**File No.** 260594 **Committee Item No.** 6
**Board Item No.** 1

# COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

**Committee:** Budget and Appropriations Committee **Date** June 10, 2026
**Board of Supervisors Meeting** **Date** June 23, 2026

## Cmte Board

☒ ☒ **Ordinance**
- **Interim Annual Appropriation Ordinance FYs 2026-2027 and 2027-2028 – 6/1/2026**

☐ ☐ **Budget and Legislative Analyst Report**
☐ ☐ **Youth Commission Report**
☒ ☒ **Department/Agency Cover Letter and/or Report**
- **MYR Proposed Budget Book FYs 2026-2027 and 2027-2028**
- **AAO Administrative Provisions- Clean and Redlined**
- **MYR Interim Exceptions – AAO/ASO Letter 6/1/2026**
- **MYR Minimum Compensation – Non-Profits Letter 6/1/2026**
- **MYR Transfer of Functions Letter 6/1/2026**
- **MYR Transmittal Letter and Trailing Legislation 6/1/2026**
- **MYR 30-Day Waiver Request 6/1/2026**

☐ ☐ **Public Correspondence**

**OTHER** **(Use back side if additional space is needed)**

☒ ☒ Presidential Action Memo – 30-Day Waiver 6/4/2026
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**Completed by:** Brent Jalipa **Date** June 5, 2026
**Completed by:** Brent Jalipa **Date** June 11, 2026

# CITY AND COUNTY OF SAN FRANCISCO

# MAYOR'S PROPOSED INTERIM BUDGET AND APPROPRIATION ORDINANCE

# AS OF JUNE 1, 2026

**File No. 260594** **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** |

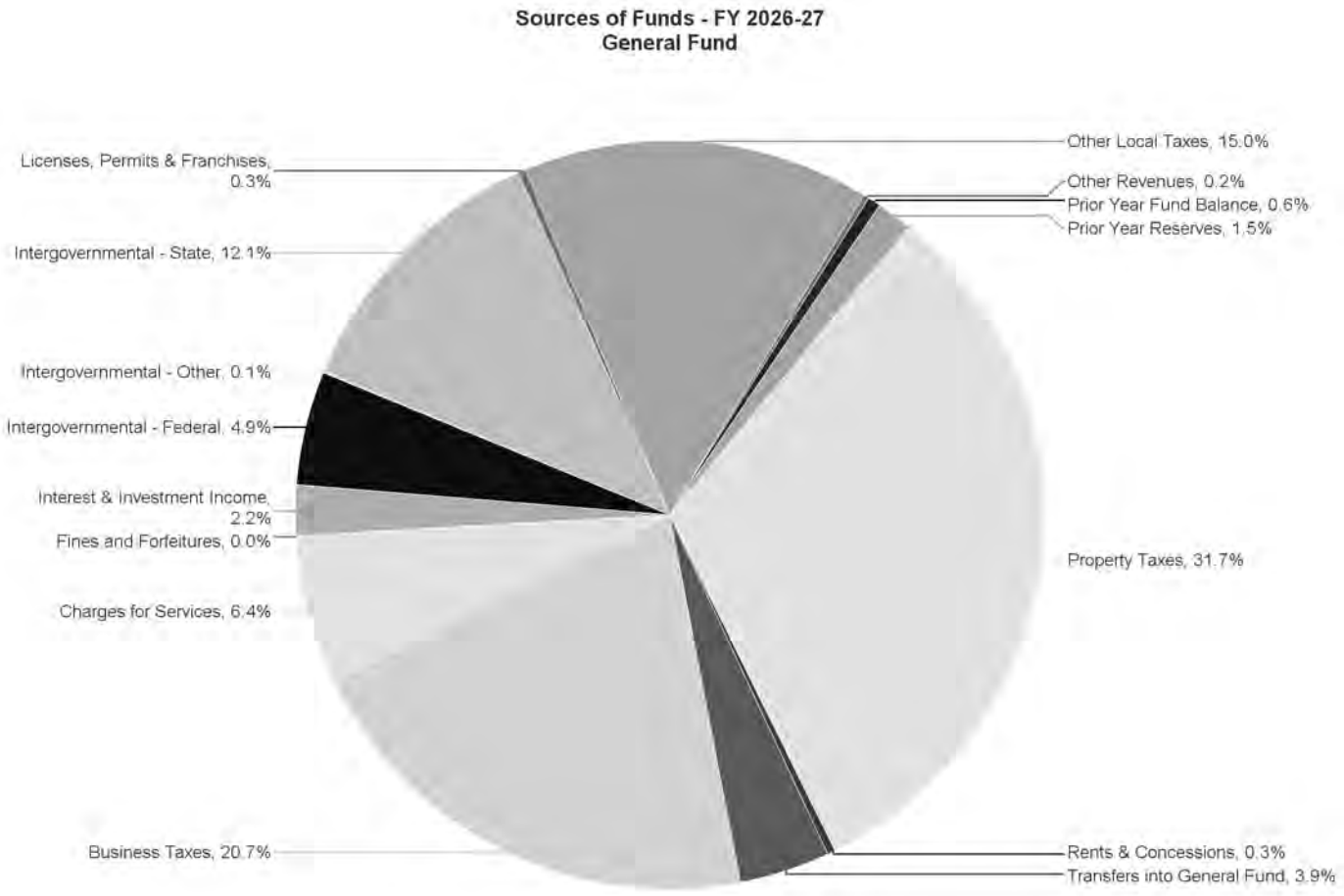
# SOURCES OF FUNDS BY MAJOR SERVICE AREA

# AND DEPARTMENT

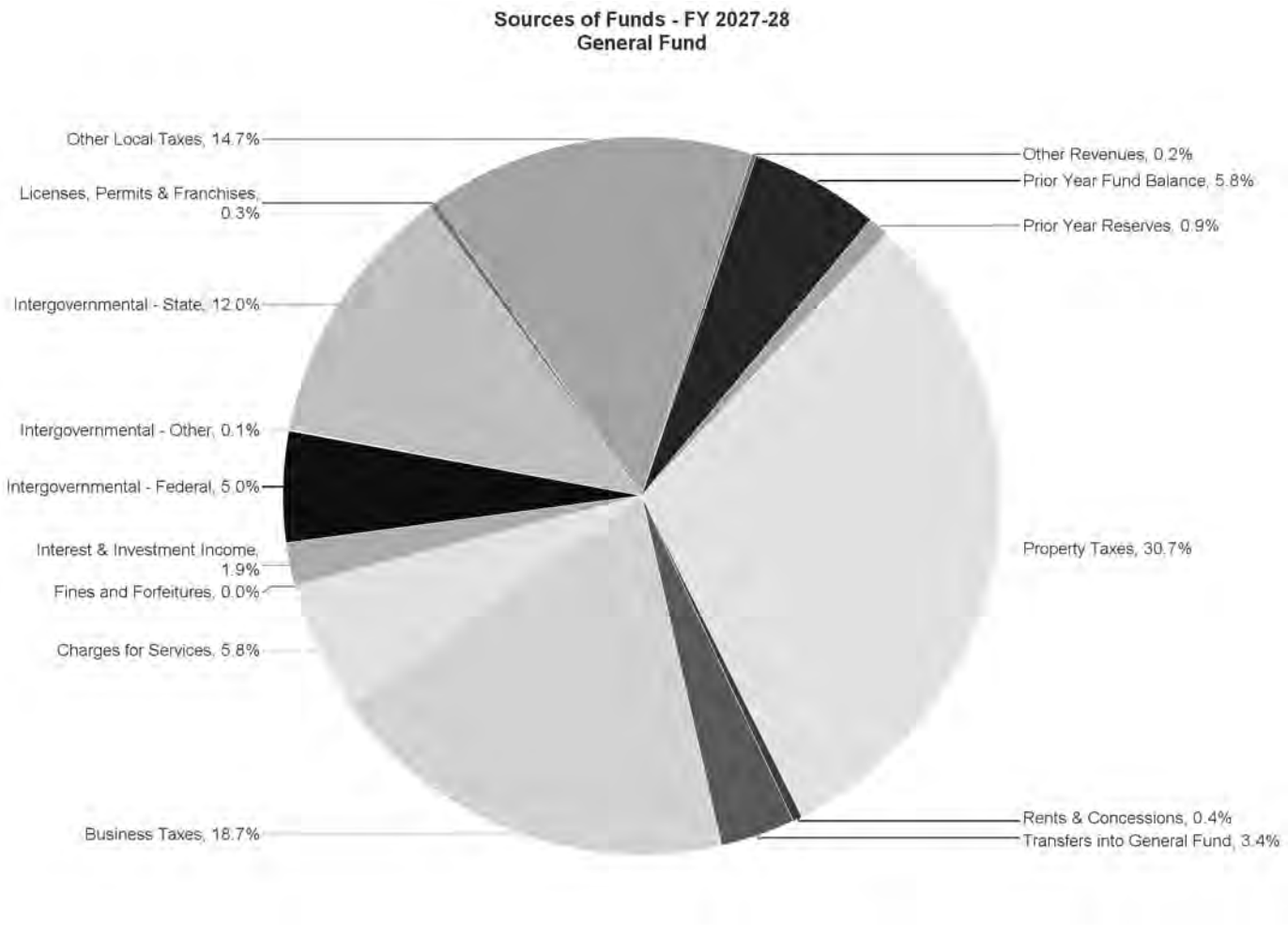
| Department | Fiscal Year FY 2026-27 | | | Fiscal Year FY 2027-28 | | |
|---|---|---|---|---|---|---|
| | Departmental Revenue and Recoveries | Allocated General Fund Support | Total Departmental Sources | Departmental Revenue and Recoveries | Allocated General Fund Support | Total Departmental Sources |
| **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** |

| Department | Fiscal Year FY 2026-27 | | | Fiscal Year FY 2027-28 | | |
|---|---|---|---|---|---|---|
| | 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** |

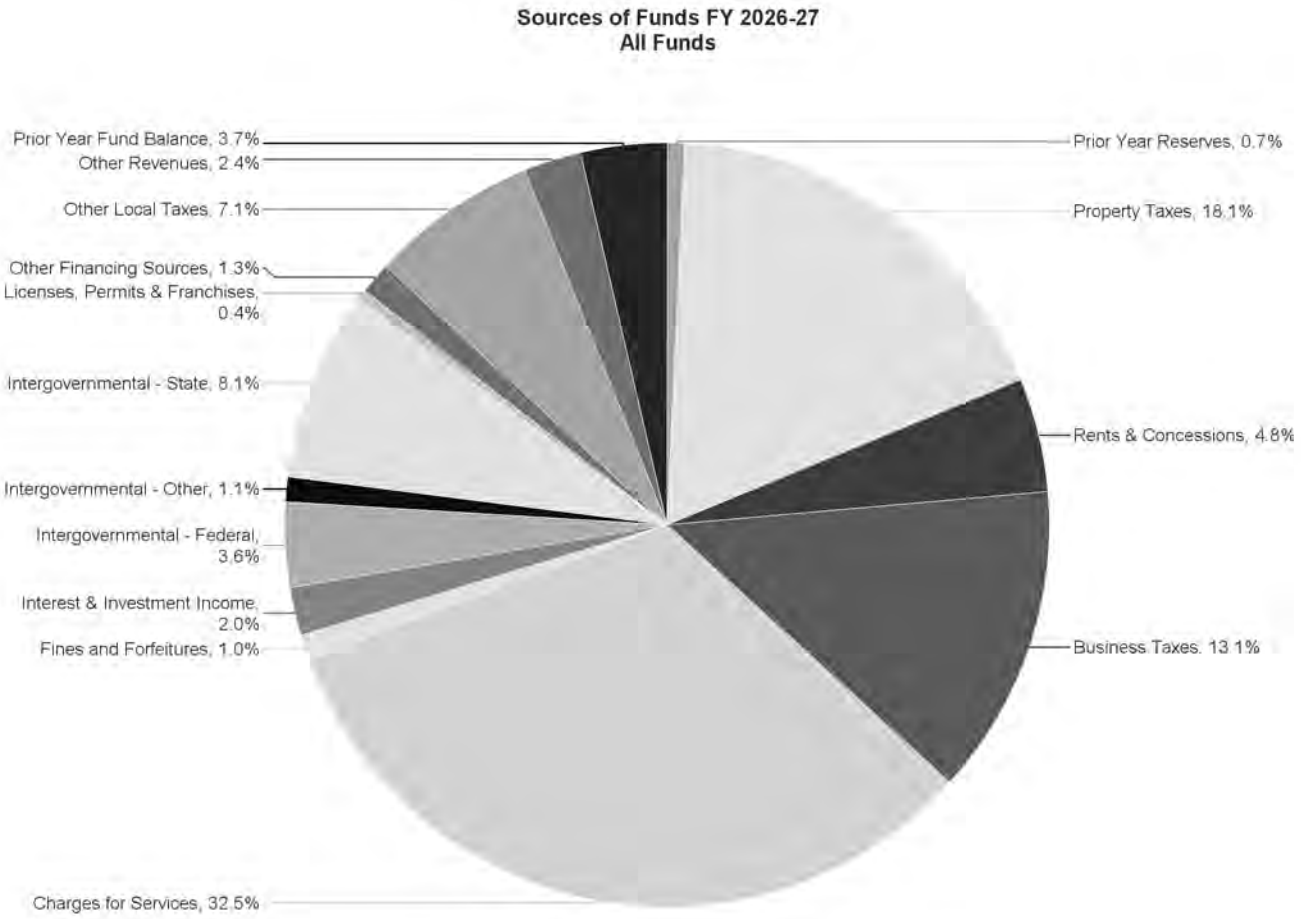
# SOURCES OF FUNDS



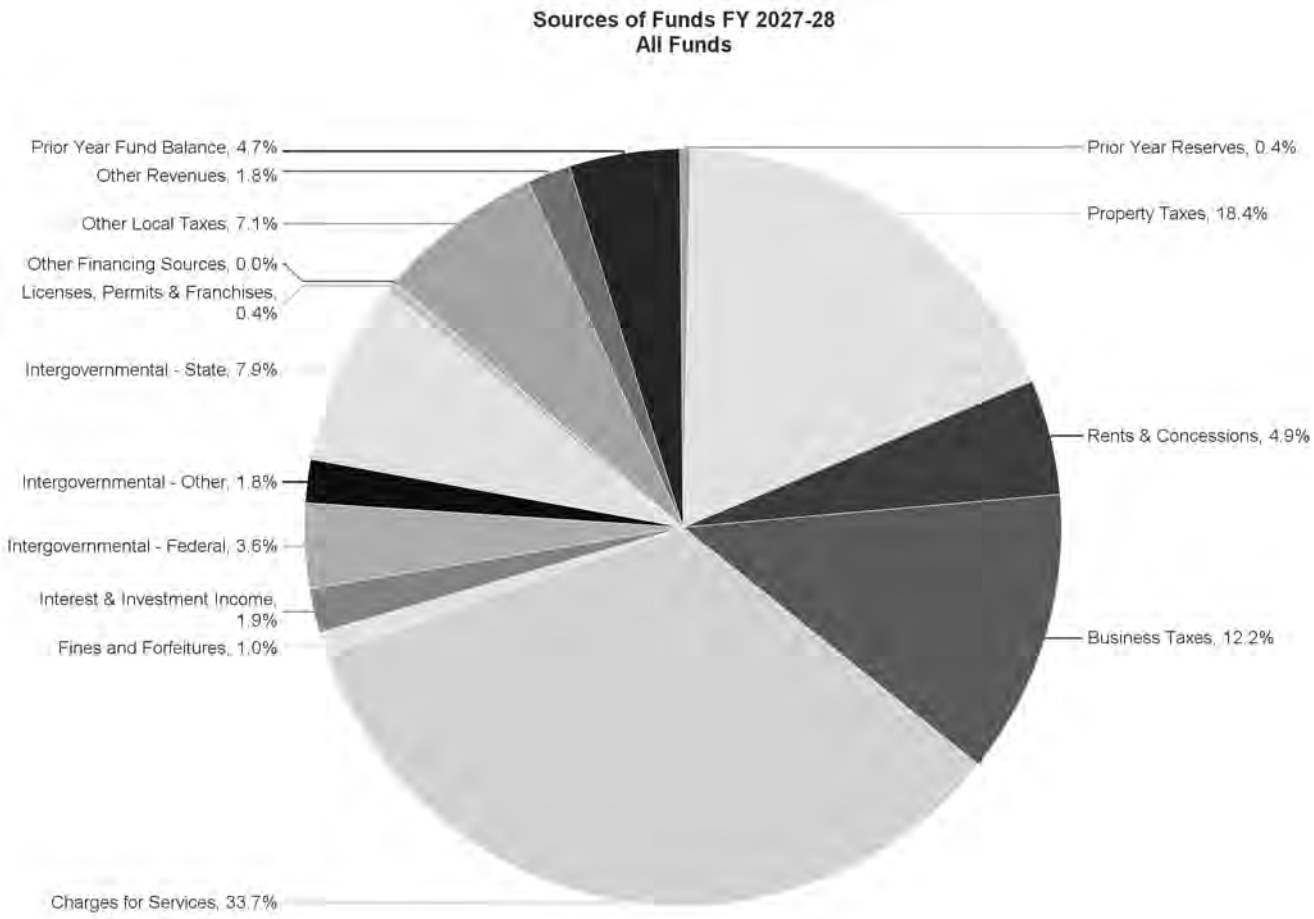

| All Funds | Sorted by Size | |
|---|---|---|
| **Sources of Funds** | **FY 2026-27** | **% of Total** |
| Property Taxes | 2,407,000,000 | 31.7% |
| Business Taxes | 1,572,180,000 | 20.7% |
| Other Local Taxes | 1,139,550,000 | 15.0% |
| Intergovernmental - State | 921,200,085 | 12.1% |
| Charges for 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% |
| | **457,250,542** | **6.0%** |
| **Total Sources** | **7,597,610,438** | **100.0%** |




| 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%** |

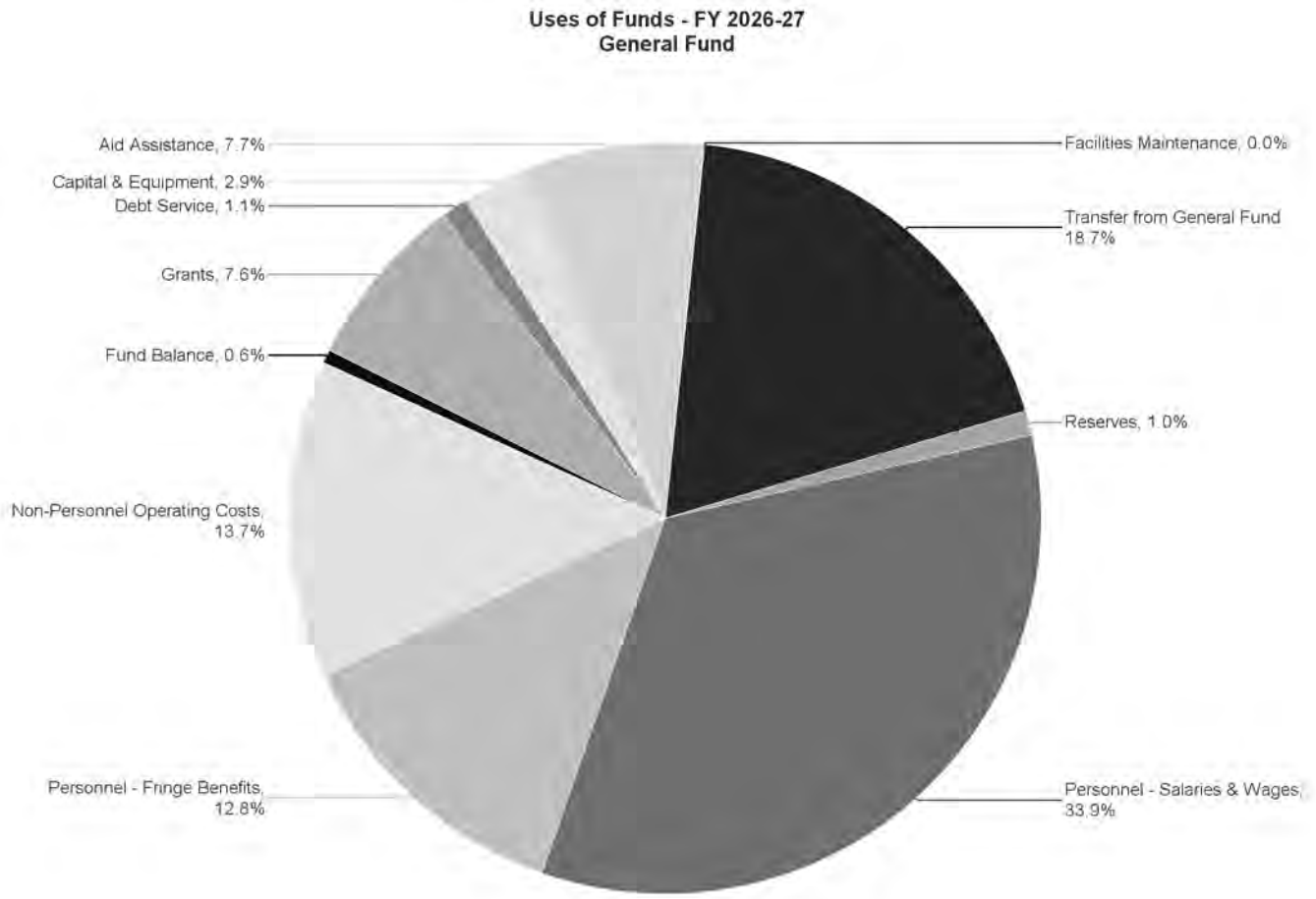



| All Funds | Sorted by Size | |
|---|---|---|
| **Sources of Funds** | **FY 2026-27** | **% of Total** |
| Charges for Services | 5,481,567,151 | 32.5% |
| Property Taxes | 3,042,960,858 | 18.1% |
| Business Taxes | 2,215,211,062 | 13.1% |
| Intergovernmental - State | 1,357,316,209 | 8.1% |
| Other 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%** |

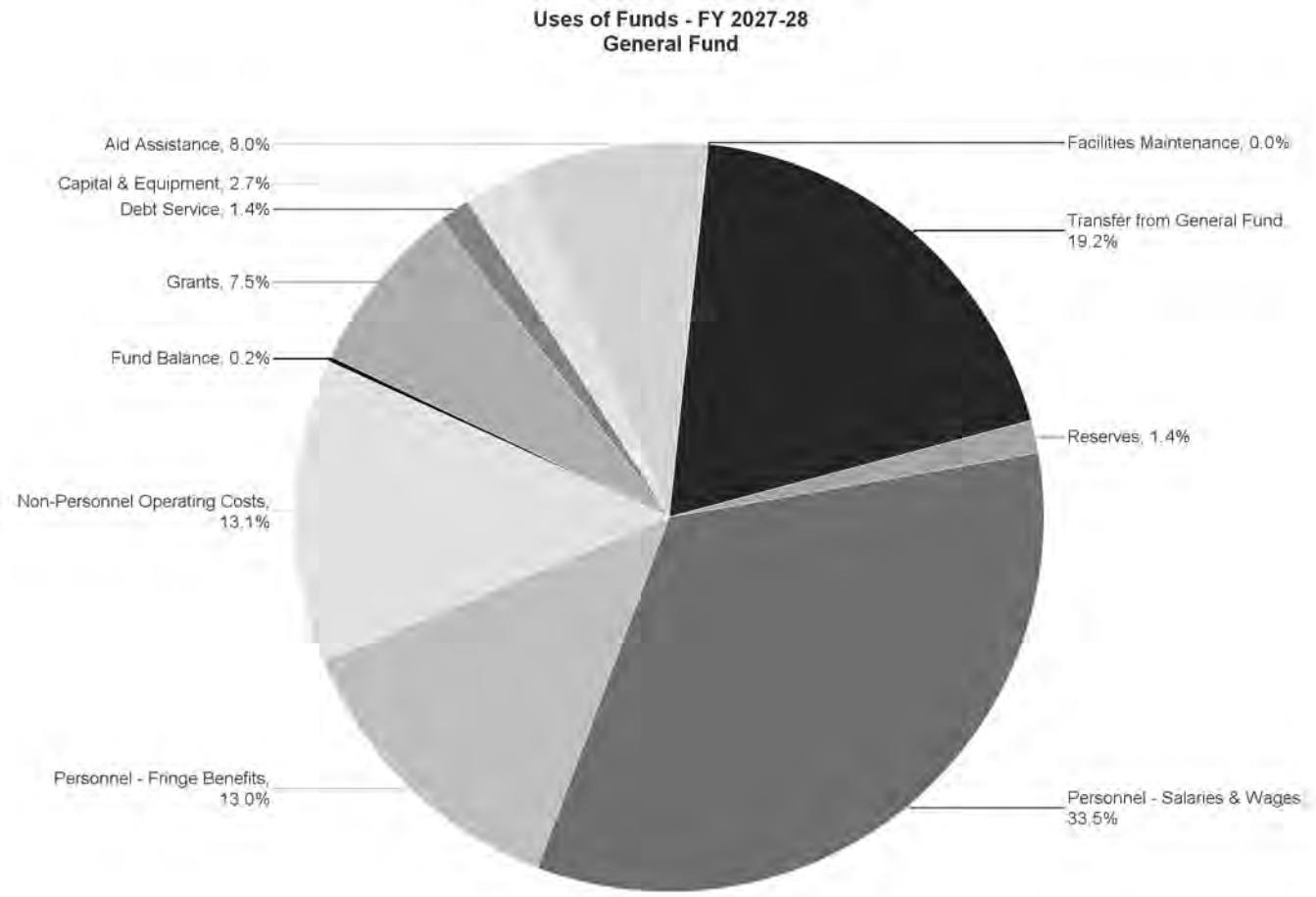



| All Funds | Sorted by Size | |
|---|---|---|
| **Sources of Funds** | **FY 2027-28** | **% of Total** |
| Charges for Services | 5,815,269,788 | 33.7% |
| Property Taxes | 3,167,534,707 | 18.4% |
| Business Taxes | 2,095,491,620 | 12.2% |
| Intergovernmental - State | 1,354,946,308 | 7.9% |
| Other 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% |
| | **892,359,696** | **5.2%** |
| **Total Sources** | **17,238,822,123** | **100.0%** |

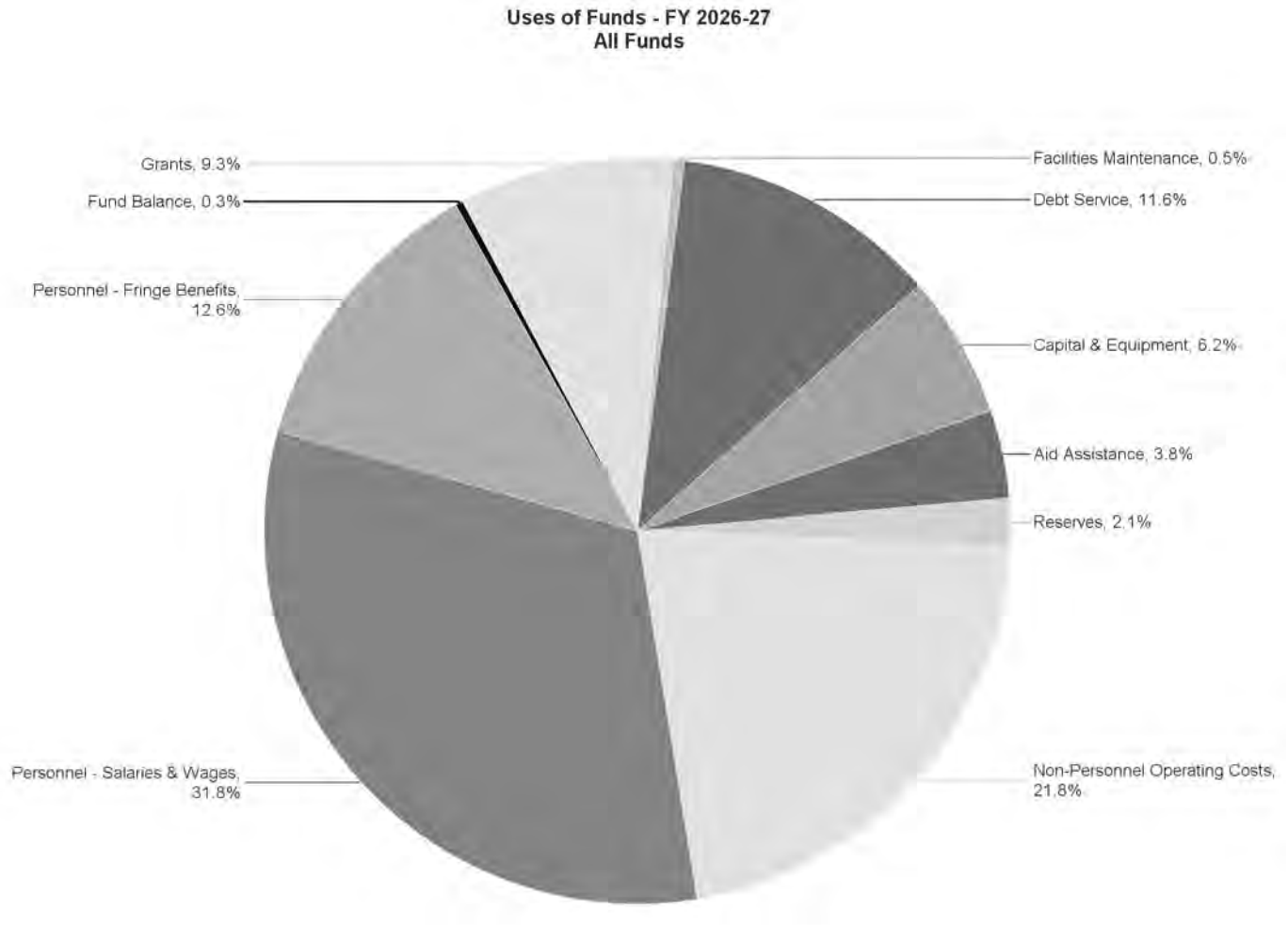
# USES OF FUNDS




| | Gross | | Net Recoveries | |
|---|---|---|---|---|
| **Types of Uses** | **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%** |

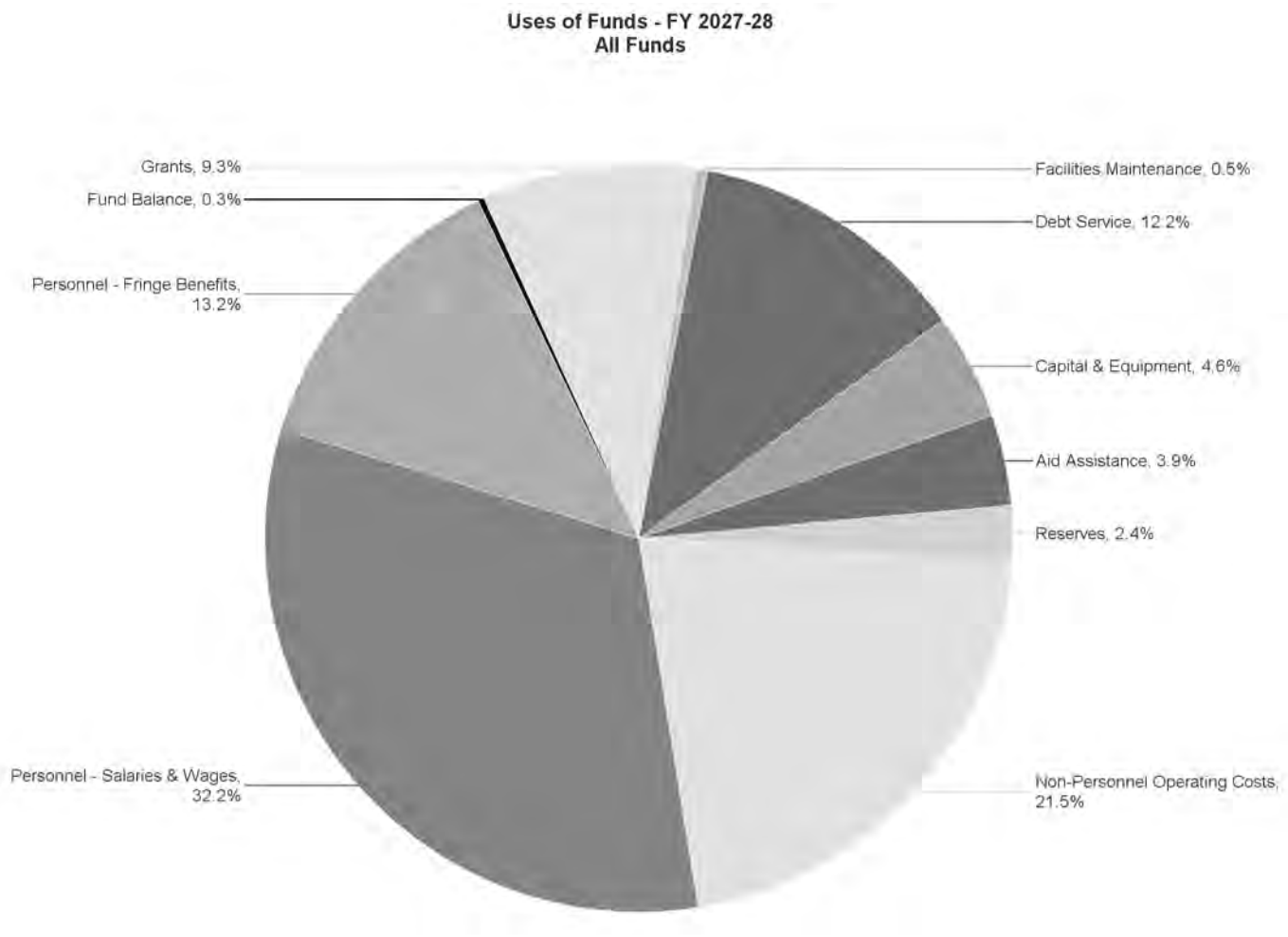



| | Gross | | Net Recoveries | |
|---|---|---|---|---|
| **Types of Uses** | **FY 2027-28** | **% of Total** | **FY 2027-28** | **% of Total** |
| Personnel - Salaries & Wages | 2,667,986,151 | 33.7% | 2,648,790,965 | 33.5% |
| Personnel - Fringe Benefits | 1,034,111,145 | 13.1% | 1,026,671,093 | 13.0% |
| **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%** |




| | Gross | | Net Recoveries | |
|---|---|---|---|---|
| **Types of Uses** | **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%** |




| | Gross | | Net Recoveries | |
|---|---|---|---|---|
| **Types of Uses** | **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 | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | General Fund | Special Revenue | Capital Projects | Debt Service | Enterprise | Internal Service | Other Agency/ Trust | Total All Funds |
| Prior Year Fund Balance | 42,449 | 192,053 | 5,500 | 451 | 367,145 | 8,669 | 63 | 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** | **63** | **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 | 13,767 | 812,380 |
| Fines and Forfeitures | 3,608 | 39,590 | | 14,315 | 119,185 | | | 176,698 |
| Interest & Investment Income | 164,804 | 50,034 | | | 118,559 | | 9,984 | 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 | 100 | 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** | **109,455** | **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** | **109,518** | **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) | (100,279) | (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)** | **(109,518)** | **(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)** | **(109,518)** | **(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 | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | General Fund | Special Revenue | Capital Projects | Debt Service | Enterprise | Internal Service | Other Agency/ Trust | Total All Funds |
| 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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** |
| **Sources Summary** | | | | | |
| 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** |
| **Fund Summary** | | | | | |
| 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** |
| **Division Summary** | | | | | |
| 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: SCI 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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** |
| **Sources Summary** | | | | | |
| 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** |
| **Fund Summary** | | | | | |
| 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** |
| **Division Summary** | | | | | |
| 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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)** |
| **Sources Summary** | | | | | |
| 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)** |
| **Fund Summary** | | | | | |
| 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)** |
| **Division Summary** | | | | | |
| 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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**

## Division 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 |
|---|---|---|---|---|---|
| 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 & Sustainabilty | 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 | 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 | AC Airport Support Improvement | 100,000 | 671,012 | 571,012 | 656,143 | (14,869) |
| | | 10343 | AC Groundside Improvements | 1,500,000 | 1,000,000 | (500,000) | 1,500,000 | 500,000 |
| | | 10345 | AC Terminal Improvements | 1,911,983 | 2,000,000 | 88,017 | 2,200,000 | 200,000 |
| | | 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 & Sustainabilty | 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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 | 2,464,025 | 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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** | **14,536,895** | **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** | **14,536,895** | **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** | **14,536,895** | **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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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** |
| **Sources Summary** | | | | | |
| 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** |
| **Fund Summary** | | | | | |
| 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** |
| **Division Summary** | | | | | |
| 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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** |
| **Sources Summary** | | | | | |
| 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** |
| **Fund Summary** | | | | | |
| 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** |
| **Division Summary** | | | | | |
| 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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** |
| **Sources Summary** | | | | | |
| 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** |
| **Fund Summary** | | | | | |
| 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** |
| **Division Summary** | | | | | |
| 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 Agncy 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** |

**Uses of Funds Detail Appropriation**

**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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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**

## Division 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 |
|---|---|---|---|---|---|
| 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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**

## Division 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 |
|---|---|---|---|---|---|
| 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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** |
| **Sources Summary** | | | | | |
| 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** |
| **Fund Summary** | | | | | |
| 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** |
| **Division Summary** | | | | | |
| 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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)** |
| **Sources Summary** | | | | | |
| 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)** |
| **Fund Summary** | | | | | |
| 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)** |
| **Division Summary** | | | | | |
| 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 Neighbrhd 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) | | |
| | | 10042317 | CPC FY27 NPS OHP | | 40,000 | 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)** | **1,540,000** | **0** |
| 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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** |
| **Sources Summary** | | | | | |
| 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** |
| **Fund Summary** | | | | | |
| 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** |
| **Division Summary** | | | | | |
| 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 |
|---|---|---|---|---|---|---|---|---|
| **Operating** | | | | | | | | |
| 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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)** |
| **Sources Summary** | | | | | |
| 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)** |
| **Fund Summary** | | | | | |
| 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)** |
| **Division Summary** | | | | | |
| 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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 Accountabilty | 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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 Commsn | 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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** |
| **Sources Summary** | | | | | |
| 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** |
| **Fund Summary** | | | | | |
| 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** |

**Division Summary**

**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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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** |
| **Sources Summary** | | | | | |
| 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** |
| **Fund Summary** | | | | | |
| 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** |
| **Division Summary** | | | | | |
| 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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)** |
| **Sources Summary** | | | | | |
| 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)** |
| **Fund Summary** | | | | | |
| 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)** |
| **Division Summary** | | | | | |
| 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 | 61,785,188 | 49,974,485 | (11,810,703) | 46,117,744 | (3,856,741) |
| DEM Emergency Communications | 55,871,399 | 53,709,961 | (2,161,438) | 56,158,041 | 2,448,080 |
| DEM Emergency Services | 5,609,346 | 2,568,431 | (3,040,915) | 2,476,047 | (92,384) |
| DEM Homeland Security Grants | 38,292,944 | | (38,292,944) | | |
| DEM UASI Grants | | 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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**

## Division 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 |
|---|---|---|---|---|---|
| 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** | | | | **904,833** | **545,149** | **(359,684)** | **390,998** | **(154,151)** |
| **Continuing Projects - Authority Control** | | | | | | | | |
| 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 | 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 | 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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 | |
| Fines, Forfeiture, & Penalties | 62,750 | 62,750 | | 62,750 | |
| Licenses, Permits,& Franchises | 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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** |
| **Sources Summary** | | | | | |
| 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** |
| **Fund Summary** | | | | | |
| 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** |
| **Division Summary** | | | | | |
| 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** | | | | | | | | |
| | | | 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 |
| **10000 Total** | | | | **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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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 Facillity 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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) |
| Unapprop 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 Mitign 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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) | | |
| **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 Beautifcation | 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 | ADMME CHP DUID Toxicology 4 | 386,523 | | (386,523) | | |
| | | 10042371 | ADMME CHP DUID Toxicology 5 | 438,704 | 397,296 | (41,408) | | (397,296) |
| | | 10043362 | ADMME 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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**

## Division 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 |
|---|---|---|---|---|---|
| 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 | 17610 | DT Telecom - Voip Project | 1,070,000 | | (1,070,000) | | |
| | | 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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**

## Division 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 |
|---|---|---|---|---|---|
| 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 Chrnic 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 Strt 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 Strt 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 TNDC 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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)** |
| **Sources Summary** | | | | | |
| 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)** |
| **Fund Summary** | | | | | |
| 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)** |
| **Division Summary** | | | | | |
| 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)** |

## Uses of Funds Detail Appropriation

**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 L1021,StaffNurses | 275,000 | 275,000 | | 275,000 | |
| | | 22032 | ExpAuth-SheetMetalWorkers,L104 | 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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** |
| **Sources Summary** | | | | | |
| 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** |
| **Fund Summary** | | | | | |
| General Fund | 30,032,568 | | (30,032,568) | | |
| **Total Uses by Funds** | **30,032,568** | **0** | **(30,032,568)** | **0** | **0** |
| **Division Summary** | | | | | |
| 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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 |
|---|---|---|---|---|---|
| **Fund Summary** | | | | | |
| 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** |
| **Division Summary** | | | | | |
| 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 Disasbility 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 Accnt 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 Accnt 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 | 10040813 | HS AG HICAP SHIP FY25/26 | 101,935 | | (101,935) | | |
| | | 10041775 | HS AG Elder Abuse Prev FY26 | 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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**

## 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 |
|---|---|---|---|---|---|
| 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 | 16657 | EW City Economic Development P | 21,218 | | (21,218) | | |
| | | 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 | 23239 | 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 | 23240 | 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 | 21204 | 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 | 22336 | 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 | 22934 | 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 | 17190 | 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 | 17194 | 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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 | 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&Reliabilty 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 | 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 REVBND 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 REVBND S2021B | | Debt Service | 179,200 | 179,200 | | 179,200 | |
| **22268 Total** | | | | **179,200** | **179,200** | **0** | **179,200** | **0** |
| 22269 | MTA TS DSF REVBND 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 REVBND 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 | 22197 | 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 REVBND 2021C | 80330 | 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 | 23326 | 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 | 18851 | 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 | 18850 | 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 | 23294 | 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&Reliabilty 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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 | | (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 | 10038289 | CH FY23-24 SFCOPS Program | 74,656 | | (74,656) | | |
| | | 10039715 | CH FY24-25 SFCOPS Program | | 80,620 | 80,620 | | (80,620) |
| | | 10040959 | PC ABC 25-26 Grant Assistance | 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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** | **(59,107,070)** |
| **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** | **(59,107,070)** |

**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 | 20,958,782 | 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 | 12698 | PO Homeland Security Enhanceme | 75,000 | 145,000 | 70,000 | 145,000 | |
| | | 16294 | Stormwater Pollution Control | 150,000 | 150,000 | | 150,000 | |
| | | 16296 | Public Access Improvements | 60,000 | 60,000 | | 60,000 | |
| | | 16297 | Miscellaneous Tenant Faciltiy | 400,000 | 400,000 | | 400,000 | |
| | | 16303 | PO Facility Maint Repair P1 | 50,000 | 50,000 | | 50,000 | |
| | | 16308 | Abondoned Mat-Illegal Dumpin C | 175,000 | 175,000 | | 175,000 | |
| | | 16316 | Utility Annual Maintenance | 80,000 | 80,000 | | 80,000 | |
| | | 16317 | Oil Spill Response Training & | 90,000 | 90,000 | | 90,000 | |
| | | 16325 | Sanitary Sewer Management Plan | 100,000 | 100,000 | | 100,000 | |
| | | 16334 | Tree Replacement & Maintenance | 189,000 | | (189,000) | | |
| | | 16338 | PO Cargo Fac Repair | 109,000 | 209,000 | 100,000 | 209,000 | |
| | | 16339 | Heron'S Head Park (Pier 98) | 82,000 | 82,000 | | 82,000 | |
| | | 17726 | GE Youth Employment & Environm | 415,000 | 471,140 | 56,140 | 471,140 | |
| | | 21275 | PO Racial Equity Econ Impact P | 560,000 | 560,000 | | 560,000 | |
| | | 21276 | PO Facility Maint Repair P50 | 407,000 | 407,000 | | 407,000 | |
| | | 21277 | PO Env Cleanup Pier 39-45 | 50,000 | 50,000 | | 50,000 | |
| | | 21279 | PO Crane Cove Park | 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 ContinuingAuthorityCtrl | 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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** |
| **Sources Summary** | | | | | |
| 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** |
| **Fund Summary** | | | | | |
| 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** |
| **Division Summary** | | | | | |
| 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** | **62,888,141** | **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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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** | | | | | | | | |
| | | | 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) |
| **21490 Total** | | | | **332,193,555** | **347,427,156** | **15,233,601** | **365,733,040** | **18,305,884** |
| 21941 | LHH-Refunding COP-DSF | | Debt Service | 9,255,875 | 9,251,875 | (4,000) | 9,254,625 | 2,750 |
| | | | Transfers Out | | 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 HCSO | | 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 ResTreatmntBeds | | 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 | DPHHG 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 Stmls | 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 OPPR | 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) | | |

**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** | | | | | | | | |
| | | 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) | | |

**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** | | | | | | | | |
| | | 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/HCPCFC | 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) | | |

**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** | | | | | | | | |
| | | 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 Enhan 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 | |

**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** | | | | | | | | |
| | | 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) |

**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** | | | | | | | | |
| | | 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 |

**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** | | | | | | | | |
| | | 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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** |
| **Sources Summary** | | | | | |
| 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**

## 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 |
|---|---|---|---|---|---|
| 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** |

## Division Summary

| | | | | | |
|---|---|---|---|---|---|
| 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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**

| | 2025-26 Original Budget | 2026-27 Proposed Budget | 2026-27 Change From 2025-26 | 2027-28 Proposed Budget | 2027-28 Change From 2026-27 |
|---|---|---|---|---|---|
| **Fund Summary** | | | | | |
| 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 | 81,902,693 | (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 | 53,464,942 | 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 | Hetchy 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 Awss 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 | 81,902,693 | (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 ContinuingAuthorityCtr | 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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 |
|---|---|---|---|---|---|
| **Fund Summary** | | | | | |
| 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** |
| **Division Summary** | | | | | |
| 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** |

## Reserved Appropriations

**Controller Reserves**

| | | | | | |
|---|---|---|---|---|---|
| 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 Rcycl 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 Impvt | 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 Agncy | 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 | 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** | | | | | | | | |
| | | 80672 | PW Bureau | | 250,000 | 250,000 | 250,000 | |
| **13980 Total** | | | | **2,984,545** | **600,000** | **(2,384,545)** | **600,000** | **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 | 216,686 |
| | | 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 Impvt-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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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 | 20133 | 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 | 10000 | 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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 & Equiptment | 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** | | | | | | | | |
| | | 22246 | SHF Building Management System | 1,200,000 | | (1,200,000) | | |
| | | 22247 | Roof Replacement | (3,200,000) | | 3,200,000 | | |
| | | 22834 | San Bruno Water Line | | (1,000,000) | (1,000,000) | | 1,000,000 |
| **15384 Total** | | | | **0** | **(1,000,000)** | **(1,000,000)** | **0** | **1,000,000** |
| **Continuing Projects - Authority Control Total** | | | | **7,592,280** | **6,464,462** | **(1,127,818)** | **5,344,571** | **(1,119,891)** |
| **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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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** |
| **Sources Summary** | | | | | |
| 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** |
| **Fund Summary** | | | | | |
| 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** |
| **Division Summary** | | | | | |
| 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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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** |
| **Sources Summary** | | | | | |
| 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** |
| **Fund Summary** | | | | | |
| 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** |
| **Division Summary** | | | | | |
| 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** |

**Uses of Funds Detail Appropriation**

**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 |
|---|---|---|---|---|---|
| **Uses Summary** | | | | | |
| 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** |
| **Sources Summary** | | | | | |
| 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 | | 70,000 | 70,000 | 85,000 | 15,000 |
| Expenditure Recovery | 300,735 | 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** |
| **Fund Summary** | | | | | |
| 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** |
| **Division Summary** | | | | | |
| 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 Conssn 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 WWE 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.

From time to time, the Controller shall submit a report to the Board of Supervisors and the Mayor identifying funds in Article XIII of Chapter 10 of the Administrative Code or in other sections of the Municipal Code that have had no expenditure activity for the past two fiscal years and were enacted at least four years before the date of the report. Before including a fund on the report, the Controller shall notify the department responsible for administering the fund, if any. Funds identified on the Controller's report shall be repealed 90 days after the date of the Controller's report. After such time, the City Attorney is authorized to cause the removal from the Municipal Code references to funds that have been repealed under this Section.

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 Revenue 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 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** | $ 68,794,012 | $ 64,707,921 | $ 5,256,520 | $ 138,758,453 | $ 69,823,832 | $ 85,763,954 | $ 6,603,921 | $ 162,191,707 |
| **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, CERTICATES 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 | 1,326,413 | - | 5,816,413 | 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 | 4,062,981 | - | 6,492,981 | 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 | - | 15,067,283.00 |
| 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 | 2,609,550 | - | 7,684,550 | 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 (Multpl 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 | 4,762,300 | 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 Otis 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 | $ 266,578 | $ 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 [5]** | $ - | $ - | $ - | $ 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[10] | Total | Principal | Interest | Additional Rental[10] | 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 | 707,983 | 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 | $ 18,899,859 | $ 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[10] | Total | Principal | Interest | Additional Rental[10] | 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 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 | 17,783,333 | 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 | - | 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 | | | | | | | | |
| LOC Fees for VRDBs | - | 2,584,956 | - | 2,584,956 | - | 4,216,190 | - | 4,216,190 |
| LOC Fees for Commercial Paper | - | 4,991,998 | - | 4,991,998 | - | 6,946,334 | - | 6,946,334 |
| Remarketing Fees | - | 276,340 | - | 276,340 | - | 276,257 | - | 276,257 |
| 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[10] | Total | Principal | Interest | Additional Rental[10] | Total |
| **WASTEWATER ENTERPRISE** | | | | | | | | |
| 2010 Wastewater Revenue Bonds, Series B BABs | $ 8,270,000 | $ 8,991,893 | $ - | $ 17,261,893 | $ 8,560,000 | $ 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 B | 10,695,000 | 5,661,625 | - | 16,356,625 | 11,245,000 | 5,113,125 | - | 16,358,125 |
| 2023 Wastewater Revenue Bonds, Series A | 22,000,000 | 26,085,063 | - | 48,085,063 | 25,500,000 | 24,897,563 | - | 50,397,563 |
| 2023 Wastewater Revenue Bonds, Series B "New Money" | - | 7,023,250 | - | 7,023,250 | 9,500,000 | 6,785,750 | - | 16,285,750 |
| 2023 Wastewater Revenue Bonds, Series B "Refunding" | - | 2,632,000 | - | 2,632,000 | - | 2,632,000 | - | 2,632,000 |
| 2023 Wastewater Revenue Bonds, Series C | - | 6,626,400 | - | 6,626,400 | - | 6,626,400 | - | 6,626,400 |
| 2024 Wastewater Revenue Bonds, Series A | - | 20,068,171 | - | 20,068,171 | - | 10,034,085 | - | 10,034,085 |
| 2024 Wastewater Revenue Bonds, Series B | - | 4,285,773 | - | 4,285,773 | 8,210,000 | 4,094,685 | - | 12,304,685 |
| 2024 Wastewater Revenue Bonds, Series C | - | 26,986,000 | - | 26,986,000 | 10,510,000 | 26,723,250 | - | 37,233,250 |
| 2024 Wastewater Revenue Bonds, Series D | - | 4,244,750 | - | 4,244,750 | 1,630,000 | 4,204,000 | - | 5,834,000 |
| 2028 Wastewater Revenue Bonds (Retire 2024 Wastewater Revenue Bonds, Series A) | - | - | - | - | - | 10,777,750 | - | 10,777,750 |
| 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 | $ 1,794 | $ 250,265,422 | $ 112,158,237 | $ 173,732,274 | $ 1,794 | $ 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 | $ 1,794 | $ 246,843,786 | $ 112,158,237 | $ 170,477,425 | $ 1,794 | $ 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[10] | Total | Principal | Interest | Additional Rental[10] | 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 | 660,000 | 4,216,525 | - | 4,876,525 | 680,000 | 4,197,597 | - | 4,877,597 |
| 2020 Water Revenue Bonds, Series F | 1,245,000 | 3,198,597 | - | 4,443,597 | 1,265,000 | 3,183,025 | - | 4,448,025 |
| 2020 Water Revenue Bonds, Series G | 5,380,000 | 907,713 | - | 6,287,713 | 6,445,000 | 833,865 | - | 7,278,865 |
| 2020 Water Revenue Bonds, Series H | 580,000 | 1,447,951 | - | 2,027,951 | 590,000 | 1,440,692 | - | 2,030,692 |
| 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.

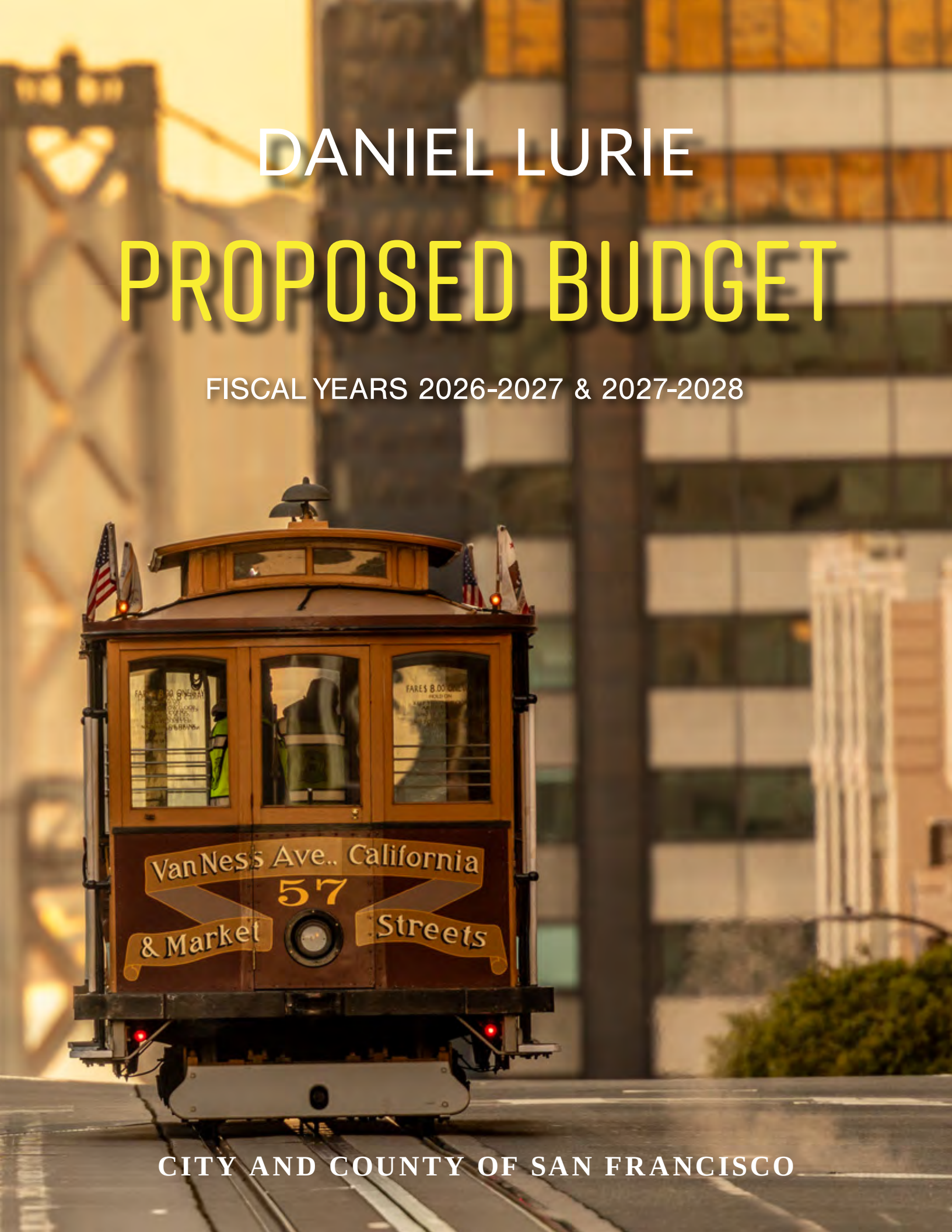
(9) The Airport is on a fixed two-year budget. The FY 2026-2027 and FY 2027-2028 debt service figures were updated in this AAO.

(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.

DANIEL LURIE

# PROPOSED BUDGET

FISCAL YEARS 2026-2027 & 2027-2028




CITY AND COUNTY OF SAN FRANCISCO

CITY & COUNTY OF SAN FRANCISCO, CALIFORNIA

# DANIEL LURIE

# PROPOSED BUDGET

## FISCAL YEARS 2026-2027 & 2027-2028

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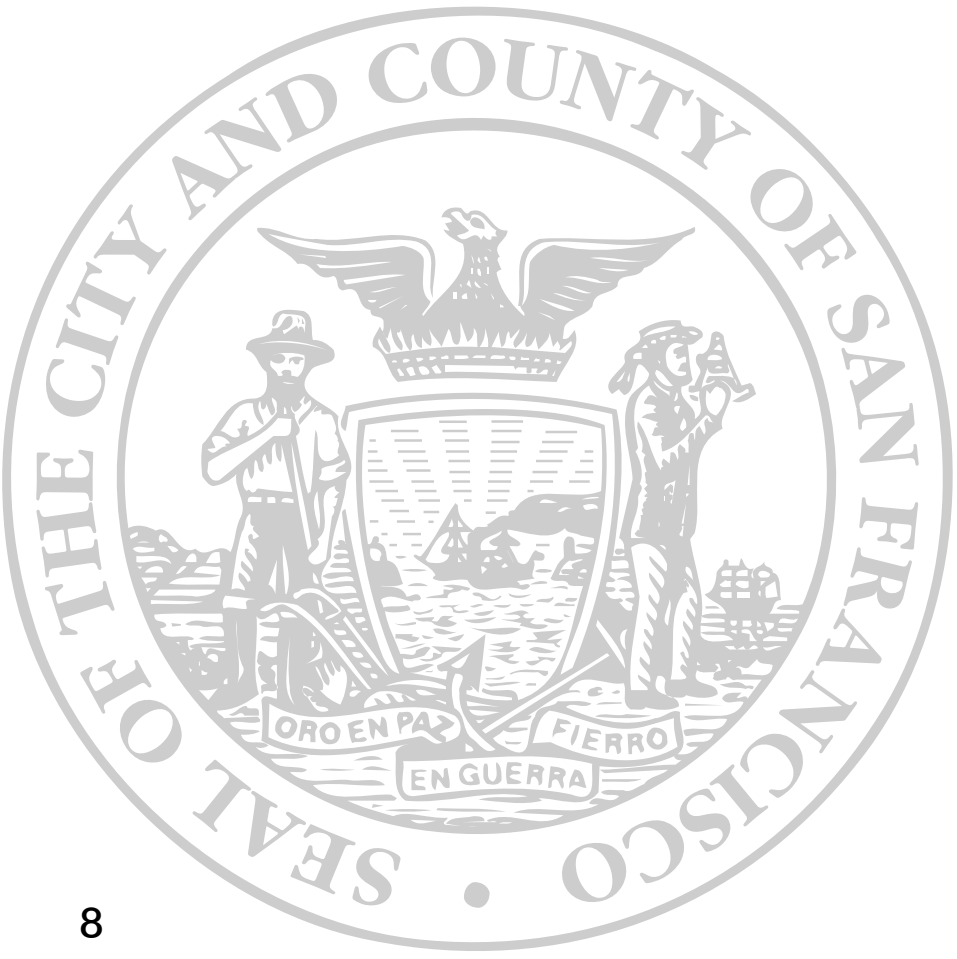
# EXECUTIVE SUMMARY

CIVIC CENTER


SEAL OF THE CITY AND COUNTY OF SAN FRANCISCO
ORO EN PAZ
FIERRO
EN GUERRA

# MAYOR'S LETTER

June 1, 2026

**Dear San Franciscans,**

If you walk down the street in San Francisco, you will see a city that's alive, young people in parks, tourists enjoying our restaurants, and police officers talking to small business owners while walking the beat. There's no doubt that our city is moving in the right direction, and the majority of San Franciscans agree.

I am proud to keep us moving forward by submitting the fiscally responsible $16.9 billion budget for FY 2026-27 and $17.2 billion in FY 2027-28 for the City and County of San Francisco. This balanced budget strengthens our safety net, so that even in the face of federal cuts, San Franciscans know they can count on this great city. Just last year as our city was getting back on track, the federal government passed H.R. 1, making it harder for our residents to access critical healthcare and food assistance. When people lose healthcare coverage, they still need care, and they turn to our city's public hospitals. And when the federal government steps back, the cost of that care falls to us unless we work to keep people enrolled in the benefits they need.

Under this new normal, we cannot go back to temporary budget patches that create larger deficits and force deeper cuts year after year. The choices we make in our budget will determine whether people can put food on the table or access healthcare when they get sick. These stakes are why, as Mayor, it is my duty to spend taxpayer dollars responsibly and make sure our long-term recovery leaves no one behind.

In this budget, we are dedicating $34 million to help San Franciscans stay on Medi-Cal and CalFresh. That funding comes from the emergency reserve we set up last year specifically to respond to sweeping federal budget cuts. We are investing in case managers who sit down with families to ensure paperwork doesn't push them into crisis. We are committing $36 million to help families stay housed so that one missed paycheck or emergency medical bill doesn't lead to homelessness. As Washington sends a clear signal that H.R. 1 was just the beginning, we are creating a new $100 million reserve to prepare for additional cuts to housing and homeless services.

And we will continue supporting working families with critical investments in the safety and wellbeing of our communities. This budget protects legal services for immigrant families and continues critical support for LGBTQ+ residents. It also funds long-overdue police cars and firetrucks to keep our city safe, a modern back-up system to keep 9-1-1 up and running during power outages, a major increase in street repaving and pothole repair, security improvements at public health facilities so our nurses, doctors, and social workers are safe while they care for others, and it reflects new, responsible labor agreements for our firefighters and police officers that keep the city on stable financial footing while helping us recruit the next generation of first responders.

San Francisco can make these investments because over the past 17 months, we have made difficult but responsible decisions. When I came into office, we inherited a historic budget deficit with the city spending more money than it was bringing in and relying on one-time funds to cover ongoing costs. Last year, in partnership with the Board of Supervisors, we started tackling the structural deficit so we can move beyond the cycle of annual cuts. This budget builds on that progress by reducing our long-term structural deficit by approximately $300 million. Our administration saved taxpayers $100 million by slowing hiring and focusing on filling roles that provide core services. We reviewed contracts and grants, created the city's first performance-based contract for health and homelessness services, and found ways to deliver better services more efficiently. We didn't ask departments to do more with less, we asked them to focus on what matters most to our recovery and do it better.

At the same time, a responsible budget requires tradeoffs, and we will be paying close attention to the impacts of these decisions. But if we fail to act now, our structural deficit will grow to $1 billion, and the difficult choices before us today would become even more painful. That is why our team has spent months working to minimize impacts for city workers while safeguarding San Francisco's long-term financial health. With a plan to save another $80 million through reorganization and attrition, my administration will continue working with departments to deliver high-quality public services while living within our means.

Today in San Francisco, we are proving that common sense and discipline can drive a broad economic recovery. Last year, we invested in public safety and today crime continues to hit record lows. We transformed our homelessness response, and today the number of people sleeping on our streets is the lowest in 15 years. We prioritized clean and safe streets, and this year tourism is set to surpass 2019 levels. We stood up for our families, launching a major expansion of free and low-cost childcare so families can afford to live here. Jobs are up, while office vacancies continue to decline and Muni ridership has reached post-pandemic highs, bringing workers downtown, supporting small businesses, and helping generate tax revenue that powers services across the city.

This year, we are building on that progress, stepping up for families and investing in a recovery that reaches every neighborhood. We are a city on the rise, now let's make sure we bring everyone with us.

Sincerely,

Daniel L. Lurie
Mayor of San Francisco

# EXECUTIVE SUMMARY

## SAN FRANCISCO'S BUDGET

The budget for the City and County of San Francisco (the City) for Fiscal Years (FY) 2026-27 and FY 2027-28 is $16.9 billion and $17.2 billion, respectively. Just over half (55 percent) of the budget consists of self-supporting activities, primarily at the City's Enterprise departments, which focus on City-related business operations, and include the Port, Municipal Transportation Agency, Airport, and Public Utilities Commission. General Fund monies comprise the remaining 45 percent, which support public services such as public health, housing, support for those experiencing homelessness, safety and fire services, parks management, and others.

The City receives funds into its General Fund from a combination of local tax revenues, such as property, transfer, sales, hotel, and business taxes, as well as state and federal resources, and fees for service.

Each year, the City makes decisions on how to allocate the City's budget based on the resources that are available and the priorities and needs of the City and its residents. The table below summarizes total spending in each of the next two years in the City's Major Service Areas.

| Total Department Uses by Major Service Area | FY 2026-27 ($ millions) | FY 2027-28 ($ millions) |
|---|---|---|
| Community Health | $3,619.44 | $3,709.46 |
| Culture and Recreation | $680.27 | $610.82 |
| General Administration and Finance | $1,465.63 | $1,522.30 |
| General City Responsibilities | $1,583.51 | $1,551.81 |
| Human Welfare and Neighborhood Development | $3,244.60 | $3,257.83 |
| Public Protection | $2,283.85 | $2,327.32 |
| Public Works, Transportation and Commerce | $6,464.30 | $6,852.94 |
| Less Transfer Adjustments | $(2,489.41) | $(2,597.49) |
| **Total Budget** | **$16,852.20** | **$17,234.99** |

The City and County of San Francisco is also a major employer. The proposed budget for FY 2026-27 includes salaries and benefits for 32,756 employees.

## BUDGET PROCESS

The City's budget process begins in September with preliminary revenue projections for the upcoming budget years. In December, the Mayor's Office and the Controller's Office issue budget instructions to departments, which contain detailed guidance on the preparation of departments' budget requests. Departments then prepare their budget requests and submit them to the Controller by mid-February. The Controller consolidates, verifies, and refines the departments' Proposed budgets, and turns the proposals over to the Mayor's Office of Public Policy and Finance. From March through May, the Mayor's Office analyzes each budget proposal, examining policy

and service implications, in order to meet citywide needs and reflect the mayor's goals and priorities for the upcoming year. Concurrently, Mayor Lurie and his staff conducted budget priority workshops and office hours with community members and coalitions to obtain feedback on budget priorities.

The Mayor presents a balanced two-year budget proposal by the first business day in June of each year. The Board of Supervisors' Budget and Appropriations Committee holds public hearings on the budget in June, makes recommendations for approval, and makes changes to the budget before it goes to the full Board. The entire budget is heard and must be voted on and approved by the full Board of Supervisors by August 1st. Finally, the budget returns to the Mayor for signature and final adoption.

In November of 2009, voters passed Proposition A, which amended the City Charter to require the City to transition to a two-year budget cycle for all departments beginning in FY 2012-13. A majority of City Departments retain a rolling two-year budget, meaning the FY2027-28 budget will be revisited next year.

