

OFFICE OF THE MAYOR  
SAN FRANCISCO



DANIEL LURIE  
MAYOR

RECEIVED **AK**  
BOARD OF SUPERVISORS  
SAN FRANCISCO  
2025 MAY 30 PM04:26

To: Angela Calvillo, Clerk of the Board of Supervisors  
From: Sophia Kittler, Mayor's Budget Director  
Date: May 30, 2025  
Re: Business and Tax Regulations Code - Early Care and Education Commercial  
Rents Tax Baseline - FY 2025-2026 and 2026-2027

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**Ordinance modifying the baseline funding requirements for early care and education programs in Fiscal Years (FYs) 2025-2026 and 2026-2027, to enable the City to use the interest earned from the Early Care and Education Commercial Rents Tax for those baseline programs.**

Should you have any questions, please email Adam Thongsavat at [adam.thongsavat@sfgov.org](mailto:adam.thongsavat@sfgov.org).