250)	
GFS	CON	229231	CON Payroll	229231	CON Payroll	229231	CON Payroll	10000	GF Annual Account Cnt	10001644-0001	CO Operations	General Operations	OPR	10000	Operating	5130Fringe	514020 - Social Sec-Medicare(Hi Only)	0	On-Gang	35,159	35,059	(100)		36,839	36,734	(105)	
GFS	CON	229231	CON Payroll	229231	CON Payroll	229231	CON Payroll	10000	GF Annual Account Cnt	10001644-0001	CO Operations	General Operations	OPR	10000	Operating	5130Fringe	515020 - Retiree Health-Match-Prop B	0	On-Gang	18,839	18,785	(54)		19,737	19,580	(157)	
GFS	CON	229231	CON Payroll	229231	CON Payroll	229231	CON Payroll	10000	GF Annual Account Cnt	10001644-0001	CO Operations	General Operations	OPR	10000	Operating	5130Fringe	515030 - RetireeHlthCare-CityMatchPropC	0	On-Gang	5,405	5,369	(36)		5,666	5,649	(17)	
GFS	CON	229231	CON Payroll	229231	CON Payroll	229231	CON Payroll	10000	GF Annual Account Cnt	10001644-0001	CO Operations	General Operations	OPR	10000	Operating	5130Fringe	519120 - Long Term Disability Insurance	0	On-Gang	7,848	7,620	(228)		8,232	8,202	(30)	
GFS	CON	229231	CON Payroll	229231	CON Payroll	229231	CON Payroll	10000	GF Annual Account Cnt	10001644-0001	CO Operations	General Operations	OPR	10000	Operating	5130Fringe	522030 - Training - Budget	0	On-Gang	19,800	14,000	(5,800)		19,800	14,000	(5,800)	
GFS	CPC	229234	CPC Cuywede Planning	229234	CPC Cuywede Planning	229234	CPC Cuywede Planning	10000	GF Continuing Authority Cnt	10009479-0008	PC Neighborhood Profiles Proje	CPC Outreach	OPR	11478	PC Neighborhood Profiles Proje	5000ProgPh	500700 - Programmatic Projects-Budget	0	One-Time	0	(502,000)	(502,000)		0	0	0	
GFS	CPC	229236	CPC Administration	229236	CPC Administration	229236	CPC Administration	10000	GF Annual Account Cnt	10001645-0001	CP Administration	CP Administration	OPR	10000	Operating	5400Mat&Su	540000 - Materials & Supplies Budget	0	One-Time	0	(5,000)	(5,000)		0	0	0	
GFS	CPC	229236	CPC Administration	229236	CPC Administration	229236	CPC Administration	10000	GF Annual Account Cnt	10001645-0001	CP Administration	CP Administration	OPR	10000	Operating	5400Mat&Su	540410 - Minor Furnishings	0	One-Time	0	(10,000)	(10,000)		0	0	0	
GFS	CPC	229236	CPC Administration	229236	CPC Administration	229236	CPC Administration	10000	GF Annual Account Cnt	10001645-0002	CP Administration	Information Technology	OPR	10000	Operating	5400Mat&Su	540210 - Data Processing Supplies	0	One-Time	0	(10,148)	(10,148)		0	0	0	
GFS	CPC	229236	CPC Administration	229236	CPC Administration	229236	CPC Administration	10000	GF Continuing Authority Cnt	10002089-0001	Electronic Document Review	CP Electronic Document Review	OPR	16937	CP Electronic Document Review	5210NPVics	525880 - Software Licensing Fees	0	One-Time	0	(10,000)	(10,000)		0	0	0	
GFS	CRT	229259	CRT Superior Court	229259	CRT Superior Court	229259	CRT Superior Court	10000	GF Annual Account Cnt	10001770-0001	CR Indigent Defense Program	Indigent Defense/Gland Jury	OPR	10000	Operating	5210NPVics	526930 - Other Fees	0	On-Gang	9,052,287	9,797,297	(8,000)		10,117,676	10,112,676	(5,000)	
GFS	DAT	229313	DAT District Attorney	229313	DAT District Attorney	229313	DAT District Attorney	10000	GF Annual Account Cnt	10001774-0001	DA Prosecution	Prosecution	OPR	10000	Operating	0	FTE - FTE	130	130	(0)	On-Gang	130	130	(0)	130	130	(0)
GFS	DAT	229313	DAT District Attorney	229313	DAT District Attorney	229313	DAT District Attorney	10000	GF Annual Account Cnt	10001774-0001	DA Prosecution	Prosecution	OPR	10000	Operating	0	POS - Position Count	152	153	1	On-Gang	152	153	1	152	152	0
GFS	DAT	229313	DAT District Attorney	229313	DAT District Attorney	229313	DAT District Attorney	10000	GF Annual Account Cnt	10001774-0001	DA Prosecution	Prosecution	OPR	10000	Operating	5010Salary	501010 - Perm Salaries-Misc-Regular	0	On-Gang	32,541,487	32,505,280	(36,207)		34,232,451	34,232,451	0	
GFS	DAT	229313	DAT District Attorney	229313	DAT District Attorney	229313	DAT District Attorney	10000	GF Annual Account Cnt	10001774-0001	DA Prosecution	Prosecution	OPR	10000	Operating	5130Fringe	513010 - Retire City Misc	0	On-Gang	3,875,457	2,876,142	(5,215)		4,154,786	4,154,786	0	
GFS	DAT	229313	DAT District Attorney	229313	DAT District Attorney	229313	DAT District Attorney	10000	GF Annual Account Cnt	10001774-0001	DA Prosecution	Prosecution	OPR	10000	Operating	5130Fringe	514010 - Social Security (OASDI & HI)	0	On-Gang	1,060,783	1,068,538	(2,245)		1,160,915	1,160,915	0	
GFS	DAT	229313	DAT District Attorney	229313	DAT District Attorney	229313	DAT District Attorney	10000	GF Annual Account Cnt	10001774-0001	DA Prosecution	Prosecution	OPR	10000	Operating	5130Fringe	514020 - Social Sec-Medicare(Hi Only)	0	On-Gang	481,339	480,814	(525)		505,839	505,839	0	
GFS	DAT	229313	DAT District Attorney	229313	DAT District Attorney	229313	DAT District Attorney	10000	GF Annual Account Cnt	10001774-0001	DA Prosecution	Prosecution	OPR	10000	Operating	5130Fringe	515010 - Health Service City Match	0	On-Gang	592,862							

QFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project Activity	Project Title	Activity Title	Project Type	Authority	Authority Title	Account Lvl & Title	Account - Title	TRSD	TRSD Title	Agency Use	Change Type	BY27 06 June 1 Budget	FY 2026-27 FY 2026-27 Current Committee	Variance FY 2026-27	BY27 06 June 1 Budget	FY 2027-28 FY 2027-28 Current Committee	Variance FY 2027-28
GFS	DPH	207705	HHS Health Network Services	210705	HNS WPIC	210705	HNS WPIC	10000	GF Annual Account Clrt	10037283-0001	HN WPIC Operation	Operation	OPR	10000	Operating	5101Salary	5101010 - Perm Salaries-Misc Regular	0	On-Gang	0	On-Gang	2,530,428	2,450,472	(175,356)	2,770,359	2,582,197	(1,186,92)
GFS	DPH	207705	HNS Health Network Services	210705	HNS WPIC	210705	HNS WPIC	10000	GF Annual Account Clrt	10037283-0001	HN WPIC Operation	Operation	OPR	10000	Operating	513010	513010 - Retire City Misc	0	On-Gang	0	On-Gang	372,004	345,450	(25,554)	369,516	372,351	(21,25)
GFS	DPH	207705	HNS Health Network Services	210705	HNS WPIC	210705	HNS WPIC	10000	GF Annual Account Clrt	10037283-0001	HN WPIC Operation	Operation	OPR	10000	Operating	5130Frnge	514010 - Social Security (OASDI & HI)	0	On-Gang	0	On-Gang	127,644	115,487	(11,157)	134,505	132,819	(11,886)
GFS	DPH	207705	HHS Health Network Services	210705	HNS WPIC	210705	HNS WPIC	10000	GF Annual Account Clrt	10037283-0001	HN WPIC Operation	Operation	OPR	10000	Operating	5130Frnge	514020 - Social Sec Medicare(Hi Only)	0	On-Gang	0	On-Gang	38,424	35,815	(2,609)	40,453	37,725	(2,728)
GFS	DPH	207705	HHS Health Network Services	210705	HNS WPIC	210705	HNS WPIC	10000	GF Annual Account Clrt	10037283-0001	HN WPIC Operation	Operation	OPR	10000	Operating	5130Frnge	515010 - Health Service-City Match	0	On-Gang	0	On-Gang	71,017	65,175	(5,842)	77,467	71,070	(6,397)
GFS	DPH	207705	HNS Health Network Services	210705	HNS WPIC	210705	HNS WPIC	10000	GF Annual Account Clrt	10037283-0001	HN WPIC Operation	Operation	OPR	10000	Operating	5130Frnge	515020 - Retire Health-Match-Prop B	0	On-Gang	0	On-Gang	20,588	19,180	(1,398)	21,678	20,214	(1,462)
GFS	DPH	207705	HNS Health Network Services	210705	HNS WPIC	210705	HNS WPIC	10000	GF Annual Account Clrt	10037283-0001	HN WPIC Operation	Operation	OPR	10000	Operating	5130Frnge	515030 - RetireeHltCarc-CityMatchPropC	0	On-Gang	0	On-Gang	5,811	5,510	(401)	6,221	5,801	(420)
GFS	DPH	207705	HNS Health Network Services	210705	HNS WPIC	210705	HNS WPIC	10000	GF Annual Account Clrt	10037283-0001	HN WPIC Operation	Operation	OPR	10000	Operating	5130Frnge	515710 - Dependent Coverage	0	On-Gang	0	On-Gang	181,643	176,455	(15,188)	208,632	182,001	(16,631)
GFS	DPH	207705	HNS Health Network Services	210705	HNS WPIC	210705	HNS WPIC	10000	GF Annual Account Clrt	10037283-0001	HN WPIC Operation	Operation	OPR	10000	Operating	5130Frnge	516010 - Dental Coverage	0	On-Gang	0	On-Gang	16,484	15,166	(1,318)	17,053	15,882	(1,171)
GFS	DPH	207705	HNS Health Network Services	210705	HNS WPIC	210705	HNS WPIC	10000	GF Annual Account Clrt	10037283-0001	HN WPIC Operation	Operation	OPR	10000	Operating	5130Frnge	519120 - Long Term Disability Insurance	0	On-Gang	0	On-Gang	6,055	5,217	(738)	6,384	5,623	(771)
GFS	DPH	240549	HLL Laguna Honda Hospital	215170	HLH Nursing	215170	HLH NS-SNF Skilled Nsg Facit	21490	LLH-Op Annual Account Clrt	10001949-0114	HL SNF Inpatient	Skilled Nursing Care - Gen SNF	OPR	10000	Operating	0	POS - Position Count	0	On-Gang	0	On-Gang	703	704	1	702	703	1
GFS	DPH	240549	HLL Laguna Honda Hospital	215170	HLH Nursing	215170	HLH NS-SNF Skilled Nsg Facit	21490	LLH-Op Annual Account Clrt	10001949-0114	HL SNF Inpatient	Skilled Nursing Care - Gen SNF	OPR	10000	Operating	5101Salary	511010 - Overtime - Scheduled Misc	0	On-Gang	0	On-Gang	16,887,605	16,237,605	(750,000)	16,987,643	16,812,641	(375,002)
GFS	DPH	240549	HLL Laguna Honda Hospital	215170	HLH Nursing	215170	HLH NS-SNF Skilled Nsg Facit	21490	LLH-Op Annual Account Clrt	10001949-0114	HL SNF Inpatient	Skilled Nursing Care - Gen SNF	OPR	10000	Operating	5130Frnge	514010 - Social Security (OASDI & HI)	0	On-Gang	0	On-Gang	5,771,358	5,724,858	(46,500)	6,134,819	6,111,619	(23,202)
GFS	DPH	240549	HLL Laguna Honda Hospital	215170	HLH Nursing	215170	HLH NS-SNF Skilled Nsg Facit	21490	LLH-Op Annual Account Clrt	10001949-0114	HL SNF Inpatient	Skilled Nursing Care - Gen SNF	OPR	10000	Operating	5130Frnge	514020 - Social Sec Medicare(Hi Only)	0	On-Gang	0	On-Gang	1,479,540	1,468,665	(10,875)	1,573,310	1,567,872	(5,438)
GFS	DPH	240549	HLL Laguna Honda Hospital	215170	HLH Nursing	215170	HLH NS-SNF Skilled Nsg Facit	21490	LLH-Op Annual Account Clrt	10001848-0014	HL SNF Inpatient	Skilled Nursing Care - Gen SNF	OPR	10000	Operating	5130Frnge	515020 - Retiree Health-Match-Prop B	0	On-Gang	0	On-Gang	782,893	787,065	(5,828)	843,151	840,237	(2,914)
GFS	DPH	240549	HLL Laguna Honda Hospital	215170	HLH Nursing	215170	HLH NS-SNF Skilled Nsg Facit	21490	LLH-Op Annual Account Clrt	10001848-0014	HL SNF Inpatient	Skilled Nursing Care - Gen SNF	OPR	10000	Operating	5130Frnge	515030 - RetireeHltCarc-CityMatchPropC	0	On-Gang	0	On-Gang	227,746	226,073	(1,873)	242,121	241,285	(836)
GFS	DPH	240549	HLL Laguna Honda Hospital	215185	HLH Operations Division	215185	HLH OP-Food Services	21490	LLH-Op Annual Account Clrt	10001952-0004	HL SNF General	Kitchen	OPR	10000	Operating	0	FTE - FTE	0	On-Gang	0	On-Gang	101	101	(0)	101	101	0