## FIVE-YEAR FINANCIAL PLAN AND BUDGET INSTRUCTIONS FOR FISCAL YEARS 2026-27 AND 2027-28

On December 19, 2025, the Mayor's Office, along with the Controller's Office and the Board of Supervisors' Budget and Legislative Analyst, released an update to the Five-Year Financial Plan for FY 2026-27 through FY 2029-30, also referred to as the Joint Report. The report projected a General Fund deficit of $296.3 million in FY 2026-27 and $640.3 million in FY 2027-28, for a cumulative deficit of $936.6 million. The report also projected that the deficit would grow to $1.17 billion by the end of the forecast period.

The forecast was driven by several key factors affecting the City, including projected losses of federal revenues from federal budget reconciliation bill H.R. 1, rising city workforce and operating costs, weakness in property tax revenue tied to lower office and commercial values, and heightened policy and economic uncertainty at the federal level.

| Five-Year General Fund Shortfall: December 2025 ($ Millions) | FY 2026-27 | FY 2027-28 | FY 2028-29 | FY 2029-30 |
|---|---|---|---|---|
| Sources Increase/(Decrease) | 252.4 | 697.7 | 803.0 | 822.0 |
| Uses (Increase)/Decrease | (464.2) | (1,116.2) | (1,486.3) | (1,785.6) |
| State & Federal Policy Impacts | (84.5) | (221.8) | (226.0) | (204.8) |
| **Projected Cumulative Surplus/(Shortfall)** | **(296.3)** | **(640.3)** | **(909.3)** | **(1,168.5)** |
| **Two-Year Deficit** | **(936.6)** | | | |

In recognition of the projected deficit reaching over $1 billion, the Mayor required departments to propose on-going, permanent spending reductions totaling $400 million starting in FY 2026-27. Departments were also discouraged from proposing revenue solutions when meeting reduction targets.

In March 2026, the three offices released an update to the Joint Report, known as the March Update. This report showed a $642.8 million shortfall in the two upcoming fiscal years, the period for which the City is required to adopt a balanced two-year budget. The $293.8 million improvement from the December projection was driven by increases in current year fund balance from slowed hiring and spending, higher General Fund revenue projections in FY 2026-27 due to Proposition M, ongoing Public Health revenue increases, and lower employer retirement contributions. Nonetheless, the underlying trend of cost growth outpacing revenue growth remained unchanged, and long-term structural shortfalls are projected to grow to $1.09 billion by FY 2029-30. Economic and fiscal effects of federal policy changes heighten uncertainty of the long-term forecast.

| Joint Report General Fund Shortfall: Five-Year General Fund Shortfall: March 2026 ($ Millions) | FY 2026-27 | FY 2027-28 | FY 2028-29 | FY 2029-30 |
|---|---|---|---|---|
| Sources Increase/(Decrease) | 445.4 | 823.3 | 938.1 | 902.8 |
| Uses (Increase)/Decrease | (529.4) | (1,075.8) | (1,453.9) | (1,786.6) |
| State & Federal Policy Impacts | (84.5) | (221.8) | (226.0) | (204.8) |
| **Projected Cumulative Surplus/(Shortfall)** | **(168.5)** | **(474.3)** | **(741.7)** | **(1,088.6)** |
| **Two-Year Deficit** | **(642.8)** | | | |

# BALANCING THE BUDGET

In their proposed budgets to the Mayor, departments were asked to identify ongoing savings that would both balance the two-year deficit and significantly reduce the out-year deficit projections by nearly $300 million, focusing on reducing the scope and breadth of programming while maintaining core City services. Departments identified savings such as realigning grant portfolios, decreasing expected contracting costs, and eliminating vacant positions.

The projected two-year deficit was closed through a series of changes that both made reductions in spending and leveraged new revenue sources to offset General Fund support. This includes:

- Reduction of over $100M in personnel spending in FY27 to reflect changing scope of work through a combination of vacant position deletion, labor contract negotiations, reassignments, and some reductions in workforce
- Realigning programmatic grant portfolios to prioritize direct services for San Francisco residents
- Reducing expenses in Citywide operations, spending such as real estate, IT spending, and fleet management
- Consolidating duplicative or closely aligned functions across the city
- Proposing fee increases across departments that charge for services to ensure that they are keeping pace with the cost of those services

- Other business tax revenue improvements since the December report and March update
- Investments in state benefit eligibility workflow to draw additional federal revenue

The budget also proposes the use of some one-time reserves to invest in one-time projects that are not reflected in the Joint Report's deficit projections. These investments include capital and deferred maintenance, equipment, and strategically expanding workforce support to improve federal revenue outlook.

While the ongoing savings and revenues identified will reduce the 5-year deficit by approximately $300 million, it will not eliminate the structural deficit outright. Rising healthcare costs, cost of living adjustments, and inflation on materials and supplies will continue to rise faster than projected revenues. Future budgets will need to continue reductions and consolidations, pending overall fiscal health, local revenues, and state and federal revenue outlook. In balancing this budget, the Mayor recognizes the hard work of its frontline city workers in keeping the city's residents safe, streets clean, and social safety net intact. Some of the key initiatives in this budget are further described below.

# HIGHLIGHTS FROM THE FISCAL YEARS 2026-27 AND 2027-28 BUDGET AND 2026-27 BUDGET

The Mayor's Proposed FY 2026-27 and FY 2027-28 Budget makes investments in the following priority areas discussed further below and throughout this book:

- Social Safety Net
- Public Safety
- Homelessness and Behavioral Health
- Economic Vitality
- Children and Families
- Government Accountability

# SOCIAL SAFETY NET

Over 200,000 San Franciscans are enrolled in Medi-Cal for their health care access, and over 100,000 rely on CalFresh for food programming. Federal policy changes to eligibility and enrollment risk mean that, without proactive intervention, as many as 20 percent may lose access to these benefits. Mayor Lurie's proposed budget centers the preservation of the social safety net for health, housing, and food as an essential government service.

### Health Care, Housing, and Nutrition

The Mayor's Proposed Budget prioritizes ensuring access to healthcare and nutritional benefits as the bedrock of the social safety net. The budget ensures a robust, well- funded healthcare system that continues to provide health access for all patients, regardless of income.

The budget maintains funding to keep individuals in their homes, fully maintaining Tenant Right to Counsel funding in both years. The budget also establishes an Emergency Housing Risk Reserve to mitigate revenue risks to federal funding through the Emergency Housing Voucher or Continuum of Care programs.

The budget fully funds the Citywide Food Access Team and continues food support through the Human Services Agency. It also funds the Sugary-Drinks Distributor Tax Advisory Committee's "Bridge Plan" for nutritional support and improved health outcomes.

# PUBLIC SAFETY

## Public Safety Labor Agreements

The proposed budget fully funds the labor agreements recently reached between the City and both the San Francisco Police Officers Association and Firefighters Local 798.

Both police and fire unions secured a 14% pay increase distributed over four years, with additional retention incentives for those with extended years of service, signing bonuses for lateral hires from other agencies, and service-based pay increases to strengthen mid-career retention. The combined investments are designed to stabilize police staffing levels, help close public safety staffing gaps, and support long-term public safety goals as San Francisco works to rebuild its workforce. These agreements support the Mayor's Rebuilding the Ranks initiative, which focuses on returning the SFPD to full sworn member staffing levels to address historically low staffing that falls short of the City's operational needs, while also ensuring a fully staffed Fire Department. Since the initiative launched, SFPD has seen its largest hiring surge in six years and most recently welcomed its largest recruit class since 2017, while citywide crime has declined nearly 30% and continued to decrease into 2026.

## Accountability and Oversight

San Francisco maintains two independent civilian oversight bodies to ensure accountability within its public safety agencies. The Department of Police Accountability (DPA) is funded for additional investigator positions to keep pace with sworn police staff. The proposed budget further leverages DPA's resources to support the Sheriff's Department Oversight Board (SDOB) in its core operational function.

## Reentry, Rehabilitation

The proposed budget sustains the City's investment in services that reduce recidivism, break cycles of incarceration, and address the root causes of crime. Central to this work is the Adult Probation Department's Community Assessment and Services Center (CASC), the City's probation-led re-entry center, which integrates supervision with behavioral health treatment, housing support, employment services, education, and case management under one roof. Building on that infrastructure, the San Francisco Superior Court has directed the Adult Probation Department to design and implement a new pretrial services program. To meet the Court's directive, the Mayor's budget invests $7.4 million in FY 2026-27 and $8.5 million in FY 2027-28 in a program designed to be transparent, results-driven, and accountable to San Franciscans.

California's 2021 DJJ Realignment closed the state's youth prison system and shifted responsibility for court-involved youth to counties, expanding the Juvenile Probation Department's population to include young adults up to age 25 and imposing new mandates for foster care assessment, family engagement, and data practices. The proposed budget meets this expanded mandate directly by backfilling approximately $2.9 million in expiring state grant funding related to Realignment, including reentry support and housing for youth released from the Secure Youth Treatment Facility, Intensive Services Foster Care homes for justice-involved youth, and community-based Multi-Systemic Therapy.

## Youth Violence Prevention

The proposed budget invests $1.9 million in a new street violence reduction program developed jointly by the Adult Probation Department, the Department of Children Youth and Their Families, and the Department of Public Health, reflecting a deliberate, citywide effort to rethink how San Francisco approaches community violence. The new program will be held in the Adult Probation Department and is designed to prevent street violence from resurging and to strengthen the families and communities most affected by it.

## RESET Center

The RESET Center stands as a cornerstone of Mayor Lurie's broader strategy to improve street conditions and connect vulnerable individuals with appropriate care. The facility opened in May 2026 and operates under the oversight of the San Francisco Sheriff's Office in close partnership with the Department of Public Health (DPH). Day-to-day clinical and operational management is carried out by Connections Health Solutions, a behavioral health organization with experience running similar stabilization programs across the country.

At its core, the RESET Center serves as a civilian stabilization site — a purpose-built alternative to the two options that have historically defined law enforcement's response to public intoxication: jail booking or transport to a hospital emergency department. By offering a third pathway, the facility allows officers to divert individuals encountered on the street in an intoxicated state to a clinically appropriate setting where they can be monitored, stabilized, and connected to follow-on services, without unnecessarily burdening the criminal justice system or emergency medical infrastructure.

The proposed budget provides full funding to sustain RESET Center operations across all three functional areas: security staffing to maintain a safe environment for both clients and staff, facility oversight to ensure the site meets health and safety standards, and day-to-day operations to deliver uninterrupted care and services.

## Neighborhood Street Teams

Neighborhood Street Teams (NST) started as a pilot program in March 2025 and became a full citywide program in May 2025. NST has been a core mission of DEM's street coordination work during FY 2025-26. DEM's role has been to coordinate outreach, engagement, paramedicine, social work, shelter support, law enforcement, and cleaning staff to better support street conditions and get people in need into care. The next phase in San Francisco's approach to street outreach consolidates under the Department of Public Health (DPH). This new phase of street teams will strengthen the city's broader work to improve street conditions by more directly integrating street-level outreach with the health and clinical systems that drive long-term outcomes: treatment, medication management, stabilization, and ongoing care coordination.

The Budget also includes focused investments in alternatives to police response through the Street Crisis Response Team (SCRT) and Homeless Engagement Assistance Response Team (HEART) programs to respond to 911 and 311 calls about individuals in crisis in both FY 2026-27 and FY 2027-28.

## Fully Staffing San Francisco's 911 Dispatchers

The Mayor's Proposed Budget includes funding to enable the Department of Emergency Management (DEM) to continue to fill new dispatcher academies throughout the next fiscal year. The FY 2026-27 budget funds three POST classes with 15 candidates in each class, with the goal of eliminating the need for overtime utilization after improvements realized over the last fiscal year. Dispatcher hiring as supported in

the proposed budget will allow DEM to meet the performance standard of answering 90% of 9-1-1 calls within 10 seconds.

## HOMELESSNESS AND BEHAVIORAL HEALTH

The Mayor's Budget works to reprioritize resources within the Department of Public Health and the Department of Homelessness and Supportive Housing and make strategic investments to address homelessness, mental health crisis, and addiction on our streets, in alignment with Mayor Lurie's Breaking the Cycle initiative. The FY 2026-27 and FY 2027-28 budget leverages both new revenue and unspent Our City Our Home (Prop C) dollars across the two departments to strategically invest in more interim and transitional housing, behavioral health, and recovery services for families, young people, victims of domestic violence, and other communities to achieve lasting housing stability.

### Responding to Federal Funding Risks

With federal housing programs under threat, this budget establishes the Emergency Housing Revenue Risk Reserve. This reserve protects hundreds of families at risk of losing Emergency Housing Vouchers as the federal program sunsets, and to absorb potential cuts to Continuum of Care funding that supports thousands of San Francisco households. This reserve is funded from excess FY 2025-26 Prop C revenues and does not draw on the two-year budget.

### Strengthening the System

The proposed budget provides stabilization funding to shelter and housing operators under acute financial pressure, sustaining services amid rising costs and high tenant needs ahead of a full portfolio re-procurement. The budget also supports the repositioning of Permanent Supportive Housing sites under operating stress and invests in Medi-Cal enrollment and billing infrastructure to strengthen the system's long-term operating profile.

### Moving More Families and Youth Out of Homelessness

For families and transitional-age youth (TAY), the budget expands rapid rehousing subsidies and emergency hotel vouchers — including for families living in vehicles, families fleeing domestic violence, and families living in inadequate single-room occupancy hotels — to bridge the gap between the street and stable housing. The budget also allocates funding for a new SFUSD-aligned family shelter that doubles stayover capacity and expands TAY transitional housing designed to launch young adults into independence. On prevention, the budget expands programs that keep families from losing housing in the first place, including shallow subsidies for at-risk households, civil legal services, workforce development, financial coaching, and structured case management for families receiving emergency rental assistance.

### Connecting More Individuals in Crisis to Treatment and Stability

The proposed budget invests in treatment and mental health services for individuals and ensures that housing built for people in crisis is used by those who need it most. New investments include recovery beds for people leaving residential treatment, expansion of the RESTORE residential addiction treatment program, and conversion of Permanent Supportive Housing sites to recovery-focused communities. The budget also supports staffing for a new Residential Care Facility for the Elderly at 624 Laguna Street, opening in early 2027 to serve low-income behavioral health clients age 60 and over. Prop C will also fund long-acting injectable buprenorphine treatment in supportive housing sites and a Moving On Initiative to create structured pathways for residents ready to graduate to independent

housing, freeing beds for people with greater needs.

# ECONOMIC VITALITY

The Mayor's proposed budget is designed to drive economic recovery across the city. Investments include funding for targeted economic programs aimed at fostering a thriving economy both downtown and throughout the City's neighborhoods, and continued funding for enhanced street cleaning operations.

### PermitSF

Faster and easier permitting accelerates economic growth. The proposed budget invests in the continued buildout and operation of PermitSF, Mayor Lurie's initiative to modernize and streamline the City's permitting process as a driver of economic recovery. Budget support for PermitSF includes funding for both a permanent, coordinated technology system and staffing for a consolidated permitting team.

The proposed budget also tightens coordination across permit and building service departments by establishing a consolidated administrative function for the Departments of Planning and Building Inspection, ensuring improved efficiency and service delivery.

### Clean and Welcoming Streets

The proposed budget continues to invest funds for street cleaning operations across the city. This includes continued deployment of Public Works cleaning crews and contractors who power wash sidewalks, remove litter, and sweep gutters citywide. Additionally, the budget provides funding for enhanced street cleaning efforts on hospitality zones and major commercial corridors to help San Francisco's ongoing economic recovery. The Department will also continue providing courtesy graffiti removal for storefronts and other private property in the City's diverse neighborhood commercial corridors.

# CHILDREN & FAMILIES

The Mayor's Proposed Budget prioritizes investments to support children, youth, and families as part of his Family Opportunity Agenda, including expanding access to childcare, maintaining critical resources that support family wellbeing, and providing funding directly to the San Francisco Unified School District (SFUSD).

### Expanding Childcare Access and Infrastructure

Mayor Lurie's budget reflects a forward-looking plan to ensure all San Francisco families can access childcare, building on DEC's historic investment in early care and education (ECE) and responsibly deploying fund balance from unspent 2018 Proposition C ("Baby C") dollars. This budget expands access to tuition support at the City's network of high-quality ECE providers to families earning up to 200% of the area median income.

The budget also maintains its landmark programs for early educators, including enhanced compensation for teachers serving the most vulnerable students and funding to enable educators to pursue professional development and attain relevant credentials. The proposed budget also contains ongoing investments to build and improve childcare facilities, with an emphasis on creating new infant and toddler spaces.

### Maintaining Critical Resources for Families and Youth

San Francisco's children and families will continue to have access to DCYF's full continuum of programs and services. This includes everything from free and affordable afterschool and summer

programming alongside the Recreation and Parks Department to academic supports and youth workforce services.

Family Resource Centers (FRCs) continue to receive robust support, including funding that sustains case management for the most vulnerable families as those services transition toward alternative funding streams. The Mayor's Proposed Budget also maintains and selectively expands strategic investments to improve maternal and infant health outcomes as part of the Strong Starts initiative.

### Supporting Our Schools: The Public Education Enrichment & Student Success Funds

Alongside supports for children outside the classroom, San Francisco funds the San Francisco Unified School District (SFUSD) directly through two set-asides: the Public Education Enrichment Fund (PEEF) and the Student Success Fund (SSF), a voter-adopted set-aside established in 2022. PEEF supports arts, athletics, physical education, library services, academic supports, and wellness services at SFUSD. The budget includes $134 million in FY 2026-27 and $132 million in FY 2027-28 for PEEF – increases of $12 million and $11 million, respectively, over the FY 2025-26 budget.

The SSF provides grants to SFUSD and select schools for programs that improve students' academic achievement and social- emotional wellness, including the expansion of high-impact tutoring to reach more than 2,700 elementary students.

The Mayor's Proposed Budget includes $45 million in FY 2026-27 and $60 million in FY 2027-28 for the SSF – increases of $10 million and $25 million, respectively, over the FY 2025-26 budget.

## CORE GOVERNMENT OPERATIONS AND ACCOUNTABILITY

Finally, the Mayor's Proposed Budget invests in fiscal accountability and responsibility for the future by prioritizing capital investments, new investigation and audit capability, and streamlining department functions. It also funds ongoing and new IT projects and makes investments in capital maintenance and critical repairs.

### Coordinated Operations

Mayor Lurie's budget finalizes the consolidation of two City Departments and creates the new Agency for Human Rights (AHR), which comprises the Human Rights Commission (HRC) and Department on the Status of Women (DOSW), to strengthen the City's coordinated response to discrimination, inequity, and barriers to opportunity. By aligning policies, programs, and operations under a unified agency structure, the work of the Agency has been strengthened, streamlined, and reinforced. With the restructuring of staff responsibilities and policy priorities, the Agency is delivering on its chartered mandates to safeguard the civil and human rights of all San Franciscans.

The budget also consolidates Film SF (formerly in the Office of Economic and Workforce Development) and Grants for the Arts (formerly in the City Administrator's Office) under a unified structure within the Arts Commission to strengthen coordination and align the City's work within San Francisco's arts and culture ecosystem.

### Investing in Capital and Information Technology

The Mayor's Proposed Budget expands the City's support for capital projects, funding over 180 capital projects through $250 million of General Fund support over the next two years. This

increased investment will go towards addressing the City's deferred facilities maintenance, improvements to City parks and recreation facilities, vital ADA accessibility improvements on City sidewalks and public buildings, and new security and life safety investments at Public Health facilities. Additionally, the Mayor's Proposed Budget invests in safe streets citywide. A $79 million General Fund investment combined with $126 million of existing debt financing and state sources will provide funding to fix potholes and resurface decaying streets over the next two years.

The City continues to invest in vital technology projects through the Committee on Information Technology (COIT) allocation. The Mayor's Proposed Budget designates approximately $36.9 million across existing and new technology projects over the two budget years, including major investments in citywide permitting, data infrastructure, HR modernization, responsible use of AI, and cloud migration.

## ADDRESSING THE STRUCTURAL DEFICIT

San Francisco continues to face significant financial challenges as the City navigates an uncertain fiscal landscape shaped by inconsistent revenue growth, expenditure growth that outpaces revenues, and growing uncertainty around federal and state funding. Reductions in federal and state support have offset progress made towards closing the structural deficit and added pressure to an already constrained budget, with similar challenges expected in the years ahead absent major structural change.

To close this gap, the City took deliberate steps to reduce the five-year structural deficit by approximately $300 million. This two-year budget eliminated more than 550 vacant positions while protecting frontline service delivery, reduced grants and contracts, limited the use of one-time funds, and made strategic decisions about where and when to hire positions. These efforts reflect a commitment to finding real efficiencies across City government rather than deferring hard choices.

In addition, the City has assumed an $81.5 million reduction to salaries and benefits in the second year of the budget to encourage department reorganization initiatives. In practical terms, this means that City departments must develop a plan to reduce personnel costs by limiting management structures and span of control, improving workflow processes, and exploring shared service models. These plans will be implemented for the second year of the budget, and will develop an organizational framework that aligns hiring strategy with the fiscal health of our City.

The result is a meaningful next step toward long-term fiscal stability. Coming budget cycles will face similar challenges as we continue working to eliminate the remaining structural deficit.

In balancing this budget, the Mayor invests in the core frontline City services that keep San Francisco running to build a foundation for continued economic recovery for all San Franciscans.

# HOW TO USE THIS BOOK

## MAYOR'S PROPOSED TWO-YEAR BUDGET

The Mayor's proposed Fiscal Year (FY) 2026-27 and 2027-28 budget for the City and County of San Francisco (the City) contains citywide budgetary and fiscal policy information as well as detailed departmental budgets for General Fund and Enterprise Departments. The proposed budget is organized into the following sections:

**EXECUTIVE SUMMARY** includes the Mayor's Letter and the Executive Summary of the proposed budget. It provides a high-level overview of the City's budget, the changes from the prior budget year, an update on how the budget was balanced, and other high-level details on specific policy areas that are changing in the proposed budget.

**SAN FRANCISCO: AN OVERVIEW** provides a high-level overview of economic, demographic, and financial trends in San Francisco.

**BUDGET PROCESS** describes the various financial planning and budgeting processes and reports that inform the budget process.

**BUDGET INFORMATION AND SUMMARY TABLES** provides technical information on the structure, policies, and processes that govern the City's budget development and implementation as well as high-level financial data summarizing the Mayor's proposed budget. Tables detail changes over a three-year period: FY 2025-26 budgeted, and the proposed (FY) 2026-27 and 2027-28 budgets. The variance column measures the dollar and position differences between fiscal years. Summary data is provided on a citywide basis and organized in a variety of ways, including by department, major service area, revenue or expenditure type, and by fund type.

**DEPARTMENT BUDGETS** provides budgetary information and operational priorities for each of the City's departments. Department information is organized alphabetically by department name and includes the following information:

- Mission statements with a website link to learn more about the department's latest updates.
- Budget Issues and Details explains any significant service level changes in (FY) 2026-27 and 2027-28, and highlights key areas of focus.
- Organizational Chart depicts the department's organizational structure.
- Total Budget – Historical Comparison Chart illustrates the department's total revenue sources, expenditures, and funded positions over time.

**BONDED DEBT AND LONG-TERM OBLIGATIONS** provides technical information as well as current data on the City's debt portfolio and other long-term obligations.

**CAPITAL PROJECTS** provides information on capital projects funded in the proposed budget. It provides an overview of the City's capital planning process and budget development. Capital projects generally include major construction of new or existing buildings, roads, and other investments in the City's physical infrastructure. Specific projects are detailed in this section.

**INFORMATION AND COMMUNICATION TECHNOLOGY PROJECTS** provides a summary of information technology (IT) projects funded in the proposed budget. It provides an overview of the City's IT planning process and budget development. IT projects generally refer to new investments and replacement of the City's technology infrastructure. Specific projects are detailed in this section.

**ADDITIONAL RESOURCES** provides additional information related to the City's budget and finances as well as a glossary of commonly-used terms.

# SAN FRANCISCO:
# AN OVERVIEW

BAY AREA

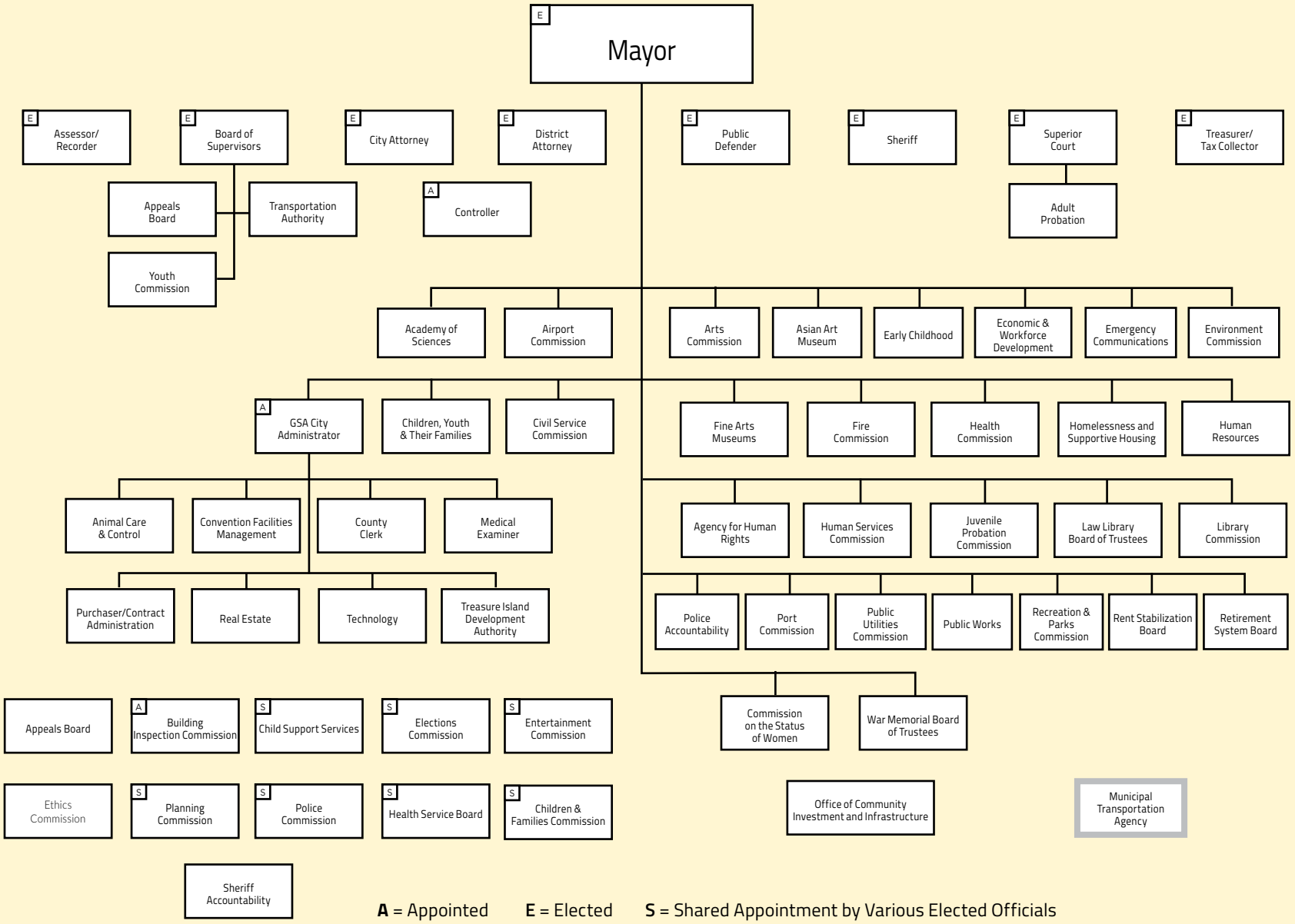
# SAN FRANCISCO: AN OVERVIEW

## CITY GOVERNANCE AND STRUCTURE

The City and County of San Francisco (the City) was established by Charter in 1850 and is a legal subdivision of the State of California. It is the only consolidated city and county in the State, exercising the governmental powers of both a city and a county under California law. The City's governance structure, codified in the City Charter of 1996, is similar in form to the federal government. The Mayor's Office comprises the Executive branch, while the Board of Supervisors and Superior Court act as the Legislative and Judicial branches, respectively.

The Mayor and all 11 members of the Board of Supervisors serve four-year terms. In November 2022 San Francisco voters passed Proposition H, shifting Mayoral elections to even-numbered years starting in November 2024. The next Mayoral election will be held in November 2028. Board of Supervisors elections are held in even-numbered years and are staggered, with five or six seats being open each election. Any vacancies on the Board of Supervisors are filled by Mayoral appointment. Both the Mayor and members of the Board of Supervisors are limited to two terms.

Each of the City's 11 districts is represented by a member of the Board of Supervisors. Beginning in November 2000, the Board of Supervisors was elected by district for the first time since the 1970s. The Mayor appoints the heads of most city departments. Many departments are also advised by commissions or boards whose members are citizens appointed by the Mayor or, in some cases, by a combination of the Mayor, the Board of Supervisors, and other elected officials. Other elected officials include the Assessor-Recorder, City Attorney, District Attorney, Public Defender, Sheriff, Superior Court Judges, and Treasurer.


E Mayor
E Assessor/ Recorder
E Board of Supervisors
E City Attorney
E District Attorney
E Public Defender
E Sheriff
E Superior Court
E Treasurer/ Tax Collector
Appeals Board
Transportation Authority
Youth Commission
A Controller
Adult Probation
Academy of Sciences
Airport Commission
Arts Commission
Asian Art Museum
Early Childhood
Economic & Workforce Development
Emergency Communications
Environment Commission
A GSA City Administrator
Children, Youth & Their Families
Civil Service Commission
Fine Arts Museums
Fire Commission
Health Commission
Homelessness and Supportive Housing
Human Resources
Animal Care & Control
Convention Facilities Management
County Clerk
Medical Examiner
Agency for Human Rights
Human Services Commission
Juvenile Probation Commission
Law Library Board of Trustees
Library Commission
Purchaser/Contract Administration
Real Estate
Technology
Treasure Island Development Authority
Police Accountability
Port Commission
Public Utilities Commission
Public Works
Recreation & Parks Commission
Rent Stabilization Board
Retirement System Board
Commission on the Status of Women
War Memorial Board of Trustees
Appeals Board
A Building Inspection Commission
S Child Support Services
S Elections Commission
S Entertainment Commission
Ethics Commission
S Planning Commission
S Police Commission
S Health Service Board
S Children & Families Commission
Office of Community Investment and Infrastructure
Municipal Transportation Agency
Sheriff Accountability
A = Appointed
E = Elected
S = Shared Appointment by Various Elected Officials

# ELECTED OFFICIALS

| | |
|---|---|
| Mayor | Daniel Lurie |

## Board of Supervisors

| | |
|---|---|
| Supervisor, District 1 | Connie Chan |
| Supervisor, District 2 | Stephen Sherrill |
| Supervisor, District 3 | Danny Sauter |
| Supervisor, District 4 | Alan Wong |
| Supervisor, District 5 | Bilal Mahmood |
| Supervisor, District 6 | Matt Dorsey |
| President, District 7 | Myrna Melgar |
| Supervisor, District 8 | Rafael Mandelman |
| Supervisor, District 9 | Jackie Fielder |
| Supervisor, District 10 | Shamann Walton |
| Supervisor, District 11 | Chyanne Chen |

| | |
|---|---|
| Assessor-Recorder | Joaquín Torres |
| City Attorney | David Chiu |
| District Attorney | Brooke Jenkins |
| Public Defender | Manohar Raju |
| Sheriff | Paul Miyamoto |
| Superior Courts Presiding Judge | Rochelle C. East |
| Treasurer | José Cisneros |

## Appointed Officials

| | |
|---|---|
| City Administrator | Carmen Chu |
| Controller | Greg Wagner |

## Department Directors and Administrators

| | |
|---|---|
| Academy of Sciences (SCI) | Amber Mace Ph.D. |
| Adult Probation (ADP) | Cristel Tullock |
| Agency for Human Rights | Mawuli Tugbenyoh |
| Airport (AIR/SFO) | Mike Nakornkhet |
| Animal Care and Control (ACC) | Virginia Donohue |

| | |
|---|---|
| Arts Commission (ART) | Ralph Remington |
| Asian Arts Museum (AAM) | Soyoung Lee, Ph.D. |
| Assessor-Recorder (ASR) | Joaquín Torres |
| Board of Appeals (BOA/PAB) | Julie Lamarre |
| Board of Supervisors (BOS) | Angela Calvillo |
| Building Inspection (DBI) | David Kane, S.E. |
| Child Support Services (CSS) | Karen M. Roye |
| Children, Youth and Their Families (DCYF) | Sherrice Dorsey-Smith |
| City Administrator (ADM) | Carmen Chu |
| City Attorney (CAT) | David Chiu |
| City Planning (CPC) | Sarah Dennis Phillips |
| Civil Service Commission (CSC) | Sandra Eng |
| Controller (CON) | Greg Wagner |
| Convention Facilities Management | Ken Bukowski |
| County Transportation Authority (SFCTA) | Tilly Chang |
| Disability and Aging Services (DAS) | Kelly Dearman |
| District Attorney (DAT) | Brooke Jenkins |
| Early Childhood (DEC) | Ingrid Mezquita |
| Economic and Workforce Development (ECN/OEWD) | Anne Taupier |
| Elections (REG) | John Arntz |
| Emergency Management (ECD/DEM) | Mary Ellen Carroll |
| Entertainment Commission | Maggie Weiland |
| Environment (ENV) | Tyrone Jue |
| Ethics (ETH) | Patrick Ford |
| Fine Arts Museums (FAM) | Thomas Campbell |
| Fire (FIR) | Dean Crispen |
| Health Service System (HSS) | Rey Guillen |
| Homelessness and Supportive Housing (HOM) | Shireen McSpadden |
| Human Resources (HRD/DHR) | Carol Isen |
| Human Services Agency (HSA) | Trent Rhorer |
| Juvenile Probation (JPD) | Katherine Weinsten Miller |
| Law Library (LLB) | Diane Rodriguez |
| Library (LIB) | Michael Lambert |
| Medical Examiner | David Serrano-Sewell |

| | |
|---|---|
| Municipal Transportation Agency (MTA) | Julie Kirschbaum |
| Office of Community Investment and Infrastructure (OCII) | Thor Kaslofsky |
| Police Accountability (DPA) | Paul Henderson |
| Police (POL) | Derrick Lew |
| Port (PRT) | Michael Martin |
| Public Defender (PDR) | Manohar Raju |
| Public Health (DPH) | Daniel Tsai |
| Public Utilities Commission (PUC) | Dennis Herrera |
| Public Works (DPW) | Carla Short |
| Recreation and Parks (REC) | Sarah Madland |
| Rent Board (RNT) | Christina Varner |
| Retirement System (RET) | Alison Romano |
| Sheriff (SHF) | Paul Miyamoto |
| Sheriff's Department of Accountability (SDA) | Vacant |
| Status of Women (DOSW/WOM) | Diana Aroche, EdD |
| Superior Court (CRT) | Brandon E. Riley |
| Technology (TIS/DT) | Michael Makstman |
| Treasure Island Development Authority (TIDA) | Robert P. Beck |
| Treasurer/Tax Collector (TTX) | José Cisneros |
| War Memorial (WAR) | Kate Sofis |

## County Education Institutions

| | |
|---|---|
| San Francisco Unified School District (SFUSD) | Maria Su, Psy.D. |
| San Francisco Community College District | Carlos O. Cortez |

# DEMOGRAPHIC AND ECONOMIC STATISTICS

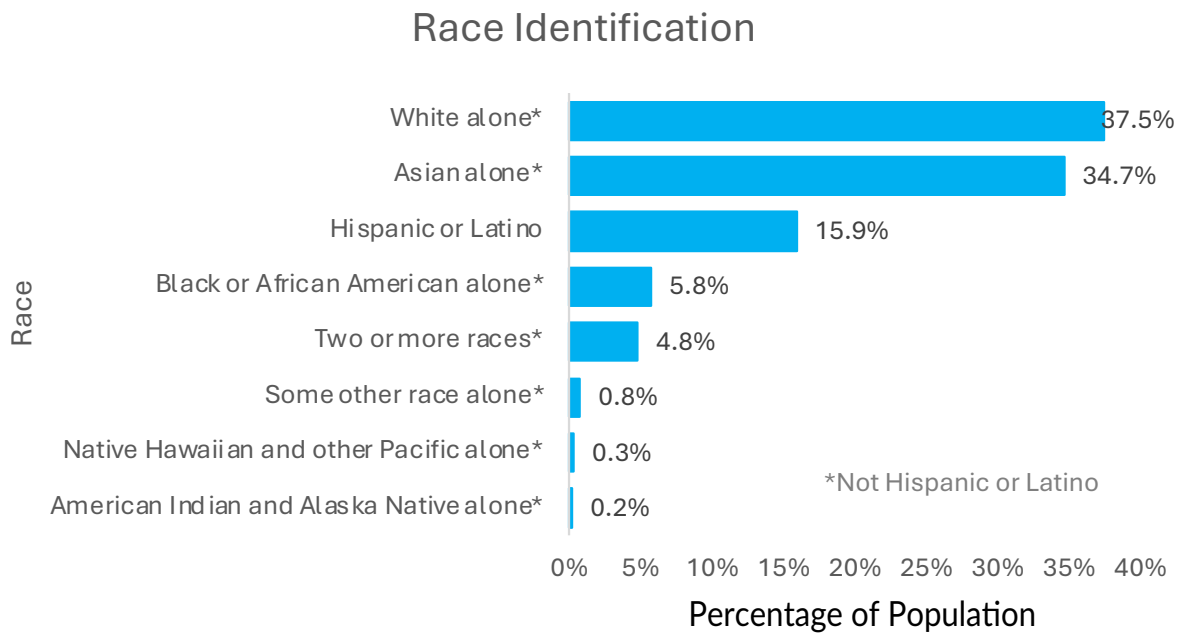
Incorporated on April 15, 1850, San Francisco ranks as California's fourth largest city and occupies only about 47 square miles, making it the state's smallest county by area. The city is located on a peninsula bounded by the Pacific Ocean to the west, San Francisco Bay to the east, the entrance to the Bay and the Golden Gate to the north, and San Mateo County to the south.

While the government has played a key role in San Francisco's development, the city's success owes much to the ingenuity and ambition of its residents, whose pioneering spirit continues to shape its identity.

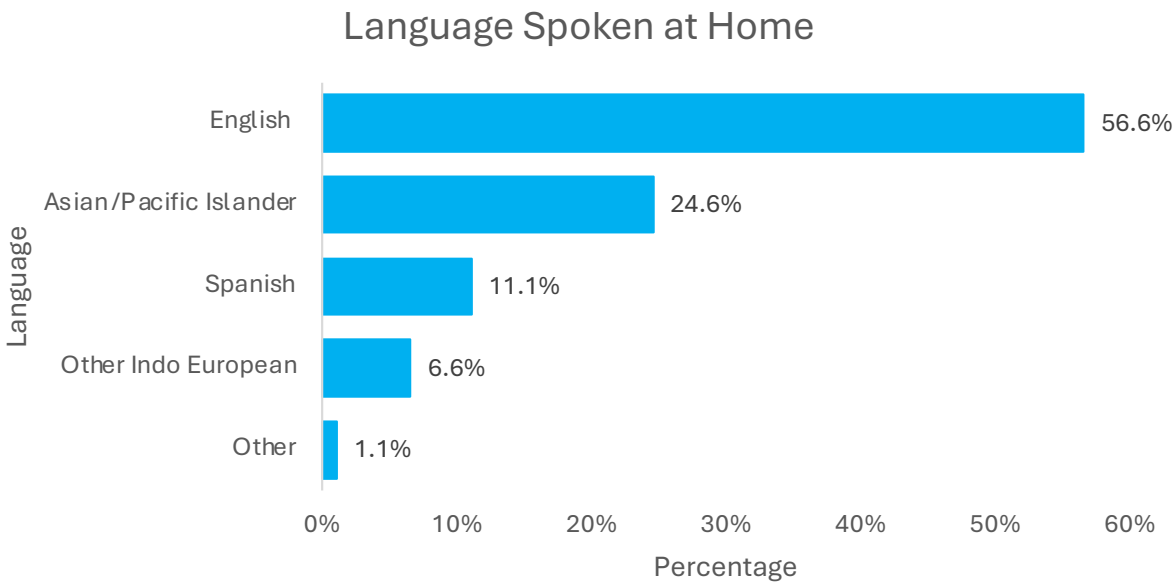
According to the U.S. Census Bureau, as of July 1, 2025, San Francisco's population reached 826,079, reflecting an increase of 5,134 residents—about a 0.6% growth from the previous year. This follows a smaller increase of 4,019 people (0.6%) in 2024. In contrast, the city experienced its sharpest decline in 2021, when the population dropped by 58,970, or 6.7%.

International immigration continues to play a vital role in shaping San Francisco's rich cultural landscape. Nearly 36% of the city's residents over the age of five were born outside the United States, and approximately 43% speak a language other than English at home. This enduring influence of immigration not only enhances the city's diversity but also strengthens its workforce by fostering global perspectives and multilingual skills—key assets in today's interconnected global economy.

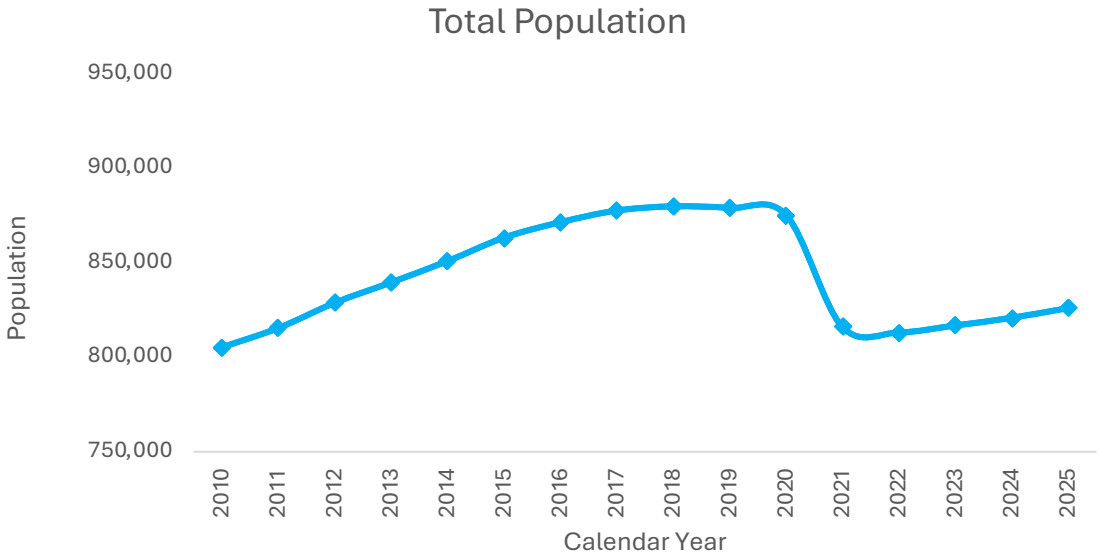
Based on data from the U.S. Census Bureau's American Community Survey (2019–2023), San Francisco reflects a diverse demographic profile. An estimated 37.5% of residents identify as white, while 34.7% identify as Asian. Hispanic or Latino individuals make up 15.9% of the population, and 5.8% identify as Black or African American. Additionally, 4.8% identify with two or more races, 0.3% as Native Hawaiian or other Pacific Islander, and 0.2% as American Indian or Alaska Native.



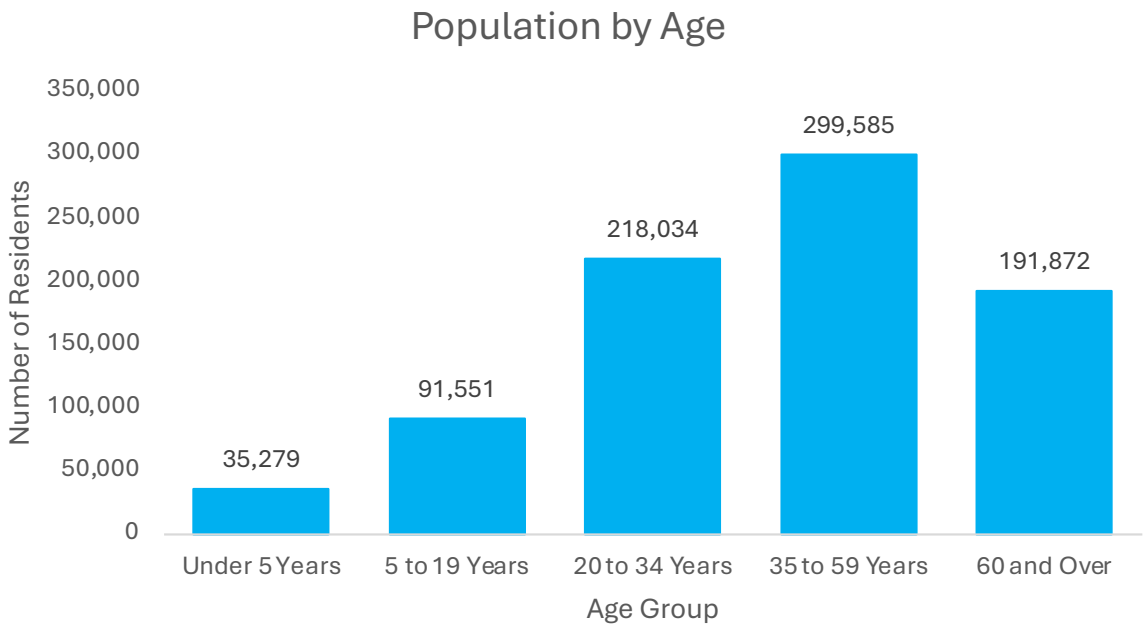

Source: U.S. Census Bureau, 2019-2023 American Community Survey 5-year Estimate



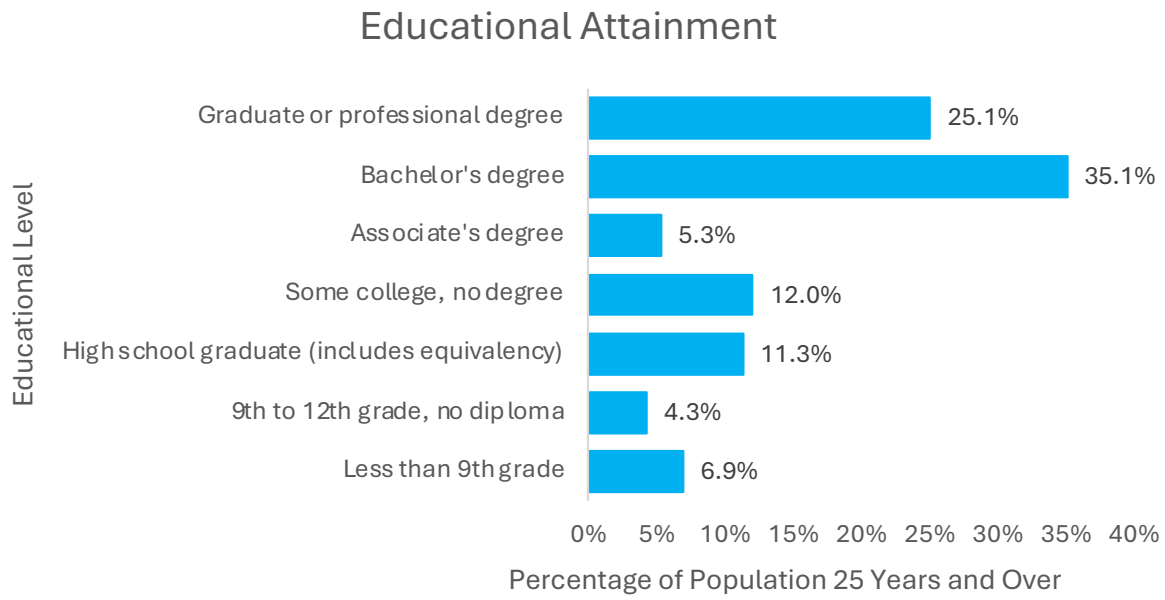

Source: U.S. Census Bureau, 2019-2023 American Community Survey 5-year Estimate




Source: U.S. Census Bureau, County Population Estimate (as of July 1)




Source: U.S. Census Bureau, 2019-2023 American Community Survey 5-year Estimate




Source: U.S. Census Bureau, 2019-2023 American Community Survey 5-years Estimate

# LOCAL ECONOMY

As a hub of innovation and creativity, San Francisco has long shaped industries, inspired cultural change, and launched ideas that resonate around the world. While recent shifts in the post-pandemic economy, the City's enduring strengths—its diverse economy, entrepreneurial spirit, and global connectivity—continue to position it for long-term success.

San Francisco's economic strength lies in its broad mix of established industries and expanding sectors. As a hub for advanced services—including professional and financial services, information technology, digital media, and healthcare—the City continues to lead in knowledge-based innovation. At the same time, San Francisco is actively investing in emerging fields such as civic tech and green manufacturing, aiming to diversify and revitalize its industrial base.

San Francisco's job market has experienced dramatic shifts in recent years. At its peak in December 2019, the City had approximately 767,000 jobs—the highest on record, according to the Quarterly Census of Employment and Wages (QCEW). The COVID-19 pandemic quickly reversed this trend, and by April 2020, the workforce had shrunk by 126,000 jobs, a 16.2% decline. The leisure and hospitality sector was hit the hardest, losing 62,000 jobs, or 60% of its workforce. Recovery began in early 2021, and by November 2022, total employment had rebounded to about 747,000. However, momentum slowed again, and according to the latest QCEW figures, by September 2024, total employment slipped to about 709,000. Despite labor market recovery since the Pandemic, in September 2024, according to QCEW, San Francisco had 57,000 fewer jobs (7.4%) than its pre-pandemic employment peak.

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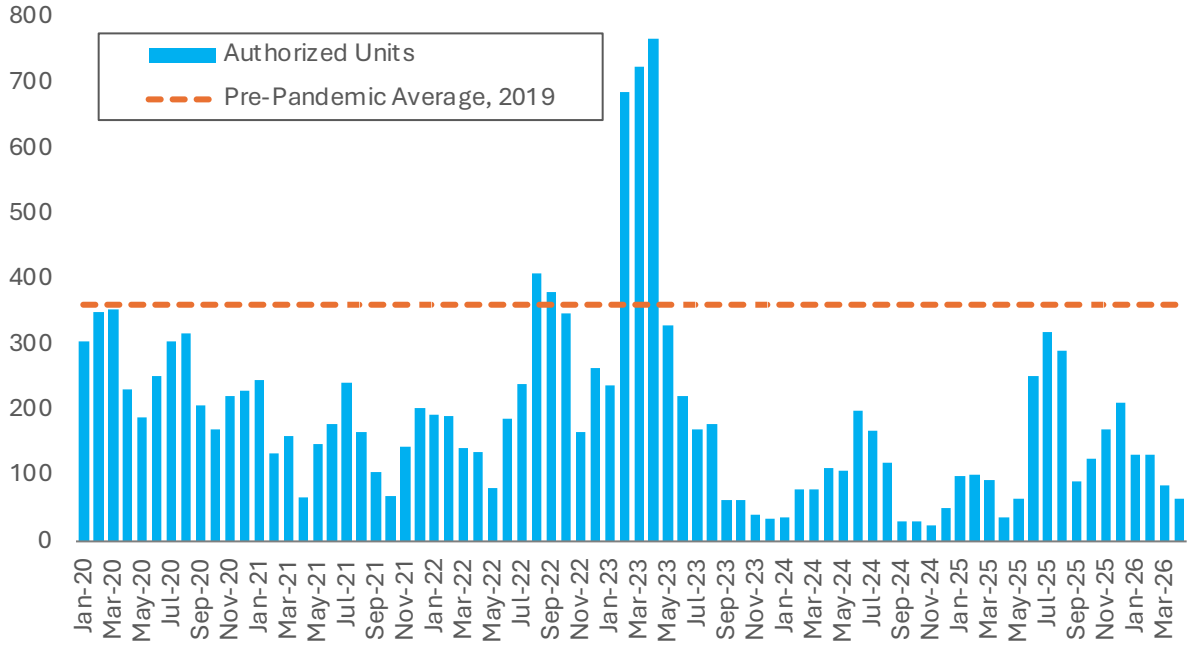
Prior to the pandemic, San Francisco was a key driver of economic growth in both the Bay Area and the state of California, maintaining full employment for more than three years. Full employment doesn't imply that everyone has a job, but rather that almost all individuals who want to work and are capable of working at current wage levels are employed. This typically corresponds to a very low unemployment rate. For instance, prior to the pandemic in 2019, the city's unemployment rate was just 2.4%, reflecting conditions close to full employment.

Despite accounting for just 2.1% of California's population, the city accounted for 8.6% of the state's GDP growth between 2014 and 2023. Over that same decade, data from the QCEW shows that San Francisco accounted for 20% of all new jobs created across the nine-county Bay Area—equivalent to one in every five new jobs.  San Francisco's economic performance was especially strong in the decade before the pandemic. Between 2010 and 2019, the city

contributed 10.2% to California's GDP growth. During the same period, it was responsible for 24% of all new jobs added in the Bay Area, highlighting City's role as a key driver of regional economic expansion despite its geographically small size.

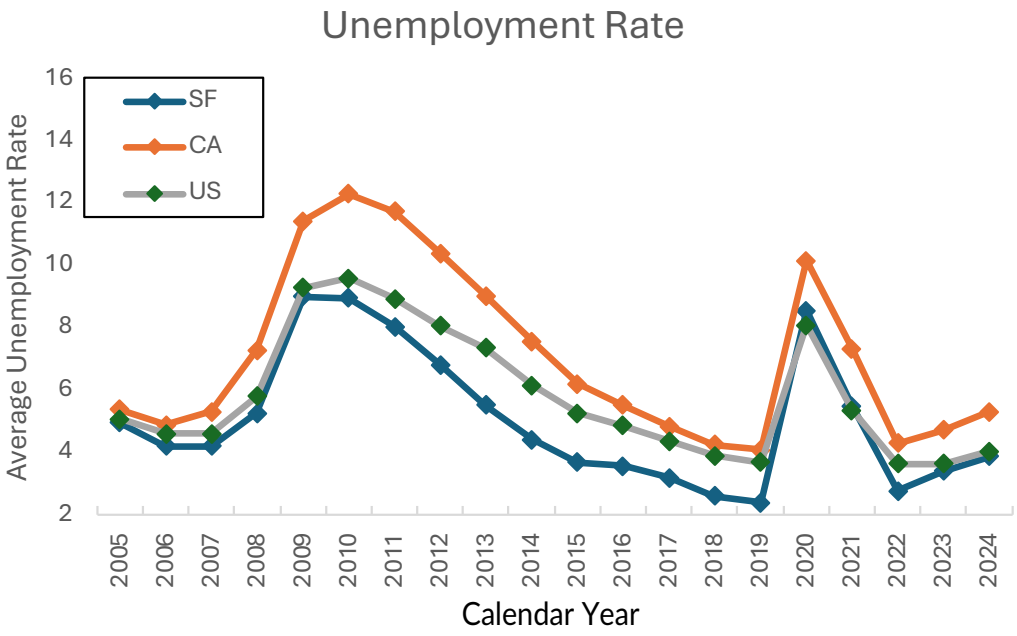
San Francisco continues to grapple with structural changes brought on by the pandemic, most notably the persistence of remote work. This shift has far-reaching economic consequences. Office attendance in major metropolitan areas remains between 40% and 75% of pre-pandemic levels and has shown only minimal improvement over the past year, suggesting a new long-term norm. San Francisco lags behind most other metro areas in returning to the office—which has an economic impact, given that office-based industries generate roughly 75% of the city's GDP. As a result, remote work remains a key factor behind the city's slower economic recovery.

Authorized Housing Units (3 Month Moving Average), San Francisco, Through April 2026

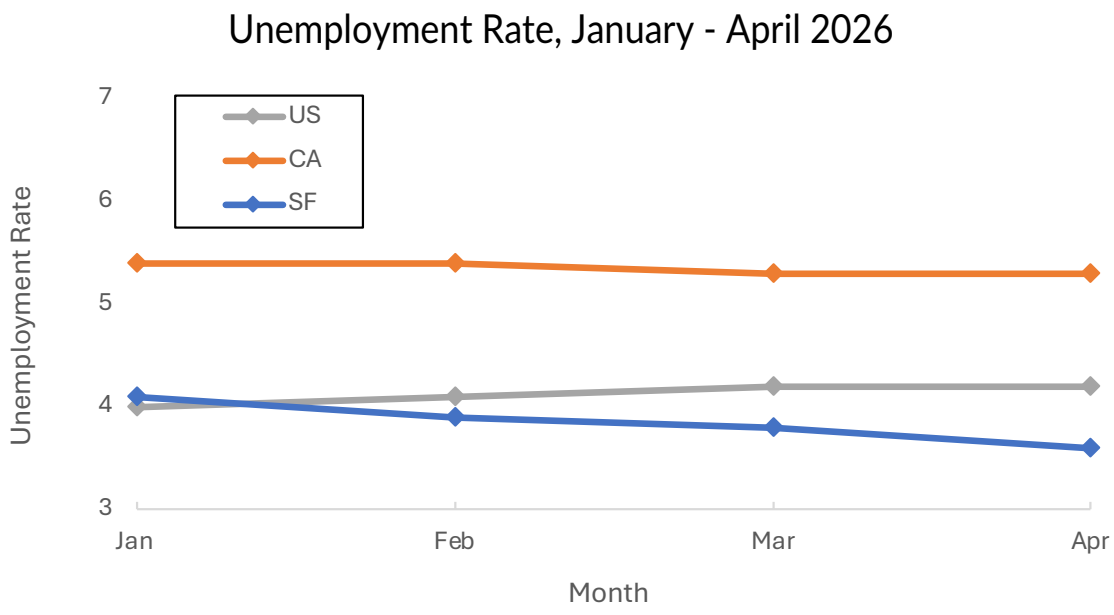



Source: San Francisco Planning Department

San Francisco's housing market continues to feel the strain of reduced prices, high interest rates, and broader economic uncertainty. According to the San Francisco Planning Department, residential building permit activity have generally remained well below 2019 levels since the pandemic.



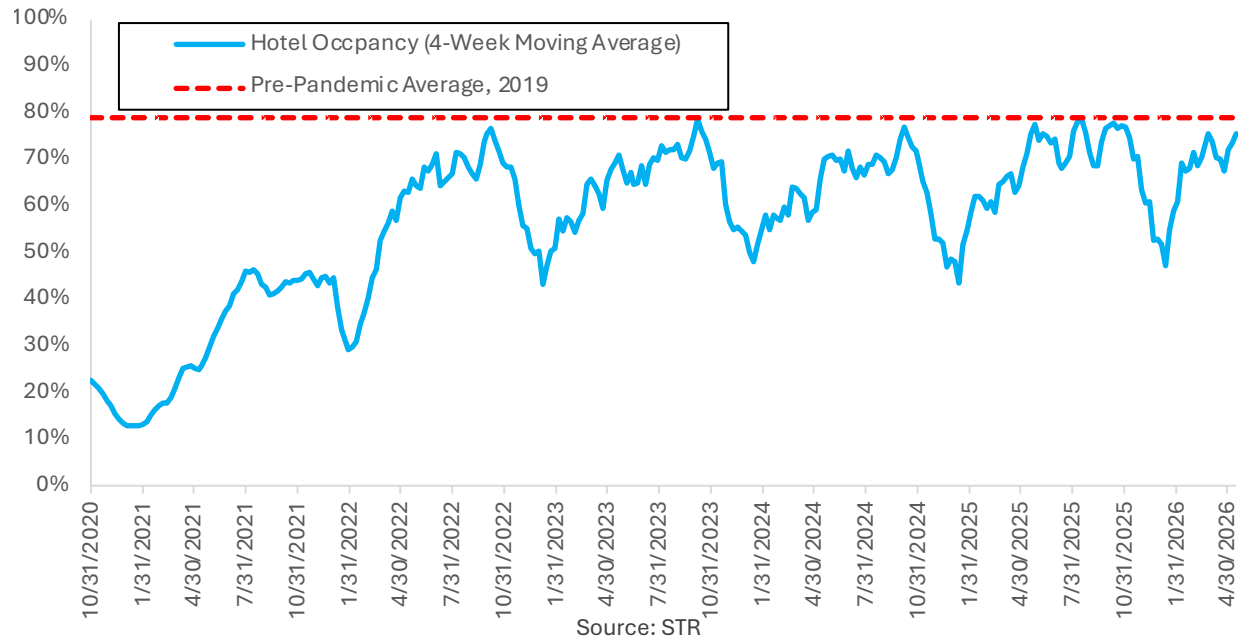

Source: Bureau of Labor Statistics




Source: Bureau of Labor Statistics

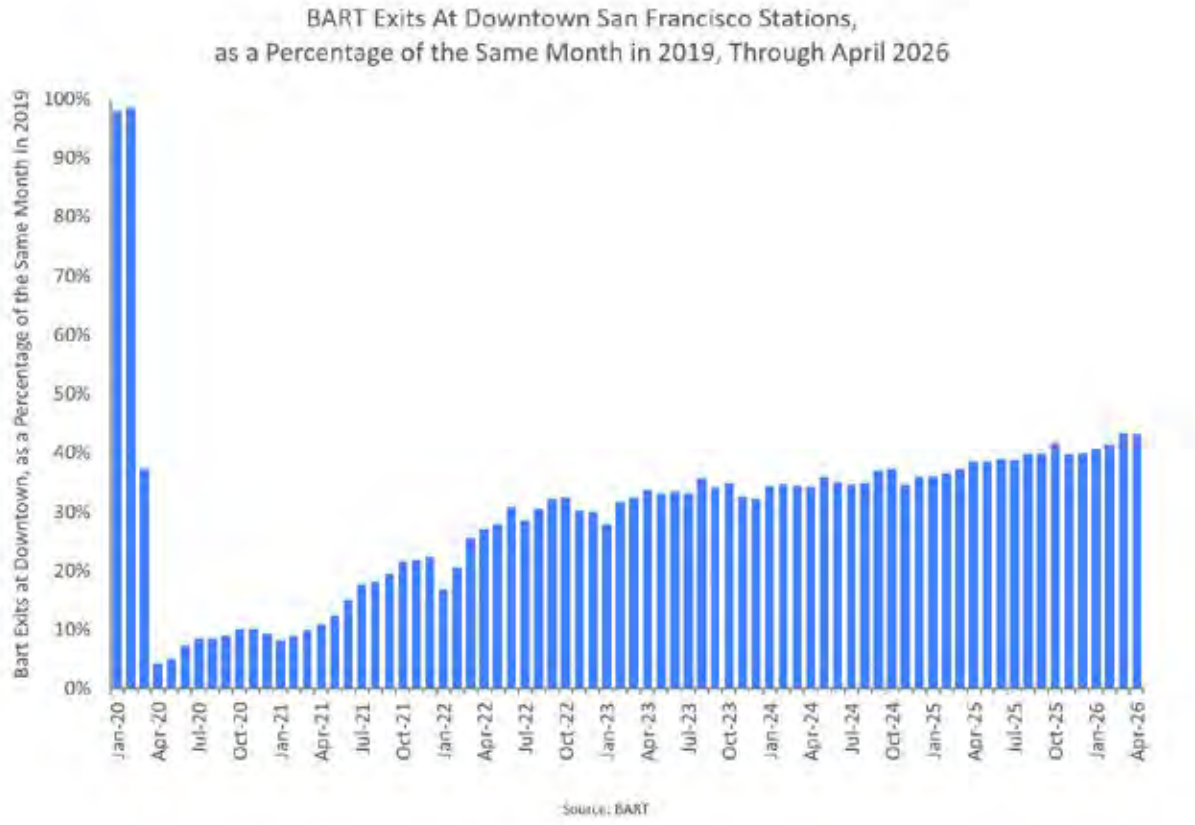
Other indicators of economic recovery include hotel occupancy rates, BART downtown station exits, and Muni Metro ridership. As noted previously, the leisure and hospitality sector was among the hardest hit sectors during the COVID-19 shutdown, leading to a sharp decline in hotel occupancy. Since then, occupancy rates have gradually rebounded and, over the past couple of years, have returned to near-normal levels, signaling a slow but steady recovery.

Weekly San Francisco Hotel Occupancy Rate,
4-week Moving Average, Through May 16, 2026



Source: STR

BART downtown exits and Muni Metro ridership continue to signal underlying weakness in San Francisco's economic recovery. These trends reflect a shifting landscape, where hybrid work and remote arrangements have become the norm. BART ridership remains well below pre-pandemic levels, hovering at just 34–37% of the same month in 2019. Muni Metro has seen a somewhat stronger rebound, reaching 64-74% of pre-COVID levels. This reduced transit usage has broader implications—not only for the financial stability and service levels of BART and Muni but also for downtown businesses, such as retail and food services, which rely heavily on consistent foot traffic.


BART Exits At Downtown San Francisco Stations,
as a Percentage of the Same Month in 2019, Through April 2026
Bart Exits at Downtown, as a Percentage of the Same Month in 2019
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
Jan-20
Apr-20
Jul-20
Oct-20
Jan-21
Apr-21
Jul-21
Oct-21
Jan-22
Apr-22
Jul-22
Oct-22
Jan-23
Apr-23
Jul-23
Oct-23
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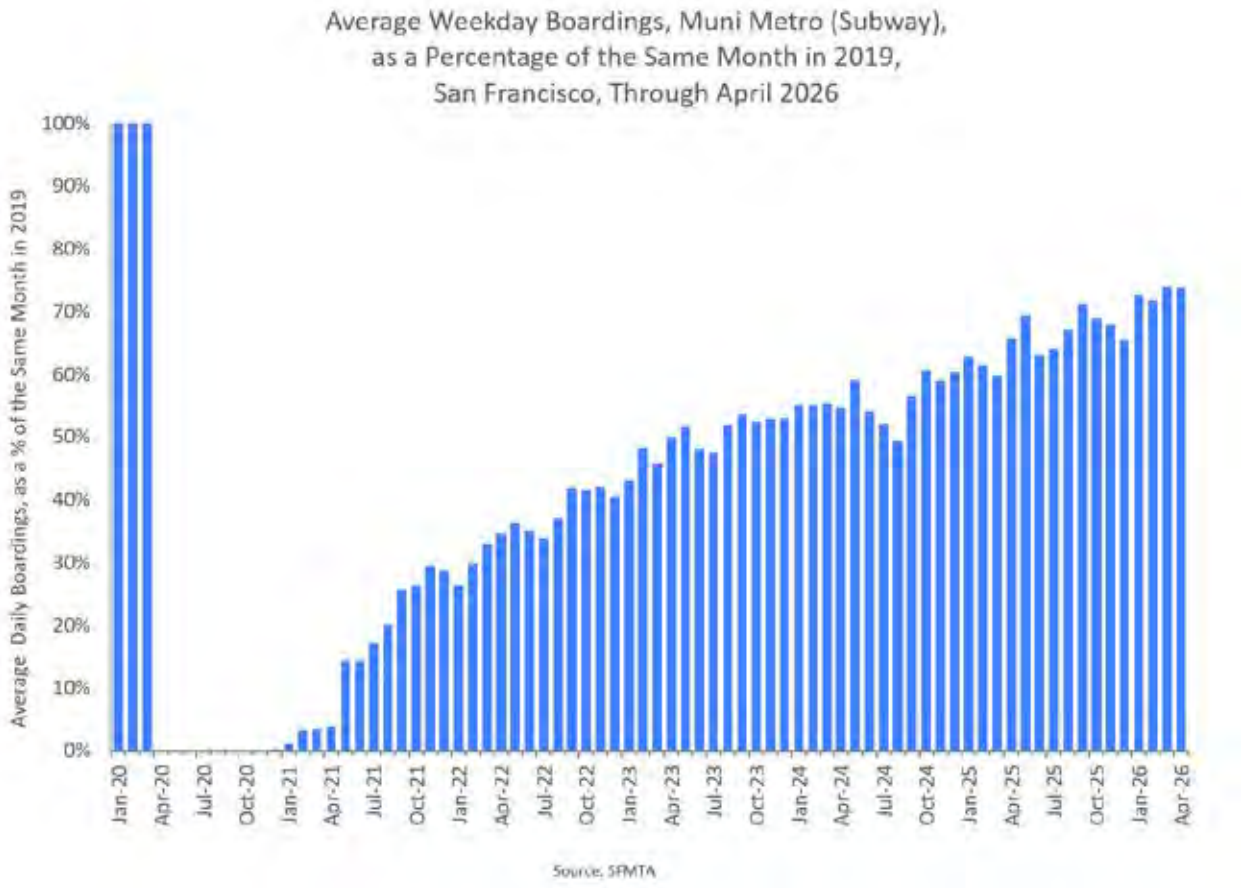
Jan-26
Apr-26
Source: BART




The City's budget outlook in the coming years will be shaped by structural shifts in the local economy and broader macroeconomic factors. Despite these challenges, San Francisco continues to benefit from strong long-term economic fundamentals—including a highly skilled workforce, a robust business and technology ecosystem, and a high quality of life.

# BUDGET PROCESS

THE CASERO

# LONG-TERM FINANCIAL PLANNING PROCESS

The Constitution of the State of California requires all cities to adopt a balanced budget wherein revenues match expenditures. To ensure that San Francisco can meet its immediate needs while planning for long-term growth, the City has adopted a process that develops annual budgets alongside multi-year financial plans. This process assumed its current form with the passage of Proposition A on November 3, 2009, which replaced annual budgeting with two-year budgeting, and required additional long-term financial planning.

The sections below provide an understanding of the processes that guide San Francisco's multi-year and annual financial plans.

## Multi-Year Financial Planning Process

The City operates on a two-year budget, which is guided by two fundamental components. The first consists of the City's revenue and expenditure projections, which are developed via four analytical assessments. The second consists of the City's financial and reserve policies, which assume unexpected fiscal pressures that may not be accounted for in the revenue and expenditure projections. In addition, the City's long-term information technology and capital needs are assessed through citywide processes. The components and processes that guide San Francisco's multi-year plans are described in more detail below.

## Two-Year Budget Cycle

On November 3, 2009, voters approved Proposition A, amending the City Charter to stabilize spending by requiring two-year budgeting for all city departments and multi-year financial planning.

In Fiscal Year (FY) 2010-11, the City adopted two-year budgets for the following four departments: Airport, Port, Public Utilities Commission, and Municipal Transportation Agency. These four departments proposed fixed two-year budgets for FY 2026-27 and FY 2027-28. The rest of the City's departments will submit rolling two-year budgets over the same period. Two-year budgeting has been in effect for all departments since FY 2012-13.

## Long-Term Operating Revenue and Expenditure Projections

The City's budget process is guided by operating revenue and expenditure projections. The Controller's Office, Mayor's Office, and the Board of Supervisors are responsible for the City's long-term financial planning. These three offices cooperate to produce four reports, including a Five-Year Financial Plan each odd calendar year, the Joint Report each even calendar year, and the Six- and Nine-Month Reports each February and May. Together, these reports provide the basis for developing the City's budget. The reports are described below and can be accessed online at **sf.gov/departments/controllers-office**.

The Controller's Six-Month Budget Status Report, published annually in early February, projects the year-end status of the City's General Fund and key special revenue and enterprise funds based on financial activity from July through December. Issues identified within this report can then be incorporated into mid-year budgetary adjustments as necessary.

The Four-Year Budget Projection ("Joint Report"), published each even calendar year, reports on projected citywide revenues and expenditures for the following four fiscal years. First required by voters in 1994, this analysis captures significant one-time budgetary items in addition to forecasting revenue and expenditure trends into the future. Beginning in FY 2011-12, the Joint Report was extended to forecast four years into the future (prior to FY 2011-12, the report projected three years into the future.) This change was required by Proposition A, which also required adoption of a biennial Five-Year Financial Plan. The Joint Report now serves as an "off-year"

update to the Five-Year Financial Plan and projects out the remaining four years of the prior year's plan. The Joint Report was last published on March 31, 2026, as an update to the City's Five-Year Financial Plan for FY 2026-27 through FY 2029-30.

The Five-Year Financial Plan, published first in December of each odd calendar year and then updated in March, forecasts expenditures and revenues over a five-year period, proposes actions to balance revenues and expenditures during each year of the plan, and discusses strategic goals and corresponding resources for city departments.

The Controller's Nine-Month Budget Status Report, published annually in early May, reports financial activity from July through March and includes the projected year-end status of the City's General Fund and key special revenue and enterprise funds. A comprehensive review of revenue and spending to date and discussions with financial officers at major city departments drive the report's year-end projections.

Taken as a whole, these reports are used by the Mayor's Office to prepare a balanced budget to propose to the Board of Supervisors each year and to plan for long-term financial needs. The reports provide information on the financial resources available to fund the City's programs and projections of future costs.

## Capital and Information Technology Projections

As noted above, the City also engages in long-term planning for the City's infrastructure and information technology (IT) needs. Managed by the City Administrator, the City has completed comprehensive assessments of the City's near- and long-term capital and IT needs through the creation of the Ten-Year Capital Plan and the Information and Communications Technology (ICT) Plan, each of which is issued biennially in odd calendar years in conjunction with the City's Five-Year Financial Plan.

The Capital Plan is prepared under the guidance of the Capital Planning Committee (CPC), while the Committee on Information Technology (COIT) oversees the ICT Plan. Both committees work to identify, assess, and prioritize needs for the City as they relate to capital and IT investments. They also present departments with the opportunity to share information about the impact to operating costs that projects generate.

Funding for capital and technology is appropriated through the City's budget process. While the creation of the Capital and ICT Plans does not change their basic funding mechanisms, the priorities in the capital and IT budgets do reflect the policies and objectives identified in each respective plan.

Further information about capital and IT planning and expenditures can be found in the Capital Planning and Information Technology sections of this book.

## Financial Policies and Enhanced Reserves

The City's budget is further guided by financial policies that plan for unforeseen financial circumstances that cannot be factored into revenue and expenditure projections. Proposition A charges the Controller's Office with proposing to the Mayor and Board of Supervisors financial policies addressing reserves, use of volatile revenues, debt, and financial measures in the case of disaster recovery, and requires the City to adopt budgets consistent with these policies once approved.

In May 2010, legislation was adopted to codify the City's practice of maintaining an annual General Reserve for fiscal pressures not anticipated in the budget and to help the City mitigate the impact of multi-year downturns. This included augmentation of the existing Rainy Day Reserve and the creation of a new Budget Stabilization Reserve funded by excess receipts from volatile revenue streams.

Finally, independent auditors who certify the City's annual financial statements and credit ratings from

the national bond rating agencies provide additional external oversight of the City's financial matters.

Mission-driven budgeting, as described by the City Charter, requires department budget requests to include goals, programs, targeted clients, and strategic plans. The requested budget must tie program funding proposals directly to specific goals. In addition, legislation passed by the Board of Supervisors requires performance standards to increase accountability. The City and County of San Francisco operates under a budget that balances all operating expenditures with available revenue sources and prior-year fund balance.

Governmental financial information statements are reported using the modified accrual basis of accounting. Revenues are recognized when they are measurable and available, and are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are generally recorded when a liability is incurred as under accrual accounting. However, debt service expenditures and expenditures related to vacation, sick leave, and claims and judgments are recorded only when payment is due.

The City adopts annual budgets for all government funds on a substantially modified accrual basis of accounting, except for capital project funds and certain debt service funds that generally adopt project-length budgets.

# ANNUAL BUDGET PROCESS

The budget of the City is a detailed operating plan that identifies estimated costs and results in relation to estimated revenues.

The budget includes: the programs, projects, services, and activities to be provided during the fiscal year; the estimated resources (inflows) available for appropriation; and the estimated changes to appropriations. The budget represents a process through which policy decisions are deliberated, implemented, and controlled. The City Charter prohibits expending funds for which there is no legal appropriation.

## Two-Year Budget Cycle

As described in the previous section, in November 2009, voters passed Proposition A, which amended the City Charter to require the City to transition to a two-year budget cycle for all departments by FY 2012-13. In FY 2010-11, the City adopted two-year budgets covering FY 2010-11 and FY 2011-12 for four early implementation departments: the Airport, Municipal Transportation Agency, Public Utilities Commission, and Port Commission. FY 2012-13 was the first year that all city departments submitted a two-year budget for FY 2012-13 and 2013-14. Also for the first time that year, the four early-implementation departments had a "fixed" two-year budget. This means that in the second year, these departments could only amend their budget if proposed revenues or expenditures were 5.0 percent above or below projections. All other departments retained a variable two-year budget and thus are open to changes and must be rebalanced as part of the next two-year budget. Moving to a fixed two-year budget for all departments would require the passage of legislation by the Board of Supervisors. The two-year budget is developed, approved, and implemented pursuant to the process described below.

## Key Participants

- Residents provide direction for and commentary on budget priorities throughout the annual budget process. Input from residents through virtual feedback forms, stakeholder working groups convened by the Mayor's Office, public budget

hearings, and communication with elected officials are all carefully considered in formulating the Mayor's proposed budget.

- City departments prioritize needs and present balanced budgets for review and analysis by the Mayor's Office of Public Policy and Finance.
- The multi-year budget projections described in the previous section as well as the Capital Planning Committee (CPC) and Committee on Information Technology (COIT) provide guidance to the Mayor's Office on both long-term fiscal trends as well as citywide priorities for capital and IT investments.
- The Mayor, with the assistance of the Mayor's Office of Public Policy and Finance, prepares and submits a balanced budget to the Board of Supervisors on an annual basis.
- The Board of Supervisors is the City's legislative body and is responsible for amending and approving the Mayor's proposed budget. The Board's Budget and Legislative Analyst also participates in reviews of city spending and financial projections and makes recommendations to the Board on budget modifications.
- The Controller is the City's Chief Financial Officer and is responsible for projecting available revenue to fund city operations and investments in both the near- and long-term. In addition, the City Services Auditor Division of the Controller's Office is responsible for working with departments to develop, improve, and evaluate their performance standards.

## Calendar and Process

Beginning in September and concluding in July, the annual budget cycle can be divided into three major stages (see calendar at the end of this section):

- Budget Preparation: budget development and submission to the Board of Supervisors.
- Approval: budget review and enactment by the Board of Supervisors and budget signing by the Mayor.
- Implementation: department execution and budget adjustments.

## Budget Preparation

Preliminary projections of Enterprise and General Fund revenues for the next fiscal year by the Controller's Office and Mayor's Office staff begin in September. Around this time, many departments begin budget planning to allow adequate input from oversight commissions and the public. In December, budget instructions are issued by the Mayor's Office and the Controller's Office with detailed guidance on the preparation of department budget requests. The instructions contain a financial outlook, policy goals, and guidelines as well as technical instructions.

Three categories of budgets are prepared:

- General Fund department budgets: General Fund departments rely in whole or in part on discretionary revenue comprised primarily of local taxes such as property, sales, payroll, and other taxes. The Mayor introduces the proposed General Fund budget to the Board of Supervisors on June 1.
- Enterprise department budgets: Enterprise departments generate non-discretionary revenue primarily from charges for services that are used to support operations. The Mayor introduces the proposed Enterprise budgets to the Board of Supervisors on May 1.
- Capital and IT budgets: Capital and IT budget requests are submitted to the CPC and COIT for review. The recommendations for each committee are taken into account during the budget preparation process. The City's Ten-Year Capital Plan is brought before the Board of Supervisors and Mayor for approval concurrently with the General Fund and Enterprise department budgets.

Between December and early February, departments prepare their budget requests and submit them to the Controller by mid-February. The Controller

consolidates and verifies all of the information that departments have submitted. The Controller submits departments' proposed budget requests to the Mayor's Office of Public Policy and Finance for review in early March.

From March through June, the Mayor and the Mayor's Office of Public Policy and Finance analyze each budget proposal, examining policy and service implications in order to meet citywide needs and reflect the Mayor's goals and priorities for the upcoming year. Concurrently, the Controller's Office certifies all revenue estimates.

From February through May, the Mayor and Mayor's Office of Public Policy and Finance staff conduct a comprehensive outreach process to understand the budget priorities of San Francisco's communities and address these priorities in the budget. Additionally, the Mayor and the Mayor's Office of Public Policy and Finance meet with community groups to understand community members' neighborhood and citywide priorities for the upcoming budget. All San Franciscans have the opportunity to submit their budget priorities and feedback to the Mayor's Office of Public Policy and Finance by email and/or online form. The Mayor's Office uses all feedback to make decisions about the upcoming budget that reflect the needs and priorities of San Francisco community members.

Total budget requests must be brought into balance with estimated total revenues, which requires the Mayor's Office of Public Policy and Finance to prioritize funding requests that typically exceed projected available revenues. Before the Mayor's proposed budget is introduced to the Board of Supervisors, the Controller ensures that the finalized budget is balanced and accurate.

## Approval

Upon receiving the Mayor's proposed budget, the Budget and Appropriations Committee of the Board of Supervisors holds public hearings during the month of June to review departmental requests and solicit public input. The Budget and Appropriations Committee makes recommendations to the full Board for budget approval along with their proposed changes. Since budget review lapses into the new fiscal year, the Interim Budget—usually the Mayor's proposed budget—is passed by the Board as a continuing resolution and serves as the operating budget until the budget is finalized in late July. The Mayor typically signs the budget ordinance into law by August.

The Budget and Appropriations Committee works closely with the Board of Supervisor's Budget and Legislative Analyst (BLA), which develops recommendations on departmental budgets. Informed by departmental discussions that center on justifications for proposed expenses and comparison with prior year spending, the BLA forwards a report with recommended reductions. The Budget and Appropriations Committee reviews the Budget Analyst's recommended expenditure reductions, along with department and public input, before making final budget recommendations to the full Board of Supervisors.

Because the budget must be balanced, expenditure reductions that are made to General Fund departments represent unallocated monies that the Board of Supervisors can apply to new public services or to offset proposed budget cuts. The Board of Supervisors generates a list of budget policy priorities that the Budget and Appropriations Committee uses to guide funding decisions on the unallocated pool of money. The Budget Committee then votes to approve the amended budget and forwards it to the full Board by June 30th.

As required by the City Charter, the Board of Supervisors must vote on the budget twice between July 15 and August 1. At the first reading, which occurs the first Tuesday after July 15, amendments may be proposed and, if passed by a simple majority, added to the budget. These amendments may be proposed by any member of the Board of Supervisors and can

reflect further public input and/or Board policy priorities. At the second reading, the Board votes on the amended budget again, and, if passed, the budget is forwarded to the Mayor for final signature. If additional amendments are proposed during the second reading, the budget must go through another reading a week later. Final passage by the Board must occur before the August 1 deadline.

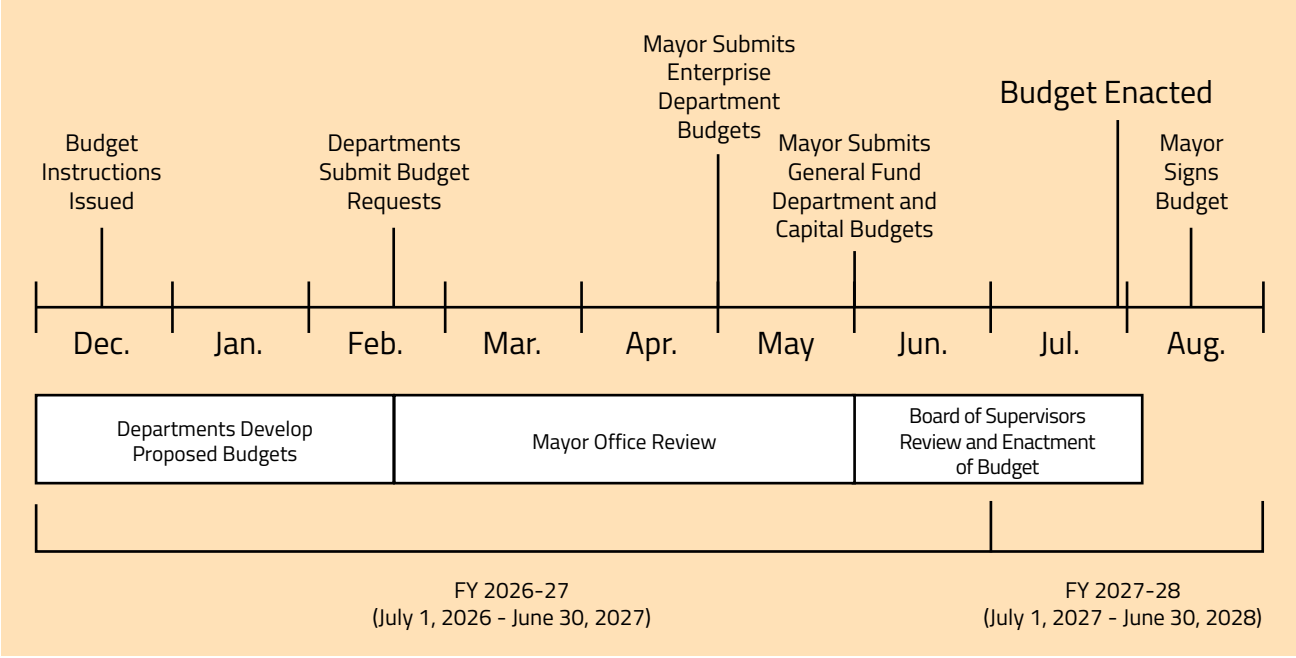
The Mayor has 10 days to approve the final budget, now called the Budget and Appropriation Ordinance. The Mayor may sign the budget as approved by the Board, making it effective immediately, or may veto any portion, whereupon the budget returns to the Board of Supervisors. The Board has ten-days to override any or all of the Mayor's vetoes with a two-thirds majority vote. In this case, upon Board vote, the budget is immediately enacted, thus completing the budget process for the fiscal year.

Should the Mayor opt not to sign the budget within the ten-day period, the budget is automatically enacted but without the Mayor's signature of approval. Once the Budget and Appropriation Ordinance is passed, it supersedes the Interim Budget.

Responsibility for execution of the budget rests largely with departments. The Mayor's Office and the Controller's Office monitor department spending throughout the year and take measures to mitigate overspending or revenue shortfalls. Both offices, as well as the Board of Supervisors, also evaluate departments' achievement of performance measures on a periodic basis.

Budget adjustments during the fiscal year take place in two ways: through supplemental appropriation requests, and through grant appropriation legislation. Supplemental appropriation requests are made when a department finds that it has inadequate resources to support operations through the end of the year. Grant appropriations occur when an outside entity awards funding to a department. Both supplemental and grant appropriation requests require approval by the Board of Supervisors before going to the Mayor for final signature.

## Implementation



# BUDGET INFORMATION & SUMMARY TABLES

OUTER RICHMOND

# GENERAL FUND REVENUE & EXPENDITURE TRENDS

## OVERVIEW

Each year, the City prepares a budgetary forecast of General Fund-supported operating expenditures and revenues and projects either a surplus or shortfall between the two. In odd-numbered years, the Mayor's Office works with the Controller's Office and the Board of Supervisors' Budget and Legislative Analyst to forecast revenue and expenditures to prepare the City's Five-Year Financial Plan. The most recent update to the Five-Year Financial Plan (also called the Joint Report) was released in March 2026. The March Joint Report projected deficits of $168.5 million in FY 2026-27, $474.3 million in FY 2027-28, $741.7 million in FY 2028-29, and $1,088.6 million in FY 2029-30.

The City is legally required to balance its budget each year. The proposed FY 2026-27 budget totals $16.9 billion, an $861.3 million, or 5.4 percent, increase over the FY 2025-26 budget. The proposed FY 2027-28 budget totals $17.2 billion, a $386.6 million, or 2.3 percent, increase over the FY 2026-27 proposed budget.

## TRENDS IN GENERAL FUND SOURCES

Total General Fund resources – which include regular revenue, transfers, fund balance, and use of reserves – are projected to increase by $576.6 million in FY 2026-27, or 8.2 percent above the FY 2025-26 original budget, and increase by $314.6 million, or 4.1 percent, in FY 2027-28.

**REGULAR REVENUES.** General Fund regular revenues make up 94.0 and 89.9 percent of total General Fund resources in FY 2026-27 and FY 2027-28, respectively, with General Fund taxes making up the largest share of regular revenue. The tax forecast assumes that the City's commercial real estate sector continues its recovery and office value reset in the budget period. These dynamics are reflected in the City's lowered property tax yet growing transfer tax forecasts. Business tax is a bright spot in the revenue outlook, with growth largely reflecting revenue growth in the technology and professional services sectors, as well as administrative changes from Proposition M (2024). Finally, the forecast assumes growth in sales and hotel taxes.

Regular revenues are budgeted to increase by $565.0 million in FY 2026-27, 8.6 percent more than the FY 2025-26 original budget, and decrease by $30.8 million in FY 2027-28, 0.4 percent lower than the FY 2026-27 proposed budget. The FY 2026-27 increase is largely driven by increases in business and transfer taxes, state payments for services at the Human Services Agency, and public health service charges. In FY 2027-28, revenue growth is driven by increases in property and transfer taxes, as

well as increases in payments from the State and Federal governments for services at the Human Services Agency.

**USE OF FUND BALANCE AND USE OF RESERVES.** The proposed budget allocates $505.0 million in General Fund year-end fund balance as a source in the two budget years. The budget also withdraws $191.1 million from reserves in the two budget years, including $84.9 million from the Federal and State Revenue Risk Reserve, $54.8 million from the Budget Stabilization One Time Reserve, $29.5 million from the Business Tax Stabilization Reserve and $22.0 million from various other reserves.

**OPERATING TRANSFERS-IN.** Transfers into the General Fund are budgeted at $297.2 million in FY 2026-27, which is $38.7 million, or 15.0 percent, more than what was budgeted in FY 2025-26. In FY 2027-28, transfers-in are budgeted at $266.6 million, which is $30.6 million, or 10.3 percent, less than the proposed FY 2026-27 budget. These transfers include a portion of Airport concessions revenue, 15.0 percent of commercial rent tax collections authorized by June 2018 Proposition C, and transfers from the General Hospital Fund to support increased General Fund-backed intergovernmental payments required to draw down increased State and Federal funding.

# DETAIL ABOUT GENERAL FUND REVENUES

***Property Tax Revenue***

Commercial property valuations continue to fluctuate, driven by high vacancy rates in middle-tier office properties and interest costs that remain well above recent norms. While office transaction volumes are improving and institutional investors are re-engaging—supporting real property transfer-tax revenue—recent sale prices still tend to fall below existing assessed values. This trend signals potential tax refunds for properties with open assessment appeals and suggests continued high appeal activity in future years. Lower sale prices will also reset assessed values downward, limiting near-term growth in the commercial property tax base. The FY 2026-27 General Fund share of property tax revenue is budgeted at $2,407.0 million, which is $30.0 million, or 1.2 percent, less than the FY 2025-26 budget. The FY 2027-28 General Fund share of property tax revenue is budgeted at $2,427.0 million, which is $20.0 million, or 0.8 percent, more than the proposed FY 2026-27 budget.

The budget assumes secured roll growth of 2.0 percent in FY 2026-27 and 2.0 percent in FY 2027-28, the maximum allowed under the state constitution, with unsecured values projected to remain at current levels. Approximately $118.3 million is assumed to be diverted from the General Fund to tax increment financing districts in FY 2026-27, increasing to $157.5 million in FY 2027-28. Of these totals, approximately $18.3 million per year is diverted to tax increment financing districts such as the Treasure Island and Mission Rock projects, and the remainder to projects of the former redevelopment agency.

The budget assumes $2.5 billion of reductions in current year local assessment values in each of the two budget years, which translates to approximately $14.0 million in General Fund property tax revenues refunded annually. Additionally, the budget assumes reserve deposits for future refunds of $215.0 million in General Fund revenue from appeals of assessed values filed in FY 2026-27 and $191.0 million from appeals filed in FY 2027-28, which will be paid at such time as the Assessment Appeals Board determines reductions.

Supplemental assessments capture the change in a property's assessed value for the remaining portion of the tax year following an assessable event such as a change in ownership or new construction. Such an event alters the property's base year assessed value. Supplemental property taxes are estimated

to be $12.0 million in each of FY 2026-27 and FY 2027-28. Escape assessments capture a full year's increase in assessed value up to four years after the event trigger date and are estimated to generate $25.0 million in FY 2026-27 and $25.0 million in FY 2027-28.

Excess Educational Revenue Augmentation Fund (ERAF) revenue represents the amount of property tax revenues initially diverted from the City to help the state meet its funding obligations for K-14 education. The amount that exceeds these entities' revenue limits is returned to the City. Excess ERAF revenues are budgeted at $302.0 million in FY 2026-27 and $292.0 million in FY 2027-28, based on current state law.

***Business Tax Revenue***

The FY 2026-27 budget projects General Fund business tax revenue to reach $1,572.2 million, representing an increase of $432.6 million, or 38.0 percent, from the FY 2025-26 budget. The FY 2027-28 budget anticipates a decrease of $94.4 million, or 6.0 percent, in business tax revenue, bringing the projected total to $1,477.7 million. Business tax revenue is comprised of business registration fees, administrative office tax, gross receipts tax, and the overpaid executive tax.

Proposition M (2024) restructured business taxes by increasing the small business gross receipts tax exemption, reducing the overpaid executive tax by 80.0 percent, and generally increasing gross receipts tax rates. Because Proposition M takes effect for tax year 2025, its actual impact on business tax revenue becomes apparent as taxpayers file their annual tax returns by the March 2, 2026 deadline, or by November 30, 2026 for those that received an extension.

Gross receipts taxes are mostly based on a combination of sales in San Francisco and sales worldwide that are apportioned to San Francisco, generally by the share of a company's total payroll located in San Francisco. Sales have increased significantly. Between 2024 and 2025, for those companies that have filed their 2025 tax returns, San Francisco sales increased more than 10.0 percent and worldwide sales increased more than 30.0 percent, leading to a proportionate increase in revenue. This growth in sales is the primary driver of the increase in budgeted revenue from FY 2025-26 to FY 2026-27.

Administrative factors are also important for the proposed FY 2026-27 budget. Before Proposition M, the business tax extended filing deadline was April 30. Proposition M, however, moved the extended deadline to November 30 of the following fiscal year, so the revenue from these filings is now split across two fiscal years rather than falling within one, as it did before Proposition M. This has the effect of reducing the amount of tax year 2025 revenue received in FY 2025-26 and shifting it to FY 2026-27, creating a one-time increase in revenue for FY 2026-27. The one-time nature of this increase is reflected in the decline of the proposed budget for FY 2027-28.

Litigation continues to be a factor affecting proposed budgeted revenue. Although several large cases settled in FY 2025-26, including General Motors, Airbnb, and Microsoft, the City continues to receive new gross receipts tax claims and taxpayers in ongoing matters have expanded their claims to include additional tax years. The City currently holds $389 million in reserve for General Fund business tax claims, down from $414 million at the end of FY 2025-26. The available revenue from the decrease in reserve was recognized in FY 2025-26. The FY 2026-27 and FY 2027-28 budgets were both reduced by approximately $75 million in anticipation of new and expanded claims.

***Sales Tax Revenue***

In FY 2026-27, the City budgeted local sales tax revenue at $201.8 million, which is $12.3 million (6.5 percent) higher than what was budgeted in FY 2025-26. FY 2027-28 local sales tax revenue is budgeted at $207.8 million, which is $6.0 million (2.9 percent) higher than the proposed FY 2026-27 budget.

The budget assumes sales tax revenues will stay flat in FY 2026-27 and then grow modestly in FY 2027-28 and reach pre-pandemic levels in FY 2028-29. However, economic headwinds of the pandemic era continue to impact local sales tax recovery: current population is still below the pre-pandemic population; office vacancy rates remain above 30 percent with fewer employees going into the offices that are occupied; and tourism and business travel have not yet recovered. These factors are expected to improve over the coming years.

***Transient Occupancy (Hotel) Tax***

The FY 2026-27 General Fund share of hotel tax revenue is budgeted at $289.4 million, which is $24.2 million, or 9.1 percent, more than what was budgeted in FY 2025-26. FY 2027-28 revenue is budgeted at $291.6 million, an increase of $2.2 million, or 0.8 percent, from the proposed FY 2026-27 budget.

The $24.2 million increase in budgeted General Fund hotel tax revenue for FY 2026-27 over FY 2025-26 reflects the recent rebound in Moscone Center event attendance and optimism about domestic tourism trends. Strong Moscone Center event attendance drives tax revenue up through compression pricing, and the return of major conferences to San Francisco, in addition to World Cup games held near the first week of FY 2026-27, is expected to boost hotel tax performance. The second budget year assumes modest growth to reflect a weaker Moscone Center event calendar and uncertainty about trends in international tourism.

***Real Property Transfer Tax Revenue***

The City budgeted real property transfer tax (RPTT) revenue at $358.8 million in FY 2026-27, $91.2 million, or 34.1 percent, higher than FY 2025-26. This growth continues in FY 2027-28 where the revenue budget rises by another $11.6 million, or 3.2 percent, to $370.4 million.

This budget's RPTT revenue projection builds off the strong recovery the City experienced over the last two years. After the pandemic-era changes to the City's economy reduced RPTT revenues to historic lows, revenues rebounded due to lower interest rates and a "reset" as building owners accepted losses on buildings purchased pre-pandemic and re-entered the market. The City expects RPTT revenue to continue growing, albeit at a slower pace than in FY 2024-25 and FY 2025-26. As a highly progressive tax, sales over $10 million often make up over half the revenue each year, but only 1 percent of transactions. The budget assumes high-end sales values and volumes will continue to grow as they have since FY 2024-25. However, any disturbance in this relatively small number of transactions could potentially derail the recovery.

# USE TRENDS

***Personnel Expenses***

The proposed budget includes an increase in total labor costs of $379.5 million, or 5.2 percent, in FY 2026-27 and an additional increase of $363.7 million, or 4.7 percent, in FY 2027-28. This total increase includes an increase in General Fund labor costs of $182.2 million, or 5.3 percent, in FY 2026-27 and an additional increase of $107.1 million, or 3.0 percent, in FY 2027-28. The change in FY 2026-27 and FY 2027-28 is driven by cost of living adjustments to wages for all City employees

and increases in employee benefit costs, countered by staffing reductions in the Mayor's Proposed Budget. Compared to the March 2026 Joint Report, which projected a General Fund labor cost increase of $528.5 million, the proposed cumulative increase of $289.3 million over the two budget years is significantly lower, by $239.2 million.

***Non-Personnel Expenses***

General Fund non-personnel expenses – including professional services, materials and supplies, aid assistance, grants, capital projects and equipment, facilities maintenance, debt service, services of other departments and contributions to reserves – will increase by $220.4 million, or 9.3 percent, to $2.58 billion in FY 2026-27 and will increase by $112.5 million, or 4.4 percent, to $2.69 billion in FY 2027-28. The FY 2026-27 increase is driven primarily by increased capital spending while the FY 2027-28 increase is driven by cost-of-doing-business (CODB) adjustments to community-based organization (CBO) grants, along with inflationary increases to non-personnel spending.

***Transfers Out***

Transfers Out of the General Fund are budgeted at $1.4 billion and $1.5 billion in FY 2026-27 and FY 2027-28, an increase of $174.0 million and $95.0 million, respectively. These transfers largely cover mandatory spending requirements passed by voters or support for hospitals and other funds. Overall, both categories grew in both years of the budget period.

## SPENDING MANDATES AND DISCRETIONARY SOURCES

The General Fund represents 45.1 percent and 45.9 percent in FY 2026-27 and FY 2027-28, respectively, of the City's total budget. General Fund discretionary spending capacity, however, is less, due to legal spending requirements. San Francisco voters have approved ballot measures that require minimum spending levels for certain service areas, including the Children's Baseline, Transitional Youth Baseline, Our City Our Homes Baseline, Early Care and Education Baseline, Public Library Baseline, Public Transportation Baselines, City Services Auditor operations, Municipal Symphony Baseline, Housing Trust Fund, Dignity Fund, Street Tree Maintenance Fund, Recreation and Parks Baseline, Student Success Fund, Affordable Housing Opportunity Fund and required reserve deposits.

These requirements are discussed in detail in the Controller's discussion of the Mayor's Budget, also known as the Revenue Letter, published the second week of June 2026.

# FUND STRUCTURE

The fund structure chart below maps out how the City's revenue and expenditures are organized within the budget. At its most basic, a budget is divided into revenues (sources) and expenses (uses). Budgets like San Francisco's (a consolidated city and county), contain a detailed organizational scheme to group, categorize, and identify revenues and expenses. The tables displayed in the following pages summarize proposed revenues and expenditures by funding sources and uses at multiple levels, by service area, and by full time equivalent FTE employee counts.

In the public sector, financial activity is planned and recorded in a series of funds, which are created to reflect restrictions on the uses of different types of revenue. For example, enterprise funds are used to account for activities primarily funded by user charges, such as the Port, Airport, MTA and Public Utilities Commission. The General Fund is the City's largest single fund. Because it contains revenues with the broadest allowable uses (tax proceeds), it is the focus of a large amount of budget discussion and deliberation.

A **fund** is a high-level classification unit that is organized according to its purpose.

An **account** is a unique six digit code that identifies the general nature of a source or use, at its lowest level of detail. A value between 400000 and 499999 denotes a source, while a value between 500000 and 599999 denotes a use.

Accounts can be summarized at different levels. For the reports contained in this book, accounts are summarized at Level 5, into a 4 digit code. For example, accounts 501010 - Permanent Salaries and 501070 - Holiday Pay roll up to an Account Level 5 of 5010 – Salaries.

# BUDGET SUMMARY TABLES

## 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** |

# CITY AND COUNTY OF SAN FRANCISCO MAJOR FUND BUDGETARY RECAP, FY 2026-27 (IN THOUSANDS OF DOLLARS)

| | General Fund | Special Revenue | Capital Projects | Debt Service | Enterprise | Internal Service | Other Agency/ Trust | Total All Funds |
|---|---|---|---|---|---|---|---|---|
| Prior Year Fund Balance | 42,449 | 192,053 | 5,500 | 451 | 367,145 | 8,669 | 63 | 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** | **63** | **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 | 13,767 | 812,380 |
| Fines and Forfeitures | 3,608 | 39,590 | | 14,315 | 119,185 | | | 176,698 |
| Interest & Investment Income | 164,804 | 50,034 | | | 118,559 | | 9,984 | 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 | 100 | 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** | **109,455** | **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** | **109,518** | **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) | (100,279) | (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)** | **(109,518)** | **(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)** | **(109,518)** | **(18,772,456)** |
| Fund Balance | 43,719 | 1,268 | | | 9,625 | | | 54,612 |

# CITY AND COUNTY OF SAN FRANCISCO MAJOR FUND BUDGETARY RECAP, FY 2027-28 (IN THOUSANDS OF DOLLARS)

| | General Fund | Special Revenue | Capital Projects | Debt Service | Enterprise | Internal Service | Other Agency/ Trust | Total All Funds |
|---|---|---|---|---|---|---|---|---|
| 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 |

# SOURCES AND USES OF FUNDS EXCLUDING FUND TRANSFERS

| | 2025-2026 Budget | 2026-2027 Proposed | Changes from 2025-2026 | 2027-2028 Proposed | Changes from 2026-2027 |
|---|---|---|---|---|---|
| **Sources of Fund** | | | | | |
| Local Taxes | 5,830,452,120 | 6,455,171,920 | 624,719,800 | 6,484,336,327 | 29,164,407 |
| Licenses & Fines | 259,548,278 | 248,166,355 | (11,381,923) | 247,634,983 | (531,372) |
| Use of Money or Property | 1,055,473,761 | 1,135,762,292 | 80,288,531 | 1,157,943,033 | 22,180,741 |
| Intergovernmental Revenue - Federal | 801,079,559 | 604,503,871 | (196,575,688) | 625,455,796 | 20,951,925 |
| Intergovernmental Revenue - State | 1,308,918,766 | 1,357,316,209 | 48,397,443 | 1,354,946,308 | (2,369,901) |
| Intergovernmental Revenue - Other | 384,392,627 | 177,580,951 | (206,811,676) | 318,820,902 | 141,239,951 |
| Charges for Services | 5,380,235,581 | 5,481,567,151 | 101,331,570 | 5,815,269,788 | 333,702,637 |
| Other Revenues | 408,694,101 | 655,366,973 | 246,672,872 | 342,055,290 | (313,311,683) |
| Use of / (Deposit to) Fund Balance | 562,065,730 | 736,767,086 | 174,701,356 | 892,359,696 | 155,592,610 |
| **Sources of Fund Subtotals** | **15,990,860,523** | **16,852,202,808** | **861,342,285** | **17,238,822,123** | **386,619,315** |
| **Uses of Fund** | | | | | |
| Salaries & Wages | 5,250,644,875 | 5,488,806,410 | 238,161,535 | 5,693,188,417 | 204,382,007 |
| Fringe Benefits | 2,034,720,009 | 2,176,046,444 | 141,326,435 | 2,335,319,844 | 159,273,400 |
| Overhead | (100,210,967) | (90,753,370) | 9,457,597 | (89,115,724) | 1,637,646 |
| Professional & Contractual Services | 3,445,982,352 | 3,620,742,114 | 174,759,762 | 3,554,684,261 | (66,057,853) |
| Aid Assistance / Grants | 2,140,115,725 | 2,212,845,355 | 72,729,630 | 2,272,932,194 | 60,086,839 |
| Materials & Supplies | 515,350,533 | 544,758,497 | 29,407,964 | 563,124,006 | 18,365,509 |
| Equipment | 46,569,592 | 54,852,293 | 8,282,701 | 30,794,252 | (24,058,041) |
| Debt Service | 1,863,111,834 | 1,951,842,886 | 88,731,052 | 2,095,992,794 | 144,149,908 |
| Services of Other Departments | 1,345,854,120 | 1,391,770,029 | 45,915,909 | 1,457,001,407 | 65,231,378 |
| Expenditure Recovery | (1,508,484,016) | (1,549,157,916) | (40,673,900) | (1,644,168,740) | (95,010,824) |
| Budgetary Reserves | 382,930,024 | 400,428,845 | 17,498,821 | 453,974,928 | 53,546,083 |
| Facilities Maintenance | 77,175,110 | 78,859,324 | 1,684,214 | 86,435,609 | 7,576,285 |
| Capital Renewal | 25,887,547 | (2,406,340) | (28,293,887) | 14,065,734 | 16,472,074 |
| Capital Projects | 471,213,785 | 573,568,237 | 102,354,452 | 414,593,141 | (158,975,096) |
| **Uses of Fund Subtotals** | **15,990,860,523** | **16,852,202,808** | **861,342,285** | **17,238,822,123** | **386,619,315** |

# USES BY SERVICE AREA AND DEPARTMENT

**Service Area: Community Health**

| Department | 2025-2026 Budget | 2026-2027 Proposed | Changes from 2025-2026 | 2027-2028 Proposed | Changes from 2026-2027 |
|---|---|---|---|---|---|
| Public Health | 3,366,272,604 | 3,619,437,991 | 253,165,387 | 3,709,456,596 | 90,018,605 |
| **COMMUNITY HEALTH Total** | **3,366,272,604** | **3,619,437,991** | **253,165,387** | **3,709,456,596** | **90,018,605** |

**Service Area: Culture & Recreation**

| Department | 2025-2026 Budget | 2026-2027 Proposed | Changes from 2025-2026 | 2027-2028 Proposed | Changes from 2026-2027 |
|---|---|---|---|---|---|
| Academy Of Sciences | 8,112,940 | 9,045,125 | 932,185 | 9,596,904 | 551,779 |
| Arts Commission | 24,549,920 | 45,808,691 | 21,258,771 | 45,845,720 | 37,029 |
| Asian Art Museum | 12,771,314 | 13,120,989 | 349,675 | 14,536,895 | 1,415,906 |
| Fine Arts Museum | 24,512,281 | 26,631,180 | 2,118,899 | 26,751,113 | 119,933 |
| Law Library | 1,240,588 | 1,387,348 | 146,760 | 1,448,532 | 61,184 |
| Public Library | 193,371,976 | 198,454,107 | 5,082,131 | 200,623,912 | 2,169,805 |
| Recreation And Park Commission | 262,801,014 | 354,146,294 | 91,345,280 | 278,725,166 | (75,421,128) |
| War Memorial | 32,342,470 | 31,675,116 | (667,354) | 33,291,649 | 1,616,533 |
| **CULTURE & RECREATION Total** | **559,702,503** | **680,268,850** | **120,566,347** | **610,819,891** | **(69,448,959)** |

**Service Area: General Administration & Finance**

| Department | 2025-2026 Budget | 2026-2027 Proposed | Changes from 2025-2026 | 2027-2028 Proposed | Changes from 2026-2027 |
|---|---|---|---|---|---|
| Assessor / Recorder | 42,333,443 | 43,280,047 | 946,604 | 45,143,141 | 1,863,094 |
| Board Of Supervisors | 26,555,362 | 25,648,760 | (906,602) | 26,611,880 | 963,120 |
| City Attorney | 125,127,316 | 132,663,622 | 7,536,306 | 136,469,952 | 3,806,330 |
| City Planning | 59,098,424 | 75,740,416 | 16,641,992 | 73,211,655 | (2,528,761) |
| Civil Service Commission | 1,612,202 | 1,696,477 | 84,275 | 1,774,141 | 77,664 |
| Controller | 86,315,343 | 86,361,343 | 46,000 | 86,231,536 | (129,807) |
| Elections | 22,673,794 | 23,020,557 | 346,763 | 23,565,991 | 545,434 |
| Ethics Commission | 6,582,368 | 9,304,180 | 2,721,812 | 9,415,650 | 111,470 |
| General Services Agency - City Admin | 610,918,802 | 593,636,869 | (17,281,933) | 643,903,438 | 50,266,569 |
| General Services Agency - Technology | 171,688,645 | 172,538,383 | 849,738 | 174,516,454 | 1,978,071 |
| Health Service System | 12,462,123 | 13,310,612 | 848,489 | 12,767,441 | (543,171) |
| Human Resources | 157,952,253 | 164,090,476 | 6,138,223 | 161,947,683 | (2,142,793) |
| Mayor | 11,634,724 | 12,240,595 | 605,871 | 12,842,005 | 601,410 |
| Retirement System | 55,903,708 | 62,148,297 | 6,244,589 | 63,470,330 | 1,322,033 |
| Treasurer/Tax Collector | 56,452,603 | 49,949,449 | (6,503,154) | 50,433,207 | 483,758 |
| **GENERAL ADMINISTRATION & FINANCE Total** | **1,447,311,110** | **1,465,630,083** | **18,318,973** | **1,522,304,504** | **56,674,421** |

**Service Area: General City Responsibilities**

| Department | 2025-2026 Budget | 2026-2027 Proposed | Changes from 2025-2026 | 2027-2028 Proposed | Changes from 2026-2027 |
|---|---|---|---|---|---|
| General City Responsibility | 1,689,516,696 | 1,583,514,665 | (106,002,031) | 1,551,813,632 | (31,701,033) |
| **GENERAL CITY RESPONSIBILITIES Total** | **1,689,516,696** | **1,583,514,665** | **(106,002,031)** | **1,551,813,632** | **(31,701,033)** |

# USES BY SERVICE AREA AND DEPARTMENT, *Continued*

| Department | 2025-2026 Budget | 2026-2027 Proposed | Changes from 2025-2026 | 2027-2028 Proposed | Changes from 2026-2027 |
|---|---|---|---|---|---|
| Agency for Human Rights | 0 | 29,510,482 | 29,510,482 | 26,860,900 | (2,649,582) |
| Children; Youth & Their Families | 347,620,411 | 370,583,358 | 22,962,947 | 382,382,020 | 11,798,662 |
| Child Support Services | 13,310,465 | 13,503,765 | 193,300 | 14,149,555 | 645,790 |
| Dept of Early Childhood | 341,498,262 | 343,638,412 | 2,140,150 | 337,466,618 | (6,171,794) |
| Environment | 40,887,390 | 36,506,690 | (4,380,700) | 36,797,666 | 290,976 |
| Homelessness And Supportive Housing | 785,558,734 | 835,350,515 | 49,791,781 | 781,919,489 | (53,431,026) |
| Human Rights Commission | 30,032,568 | 0 | (30,032,568) | 0 | 0 |
| Human Services | 1,308,942,803 | 1,383,209,074 | 74,266,271 | 1,464,707,301 | 81,498,227 |
| Mayor | 176,591,601 | 217,954,840 | 41,363,239 | 198,537,874 | (19,416,966) |
| Rent Arbitration Board | 14,507,813 | 14,345,256 | (162,557) | 15,009,005 | 663,749 |
| **HUMAN WELFARE & NEIGHBORHOOD DEVELOPMENT Tot** | **3,058,950,047** | **3,244,602,392** | **185,652,345** | **3,257,830,428** | **13,228,036** |

**Service Area: Public Protection**

| Department | 2025-2026 Budget | 2026-2027 Proposed | Changes from 2025-2026 | 2027-2028 Proposed | Changes from 2026-2027 |
|---|---|---|---|---|---|
| Adult Probation | 61,625,558 | 72,685,372 | 11,059,814 | 75,094,254 | 2,408,882 |
| Department Of Police Accountability | 9,644,261 | 10,272,425 | 628,164 | 10,825,026 | 552,601 |
| District Attorney | 96,606,701 | 99,146,240 | 2,539,539 | 101,360,057 | 2,213,817 |
| Emergency Management | 161,558,877 | 113,989,665 | (47,569,212) | 112,815,113 | (1,174,552) |
| Fire Department | 554,710,295 | 575,512,877 | 20,802,582 | 595,946,863 | 20,433,986 |
| Juvenile Probation | 52,871,960 | 55,464,328 | 2,592,368 | 53,157,283 | (2,307,045) |
| Office of Sheriff's Inspector General | 1,283,747 | 1,557,714 | 273,967 | 1,659,170 | 101,456 |
| Police | 849,477,682 | 882,696,502 | 33,218,820 | 900,999,344 | 18,302,842 |
| Public Defender | 58,352,655 | 61,036,553 | 2,683,898 | 62,888,141 | 1,851,588 |
| Sheriff | 345,636,970 | 377,477,558 | 31,840,588 | 378,244,278 | 766,720 |
| Superior Court | 33,200,508 | 34,010,934 | 810,426 | 34,326,323 | 315,389 |
| **PUBLIC PROTECTION Total** | **2,224,969,214** | **2,283,850,168** | **58,880,954** | **2,327,315,852** | **43,465,684** |

**Service Area: Public Works, Transportation & Commerce**

| Department | 2025-2026 Budget | 2026-2027 Proposed | Changes from 2025-2026 | 2027-2028 Proposed | Changes from 2026-2027 |
|---|---|---|---|---|---|
| Airport Commission | 1,789,868,715 | 1,778,391,861 | (11,476,854) | 1,922,805,350 | 144,413,489 |
| Board Of Appeals | 1,254,289 | 1,246,830 | (7,459) | 1,298,958 | 52,128 |
| Building Inspection | 92,728,074 | 96,681,380 | 3,953,306 | 101,394,999 | 4,713,619 |
| Economic And Workforce Development | 85,720,686 | 84,177,061 | (1,543,625) | 87,389,267 | 3,212,206 |
| Municipal Transportation Agency | 1,553,590,668 | 1,605,206,045 | 51,615,377 | 1,708,056,664 | 102,850,619 |
| Port | 156,220,545 | 231,787,269 | 75,566,724 | 172,680,199 | (59,107,070) |
| Public Utilities Commission | 2,130,411,833 | 2,180,629,872 | 50,218,039 | 2,355,353,248 | 174,723,376 |
| Public Works | 428,513,379 | 486,183,940 | 57,670,561 | 503,962,891 | 17,778,951 |
| **PUBLIC WORKS, TRANSPORTATION & COMMERCE Total** | **6,238,308,189** | **6,464,304,258** | **225,996,069** | **6,852,941,576** | **388,637,318** |
| **Expenditure Subtotals** | **18,585,030,363** | **19,341,608,407** | **756,578,044** | **19,832,482,479** | **490,874,072** |
| **Less Interdepartmental Recoveries And Transfers** | **(2,594,169,840)** | **(2,489,405,599)** | **104,764,241** | **(2,597,494,194)** | **(108,088,595)** |
| **Net** | **15,990,860,523** | **16,852,202,808** | **861,342,285** | **17,234,988,285** | **382,785,477** |

# USES BY SERVICE AREA, DEPARTMENT AND DIVISION

| Department & Division | 2025-2026 Budget | 2026-2027 Proposed | Changes from 2025-2026 | 2027-2028 Proposed | Changes from 2026-2027 |
|---|---|---|---|---|---|
| **Public Health** | | | | | |
| HAD Public Health Admin | 200,457,483 | 277,377,099 | 76,919,616 | 279,931,203 | 2,554,104 |
| HBH Behavioral Health | 656,139,965 | 701,313,775 | 45,173,810 | 700,760,926 | (552,849) |
| HGH Zuckerberg SF General | 1,351,712,401 | 1,431,206,240 | 79,493,839 | 1,501,580,081 | 70,373,841 |
| HJH Jail Health | 54,988,204 | 57,864,622 | 2,876,418 | 62,406,642 | 4,542,020 |
| HLH Laguna Honda Hospital | 343,851,866 | 364,968,256 | 21,116,390 | 386,002,428 | 21,034,172 |
| 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 |
| HPH Population Health Division | 151,128,584 | 148,676,475 | (2,452,109) | 153,689,715 | 5,013,240 |
| **Public Health Total** | **3,366,272,604** | **3,619,437,991** | **253,165,387** | **3,709,456,596** | **90,018,605** |
| **COMMUNITY HEALTH Total** | **3,366,272,604** | **3,619,437,991** | **253,165,387** | **3,709,456,596** | **90,018,605** |

**Service Area: Culture & Recreation**

| Department & Division | 2025-2026 Budget | 2026-2027 Proposed | Changes from 2025-2026 | 2027-2028 Proposed | Changes from 2026-2027 |
|---|---|---|---|---|---|
| **Academy Of Sciences** | | | | | |
| SCI Academy of Sciences | 8,112,940 | 9,045,125 | 932,185 | 9,596,904 | 551,779 |
| **Academy Of Sciences Total** | **8,112,940** | **9,045,125** | **932,185** | **9,596,904** | **551,779** |
| **Arts Commission** | | | | | |
| ART Administration | 6,797,305 | 6,509,716 | (287,589) | 6,397,342 | (112,374) |
| 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 Municipal Galleries | 935,100 | 669,836 | (265,264) | 682,408 | 12,572 |
| 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 | |
| **Arts Commission Total** | **24,549,920** | **45,808,691** | **21,258,771** | **45,845,720** | **37,029** |
| **Asian Art Museum** | | | | | |
| AAM Asian Art Museum | 12,771,314 | 13,120,989 | 349,675 | 14,536,895 | 1,415,906 |
| **Asian Art Museum Total** | **12,771,314** | **13,120,989** | **349,675** | **14,536,895** | **1,415,906** |
| **Fine Arts Museum** | | | | | |
| FAM Fine Arts Museum | 24,512,281 | 26,631,180 | 2,118,899 | 26,751,113 | 119,933 |
| **Fine Arts Museum Total** | **24,512,281** | **26,631,180** | **2,118,899** | **26,751,113** | **119,933** |
| **Law Library** | | | | | |
| LLB Law Library | 1,240,588 | 1,387,348 | 146,760 | 1,448,532 | 61,184 |
| **Law Library Total** | **1,240,588** | **1,387,348** | **146,760** | **1,448,532** | **61,184** |
| **Public Library** | | | | | |
| LIB Public Library | 193,371,976 | 198,454,107 | 5,082,131 | 200,623,912 | 2,169,805 |
| **Public Library Total** | **193,371,976** | **198,454,107** | **5,082,131** | **200,623,912** | **2,169,805** |
| **Recreation And Park Commission** | | | | | |
| REC Admin Services | 1,328,104 | (2,299,078) | (3,627,182) | (2,625,538) | (326,460) |
| REC Capital Division | 16,934,870 | 93,502,811 | 76,567,941 | 16,104,869 | (77,397,942) |
| REC Operations | 240,538,040 | 250,595,165 | 10,057,125 | 252,324,942 | 1,729,777 |
| REC Partnership | | 1,476,376 | 1,476,376 | 1,553,231 | 76,855 |
| REC Permits & Property | | 5,280,477 | 5,280,477 | 5,536,559 | 256,082 |

# USES BY SERVICE AREA, DEPARTMENT AND DIVISION, *Continued*

| Department & Division | 2025-2026 Budget | 2026-2027 Proposed | Changes from 2025-2026 | 2027-2028 Proposed | Changes from 2026-2027 |
|---|---|---|---|---|---|
| **Recreation And Park Commission** | | | | | |
| REC Policy & Public Affairs | | 5,590,543 | 5,590,543 | 5,831,103 | 240,560 |
| REC Zoo | 4,000,000 | | (4,000,000) | | |
| **Recreation And Park Commission Total** | **262,801,014** | **354,146,294** | **91,345,280** | **278,725,166** | **(75,421,128)** |
| **War Memorial** | | | | | |
| WAR War Memorial | 32,342,470 | 31,675,116 | (667,354) | 33,291,649 | 1,616,533 |
| **War Memorial Total** | **32,342,470** | **31,675,116** | **(667,354)** | **33,291,649** | **1,616,533** |
| **CULTURE & RECREATION Total** | **559,702,503** | **680,268,850** | **120,566,347** | **610,819,891** | **(69,448,959)** |

**Service Area: General Administration & Finance**

| Department & Division | 2025-2026 Budget | 2026-2027 Proposed | Changes from 2025-2026 | 2027-2028 Proposed | Changes from 2026-2027 |
|---|---|---|---|---|---|
| **Assessor / Recorder** | | | | | |
| ASR Administration | 10,026,892 | 11,545,703 | 1,518,811 | 11,947,082 | 401,379 |
| ASR Exemptions | 746,676 | 708,967 | (37,709) | 744,959 | 35,992 |
| ASR Personal Property | 3,932,549 | 4,541,356 | 608,807 | 4,771,072 | 229,716 |
| ASR Public Service | 2,529,626 | 1,950,395 | (579,231) | 2,054,006 | 103,611 |
| ASR Real Property | 16,695,362 | 15,797,854 | (897,508) | 16,356,939 | 559,085 |
| ASR Recorder | 2,203,609 | 2,025,536 | (178,073) | 2,172,835 | 147,299 |
| ASR Standards Mapping Analysis | 4,302,269 | 4,604,724 | 302,455 | 4,873,590 | 268,866 |
| ASR Transactions | 1,896,460 | 2,105,512 | 209,052 | 2,222,658 | 117,146 |
| **Assessor / Recorder Total** | **42,333,443** | **43,280,047** | **946,604** | **45,143,141** | **1,863,094** |
| **Board Of Supervisors** | | | | | |
| BOS Assessment Appeals Board | 1,599,849 | 1,662,958 | 63,109 | 1,744,981 | 82,023 |
| 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 Local Agncy Formation Comm | 410,164 | 446,532 | 36,368 | 451,632 | 5,100 |
| BOS Sunshine Ord Task Force | 210,482 | 219,933 | 9,451 | 231,123 | 11,190 |
| BOS Supervisors | 12,285,937 | 12,837,755 | 551,818 | 13,464,291 | 626,536 |
| BOS Youth Commission | 474,545 | 495,858 | 21,313 | 521,826 | 25,968 |
| **Board Of Supervisors Total** | **26,555,362** | **25,648,760** | **(906,602)** | **26,611,880** | **963,120** |
| **City Attorney** | | | | | |
| CAT City Attorney | 125,127,316 | 132,663,622 | 7,536,306 | 136,469,952 | 3,806,330 |
| **City Attorney Total** | **125,127,316** | **132,663,622** | **7,536,306** | **136,469,952** | **3,806,330** |
| **City Planning** | | | | | |
| CPC Administration | 17,187,851 | 29,507,646 | 12,319,795 | 25,568,979 | (3,938,667) |
| CPC Citywide Planning | 14,095,583 | 7,087,206 | (7,008,377) | 6,583,696 | (503,510) |
| CPC Community Equity | 3,521,208 | | (3,521,208) | | |
| CPC Current Planning | 16,865,389 | 35,410,814 | 18,545,425 | 37,129,388 | 1,718,574 |
| CPC Environmental Planning | 5,271,522 | 2,534,339 | (2,737,183) | 2,672,859 | 138,520 |
| CPC Executive Office | 2,156,871 | 1,200,411 | (956,460) | 1,256,733 | 56,322 |
| **City Planning Total** | **59,098,424** | **75,740,416** | **16,641,992** | **73,211,655** | **(2,528,761)** |
| **Civil Service Commission** | | | | | |
| CSC Civil Service Commission | 1,612,202 | 1,696,477 | 84,275 | 1,774,141 | 77,664 |
| **Civil Service Commission Total** | **1,612,202** | **1,696,477** | **84,275** | **1,774,141** | **77,664** |
| **Controller** | | | | | |
| CON Accounting | 16,743,626 | 15,349,535 | (1,394,091) | 15,337,259 | (12,276) |

# USES BY SERVICE AREA, DEPARTMENT AND DIVISION, *Continued*

| Department & Division | 2025-2026 Budget | 2026-2027 Proposed | Changes from 2025-2026 | 2027-2028 Proposed | Changes from 2026-2027 |
|---|---|---|---|---|---|
| **Controller** | | | | | |
| CON Administration | 2,199,599 | 1,860,093 | (339,506) | (273,847) | (2,133,940) |
| CON Budget & Analysis | 4,030,778 | 4,217,601 | 186,823 | 4,427,244 | 209,643 |
| CON City Services Auditor | 27,558,625 | 28,815,380 | 1,256,755 | 29,175,806 | 360,426 |
| CON Citywide Systems | 29,628,870 | 29,765,835 | 136,965 | 30,727,017 | 961,182 |
| CON Economic Analysis | 687,406 | 712,368 | 24,962 | 743,593 | 31,225 |
| CON Payroll | 3,338,827 | 3,491,742 | 152,915 | 3,679,449 | 187,707 |
| 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 |
| **Controller Total** | **86,315,343** | **86,361,343** | **46,000** | **86,231,536** | **(129,807)** |
| **Elections** | | | | | |
| REG Elections-Commission | 78,512 | 82,096 | 3,584 | 86,443 | 4,347 |
| REG Elections Services | 22,595,282 | 22,938,461 | 343,179 | 23,479,548 | 541,087 |
| **Elections Total** | **22,673,794** | **23,020,557** | **346,763** | **23,565,991** | **545,434** |
| **Ethics Commission** | | | | | |
| ETH Ethics Commission | 6,582,368 | 9,304,180 | 2,721,812 | 9,415,650 | 111,470 |
| **Ethics Commission Total** | **6,582,368** | **9,304,180** | **2,721,812** | **9,415,650** | **111,470** |
| **General Services Agency - City Admin** | | | | | |
| 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 City Administrator Prog | 113,141,180 | 122,815,883 | 9,674,703 | 128,001,541 | 5,185,658 |
| ADM Convention Facilities Mgmt | 105,480,189 | 101,223,183 | (4,257,006) | 98,246,962 | (2,976,221) |
| ADM Entertainment Commission | 1,741,267 | 1,833,829 | 92,562 | 1,925,372 | 91,543 |
| ADM Internal Services | 359,799,227 | 335,395,312 | (24,403,915) | 386,118,266 | 50,722,954 |
| ADM Medical Examiner | 15,778,453 | 16,345,403 | 566,950 | 16,683,782 | 338,379 |
| **General Services Agency - City Admin Total** | **610,918,802** | **593,636,869** | **(17,281,933)** | **643,903,438** | **50,266,569** |
| **General Services Agency - Technology** | | | | | |
| DT Administration | 68,337,479 | 72,843,711 | 4,506,232 | 70,096,452 | (2,747,259) |
| DT Capital And Equipment | 1,300,000 | 1,700,000 | 400,000 | 800,000 | (900,000) |
| DT Communications | 7,028,937 | 7,076,250 | 47,313 | 7,162,300 | 86,050 |
| DT Cybersecurity | 15,073,138 | 17,417,529 | 2,344,391 | 18,677,291 | 1,259,762 |
| DT Emerging Technologies | 1,107,594 | 2,497,958 | 1,390,364 | 2,808,616 | 310,658 |
| 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 Innovation | 204,392 | 187,813 | (16,579) | 197,743 | 9,930 |
| DT JUSTIS | 2,548,509 | 2,852,778 | 304,269 | 2,962,527 | 109,749 |
| DT PMO | 2,570,437 | 2,499,406 | (71,031) | 2,672,606 | 173,200 |
| DT Public Safety | 20,791,229 | 20,719,732 | (71,497) | 22,111,540 | 1,391,808 |
| DT Rate Model Usage | 7,935,471 | | (7,935,471) | | |
| DT Support Services | 12,701,634 | 12,624,284 | (77,350) | 13,009,483 | 385,199 |
| **General Services Agency - Technology Total** | **171,688,645** | **172,538,383** | **849,738** | **174,516,454** | **1,978,071** |
| **Health Service System** | | | | | |
| HSS Health Service System | 12,462,123 | 13,310,612 | 848,489 | 12,767,441 | (543,171) |
| **Health Service System Total** | **12,462,123** | **13,310,612** | **848,489** | **12,767,441** | **(543,171)** |
| **Human Resources** | | | | | |
| HRD Administration | 7,903,162 | 8,232,850 | 329,688 | 6,699,238 | (1,533,612) |

# USES BY SERVICE AREA, DEPARTMENT AND DIVISION, *Continued*

| Department & Division | 2025-2026 Budget | 2026-2027 Proposed | Changes from 2025-2026 | 2027-2028 Proposed | Changes from 2026-2027 |
|---|---|---|---|---|---|
| **Human Resources** | | | | | |
| 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 Equal Emplymt Opportunity | 9,311,110 | 9,939,642 | 628,532 | 10,585,784 | 646,142 |
| 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) |
| **Human Resources Total** | **157,952,253** | **164,090,476** | **6,138,223** | **161,947,683** | **(2,142,793)** |
| **Mayor** | | | | | |
| MYR Office Of The Mayor | 11,634,724 | 12,240,595 | 605,871 | 12,842,005 | 601,410 |
| **Mayor Total** | **11,634,724** | **12,240,595** | **605,871** | **12,842,005** | **601,410** |
| **Retirement System** | | | | | |
| RET Administration | 18,211,690 | 20,268,851 | 2,057,161 | 20,502,910 | 234,059 |
| RET Health Care Trust | 1,581,145 | 1,674,372 | 93,227 | 1,766,605 | 92,233 |
| RET Investment | 13,921,985 | 15,458,298 | 1,536,313 | 16,467,420 | 1,009,122 |
| RET Retirement Services | 20,025,886 | 22,331,359 | 2,305,473 | 22,383,198 | 51,839 |
| RET SF Deferred Comp Program | 2,163,002 | 2,415,417 | 252,415 | 2,350,197 | (65,220) |
| **Retirement System Total** | **55,903,708** | **62,148,297** | **6,244,589** | **63,470,330** | **1,322,033** |
| **Treasurer/Tax Collector** | | | | | |
| TTX Collection | 36,133,452 | 32,880,038 | (3,253,414) | 34,234,944 | 1,354,906 |
| 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 |
| **Treasurer/Tax Collector Total** | **56,452,603** | **49,949,449** | **(6,503,154)** | **50,433,207** | **483,758** |
| **GENERAL ADMINISTRATION & FINANCE Total** | **1,447,311,110** | **1,465,630,083** | **18,318,973** | **1,522,304,504** | **56,674,421** |

**Service Area: General City Responsibilities**

| Department & Division | 2025-2026 Budget | 2026-2027 Proposed | Changes from 2025-2026 | 2027-2028 Proposed | Changes from 2026-2027 |
|---|---|---|---|---|---|
| **General City Responsibility** | | | | | |
| GEN General City Responsibility | 1,689,516,696 | 1,583,514,665 | (106,002,031) | 1,551,813,632 | (31,701,033) |
| **General City Responsibility Total** | **1,689,516,696** | **1,583,514,665** | **(106,002,031)** | **1,551,813,632** | **(31,701,033)** |
| **GENERAL CITY RESPONSIBILITIES Total** | **1,689,516,696** | **1,583,514,665** | **(106,002,031)** | **1,551,813,632** | **(31,701,033)** |

**Service Area: Human Welfare & Neighborhood Development**

| Department & Division | 2025-2026 Budget | 2026-2027 Proposed | Changes from 2025-2026 | 2027-2028 Proposed | Changes from 2026-2027 |
|---|---|---|---|---|---|
| **Agency for Human Rights** | | | | | |
| 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 |
| **Agency for Human Rights Total** | **0** | **29,510,482** | **29,510,482** | **26,860,900** | **(2,649,582)** |
| **Children; Youth & Their Families** | | | | | |
| CHF Children;Youth & Families | 347,620,411 | 370,583,358 | 22,962,947 | 382,382,020 | 11,798,662 |
| **Children; Youth & Their Families Total** | **347,620,411** | **370,583,358** | **22,962,947** | **382,382,020** | **11,798,662** |
| **Child Support Services** | | | | | |
| CSS Child Support Services | 13,310,465 | 13,503,765 | 193,300 | 14,149,555 | 645,790 |
| **Child Support Services Total** | **13,310,465** | **13,503,765** | **193,300** | **14,149,555** | **645,790** |
| **Dept of Early Childhood** | | | | | |
| DEC Children & Families Commsn | 20,510,732 | 20,612,344 | 101,612 | 21,030,614 | 418,270 |

# USES BY SERVICE AREA, DEPARTMENT AND DIVISION, *Continued*

| Department & Division | 2025-2026 Budget | 2026-2027 Proposed | Changes from 2025-2026 | 2027-2028 Proposed | Changes from 2026-2027 |
|---|---|---|---|---|---|
| **Dept of Early Childhood** | | | | | |
| DEC Early Care & Education | 320,987,530 | 323,026,068 | 2,038,538 | 316,436,004 | (6,590,064) |
| **Dept of Early Childhood Total** | **341,498,262** | **343,638,412** | **2,140,150** | **337,466,618** | **(6,171,794)** |
| **Environment** | | | | | |
| ENV Environment | 40,887,390 | 36,506,690 | (4,380,700) | 36,797,666 | 290,976 |
| **Environment Total** | **40,887,390** | **36,506,690** | **(4,380,700)** | **36,797,666** | **290,976** |
| **Homelessness And Supportive Housing** | | | | | |
| 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) |
| **Homelessness And Supportive Housing Total** | **785,558,734** | **835,350,515** | **49,791,781** | **781,919,489** | **(53,431,026)** |
| **Human Rights Commission** | | | | | |
| HRC Human Rights Commission | 30,032,568 | | (30,032,568) | | |
| **Human Rights Commission Total** | **30,032,568** | **0** | **(30,032,568)** | **0** | **0** |
| **Human Services** | | | | | |
| 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 |
| HSA Disability & Aging Svc | 547,792,132 | 595,468,250 | 47,676,118 | 642,885,804 | 47,417,554 |
| **Human Services Total** | **1,308,942,803** | **1,383,209,074** | **74,266,271** | **1,464,707,301** | **81,498,227** |
| **Mayor** | | | | | |
| MYR Housing & Community Dev | 176,591,601 | 217,954,840 | 41,363,239 | 198,537,874 | (19,416,966) |
| **Mayor Total** | **176,591,601** | **217,954,840** | **41,363,239** | **198,537,874** | **(19,416,966)** |
| **Rent Arbitration Board** | | | | | |
| RNT Rent Arbitration Board | 14,507,813 | 14,345,256 | (162,557) | 15,009,005 | 663,749 |
| **Rent Arbitration Board Total** | **14,507,813** | **14,345,256** | **(162,557)** | **15,009,005** | **663,749** |
| **HUMAN WELFARE & NEIGHBORHOOD DEVELOPMENT Tot** | **3,058,950,047** | **3,244,602,392** | **185,652,345** | **3,257,830,428** | **13,228,036** |