GFS	DPH	240549	HLL Laguna Honda Hospital	215185	HLH Operations Division	215185	HLH OP-Food Services	21490	LLH-Op Annual Account Clrt	10001952-0004	HL SNF General	Kitchen	OPR	10000	Operating	0	POS - Position Count	0	On-Gang	0	On-Gang	122	124	1	123	123	0
GFS	DPH	240549	HLL Laguna Honda Hospital	215185	HLH Operations Division	215185	HLH OP-Food Services	21490	LLH-Op Annual Account Clrt	10001952-0004	HL SNF General	Kitchen	OPR	10000	Operating	5101Salary	501010 - Perm Salaries-Misc-Regular	0	On-Gang	0	On-Gang	8,213,201	8,180,514	(22,687)	8,507,197	8,607,197	0
GFS	DPH	240549	HLL Laguna Honda Hospital	215185	HLH Operations Division	215185	HLH OP-Food Services	21490	LLH-Op Annual Account Clrt	10001952-0004	HL SNF General	Kitchen	OPR	10000	Operating	5130Frnge	512010 - Retire City Misc	0	On-Gang	0	On-Gang	1,203,761	1,200,431	(3,330)	1,248,410	1,288,410	0
GFS	DPH	240549	HLL Laguna Honda Hospital	215185	HLH Operations Division	215185	HLH OP-Food Services	21490	LLH-Op Annual Account Clrt	10001952-0004	HL SNF General	Kitchen	OPR	10000	Operating	5130Frnge	514010 - Social Security (OASDI & HI)	0	On-Gang	0	On-Gang	603,223	601,816	(1,407)	627,807	627,807	0
GFS	DPH	240549	HLL Laguna Honda Hospital	215185	HLH Operations Division	215185	HLH OP-Food Services	21490	LLH-Op Annual Account Clrt	10001952-0004	HL SNF General	Kitchen	OPR	10000	Operating	5130Frnge	514020 - Social Sec Medicare(Hi Only)	0	On-Gang	0	On-Gang	141,111	140,782	(329)	146,952	146,862	(90)
GFS	DPH	240549	HLL Laguna Honda Hospital	215185	HLH Operations Division	215185	HLH OP-Food Services	21490	LLH-Op Annual Account Clrt	10001952-0004	HL SNF General	Kitchen	OPR	10000	Operating	5130Frnge	515010 - Health Service-City Match	0	On-Gang	0	On-Gang	540,451	539,727	(724)	591,848	591,848	0
GFS	DPH	240549	HLL Laguna Honda Hospital	215185	HLH Operations Division	215185	HLH OP-Food Services	21490	LLH-Op Annual Account Clrt	10001952-0004	HL SNF General	Kitchen	OPR	10000	Operating	5130Frnge	515020 - Retiree Health-Match-Prop B	0	On-Gang	0	On-Gang	75,830	75,454	(376)	78,710	78,710	0
GFS	DPH	240549	HLL Laguna Honda Hospital	215185	HLH Operations Division	215185	HLH OP-Food Services	21490	LLH-Op Annual Account Clrt	10001952-0004	HL SNF General	Kitchen	OPR	10000	Operating	5130Frnge	515030 - RetireeHltCarc-CityMatchPropC	0	On-Gang	0	On-Gang	21,708	21,657	(51)	22,583	22,583	0
GFS	DPH	240549	HLL Laguna Honda Hospital	215185	HLH Operations Division	215185	HLH OP-Food Services	21490	LLH-Op Annual Account Clrt	10001952-0004	HL SNF General	Kitchen	OPR	10000	Operating	5130Frnge	515710 - Dependent Coverage	0	On-Gang	0	On-Gang	1,551,587	1,558,532	(2,955)	1,710,151	1,710,151	0
GFS	DPH	240549	HLL Laguna Honda Hospital	215185	HLH Operations Division	215185	HLH OP-Food Services	21490	LLH-Op Annual Account Clrt	10001952-0004	HL SNF General	Kitchen	OPR	10000	Operating	5130Frnge	516010 - Dental Coverage	0	On-Gang	0	On-Gang	135,573	135,335	(238)	141,017	141,017	0
GFS	DPH	240549	HLL Laguna Honda Hospital	215185	HLH Operations Division	215185	HLH OP-Food Services	21490	LLH-Op Annual Account Clrt	10001952-0004	HL SNF General	Kitchen	OPR	10000	Operating	5130Frnge	519120 - Long Term Disability Insurance	0	On-Gang	0	On-Gang	31,085	30,892	(90)	32,589	32,589	0
GFS	DPH	240549	HLL Laguna Honda Hospital	215185	HLH Operations Division	215185	HLH OP-Environmental Services	21490	LLH-Op Annual Account Clrt	10001952-0008	HL SNF General	Housekeeping	OPR	10000	Operating	0	FTE - FTE	0	On-Gang	0	On-Gang	114	114	(0)	114	114	0
GFS	DPH	240549	HLL Laguna Honda Hospital	215185	HLH Operations Division	215185	HLH OP-Environmental Services	21490	LLH-Op Annual Account Clrt	10001952-0008	HL SNF General	Housekeeping	OPR	10000	Operating	0	POS - Position Count	0	On-Gang	0	On-Gang	127	128	1	127	127	0
GFS	DPH	240549	HLL Laguna Honda Hospital	215185	HLH Operations Division	215185	HLH OP-Environmental Services	21490	LLH-Op Annual Account Clrt	10001952-0008	HL SNF General	Housekeeping	OPR	10000	Operating	5101Salary	501010 - Perm Salaries-Misc-Regular	0	On-Gang	0	On-Gang	9,787,331	9,788,083	(19,238)	10,269,642	10,269,642	0
GFS	DPH	240549	HLL Laguna Honda Hospital	215185	HLH Operations Division	215185	HLH OP-Environmental Services	21490	LLH-Op Annual Account Clrt	10001952-0008	HL SNF General	Housekeeping	OPR	10000	Operating	5130Frnge	512010 - Retire City Misc	0	On-Gang	0	On-Gang	1,435,050	1,432,226	(2,824)	1,535,256	1,535,256	0
GFS	DPH	240549	HLL Laguna Honda Hospital	215185	HLH Operations Division	215185	HLH OP-Environmental Services	21490	LLH-Op Annual Account Clrt	10001952-0008	HL SNF General	Housekeeping	OPR	10000	Operating	5130Frnge	514010 - Social Security (OASDI & HI)	0	On-Gang	0	On-Gang	643,495	642,302	(1,193)	693,469	692,469	(1,000)
GFS	DPH	240549	HLL Laguna Honda Hospital	215185	HLH Operations Division	215185	HLH OP-Environmental Services	21490	LLH-Op Annual Account Clrt	10001952-0008	HL SNF General	Housekeeping	OPR	10000	Operating	5130Frnge	514020 - Social Sec Medicare(Hi Only)	0	On-Gang	0	On-Gang	155,186	154,507	(679)	162,186	162,186	0
GFS	DPH	240549	HLL Laguna Honda Hospital	215185	HLH Operations Division	215185	HLH OP-Environmental Services	21490	LLH-Op Annual Account Clrt	10001952-0008	HL SNF General	Housekeeping	OPR	10000	Operating	5130Frnge	515010 - Health Service-City Match	0	On-Gang	0	On-Gang	627,871	627,238	(633)	687,572	687,572	0
GFS	DPH	240549	HLL Laguna Honda Hospital	215185	HLH Operations Division	215185	HLH OP-Environmental Services	21490	LLH-Op Annual Account Clrt	10001952-0008	HL SNF General	Housekeeping	OPR	10000	Operating	5130Frnge	515020 - Retiree Health-Match-Prop B	0	On-Gang	0	On-Gang	83,129	82,880	(249)	86,927	86,927	0
GFS	DPH	240549	HLL Laguna Honda Hospital	215185	HLH Operations Division	215185	HLH OP-Environmental Services	21490	LLH-Op Annual Account Clrt	10001952-0008	HL SNF General	Housekeeping	OPR	10000	Operating	5130Frnge	515030 - RetireeHltCarc-CityMatchPropC	0	On-Gang	0	On-Gang	23,816	23,813	(3)	24,961	24,961	0
GFS	DPH	240549	HLL Laguna Honda Hospital	215185	HLH Operations Division	215185	HLH OP-Environmental Services	21490	LLH-Op Annual Account Clrt	10001952-0008	HL SNF General	Housekeeping	OPR	10000	Operating	5130Frnge	515710 - Dependent Coverage	0	On-Gang	0	On-Gang	1,822,815	1,820,323	(2,492)	1,995,317	1,995,317	0
GFS	DPH	240549	HLL Laguna Honda Hospital	215185	HLH Operations Division	215185	HLH OP-Environmental Services	21490	LLH-Op Annual Account Clrt	10001952-0008	HL SNF General	Housekeeping	OPR	10000	Operating	5130Frnge	516010 - Dental Coverage	0	On-Gang	0	On-Gang	158,141	157,933	(208)	164,487	164,487	0
GFS	DPH	240549	HLL Laguna Honda Hospital	215185	HLH Operations Division	215185	HLH OP-Environmental Services	21490	LLH-Op Annual Account Clrt	10001952-0008	HL SNF General	Housekeeping	OPR	10000	Operating	5130Frnge	519120 - Long Term Disability Insurance	0	On-Gang	0	On-Gang	38,432	38,353	(79)	40,328	40,328	0
GFS	DPH	240549	HLL Laguna Honda Hospital	215185	HLH Operations Division	215185	HLH OP-Facility Services	21490	LLH-Op Annual Account Clrt	10001952-0011	HL SNF General	Plant Operations	OPR	10000	Operating	0	FTE - FTE	0	On-Gang	0	On-Gang	48	46	(2)	48	46	(2)
GFS	DPH	240549	HLL Laguna Honda Hospital	215185	HLH Operations Division	215185	HLH OP-Facility Services	21490	LLH-Op Annual Account Clrt	10001952-0011	HL SNF General	Plant Operations	OPR	10000	Operating	0	POS - Position Count	0	On-Gang	0	On-Gang	58	59	1	58	58	(2)
GFS	DPH	240549	HLL Laguna Honda Hospital	215185	HLH Operations Division	215185	HLH OP-Facility Services	21490	LLH-Op Annual Account Clrt	10001952-0011	HL SNF General	Plant Operations	OPR	10000	Operating	5101Salary	501010 - Perm Salaries-Misc-Regular	0	On-Gang	0	On-Gang	5,690,777	5,661,613	(29,164)	5,977,627	5,977,627	0
GFS	DPH	240549	HLL Laguna Honda Hospital	215185	HLH Operations Division	215185	HLH OP-Facility Services	21490	LLH-Op Annual Account Clrt	10001952-0011	HL SNF General	Plant Operations	OPR	10000													

GPS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project/Activity	Project Title	Activity Title	Project Type	Authority	Authority Title	Account Lvl & Title	Account - Title	TRIO	TRIO Title	Agency Use	Change Type	FY 2026-27	Current	Variance	FY 2027-28	Current	Variance	
																						FY27 06 June 1 Budget	FY 2026-27 Committee	FY 2026-27	FY27 06 June 1 Budget	Committee		
GFS	DPH	251961	HAD Public Health Admin	251912	HAD DPH Admin Exec	251912	HAD DPH Admin Exec	10000	GF Annual Account Cnt	10001784-0001	HA DPH Admin Exec	Exec	OPR	10000	Operating	5400MalSvs	540000 - Materials & Supplies-Budget			0	On-Gang	45,000	25,000	(20,000)	45,000	25,000	(20,000)	
GFS	DPH	251961	HAD Public Health Admin	251912	HAD DPH Admin Exec	251912	HAD DPH Admin Exec	10000	GF Annual Account Cnt	10001732-0001	HA Office of Equity	Admin	OPR	10000	Operating	5400MalSvs	540000 - Materials & Supplies-Budget			0	On-Gang	57,573	27,573	(30,000)	57,573	27,573	(30,000)	
GFS	DPH	251961	HAD Public Health Admin	251912	HAD DPH Admin Exec	251912	HAD DPH Admin Exec	10000	GF Annual Account Cnt	10043610-0001	Re-org Initiatives	Re-org Initiatives	ADMIN	10000	Operating	0	FTE - FTE			0	On-Gang	0	0	0	(53)	(51)	2	
GFS	DPH	251961	HAD Public Health Admin	251912	HAD DPH Admin Exec	251912	HAD DPH Admin Exec	10000	GF Annual Account Cnt	10043610-0001	Re-org Initiatives	Re-org Initiatives	ADMIN	10000	Operating	0	POS - Position Count			0	On-Gang	0	0	0	1	2		
GFS	DPH	251961	HAD Public Health Admin	251912	HAD DPH Admin Exec	251912	HAD DPH Admin Exec	10000	GF Annual Account Cnt	5010Salary	501010 - Perm Salaries-Misc-Regular		OPR	10000	Operating	5010Salary	501010 - Perm Salaries-Misc-Regular			0	On-Gang	0	0	0	(7,407,353)	(7,257,178)	175,885	
GFS	DPH	251961	HAD Public Health Admin	251912	HAD DPH Admin Exec	251912	HAD DPH Admin Exec	10000	GF Annual Account Cnt	5130Frngs	513010 - Retire City Misc		OPR	10000	Operating	5130Frngs	513010 - Retire City Misc			0	On-Gang	0	0	0	(1,110,228)	(1,081,359)	26,929	
GFS	DPH	251961	HAD Public Health Admin	251912	HAD DPH Admin Exec	251912	HAD DPH Admin Exec	10000	GF Annual Account Cnt	514010 - Social Security (OASDI & HI)		OPR	10000	Operating	514010 - Social Security (OASDI & HI)	514020 - Social Sec Medicare(Hi Only)			0	On-Gang	0	0	0	(45,191)	(445,445)	11,155		
GFS	DPH	251961	HAD Public Health Admin	251912	HAD DPH Admin Exec	251912	HAD DPH Admin Exec	10000	GF Annual Account Cnt	515010 - Health Service-City Match		OPR	10000	Operating	515010 - Health Service-City Match	515020 - Retire Health-Match-Prop B			0	On-Gang	0	0	0	(107,837)	(105,222)	2,608		