**Service Area: Public Protection**

| Department & Division | 2025-2026 Budget | 2026-2027 Proposed | Changes from 2025-2026 | 2027-2028 Proposed | Changes from 2026-2027 |
|---|---|---|---|---|---|
| **Adult Probation** | | | | | |
| ADP Adult Probation | 61,625,558 | 72,685,372 | 11,059,814 | 75,094,254 | 2,408,882 |
| **Adult Probation Total** | **61,625,558** | **72,685,372** | **11,059,814** | **75,094,254** | **2,408,882** |
| **Department Of Police Accountability** | | | | | |
| DPA Police Accountabilty | 9,644,261 | 10,272,425 | 628,164 | 10,825,026 | 552,601 |
| **Department Of Police Accountability Total** | **9,644,261** | **10,272,425** | **628,164** | **10,825,026** | **552,601** |
| **District Attorney** | | | | | |
| DAT District Attorney | 96,606,701 | 99,146,240 | 2,539,539 | 101,360,057 | 2,213,817 |
| **District Attorney Total** | **96,606,701** | **99,146,240** | **2,539,539** | **101,360,057** | **2,213,817** |
| **Emergency Management** | | | | | |
| DEM Administration | 61,785,188 | 49,974,485 | (11,810,703) | 46,117,744 | (3,856,741) |
| DEM Coordinated St Response | | (37,747) | (37,747) | (50,113) | (12,366) |
| DEM Emergency Communications | 55,871,399 | 53,709,961 | (2,161,438) | 56,158,041 | 2,448,080 |
| DEM Emergency Services | 5,609,346 | 2,568,431 | (3,040,915) | 2,476,047 | (92,384) |
| DEM EMSA | | 2,562,142 | 2,562,142 | 2,650,898 | 88,756 |
| DEM Homeland Security Grants | 38,292,944 | | (38,292,944) | | |
| DEM UASI Grants | | 5,212,393 | 5,212,393 | 5,462,496 | 250,103 |
| **Emergency Management Total** | **161,558,877** | **113,989,665** | **(47,569,212)** | **112,815,113** | **(1,174,552)** |

# USES BY SERVICE AREA, DEPARTMENT AND DIVISION, *Continued*

| Department & Division | 2025-2026 Budget | 2026-2027 Proposed | Changes from 2025-2026 | 2027-2028 Proposed | Changes from 2026-2027 |
|---|---|---|---|---|---|
| **Fire Department** | | | | | |
| FIR Administration | 31,453,828 | 31,880,273 | 426,445 | 31,615,031 | (265,242) |
| FIR Airport | 37,834,057 | 38,229,377 | 395,320 | 39,780,998 | 1,551,621 |
| FIR Capital Project & Grants | 3,914,160 | 3,897,367 | (16,793) | 5,259,735 | 1,362,368 |
| 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 |
| **Fire Department Total** | **554,710,295** | **575,512,877** | **20,802,582** | **595,946,863** | **20,433,986** |
| **Juvenile Probation** | | | | | |
| JUV Community Investments | 4,546,215 | 4,702,911 | 156,696 | 5,209,545 | 506,634 |
| JUV General | 15,727,558 | 16,011,584 | 284,026 | 13,908,425 | (2,103,159) |
| 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 Probation Services | 10,433,971 | 12,855,107 | 2,421,136 | 13,421,523 | 566,416 |
| **Juvenile Probation Total** | **52,871,960** | **55,464,328** | **2,592,368** | **53,157,283** | **(2,307,045)** |
| **Office of Sheriff's Inspector General** | | | | | |
| 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 |
| **Office of Sheriff's Inspector General Total** | **1,283,747** | **1,557,714** | **273,967** | **1,659,170** | **101,456** |
| **Police** | | | | | |
| POL Admin | 159,757,722 | 165,137,020 | 5,379,298 | 160,707,136 | (4,429,884) |
| POL - Airport | 97,142,143 | 100,746,302 | 3,604,159 | 105,177,942 | 4,431,640 |
| POL - FOB - Field Operations | 536,502,715 | 560,136,340 | 23,633,625 | 576,523,848 | 16,387,508 |
| POL - SOB - Special Operations | 56,075,102 | 56,676,840 | 601,738 | 58,590,418 | 1,913,578 |
| **Police Total** | **849,477,682** | **882,696,502** | **33,218,820** | **900,999,344** | **18,302,842** |
| **Public Defender** | | | | | |
| PDR Public Defender | 58,352,655 | 61,036,553 | 2,683,898 | 62,888,141 | 1,851,588 |
| **Public Defender Total** | **58,352,655** | **61,036,553** | **2,683,898** | **62,888,141** | **1,851,588** |
| **Sheriff** | | | | | |
| SHF Administration | 76,895,581 | 90,463,673 | 13,568,092 | 85,999,951 | (4,463,722) |
| 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) |
| **Sheriff Total** | **345,636,970** | **377,477,558** | **31,840,588** | **378,244,278** | **766,720** |
| **Superior Court** | | | | | |
| CRT Superior Court | 33,200,508 | 34,010,934 | 810,426 | 34,326,323 | 315,389 |
| **Superior Court Total** | **33,200,508** | **34,010,934** | **810,426** | **34,326,323** | **315,389** |
| **PUBLIC PROTECTION Total** | **2,224,969,214** | **2,283,850,168** | **58,880,954** | **2,327,315,852** | **43,465,684** |

**Service Area: Public Works, Transportation & Commerce**

| Department & Division | 2025-2026 Budget | 2026-2027 Proposed | Changes from 2025-2026 | 2027-2028 Proposed | Changes from 2026-2027 |
|---|---|---|---|---|---|
| **Airport Commission** | | | | | |

# USES BY SERVICE AREA, DEPARTMENT AND DIVISION, *Continued*

| Department & Division | 2025-2026 Budget | 2026-2027 Proposed | Changes from 2025-2026 | 2027-2028 Proposed | Changes from 2026-2027 |
|---|---|---|---|---|---|
| **Airport Commission** | | | | | |
| AIR Airport Director | 3,512,687 | 3,733,403 | 220,716 | 3,892,354 | 158,951 |
| AIR Capital Projects | 103,571,983 | 52,181,012 | (51,390,971) | 54,366,143 | 2,185,131 |
| AIR Commercial | | 91,528,283 | 91,528,283 | 83,744,445 | (7,783,838) |
| 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 External Affairs | 12,778,131 | 13,084,263 | 306,132 | 13,366,945 | 282,682 |
| AIR Facilities; Maintenance | 15,750,000 | 15,750,000 | | 15,750,000 | |
| AIR Finance | | 783,809,268 | 783,809,268 | 914,736,862 | 130,927,594 |
| AIR Finance & Commercial | 864,173,521 | | (864,173,521) | | |
| AIR General | 63,942,848 | 67,159,265 | 3,216,417 | 69,543,326 | 2,384,061 |
| AIR Information Tech & Telecom | 59,256,621 | 59,680,189 | 423,568 | 61,247,423 | 1,567,234 |
| AIR Office of General Counsel | 6,352,085 | 6,979,611 | 627,526 | 7,001,969 | 22,358 |
| AIR Operations | 455,254,858 | 443,593,954 | (11,660,904) | 457,897,800 | 14,303,846 |
| 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 Resilience & Sustainabilty | 27,999,839 | | (27,999,839) | | |
| **Airport Commission Total** | **1,789,868,715** | **1,778,391,861** | **(11,476,854)** | **1,922,805,350** | **144,413,489** |
| **Board Of Appeals** | | | | | |
| BOA Board of Appeals | 1,254,289 | 1,246,830 | (7,459) | 1,298,958 | 52,128 |
| **Board Of Appeals Total** | **1,254,289** | **1,246,830** | **(7,459)** | **1,298,958** | **52,128** |
| **Building Inspection** | | | | | |
| DBI AdminIstration | 33,210,540 | 35,621,133 | 2,410,593 | 36,672,241 | 1,051,108 |
| DBI Inspection Services | 37,512,972 | 39,080,790 | 1,567,818 | 41,329,024 | 2,248,234 |
| DBI Permit Services | 22,004,562 | 21,979,457 | (25,105) | 23,393,734 | 1,414,277 |
| **Building Inspection Total** | **92,728,074** | **96,681,380** | **3,953,306** | **101,394,999** | **4,713,619** |
| **Economic And Workforce Development** | | | | | |
| ECN Economic and Workforce Dev | 500,000 | | (500,000) | | |
| ECN Economic Development | 27,335,473 | 25,882,699 | (1,452,774) | 27,462,823 | 1,580,124 |
| ECN Film Commission | 925,000 | | (925,000) | | |
| ECN Office of Small Business | 4,048,041 | 3,526,206 | (521,835) | 3,913,824 | 387,618 |
| ECN Real Estate Development | 14,881,144 | 14,176,341 | (704,803) | 14,408,208 | 231,867 |
| ECN Workforce Development | 38,031,028 | 40,591,815 | 2,560,787 | 41,604,412 | 1,012,597 |
| **Economic And Workforce Development Total** | **85,720,686** | **84,177,061** | **(1,543,625)** | **87,389,267** | **3,212,206** |
| **Municipal Transportation Agency** | | | | | |
| MTAAD Administration Division | | 202,699,325 | 202,699,325 | 211,044,244 | 8,344,919 |
| MTAAW Agency-wide | 141,162,327 | 142,876,534 | 1,714,207 | 157,393,669 | 14,517,135 |
| MTABD Board Of Directors | 719,305 | 867,144 | 147,839 | 905,991 | 38,847 |
| MTACC CV-Captl Progr & Constr | 100,134,229 | | (100,134,229) | | |
| MTACO Communications | 7,751,181 | | (7,751,181) | | |
| MTAEA External Affairs | | 10,737,592 | 10,737,592 | 11,508,544 | 770,952 |
| MTAED Executive Director | 6,462,406 | 1,206,220 | (5,256,186) | 1,258,574 | 52,354 |
| MTAFA Finance | | 18,883,335 | 18,883,335 | 19,636,553 | 753,218 |
| MTAFA Fit Finance & Info Tech | 95,240,756 | | (95,240,756) | | |
| MTAHR Human Resources | 66,244,731 | | (66,244,731) | | |
| MTAOC Office of Civil Rights | 9,474,405 | 486,375 | (8,988,030) | 513,199 | 26,824 |
| MTASA Safety | 6,763,846 | 9,779,328 | 3,015,482 | 10,240,775 | 461,447 |

# USES BY SERVICE AREA, DEPARTMENT AND DIVISION, *Continued*

| Department & Division | 2025-2026 Budget | 2026-2027 Proposed | Changes from 2025-2026 | 2027-2028 Proposed | Changes from 2026-2027 |
|---|---|---|---|---|---|
| **Municipal Transportation Agency** | | | | | |
| MTASS Streets | | 327,599,155 | 327,599,155 | 335,810,773 | 8,211,618 |
| MTASS Sustainable Streets | 194,684,971 | | (194,684,971) | | |
| MTAST Chief Strategy Office | 89,230,092 | | (89,230,092) | | |
| MTATS Transit Svc Division | 802,203,295 | 890,071,037 | 87,867,742 | 959,744,342 | 69,673,305 |
| MTATZ Taxi & Accessible Svc | 33,519,124 | | (33,519,124) | | |
| **Municipal Transportation Agency Total** | **1,553,590,668** | **1,605,206,045** | **51,615,377** | **1,708,056,664** | **102,850,619** |
| **Port** | | | | | |
| PRT Engineering | 8,563,488 | 9,529,360 | 965,872 | 10,033,791 | 504,431 |
| PRT Executive | 9,329,611 | 11,383,136 | 2,053,525 | 11,377,377 | (5,759) |
| PRT Finance And Administration | 40,063,640 | 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 Maritime | 14,473,331 | 15,123,018 | 649,687 | 15,692,617 | 569,599 |
| PRT Planning & Environment | 3,870,142 | 4,497,822 | 627,680 | 4,690,945 | 193,123 |
| PRT Port Commission (Portwide) | 35,217,816 | 106,818,175 | 71,600,359 | 42,016,640 | (64,801,535) |
| PRT Real Estate & Development | 19,843,453 | 20,387,255 | 543,802 | 20,958,782 | 571,527 |
| **Port Total** | **156,220,545** | **231,787,269** | **75,566,724** | **172,680,199** | **(59,107,070)** |
| **Public Utilities Commission** | | | | | |
| HHP CleanPowerSF | 444,375,300 | 400,153,270 | (44,222,030) | 398,127,794 | (2,025,476) |
| 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 |
| WWE Wastewater Enterprise | 528,032,715 | 588,844,058 | 60,811,343 | 650,585,948 | 61,741,890 |
| **Public Utilities Commission Total** | **2,130,411,833** | **2,180,629,872** | **50,218,039** | **2,355,353,248** | **174,723,376** |
| **Public Works** | | | | | |
| DPW Administration | (4,197,011) | (1,696,511) | 2,500,500 | (11,396,013) | (9,699,502) |
| DPW Buildings | 34,062,349 | | (34,062,349) | | |
| DPW Infrastructure | 168,721,659 | | (168,721,659) | | |
| DPW Operations | 229,495,400 | 239,145,401 | 9,650,001 | 248,860,602 | 9,715,201 |
| 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 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 |
| **Public Works Total** | **428,513,379** | **486,183,940** | **57,670,561** | **503,962,891** | **17,778,951** |
| **PUBLIC WORKS, TRANSPORTATION & COMMERCE Total** | **6,238,308,189** | **6,464,304,258** | **225,996,069** | **6,852,941,576** | **388,637,318** |
| **Expenditure Subtotals** | **18,585,030,363** | **19,341,608,407** | **756,578,044** | **19,832,482,479** | **490,874,072** |
| **Less Interdepartmental Recoveries And Transfers** | **(2,594,169,840)** | **(2,489,405,599)** | **104,764,241** | **(2,597,494,194)** | **(108,088,595)** |
| **Net** | **15,990,860,523** | **16,852,202,808** | **861,342,285** | **17,234,988,285** | **382,785,477** |

# AUTHORIZED POSITIONS, GRAND RECAP DETAIL

| | Position Detail | 2025-2026 Budget | 2026-2027 Proposed | Changes from 2025-2026 | 2027-2028 Proposed | Changes from 2026-2027 |
|---|---|---|---|---|---|---|
| Operating | Permanent | 35,479.82 | 35,285.78 | (194.04) | 35,327.03 | 41.25 |
| | Temporary | 907.25 | 871.93 | (35.32) | 886.77 | 14.84 |
| Non-Operating | Capital/Other | 2,591.5 | 2,655.64 | 64.14 | 2,692.95 | 37.31 |
| | Grant | 398.88 | 367.32 | (31.56) | 365.78 | (1.54) |
| **Authorized Positions Total** | | **39,377.45** | **39,180.67** | **(196.78)** | **39,272.53** | **91.86** |
| Unfunded Positions | Attrition Savings | (3,596.67) | (3,370.84) | 225.83 | (3,674.19) | (303.35) |
| | Capital/Other | (2,992.6) | (3,053.64) | (61.04) | (3,090.95) | (37.31) |
| **Unfunded Positions Total** | | **(6,589.27)** | **(6,424.48)** | **164.79** | **(6,765.14)** | **(340.66)** |
| **Net Funded Positions** | | **32,788.18** | **32,756.19** | **(31.99)** | **32,507.39** | **(248.8)** |

# FUNDED POSITIONS, GRAND RECAP BY MAJOR SERVICE AREA AND DEPARTMENT TITLE

**Service Area: A Public Protection**

| Department | 2025-2026 Budget | 2026-2027 Proposed | Changes from 2025-2026 | 2027-2028 Proposed | Changes from 2026-2027 |
|---|---|---|---|---|---|
| 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 Total** | **6,869.46** | **6,880.58** | **11.12** | **6,835.50** | **(45.08)** |

**Service Area: B Public Works, Transportation & Commerce**

| Department | 2025-2026 Budget | 2026-2027 Proposed | Changes from 2025-2026 | 2027-2028 Proposed | Changes from 2026-2027 |
|---|---|---|---|---|---|
| Airport Commission | 1,820.44 | 1,826.30 | 5.86 | 1,825.77 | (0.53) |
| Board Of Appeals | 3.50 | 3.49 | (0.01) | 3.49 | 0.00 |
| Building Inspection | 291.35 | 233.10 | (58.25) | 234.21 | 1.11 |
| 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 Total** | **10,506.36** | **10,442.27** | **(64.09)** | **10,486.23** | **43.96** |

**Service Area: C Human Welfare & Neighborhood Development**

| Department | 2025-2026 Budget | 2026-2027 Proposed | Changes from 2025-2026 | 2027-2028 Proposed | Changes from 2026-2027 |
|---|---|---|---|---|---|
| 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 Total** | **2,961.73** | **2,906.60** | **(55.13)** | **2,852.52** | **(54.08)** |

**Service Area: D Community Health**

| Department | 2025-2026 Budget | 2026-2027 Proposed | Changes from 2025-2026 | 2027-2028 Proposed | Changes from 2026-2027 |
|---|---|---|---|---|---|
| Public Health | 7,614.95 | 7,690.07 | 75.12 | 7,610.98 | (79.09) |
| **Service Area: D Total** | **7,614.95** | **7,690.07** | **75.12** | **7,610.98** | **(79.09)** |

# FUNDED POSITIONS, GRAND RECAP BY MAJOR SERVICE AREA AND DEPARTMENT TITLE, *Continued*

**Service Area: E Culture & Recreation**

| Department | 2025-2026 Budget | 2026-2027 Proposed | Changes from 2025-2026 | 2027-2028 Proposed | Changes from 2026-2027 |
|---|---|---|---|---|---|
| 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) |
| 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 Total** | **1,964.77** | **1,978.07** | **13.30** | **1,963.83** | **(14.24)** |

**Service Area: F General Administration & Finance**

| Department | 2025-2026 Budget | 2026-2027 Proposed | Changes from 2025-2026 | 2027-2028 Proposed | Changes from 2026-2027 |
|---|---|---|---|---|---|
| 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 Total** | **2,870.91** | **2,858.60** | **(12.31)** | **2,758.33** | **(100.27)** |
| **Report Grand Total** | **32,788.18** | **32,756.19** | **(31.99)** | **32,507.39** | **(248.80)** |

# DEPARTMENT BUDGETS

## UPPER MARKET

# ACADEMY OF SCIENCES

## Mission

The Academy of Sciences is San Francisco's most-visited museum and a world-class scientific institution. Its mission is to regenerate the natural world through science, learning, and collaboration. As the only place with a planetarium, rainforest, aquarium, and natural history museum under one living roof, the Academy inspires visitors of all ages. With 60,000+ live animals, 800+ species, and 46 million scientific specimens, it serves as a vital resource for understanding life on Earth. For more information on this department's services, please visit **calacademy.org**

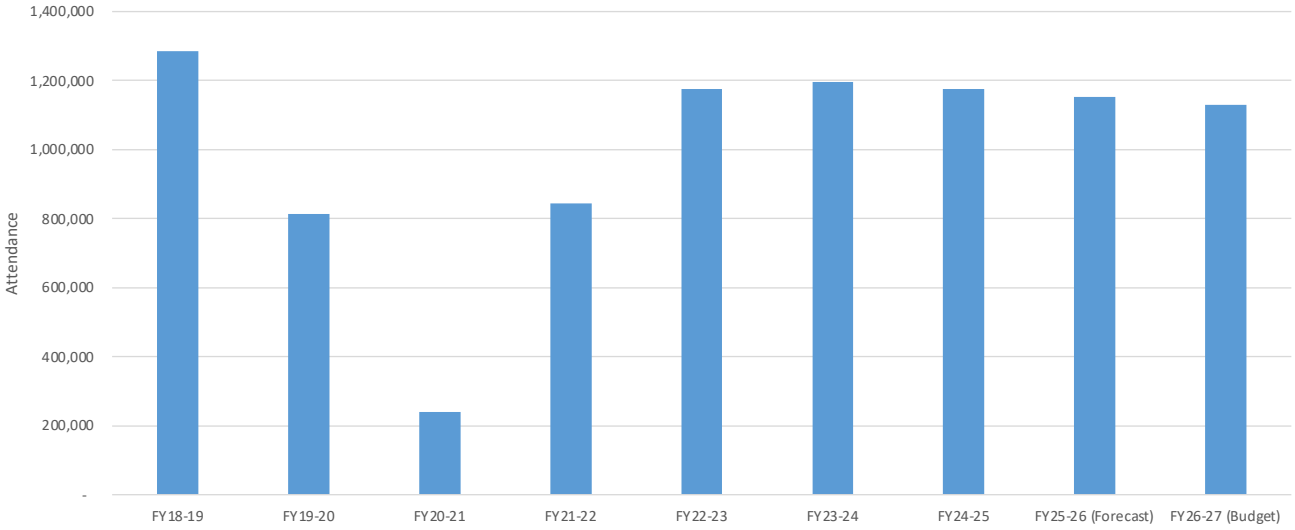
## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $9.0 million for the Academy of Science is approximately $0.93 million, or 11.5 percent, higher than the FY 2025-26 budget. This is primarily due to increases in capital outlay and salary and benefit costs. The FY 2027-28 proposed budget of $9.6 million is $0.55 million, or 6.1 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in interdepartmental services and salary and benefit costs, partially offset by decreases in capital outlay.

Founded in 1853, the Academy of Sciences has grown with San Francisco for over 170 years and welcomed 1.1 million guests in Fiscal Year 2024. Anchoring the experience is the Steinhart Aquarium, one of the most advanced and biodiverse in the world. Science is at the heart of the Academy. Academy scientists advance biodiversity research that regenerates the natural world. Scientific collections support data-driven action, while local initiatives—from equitably increasing access to urban biodiversity to restoring butterflies in the Presidio—demonstrate how science and community engagement can regenerate urban ecosystems.

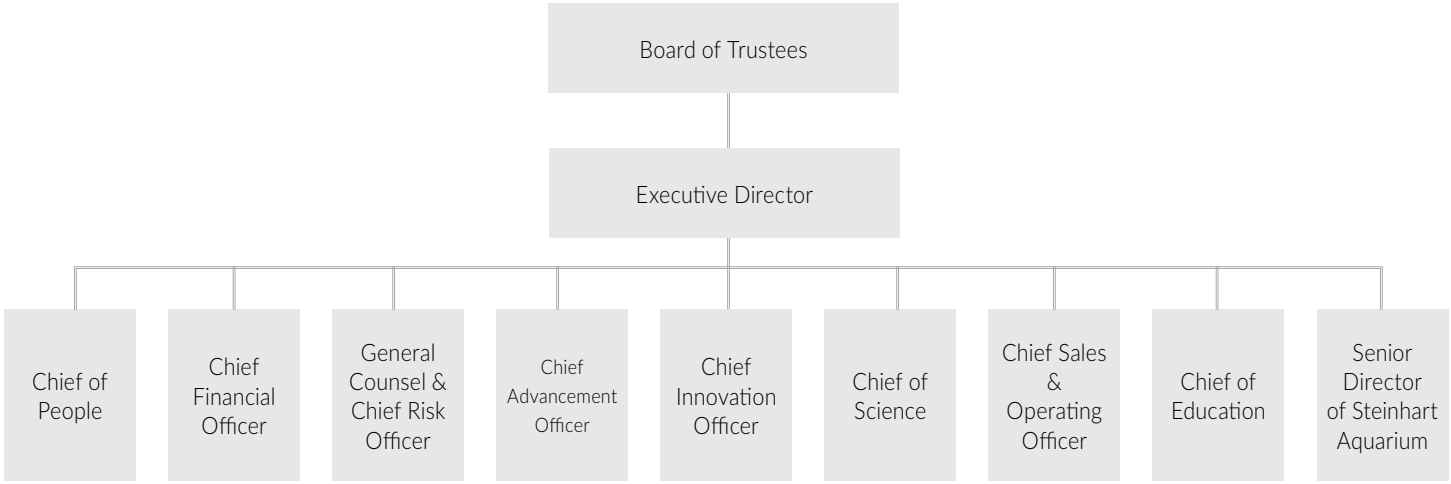
Education is also core to the Academy's mission. Annually the Academy engages thousands of students, families, and educators through programs grounded in equity, place-based learning, and action. Since 2010, over 1.5 million students have visited on field trips. The Academy provides professional development for SFUSD teachers and paid internships for high school students historically underrepresented in STEM fields.

In Fiscal Year 2025, more than 200,000 visitors accessed the museum through free and discounted admission programs—a commitment to making science accessible to all.




TOTAL NUMBER OF VISITORS.

# ORGANIZATIONAL STRUCTURE: ACADEMY OF SCIENCES



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 12.20 | 13.17 | 0.97 | 13.17 | |
| Non-Operating Positions (CAP/Other) | | | | | |
| **Net Operating Positions** | **12.20** | **13.17** | **0.97** | **13.17** | **0.00** |
| **Sources** | | | | | |
| General Fund | 8,112,940 | 9,045,125 | 932,185 | 9,596,904 | 551,779 |
| **Sources Total** | **8,112,940** | **9,045,125** | **932,185** | **9,596,904** | **551,779** |
| **Uses - Operating Expenditures** | | | | | |
| 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 |
| **Uses Total** | **8,112,940** | **9,045,125** | **932,185** | **9,596,904** | **551,779** |
| **Uses - By Division Description** | | | | | |
| SCI Academy of Sciences | 8,112,940 | 9,045,125 | 932,185 | 9,596,904 | 551,779 |
| **Uses by Division Total** | **8,112,940** | **9,045,125** | **932,185** | **9,596,904** | **551,779** |

# ADULT PROBATION

## Mission

The mission of the Adult Probation Department (ADP) is to protect and serve the community, further justice, inspire change and prioritize racial equity. ADP's core services include investigation and court services, supervision, risk needs and assessment and reentry. For more information on this department, please visit **sf.gov/departments--adult-probation-department**

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $72.7 million for the Adult Probation Department is approximately $11.06 million, or 17.9 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salary and benefit costs and programmatic spending. The FY 2027-28 proposed budget of $75.1 million is $2.41 million, or 3.3 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs, partially offset by decreases in materials and supplies.

### Core Services

The proposed budget focuses on the department's core services. The budget funds mandated community supervision, risk needs and assessment, investigations and court services, as well as reentry services that address Mayoral priority of ensuring safe and clean streets. The proposed budget maintains training, materials and supplies and Case Management System funding. These resources are required to meet state mandates and improve the lives of the individuals supported by the department.

### Maintaining Housing and Supportive Services for Justice Involved Adults

The Community Assessment and Service Center (CASC) is one of California's most comprehensive probation-led re-entry centers, serving currently and formerly justice-involved individuals through a co-located, behavioral health-focused model. As a multi-service one-stop center, the CASC integrates supervision with case management, behavioral health treatment, medication management, education, employment, and housing while also connecting clients to resources across City departments.

### Responding to the Court's Directive on a New Pretrial Program

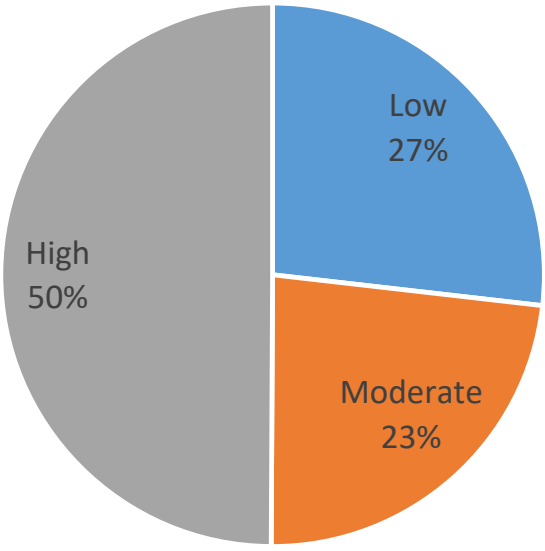
The Superior Court has directed the department to design and implement a pretrial services program. Building upon the department's reentry, community supervision, and case management expertise, the program model includes innovation in assessment,

monitoring and decision making through automation. Additionally, the CASC will serve as the hub for an array of Pretrial services delivering a continuum of supportive care and barrier removal. Pretrial clients will continue to access mental health, substance abuse, housing and other services which improve court appearance rates and public safety.

The Mayor's proposed General Fund budget allocates $7.4 million in FY 2026-27 and $8.5 million in FY 2027-28 for this new program. These funds support a unified accountability structure across partner entities, driving shared performance standards and continuous improvement. Funding covers assessment, monitoring, and case management staff, as well as materials and supplies, training, and IT services for the new division.

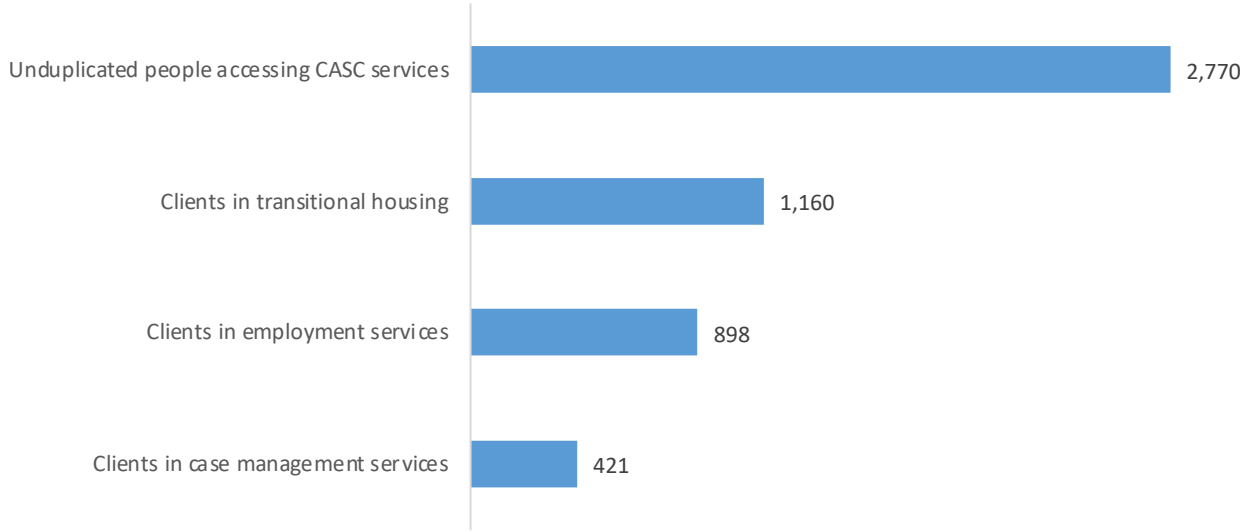
## Coordinating with City Partners to Reduce Street Violence

The Adult Probation Department (ADP), the Department of Children, Youth, and Families (DCYF), and the Department of Public Health (DPH) have worked together to establish a new street violence reduction program to prevent a resurgence in future violence, strengthen families, address root causes and sustain long-term community safety. The Mayor's proposed budget includes $1.9 million to coordinate city's street violence reduction program. Funding provides staffing and community-based services to rebuild and sustain street violence reduction services.




ADP CLIENT RISK LEVELS AS OF 6/30/25.

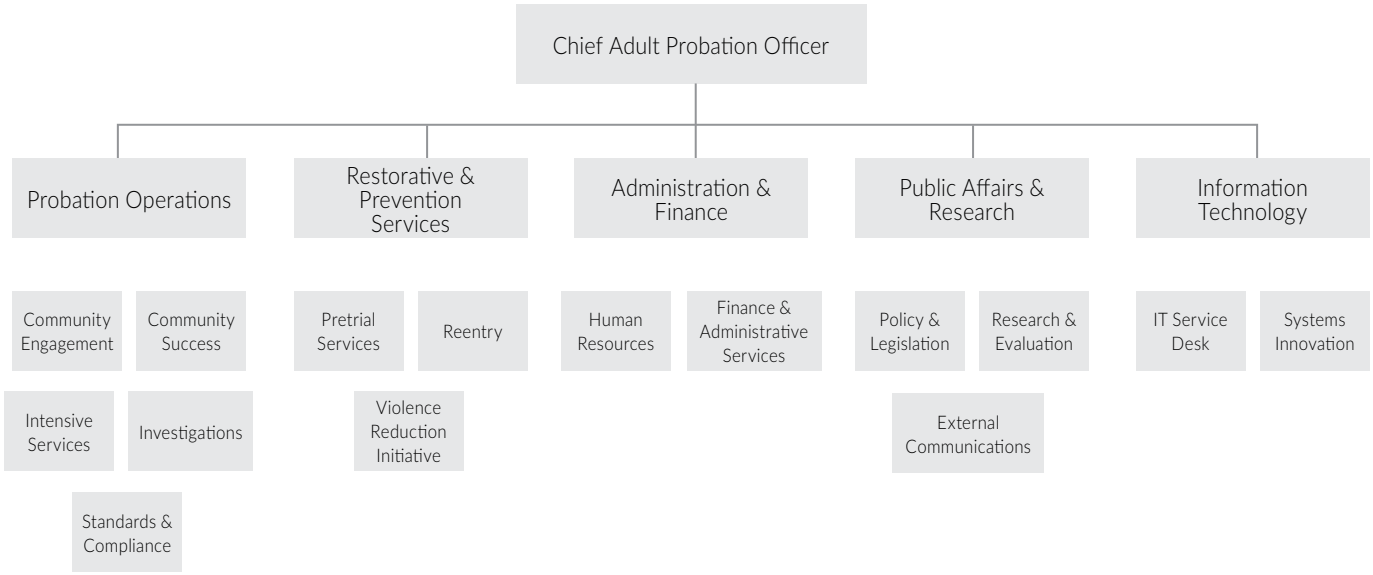
*ADP supports clients across the risk/needs spectrum.*




**ADP REENTRY SERVICES, FY 2024-25.**

*ADP partners with CBOs to provide a range of services to address justice-involved individuals' needs.*

# ORGANIZATIONAL STRUCTURE: ADULT PROBATION



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 146.07 | 181.30 | 35.23 | 185.51 | 4.21 |
| Non-Operating Positions (CAP/Other) | | | | | |
| **Net Operating Positions** | **146.07** | **181.30** | **35.23** | **185.51** | **4.21** |
| **Sources** | | | | | |
| 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 | 31,023,660 | 41,219,559 | 10,195,899 | 43,641,698 | 2,422,139 |
| **Sources Total** | **61,625,558** | **72,685,372** | **11,059,814** | **75,094,254** | **2,408,882** |
| **Uses - Operating Expenditures** | | | | | |
| 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 |
| **Uses Total** | **61,625,558** | **72,685,372** | **11,059,814** | **75,094,254** | **2,408,882** |
| **Uses - By Division Description** | | | | | |
| ADP Adult Probation | 61,625,558 | 72,685,372 | 11,059,814 | 75,094,254 | 2,408,882 |
| **Uses by Division Total** | **61,625,558** | **72,685,372** | **11,059,814** | **75,094,254** | **2,408,882** |

# AGENCY FOR HUMAN RIGHTS

## Purpose

The Agency for Human Rights confronts discrimination, upholds civil and human rights, and aligns systems with community-centered solutions to advance equitable outcomes for all San Franciscans. For more information about this department's services, please visit **sf.gov/departments/human-rights-commission**

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget for the Agency of Human Rights represents a new appropriation as the department re-establishes from the former the Human Rights Commission. The proposed FY 2026-27 budget of $29.5 million for the Agency of Human Rights is approximately $0.5 million, or 2%, lower, than the FY 2025-26 budget for the Human Rights Commission. This is primarily due to decreases in salaries and benefits and programmatic projects, partially offset by increases in materials and supplies and interdepartmental services. The FY 2027-28 proposed budget of $26.9 million is $2.65 million, or 9.0 percent, lower than the FY 2026-27 proposed budget. This change is primarily due to decreases in programmatic spending, including the sunsetting of one-time expenditures.

The Agency for Human Rights (AHR) was created by the merger of the Human Rights Commission (HRC) and Department on the Status of Women (DOSW) in fiscal year 2025-26 to strengthen the City's coordinated response to discrimination, inequity, and barriers to opportunity. Under the Agency are also two offices created by local ordinance, The Office of Transgender Initiatives and the Office of Racial Equity. By aligning policies, programs, and operations under a unified agency structure, the work of the Agency has been strengthened, streamlined, and reinforced. With the restructuring of staff responsibilities and policy priorities, the Agency is delivering on its chartered mandates to safeguard the civil and human rights of all San Franciscans. The Agency is conducting ongoing strategic planning efforts to guide the priorities of department leadership, management, and staff.

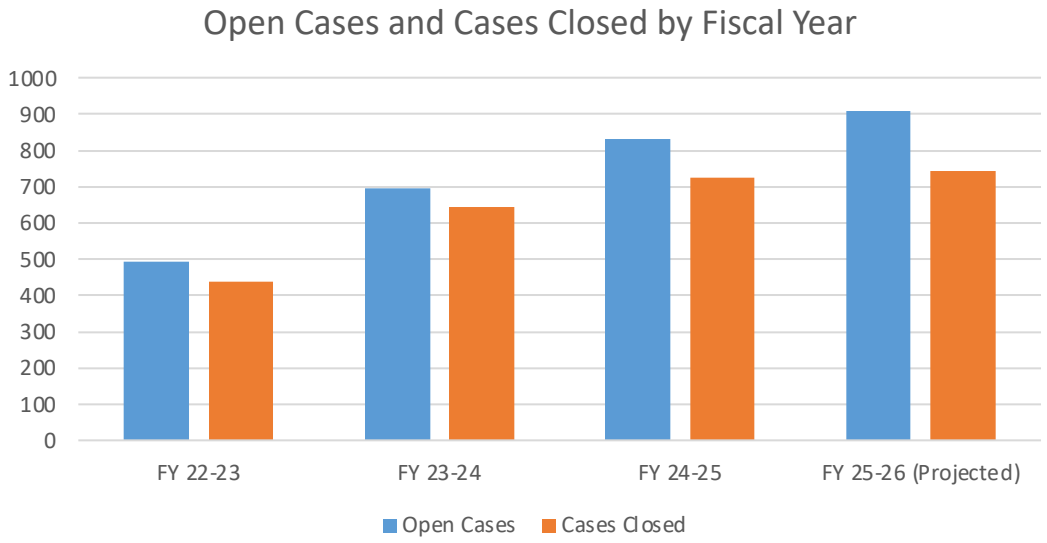
The degradation of protections for communities of color, women, LGBTQ+ people, immigrants and others due to policy changes at the federal level have greatly impacted the work of the Agency. Through the Agency's Civil Rights Division (CRD), investigators continue to respond to increasing constituent complaints of discrimination in employment, housing, and public accommodations. CRD also holds the responsibility for investigating claims for rights protected under the Fair Chance Ordinance and the Sanctuary City Ordinance; the division is also developing a new case model to better serve the civil rights needs of San Francisco's women and gender-expansive constituents.

The Agency for Human Rights is demonstrating its commitment to serving San Franciscos diverse

communities by continuing grant funding for community-based organizations through RFP 100, directly investing $26 million over two years in neighborhood-based services, cultural programming, violence prevention, workforce development and more. Building on that work, AHR also launched RFP 101, a new $6.5 million two-year public-private partnership designed to strengthen the long-term capacity and sustainability of emerging community-based organizations.

Opportunities for All (OFA), the Mayor's youth workforce development initiative, is managed and delivered by the Agency and serves approximately 2,000 youth annually through paid internships and fellowships, with placements in dozens of City departments and community-based organizations. In addition to the city's investment, this program is funded, in part, by an annual $3.9 million state grant from California Volunteers.

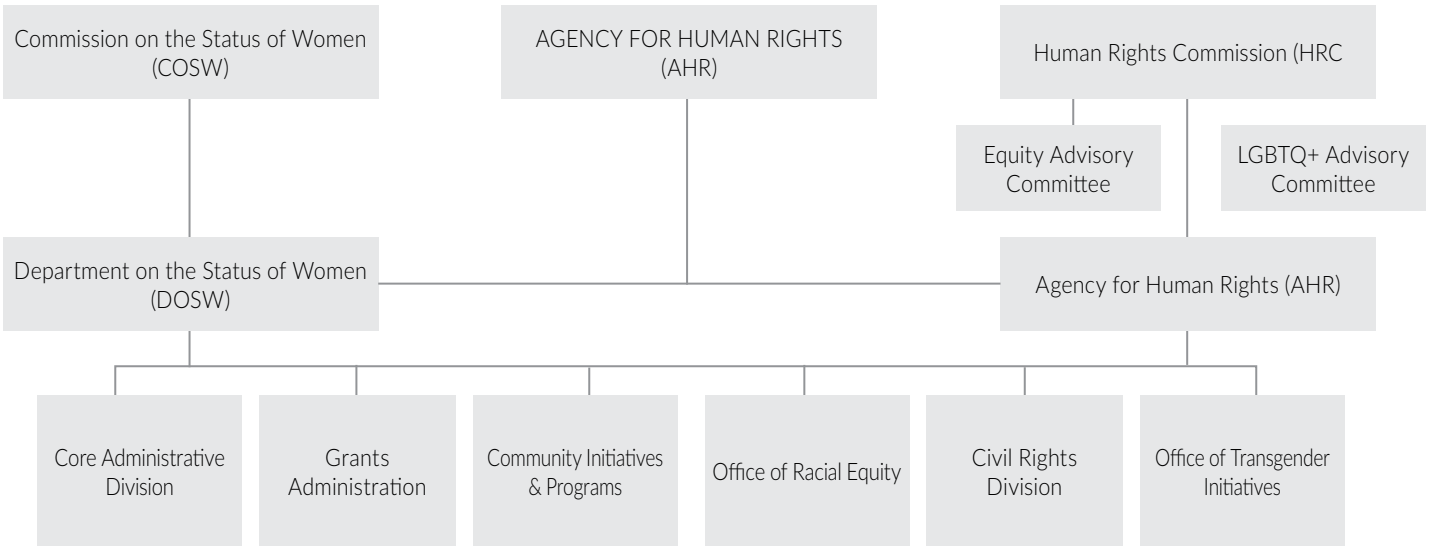
In March 2026, DOSW launched the Mayor's Women's Agenda after many months of staff-led community listening sessions and needs assessments, producing a roadmap to advance gender equity across a variety of policy areas in service of San Francisco's women, girls, and non-binary people. HRC and DOSW have also expanded collaboration across a number of interagency initiatives, including co-chairing the Mayor's Strong Starts initiative focused on reducing maternal health disparities, coordination of the Inter-Agency Collaborative focused on accountability and systems reform within the jail system, and efforts to strengthen the City's Fair Chance Ordinance to further protect against discrimination in employment and housing.




CIVIL RIGHTS DIVISION.

*The number of Open Cases and Cases Closed for the current fiscal year is projected to exceed the prior year, continuing a trend of increasing services provided by the Civil Rights Division.*

# ORGANIZATIONAL STRUCTURE: AGENCY OF HUMAN RIGHTS



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | | 44.54 | 44.54 | 38.28 | (6.26) |
| Non-Operating Positions (CAP/Other) | | (12.00) | (12.00) | (12.00) | |
| **Net Operating Positions** | **0.00** | **32.54** | **32.54** | **26.28** | **(6.26)** |
| **Sources** | | | | | |
| Intergovernmental: State | | 3,942,512 | 3,942,512 | 3,942,512 | |
| Expenditure Recovery | | 90,000 | 90,000 | 90,000 | |
| General Fund | | 25,477,970 | 25,477,970 | 22,828,388 | (2,649,582) |
| **Sources Total** | **0** | **29,510,482** | **29,510,482** | **26,860,900** | **(2,649,582)** |
| **Uses - Operating Expenditures** | | | | | |
| 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 |
| **Uses Total** | **0** | **29,510,482** | **29,510,482** | **26,860,900** | **(2,649,582)** |
| **Uses - By Division Description** | | | | | |
| 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 |
| **Uses by Division Total** | **0** | **29,510,482** | **29,510,482** | **26,860,900** | **(2,649,582)** |

# AIRPORT

## Mission

Delivering an airport experience where people and our planet come first. For more information about this department's services, please visit **flysfo.com.**

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $1.8 billion for the Airport is approximately $11.5 million, or 0.6 percent, lower than the FY 2025-26 budget. This is primarily due to decreases in capital outlays, partially offset by increases in salary and benefit costs and debt service. The FY 2027-28 proposed budget of $1.9 billion is $144.4 million, or 8.1 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in debt service and salary and benefit costs, partially offset by decreases in capital outlays and non-personnel services.

### Passenger Growth, General Fund Contribution & Social impact

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

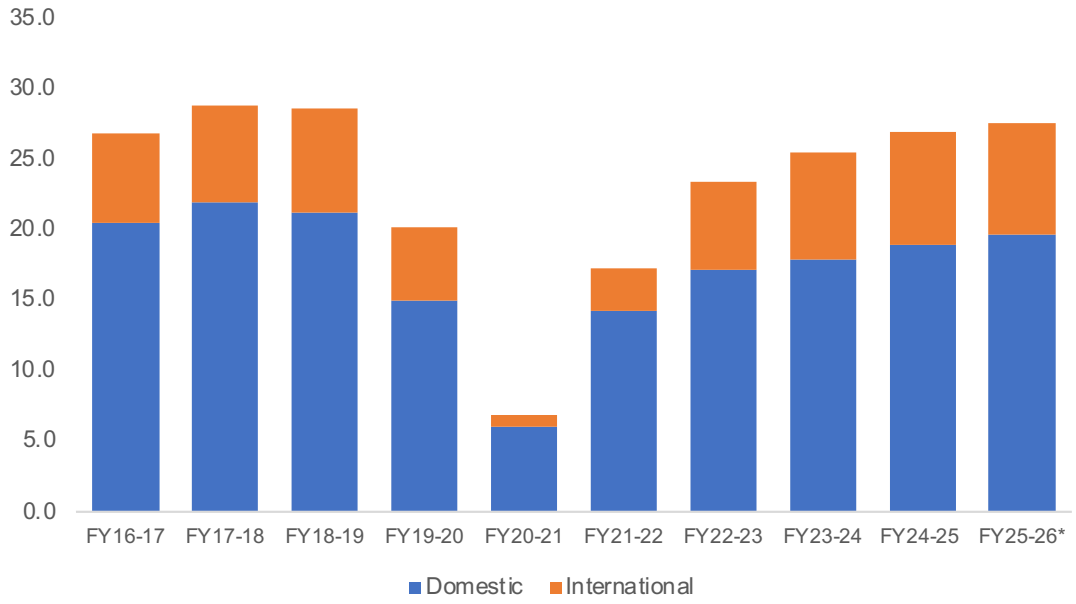
### Workforce Pipeline & Career Pathway Programs

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

### Airport Integrated Operations Center (AIOC) & Sustainability

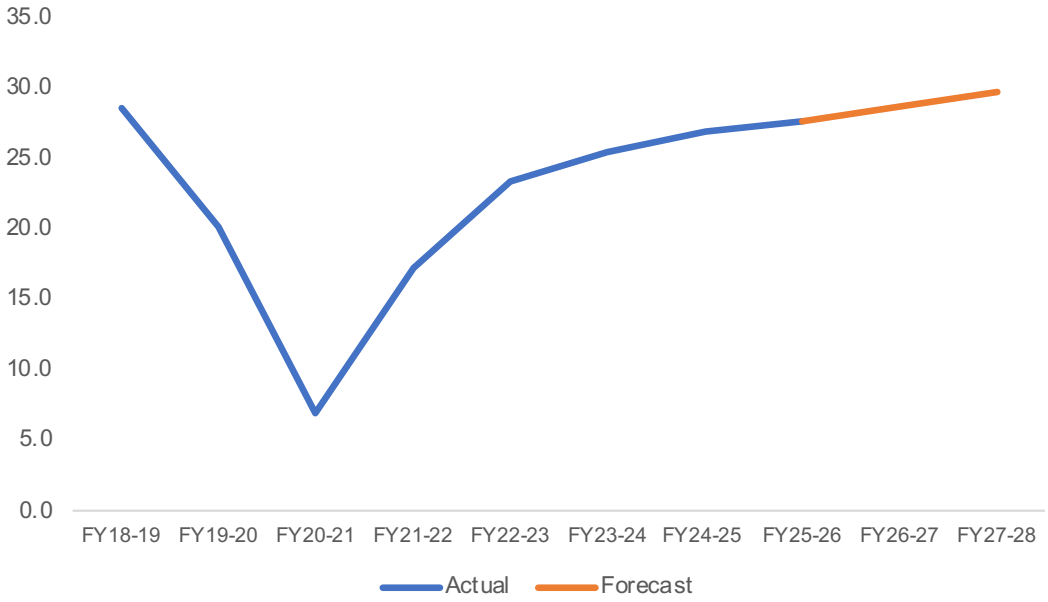
SFO's community and workforce investments are underpinned by continuous operational innovation. The AIOC, launched in January 2026, unifies security, 911 dispatch, facilities, airlines, customer solutions, and operations and planning teams into a 24/7 single integrated command – pairing emerging technology with real-time data to resolve issues proactively and deliver a seamless, roadway-to-runway experience for every guest. The award-winning Harvey Milk Terminal

1 showcases SFO's "Triple Zero" sustainability initiative, targeting carbon, waste, and energy impact. As a global hub, SFO attracts airlines and travelers whose activity sustains passenger growth – and the contributions to the City's General Fund that make every operational investment a return to San Francisco and the surrounding community.




TOTAL ENPLANED PASSENGERS.

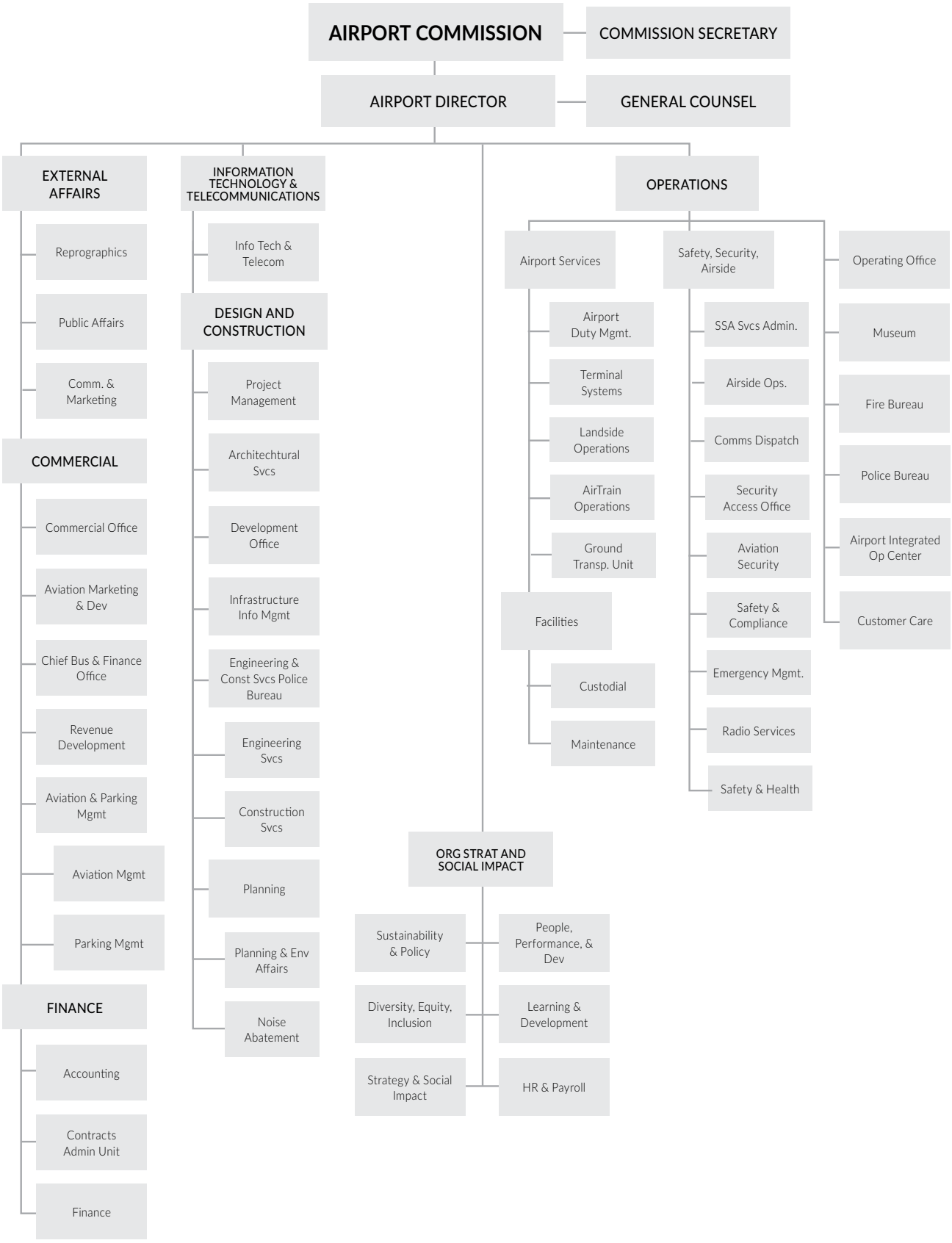
*Enplaned passengers across Domestic and International segments.*




AIR TRAFFIC FORECAST.

*Total passenger forecast through FY2027-28.*

# ORGANIZATIONAL STRUCTURE: AIRPORT



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 2,073.44 | 2,079.30 | 5.86 | 2,078.77 | (0.53) |
| Non-Operating Positions (CAP/Other) | (253.00) | (253.00) | | (253.00) | |
| **Net Operating Positions** | **1,820.44** | **1,826.30** | **5.86** | **1,825.77** | **(0.53)** |
| **Sources** | | | | | |
| Intergovernmental: Federal | 83,310,000 | 26,010,000 | (57,300,000) | 31,010,000 | 5,000,000 |
| Charges for Services | 1,263,856,000 | 1,205,292,000 | (58,564,000) | 1,420,013,046 | 214,721,046 |
| Fines, Forfeiture, & Penalties | 1,950,000 | 1,461,000 | (489,000) | 1,465,000 | 4,000 |
| Rents & Concessions | 450,144,000 | 454,851,000 | 4,707,000 | 472,259,000 | 17,408,000 |
| Other Revenues | 77,762,000 | 76,387,482 | (1,374,518) | 76,982,482 | 595,000 |
| Interest & Investment Income | 43,383,939 | 58,936,184 | 15,552,245 | 64,716,184 | 5,780,000 |
| Expenditure Recovery | 39,644 | 39,644 | | 40,328 | 684 |
| IntraFund Transfers In | 436,731,315 | 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 | | | | | |
| **Sources Total** | **1,789,868,715** | **1,778,391,861** | **(11,476,854)** | **1,922,805,350** | **144,413,489** |
| **Uses - Operating Expenditures** | | | | | |
| 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 | |
| Intrafund Transfers Out | 436,731,315 | 406,473,242 | (30,258,073) | 362,593,439 | (43,879,803) |
| Materials & Supplies | 22,478,649 | 26,194,452 | 3,715,803 | 25,959,454 | (234,998) |
| Overhead and Allocations | (6,576,322) | (7,376,121) | (799,799) | (7,698,691) | (322,570) |
| Services Of Other Depts | 105,945,638 | 108,091,676 | 2,146,038 | 116,800,054 | 8,708,378 |
| Transfers Out | 61,301,713 | 60,800,000 | (501,713) | 63,600,000 | 2,800,000 |
| Transfer Adjustment - Uses | (436,731,315) | (406,473,242) | 30,258,073 | (362,593,439) | 43,879,803 |
| **Uses Total** | **1,789,868,715** | **1,778,391,861** | **(11,476,854)** | **1,922,805,350** | **144,413,489** |
| **Uses - By Division Description** | | | | | |
| AIR Airport Director | 3,512,687 | 3,733,403 | 220,716 | 3,892,354 | 158,951 |
| AIR Capital Projects | 103,571,983 | 52,181,012 | (51,390,971) | 54,366,143 | 2,185,131 |
| AIR Commercial | | 91,528,283 | 91,528,283 | 83,744,445 | (7,783,838) |
| 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 External Affairs | 12,778,131 | 13,084,263 | 306,132 | 13,366,945 | 282,682 |
| AIR Facilities; Maintenance | 15,750,000 | 15,750,000 | | 15,750,000 | |
| AIR Finance | | 783,809,268 | 783,809,268 | 914,736,862 | 130,927,594 |
| AIR Finance & Commercial | 864,173,521 | | (864,173,521) | | |
| AIR General | 63,942,848 | 67,159,265 | 3,216,417 | 69,543,326 | 2,384,061 |
| AIR Information Tech & Telecom | 59,256,621 | 59,680,189 | 423,568 | 61,247,423 | 1,567,234 |
| AIR Office of General Counsel | 6,352,085 | 6,979,611 | 627,526 | 7,001,969 | 22,358 |
| AIR Operations | 455,254,858 | 443,593,954 | (11,660,904) | 457,897,800 | 14,303,846 |
| **Uses by Division Total** | **1,789,868,715** | **1,778,391,861** | **(11,476,854)** | **1,922,805,350** | **144,413,489** |

# ARTS COMMISSION

## Mission

The San Francisco Arts Commission (ART) champions the arts as essential to daily life by investing in a vibrant arts community, enlivening the urban environment, and shaping innovative cultural policy. The Commission values the transformative power of art as critical to strengthening neighborhoods, building infrastructure and fostering positive social change. Additionally, the Commission strives to ensure a vibrant San Francisco where creativity, prosperity and progress go hand in hand. For more information about this department's services, please visit **sf.gov/artscommission**

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $45.8 million for the Art Commission is approximately $21.3 million, or 87 percent, higher than the FY 2025-26 budget. This is primarily due to increases in grants to community-based organizations and programmatic spending, as well as salary and benefit cost increases. The FY 2027-28 proposed budget of $45.8 million is 0.1 percent higher than the FY 2026-27 proposed budget. This change is primarily due to increases in non-personnel services, offset by decreases in capital outlay.

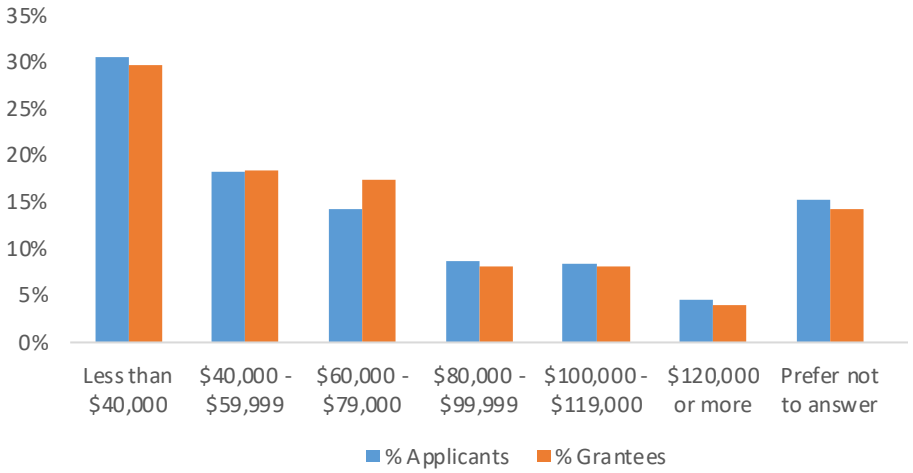
The San Francisco Arts Commission (SFAC) advances the Mayor's vision for a world-class city through innovative cultural policy, strategic investments in the arts, and public programming that enriches neighborhoods and supports economic recovery. This budget reflects the merger of SFAC, Grants for the Arts (GFTA), and Film SF, in alignment with the Mayor's stated goal of unifying the work that has historically resided across three different City departments.

As the City agency that champions the arts as essential to daily life and a cornerstone of the City's identity and economic vitality, SFAC supports San Francisco's vibrant cultural ecosystem through programs that will now include: Grants for the Arts, Film SF and the Scene in San Francisco film incentive program, the Public Art Program and Civic Art Collection, SFAC Galleries, Civic Design Review, and Community Investments (including Art Vendor Licensing).

Grants for the Arts supports San Francisco's diverse and vibrant cultural communities by investing in the arts through equitable, community centered grantmaking, including sustained general operating support. This stable funding is essential to a thriving creative economy and helps ensure that artists and cultural organizations can continue shaping San Francisco as a dynamic cultural hub. GFTA partners with nonprofit arts and culture organizations that meet funding criteria and contribute to the full spectrum of artistic and cultural expression across the city.

Film SF, with oversight from the San Francisco Film Commission, champions filming in San Francisco to support a diversity of storytellers and a thriving production community within a uniquely cinematic city. Film SF attracts productions to San Francisco to stimulate economic development, create jobs, and market San Francisco on the global stage. Film SF facilitates production activity, provides hands-on support to a wide variety of projects, and offers the Scene in San Francisco incentive program to feature films, television and web series, and documentaries that shoot in the City.

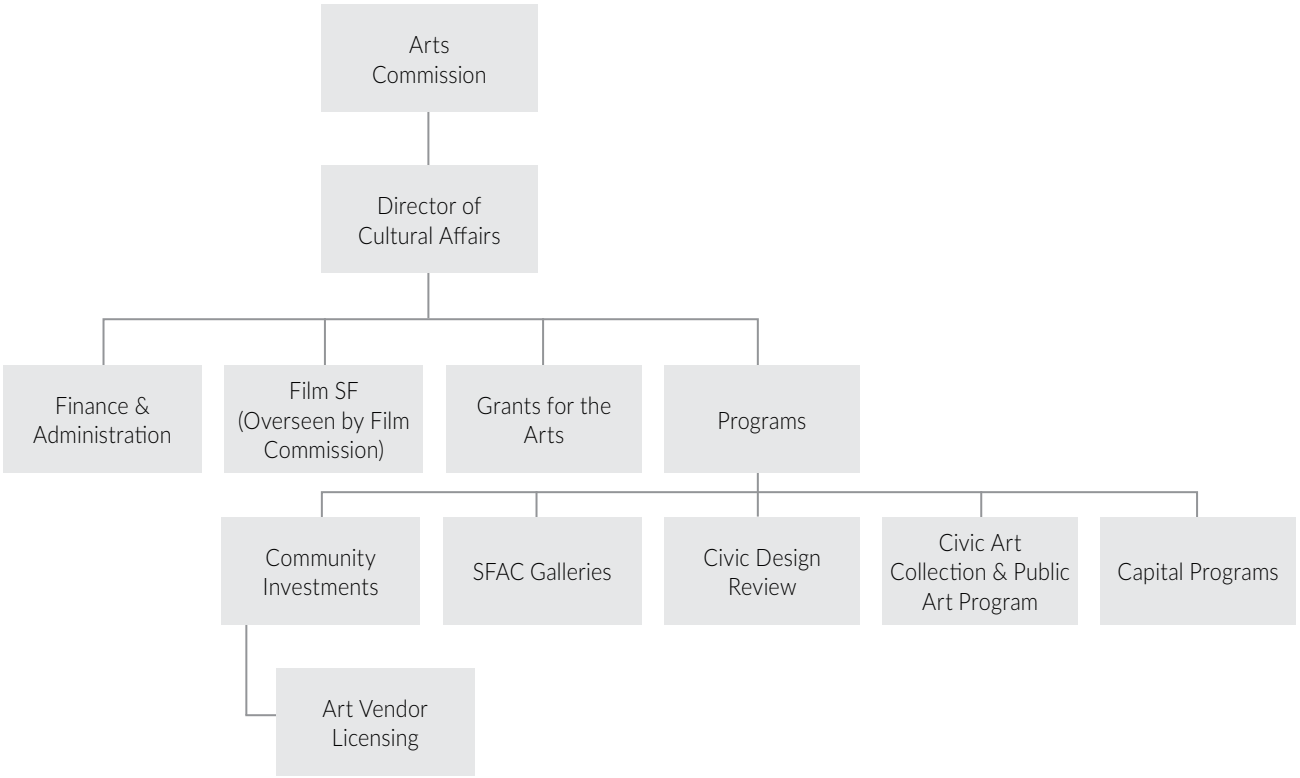
Aligned with the Mayor's priorities of improving street conditions, revitalizing the economy, and delivering effective services, the Arts Commission also maintains the City's Civic Art Collection, activates public spaces with impactful public art and thoughtful design, thoughtfully curates the art in the City's municipal Galleries, cultivates and supports local talent and arts organizations through its robust community-led grantmaking efforts, and invests in community-based cultural centers.