GFS	DPH	251961	HAD Public Health Admin	251912	HAD DPH Admin Exec	251912	HAD DPH Admin Exec	10000	GF Annual Account Cnt	515030 - Retire Health-Match-Prop B		OPR	10000	Operating	515030 - Retire Health-Match-Prop B	515030 - Retire Health-Match-Prop B			0	On-Gang	0	0	0	(258,349)	(252,601)	6,240		
GFS	DPH	251961	HAD Public Health Admin	251912	HAD DPH Admin Exec	251912	HAD DPH Admin Exec	10000	GF Annual Account Cnt	515030 - Retire Health-Match-Prop B		OPR	10000	Operating	515030 - Retire Health-Match-Prop B	515030 - Retire Health-Match-Prop B			0	On-Gang	0	0	0	(57,286)	(65,311)	1,240		
GFS	DPH	251961	HAD Public Health Admin	251912	HAD DPH Admin Exec	251912	HAD DPH Admin Exec	10000	GF Annual Account Cnt	515030 - Retire Health-Match-Prop B		OPR	10000	Operating	515030 - Retire Health-Match-Prop B	515030 - Retire Health-Match-Prop B			0	On-Gang	0	0	0	(16,585)	(16,164)	401		
GFS	DPH	251961	HAD Public Health Admin	251912	HAD DPH Admin Exec	251912	HAD DPH Admin Exec	10000	GF Annual Account Cnt	515030 - Retire Health-Match-Prop B		OPR	10000	Operating	515030 - Retire Health-Match-Prop B	515030 - Retire Health-Match-Prop B			0	On-Gang	0	0	0	(1,650,729)	(1,025,155)	25,570		
GFS	DPH	251961	HAD Public Health Admin	251912	HAD DPH Admin Exec	251912	HAD DPH Admin Exec	10000	GF Annual Account Cnt	515030 - Retire Health-Match-Prop B		OPR	10000	Operating	515030 - Retire Health-Match-Prop B	515030 - Retire Health-Match-Prop B			0	On-Gang	0	0	0	(82,959)	(76,111)	1,561		
GFS	DPH	251961	HAD Public Health Admin	251912	HAD DPH Admin Exec	251912	HAD DPH Admin Exec	10000	GF Annual Account Cnt	515030 - Retire Health-Match-Prop B		OPR	10000	Operating	515030 - Retire Health-Match-Prop B	515030 - Retire Health-Match-Prop B			0	On-Gang	0	0	0	(20,492)	(29,754)	738		
GFS	DPH	251961	HAD Public Health Admin	251917	HAD DPH Admin MIS	251917	HAD DPH Admin MIS	10010	GF Annual Authority Cnt	10002325-0005	HA Centralized IT	IT Applications	OPR	17077	HC Centralized II	5210NPrvcs	525960 - Software Licensing Fees			0	On-Time	0	(50,000)	(50,000)	0	0	0	0
GFS	DPH	251961	HAD Public Health Admin	251917	HAD DPH Admin MIS	251917	HAD DPH Admin MIS	10010	GF Annual Authority Cnt	10002325-0005	HA Centralized IT	IT Applications	OPR	17077	HC Centralized II	5210NPrvcs	525960 - Software Licensing Fees			0	On-Time	0	(50,000)	(50,000)	0	0	0	0
GFS	DPH	251961	HAD Public Health Admin	251917	HAD DPH Admin MIS	251917	HAD DPH Admin MIS	10010	GF Annual Authority Cnt	10002325-0005	HA Centralized IT	IT Applications	OPR	17077	HC Centralized II	5210NPrvcs	525960 - Software Licensing Fees			0	On-Time	0	(50,000)	(50,000)	0	0	0	0
GFS	DPH	251961	HAD Public Health Admin	251917	HAD DPH Admin MIS	251917	HAD DPH Admin MIS	10010	GF Annual Authority Cnt	10002325-0005	HA Centralized IT	IT Applications	OPR	17077	HC Centralized II	5210NPrvcs	525960 - Software Licensing Fees			0	On-Time	0	(50,000)	(50,000)	0	0	0	0
GFS	DPH	251961	HAD Public Health Admin	251921	HAD DPH Admin BldgOps	251921	HAD DPH Admin BldgOps	10000	GF Annual Account Cnt	10030937-0002	DPH Security	Security Operation	CAPCP	10000	Operating	0	FTE - FTE			0	On-Gang	1	0	(1)	1	0	(1)	1
GFS	DPH	251961	HAD Public Health Admin	251921	HAD DPH Admin BldgOps	251921	HAD DPH Admin BldgOps	10000	GF Annual Account Cnt	10030937-0002	DPH Security	Security Operation	CAPCP	10000	Operating	5010Salary	501010 - Perm Salaries-Misc-Regular			0	On-Gang	106,626	0	(106,526)	139,420	0	(128,420)	0
GFS	DPH	251961	HAD Public Health Admin	251921	HAD DPH Admin BldgOps	251921	HAD DPH Admin BldgOps	10000	GF Annual Account Cnt	10030937-0002	DPH Security	Security Operation	CAPCP	10000	Operating	5130Frngs	513010 - Retire City Misc			0	On-Gang	15,638	0	(15,638)	26,871	0	(20,671)	0
GFS	DPH	251961	HAD Public Health Admin	251921	HAD DPH Admin BldgOps	251921	HAD DPH Admin BldgOps	10000	GF Annual Account Cnt	10030937-0002	DPH Security	Security Operation	CAPCP	10000	Operating	5130Frngs	514010 - Social Security (OASDI & HI)			0	On-Gang	6,606	0	(6,606)	8,544	0	(6,144)	0
GFS	DPH	251961	HAD Public Health Admin	251921	HAD DPH Admin BldgOps	251921	HAD DPH Admin BldgOps	10000	GF Annual Account Cnt	10030937-0002	DPH Security	Security Operation	CAPCP	10000	Operating	5130Frngs	514020 - Social Sec Medicare(Hi Only)			0	On-Gang	1,545	0	(1,545)	2,022	0	(2,622)	0
GFS	DPH	251961	HAD Public Health Admin	251921	HAD DPH Admin BldgOps	251921	HAD DPH Admin BldgOps	10000	GF Annual Account Cnt	10030937-0002	DPH Security	Security Operation	CAPCP	10000	Operating	5130Frngs	515010 - Health Service-City Match			0	On-Gang	5,725	0	(5,725)	8,060	0	(8,060)	0
GFS	DPH	251961	HAD Public Health Admin	251921	HAD DPH Admin BldgOps	251921	HAD DPH Admin BldgOps	10000	GF Annual Account Cnt	10030937-0002	DPH Security	Security Operation	CAPCP	10000	Operating	5130Frngs	515020 - Retire Health-Match-Prop B			0	On-Gang	818	0	(818)	1,063	0	(1,063)	0
GFS	DPH	251961	HAD Public Health Admin	251921	HAD DPH Admin BldgOps	251921	HAD DPH Admin BldgOps	10000	GF Annual																			

QFS Type	Dept Org	Division	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project/Activity	Project Title	Activity Title	Project Type	Authority	Authority Title	Account Lvl & Title	Account - Title	TRD	TRD Title	Agency Use	Change Type	BY27 06 June 1 Budget	FY 2026-27 FY 2026-27 Commitment	Current FY 2026-27 Commitment	Variance FY 2026-27	FY 2027-28 FY 2027-28 Commitment	Current FY 2027-28 Commitment	Variance FY 2027-28
GFS	HRD	232025	HRD Employment Services	232025	HRD Employment Services	232025	HRD Employment Services	10000	GF Annual Account Cnt	10042097-0001	HRD Employment Services	Program Management	OPR	10000	Operating	5210NPSvs	535950 - Software Licensing Fees	0	On-Gang	613,780	538,780	(75,000)	613,780	538,780	(75,000)		
GFS	HRD	232026	HRD Workforce Development	232026	HRD Workforce Development	232026	HRD Workforce Development	10020	GF Continuing Authority Cnt	10039846-0001	HRD Workforce Development	Local 261	ADMIN	17358	HR Tuition Reimbursement	5210NPSvs	522020 - Training Costs Paid To Vendors	0	One-Time	0	(25,972)	(25,972)	0	0	0		
GFS	HRD	232028	HRD Workforce Development	232028	HRD Workforce Development	232028	HRD Workforce Development	10020	GF Continuing Authority Cnt	10039849-0001	HRD Career Center	HRD Career Center	ADMIN	22446	HRD Career Center	5400M&Su	540000 - Materials & Supplies Budget	0	One-Time	0	(50,000)	(50,000)	0	0	0		
GFS	HSA	140644	HSA AG Community Programs	207764	HSA AG Community Programs	210875	HSA AG Disability Access	10020	GF Continuing Authority Cnt	10016763-0002	ADCA Access Barrier Removal	Critical Access Repair & Maint	CAPCP	15753	AD Disability Access Materials	5600CapOut	560000 - Bldgs./Struct./Equipm. Proj. Budget	0	One-Time	350,000	50,000	(300,000)	0	0	0		
GFS	HSA	140655	HSA Admin Support (HSA)	140657	HSA AM Central Management	140657	HSA AM Central Management	10000	GF Annual Account Cnt	10021700-0001	HS AD County Expense Claim	Allocable Staff/Overhd	OPR	10000	Operating	560230CapOut	560230 - Automotive & Other Vehicles	0	One-Time	942,700	663,500	(279,200)	0	0	0		
GFS	HSA	140655	HSA Admin Support (HSA)	140657	HSA AM Central Management	140657	HSA AM Central Management	10000	GF Annual Account Cnt	10021700-0003	HS AD County Expense Claim	Agencywide Revenues	OPR	10000	Operating	440010RfEd	440139 - Childrens Services (Fed Admin)	0	One-Time	0	(31,002)	(26,000)	0	0	0		
GFS	HSA	140655	HSA Admin Support (HSA)	140657	HSA AM Central Management	140657	HSA AM Central Management	10000	GF Annual Account Cnt	10021700-0003	HS AD County Expense Claim	Agencywide Revenues	OPR	10000	Operating	440010RfEd	440139 - Childrens Services (Fed Admin)	0	On-Gang	17,393,133	17,387,469	(5,664)	20,824,470	20,828,428	(5,942)		
GFS	HSA	140655	HSA Admin Support (HSA)	140657	HSA AM Central Management	140657	HSA AM Central Management	10000	GF Annual Account Cnt	10040273-0002	HSA 170 Ots Ext COP	OPR	10000	Operating	5700DeSvct	570000 - Debt Service Budget	0	One-Time	0	(1,582,950)	(1,582,950)	0	(4,440,000)	(4,440,000)			
GFS	HSA	140655	HSA Admin Support (HSA)	140662	HSA AM Information Technology	140662	HSA AM Information Technology	10020	GF Continuing Authority Cnt	10024567-0001	HS AD CALWIN	CALWIN	OPR	17566	CALWIN	5210NPSvs	535610 - Postage	0	One-Time	0	(150,000)	(150,000)	0	0	0		
GFS	HSA	140665	HSA Benefits & Family Support	140668	HSA BFS Family & Children's	140668	HSA BFS Family & Children's	10000	GF Annual Account Cnt	10021703-0001	HS CH County Expense Claim	Allocable Staff/Overhd	OPR	10000	Operating	5010Salary	501010 - Perm Salaries-Misc-Regular	0	On-Gang	35,932,317	35,918,661	(13,656)	37,883,865	37,849,607	(14,278)		
GFS	HSA	140665	HSA Benefits & Family Support	140668	HSA BFS Family & Children's	140668	HSA BFS Family & Children's	10000	GF Annual Account Cnt	10021703-0001	HS CH County Expense Claim	Allocable Staff/Overhd	OPR	10000	Operating	5130Fringe	513010 - Retire City Misc	0	On-Gang	5,135,395	5,133,456	(1,939)	5,520,859	5,516,890	(2,069)		
GFS	HSA	140665	HSA Benefits & Family Support	140668	HSA BFS Family & Children's	140668	HSA BFS Family & Children's	10000	GF Annual Account Cnt	10021703-0001	HS CH County Expense Claim	Allocable Staff/Overhd	OPR	10000	Operating	5130Fringe	514010 - Social Security (OASDI & HI)	0	On-Gang	2,335,421	2,334,839	(582)	2,458,548	2,457,580	(968)		
GFS	HSA	140665	HSA Benefits & Family Support	140668	HSA BFS Family & Children's	140668	HSA BFS Family & Children's	10000	GF Annual Account Cnt	10021703-0001	HS CH County Expense Claim	Allocable Staff/Overhd	OPR	10000	Operating	5130Fringe	514020 - Social Sec-Medicare(Hi Only)	0	On-Gang	549,335	549,137	(198)	577,916	577,709	(207)		
GFS	HSA	140665	HSA Benefits & Family Support	140668	HSA BFS Family & Children's	140668	HSA BFS Family & Children's	10000	GF Annual Account Cnt	10021703-0001	HS CH County Expense Claim	Allocable Staff/Overhd	OPR	10000	Operating	5130Fringe	515010 - Health Service-City Match	0	On-Gang	2,027,872	2,028,414	542	2,220,530	2,221,220	681		
GFS	HSA	140665	HSA Benefits & Family Support	140668	HSA BFS Family & Children's	140668	HSA BFS Family & Children's	10000	GF Annual Account Cnt	10021703-0001	HS CH County Expense Claim	Allocable Staff/Overhd	OPR	10000	Operating	5130Fringe	515020 - Retiree Health-Match Prop B	0	On-Gang	254,414	294,208	(168)	309,633	308,577	(111)		