**HOUSEHOLD INCOME OF FY25 SFAC APPLICANTS & GRANTEES.**

*Over 80% of individual artists awarded grants by the Arts Commission in FY25 earn less than the San Francisco median income*

# ORGANIZATIONAL STRUCTURE: ARTS COMMISSION



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 38.99 | 45.73 | 6.74 | 43.53 | (2.20) |
| Non-Operating Positions (CAP/Other) | (12.05) | (12.75) | (0.70) | (12.75) | |
| **Net Operating Positions** | **26.94** | **32.98** | **6.04** | **30.78** | **(2.20)** |
| **Sources** | | | | | |
| 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 | 7,811,744 | 8,343,955 | 532,211 | 6,661,934 | (1,682,021) |
| **Sources Total** | **24,549,920** | **45,808,691** | **21,258,771** | **45,845,720** | **37,029** |
| **Uses - Operating Expenditures** | | | | | |
| 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 |
| City Grant Program | 8,106,102 | 22,908,956 | 14,802,854 | 22,891,042 | (17,914) |
| Capital Outlay | 1,526,804 | 2,527,470 | 1,000,666 | 1,070,815 | (1,456,655) |
| Materials & Supplies | 22,706 | 28,438 | 5,732 | 28,438 | |
| Overhead and Allocations | 319,694 | 280,760 | (38,934) | 280,760 | |
| Programmatic Projects | 2,464,025 | 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 |
| **Uses Total** | **24,549,920** | **45,808,691** | **21,258,771** | **45,845,720** | **37,029** |
| **Uses - By Division Description** | | | | | |
| ART Administration | 6,797,305 | 6,509,716 | (287,589) | 6,397,342 | (112,374) |
| 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 Municipal Galleries | 935,100 | 669,836 | (265,264) | 682,408 | 12,572 |
| 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 | |
| **Uses by Division Total** | **24,549,920** | **45,808,691** | **21,258,771** | **45,845,720** | **37,029** |

# ASIAN ART MUSEUM

## Mission

The Asian Art Museum (the Museum) celebrates, preserves, and promotes Asian and Asian American art and cultures for local and global audiences. We provide a dynamic forum for exchanging ideas, inviting collaboration, and fueling imagination to deepen understanding and empathy among people of all backgrounds. For more information about this department's services, please visit **asianart.org**

## Budget Issues & Details

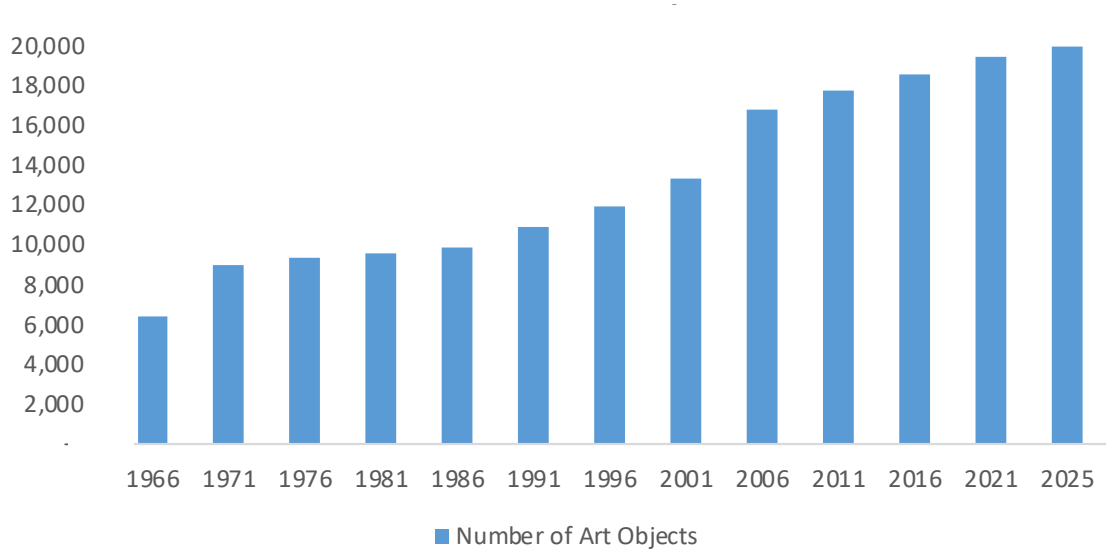
The proposed Fiscal Year (FY) 2026-27 budget of $13.1 million for the Asian Arts Museum is approximately $0.35 million, or 2.7 percent, higher than the FY 2025-26 budget. This is primarily due to salary and benefit cost increases. The FY 2027-28 proposed budget of $14.5 million is $1.42 million, or 10.8 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in capital outlay and salary and benefit costs.

The Asian Art Museum is home to one of the world's most comprehensive collections of Asian art. The museum's collection holds nearly 20,000 objects spanning 6,000 years of history, representing diverse cultures across South Asia, West Asia, Southeast Asia, the Himalayas, China, Korea, and Japan. The museum has recently expanded its mission to showcase Asian American art and culture and to display and collect contemporary art alongside masterworks of the past.

Through its permanent collection, special exhibitions, and diverse programming, the museum creates thought-provoking experiences for the public that highlight the ongoing impact and relevance of Asian and Asian American art in contemporary life. With the addition of a Pavilion and Art Terrace, the museum is now able to present exhibitions and events on a larger and more ambitious scale. Mission-critical work also includes the study and professional conservation of artworks under the museum's care to ensure future generations will have continued access to this material.

Each year, the museum welcomes thousands of SFUSD students through educational programs designed to meet California state curriculum standards, fostering learning and cultural understanding from an early age.

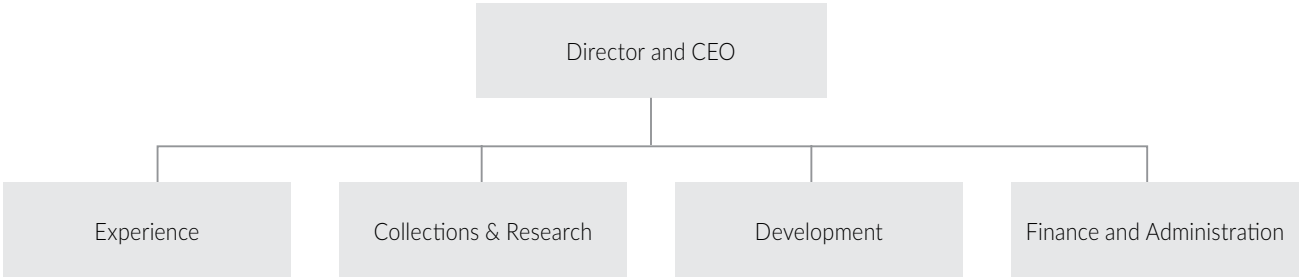
The museum promotes accessibility through free general admission on the first Sunday of every month. It also participates in the San Francisco Museums for All program, and offers free admission to children 12 and under, SFUSD students, active-duty military, and college students visiting as part of their coursework.




ART COLLECTION.

*The museum's collection holds more than 20,000 objects spanning 6,000 years of history.*

# ORGANIZATIONAL STRUCTURE: ASIAN ART MUSEUM



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 53.88 | 53.90 | 0.02 | 52.86 | (1.04) |
| Non-Operating Positions (CAP/Other) | | | | | |
| **Net Operating Positions** | **53.88** | **53.90** | **0.02** | **52.86** | **(1.04)** |
| **Sources** | | | | | |
| Charges for Services | 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 |
| **Sources Total** | **12,771,314** | **13,120,989** | **349,675** | **14,536,895** | **1,415,906** |
| **Uses - Operating Expenditures** | | | | | |
| 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 |
| Overhead and Allocations | 11,039 | 15,772 | 4,733 | 15,772 | |
| Services Of Other Depts | 2,268,736 | 2,237,177 | (31,559) | 2,343,546 | 106,369 |
| **Uses Total** | **12,771,314** | **13,120,989** | **349,675** | **14,536,895** | **1,415,906** |
| **Uses - By Division Description** | | | | | |
| AAM Asian Art Museum | 12,771,314 | 13,120,989 | 349,675 | 14,536,895 | 1,415,906 |
| **Uses by Division Total** | **12,771,314** | **13,120,989** | **349,675** | **14,536,895** | **1,415,906** |

# ASSESSOR-RECORDER

## Mission

The Office of the Assessor-Recorder's mission is to fairly and accurately identify and assess all taxable property in San Francisco and record, secure, and provide access to property, marriage, and other records. For more information about the department's services, please visit **www.sf.gov/ASR.**

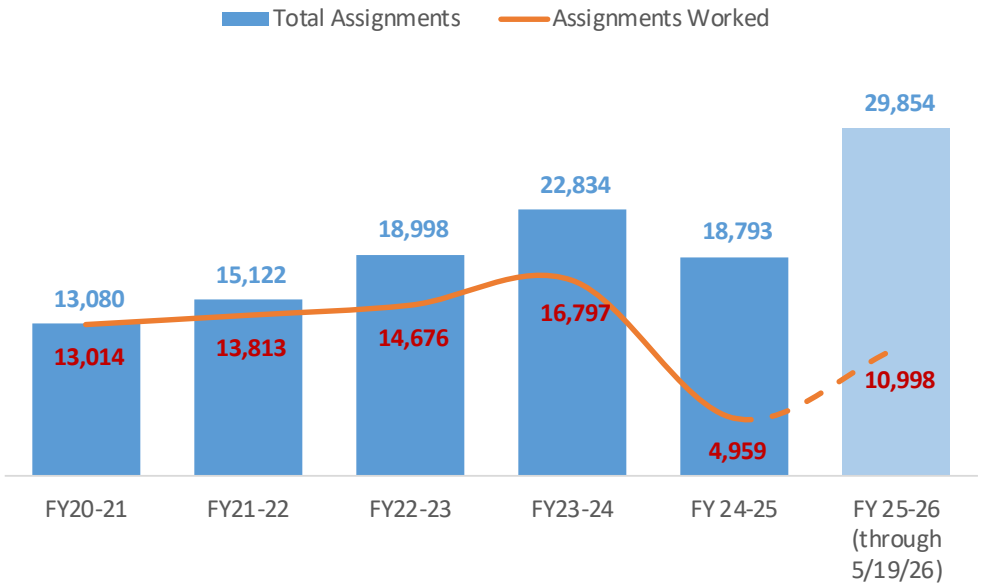
## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $43.3 million for the Office of the Assessor-Recorder is approximately $0.95 million, or 2.2 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salary and benefit costs and non-personnel services, partially offset by decreases in programmatic spending. The FY 2027-28 proposed budget of $45.1 million is $1.9 million, or 4.3 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs.

The Assessor-Recorder's Office continues to manage a period of sustained reassessment activity together with historically high assessment appeals driven by ongoing adjustments in San Francisco's real estate market due to the pandemic. Despite these pressures, the City's Assessment Roll increased by 1.9% in the most recent year, reaching $357.8 billion in assessed value (after exemptions) and supporting approximately $4.2 billion in property tax revenue.

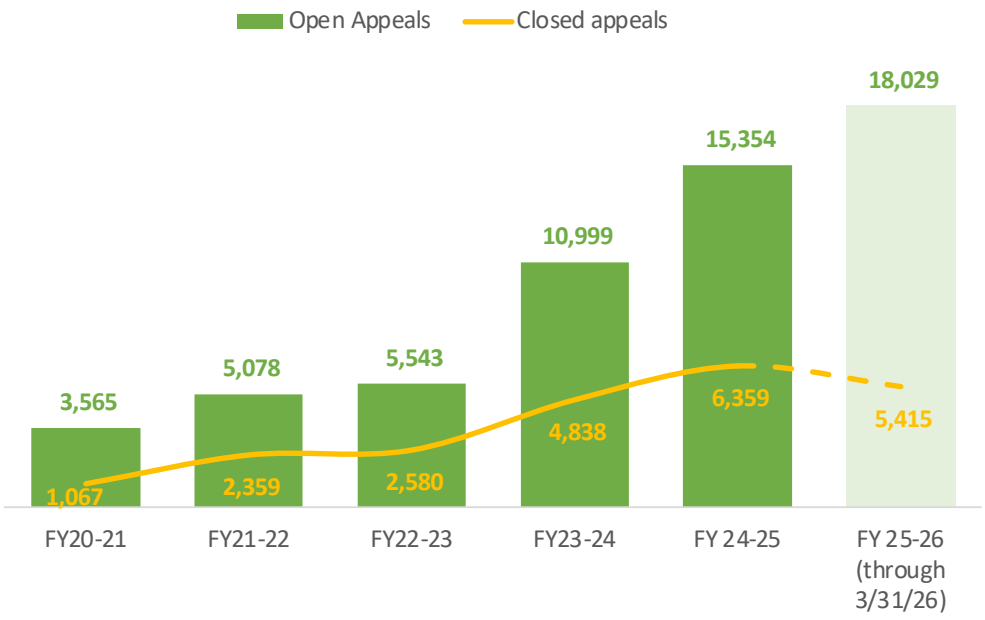
At the start of the fiscal year, the department faced a backlog of more than 14,000 open reassessments in addition to the workload of incoming items. This accumulation reflects several years of increased appeal filings and the heightened complexity of property valuation during periods of market fluctuation. Through the third quarter of the current fiscal year, 8,846 new appeals have been filed, adding to open items from prior years. While newly filed appeals were 5% below last year's historic peak, this level of activity is eight times higher than pre-pandemic trends and continues to place substantial demands on the department. Even with these constraints, the department will uphold its high standards of public service while managing one of the most substantial workloads in recent years and supporting the City's long-term fiscal stability.

Operational priorities for the coming year remain centered on sustaining progress in reducing the reassessment backlog, keeping pace with ongoing appeal filings, and maintaining quality audit, assessment, and customer service practices. The department will continue to emphasize staff training, disciplined workflow management, and integration of the new property assessment system, SMART.




REASSESSMENT WORKLOAD.

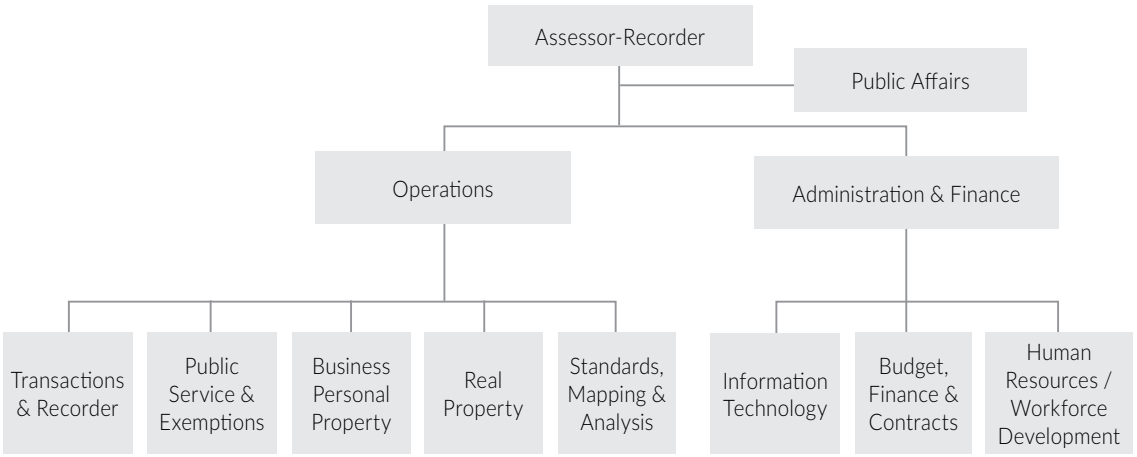
*Open versus closed reassessments over the last six years.*




APPEALS WORKLOAD.

*Open versus closed appeals over the last six years.*

# ORGANIZATIONAL STRUCTURE: ASSESSOR-RECORDER



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 186.71 | 187.39 | 0.68 | 185.56 | (1.83) |
| Non-Operating Positions (CAP/Other) | (6.50) | (4.00) | 2.50 | (4.00) | |
| **Net Operating Positions** | **180.21** | **183.39** | **3.18** | **181.56** | **(1.83)** |
| **Sources** | | | | | |
| 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 | 39,324,569 | 39,560,631 | 236,062 | 41,081,392 | 1,520,761 |
| **Sources Total** | **42,333,443** | **43,280,047** | **946,604** | **45,143,141** | **1,863,094** |
| **Uses - Operating Expenditures** | | | | | |
| 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 |
| Overhead and Allocations | 197,455 | 113,055 | (84,400) | 113,055 | |
| 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 |
| **Uses Total** | **42,333,443** | **43,280,047** | **946,604** | **45,143,141** | **1,863,094** |
| **Uses - By Division Description** | | | | | |
| ASR Administration | 10,026,892 | 11,545,703 | 1,518,811 | 11,947,082 | 401,379 |
| ASR Exemptions | 746,676 | 708,967 | (37,709) | 744,959 | 35,992 |
| ASR Personal Property | 3,932,549 | 4,541,356 | 608,807 | 4,771,072 | 229,716 |
| ASR Public Service | 2,529,626 | 1,950,395 | (579,231) | 2,054,006 | 103,611 |
| ASR Real Property | 16,695,362 | 15,797,854 | (897,508) | 16,356,939 | 559,085 |
| ASR Recorder | 2,203,609 | 2,025,536 | (178,073) | 2,172,835 | 147,299 |
| ASR Standards Mapping Analysis | 4,302,269 | 4,604,724 | 302,455 | 4,873,590 | 268,866 |
| ASR Transactions | 1,896,460 | 2,105,512 | 209,052 | 2,222,658 | 117,146 |
| **Uses by Division Total** | **42,333,443** | **43,280,047** | **946,604** | **45,143,141** | **1,863,094** |

# BOARD OF APPEALS

## Mission

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

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $1.2 million for the Board of Appeals is approximately $7,459, or 0.6 percent, lower than the FY 2025-26 budget. This is primarily due to decreases in non-personnel services, partially offset by increases in salary and benefit costs. The FY 2027-28 proposed budget of $1.3 million is $52,128, or 4.2 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs and non-personnel services.

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

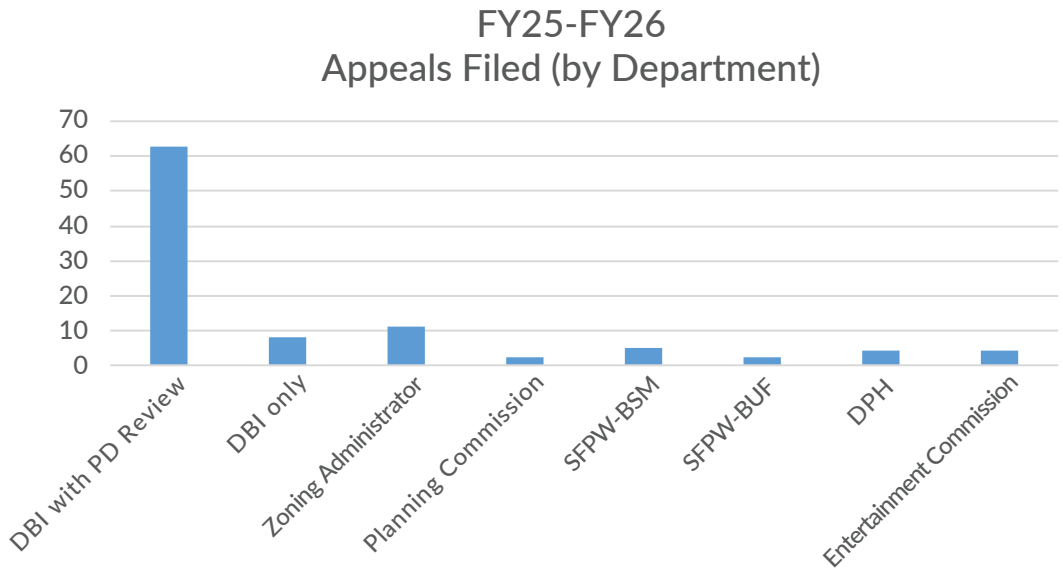
### Case Type

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

## Board Structure

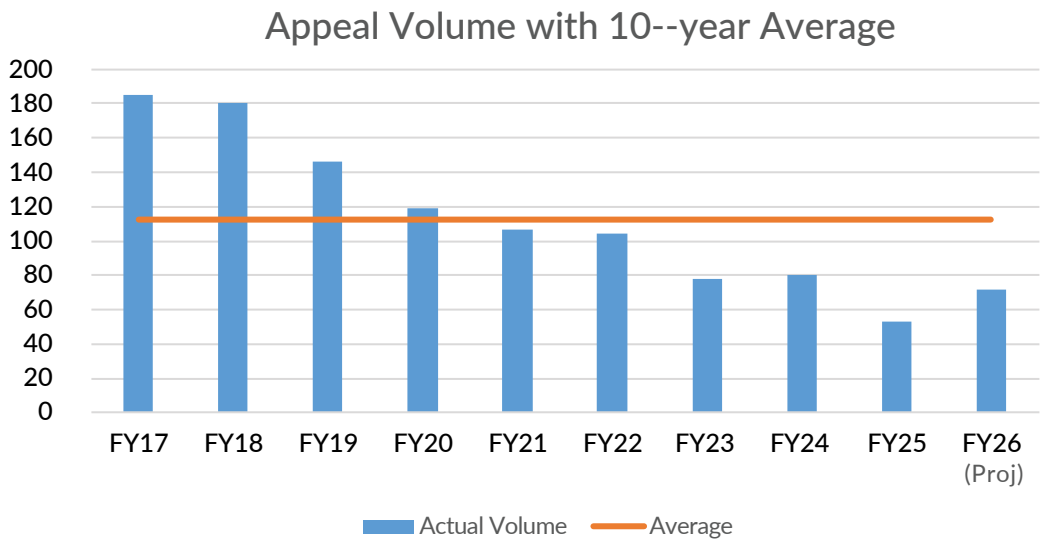
The Board of Appeals has five commissioner seats: Three commissioners are appointed by the Mayor and two by the President of the Board of Supervisors. Hearings are conducted at City Hall 2-3 times a month. All hearings are televised and can be attended by members of the public in-person or remotely via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

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




APPEAL DISTRIBUTION.

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




APPEAL VOLUME.

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

# ORGANIZATIONAL STRUCTURE: BOARD OF APPEALS

# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 96.98 | 96.97 | (0.01) | 97.30 | 0.33 |
| Non-Operating Positions (CAP/Other) | (1.00) | (1.00) | | (1.00) | |
| **Net Operating Positions** | **95.98** | **95.97** | **(0.01)** | **96.30** | **0.33** |
| **Sources** | | | | | |
| 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 | 25,845,216 | 24,911,294 | (933,922) | 25,901,734 | 990,440 |
| **Sources Total** | **26,555,362** | **25,648,760** | **(906,602)** | **26,611,880** | **963,120** |
| **Uses - Operating Expenditures** | | | | | |
| 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 |
| **Uses Total** | **26,555,362** | **25,648,760** | **(906,602)** | **26,611,880** | **963,120** |

# BOARD OF SUPERVISORS

## Mission

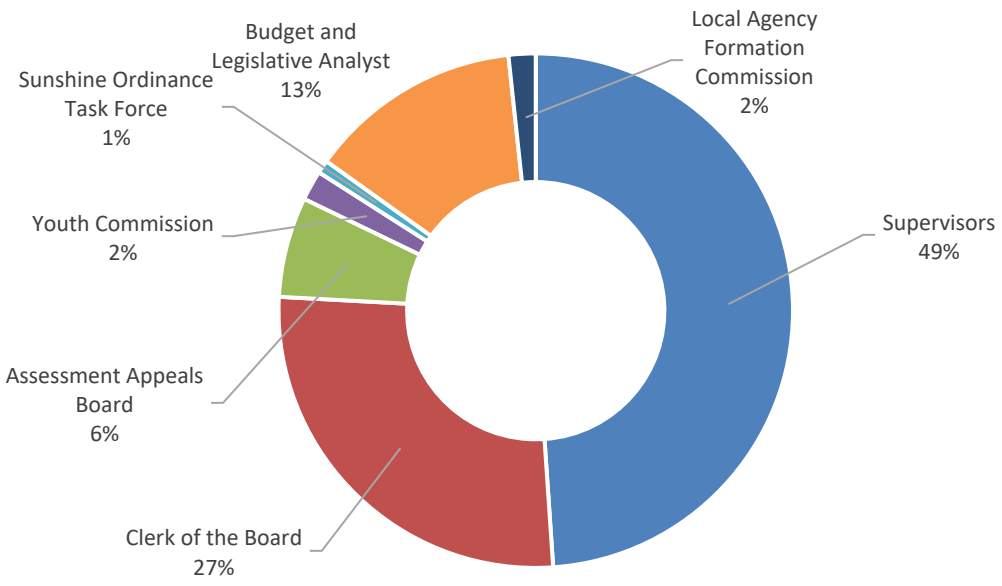
Pursuant to Article II of the Municipal Charter of the City and County of San Francisco, the Board of Supervisors (BOS or "Board") is the legislative branch of government. The Board of Supervisors responds to the needs of the people of San Francisco by adopting legislation including the Annual Appropriations and Salary Ordinances, establishing policies, and assisting constituents. As stated in the City Charter, the Board provides for the public's access to government meetings, documents, and records. For more information about this department's services, please visit **https://www.sf.gov/departments--board-supervisors**

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $25.6 million for the Board of Supervisors is approximately $0.91 million, or 3.4 percent, lower than the FY 2025-26 budget. This is primarily due to decreases in non-personnel services and programmatic spending, partially offset by increases in salary and benefit costs. The FY 2027-28 proposed budget of $26.6 million is $0.96 million, or 3.8 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs and interdepartmental services, partially offset by decreases in programmatic spending

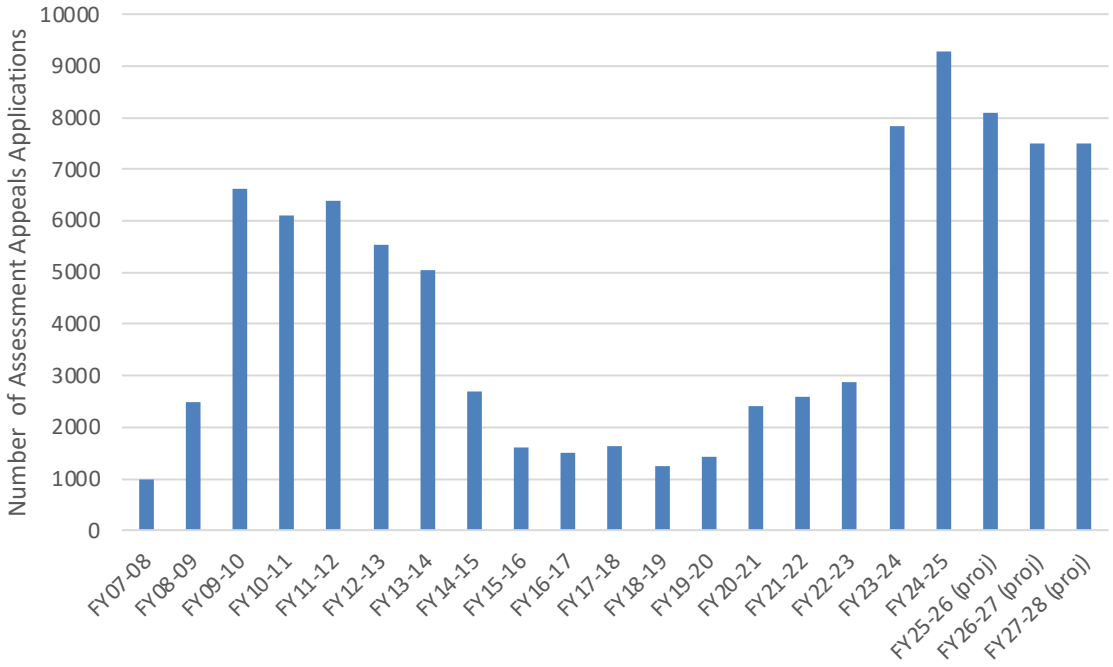
### Charter Mandated Services

The City's Charter Section 2.117 designates the Office of the Clerk of the Board of Supervisors to preserve records and provide administrative support to the Board in their official duties and maintain the legislative and Committee processes and proceedings. The Charter requires that the Board provide direct services that support open participatory government including the requirements of the Maddy Act, which mandates the Clerk of the Board publish an annual listing of vacancies for active boards, commissions, and committees. Charter-mandated positions and programs include the Elected Supervisors, legislative assistants, the Clerk of the Board, committee clerks, Assessment Appeals Board, Sunshine Ordinance Task Force, Youth Commission, Information Technology, Administration, and the Budget and Legislative Analyst, which is appointed by the Board. The Office of the Clerk of the Board also clerks the Downtown Revitalization and Economic Recovery Financing District created by AB 2488.




PROPOSED BUDGET BY DIVISION.

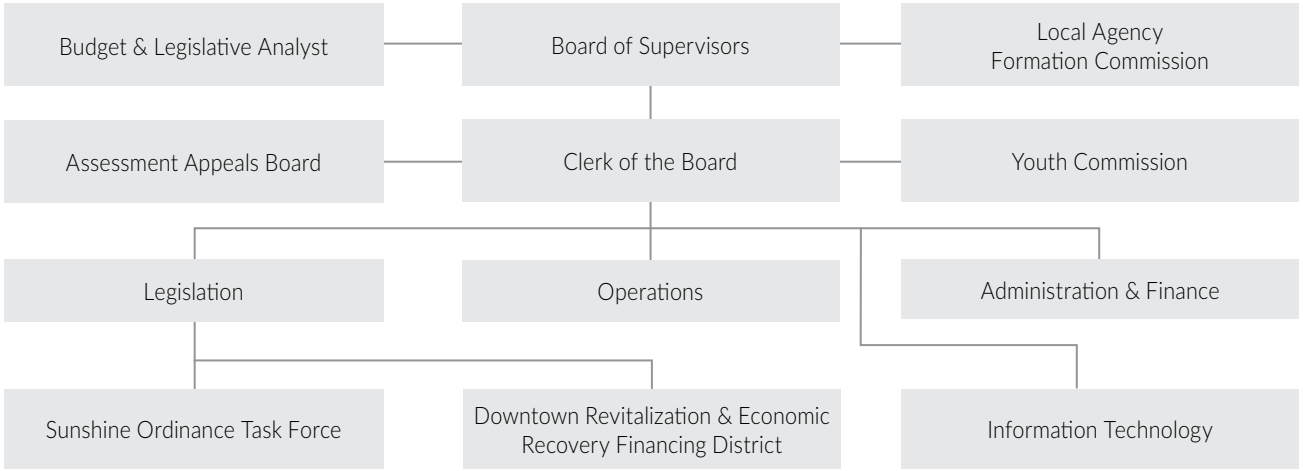
*The largest division within the Department is the Supervisors, which includes all 11 District offices and their staff.*




ASSESSMENT APPEALS APPLICATIONS.

*Assessment appeals filings have risen substantially in recent years.*

# ORGANIZATIONAL STRUCTURE: BOARD OF SUPERVISORS



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 96.98 | 96.97 | (0.01) | 97.30 | 0.33 |
| Non-Operating Positions (CAP/Other) | (1.00) | (1.00) | | (1.00) | |
| **Net Operating Positions** | **95.98** | **95.97** | **(0.01)** | **96.30** | **0.33** |
| **Sources** | | | | | |
| 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 | 25,845,216 | 24,911,294 | (933,922) | 25,901,734 | 990,440 |
| **Sources Total** | **26,555,362** | **25,648,760** | **(906,602)** | **26,611,880** | **963,120** |
| **Uses - Operating Expenditures** | | | | | |
| 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 |
| **Uses Total** | **26,555,362** | **25,648,760** | **(906,602)** | **26,611,880** | **963,120** |
| **Uses - By Division Description** | | | | | |
| BOS Assessment Appeals Board | 1,599,849 | 1,662,958 | 63,109 | 1,744,981 | 82,023 |
| 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 Local Agncy Formation Comm | 410,164 | 446,532 | 36,368 | 451,632 | 5,100 |
| BOS Sunshine Ord Task Force | 210,482 | 219,933 | 9,451 | 231,123 | 11,190 |
| BOS Supervisors | 12,285,937 | 12,837,755 | 551,818 | 13,464,291 | 626,536 |
| BOS Youth Commission | 474,545 | 495,858 | 21,313 | 521,826 | 25,968 |
| **Uses by Division Total** | **26,555,362** | **25,648,760** | **(906,602)** | **26,611,880** | **963,120** |

# BUILDING INSPECTION

## Mission

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

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $96.7 million for the Department of Building Inspection is $3.95 million, or 4.3 percent, higher than the FY 2025-26 budget. This is primarily due to increases in interdepartmental services and capital outlay, partially offset by decreases in intrafund transfers. The FY 2027-28 proposed budget of $101.4 million is $4.71 million, or 4.9 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs and interdepartmental services, partially offset by decreases in materials and supplies.

### Budget Changes and Fiscal Outlook

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

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

## Core Services

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

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

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

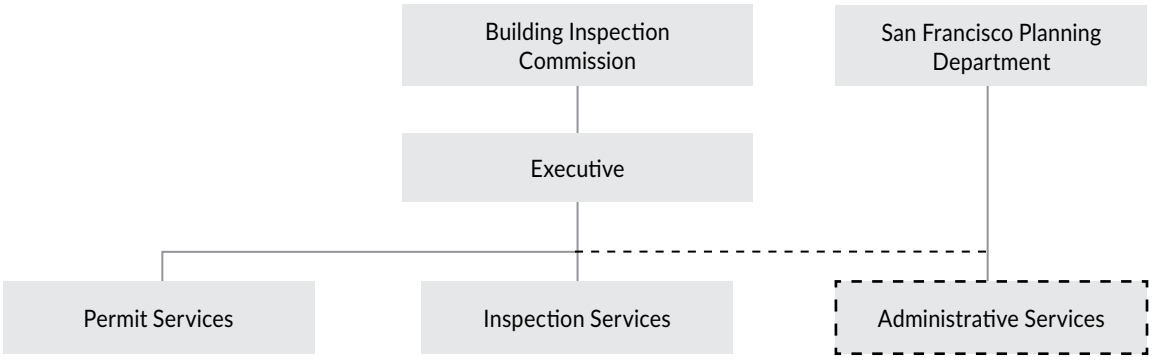
## Operational Improvements and Permitting Integration

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

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

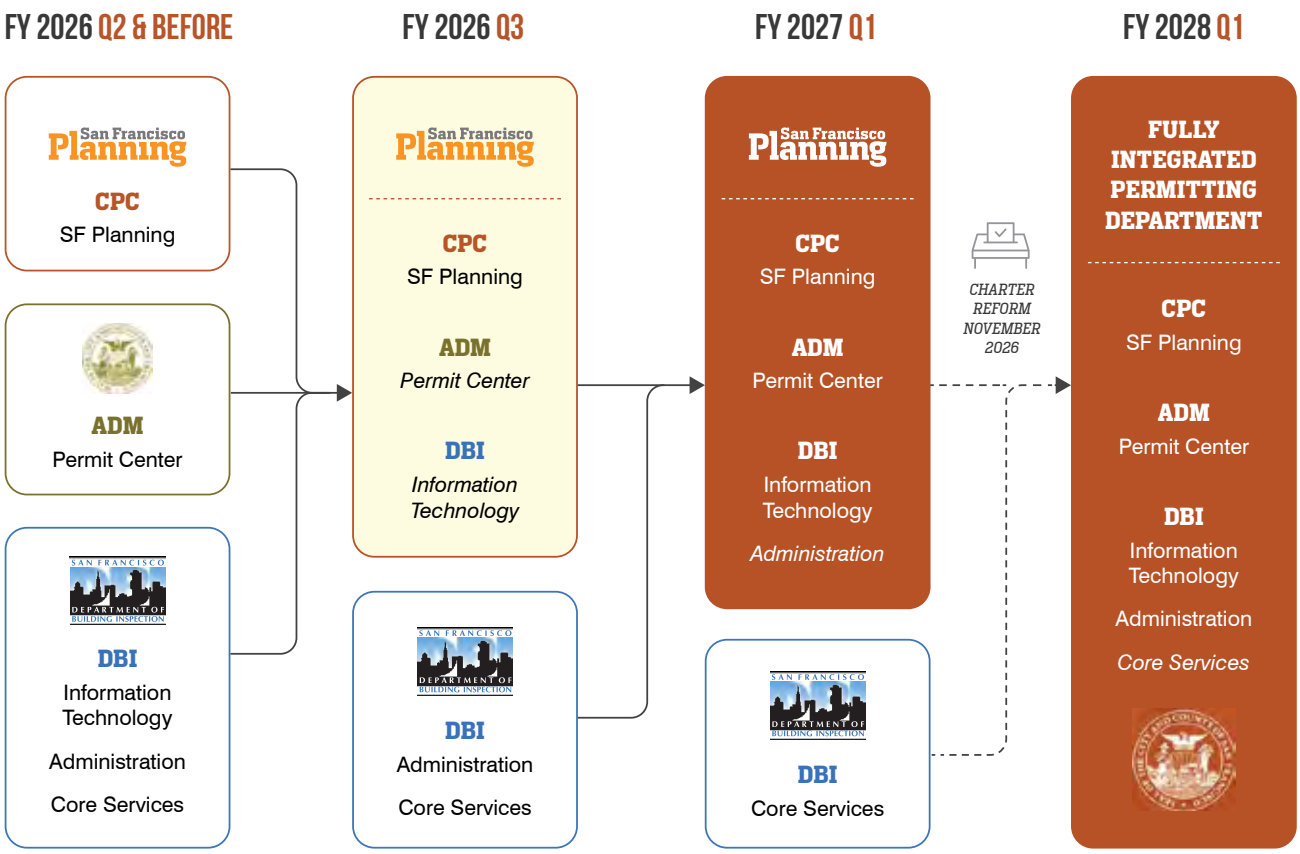
In parallel, the transfer of administrative, technology, and customer service functions to the Planning Department is intended to support a more coordinated, front-end permitting process while allowing DBI to maintain focus on its core responsibilities of plan review, inspection, and code enforcement.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

# ORGANIZATIONAL STRUCTURE: BUILDING INSPECTION




## Structural Changes

FY 2026 Q2 – FY 2028 Q1




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

# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 291.35 | 233.10 | (58.25) | 234.21 | 1.11 |
| Non-Operating Positions (CAP/Other) | | | | | |
| **Net Operating Positions** | **291.35** | **233.10** | **(58.25)** | **234.21** | **1.11** |
| **Sources** | | | | | |
| Charges for Services | 61,049,760 | 75,088,627 | 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) | | |
| Beg Fund Balance - Budget Only | 464,938 | | (464,938) | | |
| Prior Year Designated Reserve | 11,957,389 | 2,835,013 | (9,122,376) | 2,389,055 | (445,958) |
| Transfer Adjustment-Source | (13,957,003) | | 13,957,003 | | |
| General Fund | 3,000,000 | 3,000,000 | | 3,000,000 | |
| **Sources Total** | **92,728,074** | **96,681,380** | **3,953,306** | **101,394,999** | **4,713,619** |
| **Uses - Operating Expenditures** | | | | | |
| Salaries | 47,609,255 | 39,833,683 | (7,775,572) | 42,401,822 | 2,568,139 |
| Mandatory Fringe Benefits | 19,124,748 | 16,866,382 | (2,258,366) | 18,335,277 | 1,468,895 |
| Non-Personnel Services | 3,727,000 | 2,427,000 | (1,300,000) | 2,407,000 | (20,000) |
| City Grant Program | 4,714,170 | 4,714,170 | | 4,714,170 | |
| Capital Outlay | | 450,000 | 450,000 | 450,000 | |
| Intrafund Transfers Out | 13,957,003 | | (13,957,003) | | |
| Materials & Supplies | 381,000 | 502,000 | 121,000 | 342,000 | (160,000) |
| Overhead and Allocations | | 139,012 | 139,012 | 139,012 | |
| Programmatic Projects | | 50,000 | 50,000 | 50,000 | |
| Services Of Other Depts | 17,171,901 | 31,699,133 | 14,527,232 | 32,555,718 | 856,585 |
| Transfer Adjustment - Uses | (13,957,003) | | 13,957,003 | | |
| **Uses Total** | **92,728,074** | **96,681,380** | **3,953,306** | **101,394,999** | **4,713,619** |
| **Uses - By Division Description** | | | | | |
| DBI AdminIstration | 33,210,540 | 35,621,133 | 2,410,593 | 36,672,241 | 1,051,108 |
| DBI Inspection Services | 37,512,972 | 39,080,790 | 1,567,818 | 41,329,024 | 2,248,234 |
| DBI Permit Services | 22,004,562 | 21,979,457 | (25,105) | 23,393,734 | 1,414,277 |
| **Uses by Division Total** | **92,728,074** | **96,681,380** | **3,953,306** | **101,394,999** | **4,713,619** |

# CHILD SUPPORT SERVICES

## Mission

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

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $13.5 million for the Department of Children Support Services is approximately $0.19 million, or 1.5 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salary and benefit costs and non-personnel services, partially offset by decreases in materials and supplies. The FY 2027-28 proposed budget of $14.1 million is $0.65 million, or 4.8 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs and non-personnel services

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

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

### Right-sized Child Support Orders

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

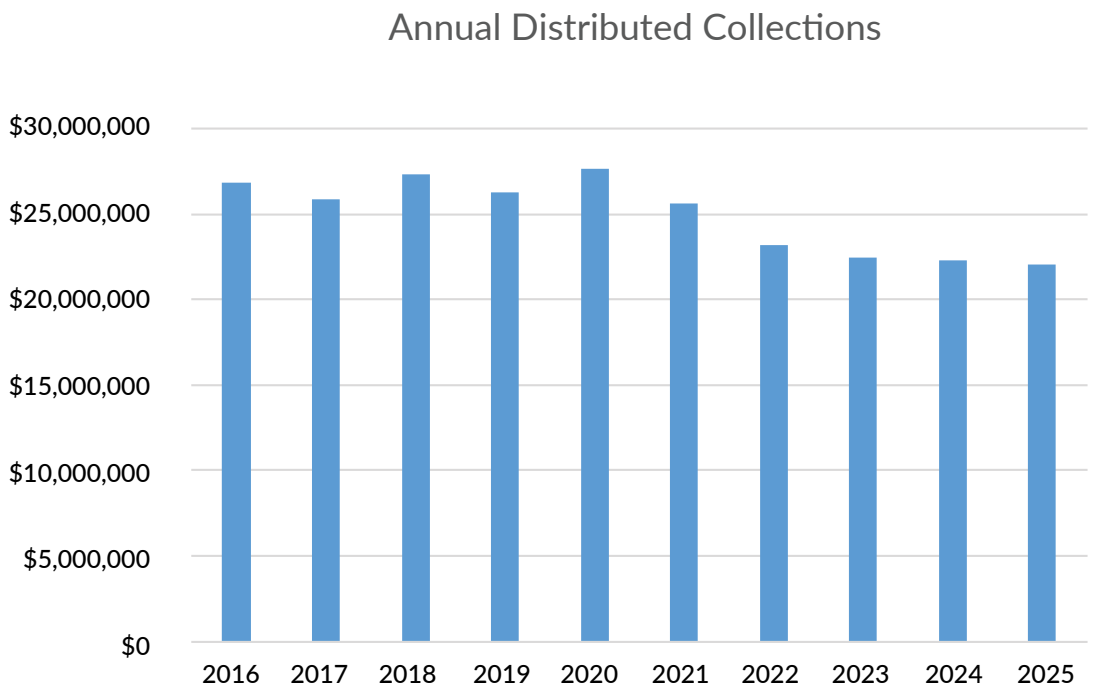
## Electronic Documents

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

## Child Support Mobile Payment App

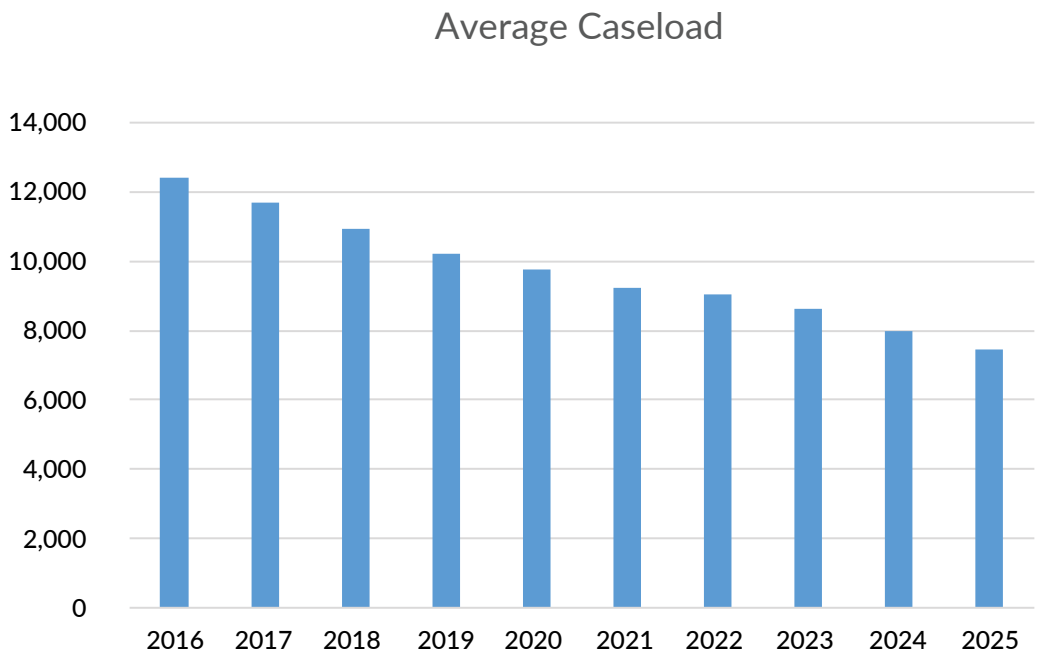
Parents Paying Support are able to make child support payments on their mobile device using a secure mobile payment app. The mobile app can be downloaded for free and offers additional convenience accessibility to help parents comply with their support obligation. Payments can be made using a debit or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

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




ANNUAL DISTRIBUTED COLLECTIONS.

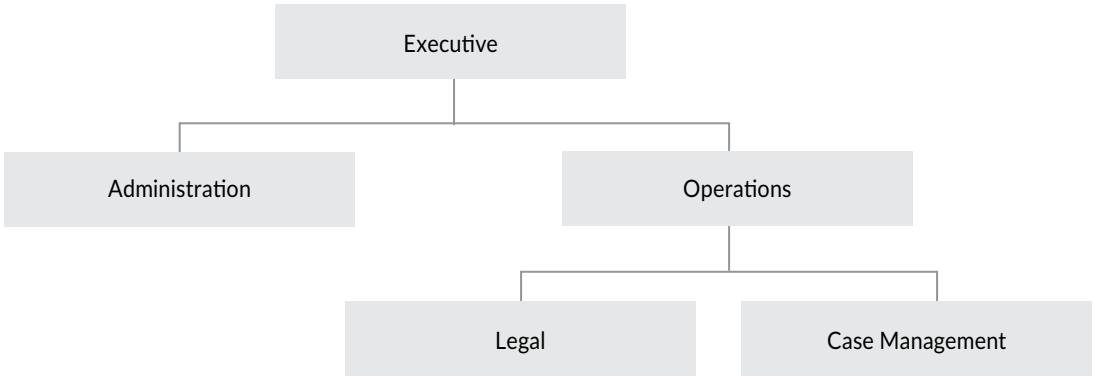
*Cases managed by CSS has decreased over the last several years, averaging 7,457 in FY 2024-25.*




AVERAGE CASELOAD.

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

# ORGANIZATIONAL STRUCTURE: CHILD SUPPORT SERVICES



# TOTAL BUDGET – HISTORICAL COMPARISON

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

## Sources

| | | | | | |
|---|---|---|---|---|---|
| Intergovernmental: Federal | 8,359,395 | 8,470,624 | 111,229 | 8,867,367 | 396,743 |
| Intergovernmental: State | 4,306,354 | 4,363,655 | 57,301 | 4,568,038 | 204,383 |
| Other Revenues | 482,595 | 499,669 | 17,074 | 544,333 | 44,664 |
| Expenditure Recovery | 162,121 | 169,817 | 7,696 | 169,817 | |
| General Fund | | | | | |
| **Sources Total** | **13,310,465** | **13,503,765** | **193,300** | **14,149,555** | **645,790** |

## Uses - Operating Expenditures

| | | | | | |
|---|---|---|---|---|---|
| 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 |
| **Uses Total** | **13,310,465** | **13,503,765** | **193,300** | **14,149,555** | **645,790** |

## Uses - By Division Description

| | | | | | |
|---|---|---|---|---|---|
| CSS Child Support Services | 13,310,465 | 13,503,765 | 193,300 | 14,149,555 | 645,790 |
| **Uses by Division Total** | **13,310,465** | **13,503,765** | **193,300** | **14,149,555** | **645,790** |

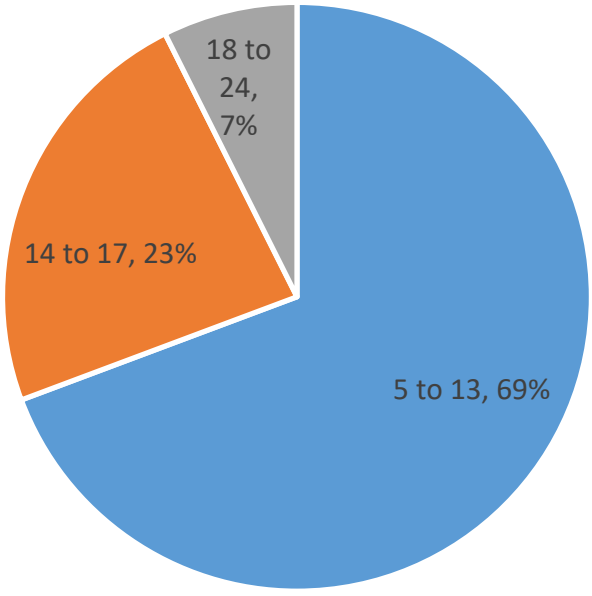
# CHILDREN, YOUTH AND THEIR FAMILIES

## Mission

The Department of Children, Youth and Their Families (DCYF) has administered San Francisco's powerful investments in children, youth, transitional age youth, and their families through the Children and Youth Fund since 1991. With a deep commitment to advancing equity and healing trauma, DCYF brings together government agencies, schools, community-based organizations to strengthen San Francisco communities to lead full lives of opportunity and happiness. The Department strives to make San Francisco a great place to grow up. For more information about this department's services, please visit **dcyf.org**

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $370.6 million for the Department of Children, Youth and their Families is approximately $22.96 million, or 6.6 percent, higher than the FY 2025-26 budget. This primarily reflects the increased funding in Student Success Fund and Public Education Enrichment Fund (PEEF). The FY 2027-28 proposed budget of $382.4 million is $11.80 million, or 3.2 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to the increased funding in Student Success Fund, offset by the expiration of one-time grant revenue.




YOUTH SERVED BY AGE GROUP (FY 2024-25).
*Participants in DCYF-funded programs by age group. DCYF also contributes funding to Early Care and Education programs and Family Resource Centers that serve children ages 0 to 4. The data associated with these programs is tracked by partner City departments and is not included in the chart.*

## Prioritizing Core Funding

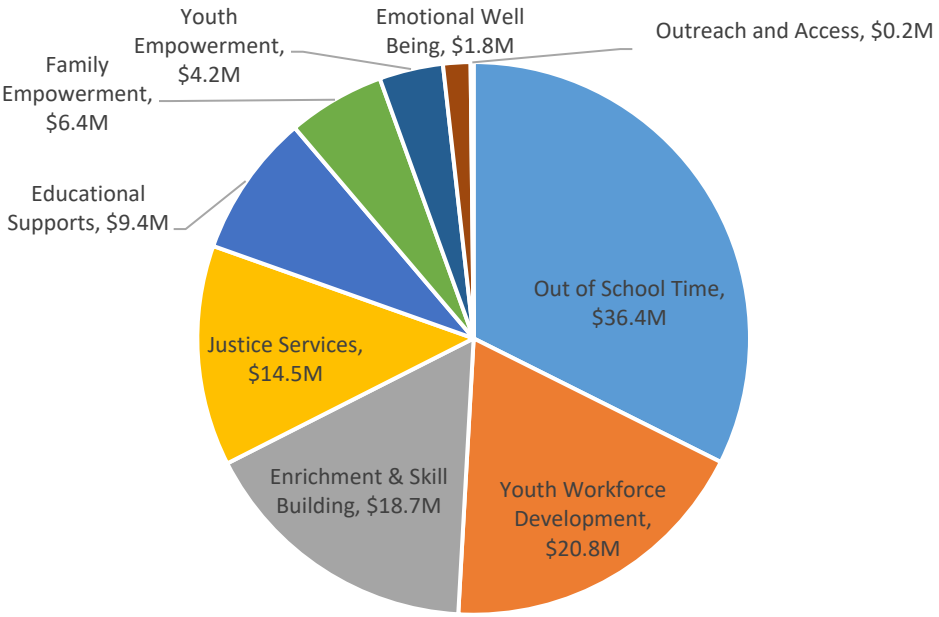
DCYF is a grant-making department. Majority of the Department's operating budget, excluding the passthrough funding for San Francisco Unified School District (SFUSD) and the City College of San Francisco (CCSF), is for direct and indirect funding for the community-based organization (CBO) partners. To align with the Mayor's priorities, DCYF strives to keep the FY 2026-27 and FY 2027-28 funding for the CBOs intact.

## Proposition J Implementation

In FY 2025-26, DCYF is continuing to support the implementation of the Our Children, Our Families Initiative (OCOFI), which coordinates efforts by City departments and SFUSD to deliver outcomes-based services for children, youth and families. In FY26-27, OCOFI will lead a Citywide Community Needs Assessment to gather critical data about the evolving needs of our children and families. Based on that needs assessment, in FY27-28, OCOFI will lead City departments and SFUSD in the development of the City's Plan for Children and Families, ensuring the efficient and effective coordination of services towards shared, data driven outcomes. The proposed budget includes $0.6 million to support the ongoing work of OCOFI.

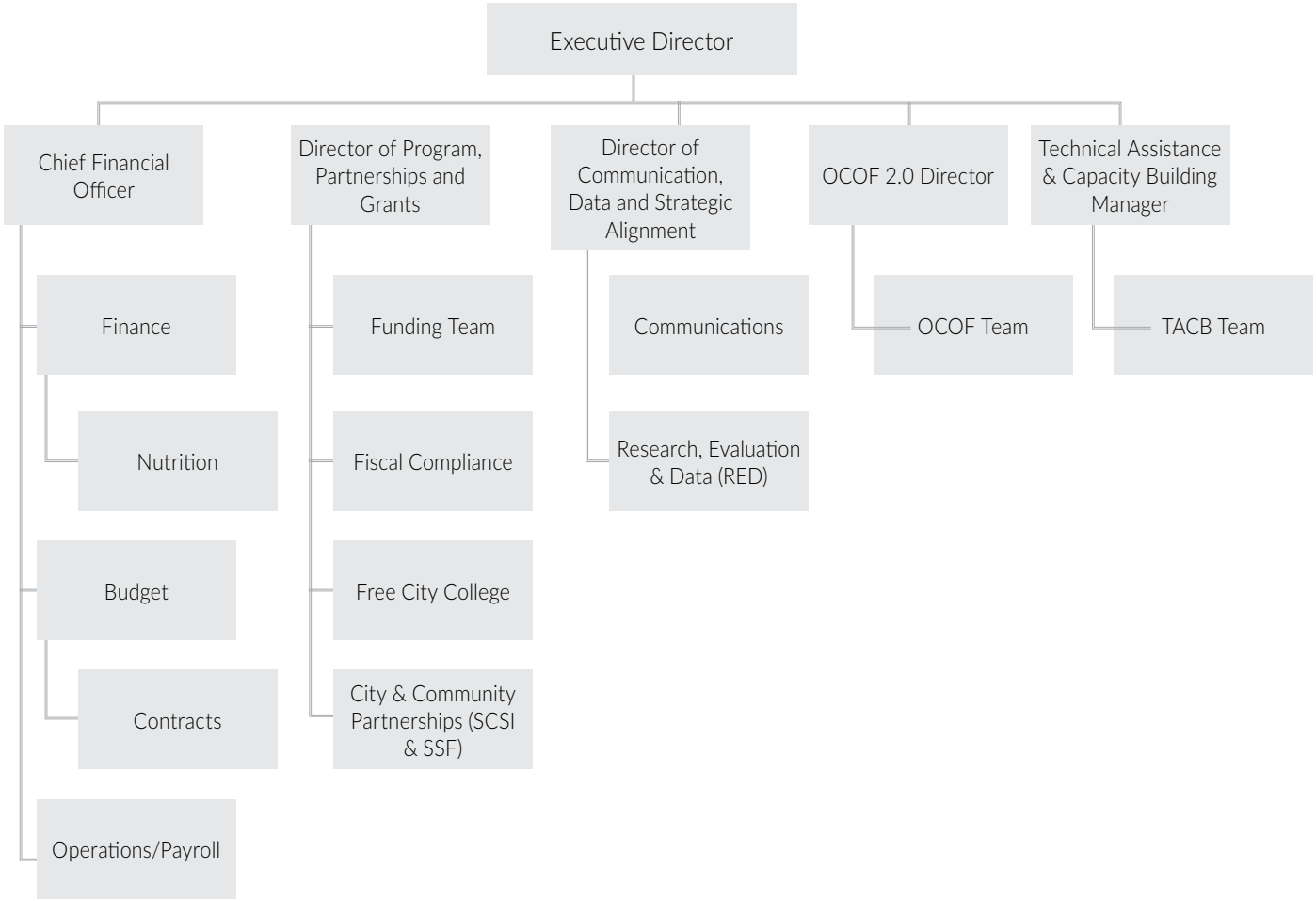
## San Francisco Unified School District and the City College of San Francisco

The Mayor's proposed budget increases funding for the San Francisco Unified School District, drawing on unspent prior-year balances in the Public Enrichment Education Fund (PEEF). Funding for the Student Success Fund Initiative resumes its scheduled annual increase after a one-year pause, growing to $45 million in FY 2026-27 and $60 million in FY 2027-28. The City also remains committed to the Free City College Program, providing approximately $6.5 million in FY 2026-27 and $6.9 million in FY 2027-28.




INVESTMENTS BY SERVICE AREA (FY 2025-26).
*Dollars invested by service area.*

# ORGANIZATIONAL STRUCTURE: CHILDREN, YOUTH AND THEIR FAMILIES



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 68.03 | 66.07 | (1.96) | 66.07 | |
| Non-Operating Positions (CAP/Other) | (1.00) | (1.00) | | (1.00) | |
| **Net Operating Positions** | **67.03** | **65.07** | **(1.96)** | **65.07** | **0.00** |
| **Sources** | | | | | |
| 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 | |
| Beg Fund Balance - Budget Only | 15,247,008 | 23,946,050 | 8,699,042 | 25,288,191 | 1,342,141 |
| Prior Year Designated Reserve | 8,350,000 | | (8,350,000) | | |
| Transfer Adjustment-Source | (6,760,000) | (7,650,000) | (890,000) | (7,580,000) | 70,000 |
| General Fund | 74,414,118 | 207,986,932 | 133,572,814 | 222,398,152 | 14,411,220 |
| **Sources Total** | **347,620,411** | **370,583,358** | **22,962,947** | **382,382,020** | **11,798,662** |
| **Uses - Operating Expenditures** | | | | | |
| 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 |
| Intrafund Transfers Out | 6,760,000 | 7,650,000 | 890,000 | 7,580,000 | (70,000) |
| Materials & Supplies | 381,445 | 324,708 | (56,737) | 327,708 | 3,000 |
| Overhead and Allocations | 1,215,000 | 1,565,000 | 350,000 | 2,090,000 | 525,000 |
| 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 |
| Transfer Adjustment - Uses | (6,760,000) | (7,650,000) | (890,000) | (7,580,000) | 70,000 |
| **Uses Total** | **347,620,411** | **370,583,358** | **22,962,947** | **382,382,020** | **11,798,662** |
| **Uses - By Division Description** | | | | | |
| CHF Children;Youth & Families | 347,620,411 | 370,583,358 | 22,962,947 | 382,382,020 | 11,798,662 |
| **Uses by Division Total** | **347,620,411** | **370,583,358** | **22,962,947** | **382,382,020** | **11,798,662** |

# CITY ADMINISTRATOR'S OFFICE

## Mission

To ensure efficient and effective government services, robust infrastructure, safety and resiliency, and sustained economic recovery within an equitable and inclusive organization. For more information about this department's services, please visit **www.sf.gov/departments/city-administrator.**

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $593.6 million for the City Administrator is approximately $17.28 million, or 2.8 percent, lower than the FY 2025-26 budget. This is primarily due to decreases in capital outlay and grants to community-based organizations, partially offset by increases in debt service. The FY 2027-28 proposed budget of $643.9 million is $50.27 million, or 8.5 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in non-personnel services and debt service, partially offset by decreases in materials and supplies.

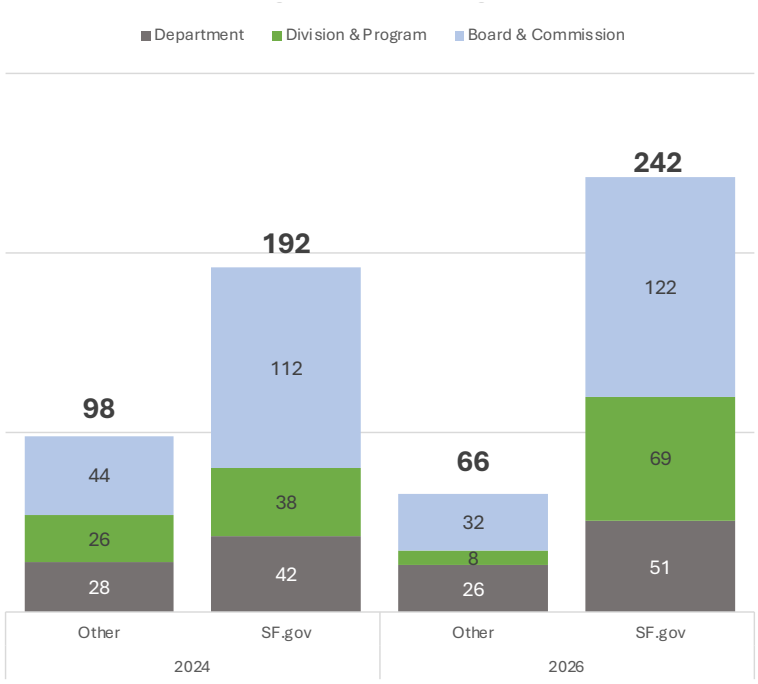
### Technology and Procurement

The City's current technology environment is fragmented, with siloed operating systems, costly aging infrastructure and services that too often require residents to navigate outdated or paper-based processes. In the coming fiscal year The City Administrator will oversee modernization of the City's core technology infrastructure, building an integrated data platform, establishing consistent standards and governance for technology, streamlining technology procurement and improving digital services most widely used by residents. These changes will improve tools for City departments, reducing duplication and inefficiency, and ensure that San Franciscans receive better service more quickly. The Mayor's Proposed Budget funds technology transformation including staff at DataSF to expand the City's data platform and enhance departments' capacity to share data and coordinate service delivery.

As a component of technology modernization, the City Administrator seeks to harness the service enhancing capacity of AI. To enable smart, responsible AI innovation, the City will launch a first-of-its-kind "try before you buy" procurement process in FY 2026-27. With establishment of a Request for Qualifications (RFQ) pool, City departments with a defined business problem can partner with vendors from the pool on short-term, lower-cost experiments to test potential solutions, including privacy and security review, before committing to a full contract. This approach will help ensure the City invests only in technologies that are effective, secure, and rigorously tested, while also assessing whether emerging AI-enabled tools produce accurate and equitable outcomes. The pilot program will launch in summer of 2026 and run for two years.

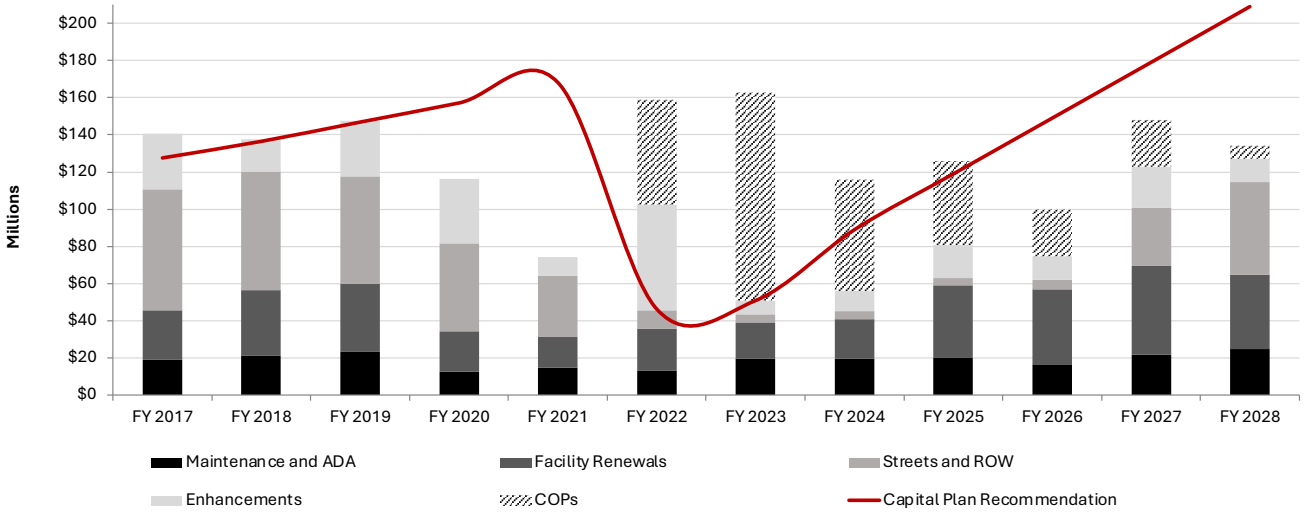
## Investing in Infrastructure

The Office of the City Administrator will deploy multiple funding sources in FY 2026-27 to maintain and renew its physical assets. This includes investment by the Treasure Island Development Authority in transit infrastructure with funding for bikeshare operations, planning for an on-island shuttle and electric ferry and roadway improvements connecting the island to the Bay Bridge. The budget also contains matching funds to secure more than $6 million dollars in state grant funding for electric vehicle (EV) charger infrastructure. The Fleet Division will partner with the Department of Public Works to purchase and install EV chargers, allowing the City to reduce its gasoline-powered fleet. Finally, the budget provides capital and Committee on Information Technology funds to the Office of Resilience and Capital Planning to improve its ability to prioritize, track, and address seismic deficiencies in City buildings and provide detailed, actionable data on the condition of City facilities. This critical investment will enhance the City's capacity to direct precious capital funds into the most critical infrastructure projects.




MIGRATION TO SF.GOV.

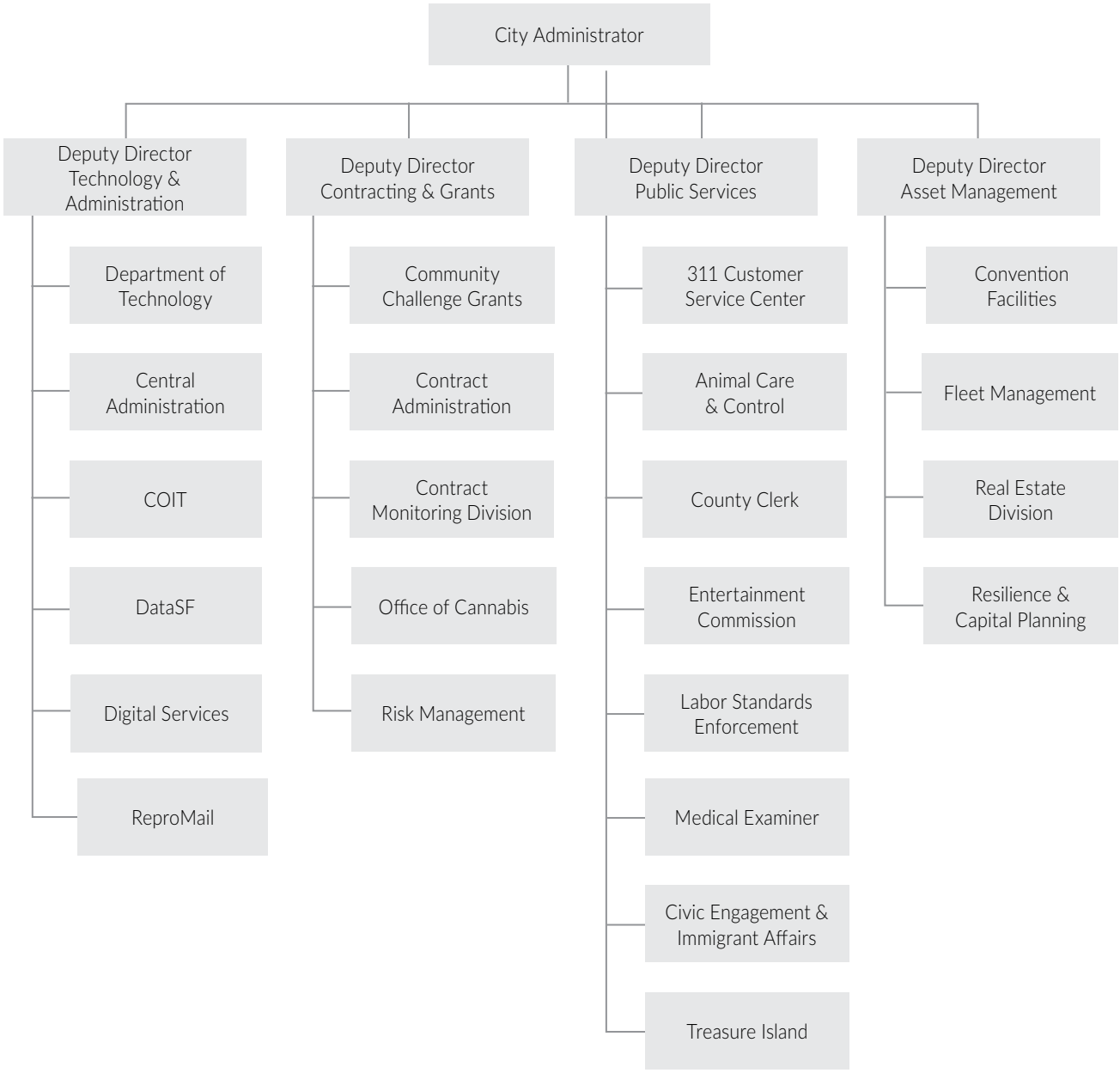
*Digital Services has continued bringing City departments onto the user-friendly SF.gov platform, streamlining access to information and services for the community.*




CAPITAL BUDGET GENERAL FUND INVESTMENT SINCE 2017.

*The proposed FY27 & 28 Capital Budget represents a meaningful increase in General Fund investment compared to the last 3 fiscal years, helping to address the most critical repair needs across the City's portfolio, with significant investments in ADA, Life Safety, Security, Emergency Power, and Street Resurfacing.*

# ORGANIZATIONAL STRUCTURE: CITY ADMINISTRATOR'S OFFICE



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 956.83 | 911.40 | (45.43) | 890.96 | (20.44) |
| Non-Operating Positions (CAP/Other) | (57.03) | (62.50) | (5.47) | (61.07) | 1.43 |
| **Net Operating Positions** | **899.80** | **848.90** | **(50.90)** | **829.89** | **(19.01)** |
| **Sources** | | | | | |
| 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 |
| Transfer Adjustment-Source | (5,000,000) | (3,000,000) | 2,000,000 | (3,000,000) | |
| General Fund | 75,101,708 | 88,073,745 | 12,972,037 | 107,982,595 | 19,908,850 |
| **Sources Total** | **610,918,802** | **593,636,869** | **(17,281,933)** | **643,903,438** | **50,266,569** |
| **Uses - Operating Expenditures** | | | | | |
| 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 |
| City Grant Program | 30,891,984 | 15,669,323 | (15,222,661) | 15,495,183 | (174,140) |
| Capital Outlay | 22,461,739 | 2,606,146 | (19,855,593) | 3,883,420 | 1,277,274 |
| Debt Service | 75,745,973 | 85,659,794 | 9,913,821 | 102,736,607 | 17,076,813 |
| Intrafund Transfers Out | 5,000,000 | 3,000,000 | (2,000,000) | 3,000,000 | |
| Materials & Supplies | 18,924,014 | 20,224,385 | 1,300,371 | 18,603,992 | (1,620,393) |
| Overhead and Allocations | 6,589,005 | 7,157,095 | 568,090 | 7,157,095 | |
| 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 |
| Transfer Adjustment - Uses | (5,000,000) | (3,000,000) | 2,000,000 | (3,000,000) | |
| **Uses Total** | **610,918,802** | **593,636,869** | **(17,281,933)** | **643,903,438** | **50,266,569** |
| **Uses - By Division Description** | | | | | |
| 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 City Administrator Prog | 113,141,180 | 122,815,883 | 9,674,703 | 128,001,541 | 5,185,658 |
| ADM Convention Facilities Mgmt | 105,480,189 | 101,223,183 | (4,257,006) | 98,246,962 | (2,976,221) |
| ADM Entertainment Commission | 1,741,267 | 1,833,829 | 92,562 | 1,925,372 | 91,543 |
| ADM Internal Services | 359,799,227 | 335,395,312 | (24,403,915) | 386,118,266 | 50,722,954 |
| ADM Medical Examiner | 15,778,453 | 16,345,403 | 566,950 | 16,683,782 | 338,379 |
| **Uses by Division Total** | **610,918,802** | **593,636,869** | **(17,281,933)** | **643,903,438** | **50,266,569** |

# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| **Uses - By Division Description** | | | | | |
| ADM Medical Examiner | 13,543,144 | 15,778,453 | 2,235,309 | 15,863,391 | 84,938 |
| **Uses by Division Total** | **616,895,884** | **610,510,618** | **(6,385,266)** | **637,827,697** | **27,317,079** |

# CITY ADMINISTRATOR'S OFFICE–TECHNOLOGY

## Mission

The Department of Technology (DT) provides innovative, reliable and secure technology solutions that support the delivery of high-quality services for City operations and the public.

DT promotes a resilient San Francisco by modernizing the technology infrastructure that City services depend on. DT keeps San Francisco cyber safe by securing the City's data, applications and infrastructure and data through strong policies, practices, and technology. DT is innovating with AI and Emerging Tech by responsibly adopting and integrating emerging technologies, such as AI and drones, to modernize government operations and deliver more effective, efficient, and responsive services to all San Franciscans. And, DT is working to close the digital divide and enhance affordability by providing free, high-quality internet access to residents living in affordable and public housing. For more information about the Department's services, visit **sf.gov/departments/department-technology**

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $172.5 million for the Department of Technology is approximately $0.85 million, or 0.5 percent, higher than the FY 2025-26 budget. This is primarily due to increases in overhead allocations and salary and benefit costs, partially offset by decreases in interdepartmental services. The FY 2027-28 proposed budget of $174.5 million is $1.98 million, or 1.1 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in intrafund transfers and programmatic spending, partially offset by decreases in capital outlay.

The Department of Technology will continue to enable the Administration's priorities by modernizing core infrastructure, strengthening public safety and homelessness response, and accelerating responsible AI adoption. DT's work is organized around Mayor Lurie's priorities:

### Safe and Clean Streets

- Build citywide platforms that support outreach to vulnerable residents and unify client data across health, homelessness, and emergency response departments to improve care outcomes.
- Tell the story of City programs through SFGovTV to broaden public understanding of how services reach families in need.

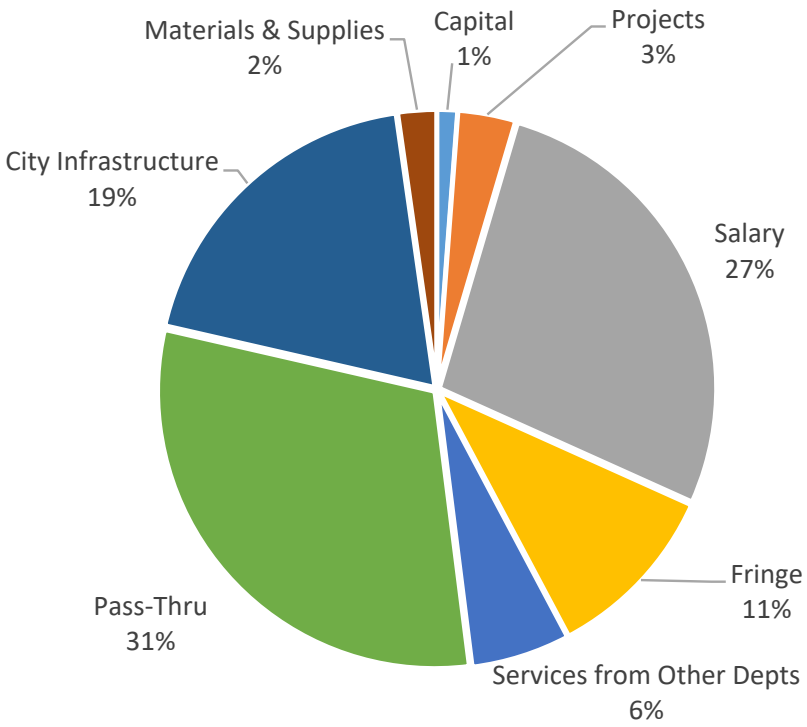
- Deliver the communications, network, and data infrastructure that public safety agencies depend on, including infrastructure for next-generation dispatch, real-time investigation, and drone operations.
- Modernize the criminal justice data platform that connects agencies across the City and reduces manual coordination.

### Economic Revitalization

- Expand free public Wi-Fi at high-traffic and underserved neighborhoods to support digital equity and neighborhood vitality.
- Grow the Fiber to Housing network so more affordable and public housing residents receive free high-speed internet.

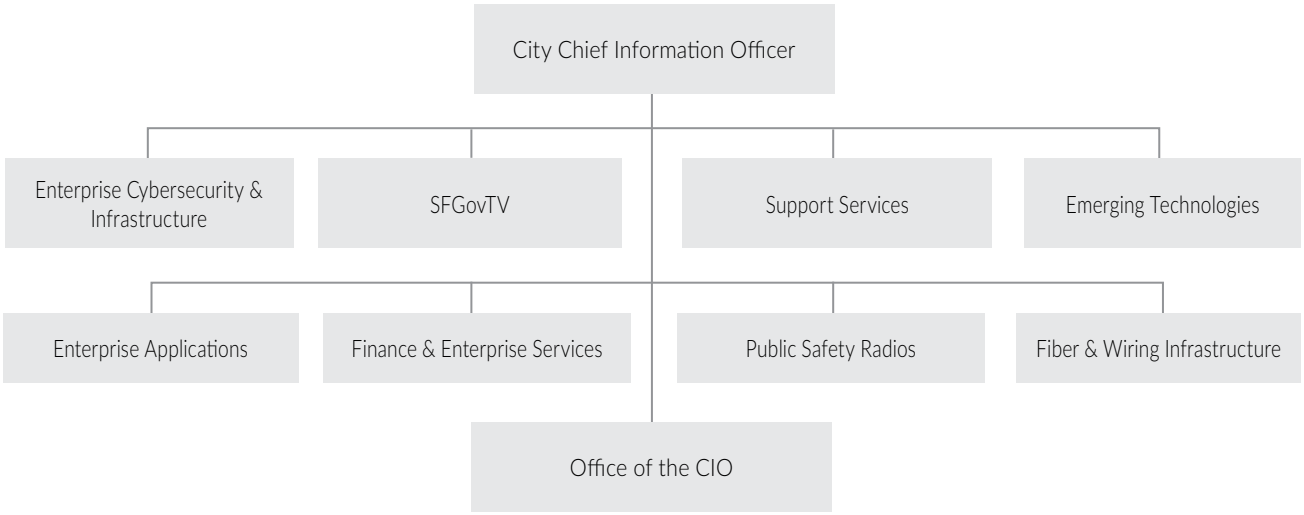
### Effective Common-Sense Government

- Scale responsible AI adoption across the City workforce through tools, training, and a citywide community of practice.
- Drive cost savings and cost avoidance through enterprise contract negotiation, procurement review, and consolidated technology purchasing.
- Migrate core datacenter and telecommunications systems to modern, resilient platforms that lower long-term operating costs.
- Strengthen cybersecurity across City cloud and on-premise infrastructure to protect data and accelerate detection and response.




BUDGET USE BY EXPENDITURE TYPE
*Expenditures by budget category.*

# ORGANIZATIONAL STRUCTURE: CITY ADMINISTRATOR'S OFFICE - TECHNOLOGY



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 308.57 | 283.00 | (25.57) | 269.48 | (13.52) |
| Non-Operating Positions (CAP/Other) | (58.00) | (37.80) | 20.20 | (38.00) | (0.20) |
| **Net Operating Positions** | **250.57** | **245.20** | **(5.37)** | **231.48** | **(13.72)** |
| **Sources** | | | | | |
| 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 | 6,632,208 | 7,640,547 | 1,008,339 | 4,284,021 | (3,356,526) |
| **Sources Total** | **171,688,645** | **172,538,383** | **849,738** | **174,516,454** | **1,978,071** |
| **Uses - Operating Expenditures** | | | | | |
| 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) |
| City Grant Program | 95,000 | 95,000 | | 95,000 | |
| Capital Outlay | 3,300,000 | 2,060,000 | (1,240,000) | 1,100,000 | (960,000) |
| Intrafund Transfers Out | 2,460,000 | 4,190,000 | 1,730,000 | 6,430,000 | 2,240,000 |
| Materials & Supplies | 3,112,096 | 3,891,746 | 779,650 | 3,876,746 | (15,000) |
| Overhead and Allocations | 1,603,622 | 5,017,711 | 3,414,089 | 5,017,711 | |
| 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 |
| Transfer Adjustment - Uses | (2,460,000) | (4,190,000) | (1,730,000) | (6,430,000) | (2,240,000) |
| **Uses Total** | **171,688,645** | **172,538,383** | **849,738** | **174,516,454** | **1,978,071** |
| **Uses - By Division Description** | | | | | |
| DT Administration | 68,337,479 | 72,843,711 | 4,506,232 | 70,096,452 | (2,747,259) |
| DT Capital And Equipment | 1,300,000 | 1,700,000 | 400,000 | 800,000 | (900,000) |
| DT Communications | 7,028,937 | 7,076,250 | 47,313 | 7,162,300 | 86,050 |
| DT Cybersecurity | 15,073,138 | 17,417,529 | 2,344,391 | 18,677,291 | 1,259,762 |
| DT Emerging Technologies | 1,107,594 | 2,497,958 | 1,390,364 | 2,808,616 | 310,658 |
| 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 Innovation | 204,392 | 187,813 | (16,579) | 197,743 | 9,930 |
| DT JUSTIS | 2,548,509 | 2,852,778 | 304,269 | 2,962,527 | 109,749 |
| DT PMO | 2,570,437 | 2,499,406 | (71,031) | 2,672,606 | 173,200 |
| DT Public Safety | 20,791,229 | 20,719,732 | (71,497) | 22,111,540 | 1,391,808 |
| DT Rate Model Usage | 7,935,471 | | (7,935,471) | | |
| DT Support Services | 12,701,634 | 12,624,284 | (77,350) | 13,009,483 | 385,199 |
| **Uses by Division Total** | **171,688,645** | **172,538,383** | **849,738** | **174,516,454** | **1,978,071** |

# CITY ATTORNEY

## Mission

The Office of the City Attorney (CAT) provides legal services to the Mayor's Office, the Board of Supervisors, other elected City officials, and all the departments, boards, and commissions that comprise the government of the City and County of San Francisco. For more information about this department's services, please visit **sfcityattorney.org**

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $132.7 million for the Office of the City Attorney is approximately $7.54 million, or 6.0 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salary and benefit costs and non-personnel services, partially offset by decreases in interdepartmental services. The FY 2027-28 proposed budget of $136.5 million is $3.81 million, or 2.9 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs and non-personnel services.

The City Attorney's Office (CAT) provides the City with high-quality, cost-effective legal advice and representation that safeguard core services and protect public resources.

### Protecting City Resources

The City Attorney's Office saves the City billions in liability, through legal advice, transactional work, and defensive litigation. The Office preserves billions in federal funding to San Francisco and defends the City's public safety, housing, health care, transportation, employment, social safety net, and environmental initiatives. The Office's work ensures the City can collect and generate revenue, and through affirmative enforcement efforts, the Office has recovered tens of millions of dollars benefiting the City, consumers, and workers.

### Keeping Our City Safe

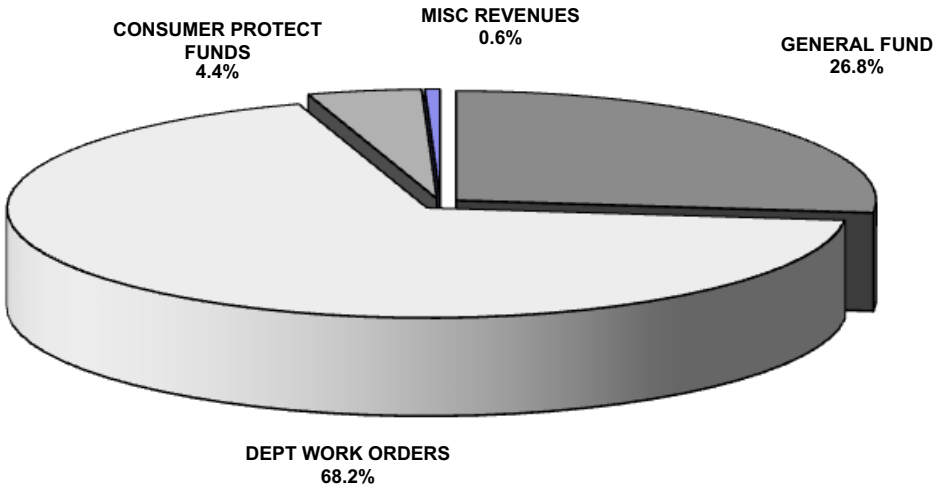
The Office advises City departments on initiatives that promote safe, clean, and accessible public spaces. Attorneys enforce building safety and habitability codes and abate public nuisances, including illegal gambling dens and unsanctioned nightclubs that fuel criminal activity. The Office supports emergency preparedness planning and responds to major incidents involving City property or potential liability.

### Transforming Our Health and Homelessness Systems

The Office supports all aspects of the City's housing, homelessness, and mental health response. This includes advising on homeless encampment policies and practices, dependency and conservatorship matters, shelter financing and development, and programs connecting people to services, treatment, and shelter. The Office advises on development projects, housing streamlining measures, tax and fee abatement, housing element and zoning laws, and land use flexibility.

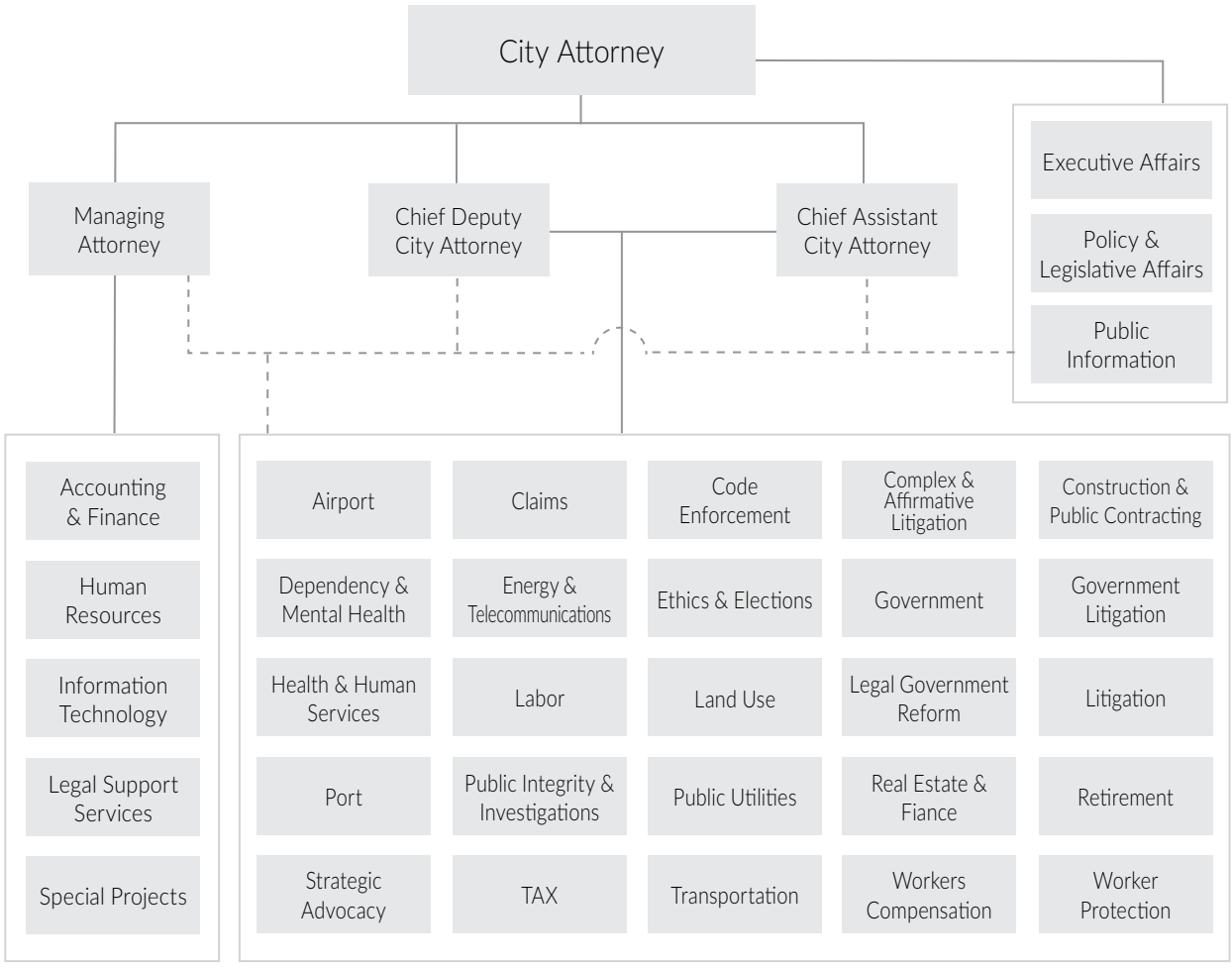
## Ensuring Effective Commonsense Government

The Office partners with City departments to modernize and streamline government operations. This work spans Charter reform, procurement and contracting improvements, tax and fee relief initiatives, permitting reform, and strategies to bolster transportation services and funding. The Office supports programs that strengthen commerce, travel, and tourism. Through public integrity work addressing waste, fraud, and abuse, the Office ensures that taxpayer dollars are spent appropriately.




REVENUE SOURCES.
*FY 2026/27 Revenue Sources.*

# ORGANIZATIONAL STRUCTURE: CITY ATTORNEY



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 348.58 | 349.45 | 0.87 | 338.36 | (11.09) |
| Non-Operating Positions (CAP/Other) | (9.40) | (10.00) | (0.60) | (10.00) | |
| **Net Operating Positions** | **339.18** | **339.45** | **0.27** | **328.36** | **(11.09)** |
| **Sources** | | | | | |
| 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 | 36,456,104 | 35,587,054 | (869,050) | 40,292,463 | 4,705,409 |
| **Sources Total** | **125,127,316** | **132,663,622** | **7,536,306** | **136,469,952** | **3,806,330** |
| **Uses - Operating Expenditures** | | | | | |
| 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 |
| **Uses Total** | **125,127,316** | **132,663,622** | **7,536,306** | **136,469,952** | **3,806,330** |
| **Uses - By Division Description** | | | | | |
| CAT City Attorney | 125,127,316 | 132,663,622 | 7,536,306 | 136,469,952 | 3,806,330 |
| **Uses by Division Total** | **125,127,316** | **132,663,622** | **7,536,306** | **136,469,952** | **3,806,330** |

# CITY PLANNING

## Mission

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

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $75.7 million for City Planning is approximately $16.64 million, or 28.2 percent, higher than the FY 2025-26 budget. This is primarily due to the transfer of Building Inspection and City Administrator positions to City Planning. The FY 2027-28 proposed budget of $73.2 million is $2.53 million, or 3.3 percent, lower than the FY 2026-27 proposed budget. This change is primarily due to decreases in salary and benefit costs and programmatic spending, partially offset by increases in interdepartmental services.

### Budget Changes and Fiscal Outlook

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

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

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

## Core Services

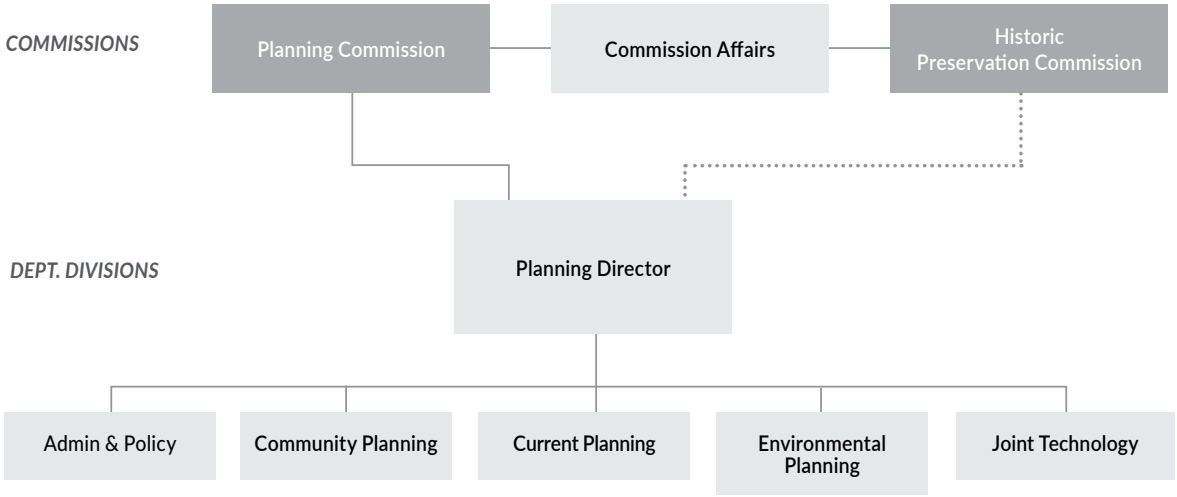
The Department remains focused on delivering its core services, including development application and permit review, environmental analysis, long-range planning, and implementation of the Housing Element. It also advances community planning efforts, implements adopted area plans, and supports the Planning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

## Operational Improvements

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

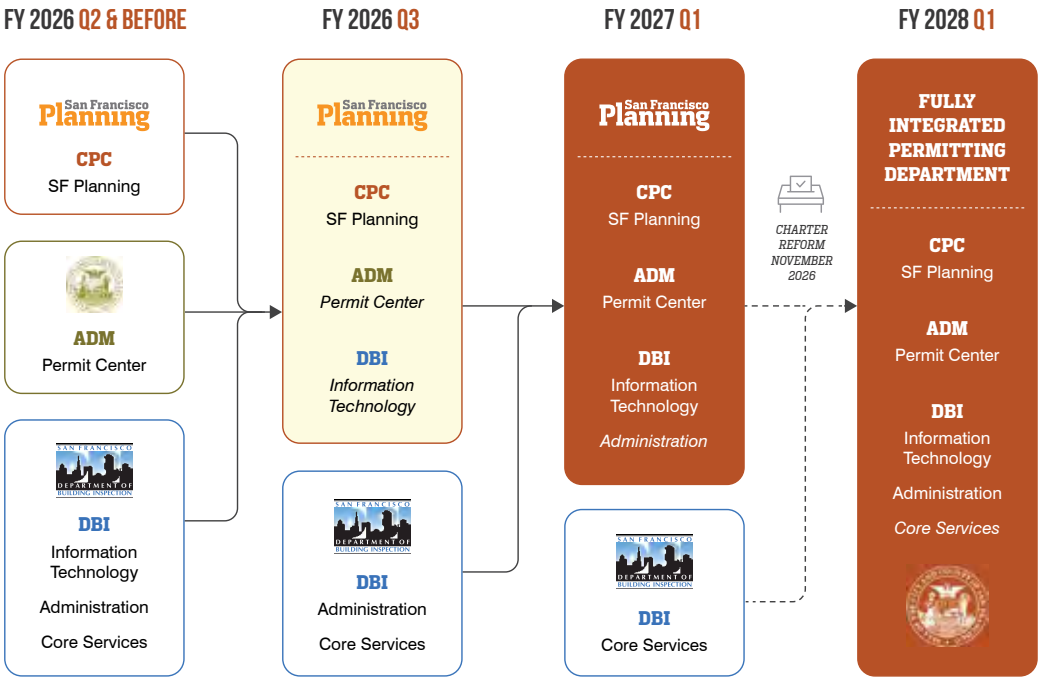
As part of this transition, information technology and administrative support functions from the Department of Building Inspection will move to the Planning Department to support a more coordinated approach to permitting and project review. These changes are intended to improve efficiency and consistency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

# ORGANIZATIONAL STRUCTURE: CITY PLANNING




## Structural Changes

FY 2026 Q2 - FY 2028 Q1




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

# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 178.43 | 228.67 | 50.24 | 202.51 | (26.16) |
| Non-Operating Positions (CAP/Other) | (12.42) | (6.76) | 5.66 | (6.76) | |
| **Net Operating Positions** | **166.01** | **221.91** | **55.90** | **195.75** | **(26.16)** |
| **Sources** | | | | | |
| Intergovernmental: Federal | 6,195,000 | 1,540,000 | (4,655,000) | 1,540,000 | |
| Intergovernmental: Other | 691,000 | 361,000 | (330,000) | 361,000 | |
| Intergovernmental: State | 5,477,000 | 735,000 | (4,742,000) | | (735,000) |
| Charges for Services | 35,533,249 | 35,562,599 | 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 | 6,966,411 | 8,044,184 | 1,077,773 | 4,353,717 | (3,690,467) |
| **Sources Total** | **59,098,424** | **75,740,416** | **16,641,992** | **73,211,655** | **(2,528,761)** |
| **Uses - Operating Expenditures** | | | | | |
| 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 | |
| Overhead and Allocations | 372,008 | 274,294 | (97,714) | 274,294 | |
| Programmatic Projects | 12,245,998 | 10,305,778 | (1,940,220) | 9,731,154 | (574,624) |
| Services Of Other Depts | 7,650,617 | 10,635,800 | 2,985,183 | 10,878,397 | 242,597 |
| **Uses Total** | **59,098,424** | **75,740,416** | **16,641,992** | **73,211,655** | **(2,528,761)** |
| **Uses - By Division Description** | | | | | |
| CPC Administration | 17,187,851 | 29,507,646 | 12,319,795 | 25,568,979 | (3,938,667) |
| CPC Citywide Planning | 14,095,583 | 7,087,206 | (7,008,377) | 6,583,696 | (503,510) |
| CPC Community Equity | 3,521,208 | | (3,521,208) | | |
| CPC Current Planning | 16,865,389 | 35,410,814 | 18,545,425 | 37,129,388 | 1,718,574 |
| CPC Environmental Planning | 5,271,522 | 2,534,339 | (2,737,183) | 2,672,859 | 138,520 |
| CPC Executive Office | 2,156,871 | 1,200,411 | (956,460) | 1,256,733 | 56,322 |
| **Uses by Division Total** | **59,098,424** | **75,740,416** | **16,641,992** | **73,211,655** | **(2,528,761)** |

# CIVIL SERVICE COMMISSION

## Mission

The Civil Service Commission safeguards the integrity and fairness of the merit system for the City and County of San Francisco, ensuring that hiring and employment practices are equitable, transparent, and compliant with the law. We carry out the Civil Service Commission's responsibilities in the City's Employee Relation Ordinance. We serve as the policy and rule-making authority and final decision-maker on civil service matters, providing accountability and oversight for the City and County of San Francisco, San Francisco Municipal Transportation Agency, and for matters involving non-certificated employees of the San Francisco Unified School District and the San Francisco Community College District. Please visit **sf.gov/departments/civil-service-commission**

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $1.7 million for the Civil Service Commission is approximately $84,275, or 5.2 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salary and benefit costs and interdepartmental services. The FY 2027-28 proposed budget of $1.8 million is $77,664, or 4.6 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs and interdepartmental services.

The Mayor's proposed budget allocates funding for the Civil Service Commission to perform its responsibilities in establishing, regulating, overseeing, and serving as final arbiter of the City's merit system. The Department continues to work closely with City departments, labor unions, and the public on the Civil Service Rules, policy clarification, hiring issues, appealable matters, and charter mandates. The Department also works with the Department of Human Resources to expedite and modernize hiring practices.

### Inspection Service Requests

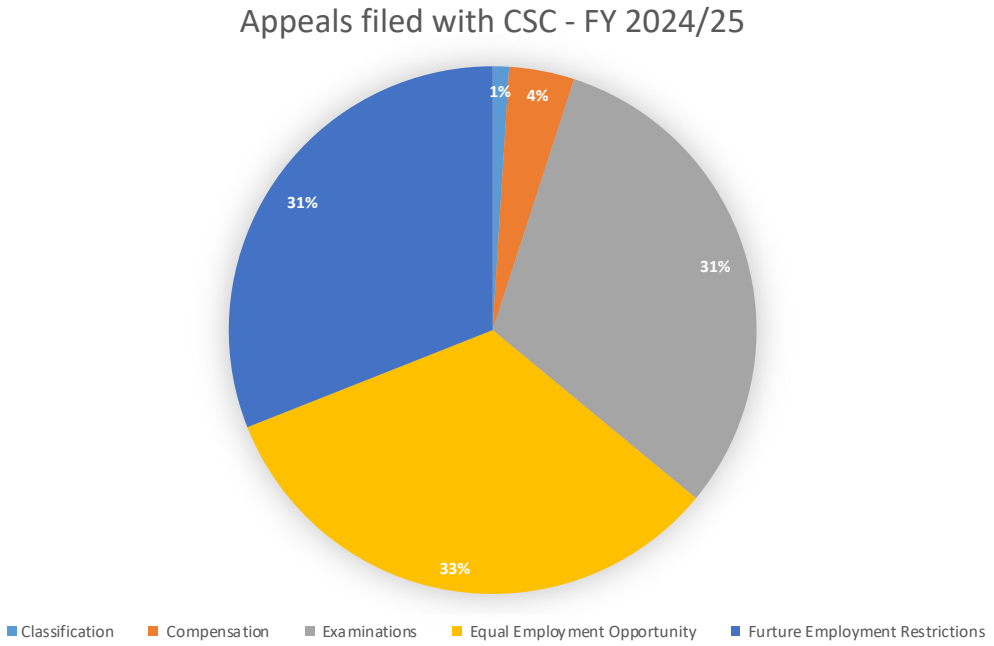
In Fiscal Year 2023-2024, the Commission received a total of 90 Inspection Service Requests from employees, labor representatives, job applicants/candidates, anonymous individuals, and members of the public. Commission staff resolved 60% (54 out of 90) of the Inspection Service Requests within 60 days.

### Inspection Service Requests

In Fiscal Year 2024-25, the Commission received 112 Inspection Service Requests from employees, labor representatives, job applicants/candidates, anonymous individuals, and members of the public.

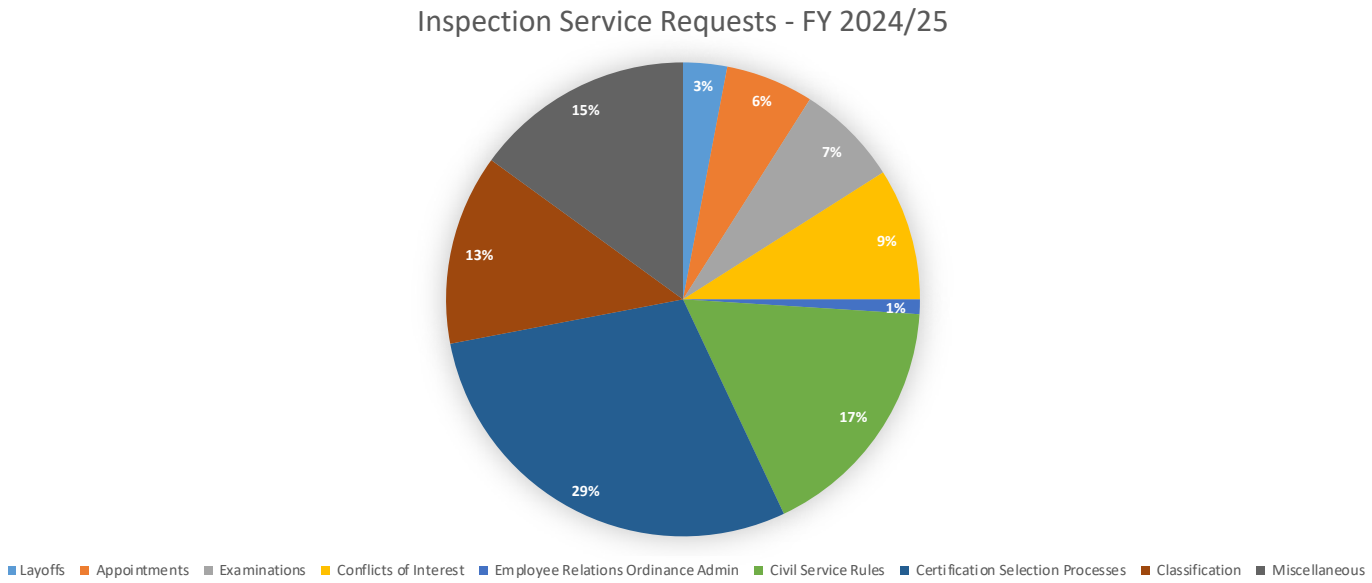
### Appeals and Hearings

The Commission received 116 new appeals and requests for hearings in Fiscal Year 2024-25.




APPEALS FILED WITH CSC - FY 2024/25.

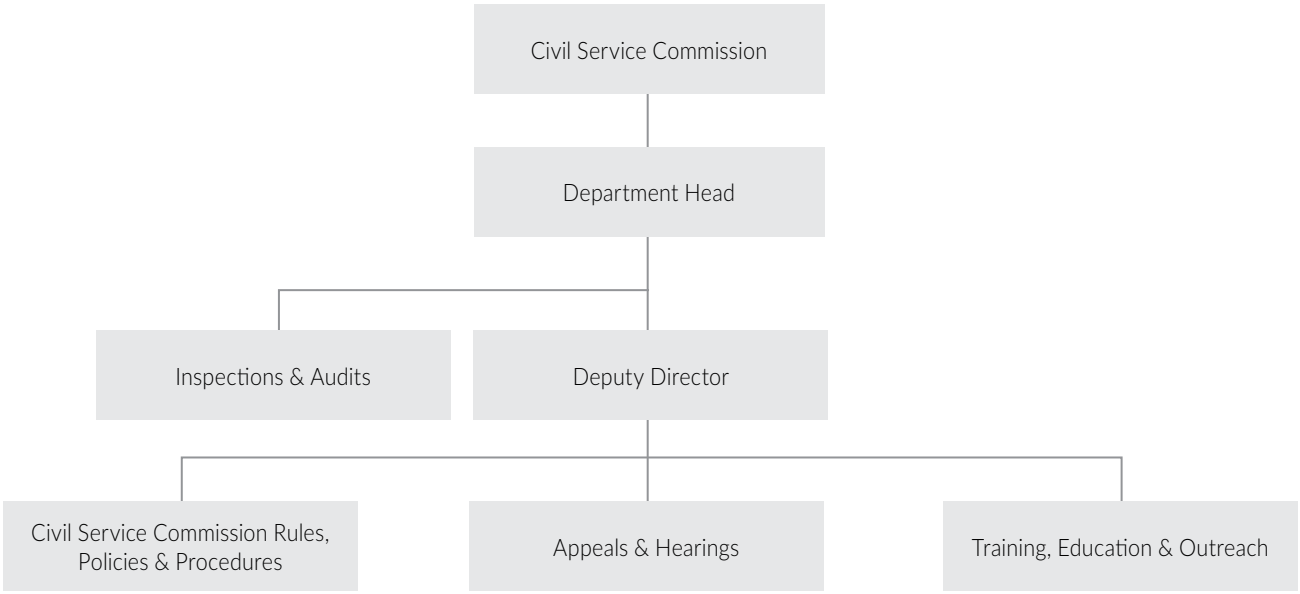
*Appeal Type by Category.*




INSPECTION SERVICE REQUESTS - FY 2024/25.

*Inspection Service requests by Category.*

# ORGANIZATIONAL STRUCTURE: CIVIL SERVICE COMMISSION



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 6.10 | 6.10 | | 6.10 | |
| Non-Operating Positions (CAP/Other) | | | | | |
| **Net Operating Positions** | **6.10** | **6.10** | **0.00** | **6.10** | **0.00** |
| **Sources** | | | | | |
| Expenditure Recovery | 430,839 | 430,839 | | 430,839 | |
| General Fund | 1,181,363 | 1,265,638 | 84,275 | 1,343,302 | 77,664 |
| **Sources Total** | **1,612,202** | **1,696,477** | **84,275** | **1,774,141** | **77,664** |
| **Uses - Operating Expenditures** | | | | | |
| 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 |
| **Uses Total** | **1,612,202** | **1,696,477** | **84,275** | **1,774,141** | **77,664** |
| **Uses - By Division Description** | | | | | |
| CSC Civil Service Commission | 1,612,202 | 1,696,477 | 84,275 | 1,774,141 | 77,664 |
| **Uses by Division Total** | **1,612,202** | **1,696,477** | **84,275** | **1,774,141** | **77,664** |

# COMMUNITY INVESTMENT AND INFRASTRUCTURE

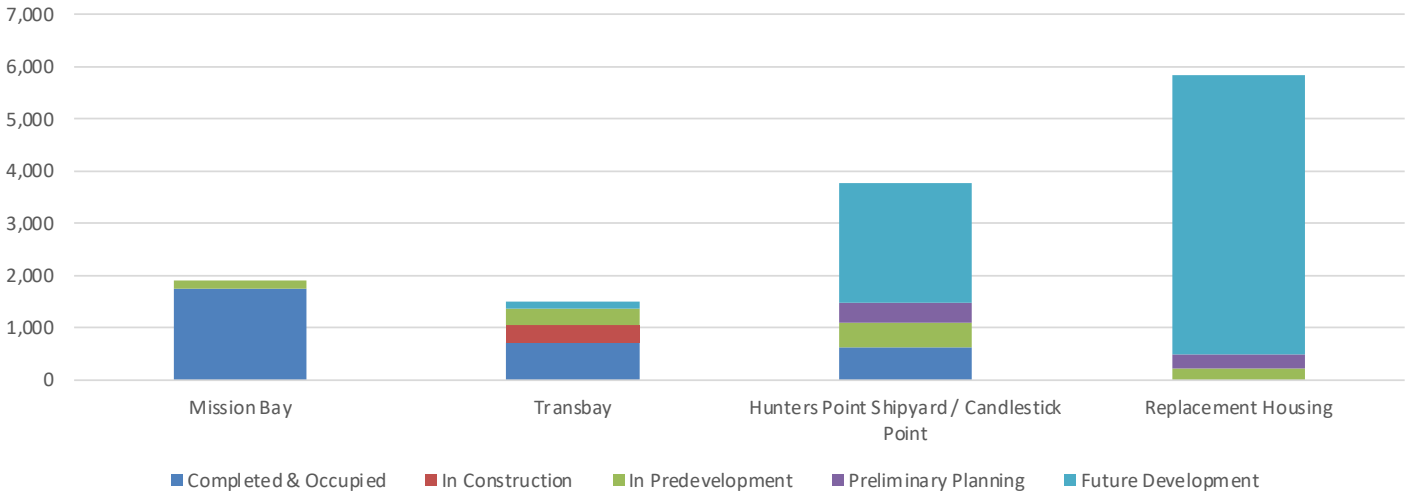
## Mission

OCII is the Successor Agency to the San Francisco Redevelopment Agency. OCII is winding down redevelopment projects and completing development in Mission Bay, Transbay, & Hunters Point Shipyard/Candlestick Point to provide 22,000 housing units (7,000 affordable), 400 acres of parks, and 14 million sq. ft. of commercial space. Under SB593, OCII's mission also includes funding and developing 5,842 affordable housing units to replace units destroyed by the former redevelopment agency. For more information on this department's services.  For more information on this department's services, please visit **sfocii.org**

## Budget Issues & Details

OCII is a separate legal entity from the City and County of San Francisco and does not rely on General Fund appropriation. Rather, OCII uses property tax increment authorized under state law. Accordingly, OCII's budget is considered separately from the City and County budget. OCII operates with an annual budget with expenditures approved by the California Department of Finance and required to complete enforceable obligations. The Fiscal Year ("FY") 2026-27 proposed budget is presented here and is consistent with State Department of Finance's (DOF) approval of expenditures dated April 15, 2026.

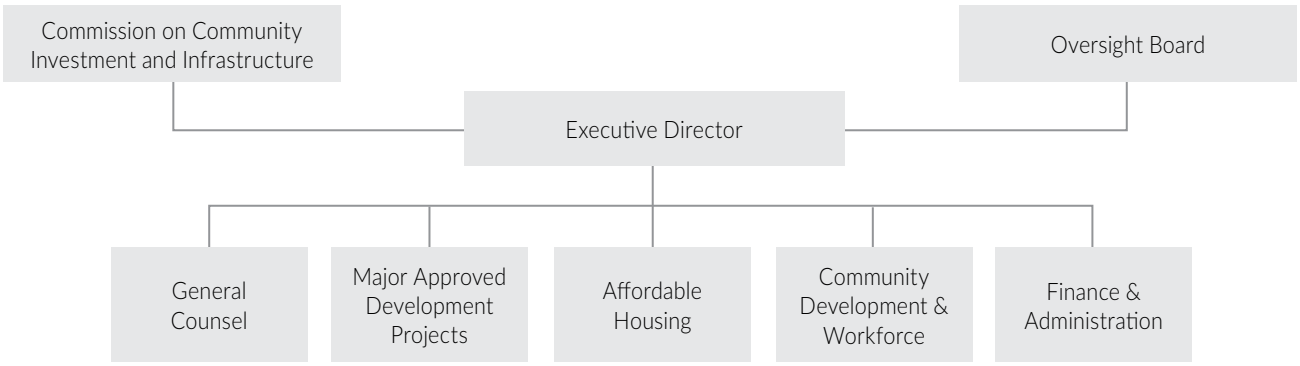
OCII's core services are delivering affordable housing, creating public infrastructure and open spaces, and maximizing opportunities for local businesses and workers. OCII's proposed FY 2026-27 budget is $665.6 million. OCII will expend $164.4 million on affordable housing, $148.8 million on replacement housing, and $161.9 million on infrastructure and open spaces. OCII funds its construction programs primarily with bond proceeds generated by the issuance of tax allocation bonds. In addition to the above expenditures, during FY 2026-27 OCII anticipates spending $135.9 million on its debt program. OCII will also expend $1.4 million for community and workforce development, $20.8 million for project management and operations, and $32.0 million pledged to the Transbay Joint Powers Authority for the Transbay Terminal Project.




OCII'S HOUSING PRODUCTION OBLIGATION, BY UNITS.

*OCII-Funded Retained Affordable Housing Production Obligation, by Project Area.*

# ORGANIZATIONAL STRUCTURE: COMMUNITY INVESTMENT AND INFRASTRUCTURE



# TOTAL BUDGET – HISTORICAL COMPARISON

| | FY 25-26 Budget | FY 26-27 Budget | YOY Difference |
|---|---|---|---|
| | BUDGET | PROPOSED | DIFFERENCE |
| **Sources** | | | |
| Property Tax Increment - TAB Debt Service | $ 57.1 | $ 77.5 | $ 20.4 |
| Property Tax Increment - Mission Bay | $ 35.7 | $ 31.1 | $ (4.6) |
| Property Tax Increment - HPS2/CP | $ 1.5 | $ 1.4 | $ (0.1) |
| Property Tax Increment - State Owned TBY | $ 32.0 | $ 32.0 | $ - |
| Property Tax Increment - Other | $ 6.6 | $ 6.8 | $ 0.2 |
| Property Tax Increment - Residual | $ 0.3 | $ 11.9 | $ 11.6 |
| Property Tax Increment - ACA | $ 3.6 | $ 3.6 | $ (0.1) |
| **Subtotal Property Tax Increment** | **$ 136.9** | **$ 164.4** | $ 27.4 |
| New Bonds - Housing | $ 95.8 | $ 10.0 | $ (85.9) |
| New Bonds - Replacement Housing | $ - | $ 135.0 | $ 135.0 |
| New Bonds - Infra | $ 37.4 | $ 102.0 | $ 64.5 |
| **Subtotal New Bonds** | **$ 133.3** | **$ 246.9** | $ 113.6 |
| Developer Payments | $ 10.3 | $ 10.2 | $ (0.1) |
| **Subtotal Developer Payments** | **$ 10.3** | **$ 10.2** | $ (0.1) |
| Rent & Lease Revenue | $ 0.4 | $ 0.4 | $ - |
| Payments from Other Gov Entities | $ - | $ 0.0 | $ 0.0 |
| Special Tax | $ 0.5 | $ 0.5 | $ (0.0) |
| **Subtotal Other** | **$ 0.9** | **$ 0.9** | $ (0.0) |
| Fund Balance - Housing | $ 42.1 | $ 127.7 | $ 85.6 |
| Fund Balance - Non-Housing | $ 26.0 | $ 33.4 | $ 7.4 |
| **Subtotal Fund Balance** | **$ 68.1** | **$ 161.1** | $ 92.9 |
| Prior Period Authority - Housing | $ 157.3 | $ 52.1 | $ (105.2) |
| Prior Period Authority - Non-Housing | $ 115.4 | $ 30.1 | $ (85.3) |
| **Subtotal Prior Period Authority** | **$ 272.7** | **$ 82.2** | $ (190.5) |
| **Total Sources** | **$ 622.2** | **$ 665.6** | **$ 43.4** |

**Dollar amounts will be slightly off due to rounding.*

# TOTAL BUDGET – HISTORICAL COMPARISON

| | FY 25-26 Budget | FY 26-27 Budget | YOY Difference |
|---|---|---|---|
| | BUDGET | PROPOSED | DIFFERENCE |
| **Uses** | | | |
| **Uses - Operations** | | | |
| Operational Salaries and Benefits | $ 10.1 | $ 11.5 | $ 1.4 |
| Affordable Housing Services | $ 1.5 | $ 1.7 | $ 0.2 |
| Rent | $ 0.9 | $ 1.0 | $ 0.1 |
| Retiree Health and Pension Costs | $ 4.2 | $ 4.7 | $ 0.5 |
| Auditing & Accounting Services | $ 0.2 | $ 0.3 | $ 0.1 |
| Legal Services | $ 1.3 | $ 1.2 | $ (0.0) |
| Planning & Infrastructure Rvw | $ 4.9 | $ 4.9 | $ (0.1) |
| Real Estate Development Services | $ 0.1 | $ 0.3 | $ 0.2 |
| Workforce Development Services | $ 0.1 | $ 0.1 | $ (0.0) |
| Other Professional Services | $ 7.4 | $ 16.6 | $ 9.2 |
| Grants to Community-Based Organizations | $ 1.2 | $ 1.2 | $ (0.0) |
| Payments to Other Public Agencies | $ 0.4 | $ 0.4 | $ - |
| Other Current Expenses | $ 1.3 | $ 1.4 | $ 0.1 |
| **Subtotal Uses - Operations** | **$ 33.6** | **$ 45.2** | **$ 11.6** |
| **Uses - Non-Operations** | | | |
| Affordable Housing Loans | $ 40.1 | $ 15.1 | $ (25.0) |
| Replacement Housing Loans | $ - | $ 148.8 | $ 148.8 |
| Development Infrastructure | $ 72.0 | $ 120.4 | $ 48.4 |
| Pass-through to TJPA | $ 32.0 | $ 32.0 | $ - |
| Debt Service - OCII TAB Bonds | $ 85.8 | $ 108.6 | $ 22.8 |
| Debt Service - Replacement Housing Bonds | $ - | $ 10.8 | $ 10.8 |
| Other Debt | $ - | $ 6.5 | $ 6.5 |
| Public Art | $ 0.8 | $ 0.8 | $ (0.0) |
| **Subtotal Uses - Non-Operations** | **$ 230.7** | **$ 443.1** | **$ 212.4** |
| Prior Period Authority - Housing | $ 253.0 | $ 147.9 | $ (105.1) |
| Prior Period Authority - Non-Housing | $ 104.9 | $ 29.4 | $ (75.5) |
| **Subtotal Prior Period Authority** | **$ 357.9** | **$ 177.3** | **$ (180.6)** |

**Dollar amounts will be slightly off due to rounding.*

# CONTROLLER

## Mission

The Office of the Controller works to ensure the City's financial integrity and to promote efficient, effective, and accountable government. The Department strives to be a model for good government and to make the City a better place to live and work. For more information about this department's services, please visit **sf.gov/departments/controllers-office**

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $86.4 million for the Controller's Office is approximately $46,000, or 0.1 percent, higher than the FY 2025-26 budget. This is primarily due to increases in non-personnel services and salary and benefit costs, offset by decreases in programmatic spending. The FY 2027-28 proposed budget of $86.2 million is $0.1 million, or 0.1 percent, lower than the FY 2026-27 proposed budget. This change is primarily due to decreases in non-personnel services and programmatic spending, offset by increases in salary and benefit costs.

### Advancing Public Integrity, Transparency, and Accountability

The Office will continue to strengthen public trust through compliance and performance audits, whistleblower investigations, and the new Inspector General function authorized by voters. The Office will also implement a Citywide nonprofit monitoring program that standardizes financial and performance expectations.

### Ensuring Fiscal Sustainability Amid Revenue Volatility

A range of factors is driving revenue volatility, including local and state ballot measures, federal funding cuts, AI investment and economic shifts, and the inflationary effects of the war with Iran. The Office will provide long-term fiscal forecasts and reserve policy options to manage this volatility and stabilize core services.

### Supporting Charter Reform

Controller Wagner co-leads the Charter Reform Working Group, embedding financial oversight in structural reforms. The City Services Auditor Performance Team provides data-driven analyses, assists in drafting common sense reform options, advises on ballot language and implementation strategies, and facilitates public transparency and community engagement.

### Driving Citywide Cost Savings

The Office will maintain a strong focus on identifying savings that reduce reliance on the General Fund. Through ongoing audits and project close outs, the Office has identified and returned $27.2 million in unused funds to departments. The State Sales and Use Tax audit program will continue to recover

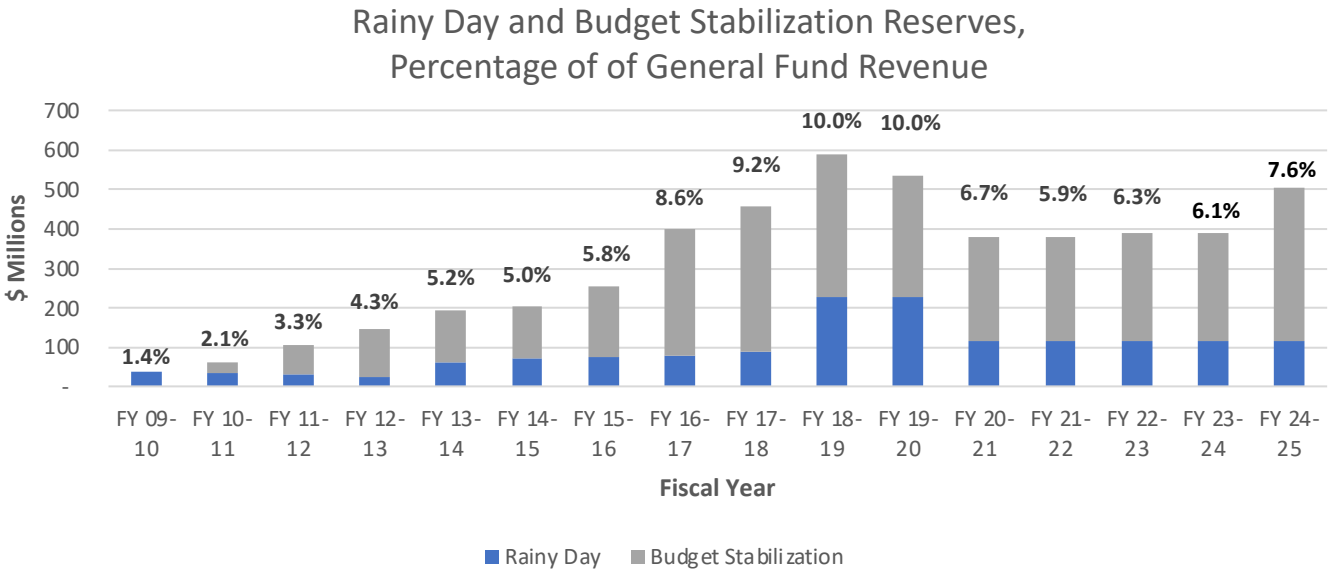
overpayments, generating an average of $0.8 million in annual savings. In addition, the General Obligation Bond audit and close out initiative has identified $126.4 million in unspent proceeds and interest from bonds issued since 2015, supporting more efficient use of capital funds.

## Modernizing Citywide Systems

To strengthen the City's administrative infrastructure, the Office will lead the modernization of human resources, payroll, benefits, and learning systems, upgrading platforms from their 2021 versions to improve user experience, functionality, and security. The Office will also transition legacy business intelligence tools to DataSF's Unified Data Platform, enabling enhanced analytics and reporting capabilities. Additionally, the Office will implement automated, cloud based financial reporting solutions that streamline workflows and support compliance with legally mandated reporting requirements.

## Managing Public Financing

The Office will oversee approximately 20 financings totaling $1.7 billion, including General Obligation Bonds, Commercial Paper, Special Tax Bonds, Tax Increment Bonds, and Certificates of Participation. The Office will also form two Contingent Services Community Facilities Districts required as part of the Stonestown and 3333/3700 California Street EIFD formations. Ongoing responsibilities include managing the EIFD Public Financing Authority, the San Francisco Finance Corporation, the City's $5.9-billion debt portfolio, and 16 development finance districts with authority to issue over $25 billion in debt.

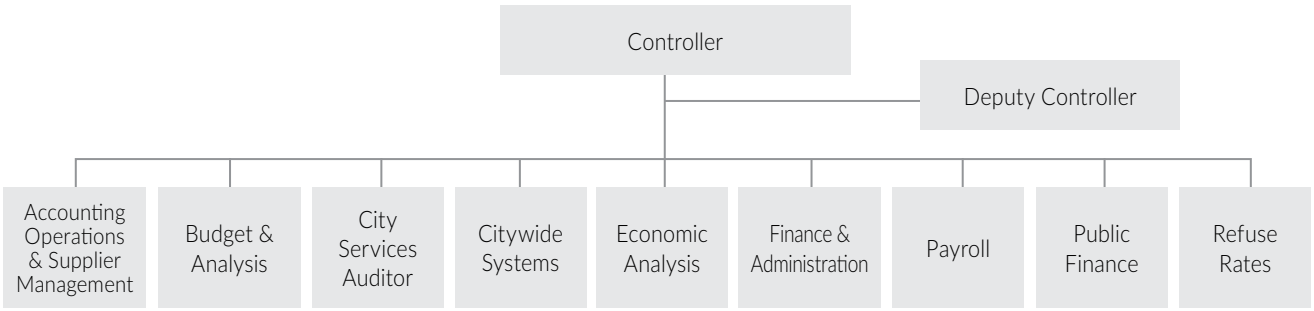



GROWTH OF FINANCIAL STABILIZATION RESERVES.

*The strength of the City's economy in the decade before the COVID-19 pandemic, combined with financial management reforms, drove improvement in the City's overall financial condition, including fully funding the City's economic stabilization reserves at their 10% target. The FY 2020-21 budget included a use of $156.5M of the economic stabilization reserves. Since that withdrawal, these reserves have begun to recover. As of FY 2024-25 year-end the balance totaled $505.4M or 7.6 percent of General Fund revenues.*

*High credit ratings allow the City to issue debt at lower borrowing costs. The City is currently rated by three credit rating agencies, with its long-term general obligation bonds rated AA+ by S&P Global, Aa1 by Moody's, and AAA by Fitch. The chart above illustrates a history of the City's S&P Global credit rating, and shows that the City was downgraded by the agency from AAA to AA+ in fiscal year 2025. S&P last reviewed the City's credit in February of 2026 and made no change to its assigned GO rating of AA+ with a negative outlook.*

# ORGANIZATIONAL STRUCTURE: CONTROLLER



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 303.82 | 294.41 | (9.41) | 283.31 | (11.10) |
| Non-Operating Positions (CAP/Other) | (54.80) | (53.40) | 1.40 | (54.00) | (0.60) |
| **Net Operating Positions** | **249.02** | **241.01** | **(8.01)** | **229.31** | **(11.70)** |
| **Sources** | | | | | |
| 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 | 13,233,482 | 14,030,832 | 797,350 | 11,529,411 | (2,501,421) |
| **Sources Total** | **86,315,343** | **86,361,343** | **46,000** | **86,231,536** | **(129,807)** |
| **Uses - Operating Expenditures** | | | | | |
| 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 |
| **Uses Total** | **86,315,343** | **86,361,343** | **46,000** | **86,231,536** | **(129,807)** |
| **Uses - By Division Description** | | | | | |
| CON Accounting | 16,743,626 | 15,349,535 | (1,394,091) | 15,337,259 | (12,276) |
| CON Administration | 2,199,599 | 1,860,093 | (339,506) | (273,847) | (2,133,940) |
| CON Budget & Analysis | 4,030,778 | 4,217,601 | 186,823 | 4,427,244 | 209,643 |
| CON City Services Auditor | 27,558,625 | 28,815,380 | 1,256,755 | 29,175,806 | 360,426 |
| CON Citywide Systems | 29,628,870 | 29,765,835 | 136,965 | 30,727,017 | 961,182 |
| CON Economic Analysis | 687,406 | 712,368 | 24,962 | 743,593 | 31,225 |
| CON Payroll | 3,338,827 | 3,491,742 | 152,915 | 3,679,449 | 187,707 |
| 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 |
| **Uses by Division Total** | **86,315,343** | **86,361,343** | **46,000** | **86,231,536** | **(129,807)** |

# DISTRICT ATTORNEY

## Mission

The District Attorney's Office (DA) works to prioritize public safety by restoring accountability and appropriate consequences to the criminal justice system. The Department believes in responsible reforms, giving offenders the opportunity to address the root causes of their criminal behavior, and developing innovative programs to serve as tools for rehabilitation. The DA is committed to creating a safer, stronger San Francisco that supports crime victims, survivors, and their loved ones. The office is dedicated to reducing mass incarceration and recidivism, while eliminating racial and class inequities in the criminal justice system. **sfdistrictattorney.org**

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $99.1 million for the District Attorney is approximately $2.54 million, or 2.6 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salary and benefit costs, partially offset by decreases in interdepartmental services. The FY 2027-28 proposed budget of $101.4 million is $2.21 million, or 2.2 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs and interdepartmental services, partially offset by decreases in non-personnel services.

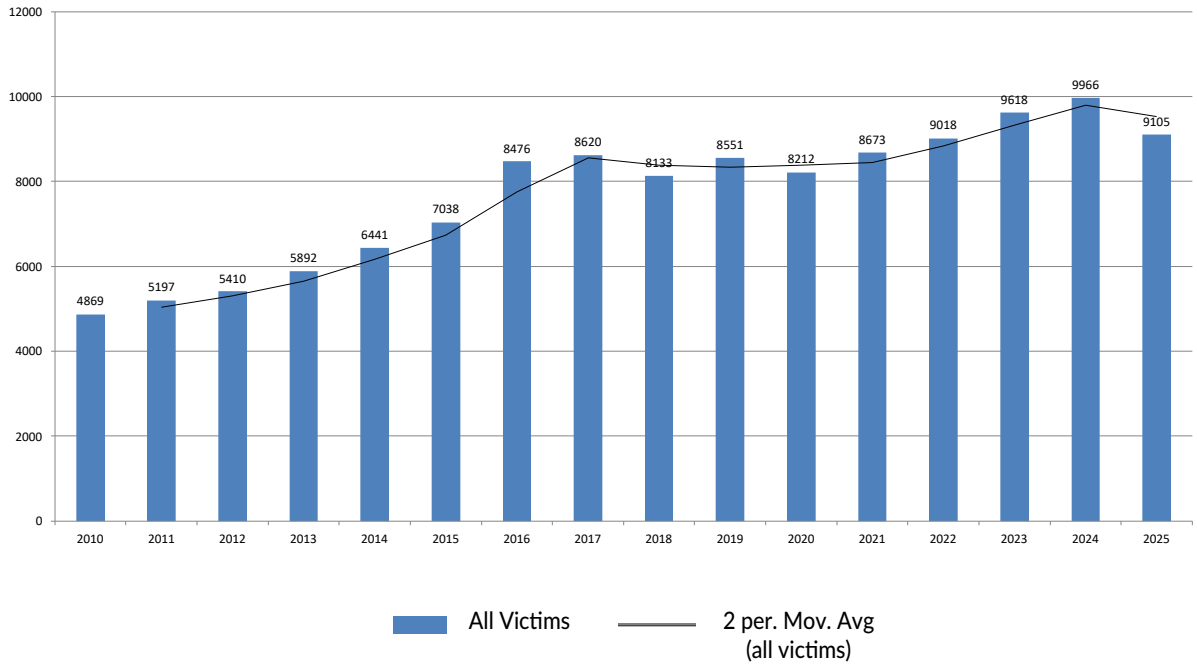
As the Chief Law Enforcement Officer for the City and County of San Francisco, the Office of the District Attorney (DA) is solely responsible for initiating criminal charges for public offenses and prosecuting all criminal cases within the jurisdiction. Fulfilling this mandate requires a highly skilled, mission driven workforce of prosecutors, investigators, victim advocates, paralegals, and administrative professionals. Together, these teams hold individuals accountable for criminal conduct, ensure due process, and support victims harmed by crime.

To manage the significant volume and complexity of cases, Assistant District Attorneys are organized into specialized units focused on specific crime types. This structure promotes subject matter expertise, increases efficiency, and helps ensure consistency in case handling across the Department. The Investigative Division is equally essential, serving subpoenas, conducting follow up investigations, gathering evidence, and preparing materials necessary to move cases forward. Their work ensures that prosecutions are thorough, timely, and responsive to community safety needs.

The Victim Services Division remains a cornerstone of the Department's mission. It provides immediate and ongoing support to victims, regardless of whether a case is charged. In 2025, the Division assisted more than 9,000 victims for the fourth consecutive year, demonstrating the sustained demand for trauma informed services and the Department's continued commitment to victim centered justice.

Operationally, 2025 was a year of substantial activity. The Department filed 8,268 cases—the highest number of filings since 2018—reflecting a 72 percent increase from the pandemic low in 2020 and a 12 percent increase from 2024. As filings have climbed, pending cases have risen sharply as well. By December 2025, 8,135 cases awaited resolution, a 41 percent increase from the previous year and a 66 percent increase from 2018. The Legal Support Division made up primarily of Legal Assistants are key members of the District Attorney's prosecution team who ensure that this voluminous evidentiary data is organized and provided to the defense on a timely basis for all criminal cases prosecuted.