GFS	HSA	140665	HSA Benefits & Family Support	140668	HSA BFS Family & Children's	140668	HSA BFS Family & Children's	10000	GF Annual Account Cnt	10021703-0001	HS CH County Expense Claim	Allocable Staff/Overhd	OPR	10000	Operating	5130Fringe	515030 - RetireeHlthCare-CityMatchPropC	0	On-Gang	84,498	84,487	(11)	88,888	88,855	(31)		
GFS	HSA	140665	HSA Benefits & Family Support	140668	HSA BFS Family & Children's	140668	HSA BFS Family & Children's	10000	GF Annual Account Cnt	10021703-0001	HS CH County Expense Claim	Allocable Staff/Overhd	OPR	10000	Operating	5130Fringe	515710 - Dependent Coverage	0	On-Gang	3,845,274	3,643,387	(1,937)	3,991,700	3,985,612	(2,088)		
GFS	HSA	140665	HSA Benefits & Family Support	140668	HSA BFS Family & Children's	140668	HSA BFS Family & Children's	10000	GF Annual Account Cnt	10021703-0001	HS CH County Expense Claim	Allocable Staff/Overhd	OPR	10000	Operating	5130Fringe	515710 - Dental Coverage	0	On-Gang	342,700	342,540	(160)	356,568	356,402	(166)		
GFS	HSA	140665	HSA Benefits & Family Support	140668	HSA BFS Family & Children's	140668	HSA BFS Family & Children's	10000	GF Annual Account Cnt	10021703-0001	HS CH County Expense Claim	Allocable Staff/Overhd	OPR	10000	Operating	5130Fringe	515710 - Flexible Benefit Package	0	On-Gang	89,334	82,853	(6,481)	97,818	90,831	(6,987)		
GFS	HSA	140665	HSA Benefits & Family Support	140668	HSA BFS Family & Children's	140668	HSA BFS Family & Children's	10000	GF Annual Account Cnt	10021703-0001	HS CH County Expense Claim	Allocable Staff/Overhd	OPR	10000	Operating	5130Fringe	519120 - Long Term Disability Insurance	0	On-Gang	135,692	136,420	728	143,144	143,916	771		
GFS	HSA	140665	HSA Benefits & Family Support	140668	HSA BFS Family & Children's	140668	HSA BFS Family & Children's	10000	GF Annual Account Cnt	10021703-0002	HS CH County Expense Claim	CHILD'S BASE General Fund only	OPR	10000	Operating	5300AdAdst	538290 - On-Drug Testing	0	One-Time	0	(303,026)	(303,026)	0	0	0		
GFS	JUV	232034	JUV Probation Services	232034	JUV Probation Services	232034	JUV Probation Services	10000	GF Annual Account Cnt	10021710-0004	JUV Day to Day Operations	Probation Svcs Admin	OPR	10000	Operating	5210NPSvs	527000 - Prof & Specialized Svcs-Bdgt	0	On-Gang	216,000	(55,000)	(216,000)	216,000	161,000	(55,000)		
GFS	JUV	232034	JUV Probation Services	232034	JUV Probation Services	232034	JUV Probation Services	10000	GF Annual Account Cnt	10021710-0004	JUV Day to Day Operations	Probation Svcs Admin	OPR	10000	Operating	5210NPSvs	535950 - Other Current Expenses	0	On-Gang	47,000	27,000	(20,000)	47,000	27,000	(20,000)		
GFS	MYR	232055	MYR Office Of The Mayor	232055	MYR Office Of The Mayor	232055	MYR Office Of The Mayor	10010	GF Annual Authority Cnt	10023848-0001	MY Mayor's Specialized/Fu	MY Mayor's Specialized/Fu	OPR	17229	MY Mayor's Specialized/Fu	535000 - Other Current Expenses - Bdgt	0	One-Time	0	(5,500)	(5,500)	0	0	0			
GFS	MYR	232055	MYR Office Of The Mayor	232055	MYR Office Of The Mayor	232055	MYR Office Of The Mayor	10020	GF Continuing Authority Cnt	10037128-0001	MYR Strategic Grants FY22	MYR Strategic Grants FY22	OPR	17231	MY Mayor's Special strategic P	5000ProgPr	506070 - Programmatic Projects-Budget	0	One-Time	0	(52,500)	(52,500)	0	0	0		
GFS	MYR	232065	MYR Housing & Community Dev	232065	MYR Housing & Community Dev	232065	MYR Housing & Community Dev	10010	GF Annual Authority Cnt	10023912-0002	MO Moh Low Income Capacity Bld	SPHA Support	OPR	17195	Moh-Low Income Capacity Bldg	5080ProgPr	506070 - Programmatic Projects-Budget	0	On-Gang	1,465,197	1,272,408	(212,789)	1,465,197	1,328,546	(156,651)		
GFS	MYR	232065	MYR Housing & Community Dev	232065	MYR Housing & Community Dev	232065	MYR Housing & Community Dev	10010	GF Annual Authority Cnt	10023912-0002	MO Moh Low Income Capacity Bld	SPHA Support	OPR	17195	Moh-Low Income Capacity Bldg	5080ProgPr	506070 - Programmatic Projects-Budget	0	On-Gang	800,000	587,211	(212,789)	800,000	643,349	(156,651)		
GFS	MYR	232065	MYR Housing & Community Dev	232065	MYR Housing & Community Dev	232065	MYR Housing & Community Dev	10010	GF Annual Authority Cnt	10023915-0001	MO CBO Grant Pool	GF Community Development	OPR	17198	MO CBO Grant Pool	5210NPSvs	527990 - Other Professional Services	0	On-Gang	19,440	0	(19,440)	19,440	0	(19,440)		
GFS	REC	207812	REC Operations	150705	REC Park Support-General	150705	REC Park Support-General	10020	GF Continuing Authority Cnt	10034587-0001	RP - Park Stop Program	Park Stop Program	OPR	21673	Park Health and Safety	5080ProgPr	506070 - Programmatic Projects-Budget	0	On-Gang	432,024	332,024	(100,000)	432,024	332,024	(100,000)		
GFS	REC	207812	REC Operations	207813	REC Supl of Parks & Open Space	207813	REC Supl of Parks & Open Space	10020	GF Continuing Authority Cnt	10034586-0001	RP - Park Stop Program	Park Stop Program	OPR	10000	Operating	5080ProgPr	506070 - Programmatic Projects-Budget	0	One-Time	0	(320,000)	(320,000)	0	0	0		
GFS	REC	207812	REC Operations	207814	REC Supl of Parks & Open Space	207814	REC Supl of Parks & Open Space	10020	GF Continuing Authority Cnt	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	OPR	20361	RP Equipment	5600CapOut	560000 - Equipment Purchase Budget	0	One-Time	69,034	46,687	(22,347)	0	0	0		
GFS	REC	207812	REC Operations	207814	REC Supl of Parks & Open Space	207814	REC Supl of Parks & Open Space	10020	GF Continuing Authority Cnt	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	OPR	20361	RP Equipment	5600CapOut	560000 - Equipment Purchase Budget	0	One-Time	430,268	383,581	(46,687)	0	0	0		
GFS	REC	207812	REC Operations	210556	REC Operations General	210556	REC Operations General	10000	GF Annual Account Cnt	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	OPR	10000	Operating	0	FTE - FTE	0	On-Gang	(11)	(12)	(2)	(12)	(14)	(2)		
GFS	REC	207812	REC Operations	210556	REC Operations General	210556	REC Operations General	10000	GF Annual Account Cnt	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	OPR	10000	Operating	0	POS - Position Count	0	On-Gang	22	23	1	21	22	1		
GFS	REC	207812	REC Operations	210556	REC Operations General	210556	REC Operations General	10000	GF Annual Account Cnt	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	OPR	10000	Operating	5010Salary	501010 - Perm Salaries-Misc-Regular	0	On-Gang	(2,347,493)	(2,631,277)	(283,784)	(2,428,554)	(2,718,511)	(279,957)		
GFS	REC	207812	REC Operations	210556	REC Operations General	210556	REC Operations General	10000	GF Annual Account Cnt	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	OPR	10000	Operating	5130Fringe	513010 - Retire City Misc	0	On-Gang	(346,209)	(387,859)	(41,650)	(365,820)	(407,743)	(41,923)		
GFS	REC	207812	REC Operations	210556	REC Operations General	210556	REC Operations General	10000	GF Annual Account Cnt	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	OPR	10000	Operating	5130Fringe	514010 - Social Security (OASDI & HI)	0	On-Gang	(145,543)	(163,138)	(17,595)	(151,193)	(168,550)	(17,357)		
GFS	REC	207812	REC Operations	210556	REC Operations General	210556	REC Operations General	10000	GF Annual Account Cnt	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	OPR	10000	Operating	5130Fringe	514020 - Social Sec-Medicare(Hi Only)	0	On-Gang	(21,033)	(28,145)	(6,115)	(25,258)	(39,417)	(14,159)		
GFS	REC	207812	REC Operations	210556	REC Operations General	210556	REC Operations General	10000	GF Annual Account Cnt	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	OPR	10000	Operating	5130Fringe	515010 - Health Service-City Match	0	On-Gang	(29,808)	(25,305)	(9,000)	(27,818)	(47,734)	(20,755)		
GFS	REC	207812	REC Operations	210556	REC Operations General	210556	REC Operations General	10000	GF Annual Account Cnt	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	OPR	10000	Operating	5130Fringe	515020 - Retiree Health-Match Prop B	0	On-Gang	(18,243)	(20,445)	(2,205)	(18,347)	(21,122)	(2,775)		
GFS	REC	207812	REC Operations	210556	REC Operations General	210556	REC Operations General	10000	GF Annual Account Cnt	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	OPR	10000	Operating	5130Fringe	515030 - RetireeHlthCare-CityMatchPropC	0	On-Gang	(5,238)	(6,871)	(633)	(5,434)	(6,058)	(624)		
GFS	REC	207812	REC Operations	210556	REC Operations General	210556	REC Operations General	10000	GF Annual Account Cnt	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	OPR	10000	Operating	5130Fringe	515710 - Dependent Coverage	0	On-Gang	(279,774)	(219,954)	(59,820)	(222,024)	(382,002)	(39,978)		
GFS	REC	207812	REC Operations	210556	REC Operations General	210556	REC Operations General	10000	GF Annual Account Cnt	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	OPR	10000	Operating	5130Fringe	515710 - Dental Coverage	0	On-Gang	(20,927)	(23,110)	(2,063)	(22,070)	(25,121)	(3,051)		
GFS	REC	207812	REC Operations	210556	REC Operations General	210556	REC Operations General	10000	GF Annual Account Cnt	10001737-0001	RP Parks & Open Spaces	RP Parks & Open Spaces	OPR	10000	Operating	5130Fringe	519120 - Long Term Disability Insurance	0	On-Gang	(10,305)	(11,514)	(1,164)	(9,346)	(11,144)	(1,745)		
GFS	REC	207812	REC Operations	232264	REC Structural Maint-Overhead	232264	REC S-M Operations	10020	GF Continuing Authority Cnt	10001742-0001	RP Facilities Maintenance	RP Facilities Maintenance	OPR	20361	RP Equipment	5600CapOut	560000 - Equipment Purchase Budget	0	One-Time	871,534	824,489	(46,045)	8				

GPS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project/Activity	Project Title	Activity Title	Project Type	Authority	Authority Title	Account Lvl & Title	Account - Title	TRIO	TRIO Title	Agency Use	Change Type	BY27 06 June 1 Budget	FY 2026-27 Current FY 2026-27	Variance FY 2024-27	BY27 06 June 1 Budget	FY 2027-28 Current FY 2027-28	Variance FY 2027-28	
NGFS	AIR	105648	AIR Finance	105653	AIR Accounting	105653	AIR Accounting	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	510020 - Retiree Health Match Prep B	0	On-Gang	0	On-Gang	65,844	65,604	(240)	65,844	66,439	(595)	
NGFS	AIR	105648	AIR Finance	105653	AIR Accounting	105653	AIR Accounting	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	510030 - Retiree Hlth-Care-CityMatchPropC	0	On-Gang	0	On-Gang	18,906	18,837	(69)	18,906	18,832	(74)	
NGFS	AIR	105648	AIR Finance	105653	AIR Accounting	105653	AIR Accounting	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	510120 - Long Term Disability Insurance	0	On-Gang	0	On-Gang	25,205	26,168	(937)	27,621	27,498	(123)	
NGFS	AIR	105648	AIR Finance	105654	AIR Finance	105654	AIR Finance	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	0	FTE - FTE	0	On-Gang	0	On-Gang	33	31	(1)	33	33	0	
NGFS	AIR	105648	AIR Finance	105654	AIR Finance	105654	AIR Finance	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	0	POS - Position Count	0	On-Gang	0	On-Gang	43	45	2	43	43	0	
NGFS	AIR	105648	AIR Finance	105654	AIR Finance	105654	AIR Finance	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5010Salary	501010 - Perm Salaries-Misc-Regular	0	On-Gang	0	On-Gang	6,527,403	6,262,856	(264,547)	6,853,878	6,853,878	0	
NGFS	AIR	105648	AIR Finance	105654	AIR Finance	105654	AIR Finance	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	510010 - Retiree City Misc	0	On-Gang	0	On-Gang	925,814	908,205	(17,609)	922,230	922,230	0	
NGFS	AIR	105648	AIR Finance	105654	AIR Finance	105654	AIR Finance	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	514010 - Social Security (OASDI & HI)	0	On-Gang	0	On-Gang	362,212	351,396	(10,816)	361,878	361,878	0	
NGFS	AIR	105648	AIR Finance	105654	AIR Finance	105654	AIR Finance	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	514020 - Social Sec-Medicare(Hi Only)	0	On-Gang	0	On-Gang	95,476	92,545	(2,930)	100,211	100,211	0	
NGFS	AIR	105648	AIR Finance	105654	AIR Finance	105654	AIR Finance	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	515010 - Health Service-City Match	0	On-Gang	0	On-Gang	192,534	187,016	(5,518)	210,825	210,825	0	
NGFS	AIR	105648	AIR Finance	105654	AIR Finance	105654	AIR Finance	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	515020 - Retiree Health Match Prep B	0	On-Gang	0	On-Gang	51,157	48,501	(2,656)	53,692	53,692	0	
NGFS	AIR	105648	AIR Finance	105654	AIR Finance	105654	AIR Finance	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	515030 - RetireeHlthCare-CityMatchPropC	0	On-Gang	0	On-Gang	14,592	14,303	(289)	15,412	15,412	0	
NGFS	AIR	105648	AIR Finance	105654	AIR Finance	105654	AIR Finance	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	515710 - Dependent Coverage	0	On-Gang	0	On-Gang	493,189	470,579	(22,610)	540,044	540,044	0	
NGFS	AIR	105648	AIR Finance	105654	AIR Finance	105654	AIR Finance	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	516010 - Dental Coverage	0	On-Gang	0	On-Gang	43,575	41,758	(1,817)	45,323	45,323	0	
NGFS	AIR	105648	AIR Finance	105654	AIR Finance	105654	AIR Finance	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	519120 - Long Term Disability Insurance	0	On-Gang	0	On-Gang	14,442	13,727	(715)	15,219	15,219	0	
NGFS	AIR	105648	AIR Finance	105654	AIR Finance	105654	AIR Finance	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5210NPSvs	525710 - Subscriptions	0	One-Time	0	One-Time	0	(52,002)	(52,002)	0	0	0	0
NGFS	AIR	105652	AIR Operations	105660	AIR Customer Care	105660	AIR Customer Care	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5210NPSvs	527590 - Other Professional Services	0	One-Time	0	One-Time	(22,028)	(52,028)	(50,000)	(68,526)	(68,526)	0	
NGFS	AIR	105652	AIR Operations	105672	AIR Facilities	105678	AIR Treatment Plant	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	0	FTE - FTE	0	On-Gang	0	On-Gang	49	39	(1)	49	49	0	
NGFS	AIR	105652	AIR Operations	105672	AIR Facilities	105678	AIR Treatment Plant	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	0	POS - Position Count	0	On-Gang	0	On-Gang	49	59	1	49	49	0	
NGFS	AIR	105652	AIR Operations	105672	AIR Facilities	105678	AIR Treatment Plant	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5010Salary	501010 - Perm Salaries-Misc-Regular	0	On-Gang	0	On-Gang	5,665,221	5,585,443	(79,778)	5,928,756	5,928,756	0	
NGFS	AIR	105652	AIR Operations	105672	AIR Facilities	105678	AIR Treatment Plant	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	510010 - Retiree City Misc	0	On-Gang	0	On-Gang	816,144	807,433	(8,711)	874,349	874,349	0	
NGFS	AIR	105652	AIR Operations	105672	AIR Facilities	105678	AIR Treatment Plant	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	514010 - Social Security (OASDI & HI)	0	On-Gang	0	On-Gang	377,694	372,738	(4,956)	394,410	394,410	0	
NGFS	AIR	105652	AIR Operations	105672	AIR Facilities	105678	AIR Treatment Plant	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	514020 - Social Sec-Medicare(Hi Only)	0	On-Gang	0	On-Gang	86,714	87,557	(1,157)	92,611	92,611	0	
NGFS	AIR	105652	AIR Operations	105672	AIR Facilities	105678	AIR Treatment Plant	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	515010 - Health Service-City Match	0	On-Gang	0	On-Gang	166,572	164,039	(2,533)	182,334	182,334	0	
NGFS	AIR	105652	AIR Operations	105672	AIR Facilities	105678	AIR Treatment Plant	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	515020 - Retiree Health Match Prep B	0	On-Gang	0	On-Gang	47,539	46,919	(620)	46,929	46,929	0	
NGFS	AIR	105652	AIR Operations	105672	AIR Facilities	105678	AIR Treatment Plant	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	515030 - RetireeHlthCare-CityMatchPropC	0	On-Gang	0	On-Gang	13,634	13,456	(178)	14,242	14,242	0	
NGFS	AIR	105652	AIR Operations	105672	AIR Facilities	105678	AIR Treatment Plant	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	515710 - Dependent Coverage	0	On-Gang	0	On-Gang	688,803	678,425	(10,378)	754,238	754,238	0	
NGFS	AIR	105652	AIR Operations	105672	AIR Facilities	105678	AIR Treatment Plant	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	516010 - Dental Coverage	0	On-Gang	0	On-Gang	54,507	53,673	(834)	56,705	56,705	0	
NGFS	AIR	105652	AIR Operations	105672	AIR Facilities	105678	AIR Treatment Plant	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	519120 - Long Term Disability Insurance	0	On-Gang	0	On-Gang	23,223	22,896	(327)	24,308	24,308	0	
NGFS	AIR	105652	AIR Operations	105672	AIR Facilities	105679	AIR Central Utility Plant	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	0	FTE - FTE	0	On-Gang	0	On-Gang	58	57	(1)	58	58	0	
NGFS	AIR	105652	AIR Operations	105672	AIR Facilities	105679	AIR Central Utility Plant	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	0	POS - Position Count	0	On-Gang	0	On-Gang	70	71	1	70	70	0	
NGFS	AIR	105652	AIR Operations	105672	AIR Facilities	105679	AIR Central Utility Plant	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5010Salary	501010 - Perm Salaries-Misc-Regular	0	On-Gang	0	On-Gang	8,017,117	7,855,769	(161,348)	8,408,002	8,408,002	0	
NGFS	AIR	105652	AIR Operations	105672	AIR Facilities	105679	AIR Central Utility Plant	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	510010 - Retiree City Misc	0	On-Gang	0	On-Gang	1,165,238	1,143,310	(22,198)	1,246,338	1,246,338	0	
NGFS	AIR	105652	AIR Operations	105672	AIR Facilities	105679	AIR Central Utility Plant	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	514010 - Social Security (OASDI & HI)	0	On-Gang	0	On-Gang	528,953	519,569	(9,384)	553,300	553,300	0	
NGFS	AIR	105652	AIR Operations	105672	AIR Facilities	105679	AIR Central Utility Plant	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	514020 - Social Sec-Medicare(Hi Only)	0	On-Gang	0	On-Gang	123,933	121,738	(2,195)	129,613	129,613	0	
NGFS	AIR	105652	AIR Operations	105672	AIR Facilities	105679	AIR Central Utility Plant	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	515010 - Health Service-City Match	0	On-Gang	0	On-Gang	223,521	219,727	(4,794)	244,753	244,753	0	
NGFS	AIR	105652	AIR Operations	105672	AIR Facilities	105679	AIR Central Utility Plant	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	515020 - Retiree Health Match Prep B	0	On-Gang	0	On-Gang	66,403	65,227	(1,176)	68,472	68,472	0	
NGFS	AIR	105652	AIR Operations	105672	AIR Facilities	105679	AIR Central Utility Plant	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	515030 - RetireeHlthCare-CityMatchPropC	0	On-Gang	0	On-Gang	18,041	18,733	(692)	19,925	18,925	0	
NGFS	AIR	105652	AIR Operations	105672	AIR Facilities	105679	AIR Central Utility Plant	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	515710 - Dependent Coverage	0	On-Gang	0	On-Gang	1,116,491	1,098,845	(17,646)	1,225,818	1,225,818	0	
NGFS	AIR	105652	AIR Operations	105672	AIR Facilities	105679	AIR Central Utility Plant	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	516010 - Dental Coverage	0	On-Gang	0	On-Gang	86,051	84,473	(1,578)	89,527	89,527	0	
NGFS	AIR	105652	AIR Operations	105672	AIR Facilities	105679	AIR Central Utility Plant	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	519120 - Long Term Disability Insurance	0	On-Gang	0	On-Gang	32,851	32,230	(621)	34,500	34,500	0	
NGFS	AIR	105652	AIR Operations	105672	AIR Facilities	105684	AIR Facilities Administration	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	0	FTE - FTE	0	On-Gang	0	On-Gang	28	26	(2)	28	28	0	
NGFS	AIR	105652	AIR Operations	105672	AIR Facilities	105684	AIR Facilities Administration	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	0	POS - Position Count	0	On-Gang	0	On-Gang	40	42	2	40	40	0	
NGFS	AIR	105652	AIR Operations	105672	AIR Facilities	105684	AIR Facilities Administration	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5010Salary	501010 - Perm Salaries-Misc-Regular	0	On-Gang	0	On-Gang	4,466,477	4,205,209	(261,268)	4,681,591	4,681,591	0	
NGFS	AIR	105652	AIR Operations	105672	AIR Facilities	105684	AIR Facilities Administration	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	510010 - Retiree City Misc	0	On-Gang	0	On-Gang	635,970	600,552	(35,418)	663,406	663,406	0	
NGFS	AIR	105652	AIR Operations	105672	AIR Facilities	105684	AIR Facilities Administration	17989	AIR Op Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	514010 - Social Security (OASDI & HI)	0	On-Gang	0	On-Gang	257,609	242,850	(14				

QPS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project/Activity	Project Title	Activity Title	Project Type	Authority	Authority Title	Account Lvl & Title	Account - Title	TRIO	TRIO Title	Agency Use	Change Type	BY27 06 June 1 Budget	Current FY 2026-27	Variance FY 2026-27	BY27 06 June 1 Budget	Current FY 2027-28	Variance FY 2027-28
NGFS	AIR	210703	AIR Commercial	210337	AIR Aviation & Parking Mgmt	109552	AIR Aviation Management	17860	AIR C/P Annual Account Cnt	10025671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	514020 - Social Sec-Medicare(Hi Only)	0	On-Gong	46,750	45,564	(118)	48,919	48,919	0		