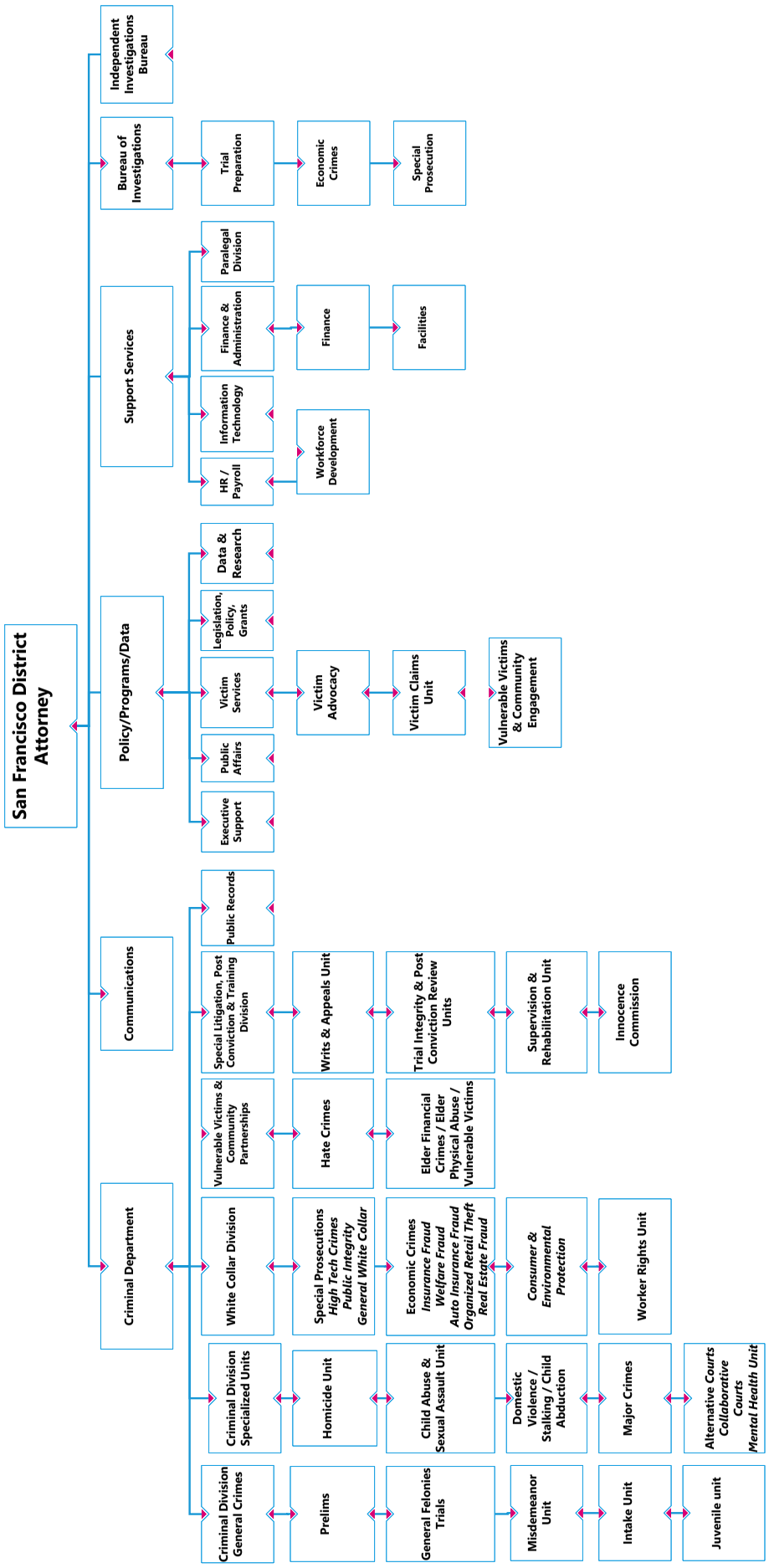
Looking ahead to the upcoming fiscal year, the Department will remain focused on prosecuting serious and violent crimes, strengthening partnerships with law enforcement, and deepening collaboration with community-based organizations. Through these efforts, the DA's Office will continue to advance public safety, uphold fairness, and ensure justice for all San Franciscans.




VICTIM SERVICES PER YEAR 2010-2025.

*The Victim Services Division continues to provide support to over 9,000 victims annually for the fourth year in a row.*

# ORGANIZATIONAL STRUCTURE:



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 312.28 | 310.32 | (1.96) | 303.89 | (6.43) |
| Non-Operating Positions (CAP/Other) | (30.00) | (30.00) | | (29.00) | 1.00 |
| **Net Operating Positions** | **282.28** | **280.32** | **(1.96)** | **274.89** | **(5.43)** |
| **Sources** | | | | | |
| 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 | 87,585,390 | 89,603,623 | 2,018,233 | 92,935,598 | 3,331,975 |
| **Sources Total** | **96,606,701** | **99,146,240** | **2,539,539** | **101,360,057** | **2,213,817** |
| **Uses - Operating Expenditures** | | | | | |
| 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 | |
| Overhead and Allocations | (210,670) | (222,134) | (11,464) | (214,356) | 7,778 |
| 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 |
| **Uses Total** | **96,606,701** | **99,146,240** | **2,539,539** | **101,360,057** | **2,213,817** |
| **Uses - By Division Description** | | | | | |
| DAT District Attorney | 96,606,701 | 99,146,240 | 2,539,539 | 101,360,057 | 2,213,817 |
| **Uses by Division Total** | **96,606,701** | **99,146,240** | **2,539,539** | **101,360,057** | **2,213,817** |

# EARLY CHILDHOOD

## Mission

The Department of Early Childhood (DEC) strives to weave together family, community, and system supports so that all children who grow up in San Francisco have a strong foundation of nurturing, health, and learning. For more information about this department's services, please visit
**www.sf.gov/department-san-francisco-department-of-early-childhood**

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $343.6 million for the Department of Early Childhood is approximately $2.14 million, or 0.6 percent, higher than the FY 2025-26 budget. This is primarily due to an increase to the Public Education and Enrichment Fund (PEEF) and overall interest revenue, offset by a decline in Prop C and use of fund balance. The FY 2027-28 proposed budget of $337.5 million is $6.17 million, or 1.8 percent, lower than the FY 2026-27 proposed budget. This change is due to decreases across most revenue sources, including Prop C collections, budgeted fund balance, interest earnings, and PEEF.

The Department of Early Childhood (DEC) will continue San Francisco's nation-leading investment in young children, caregivers, and early educators. In the FY2026–27 and FY2027–28 budget cycles, DEC will substantively expand access to its Early Learning For All (ELFA) initiative to new providers, educators, and families. San Francisco's mixed delivery system spans community-based organizations, family child care homes, and center-based providers citywide. These investments sustain and grow that network while reflecting the comprehensive cost of a high-quality early childhood system supporting educator compensation, high-quality programming, and expanded family access at historically unprecedented levels. DEC will also complete the arc of support for young children and caregivers by launching Little Lift, addressing the earliest developmental stages through a child's first year of life.

### Early Care and Education

The FY2026-27 budget expands DEC's historic investment in early care and education (ECE). Families earning up to 200% of the area median income (AMI), for example, $312,000 for a family of four, will be eligible for tuition support for high-quality ECE. Families earning up to 150% AMI will receive the full tuition credit, worth up to $36,324 annually for an infant. DEC will provide additional resources to evaluate, achieve, and maintain quality standards.

The department will also maintain its landmark programs for early educators, including enhanced compensation for teachers serving the most vulnerable students, funding for higher education and teacher permits, and pathways to recruit and retain early educators. DEC is resetting the minimum wage threshold for the Early Educator

Salary Support Grant, adding at least 10% to educators' hourly wages — and 16% for those earning the living wage set at the program's 2023 launch. The budget continues to fund the development of high-quality childcare facilities and programming, with an emphasis on infant and toddler spaces.

## Child Family Wellbeing

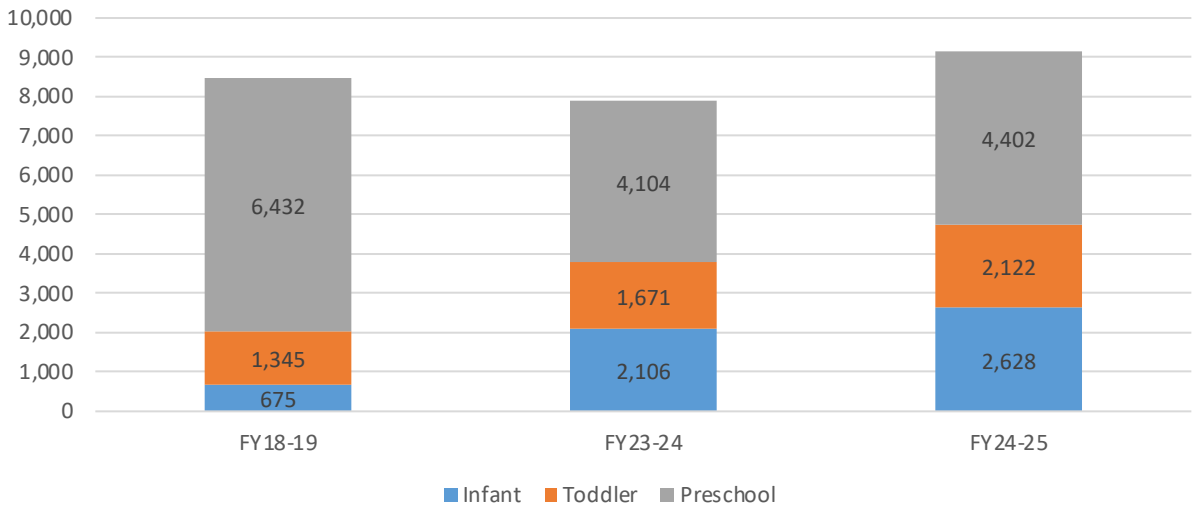
This budget maintains the Family Resource Center Initiative, with 27 sites offering innovative, culturally responsive activities to enhance parenting skills, nurture children's early development, connect caregivers to resources, and expand its commitment to case management. Building on years of City-funded developmental screening and early intervention support, this budget focuses on coordinating systems of care to ensure families have the information and resources they need to support healthy development.

The Early Connections Initiative provides San Francisco families with free developmental screenings, playgroups, and access to early intervention and care coordination services. DEC aims to screen 10,000 children for development disabilities in FY2026-27 and enroll 20,000 in the Imagination Library, which mails free, age-appropriate books to families each month.

DEC will also launch Little Lift, adding to the City's Strong Starts initiative to support individuals approaching birth and caregivers in the earliest stages of a child's life, and to connect San Francisco's youngest residents to developmental resources as early as possible.

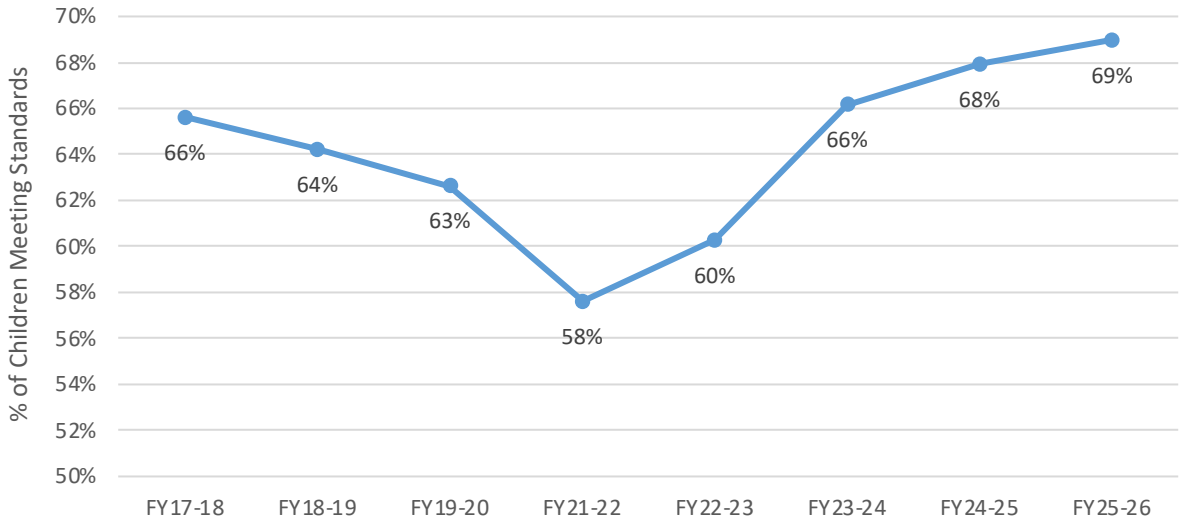
## Impact

Since its inception in FY2022-23, DEC has overseen four consecutive years of improvement in kindergarten readiness, including record highs for African American children and children with special needs. This budget commits to continuing its comprehensive evaluation of the impact of DEC's programs on children, caregivers, and educators.




ENROLLMENT IN EARLY LEARNING FOR ALL (2018-19 VS. 2023-24 AND 2024-25).

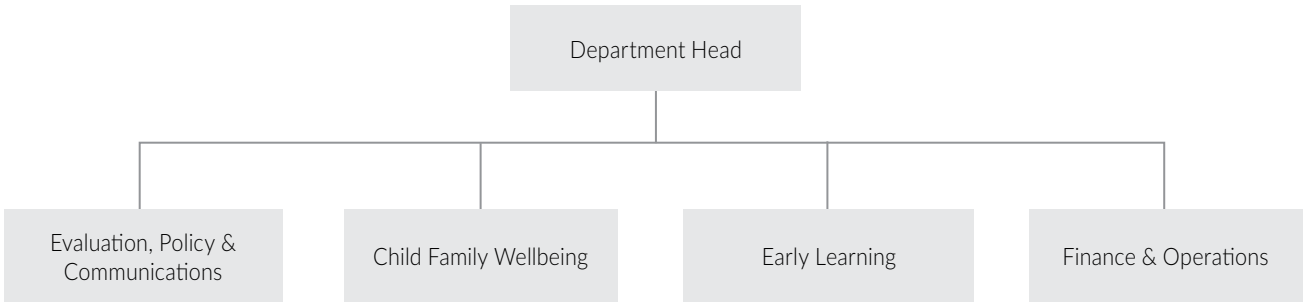
*Early Learning for All enrollment hit an all-time high, with infants and toddlers outnumbering preschoolers for the first time.*




KINDERGARTEN READINESS OF ENTERING SFUSD STUDENTS (2017-2025).

*Kindergarten readiness of children entering the San Francisco Unified School District increased for the fourth straight year and reached another all-time high, as measured by the Kindergarten Readiness Inventory (KRI).*

# ORGANIZATIONAL STRUCTURE: EARLY CHILDHOOD



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 62.39 | 67.68 | 5.29 | 71.89 | 4.21 |
| Non-Operating Positions (CAP/Other) | | | | | |
| **Net Operating Positions** | **62.39** | **67.68** | **5.29** | **71.89** | **4.21** |
| **Sources** | | | | | |
| 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 | 48,071,284 | 56,680,184 | 8,608,900 | 58,686,295 | 2,006,111 |
| **Sources Total** | **341,498,262** | **343,638,412** | **2,140,150** | **337,466,618** | **(6,171,794)** |
| **Uses - Operating Expenditures** | | | | | |
| 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) | | |
| **Uses Total** | **341,498,262** | **343,638,412** | **2,140,150** | **337,466,618** | **(6,171,794)** |
| **Uses - By Division Description** | | | | | |
| DEC Children & Families Commsn | 20,510,732 | 20,612,344 | 101,612 | 21,030,614 | 418,270 |
| DEC Early Care & Education | 320,987,530 | 323,026,068 | 2,038,538 | 316,436,004 | (6,590,064) |
| **Uses by Division Total** | **341,498,262** | **343,638,412** | **2,140,150** | **337,466,618** | **(6,171,794)** |

# ECONOMIC & WORKFORCE DEVELOPMENT

## Mission

The Office of Economic and Workforce Development (OEWD) advances equitable and shared prosperity for San Franciscans by growing sustainable jobs, supporting businesses of all sizes, creating great places to live and work, and helping everyone achieve economic self-sufficiency. For more information about this department's services, please visit **sf.gov/departments/office-economic-and-workforce-development**

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $84.2 million for the Economic and Workforce Development Office is approximately $1.5 million, or 1.8 percent, lower than the FY 2025-26 budget. This is primarily due to decreases in programmatic spending and interdepartmental services, partially offset by increases in grants to community-based organizations. The FY 2027-28 proposed budget of $87.4 million is $3.2 million, or 3.8 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in grants to community-based organizations, partially offset by decreases in salary and benefit costs.

### Thriving Businesses, Stronger Communities

The Community Economic Development Division will continue delivering programs that support local businesses and entrepreneurs, including storefront improvements, vacancy-filling initiatives, and targeted strategies that strengthen commercial corridors and promote equitable economic growth.

The Business Development Division will advance initiatives that support downtown's transformation into a vibrant 24/7 neighborhood, attract new businesses, and increase activity during evenings and weekends. To sustain this momentum, OEWD will maintain and expand internal capacity developed over recent fiscal years, including enhanced support for the hospitality, nightlife, and entertainment sectors, along with broader resources focused on the downtown core. These strategic investments reinforce partnerships and help sustain the growing activity visible across key areas of the city.

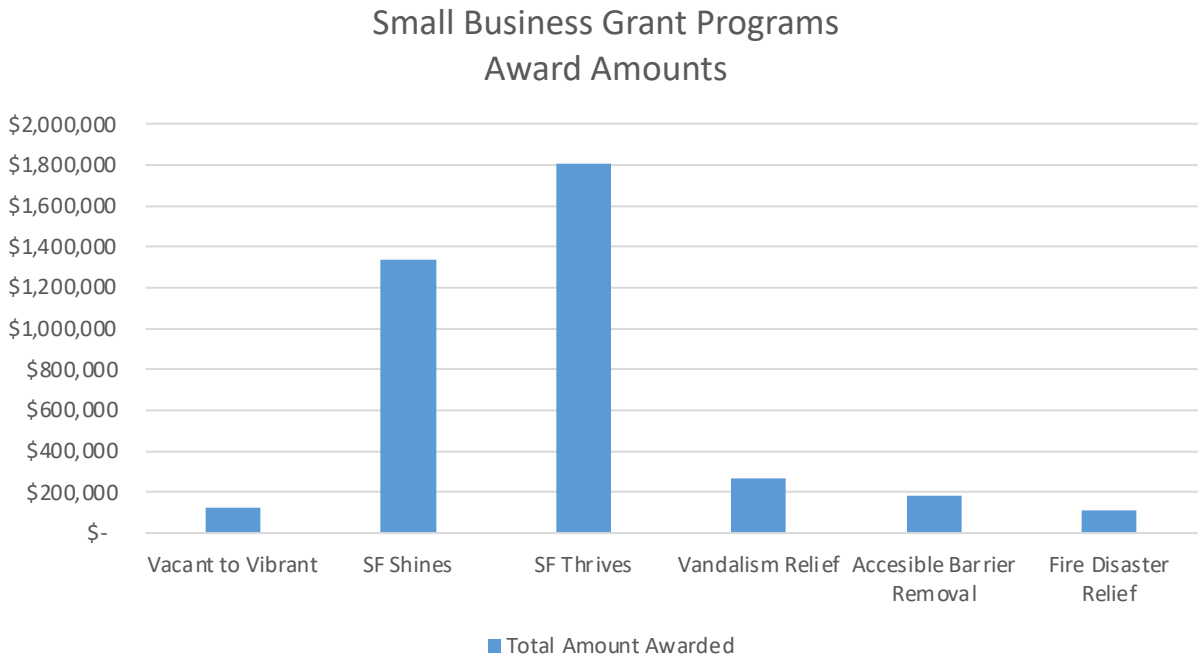
The Office of Small Business (OSB), housed within OEWD, serves as the city's central resource for small businesses, providing counseling, leasing support, and permitting assistance at every stage of growth. OSB also leads policy reforms through PermitSF and related process improvements—cutting red tape to make it easier to start, operate, and expand a business in San Francisco.

## Building a New Future

The Joint Development Team will continue leading major initiatives to accelerate development citywide, including legislation that incentivizes construction and speeds housing production—strengthening the city's economy and tax base. This includes implementing San Francisco's first Downtown Revitalization Financing District, enabled by Assembly Bill 2488, which provides incentives to make office-to-residential conversions more feasible across downtown neighborhoods. Early analysis indicates the district could add up to 4,400 new homes.

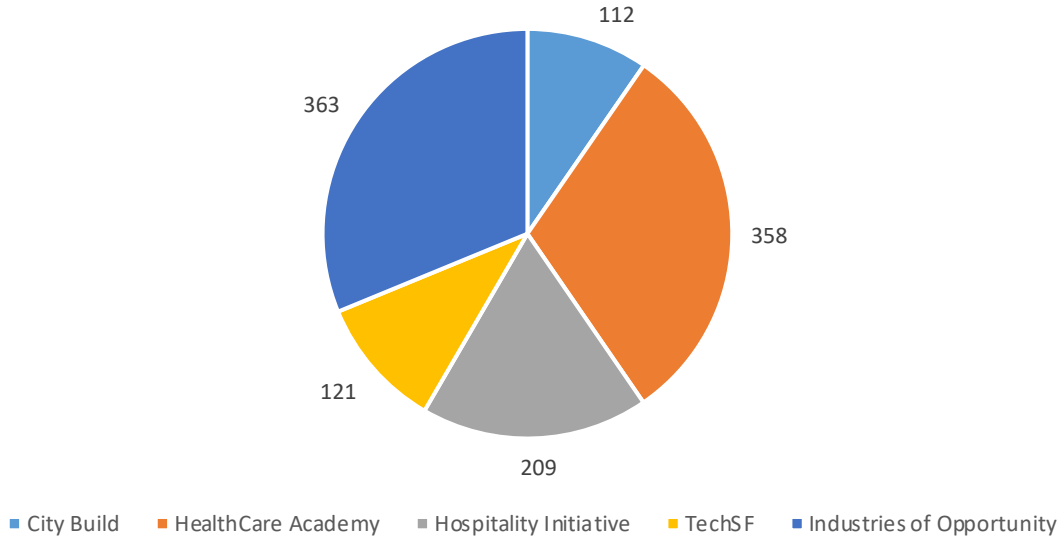
## Workforce for a Resilient Tomorrow

OEWD's Workforce Division will continue investing in centralized and specialized job centers in communities such as the Mission, Bayview, Tenderloin, and Chinatown, where residents receive culturally responsive career navigation and stabilization services. The division will also expand sector-specific training in high-growth industries—including construction, healthcare, hospitality, and technology—to prepare certified, job-ready workers for the city's most in-demand fields. Paid career onramps will offer work experience, mentorship, and direct placement for residents facing significant employment barriers. These efforts are strengthened by improved workforce infrastructure and employer partnerships that ensure training remains aligned with current hiring needs.




**SMALL BUSINESS GRANT PROGRAMS.**

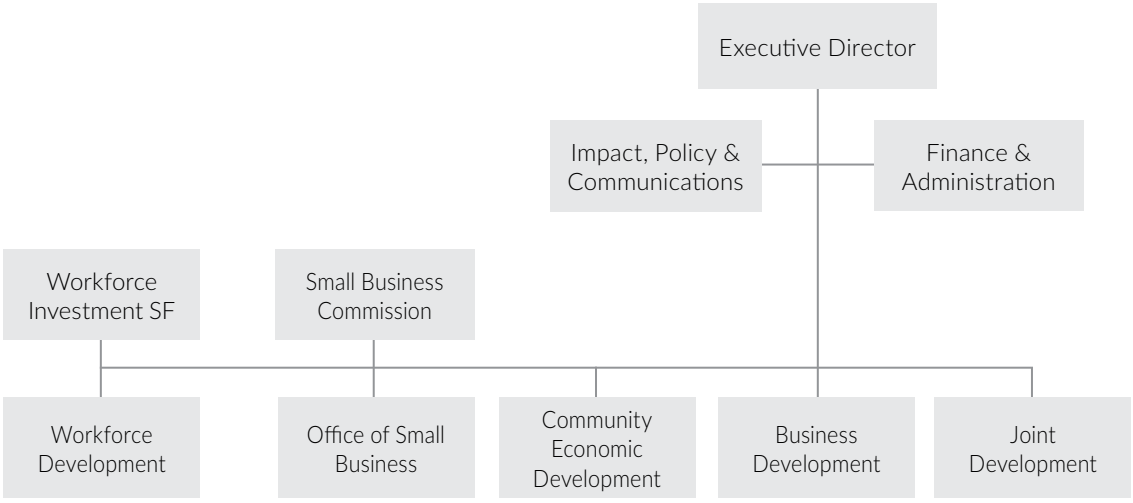
*# of Small Business and Entrepreneurs assisted (By Service Type) by OEWD funded Nonprofits between July 1, 2025 - March 31, 2026.*




SECTOR TRAINING PROGRAMS.

*# of Job Seekers enrolled in Sector Training Programs between July 1, 2025 - March 31, 2026.*

# ORGANIZATIONAL STRUCTURE: ECONOMIC & WORKFORCE DEVELOPMENT



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 147.82 | 128.93 | (18.89) | 118.43 | (10.50) |
| Non-Operating Positions (CAP/Other) | (38.21) | (23.72) | 14.49 | (23.72) | |
| **Net Operating Positions** | **109.61** | **105.21** | **(4.40)** | **94.71** | **(10.50)** |
| **Sources** | | | | | |
| 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 | 51,958,241 | 52,308,296 | 350,055 | 55,456,426 | 3,148,130 |
| **Sources Total** | **85,720,686** | **84,177,061** | **(1,543,625)** | **87,389,267** | **3,212,206** |
| **Uses - Operating Expenditures** | | | | | |
| 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 |
| **Uses Total** | **85,720,686** | **84,177,061** | **(1,543,625)** | **87,389,267** | **3,212,206** |
| **Uses - By Division Description** | | | | | |
| ECN Economic and Workforce Dev | 500,000 | | (500,000) | | |
| ECN Economic Development | 27,335,473 | 25,882,699 | (1,452,774) | 27,462,823 | 1,580,124 |
| ECN Film Commission | 925,000 | | (925,000) | | |
| ECN Office of Small Business | 4,048,041 | 3,526,206 | (521,835) | 3,913,824 | 387,618 |
| ECN Real Estate Development | 14,881,144 | 14,176,341 | (704,803) | 14,408,208 | 231,867 |
| ECN Workforce Development | 38,031,028 | 40,591,815 | 2,560,787 | 41,604,412 | 1,012,597 |
| **Uses by Division Total** | **85,720,686** | **84,177,061** | **(1,543,625)** | **87,389,267** | **3,212,206** |

# ELECTIONS

## Mission

The mission of the Department of Elections (REG) is to provide equitable access to election-related services and voting and to conduct elections that are free, fair, and functional. The Department administers elections and complies with all applicable federal, state, and local laws, including the Voting Rights Act, the Help America Vote Act, the Americans with Disabilities Act, and the City's Language Access Ordinance. For more information about this department's services, please visit **https://www.sf.gov/departments--department-elections**

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $23.0 million for the Department of Elections is approximately $0.35 million, or 1.5 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salary and benefit costs and non-personnel services, partially offset by decreases in materials and supplies. The FY 2027-28 proposed budget of $23.6 million is $0.55 million, or 2.4 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs and non-personnel services.

### Providing Accessible and Equitable Voting Services

In FY 2026–27 and FY 2027–28, the Department of Elections (REG) will conduct the November 3, 2026, General Election and the March 7, 2028, Presidential Primary Election.

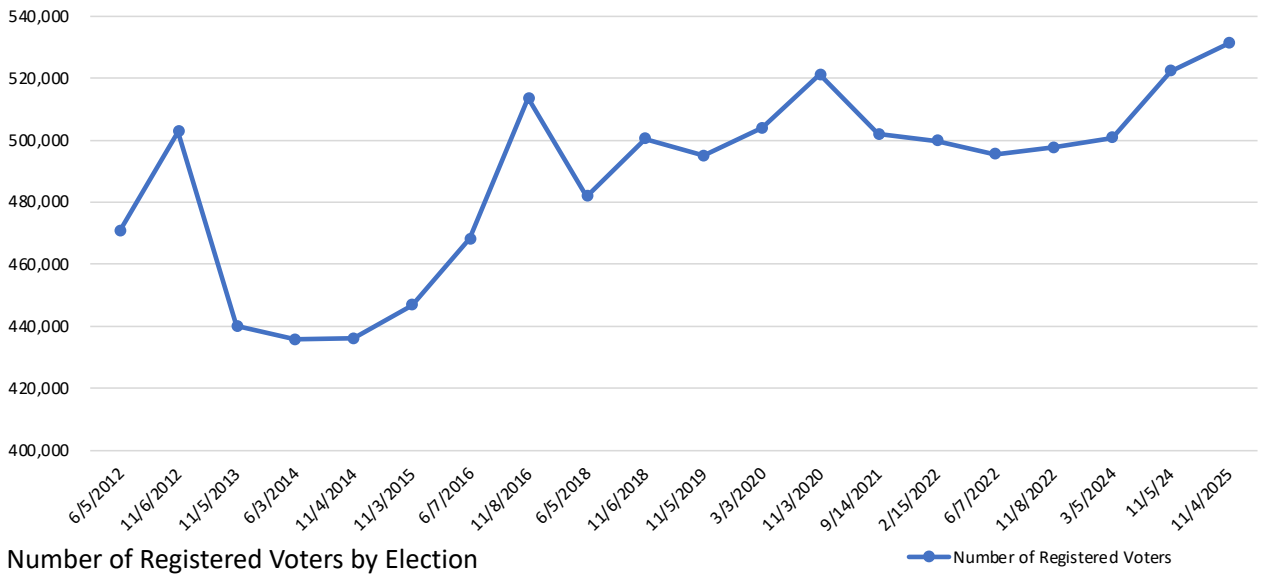
REG will provide accessible voting services for all eligible San Franciscans, with additional programs designed for residents with limited English proficiency, disabilities, justice-involved individuals, and people experiencing homelessness. Services will include universal vote-by-mail ballots, in-person voting at City Hall and polling places, emergency ballot delivery to homebound and hospitalized voters, and registration and ballot delivery for incarcerated voters. The proposed budget supports both the public-facing services and internal operations needed to maintain inclusive access to voting and registration.

### Engaging Voters Citywide

To support two elections, REG must maintain a comprehensive voter outreach program. Planned activities include distributing information online and at community events, mailing election notices, placing multilingual advertisements, broadcasting public service announcements, and collaborating with nonprofits to reach vulnerable populations. These efforts are designed to build awareness, encourage participation, and ensure equitable access to voting services.

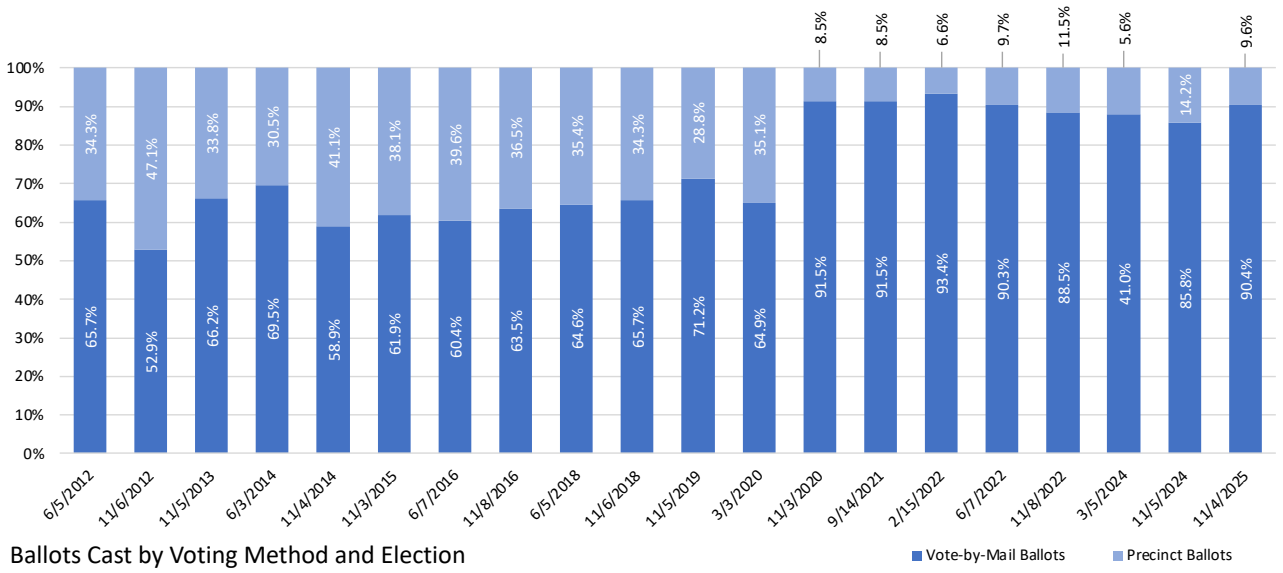
## Fostering Transparency and Participation

REG will continue promoting transparency and public involvement through election observation, poll worker service, and participation in language access and accessibility committees. The Department will also maintain its High School Student Poll Worker and Ambassador programs to foster lifelong civic engagement through partnerships with local schools and city agencies.




NUMBER OF REGISTERED VOTERS BY ELECTION.

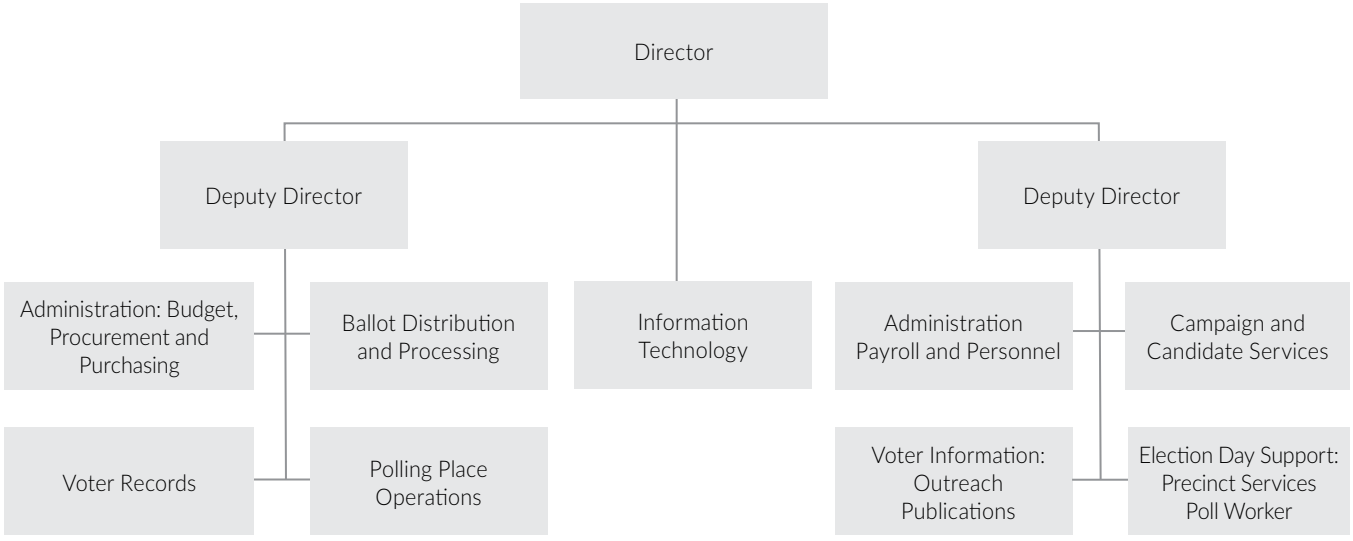
*Number of Registered Voters by Election.*




BALLOTS CAST BY VOTING METHOD AND ELECTION.

*Ballots Cast by Voting Method and Election.*

# ORGANIZATIONAL STRUCTURE: ELECTIONS



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 52.36 | 50.39 | (1.97) | 50.45 | 0.06 |
| Non-Operating Positions (CAP/Other) | | | | | |
| **Net Operating Positions** | **52.36** | **50.39** | **(1.97)** | **50.45** | **0.06** |
| **Sources** | | | | | |
| 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 | 22,164,046 | 22,097,366 | (66,680) | 23,186,843 | 1,089,477 |
| **Sources Total** | **22,673,794** | **23,020,557** | **346,763** | **23,565,991** | **545,434** |
| **Uses - Operating Expenditures** | | | | | |
| 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 |
| **Uses Total** | **22,673,794** | **23,020,557** | **346,763** | **23,565,991** | **545,434** |
| **Uses - By Division Description** | | | | | |
| REG Elections-Commission | 78,512 | 82,096 | 3,584 | 86,443 | 4,347 |
| REG Elections Services | 22,595,282 | 22,938,461 | 343,179 | 23,479,548 | 541,087 |
| **Uses by Division Total** | **22,673,794** | **23,020,557** | **346,763** | **23,565,991** | **545,434** |

# EMERGENCY MANAGEMENT

## Mission

The San Francisco Department of Emergency Management (DEM) leads the City in planning, preparedness, communication, response, and recovery for daily emergencies, large-scale citywide events, and major disasters. As the agency responsible for the City's 9-1-1 dispatch center, local emergency medical services authority, Emergency Operations Center, and emergency alerts for the public, DEM serves as the vital link for emergency coordination and leadership for City departments, stakeholders, residents, and visitors. For more information about this department's services, please visit:

**sf.gov/departments/department-emergency-management**

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $114.0 million for the Department of Emergency Management is approximately $47.6 million, or 29.4 percent, lower than the FY 2025-26 budget. This is primarily due to decreases in non-personnel services and programmatic spending related to transfers of function and expiring federal grants. The FY 2027-28 proposed budget of $112.8 million is $1.2 million, or 1.0 percent, lower than the FY 2026-27 proposed budget. This change is primarily due to decreases in debt service and salary and benefit costs, partially offset by increases in capital outlay.

### Maintain Dispatcher Hiring

The budget continues to invest in fully staffing our Emergency Dispatch and overcoming hiring challenges, and will support the hiring of 45 additional, new dispatchers over the next two fiscal years. This investment ensures that staffing levels remain healthy and can offset annual attrition to meet the performance standard of answering 90% of 9-1-1 calls within 10 seconds.

### Operational Oversight for the Community Safety Ambassador Program

Community safety ambassadors are deployed to focus on areas most impacted by improving street conditions. These ambassador teams aim to enhance public safety and quality of life across 12 different service areas, including specific neighborhoods like Tenderloin, SOMA, Mission, and Mid-Market. For FY 2026-2028, the operational management is overseen by DEM, while the procurement and contract management functions for these 12 agreements, totaling $19.6 million, are centralized under HSA.

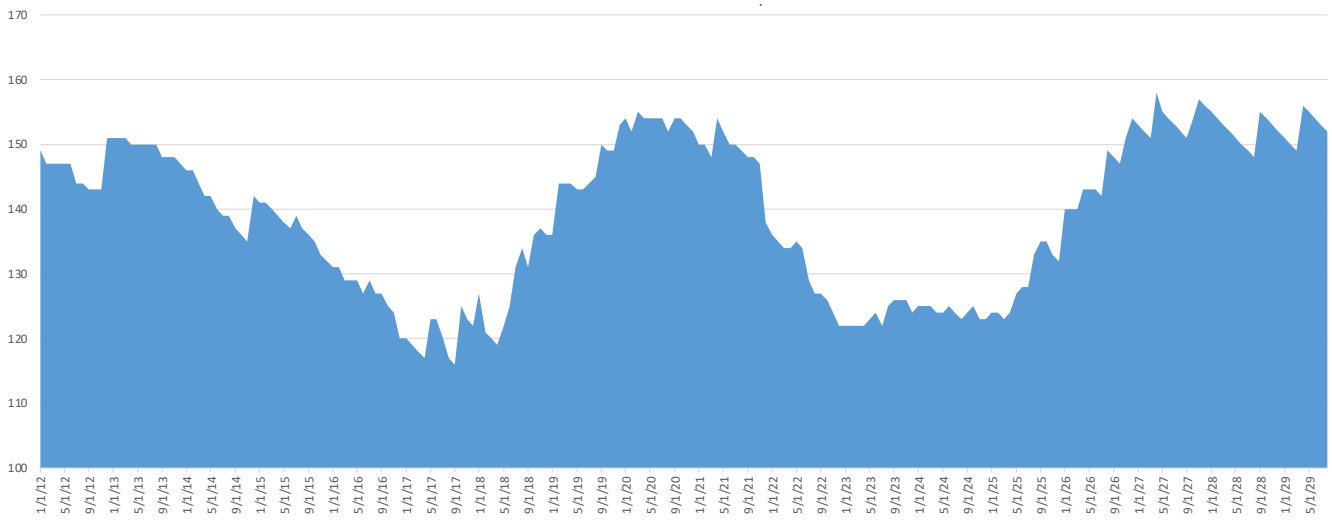
## Improving Resiliency of the City's 9-1-1 Operations and Citywide Data Center

The proposed budget includes $5.2 million for capital investments in FY 2026-27 and another $6.5 million in FY 2027-28 to replace critical infrastructure systems to ensure continuity of 24/7 operations for DEM's Headquarters at 1011 Turk, which houses the City's 9-1-1 Center and the Citywide Data Center.

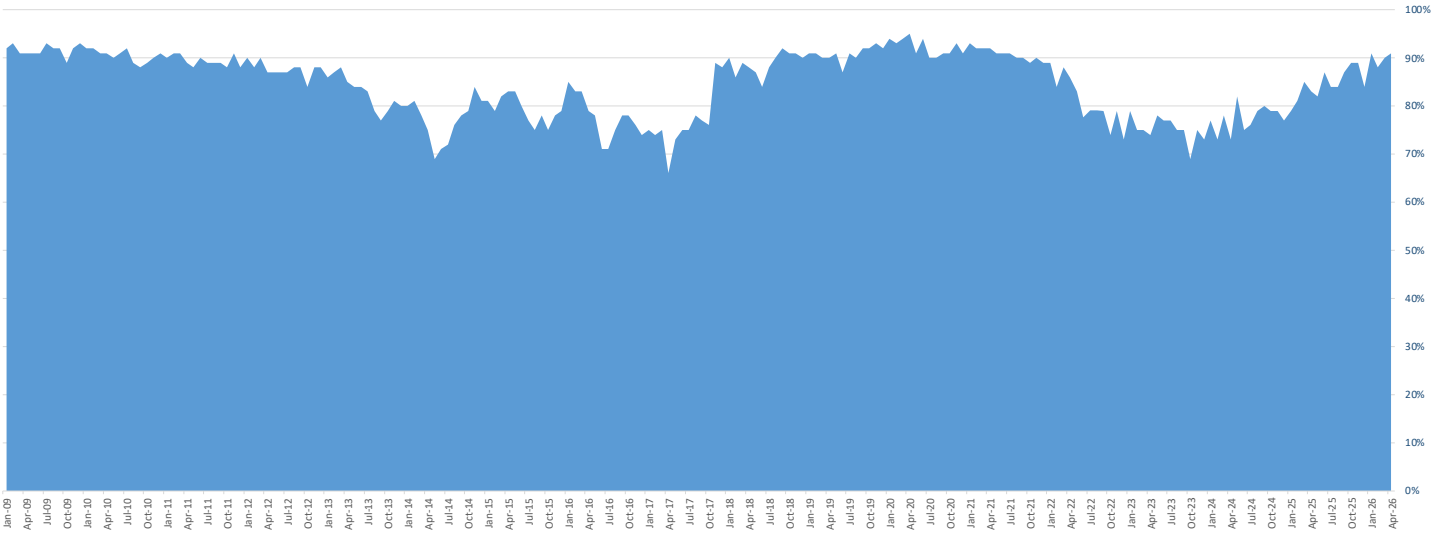
## Consolidation of Neighborhood Street Teams under DPH

Neighborhood Street Teams (NST) started as a pilot program in March 2025 and became a full citywide program in May 2025, and has been a core mission of DEM's street coordination work during FY2025-26. DEM's role has been to coordinate outreach, engagement, paramedicine, social work, shelter support, law enforcement, and cleaning staff to better support street conditions and get people in need into care. The next phase in San Francisco's approach to street outreach is taking a significant step — consolidation under the Department of Public Health (DPH). This new phase of street teams will strengthen the city's broader work to improve street conditions by more directly integrating street-level outreach with the health and clinical systems that drive long-term outcomes: treatment, medication management, stabilization, and ongoing care coordination. The consolidation of all street-level outreach under DPH will also eliminate longstanding fragmentation across outreach programs, placing all street outreach work under the department best positioned to define and advance the model over time.

As part of a budgetary transfer of function between DEM & DPH, a total of 7.0 FTEs along with a professional services agreement for the Homeless Engagement Assistance Response Team (HEART) will be transferred to DPH effective July 1.



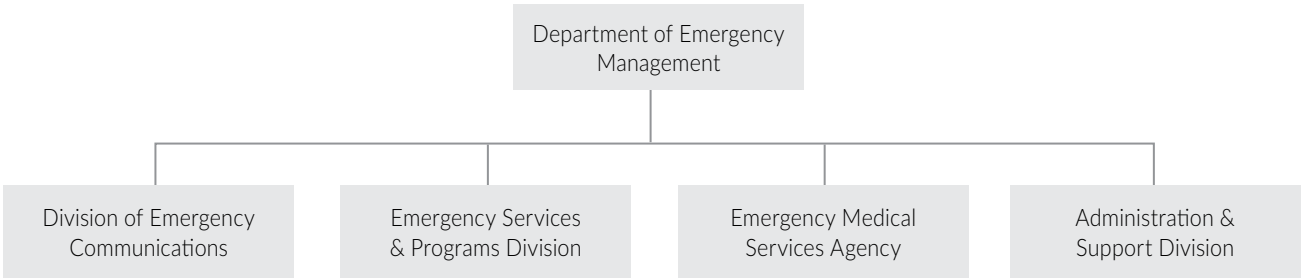

TOTAL EFFECTIVE STAFFING LEVEL.
*Total number of available 9-1-1 Dispatchers.*




**SERVICE STANDARD.**

*Answer 90% of emergency calls in 10 seconds or less.*

# ORGANIZATIONAL STRUCTURE: EMERGENCY MANAGEMENT



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 317.97 | 302.13 | (15.84) | 283.21 | (18.92) |
| Non-Operating Positions (CAP/Other) | (6.00) | (9.00) | (3.00) | (9.00) | |
| **Net Operating Positions** | **311.97** | **293.13** | **(18.84)** | **274.21** | **(18.92)** |
| **Sources** | | | | | |
| 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 | 103,977,737 | 104,950,743 | 973,006 | 104,566,605 | (384,138) |
| **Sources Total** | **161,558,877** | **113,989,665** | **(47,569,212)** | **112,815,113** | **(1,174,552)** |
| **Uses - Operating Expenditures** | | | | | |
| 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 |
| **Uses Total** | **161,558,877** | **113,989,665** | **(47,569,212)** | **112,815,113** | **(1,174,552)** |
| **Uses - By Division Description** | | | | | |
| DEM Administration | 61,785,188 | 49,974,485 | (11,810,703) | 46,117,744 | (3,856,741) |
| DEM Coordinated St Response | | (37,747) | (37,747) | (50,113) | (12,366) |
| DEM Emergency Communications | 55,871,399 | 53,709,961 | (2,161,438) | 56,158,041 | 2,448,080 |
| DEM Emergency Services | 5,609,346 | 2,568,431 | (3,040,915) | 2,476,047 | (92,384) |
| DEM EMSA | | 2,562,142 | 2,562,142 | 2,650,898 | 88,756 |
| DEM Homeland Security Grants | 38,292,944 | | (38,292,944) | | |
| DEM UASI Grants | | 5,212,393 | 5,212,393 | 5,462,496 | 250,103 |
| **Uses by Division Total** | **161,558,877** | **113,989,665** | **(47,569,212)** | **112,815,113** | **(1,174,552)** |

# ENVIRONMENT

## Mission

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

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $36.5 million for the Environment Department is approximately $4.38 million, or 10.7 percent, lower than the FY 2025-26 budget. This is primarily due to decreases in overhead allocations and intrafund transfers, partially offset by increases in salary and benefit costs. The FY 2027-28 proposed budget of $36.8 million is $0.29 million, or 0.8 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs and non-personnel services, partially offset by decreases in overhead allocations.

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

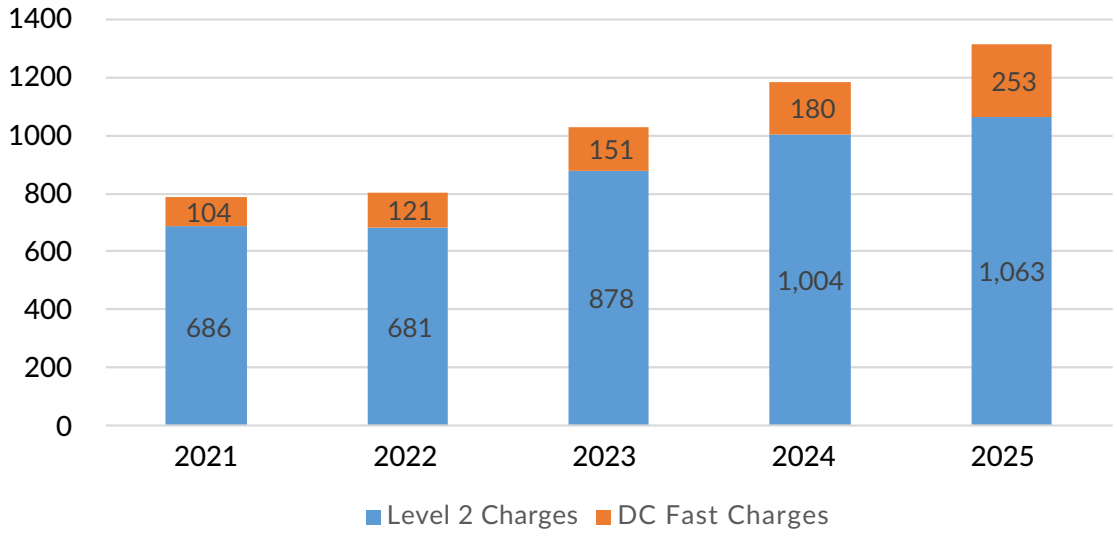
The Department of the Environment advances multiple environmentally friendly initiatives that make it more affordable to do business in San Francisco. The Green Business Program encourages City businesses to green their operations and activities while generating cost savings through lower utility bills.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

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

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

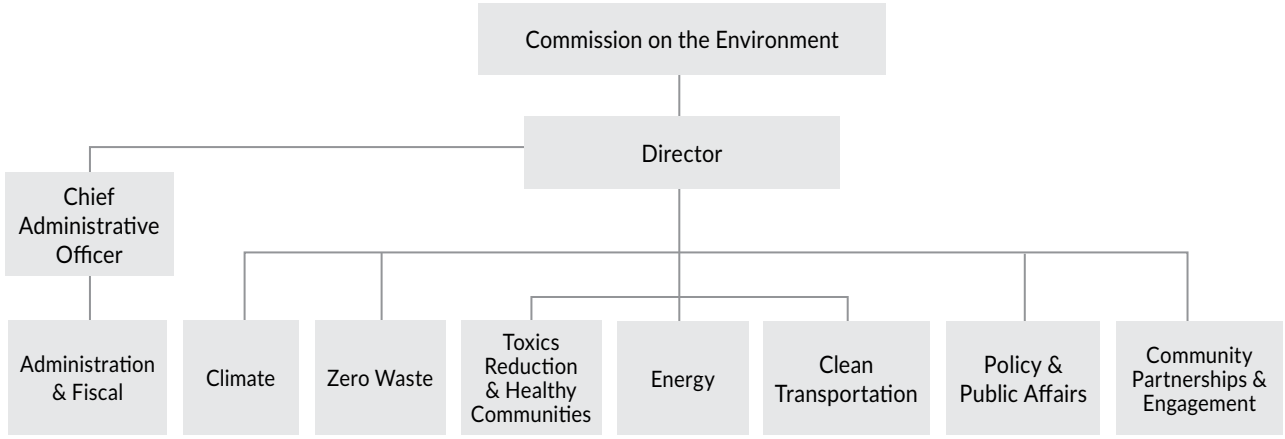
## Accelerating Residential Electrification in Low-Income Communities through Direct Install Programs

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




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

# ORGANIZATIONAL STRUCTURE: ENVIRONMENT



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 111.44 | 107.21 | (4.23) | 106.82 | (0.39) |
| Non-Operating Positions (CAP/Other) | (15.52) | (14.22) | 1.30 | (14.22) | |
| **Net Operating Positions** | **95.92** | **92.99** | **(2.93)** | **92.60** | **(0.39)** |
| **Sources** | | | | | |
| Intergovernmental: Federal | 400,000 | 130,000 | (270,000) | 130,000 | |
| Intergovernmental: Other | | 87,805 | 87,805 | 87,805 | |
| Intergovernmental: State | 9,920,146 | 9,437,453 | (482,693) | 9,418,112 | (19,341) |
| Charges for Services | 19,979,244 | 17,532,712 | (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 | 904,833 | 545,149 | (359,684) | 390,998 | (154,151) |
| **Sources Total** | **40,887,390** | **36,506,690** | **(4,380,700)** | **36,797,666** | **290,976** |
| **Uses - Operating Expenditures** | | | | | |
| Salaries | 12,401,012 | 12,562,045 | 161,033 | 13,132,470 | 570,425 |
| Mandatory Fringe Benefits | 4,950,556 | 4,912,286 | (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) |
| Intrafund Transfers Out | 4,487,256 | 3,645,190 | (842,066) | 3,600,466 | (44,724) |
| Materials & Supplies | 670,043 | 219,467 | (450,576) | 216,617 | (2,850) |
| Overhead and Allocations | 3,183,764 | 529,351 | (2,654,413) | 204,335 | (325,016) |
| Programmatic Projects | 1,069,481 | 1,013,628 | (55,853) | 999,226 | (14,402) |
| Services Of Other Depts | 5,779,401 | 5,363,277 | (416,124) | 5,284,093 | (79,184) |
| Transfer Adjustment - Uses | (4,487,256) | (3,645,190) | 842,066 | (3,600,466) | 44,724 |
| **Uses Total** | **40,887,390** | **36,506,690** | **(4,380,700)** | **36,797,666** | **290,976** |
| **Uses - By Division Description** | | | | | |
| ENV Environment | 40,887,390 | 36,506,690 | (4,380,700) | 36,797,666 | 290,976 |
| **Uses by Division Total** | **40,887,390** | **36,506,690** | **(4,380,700)** | **36,797,666** | **290,976** |

# ETHICS COMMISSION

## Mission

The mission of the Ethics Commission (ETH) is to promote the highest standards of ethical conduct in City government and to ensure transparency into campaign finance and lobbying activities. The Commission helps the City as a whole earn and maintain the public's trust and ensure transparency and accountability in government decision making. The Department administers campaign finance, lobbying, and ethics programs; provides trainings and advice on how to comply with the law; conducts policy analysis to improve ethics laws; serves as filing officer for public disclosures and makes those disclosures readily available to the public; and performs audits and investigations. For more information about the Commission's services, please visit **SFEthics.org.**

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $9.3 million for the Ethics Commission is approximately $2.72 million, or 41.3 percent, higher than the FY 2025-26 budget. This is primarily due to increases in programmatic spending in the Election Campaign Finance Fund, partially offset by decreases in salary and benefit costs. The FY 2027-28 proposed budget of $9.4 million is $0.11 million, or 1.2 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs and non-personnel services, partially offset by decreases in programmatic spending.

### Enforcement

The Ethics Commission conducts investigations and imposes penalties for violations of the law, ensuring accountability and protecting the public interest in transparency and responsible government. During FY 2025-26, the Commission opened 123 investigations and resolved over 95% of all cases within one year.

### Audits

The Ethics Commission conducts detailed audits to verify compliance with campaign finance rules, which protects public trust in the electoral process. In FY 2025-26, the Commission completed audits of all 27 candidates that received public financing in the 2024 election and is currently auditing an additional seven 2024 campaign committees. Once these additional audits are completed in Q1 of FY 2026-27, the Commission will have audited committees that jointly represent roughly 55% of total spending in the 2024 election. This oversight ensures that campaign activity is meaningfully reviewed and that the public can be confident in the accuracy and fairness of election-related practices.

## Program Administration

The Commission administers online disclosure systems, answers advice questions from City officials, candidates and lobbyists, provides training and direct support to other City departments, and publishes educational material. This work ensures that anyone who is subject to ethics and campaign finance laws can learn about the law and get questions answered timely and accurately. So far in FY 2025-26, the Commission has responded to 2,152 requests for assistance, including 266 questions regarding ethics rules and 1,390 questions regarding the Form 700 Statement of Economic Interests. The Commission launched an all-new ethics training module in FY26 that must be taken by 6,000 top City officials.

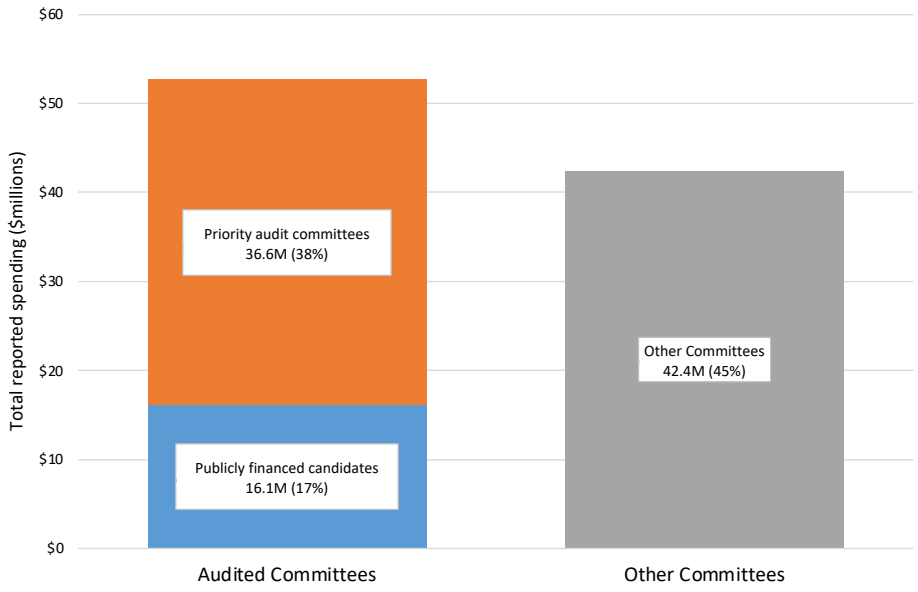
## Policy Development

The Ethics Commission collaborates with City officials and stakeholders to revisit existing programs and to develop new laws to address emerging issues. The Commission is currently undertaking projects to combat abuse of campaign finance loopholes and to streamline older programs.

The Commission also supports City departments by developing policies that guide departmental operations in alignment with ethics laws and issuing waivers to certain ethics rules.

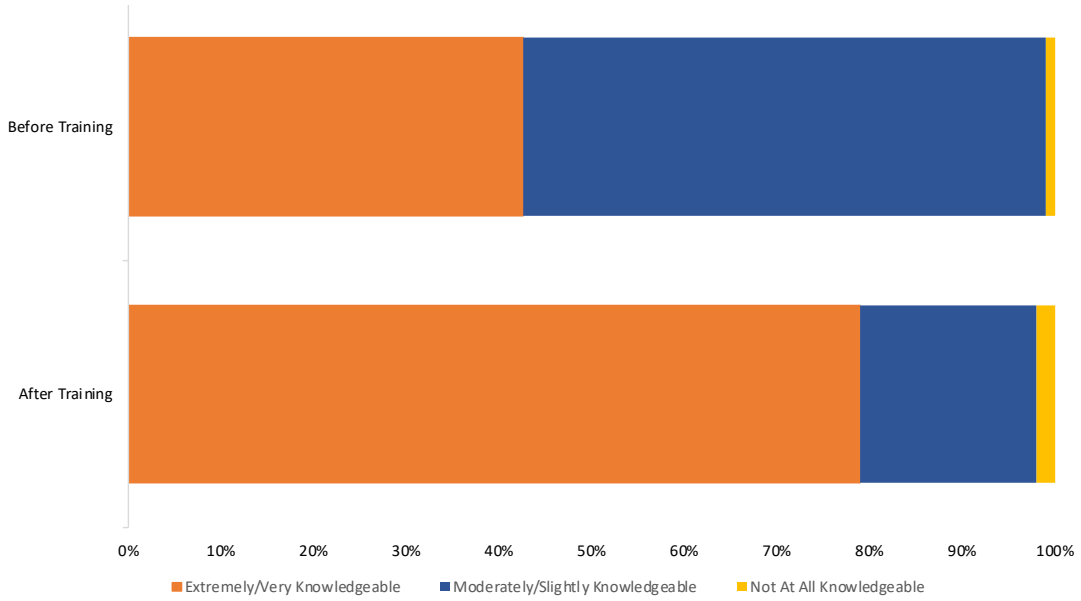
## Technology and Public Information

The Commission is responsible for the maintenance of high-quality disclosure systems that are used by campaigns, City officials, and lobbyists to publicly report activities. Through tools such as the campaign finance dashboard, open data portals, and API platforms, the Commission provides the highest levels of instant access to this information by the public and members of the media. The Commission offers trainings on how to access campaign finance data and conducts user testing and research to ensure that these systems are meeting the needs of stakeholders. The Commission is also implementing AI and other technology solutions to increase efficiency and create new channels for detecting unlawful conduct.




AUDITED COMMITTEES AS A PORTION OF TOTAL CAMPAIGN SPENDING IN 2023-2024.

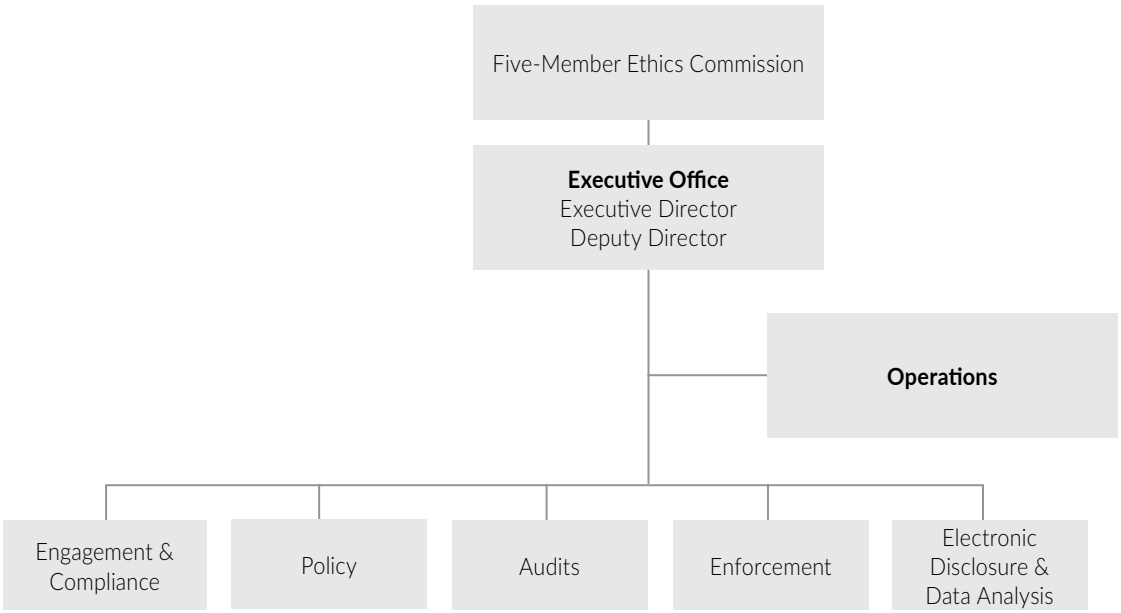
*This chart shows total spending by committees that filed campaign statements with the Ethics Commission in 2023 and 2024, including the portion of spending by committees that were audited by the Ethics Commission in FY26.*




SELF-RATED LEVEL OF KNOWLEDGE OF ETHICS RULES AMONG TRAINEES.

*This chart shows the self-rated level of knowledge among trainees before and after completing the Annual Ethics Training created by the Commission.*

# ORGANIZATIONAL STRUCTURE: ETHICS COMMISSION



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 26.77 | 23.10 | (3.67) | 22.98 | (0.12) |
| Non-Operating Positions (CAP/Other) | | | | | |
| **Net Operating Positions** | **26.77** | **23.10** | **(3.67)** | **22.98** | **(0.12)** |
| **Sources** | | | | | |
| Charges for Services | 2,450 | 2,450 | | 2,450 | |
| Fines, Forfeiture, & Penalties | 62,750 | 62,750 | | 62,750 | |
| Licenses, Permits,& Franchises | 92,000 | 92,000 | | 92,000 | |
| General Fund | 6,425,168 | 9,146,980 | 2,721,812 | 9,258,450 | 111,470 |
| **Sources Total** | **6,582,368** | **9,304,180** | **2,721,812** | **9,415,650** | **111,470** |
| **Uses - Operating Expenditures** | | | | | |
| 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 |
| **Uses Total** | **6,582,368** | **9,304,180** | **2,721,812** | **9,415,650** | **111,470** |
| **Uses - By Division Description** | | | | | |
| ETH Ethics Commission | 6,582,368 | 9,304,180 | 2,721,812 | 9,415,650 | 111,470 |
| **Uses by Division Total** | **6,582,368** | **9,304,180** | **2,721,812** | **9,415,650** | **111,470** |

# FINE ARTS MUSEUMS

## Mission

The Fine Arts Museums of San Francisco (FAM) was formed in 1972 with the merger of the de Young and Legion of Honor museums. The Fine Arts Museums' mission is to connect visitors with local and global art in order to promote their knowledge of and curiosity about the past, deepen their engagement with the art and ideas of today, and stimulate their creative agency in their own futures. FAM is further envisioned as a forum that stimulates community and visitor conversations and explorations by applying inclusive and equitable perspectives to collections and the histories they embody, and to support staff to realize their potential in an inclusive and equitable workplace. For more information about this department's services, please visit **famsf.org**

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $26.6 million for the Fine Arts Museum is approximately $2.1 million, or 8.6 percent, higher than the FY 2025-26 budget. This is primarily due to increases in capital outlay and salary and benefit costs. The FY 2027-28 proposed budget of $26.8 million is $0.12 million, or 0.4 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in interdepartmental services, partially offset by decreases in capital outlay and salary and benefit costs.

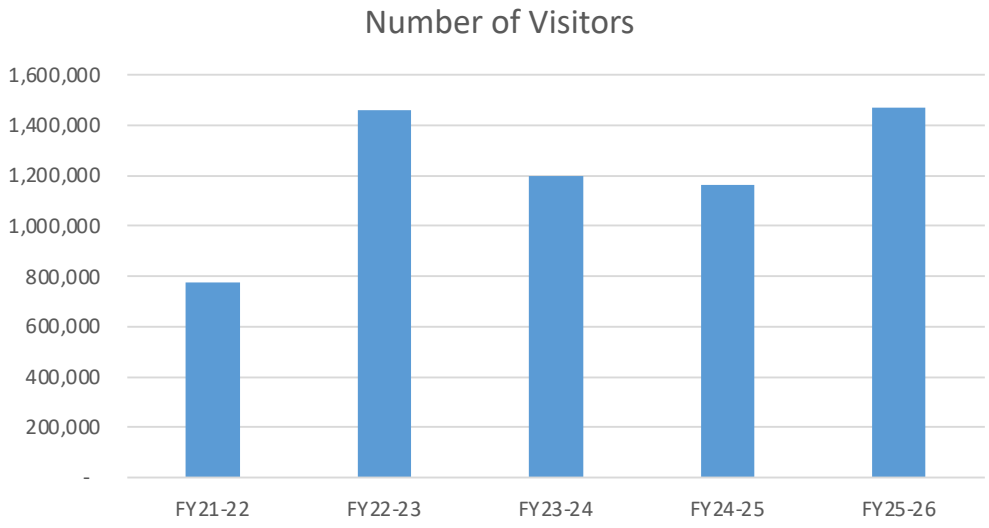
### Exhibitions that Expand Knowledge and Drive Audiences to San Francisco

The Museums offer a wide range of programs that expand knowledge and provide audiences with an inclusive and equitable lens on historic and contemporary issues. Additionally, this programming supports economic growth by bringing large audiences to San Francisco. The Museums will offer special exhibitions in FY 2026-27 including Treasures of the Pharaohs, Azzedine Alaia, Andrew Wyeth, and Made in San Francisco.