NGFS	AIR	210703	AIR Commercial	210337	AIR Aviation & Parking Mgmt	109552	AIR Aviation Management	17860	AIR C/P Annual Account Cnt	10025671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	515010 - Health Service-City Match	0	On-Gong	113,361	111,415	(1,945)	124,130	124,130	0		
NGFS	AIR	210703	AIR Commercial	210337	AIR Aviation & Parking Mgmt	109552	AIR Aviation Management	17860	AIR C/P Annual Account Cnt	10025671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	515020 - Retiree Health-Match-Prop B	0	On-Gong	26,557	24,592	(1,965)	26,211	26,211	0		
NGFS	AIR	210703	AIR Commercial	210337	AIR Aviation & Parking Mgmt	109552	AIR Aviation Management	17860	AIR C/P Annual Account Cnt	10025671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	515030 - Retiree-Hi-Care-City Match-PropC	0	On-Gong	7,189	7,053	(136)	7,525	7,525	0		
NGFS	AIR	210703	AIR Commercial	210337	AIR Aviation & Parking Mgmt	109552	AIR Aviation Management	17860	AIR C/P Annual Account Cnt	10025671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	515710 - Dependent Coverage	0	On-Gong	281,723	273,754	(7,969)	308,487	308,487	0		
NGFS	AIR	210703	AIR Commercial	210337	AIR Aviation & Parking Mgmt	109552	AIR Aviation Management	17860	AIR C/P Annual Account Cnt	10025671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	516010 - Dental Coverage	0	On-Gong	24,758	24,118	(640)	25,753	25,753	0		
NGFS	AIR	210703	AIR Commercial	210337	AIR Aviation & Parking Mgmt	109552	AIR Aviation Management	17860	AIR C/P Annual Account Cnt	10025671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5100Fringe	519120 - Long Term Disability Insurance	0	On-Gong	11,129	10,879	(250)	11,652	11,652	0		
NGFS	AIR	228937	AIR Org Stral & Social Impact	210339	AIR People Perf & Development	109619	AIR Learning & Development	17860	AIR C/P Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5210NPsvcs	522000 - Training - Budget	0	One-Time	0	(350,000)	(350,000)	0	0	0	0	
NGFS	AIR	228934	AIR General	228934	AIR General	228934	AIR General	17860	AIR C/P Annual Account Cnt	10026671-0001	AC Airport Operations	AC Airport Operations	OPR	10000	Operating	5600CapOut	560000 - Equipment Purchase Budget	0	One-Time	385,000	0	(385,000)	0	0	0	0	
NGFS	ART	210961	ART Grants for the Arts	210561	ART Grants for the Arts	210561	ART Grants for the Arts	18802	ART Grants for the Arts	10043263-0001	AR Grant for the Arts	Grant for the Arts	OPR	23249	AR HTA Grants for the Arts	5100Salary	FTE - FTE	7	7	(0)	7	7	0	0			
NGFS	ART	210951	ART Grants for the Arts	210561	ART Grants for the Arts	210561	ART Grants for the Arts	18802	ART Grants for the Arts	10043263-0001	AR Grant for the Arts	Grant for the Arts	OPR	23249	AR HTA Grants for the Arts	5100Salary	501010 - Perm Salaries-Misc-Regular	0	On-Gong	1,242,862	1,265,720	(22,858)	1,299,533	1,299,533	0		
NGFS	ART	210951	ART Grants for the Arts	210561	ART Grants for the Arts	210561	ART Grants for the Arts	18802	ART Grants for the Arts	10043263-0001	AR Grant for the Arts	Grant for the Arts	OPR	23249	AR HTA Grants for the Arts	5100Fringe	513010 - Retire City Misc	0	On-Gong	177,806	172,531	(5,275)	189,681	189,681	0		
NGFS	ART	210951	ART Grants for the Arts	210561	ART Grants for the Arts	210561	ART Grants for the Arts	18802	ART Grants for the Arts	10043263-0001	AR Grant for the Arts	Grant for the Arts	OPR	23249	AR HTA Grants for the Arts	5100Fringe	514020 - Social Security (OASDI & HI)	0	On-Gong	71,353	68,850	(2,503)	74,476	74,476	0		
NGFS	ART	210951	ART Grants for the Arts	210561	ART Grants for the Arts	210561	ART Grants for the Arts	18802	ART Grants for the Arts	10043263-0001	AR Grant for the Arts	Grant for the Arts	OPR	23249	AR HTA Grants for the Arts	5100Fringe	514020 - Social Sec-Medicare(Hi Only)	0	On-Gong	18,426	17,890	(536)	19,251	19,251	0		
NGFS	ART	210951	ART Grants for the Arts	210561	ART Grants for the Arts	210561	ART Grants for the Arts	18802	ART Grants for the Arts	10043263-0001	AR Grant for the Arts	Grant for the Arts	OPR	23249	AR HTA Grants for the Arts	5100Fringe	515010 - Health Service-City Match	0	On-Gong	41,169	39,655	(1,514)	45,080	45,080	0		
NGFS	ART	210951	ART Grants for the Arts	210561	ART Grants for the Arts	210561	ART Grants for the Arts	18802	ART Grants for the Arts	10043263-0001	AR Grant for the Arts	Grant for the Arts	OPR	23249	AR HTA Grants for the Arts	5100Fringe	515020 - Retiree Health-Match-Prop B	0	On-Gong	9,875	9,587	(288)	10,313	10,313	0		
NGFS	ART	210951	ART Grants for the Arts	210561	ART Grants for the Arts	210561	ART Grants for the Arts	18802	ART Grants for the Arts	10043263-0001	AR Grant for the Arts	Grant for the Arts	OPR	23249	AR HTA Grants for the Arts	5100Fringe	515030 - Retiree-Hi-Care-City Match-PropC	0	On-Gong	2,836	2,753	(83)	2,959	2,959	0		
NGFS	ART	210951	ART Grants for the Arts	210561	ART Grants for the Arts	210561	ART Grants for the Arts	18802	ART Grants for the Arts	10043263-0001	AR Grant for the Arts	Grant for the Arts	OPR	23249	AR HTA Grants for the Arts	5100Fringe	515710 - Dependent Coverage	0	On-Gong	107,873	103,825	(4,048)	118,121	118,121	0		
NGFS	ART	210951	ART Grants for the Arts	210561	ART Grants for the Arts	210561	ART Grants for the Arts	18802	ART Grants for the Arts	10043263-0001	AR Grant for the Arts	Grant for the Arts	OPR	23249	AR HTA Grants for the Arts	5100Fringe	516010 - Dental Coverage	0	On-Gong	9,449	9,127	(322)	9,828	9,828	0		
NGFS	ART	210951	ART Grants for the Arts	210561	ART Grants for the Arts	210561	ART Grants for the Arts	18802	ART Grants for the Arts	10043263-0001	AR Grant for the Arts	Grant for the Arts	OPR	23249	AR HTA Grants for the Arts	5100Fringe	519120 - Long Term Disability Insurance	0	On-Gong	3,039	2,816	(223)	3,176	3,176	0		
NGFS	CHF	229218	CHF Children, Youth & Families	229218	CHF Children, Youth & Families	229218	CHF Children, Youth & Families	11150	SR Children and Youth	10001640-7000	CH C/PV-Eligible Services	C/PV Eligible - General	OPR	10000	Operating	0	FTE - FTE	55	54	(1)	55	54	(1)	55	54	(1)	
NGFS	CHF	229218	CHF Children, Youth & Families	229218	CHF Children, Youth & Families	229218	CHF Children, Youth & Families	11150	SR Children and Youth	10001640-7000	CH C/PV-Eligible Services	C/PV Eligible - General	OPR	10000	Operating	0	POS - Position Count	62	64	2	62	63	(1)	62	63	(1)	
NGFS	CHF	229218	CHF Children, Youth & Families	229218	CHF Children, Youth & Families	229218	CHF Children, Youth & Families	11150	SR Children and Youth	10001640-7000	CH C/PV-Eligible Services	C/PV Eligible - General	OPR	10000	Operating	5010Salary	501010 - Perm Salaries-Misc-Regular	0	On-Gong	7,559,291	7,575,912	(16,621)	8,058,205	8,058,205	0		
NGFS	CHF	229218	CHF Children, Youth & Families	229218	CHF Children, Youth & Families	229218	CHF Children, Youth & Families	11150	SR Children and Youth	10001640-7000	CH C/PV-Eligible Services	C/PV Eligible - General	OPR	10000	Operating	5010Salary	505010 - Temp Mac Regular Salaries	0	On-Gong	839,716	847,677	(7,961)	843,317	851,275	(7,958)		
NGFS	CHF	229218	CHF Children, Youth & Families	229218	CHF Children, Youth & Families	229218	CHF Children, Youth & Families	11150	SR Children and Youth	10001640-7000	CH C/PV-Eligible Services	C/PV Eligible - General	OPR	10000	Operating	5100Fringe	513010 - Retire City Misc	0	On-Gong	1,100,331	1,087,881	(12,450)	1,181,141	1,181,141	0		
NGFS	CHF	229218	CHF Children, Youth & Families	229218	CHF Children, Youth & Families	229218	CHF Children, Youth & Families	11150	SR Children and Youth	10001640-7000	CH C/PV-Eligible Services	C/PV Eligible - General	OPR	10000	Operating	5100Fringe	514010 - Social Security (OASDI & HI)	0	On-Gong	520,994	510,118	(10,876)	545,694	539,987	(5,707)		
NGFS	CHF	229218	CHF Children, Youth & Families	229218	CHF Children, Youth & Families	229218	CHF Children, Youth & Families	11150	SR Children and Youth	10001640-7000	CH C/PV-Eligible Services	C/PV Eligible - General	OPR	10000	Operating	5100Fringe	514020 - Social Sec-Medicare(Hi Only)	0	On-Gong	124,741	122,187	(2,554)	130,587	129,252	(1,335)		
NGFS	CHF	229218	CHF Children, Youth & Families	229218	CHF Children, Youth & Families	229218	CHF Children, Youth & Families	11150	SR Children and Youth	10001640-7000	CH C/PV-Eligible Services	C/PV Eligible - General	OPR	10000	Operating	5100Fringe	515010 - Health Service-City Match	0	On-Gong	330,915	326,243	(4,672)	362,343	362,343	0		
NGFS	CHF	229218	CHF Children, Youth & Families	229218	CHF Children, Youth & Families	229218	CHF Children, Youth & Families	11150	SR Children and Youth	10001640-7000	CH C/PV-Eligible Services	C/PV Eligible - General	OPR	10000	Operating	5100Fringe	515020 - Retiree Health-Match-Prop B	0	On-Gong	66,848	66,485	(363)	69,860	69,245	(615)		
NGFS	CHF	229218	CHF Children, Youth & Families	229218	CHF Children, Youth & Families	229218	CHF Children, Youth & Families	11150	SR Children and Youth	10001640-7000	CH C/PV-Eligible Services	C/PV Eligible - General	OPR	10000	Operating	5100Fringe	515030 - Retiree-Hi-Care-City Match-PropC	0	On-Gong	19,190	18,799	(391)	20,077	19,872	(205)		
NGFS	CHF	229218	CHF Children, Youth & Families	229218	CHF Children, Youth & Families	229218	CHF Children, Youth & Families	11150	SR Children and Youth	10001640-7000	CH C/PV-Eligible Services	C/PV Eligible - General	OPR	10000	Operating	5100Fringe	515710 - Dependent Coverage	0	On-Gong	633,402	622,469	(10,933)	692,566	693,566	0		
NGFS	CHF	229218	CHF Children, Youth & Families	229218	CHF Children, Youth & Families	229218	CHF Children, Youth & Families	11150	SR Children and Youth	10001640-7000	CH C/PV-Eligible Services	C/PV Eligible - General	OPR	10000	Operating	5100Fringe	516010 - Dental Coverage	0	On-Gong	98,038	98,159	(121)	81,407	81,407	0		
NGFS	CHF	229218	CHF Children, Youth & Families	229218	CHF Children, Youth & Families	229218	CHF Children, Youth & Families	11150	SR Children and Youth	10001640-7000	CH C/PV-Eligible Services	C/PV Eligible - General	OPR	10000	Operating	5100Fringe	519120 - Long Term Disability Insurance	0	On-Gong	25,081	24,739	(342)	28,423	26,423	(2,000)		
NGFS	DBI	229344	DBI Inspection Services	229344	DBI Inspection Services-Gen	229344	DBI IS Inspection Services-Gen	10150	SR BIF Operating Project	10039761-0001	BI Operating	BI Operating	OPR	22440	BI Operating	5600CapOut	505070 - Automotive & Other Vehicles	0	One-Time	450,000	390,000	(60,000)	450,000	390,000	(60,000)		
NGFS	DBI	229344	DBI Administration	229344	DBI ADM Administration Gen	229344	DBI ADM Administration Gen	10250	SR BIF Operating Project	10039761-0001	BI Strong Motion	BI Strong Motion	OPR	22440	BI Strong Motion	5600CapOut	505070 - Programmatic Projects-Budget	0	One-Time	0	(50,000)	(50,000)	0	0	0		
NGFS	DBI	229344	DBI Permit Services	229344	DBI PS Plan Review	229344	DBI PS Plan Review	10150	SR BIF Operating Project	10039761-0001	BI Operating	BI Operating	OPR	22440	BI Operating	0	FTE - FTE	44	44	(0)	44	44	0	44	44	0	
NGFS	DBI	229344	DBI Permit Services	229344	DBI PS Plan Review	229344	DBI PS Plan Review	10150	SR BIF Operating Project	10039761-0001	BI Operating	BI Operating	OPR	22440	BI Operating	0	POS - Position Count	78	79	1	78	79	0	78	79	0	
NGFS	DBI	229344	DBI Permit Services	229344	DBI PS Plan Review	229344	DBI PS Plan Review	10150	SR BIF Operating Project	10039761-0001	BI Operating	BI Operating	OPR	22440	BI Operating	5100Salary	501010 - Perm Salaries-Misc-Regular	0	On-Gong	8,977,431	8,956,345	(21,086)	9,610,061	9,610,061	0		
NGFS	DBI	229344	DBI Permit Services	229344	DBI PS Plan Review	229344	DBI PS Plan Review	10150	SR BIF Operating Project	10039761-0001	BI Operating	BI Operating	OPR	22440	BI Operating	5100Fringe	513010 - Retire City Misc	0	On-Gong	1,284,563	1,281,548	(3,015)	1,385,090	1,385,090	0		
NGFS	DBI	229344	DBI Permit Services	229344	DBI PS Plan Review	229344	DBI PS Plan Review	10150	SR BIF Operating Project	10039761-0001	BI Operating	BI Operating	OPR	22440	BI Operating	5100Fringe	514010 - Social Security (OASDI & HI)	0	On-Gong	545,512	544,305	(1,207)	587,407	587,407	0		
NGFS	DBI	229344	DBI Permit Services	229344	DBI PS Plan Review	229344	DBI PS Plan Review	10150	SR BIF Operating Project	10039761-0001	BI Operating	BI Operating	OPR	22440	BI Operating	5100Fringe	514020 - Social Sec-Medicare(Hi Only)	0	On-Gong	137,834	137,628	(206)	147,405	147,405	0		
NGFS	DBI	229344	DBI Permit Services	229344	DBI PS Plan Review	229344	DBI PS Plan Review	10150	SR BIF Operating Project	10039761-0001	BI Operating	BI Operating	OPR	22440	BI Operating	5100Fringe	515010 - Health Service-City Match	0	On-Gong	238,426	237,758	(668)	261,031	261,031	0		
NGFS	DBI	229344	DBI Permit Services	229344	DBI PS Plan Review	229344	DBI PS Plan Review	10150	SR BIF Operating Project	10039761-0001	BI Operating	BI Operating	OPR	22440	BI Operating	5100Fringe	515020 - Retiree Health-Match-Prop B	0	On-Gong	73,912	73,748	(164)	78,993	78,993	0		
NGFS	DBI	229344	DBI Permit Services	229344	DBI PS Plan Review	229344	DBI PS Plan Review	10150	SR BIF Operating Project	10039761-0001	BI Operating	BI Operating	OPR	22440	BI Operating	5100Fringe	515030 - Retiree-Hi-Care-City Match-PropC	0	On-Gong	21,210	21,163	(47)	22,678	22,678	0		
NGFS	DBI	229344	DBI Permit Services	229344	DBI PS Plan Review	229344	DBI PS Plan Review	10150	SR BIF Operating Project	10039761-0001	BI Operating	BI Operating	OPR	22440	BI Operating	5100Fringe	515710 - Dependent Coverage	0	On-Gong	718,274	715,594	(2,680)	786,418	786,418	0		
NGFS	DBI	229344	DBI Permit Services	229344	DBI PS Plan Review	229344	DBI PS Plan Review	10150	SR BIF Operating Project	10039761-0001	BI Operating																

GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project/Activity	Project Title	Activity Title	Project Type	Authority	Authority Title	Account Lvl & Title	Account - Title	TRIO	TRIO Title	Agency Use	Change	FY 2026-27	Current	Variance	FY 2027-28	Current	Variance
NGFS	PRT	21049	PRT Real Estate & Development	210501	PRT Development	210501	PRT Development	23680	PRT-OP Annual Account Cnt	10026770-0001	PO Real Estate	PO Real Estate	OPR	10000	Operating	5130Frngc	519110 - Flexible Benefit Package	0	On-Gang	10259	On-Gang	39,285	44,667	6,381	41,932	45,909	6,987
NGFS	PRT	220112	PRT Finance And Administration	100754	PRT FA-Administration	100754	PRT FA-Administration	23680	PRT-OP Annual Account Cnt	10026768-0001	PO Administration	PO Administration	OPR	10000	Operating	0	FTE - FTE	10264	On-Gang	10264	On-Gang	(1)	(2)	(1)	(1)	(1)	0
NGFS	PRT	220112	PRT Finance And Administration	100754	PRT FA-Administration	100754	PRT FA-Administration	23680	PRT-OP Annual Account Cnt	10026768-0001	PO Administration	PO Administration	OPR	10000	Operating	0	POS - Position Count	10264	On-Gang	10264	On-Gang	15	16	1	15	15	0
NGFS	PRT	220112	PRT Finance And Administration	100754	PRT FA-Administration	100754	PRT FA-Administration	23680	PRT-OP Annual Account Cnt	10026768-0001	PO Administration	PO Administration	OPR	10000	Operating	5010Salary	501010 - Perm Salaries-Misc-Regular	0	On-Gang	10264	On-Gang	99,630	(1,744)	(101,274)	139,313	139,313	0
NGFS	PRT	220112	PRT Finance And Administration	100754	PRT FA-Administration	100754	PRT FA-Administration	23680	PRT-OP Annual Account Cnt	10026768-0001	PO Administration	PO Administration	OPR	10000	Operating	5130Frngc	513010 - Relvie City Misc	0	On-Gang	10264	On-Gang	13,580	(1,267)	(14,847)	20,562	20,562	0
NGFS	PRT	220112	PRT Finance And Administration	100754	PRT FA-Administration	100754	PRT FA-Administration	23680	PRT-OP Annual Account Cnt	10026768-0001	PO Administration	PO Administration	OPR	10000	Operating	5130Frngc	514010 - Social Security (OASDI & HI)	0	On-Gang	10264	On-Gang	8,483	2,204	(6,279)	10,910	10,910	0
NGFS	PRT	220112	PRT Finance And Administration	100754	PRT FA-Administration	100754	PRT FA-Administration	23680	PRT-OP Annual Account Cnt	10026768-0001	PO Administration	PO Administration	OPR	10000	Operating	5130Frngc	514020 - Social Sec-Medicare(Hi Only)	0	On-Gang	10264	On-Gang	3,002	1,534	(1,468)	3,596	3,596	0
NGFS	PRT	220112	PRT Finance And Administration	100754	PRT FA-Administration	100754	PRT FA-Administration	23680	PRT-OP Annual Account Cnt	10026768-0001	PO Administration	PO Administration	OPR	10000	Operating	5130Frngc	515010 - Health Service-City Match	0	On-Gang	10264	On-Gang	(492)	(3,703)	(3,211)	(509)	(509)	0
NGFS	PRT	220112	PRT Finance And Administration	100754	PRT FA-Administration	100754	PRT FA-Administration	23680	PRT-OP Annual Account Cnt	10026768-0001	PO Administration	PO Administration	OPR	10000	Operating	5130Frngc	515020 - Retiree Health-Match-Prop B	0	On-Gang	10264	On-Gang	1,561	774	(787)	1,880	1,880	0
NGFS	PRT	220112	PRT Finance And Administration	100754	PRT FA-Administration	100754	PRT FA-Administration	23680	PRT-OP Annual Account Cnt	10026768-0001	PO Administration	PO Administration	OPR	10000	Operating	5130Frngc	515030 - RetireeHlthCare-CityMatchPropC	0	On-Gang	10264	On-Gang	448	222	(226)	540	540	0
NGFS	PRT	220112	PRT Finance And Administration	100754	PRT FA-Administration	100754	PRT FA-Administration	23680	PRT-OP Annual Account Cnt	10026768-0001	PO Administration	PO Administration	OPR	10000	Operating	5130Frngc	515710 - Dependent Coverage	0	On-Gang	10264	On-Gang	(49,531)	(62,769)	(13,159)	(54,206)	(54,206)	0
NGFS	PRT	220112	PRT Finance And Administration	100754	PRT FA-Administration	100754	PRT FA-Administration	23680	PRT-OP Annual Account Cnt	10026768-0001	PO Administration	PO Administration	OPR	10000	Operating	5130Frngc	516010 - Dental Coverage	0	On-Gang	10264	On-Gang	(3,414)	(4,471)	(1,057)	(2,550)	(2,550)	0
NGFS	PRT	220112	PRT Finance And Administration	100754	PRT FA-Administration	100754	PRT FA-Administration	23680	PRT-OP Annual Account Cnt	10026768-0001	PO Administration	PO Administration	OPR	10000	Operating	5130Frngc	519120 - Long Term Disability Insurance	0	On-Gang	10264	On-Gang	(692)	(1,087)	(415)	(371)	(371)	0
NGFS	PRT	220113	PRT Maintenance	100762	PRT MN-Administration	100762	PRT MN-Administration	23680	PRT-OP Annual Account Cnt	10026769-0001	PO Capital Investment	PO Capital Investment	OPR	10000	Operating	0	FTE - FTE	10263	On-Gang	10263	On-Gang	1	(0)	1	1	0	0
NGFS	PRT	220113	PRT Maintenance	100762	PRT MN-Administration	100762	PRT MN-Administration	23680	PRT-OP Annual Account Cnt	10026769-0001	PO Capital Investment	PO Capital Investment	OPR	10000	Operating	0	POS - Position Count	10263	On-Gang	10263	On-Gang	24	25	1	23	23	0
NGFS	PRT	220113	PRT Maintenance	100762	PRT MN-Administration	100762	PRT MN-Administration	23680	PRT-OP Annual Account Cnt	10026769-0001	PO Capital Investment	PO Capital Investment	OPR	10000	Operating	5010Salary	501010 - Perm Salaries-Misc-Regular	0	On-Gang	10263	On-Gang	720,498	595,434	(135,064)	840,114	840,114	0
NGFS	PRT	220113	PRT Maintenance	100762	PRT MN-Administration	100762	PRT MN-Administration	23680	PRT-OP Annual Account Cnt	10026769-0001	PO Capital Investment	PO Capital Investment	OPR	10000	Operating	5130Frngc	513010 - Relvie City Misc	0	On-Gang	10263	On-Gang	99,755	79,925	(19,830)	120,780	120,780	0
NGFS	PRT	220113	PRT Maintenance	100762	PRT MN-Administration	100762	PRT MN-Administration	23680	PRT-OP Annual Account Cnt	10026769-0001	PO Capital Investment	PO Capital Investment	OPR	10000	Operating	5130Frngc	514010 - Social Security (OASDI & HI)	0	On-Gang	10263	On-Gang	63,272	54,937	(8,335)	99,093	99,093	0
NGFS	PRT	220113	PRT Maintenance	100762	PRT MN-Administration	100762	PRT MN-Administration	23680	PRT-OP Annual Account Cnt	10026769-0001	PO Capital Investment	PO Capital Investment	OPR	10000	Operating	5130Frngc	514020 - Social Sec-Medicare(Hi Only)	0	On-Gang	10263	On-Gang	16,600	14,641	(1,959)	25,002	25,002	0
NGFS	PRT	220113	PRT Maintenance	100762	PRT MN-Administration	100762	PRT MN-Administration	23680	PRT-OP Annual Account Cnt	10026769-0001	PO Capital Investment	PO Capital Investment	OPR	10000	Operating	5130Frngc	515010 - Health Service-City Match	0	On-Gang	10263	On-Gang	16,094	11,798	(4,296)	17,623	17,623	0
NGFS	PRT	220113	PRT Maintenance	100762	PRT MN-Administration	100762	PRT MN-Administration	23680	PRT-OP Annual Account Cnt	10026769-0001	PO Capital Investment	PO Capital Investment	OPR	10000	Operating	5130Frngc	515020 - Retiree Health-Match-Prop B	0	On-Gang	10263	On-Gang	8,893	7,843	(1,050)	13,396	13,396	0
NGFS	PRT	220113	PRT Maintenance	100762	PRT MN-Administration	100762	PRT MN-Administration	23680	PRT-OP Annual Account Cnt	10026769-0001	PO Capital Investment	PO Capital Investment	OPR	10000	Operating	5130Frngc	515030 - RetireeHlthCare-CityMatchPropC	0	On-Gang	10263	On-Gang	2,554	2,253	(301)	3,845	3,845	0
NGFS	PRT	220113	PRT Maintenance	100762	PRT MN-Administration	100762	PRT MN-Administration	23680	PRT-OP Annual Account Cnt	10026769-0001	PO Capital Investment	PO Capital Investment	OPR	10000	Operating	5130Frngc	515710 - Dependent Coverage	0	On-Gang	10263	On-Gang	(33,074)	(51,560)	(17,696)	(37,200)	(37,200)	0
NGFS	PRT	220113	PRT Maintenance	100762	PRT MN-Administration	100762	PRT MN-Administration	23680	PRT-OP Annual Account Cnt	10026769-0001	PO Capital Investment	PO Capital Investment	OPR	10000	Operating	5130Frngc	516010 - Dental Coverage	0	On-Gang	10263	On-Gang	(1,242)	(2,557)	(1,315)	(1,291)	(1,291)	0
NGFS	PRT	220113	PRT Maintenance	100762	PRT MN-Administration	100762	PRT MN-Administration	23680	PRT-OP Annual Account Cnt	10026769-0001	PO Capital Investment	PO Capital Investment	OPR	10000													

GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Drat ID Title	Fund	Fund Title	Project/Activity	Project Title	Activity Title	Project Type	Authority	Authority Title	Account Lvl & Title	Account - Title	TRIO	TRIO Title	Agency Use	Change Type	FY 2026-27		Current FY 2026-27		Variance	FY 2027-28		Current FY 2027-28		Variance
																						BY27 06 June 1 Budget	FY 2026-27 Committee	FY 2026-27	FY 2026-27		BY27 06 June 1 Budget	FY 2027-28 Committee	FY 2027-28	FY 2027-28	
NGFS	PUC	232176	PUB Public Utilities Bureau	263643	PUB11 Business Services	267642	PUB110202 Financial Strategy	27180	PUC Operating Fund	10026775-0002	UB Financial Services	Budgets & Rates	OPR	10000	Operating	5130Frnge	514020 - Social Sec-Medicare(H Only)		On-Gong				55,076	54,878	(198)	57,723	57,516	(207)			
NGFS	PUC	232176	PUB Public Utilities Bureau	263643	PUB11 Business Services	267642	PUB110202 Financial Strategy	27180	PUC Operating Fund	10026775-0002	UB Financial Services	Budgets & Rates	OPR	10000	Operating	5130Frnge	515010 - Health Service-City Match		On-Gong				112,811	113,433	622	123,528	124,209	681			
NGFS	PUC	232176	PUB Public Utilities Bureau	263643	PUB11 Business Services	267642	PUB110202 Financial Strategy	27180	PUC Operating Fund	10026775-0002	UB Financial Services	Budgets & Rates	OPR	10000	Operating	5130Frnge	515020 - Retiree Health-Match-Prop B		On-Gong				25,510	29,404	(106)	30,927	30,816	(111)			
NGFS	PUC	232176	PUB Public Utilities Bureau	263643	PUB11 Business Services	267642	PUB110202 Financial Strategy	27180	PUC Operating Fund	10026775-0002	UB Financial Services	Budgets & Rates	OPR	10000	Operating	5130Frnge	515030 - RetireeHlthCare-CityMatchPropC		On-Gong				8,473	8,442	(31)	8,861	8,850	(11)			
NGFS	PUC	232176	PUB Public Utilities Bureau	263643	PUB11 Business Services	267642	PUB110202 Financial Strategy	27180	PUC Operating Fund	10026775-0002	UB Financial Services	Budgets & Rates	OPR	10000	Operating	5130Frnge	515710 - Dependent Coverage		On-Gong				286,700	286,793	(1,907)	316,126	314,038	(2,088)			
NGFS	PUC	232176	PUB Public Utilities Bureau	263643	PUB11 Business Services	267642	PUB110202 Financial Strategy	27180	PUC Operating Fund	10026775-0002	UB Financial Services	Budgets & Rates	OPR	10000	Operating	5130Frnge	516010 - Dental Coverage		On-Gong				25,555	25,205	(160)	26,379	26,413	(116)			
NGFS	PUC	232176	PUB Public Utilities Bureau	263643	PUB11 Business Services	267642	PUB110202 Financial Strategy	27180	PUC Operating Fund	10026775-0002	UB Financial Services	Budgets & Rates	OPR	10000	Operating	5130Frnge	519110 - Flexible Benefit Package		On-Gong				51,648	44,867	(6,781)	56,998	48,809	(8,189)			
NGFS	PUC	232176	PUB Public Utilities Bureau	263643	PUB11 Business Services	267642	PUB110202 Financial Strategy	27180	PUC Operating Fund	10026775-0002	UB Financial Services	Budgets & Rates	OPR	10000	Operating	5130Frnge	519120 - Long Term Disability Insurance		On-Gong				8,034	8,772	738	8,438	9,209	771			
NGFS	PUC	232176	PUB Public Utilities Bureau	263643	PUB11 Business Services	267643	PUB110301 ITS Administration	27180	PUC Operating Fund	10026776-0001	UB Information Technology	Information Technology	OPR	10000	Operating	5210NPsvcs	522000 - Training - Budget		On-Gong				350,000	275,000	(75,000)	350,000	275,000	(75,000)			
NGFS	PUC	232176	PUB Public Utilities Bureau	263643	PUB11 Business Services	267645	PUB1103 Applications & Systems	27180	PUC Operating Fund	10026776-0005	UB Information Technology	Applications & Systems	OPR	10000	Operating	5010Salary	501010 - Perm Salaries-Misc-Regular		On-Gong				7,084,023	7,086,226	(17,197)	7,424,210	7,405,601	(18,609)			
NGFS	PUC	232176	PUB Public Utilities Bureau	263643	PUB11 Business Services	267645	PUB1103 Applications & Systems	27180	PUC Operating Fund	10026776-0005	UB Information Technology	Applications & Systems	OPR	10000	Operating	5130Frnge	513010 - Retire City Misc		On-Gong				1,004,500	1,001,973	(2,527)	1,071,481	1,071,784	(2,697)			
NGFS	PUC	232176	PUB Public Utilities Bureau	263643	PUB11 Business Services	267645	PUB1103 Applications & Systems	27180	PUC Operating Fund	10026776-0005	UB Information Technology	Applications & Systems	OPR	10000	Operating	5130Frnge	514020 - Social Sec-Medicare(H Only)		On-Gong				102,722	102,464	(258)	107,647	107,378	(269)			
NGFS	PUC	232176	PUB Public Utilities Bureau	263643	PUB11 Business Services	267645	PUB1103 Applications & Systems	27180	PUC Operating Fund	10026776-0005	UB Information Technology	Applications & Systems	OPR	10000	Operating	5130Frnge	515020 - Retiree Health-Match-Prop B		On-Gong				55,046	54,908	(138)	57,682	57,538	(144)			
NGFS	PUC	232176	PUB Public Utilities Bureau	263643	PUB11 Business Services	267645	PUB1103 Applications & Systems	27180	PUC Operating Fund	10026776-0005	UB Information Technology	Applications & Systems	OPR	10000	Operating	5130Frnge	515030 - RetireeHlthCare-CityMatchPropC		On-Gong				15,805	15,765	(40)	16,355	16,515	(161)			
NGFS	PUC	232178	PUB Public Utilities Bureau	263653	PUB12 External Affairs	153644	PUB1205 Community Benefits	27180	PUC Operating Fund	10026777-0012	UB Administration	Community Benefits	OPR	10000	Operating	5210NPsvcs	527000 - Prof & Specialized Svcs Bdg		On-Gong				199,033	159,033	(40,000)	199,033	159,033	(40,000)			
NGFS	PUC	232429	WTR Water Enterprise	232413	WTR03 City Distribution	232423	WTR0301 CDD Program and Maint	25840	WTR Op Annual Account Clt	10025918-0006	UW Water Distribution	Public Distribution System	OPR	10000	Operating	5600CapOut	560000 - Other Equipment		On-Time				77,550	77,550	0	546,367	494,417	(51,950)			
NGFS	PUC	232429	WTR Water Enterprise	232413	WTR03 City Distribution	232411	WTR0305 CDD Canal & Maint	25840	WTR Op Annual Account Clt	10025918-0006	UW Water Distribution	Public Distribution System	OPR	10000	Operating	0	FTE - FTE		On-Gong				142	141	(1)	142	141	(1)			
NGFS	PUC	232429	WTR Water Enterprise	232413	WTR03 City Distribution	232411	WTR0305 CDD Canal & Maint	25840	WTR Op Annual Account Clt	10025918-0006	UW Water Distribution	Public Distribution System	OPR	10000	Operating	0	POS - Position Count		On-Gong				167	165	1	167	169	2			
NGFS	PUC	232429	WTR Water Enterprise	232413	WTR03 City Distribution	232411	WTR0305 CDD Canal & Maint	25840	WTR Op Annual Account Clt	10025918-0006	UW Water Distribution	Public Distribution System	OPR	10000	Operating	5010Salary	501010 - Perm Salaries-Misc-Regular		On-Gong				10,523,254	10,349,458	(173,796)	11,098,118	10,928,508	(171,510)			
NGFS	PUC	232429	WTR Water Enterprise	232413	WTR03 City Distribution	232411	WTR0305 CDD Canal & Maint	25840	WTR Op Annual Account Clt	10025998-0008	UW Water Distribution	Public Distribution System	OPR	10000	Operating	5130Frnge	513010 - Retire City Misc		On-Gong				1,498,381	1,472,818	(25,563)	1,612,844	1,587,154	(25,690)			
NGFS	PUC	232429	WTR Water Enterprise	232413	WTR03 City Distribution	232411	WTR0305 CDD Canal & Maint	25840	WTR Op Annual Account Clt	10025998-0008	UW Water Distribution	Public Distribution System	OPR	10000	Operating	5130Frnge	514010 - Social Security (OASDI & HI)		On-Gong				757,315	746,540	(10,775)	793,097	782,458	(10,639)			
NGFS	PUC	232429	WTR Water Enterprise	232413	WTR03 City Distribution	232411	WTR0305 CDD Canal & Maint	25840	WTR Op Annual Account Clt	10025998-0008	UW Water Distribution	Public Distribution System	OPR	10000	Operating	5130Frnge	514020 - Social Sec-Medicare(H Only)		On-Gong				178,030	178,510	(2,520)	181,334	183,846	(2,512)			
NGFS	PUC	232429	WTR Water Enterprise	232413	WTR03 City Distribution	232411	WTR0305 CDD Canal & Maint	25840	WTR Op Annual Account Clt	10025998-0008	UW Water Distribution	Public Distribution System	OPR	10000	Operating	5130Frnge	515010 - Health Service-City Match		On-Gong				287,132	281,614	(5,518)	314,412	308,469	(5,943)			
NGFS	PUC	232429	WTR Water Enterprise	232413	WTR03 City Distribution	232411	WTR0305 CDD Canal & Maint	25840	WTR Op Annual Account Clt	10025998-0008	UW Water Distribution	Public Distribution System	OPR	10000	Operating	5130Frnge	515020 - Retiree Health-Match-Prop B		On-Gong				95,389	94,046	(1,343)	97,631	98,497	(866)			
NGFS	PUC	232429	WTR Water Enterprise	232413	WTR03 City Distribution	232411	WTR0305 CDD Canal & Maint	25840	WTR Op Annual Account Clt	10025998-0008	UW Water Distribution	Public Distribution System	OPR	10000	Operating	5130Frnge	515030 - RetireeHlthCare-CityMatchPropC		On-Gong				27,376	26,950	(426)	28,496	28,284	(212)			
NGFS	PUC	232429	WTR Water Enterprise	232413	WTR03 City Distribution	232411	WTR0305 CDD Canal & Maint	25840	WTR Op Annual Account Clt	10025998-0008	UW Water Distribution	Public Distribution System	OPR	10000	Operating	5130Frnge	516010 - Dental Coverage		On-Gong				1,420,342	1,397,732	(22,610)	1,535,254	1,530,802	(4,452)			
NGFS	PUC	232429	WTR Water Enterprise	232413	WTR03 City Distribution	232411	WTR0305 CDD Canal & Maint	25840	WTR Op Annual Account Clt	10025998-0008	UW Water Distribution	Public Distribution System	OPR	10000	Operating	5130Frnge	519120 - Long Term Disability Insurance		On-Gong				103,837	102,020	(1,817)	107,899	106,101	(1,798)			
NGFS	PUC	232429	WTR Water Enterprise	232413	WTR03 City Distribution	232411	WTR0305 CDD Canal & Maint	25840	WTR Op Annual Account Clt	10025998-0008	UW Water Distribution	Public Distribution System	OPR	10000	Operating	5130Frnge	500010 - Facilities Maintenance Budget		On-Gong				40,697	36,884	(3,813)	42,831	42,227	(604)			
NGFS	PUC	232429	WTR Water Enterprise	232413	WTR03 City Distribution	232411	WTR0305 CDD Canal & Maint	25840	WTR Op Annual Account Clt	10025998-0008	UW Water Distribution	Public Distribution System	OPR	10000	Operating	5130Frnge	500020 - Facilities Maintenance Budget		On-Gong				920,625	720,625	(200,000)	933,169	733,169	(200,000)			
NGFS	PUC	232429	WTR Water Enterprise	232426	WTR05 Water Supply	232421	WTR0501 WST Admin	2																							