### Equitable Access to the Museums through Free Saturdays

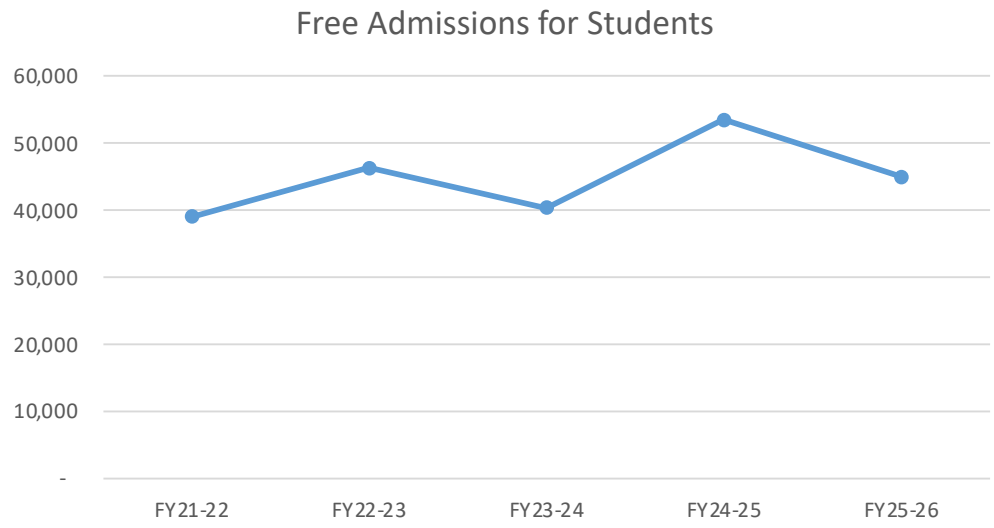
The Museums ensure that the City's collections are accessible to all City residents. The Free Saturdays program provides free general admission to all residents of the nine county Bay Area. As part of the Free Saturdays program, the Museums provide a variety of complimentary public and family programming every Saturday. Since its inception, the program has provided over 827,000 free visits. In addition to Free Saturdays, FAM provides free general admission through Museums For All and for all visitors with disabilities. FAM continues to offer free general

admission to all every first Tuesday of the month. School group admission and programs are also free of charge, including for special exhibitions. Several Access Mondays each year provide free general and special exhibition admission and facilitated programs for individuals with disabilities. This programming increases diversity and financial accessibility at the museums.




**ANNUAL VISITORS.**

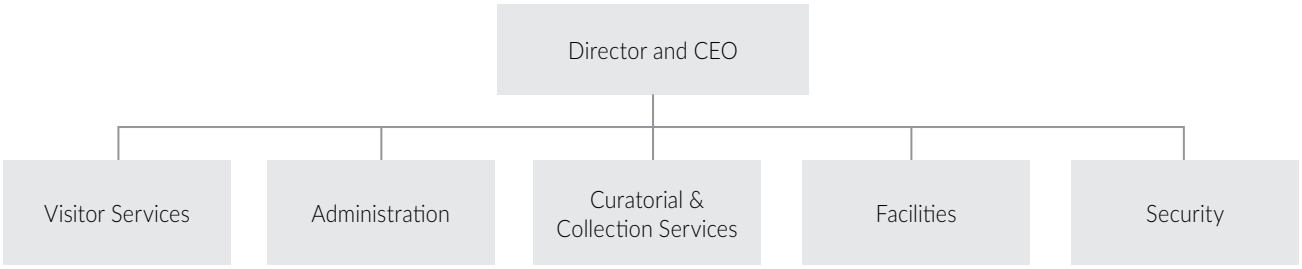
*The Fine Arts Museums of San Francisco, comprising the de Young Museum and the Legion of Honor, is among the most visited arts institutions in the United States.*




**FREE STUDENT MUSEUM VISITS.**

*Museum visits and programming are provided free of charge at the Fine Arts Museums for thousands of local students each year.*

## ORGANIZATIONAL STRUCTURE: FINE ARTS MUSEUM



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 104.52 | 102.48 | (2.04) | 97.18 | (5.30) |
| Non-Operating Positions (CAP/Other) | | | | | |
| **Net Operating Positions** | **104.52** | **102.48** | **(2.04)** | **97.18** | **(5.30)** |
| **Sources** | | | | | |
| 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 | 23,113,531 | 25,156,490 | 2,042,959 | 25,199,770 | 43,280 |
| **Sources Total** | **24,512,281** | **26,631,180** | **2,118,899** | **26,751,113** | **119,933** |
| **Uses - Operating Expenditures** | | | | | |
| 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 |
| Overhead and Allocations | 39,274 | 57,337 | 18,063 | 57,337 | |
| 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 |
| **Uses Total** | **24,512,281** | **26,631,180** | **2,118,899** | **26,751,113** | **119,933** |
| **Uses - By Division Description** | | | | | |
| FAM Fine Arts Museum | 24,512,281 | 26,631,180 | 2,118,899 | 26,751,113 | 119,933 |
| **Uses by Division Total** | **24,512,281** | **26,631,180** | **2,118,899** | **26,751,113** | **119,933** |

# FIRE DEPARTMENT

## Mission

The mission of the San Francisco Fire Department is to protect the lives and property of the people of San Francisco and its visitors from fires, natural disasters, accidents, hazardous materials incidents, and other causes requiring a rapid and skilled emergency response; serve the needs of its most vulnerable residents through community paramedicine, and save lives and reduce suffering by providing emergency medical services; prevent harm through prevention services and education programs; and to provide a work environment that is free from harassment and discrimination, and values health, wellness, cultural diversity, and equity. For more information about this department's services, please visit **sf-fire.org**

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $575.5 million for the Fire Department is approximately $20.8 million, or 3.8 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salary and benefit costs and capital outlay, partially offset by decreases in programmatic spending. The FY 2027-28 proposed budget of $595.9 million is $20.4 million, or 3.5 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs, partially offset by decreases in materials and supplies.

### Investment in Fire Department's Aging Apparatus Fleet and Facilities

The Mayor's proposed budget demonstrates the City's commitment to public safety, as it supports an unprecedented investment in updating the aging apparatus fleet for the Fire Department with a commitment of $8 million annually. This funding will support significant purchases of fire engines, fire trucks, and ambulances over a period of eight to ten years. These new apparatus will replace existing units that are over twenty years old in the Fire Department's fleet but are still in use today for emergency response. These investments will allow for improved emergency response daily as well as in a disaster, improve firefighter and public safety with new technologies and safety features, modernize the fleet and comply with current operational/safety standards, and lower maintenance costs of the fleet.

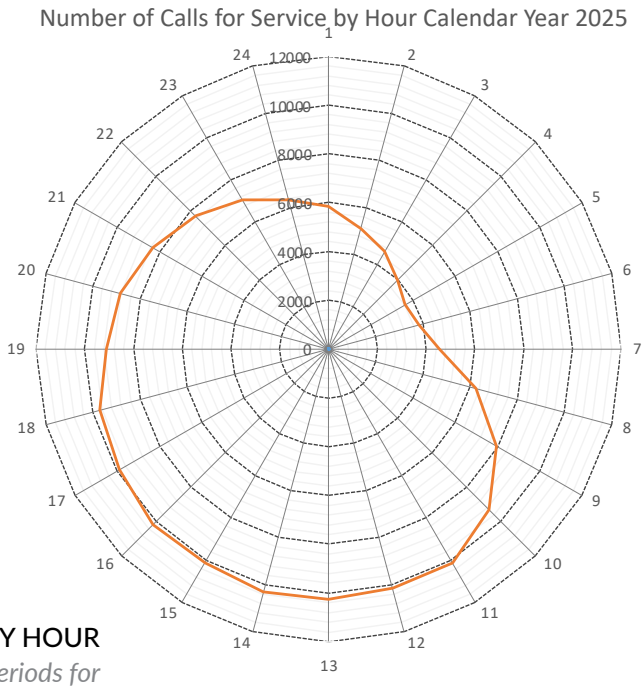
### Health and Safety of Fire Department Members

The FY2026-27 and FY2027-28 budgets allocate $7 million over the two budget years to purchase new PFAS-free turnouts for Fire Department members. With this investment, the Fire Department continues its goal of being an industry leader in removing PFAS chemicals from

the protective turnouts of its front-line personnel. In addition, the Mayor's Office has allocated $500,000 in FY26-27 for advanced cancer screenings for members.

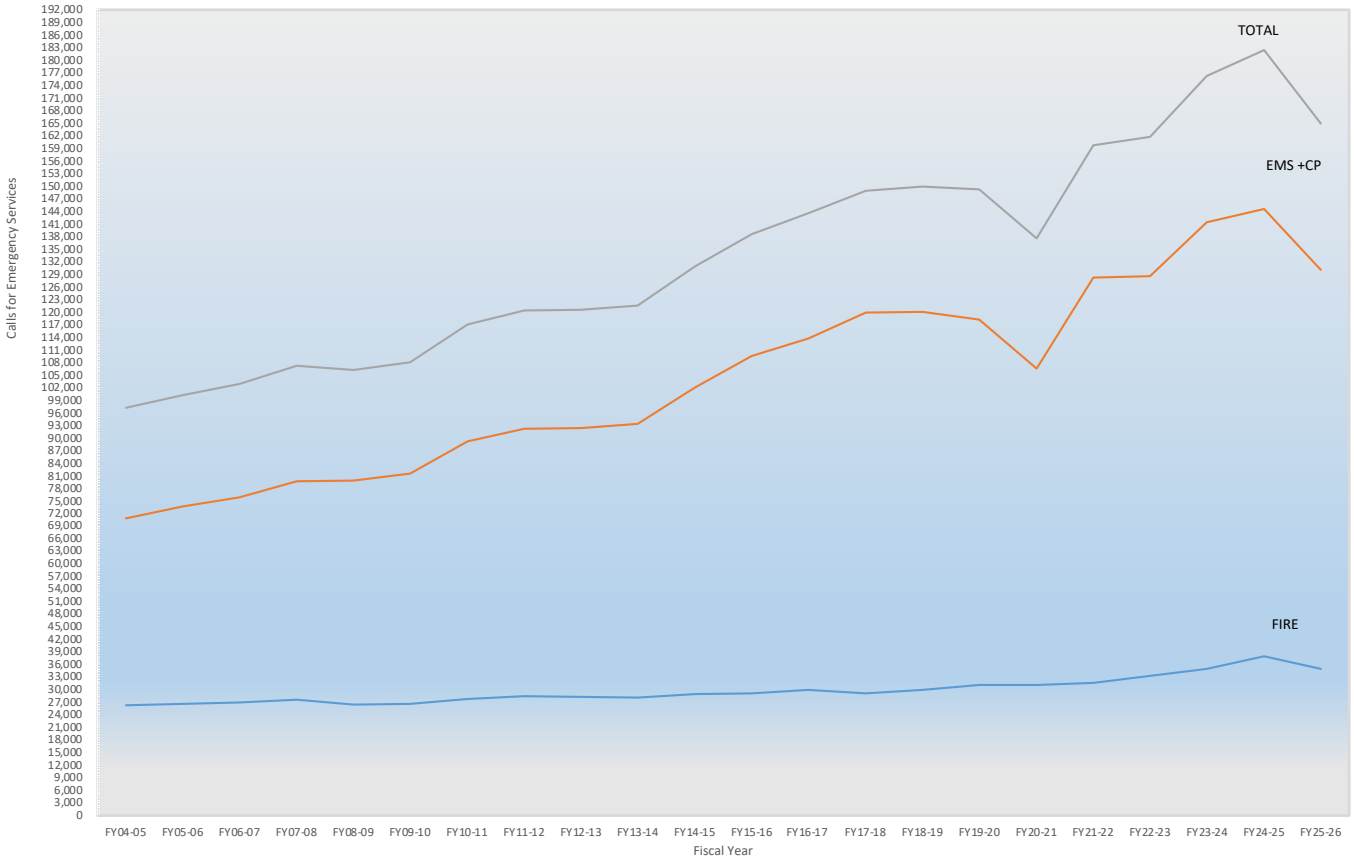
## Continued Hiring Initiatives

Investments in hiring for the Fire Department continue over the two budget years. The proposed FY26-27 and FY27-28 budget includes funds allocated to support two H-2 Firefighter academies in each of the two years, as well as additional H-3 EMT/Paramedic academies to support staffing levels in EMS and Community Paramedicine. These continue to be critical investments for the Fire Department, improving the health of overall staffing levels coming out of the pandemic, reducing overtime Department-wide, and allowing the Department to adhere to minimum staffing requirements.




CALLS FOR SERVICE BY HOUR

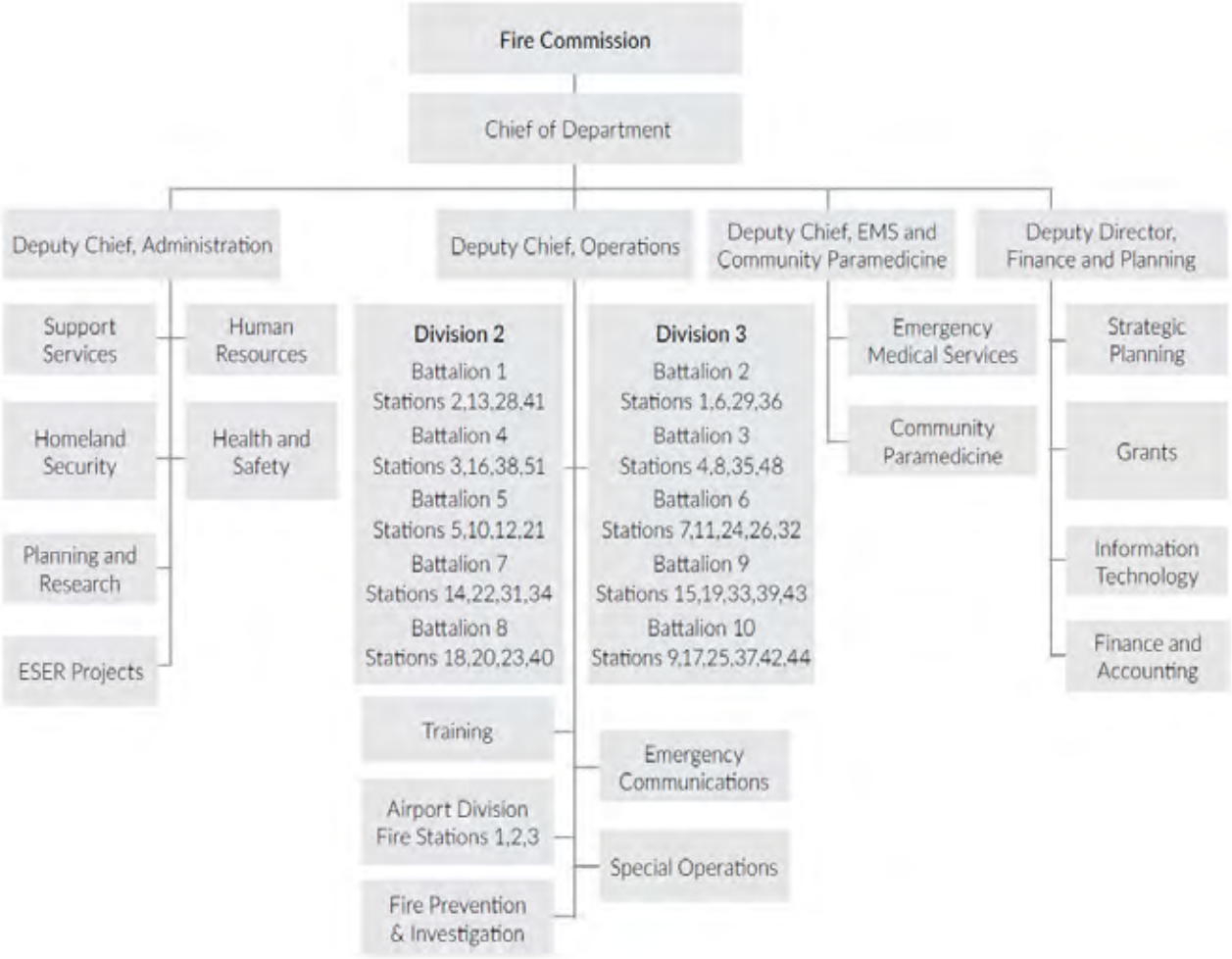
*A breakdown of the busiest periods for call volume for the Fire Department.*




CALLS FOR EMERGENCY SERVICES.

*Total call volume for the Fire Department has recovered to exceed pre-pandemic levels.*

# ORGANIZATIONAL STRUCTURE: FIRE DEPARTMENT



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 1,919.20 | 1,905.09 | (14.11) | 1,915.98 | 10.89 |
| Non-Operating Positions (CAP/Other) | (67.00) | (67.00) | | (67.00) | |
| **Net Operating Positions** | **1,852.20** | **1,838.09** | **(14.11)** | **1,848.98** | **10.89** |
| **Sources** | | | | | |
| 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 | 378,230,988 | 390,610,096 | 12,379,108 | 409,556,738 | 18,946,642 |
| **Sources Total** | **554,710,295** | **575,512,877** | **20,802,582** | **595,946,863** | **20,433,986** |
| **Uses - Operating Expenditures** | | | | | |
| 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) |
| Overhead and Allocations | 260,770 | 284,905 | 24,135 | 284,905 | |
| 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 |
| 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) |
| **Uses Total** | **554,710,295** | **575,512,877** | **20,802,582** | **595,946,863** | **20,433,986** |
| **Uses - By Division Description** | | | | | |
| FIR Administration | 31,453,828 | 31,880,273 | 426,445 | 31,615,031 | (265,242) |
| FIR Airport | 37,834,057 | 38,229,377 | 395,320 | 39,780,998 | 1,551,621 |
| FIR Capital Project & Grants | 3,914,160 | 3,897,367 | (16,793) | 5,259,735 | 1,362,368 |
| 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 |
| **Uses by Division Total** | **554,710,295** | **575,512,877** | **20,802,582** | **595,946,863** | **20,433,986** |

# GENERAL CITY RESPONSIBILITY

## Mission

General City Responsibility is a departmental designation for expenditures and revenues that are not directly attributable to one City department, or that are citywide in nature. Examples of citywide expenditures are voter mandated General Fund support for transit, libraries, and other baselines, the General Fund portion of retiree health premiums, nonprofit cost of doing business increases, required reserve deposits, and debt service. These costs are budgeted in General City Responsibility rather than allocating costs to departments. Examples of citywide revenues deposited into General City Responsibility are undesignated property taxes, business taxes, and hotel taxes. These revenues are transferred to departments in the form of General Fund subsidy allocations.

## TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Non-Operating Positions (CAP/Other) | | | | | |
| **Net Operating Positions** | | | | | |
| **Sources** | | | | | |
| 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 |
| Beg Fund Balance - Budget Only | 155,368,579 | 42,900,110 | (112,468,469) | 463,006,135 | 420,106,025 |
| Prior Year Designated Reserve | 26,060,000 | 117,602,320 | 91,542,320 | 73,520,816 | (44,081,504) |
| Transfer Adjustment-Source | | (13,123,731) | (13,123,731) | (87,988,911) | (74,865,180) |
| General Fund | (4,647,223,995) | (5,187,671,675) | (540,447,680) | (5,482,933,877) | (295,262,202) |
| **Sources Total** | **1,689,516,696** | **1,583,514,665** | **(106,002,031)** | **1,551,813,632** | **(31,701,033)** |

# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| **Uses - Operating Expenditures** | | | | | |
| 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) |
| Intrafund Transfers Out | 711,343,577 | 740,941,382 | 29,597,805 | 831,674,101 | 90,732,719 |
| 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) |
| Unapprop Rev-Charter Reserves | | 35,850,000 | 35,850,000 | 68,810,000 | 32,960,000 |
| 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) |
| Transfer Adjustment - Uses | | (13,123,731) | (13,123,731) | (87,988,911) | (74,865,180) |
| **Uses Total** | **1,689,516,696** | **1,583,514,665** | **(106,002,031)** | **1,551,813,632** | **(31,701,033)** |
| **Uses - By Division Description** | | | | | |
| GEN General City Responsibility | 1,689,516,696 | 1,583,514,665 | (106,002,031) | 1,551,813,632 | (31,701,033) |
| **Uses by Division Total** | **1,689,516,696** | **1,583,514,665** | **(106,002,031)** | **1,551,813,632** | **(31,701,033)** |

# HEALTH SERVICE SYSTEM

## Mission

The San Francisco Health Service System (SFHSS) is dedicated to preserving and improving sustainable, quality health benefits and to enhancing the well-being of employees, retirees and their families. For more information about this department's services, please visit **SFHSS.ORG**

## Budget Issues & Details

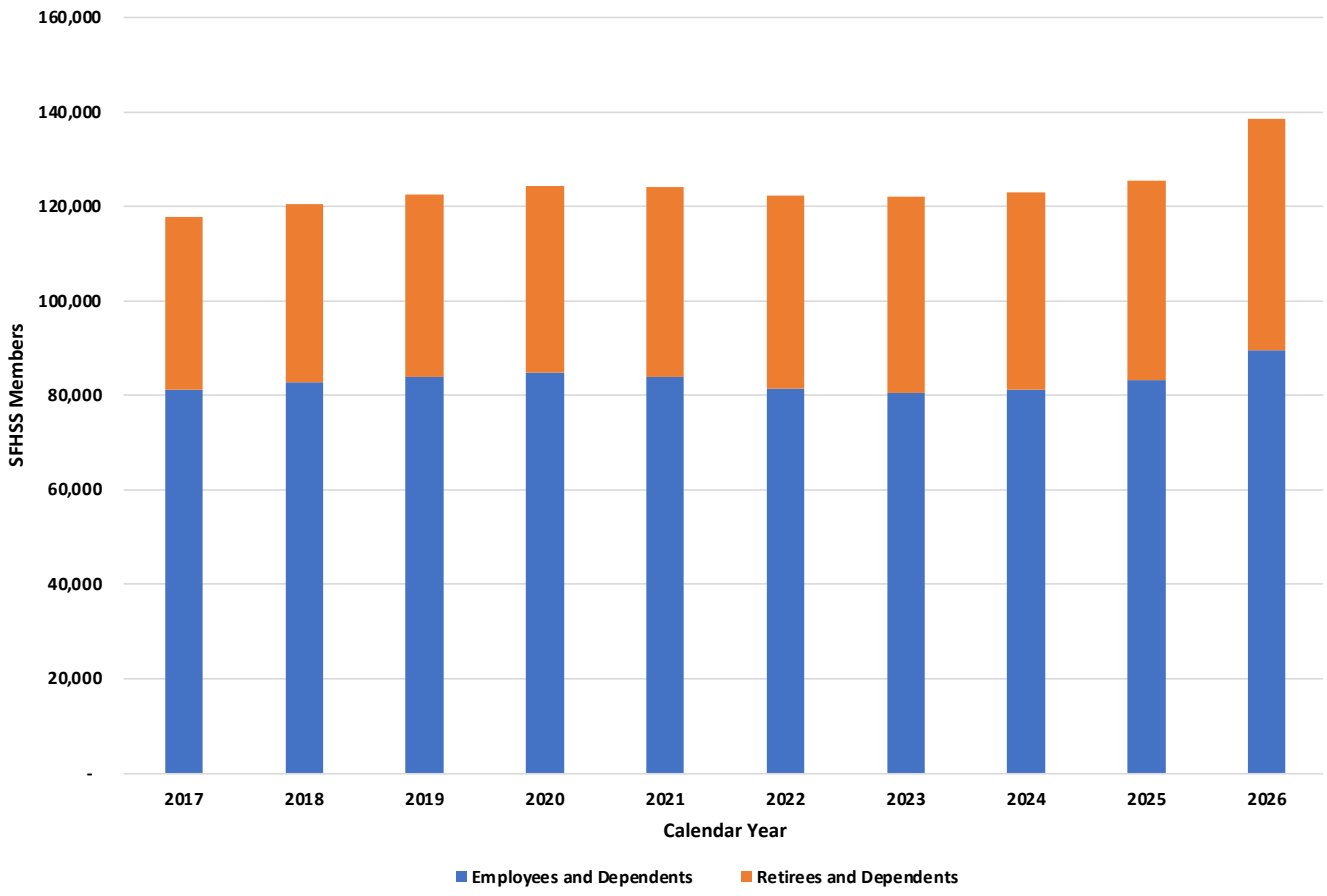
The proposed Fiscal Year (FY) 2026-27 budget of $13.3 million for the Health Services System is approximately $0.85 million, or 6.8 percent, higher than the FY 2025-26 budget. This is primarily due to increases in non-personnel services, partially offset by decreases in salary and benefit costs. The FY 2027-28 proposed budget of $12.8 million is $0.54 million, or 4.1 percent, lower than the FY 2026-27 proposed budget. This change is primarily due to decreases in non-personnel services, partially offset by increases in salary and benefit costs.

The San Francisco Health Service System (SFHSS) is charged with managing the health benefits for the employees and retirees of the City and County of San Francisco, San Francisco Unified School District, City College of San Francisco, and the Superior Court of San Francisco. Today, SFHSS has 138,440 enrolled members and is responsible for administering their medical, dental, vision, and voluntary benefits.

SFHSS continues to focus on its mission of delivering high-quality, sustainable, and affordable healthcare and related employee and retiree benefit programs. As healthcare, insurance, and administrative service costs continue to rise, SFHSS periodically evaluates its vendors, benefit arrangements, and market options through competitive procurements and market assessments to ensure that current arrangements remain competitive, efficient, and aligned with member needs.

For 2026, SFHSS implemented new benefits for employer-paid Group Life and Long-Term Disability insurance, plus voluntary Supplemental Life, AD&D, and Short-Term Disability coverage. The new program preserves coverage continuity, aligns disability benefits under one carrier, secures multi-year rate guarantees, and reduces Basic Life and Long-Term Disability rates, generating projected annual premium savings of 25%, or $1.9 million. SFHSS also completed program setup for continued FSA, DCFSA, COBRA, and AB528 administration for 2027–2031, which is expected to produce a projected 21.0% annual decrease in costs.

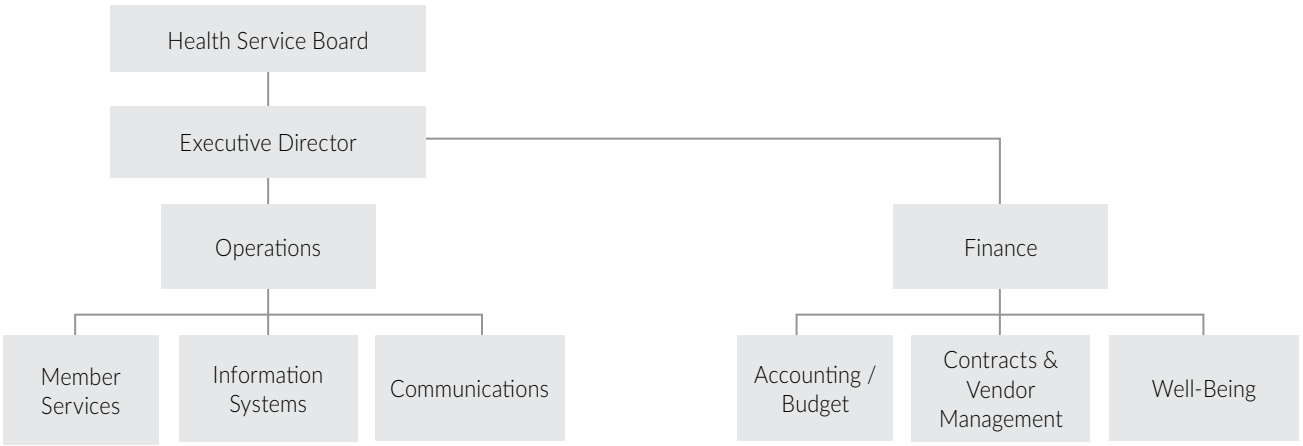
SFHSS is introducing new initiatives through the PeopleSoft Optimization Project to enhance how we support our members. These updates are designed to make our response processes more efficient, offer easier selfservice options, reduce waiting times, and strengthen digital tools so members can conveniently access benefits information. Beginning in 2026, these improvements will help create a more connected, accessible, and userfriendly experience for all SFHSS members.




SFHSS ENROLLMENT TREND.

*Starting 2026, data will include enrolled employees as well as employees who waive coverage for full scale of individuals served. 2026 includes approx. 8,600 waived members.*

# ORGANIZATIONAL STRUCTURE: HEALTH SERVICE SYSTEM



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 53.59 | 48.90 | (4.69) | 48.90 | |
| Non-Operating Positions (CAP/Other) | (15.35) | (12.25) | 3.10 | (12.25) | |
| **Net Operating Positions** | **38.24** | **36.65** | **(1.59)** | **36.65** | **0.00** |
| **Sources** | | | | | |
| 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 | 200,000 | 1,150,000 | 950,000 | | (1,150,000) |
| **Sources Total** | **12,462,123** | **13,310,612** | **848,489** | **12,767,441** | **(543,171)** |
| **Uses - Operating Expenditures** | | | | | |
| 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 |
| **Uses Total** | **12,462,123** | **13,310,612** | **848,489** | **12,767,441** | **(543,171)** |
| **Uses - By Division Description** | | | | | |
| HSS Health Service System | 12,462,123 | 13,310,612 | 848,489 | 12,767,441 | (543,171) |
| **Uses by Division Total** | **12,462,123** | **13,310,612** | **848,489** | **12,767,441** | **(543,171)** |

# HOMELESSNESS AND SUPPORTIVE HOUSING

## Mission

The Department of Homelessness and Supportive Housing strives to make homelessness in San Francisco rare, brief, and a one-time occurrence, through the provision of coordinated, compassionate, and high-quality services. For more information about this department's services, please visit **hsh.sfgov.org.**

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $835.4 million for the Department of Homelessness and Supportive Housing is approximately $49.79 million, or 6.3 percent, higher than the FY 2025-26 budget. This is primarily due to increases in programmatic spending and non-personnel services, primarily in Our City, Our Home (OCOH) Fund expenditures. The FY 2027-28 proposed budget of $781.9 million is $53.43 million, or 6.4 percent, lower than the FY 2026-27 proposed budget. This change is primarily due to decreases in programmatic spending in the OCOH Fund and capital outlay, partially offset by increases in grants to community-based organizations. The Mayor's proposed budget leverages state and federal funding, Our City, Our Home Homelessness Gross Receipts Tax funds, General Fund expenditures within HSH to expand, enhance, and maintain core services across the Homelessness Response System.

### Investments in Families and Transitional Age Youth (TAY)

The proposed budget sustains multi-year investments in core services for families and young adults, while leveraging Our City, Our Home funding for new investments across the continuum, from prevention to supportive housing subsidies. The budget includes $73.8 million for Families and $36.3 million for TAY. New investments include 500 new supportive housing subsidies, 70 new emergency shelter hotel vouchers and enhanced prevention services.

### Preventing Homelessness

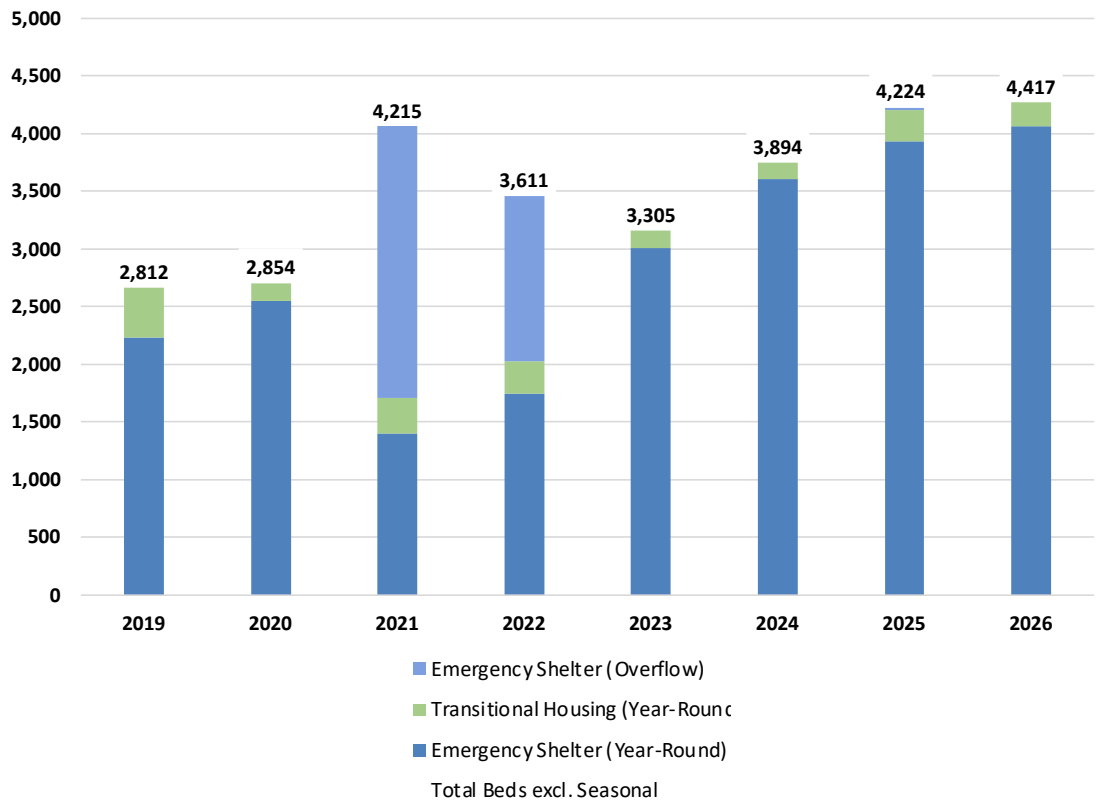
As part of the Breaking the Cycle Initiative, the proposed budget makes significant investments to prevent people from entering homelessness. It leverages approximately $20.9 million in Our City, Our Home funds to support a cohort of innovative strategies aimed at helping households at risk of homelessness remain stably housed. New investments include workforce development strategies, 80 additional subsidies to help older adults and people with disabilities remain housed, and targeted civil legal services to prevent homelessness. The proposed budget also includes

$8 million each year to fund the voter-mandated Affordable Housing Opportunity Fund for Seniors, Families, and People with Disabilities.

## System Expansion, Strengthening, and Flow

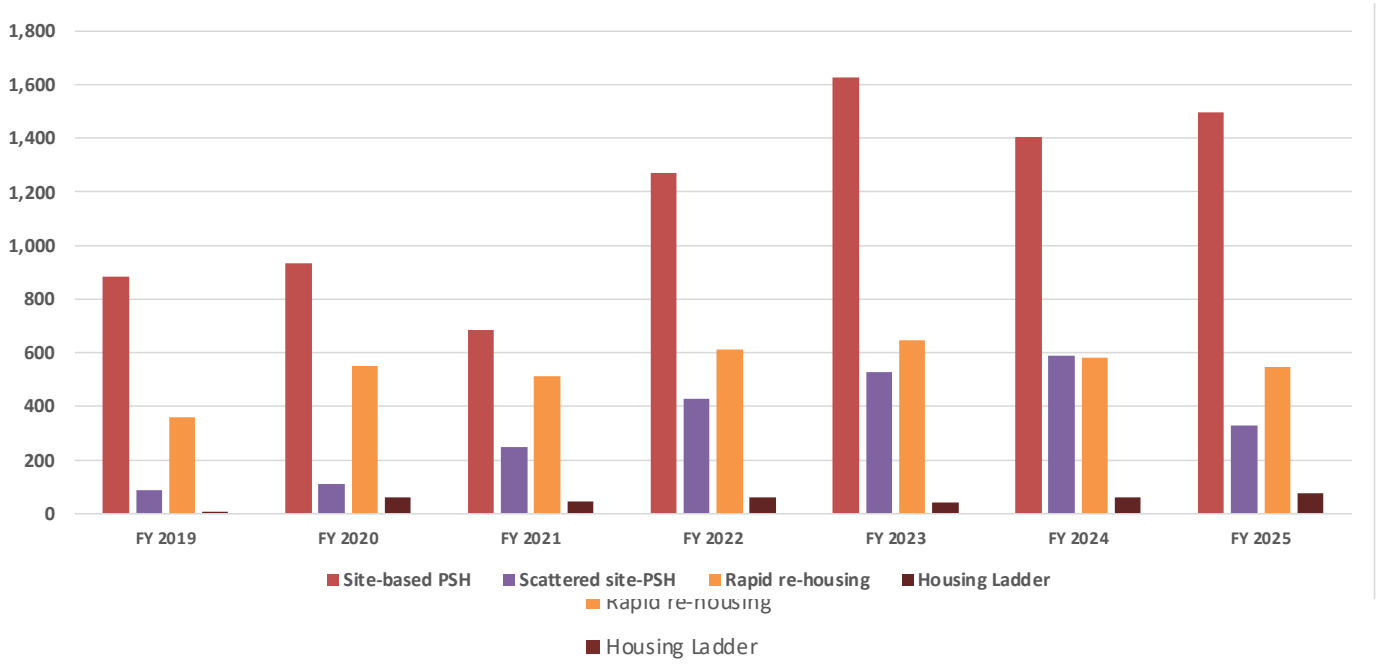
The proposed budget preserves essential programming while using Our City, Our Home funding to expand critical system capacity, strengthen services, and improve flow through the Homelessness Response System. These investments are intended to help more people move from the street into care and support exits from homelessness, building on progress reflected in the 2026 Point-in-Time Count, which showed a 22% decrease in unsheltered homelessness and found that 57% of people experiencing homelessness were sheltered, the most ever.

The proposed budget includes $54.7 million for interim housing initiatives, including enhanced programming to move people more quickly from street to care, and $140 million for new housing initiatives, including 800 new housing subsidies and the City's first Recovery Permanent Supportive Housing program.




NUMBER OF EMERGENCY SHELTER AND TRANSITIONAL HOUSING BEDS.

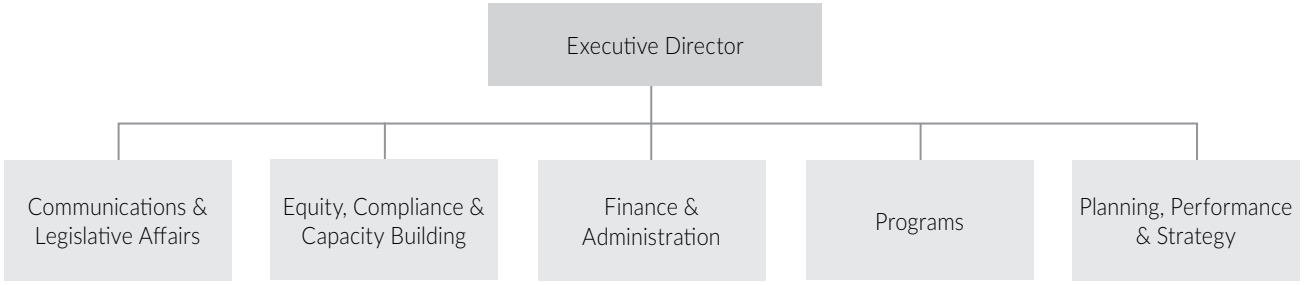
*Number of emergency shelter and transitional housing beds from 2019 to 2026. The City had 4,417 shelter and transitional housing beds in 2026.*




NUMBER OF HOUSING PLACEMENTS.

*Number of housing placements from FY2019 to FY2025 categorized by housing type.*

# ORGANIZATIONAL STRUCTURE: HOMELESSNESS AND SUPPORTIVE HOUSING



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 270.27 | 252.03 | (18.24) | 241.51 | (10.52) |
| Non-Operating Positions (CAP/Other) | (22.80) | (23.00) | (0.20) | (23.00) | |
| **Net Operating Positions** | **247.47** | **229.03** | **(18.44)** | **218.51** | **(10.52)** |
| **Sources** | | | | | |
| 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 | 276,983,969 | 254,397,813 | (22,586,156) | 267,204,721 | 12,806,908 |
| **Sources Total** | **785,558,734** | **835,350,515** | **49,791,781** | **781,919,489** | **(53,431,026)** |
| **Uses - Operating Expenditures** | | | | | |
| 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 |
| City Grant Program | 571,763,285 | 546,117,026 | (25,646,259) | 553,385,619 | 7,268,593 |
| Capital Outlay | 1,000,000 | 2,250,000 | 1,250,000 | | (2,250,000) |
| Aid Assistance | 2,956,300 | 2,956,300 | | 2,956,300 | |
| 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 | |
| **Uses Total** | **785,558,734** | **835,350,515** | **49,791,781** | **781,919,489** | **(53,431,026)** |
| **Uses - By Division Description** | | | | | |
| 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) |
| **Uses by Division Total** | **785,558,734** | **835,350,515** | **49,791,781** | **781,919,489** | **(53,431,026)** |

# HUMAN RESOURCES

## Mission

The Department of Human Resources (DHR) uses fair and equitable practices to hire, develop, support, and retain a highly-qualified workforce. For more information about this department's services, please visit **sfdhr.org**

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $164.1 million for the Department of Human Resources is approximately $6.14 million, or 3.9 percent, higher than the FY 2025-26 budget. This is primarily due to increases in programmatic spending and salary and benefit costs. The FY 2027-28 proposed budget of $161.9 million is $2.14 million, or 1.3 percent, lower than the FY 2026-27 proposed budget. This change is primarily due to decreases in programmatic spending and interdepartmental services, partially offset by increases in non-personnel services.

The proposed (FY) 2026–27 and FY 2027–28 budgets for the Department of Human Resources (DHR) reflect the Department's continued focus on delivering essential workforce services, modernizing operations, and supporting the City's long-term organizational effectiveness. The Department of Human Resources provides critical personnel services that support a service-oriented workforce for the City and County of San Francisco. DHR's core functions include workforce development, equal employment opportunity (EEO) compliance, workers' compensation administration, employee and labor relations, classification and compensation, health and safety services, hiring and assessment, and citywide personnel support services.

The Department continues to advance HR systems and analytics initiatives to improve operational efficiency and service delivery for employees and departments citywide. Investments in HR technology, digital workflows, workforce reporting tools, and process automation are streamlining personnel transactions, improving access to services, and reducing administrative processing times. These IT modernization efforts align with the Mayor's priorities of improving government efficiency, accountability, and customer service. The Department also continues to expand and enhance the City's centralized employee intranet portal, providing employees and retirees with improved access to HR resources, records, benefits information, training opportunities, and support services.

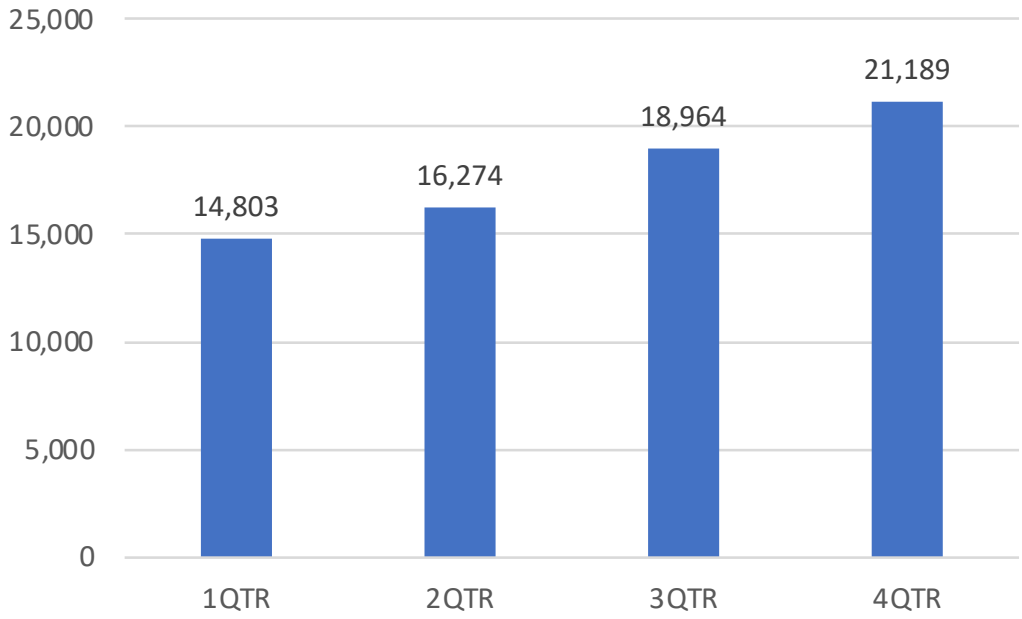
The budget reflects operational changes intended to improve consistency and coordination of workforce services citywide, including the transfer of Equal Employment Opportunity (EEO) intake functions from the Department of Public Health to the Department of Human Resources. Consolidating EEO intake responsibilities within the Department supports a more centralized and streamlined process for employees and

departments while improving coordination, responsiveness, and compliance with City policies and employment regulations.

Workforce development, employee wellness, and workplace health and safety remain key priorities in the proposed budget. The Department continues to support citywide workplace safety programs, occupational health initiatives, and employee wellness efforts that help departments maintain safe and healthy working environments. In addition, the City's Career Center continues to provide career counseling, workforce transition assistance, professional development resources, and individualized support to employees. These services support workforce continuity, employee retention and well-being, and organizational resilience across departments.

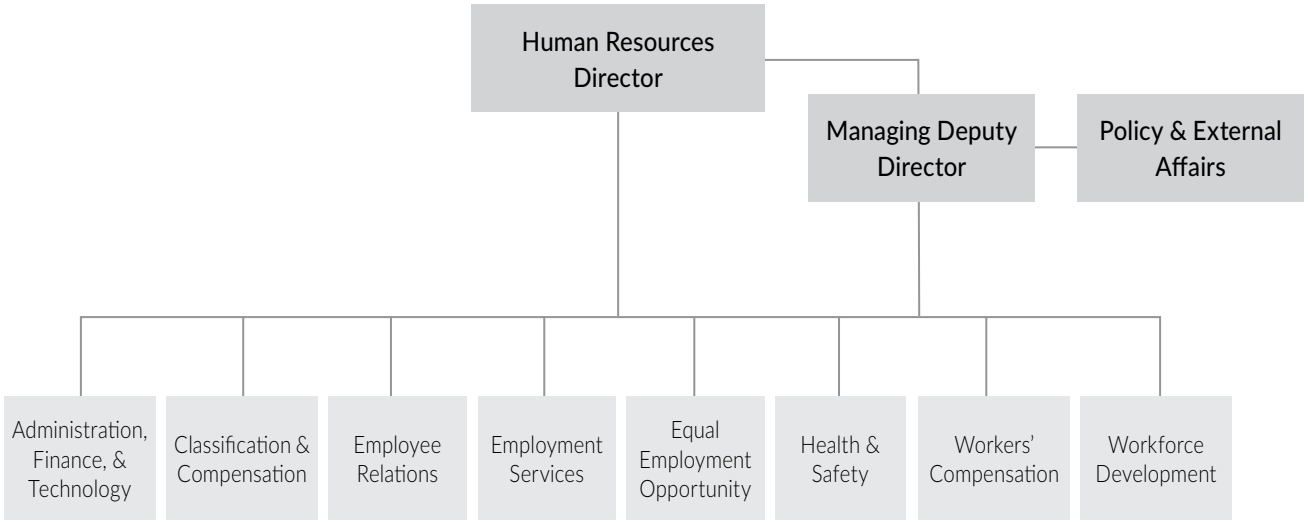
Labor negotiations remain a significant responsibility of the Department of Human Resources. The Department is preparing to negotiate successor agreements with 27 labor unions representing more than 85 percent of City employees. The Department also continues to monitor and respond to evolving state and federal policy changes impacting workforce administration, workplace safety, labor relations, employee benefits, and regulatory compliance.

Overall, the FY 2026–27 and FY 2027–28 proposed budgets enable the Department of Human Resources to continue delivering essential citywide services while advancing modernization efforts, improving operational effectiveness, and supporting a resilient and high-performing workforce for the City and County of San Francisco.




DIGITAL HR CASES.
*Volume of Digital HR Cases*

# ORGANIZATIONAL STRUCTURE: HUMAN RESOURCES



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 243.21 | 236.59 | (6.62) | 225.23 | (11.36) |
| Non-Operating Positions (CAP/Other) | (55.04) | (48.00) | 7.04 | (48.00) | |
| **Net Operating Positions** | **188.17** | **188.59** | **0.42** | **177.23** | **(11.36)** |
| **Sources** | | | | | |
| 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 | 16,784,244 | 23,989,424 | 7,205,180 | 18,234,892 | (5,754,532) |
| **Sources Total** | **157,952,253** | **164,090,476** | **6,138,223** | **161,947,683** | **(2,142,793)** |
| **Uses - Operating Expenditures** | | | | | |
| 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) |
| Overhead and Allocations | (157,087) | | 157,087 | | |
| 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) |
| **Uses Total** | **157,952,253** | **164,090,476** | **6,138,223** | **161,947,683** | **(2,142,793)** |
| **Uses - By Division Description** | | | | | |
| HRD Administration | 7,903,162 | 8,232,850 | 329,688 | 6,699,238 | (1,533,612) |
| 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 Equal Emplymt Opportunity | 9,311,110 | 9,939,642 | 628,532 | 10,585,784 | 646,142 |
| 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) |
| **Uses by Division Total** | **157,952,253** | **164,090,476** | **6,138,223** | **161,947,683** | **(2,142,793)** |

# HUMAN SERVICES AGENCY

## Mission

The Human Services Agency (HSA) is committed to delivering essential services that support and protect people, families, and communities. The Department partners with community-based organizations and advocates for public policies to improve well-being and economic opportunity for all San Franciscans. For more information about this department's services, please visit **sfhsa.org**

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $1.4 billion for the Human Services Agency is approximately $74.27 million, or 5.7 percent, higher than the FY 2025-26 budget. This is primarily due to increases in aid payments and salary and benefit costs, partially offset by decreases in grants to community-based organizations. The FY 2027-28 proposed budget of $1.5 billion is $81.50 million, or 5.9 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in aid payments and salary and benefit costs, partially offset by decreases in capital outlay.

The San Francisco Human Services Agency (HSA) administers the City's core safety-net programs through two operating departments: the Department of Benefits and Family Support (BFS), which provides cash aid, food assistance, employment services, child welfare, and family supports; and the Department of Disability and Aging Services (DAS), which serves older adults and people with disabilities. HSA operates the County's CalFresh, Medi-Cal, CalWORKs, In-Home Supportive Services, and County Adult Assistance Program functions, and administers the voter-approved Dignity Fund.

### Maintaining the City's Safety Net

The proposed budget preserves the essential, people-centered services that HSA and its community partners provide to help San Francisco's most vulnerable residents meet basic needs including food, housing stability, health services, and safety supports. Despite fiscal pressures, these investments ensure that low-income families, seniors, and people with disabilities continue receiving assistance critical to long-term stability and well-being. HSA continues its Food Security work, supporting community-led food initiatives launched during the COVID-19 pandemic and a core component of the City's anti-hunger strategy, including grocery vouchers and culturally appropriate food distribution. Within DAS, the budget continues essential Dignity Fund programs that help residents age in place with stability, dignity, and independence, with the $3 million in baseline Dignity Fund growth funded as scheduled for FY 2026-27. These investments support Nutrition Services that combat food insecurity and promote residents' health and well-being; Community Service Centers that reduce isolation and help older adults and people

with disabilities remain connected; and Aging and Disability Resource Centers that serve as accessible hubs for information, referrals, and assistance. BFS's new Mobile Office brings services directly to the community, helping residents apply for and renew benefits and find programs that support self-sufficiency. Together, these programs exemplify the breadth of HSA's work to ensure that residents stay safe, supported, and able to meet basic needs.

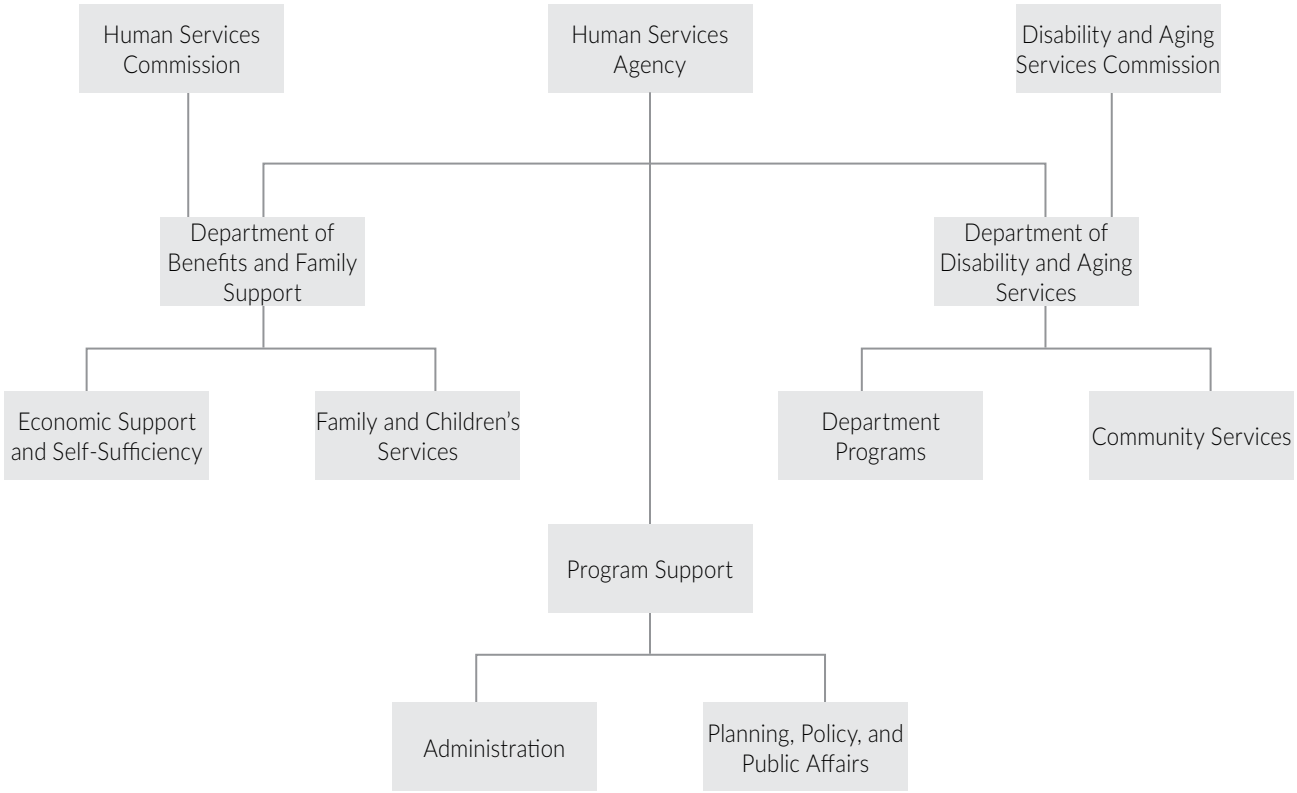
### H.R. 1 Response and Staff Capacity Investments

The proposed budget further strengthens San Francisco's safety net by making new investments in HSA staff and operational supports needed to help residents navigate federally mandated H.R. 1 requirements and maintain their Medi-Cal health coverage and CalFresh food benefits. H.R. 1 introduces more frequent Medi-Cal renewals and expanded work requirements, creating new steps many households will need help completing. The investment supports staff who explain the rules, process renewals, determine exemptions, and connect clients to qualifying employment and training activities. This added capacity ensures residents receive clear guidance and timely assistance as benefits eligibility and compliance become more complex, prevents unnecessary loss of food and health benefits, and protects significant Medi-Cal revenue that supports the local health system. This investment reinforces the City's commitment to maintaining a reliable and accessible safety net.

### Targeted Reductions

To contribute to citywide savings in a constrained fiscal environment, the proposal includes approximately $10.7 million in ongoing General Fund reductions — $7.5 million in BFS and $3.2 million in DAS — concentrated in lower-volume or duplicative community-based organization (CBO) grants, program areas where state requirements have changed, and areas where staffing efficiencies can be achieved. Core safety-net services and direct client assistance are preserved.

# ORGANIZATIONAL STRUCTURE: HUMAN SERVICES AGENCY



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 2,316.39 | 2,396.23 | 79.84 | 2,390.97 | (5.26) |
| Non-Operating Positions (CAP/Other) | (14.00) | (128.36) | (114.36) | (162.00) | (33.64) |
| **Net Operating Positions** | **2,302.39** | **2,267.87** | **(34.52)** | **2,228.97** | **(38.90)** |

### Sources

| | | | | | |
|---|---|---|---|---|---|
| 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 | 350,243,136 | 378,942,962 | 28,699,826 | 412,672,763 | 33,729,801 |
| **Sources Total** | **1,308,942,803** | **1,383,209,074** | **74,266,271** | **1,464,707,301** | **81,498,227** |

### Uses - Operating Expenditures

| | | | | | |
|---|---|---|---|---|---|
| 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) |
| City Grant Program | 164,010,328 | 156,659,427 | (7,350,901) | 165,733,821 | 9,074,394 |
| Capital Outlay | 350,000 | 1,817,700 | 1,467,700 | | (1,817,700) |
| 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 |
| Debt Service | 1,592,842 | 1,592,950 | 108 | 6,033,850 | 4,440,900 |
| Intrafund Transfers Out | 23,162,701 | 24,281,341 | 1,118,640 | 24,626,663 | 345,322 |
| 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 |
| Transfer Adjustment - Uses | (206,991) | (1,165,777) | (958,786) | (1,181,533) | (15,756) |
| **Uses Total** | **1,308,942,803** | **1,383,209,074** | **74,266,271** | **1,464,707,301** | **81,498,227** |

### Uses - By Division Description

| | | | | | |
|---|---|---|---|---|---|
| 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 |
| HSA Disability & Aging Svc | 547,792,132 | 595,468,250 | 47,676,118 | 642,885,804 | 47,417,554 |
| **Uses by Division Total** | **1,308,942,803** | **1,383,209,074** | **74,266,271** | **1,464,707,301** | **81,498,227** |

# JUVENILE PROBATION

## Mission

Juvenile Probation (JUV) promotes justice-involved youth's best interests through fiscally sound and culturally humble strategies, providing victims with opportunities for restoration, and holding youth accountable while building their skills. JUV prioritizes least-restrictive interventions that preserve public safety and contribute to the quality of life for all San Franciscans, consistent with the California Welfare & Institutions Code. For more information please visit **sf.gov/departments/juvenile-probation-department**

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $55.5 million for the Juvenile Probation Department is approximately $2.59 million, or 4.9 percent, higher than the FY 2025-26 budget. This is primarily due to increases in capital and city grant funding. The FY 2027-28 proposed budget of $53.2 million is $2.31 million, or 4.2 percent, lower than the FY 2026-27 proposed budget. This change is primarily due to decreases in one-time Capital funding.

The department's proposed budget preserves core and legally mandated services foundational to San Francisco's juvenile justice continuum. The mandates extend well beyond custody and supervision to include rehabilitation, reentry, family stabilization, and long-term youth outcomes. The department's responsibilities have grown in scope and complexity due to California's 2021 Division of Juvenile Justice (DJJ) Realignment. Investing in the juvenile justice system generates significant long-term cost savings: when young people are supported onto a sustained different path, the return on investment is enormous.

### DJJ Realignment Support

The vast majority of JUV's responsibilities are mandated under state and federal law. The proposed budget supports DJJ Realignment, which closed the state's youth prison system and transferred its duties to counties. As required, JUV provides reentry support and housing for young people who previously would have been committed to state youth prison. These grants are now funded as part of Mayor Lurie's broader initiative to support the City's transitional-aged youth.

DJJ Realignment also raised the age of juvenile jurisdiction to 25, expanding the population JUV must serve both in custody and in the community. The proposed budget funds collaboration between JUV and the County Office of Education to support postsecondary academic and vocational training, as well as a college and career liaison who will assist youth with registration, financial aid, and developing individualized academic or vocational plans.

## Foster Care

Statutory mandates and growing supervision complexity have significantly increased JUV's workload, particularly in foster care. Since 2023, court-ordered out-of-home placements have increased 71%. As of January 2026, JUV is legally required to implement new foster care mandates across case-carrying units, encompassing comprehensive assessment, family engagement, and robust data practices.

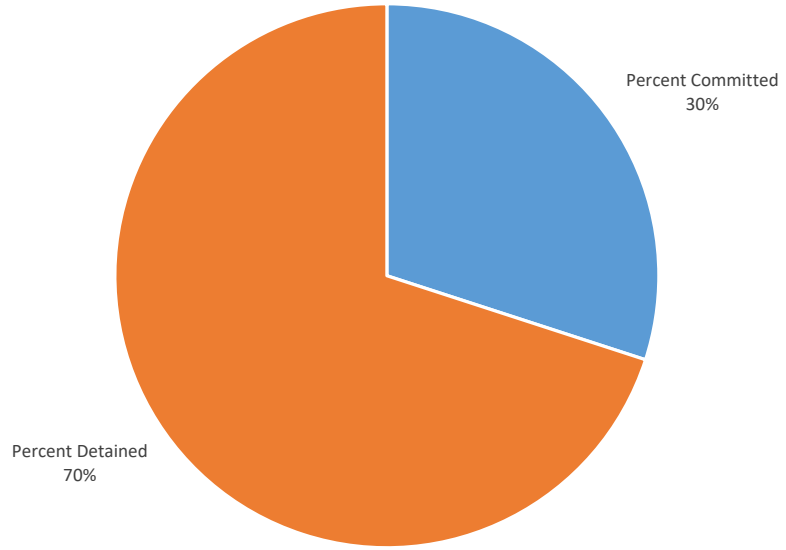
This budget funds home-based services across San Francisco's foster care continuum for girls, boys, and gender-expansive youth, including behavioral support and youth-centered case management. It also funds collaboration with the Department of Public Health to deliver Multi-Systemic Therapy (MST), which is one of the most studied and effective juvenile justice interventions and the gold standard for reducing recidivism and out-of-home placement.

## Community Investment

Research consistently shows that community-based organizations are essential to violence reduction and public safety. In partnership with DCYF, JUV has developed a cost-effective community investment model to promote positive youth outcomes. JUV directs over $3.5M annually to DCYF to fund in-custody and community-based programming, including collaborative public-private models and makes additional direct investments to address emergent needs and critical gaps.

## Capital Projects

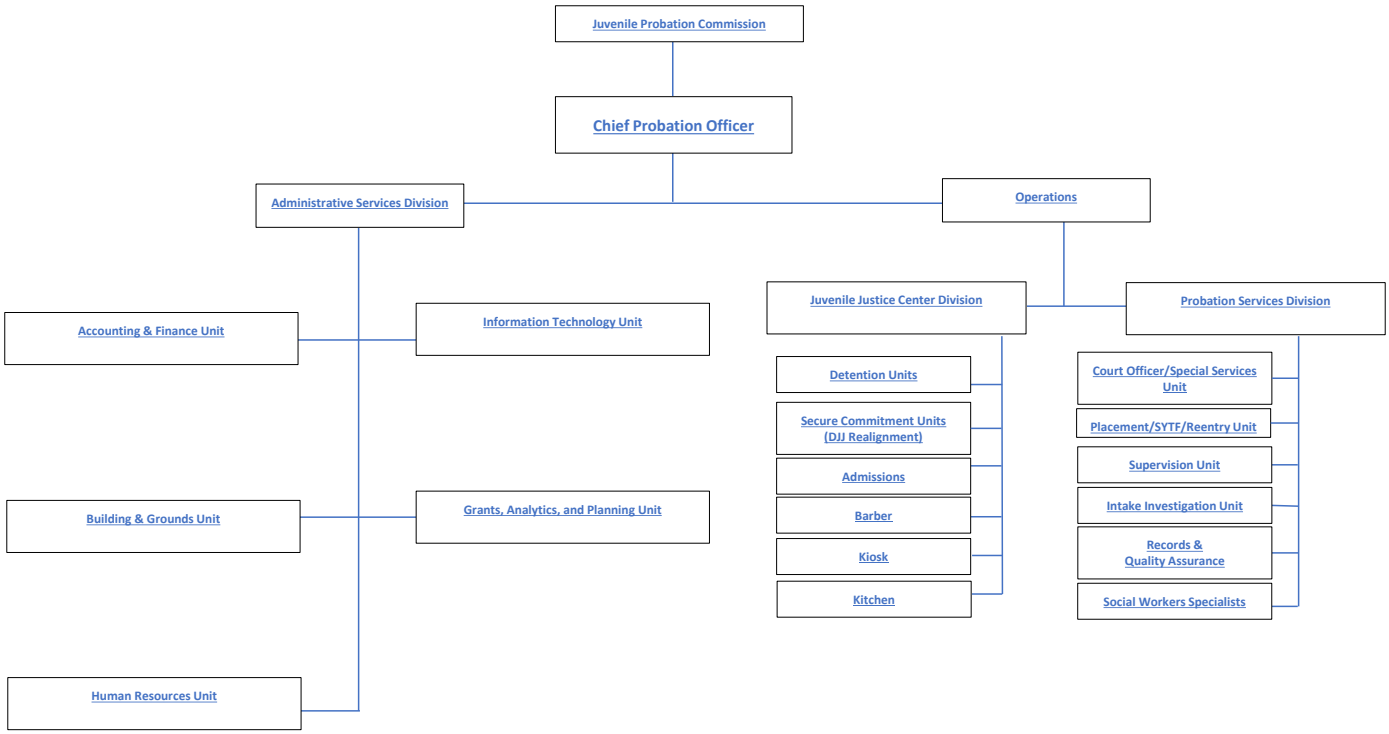
The JPD campus includes facilities built between 1949 and 2006 with increasingly complex maintenance needs. The proposed budget addresses longstanding safety repairs and structural restoration, including replacing broken kitchen equipment and windows, repairing deteriorating exterior elements, and reinforcing structural integrity ensuring a safe and functional environment for youth, families, staff, and community partners.




JUVENILE JUSTICE CENTER POPULATION: PERCENT OF YOUTH COMMITTED AND DETAINED.

*With the closure of the state Division of Juvenile Justice, the San Francisco Juvenile Justice Center now houses both youth detained pending adjudication and youth committed for sustained petitions for the most serious and violent crimes.*

# ORGANIZATIONAL STRUCTURE: JUVENILE PROBATION



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 176.96 | 178.28 | 1.32 | 173.42 | (4.86) |
| Non-Operating Positions (CAP/Other) | | | | | |
| **Net Operating Positions** | **176.96** | **178.28** | **1.32** | **173.42** | **(4.86)** |
| **Sources** | | | | | |
| 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 | 31,006,815 | 37,056,785 | 6,049,970 | 34,498,862 | (2,557,923) |
| **Sources Total** | **52,871,960** | **55,464,328** | **2,592,368** | **53,157,283** | **(2,307,045)** |
| **Uses - Operating Expenditures** | | | | | |
| 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) |
| City Grant Program | | 1,142,539 | 1,142,539 | 1,542,362 | 399,823 |
| Capital Outlay | 2,300,000 | 3,418,554 | 1,118,554 | 150,000 | (3,268,554) |
| 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 |
| **Uses Total** | **52,871,960** | **55,464,328** | **2,592,368** | **53,157,283** | **(2,307,045)** |
| **Uses - By Division Description** | | | | | |
| JUV Community Investments | 4,546,215 | 4,702,911 | 156,696 | 5,209,545 | 506,634 |
| JUV General | 15,727,558 | 16,011,584 | 284,026 | 13,908,425 | (2,103,159) |
| 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 Probation Services | 10,433,971 | 12,855,107 | 2,421,136 | 13,421,523 | 566,416 |
| **Uses by Division Total** | **52,871,960** | **55,464,328** | **2,592,368** | **53,157,283** | **(2,307,045)** |

# LAW LIBRARY

## Mission

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

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $1.4 million for the Law Library is approximately $0.15 million, or 11.8 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salary and benefit costs and interdepartmental services. The FY 2027-28 proposed budget of $1.4 million is $61,184, or 4.4 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs and interdepartmental services.

### Legal Resources for San Franciscans

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

### New Technology Investments

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

### Policy, Programmatic, or Operational Changes

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

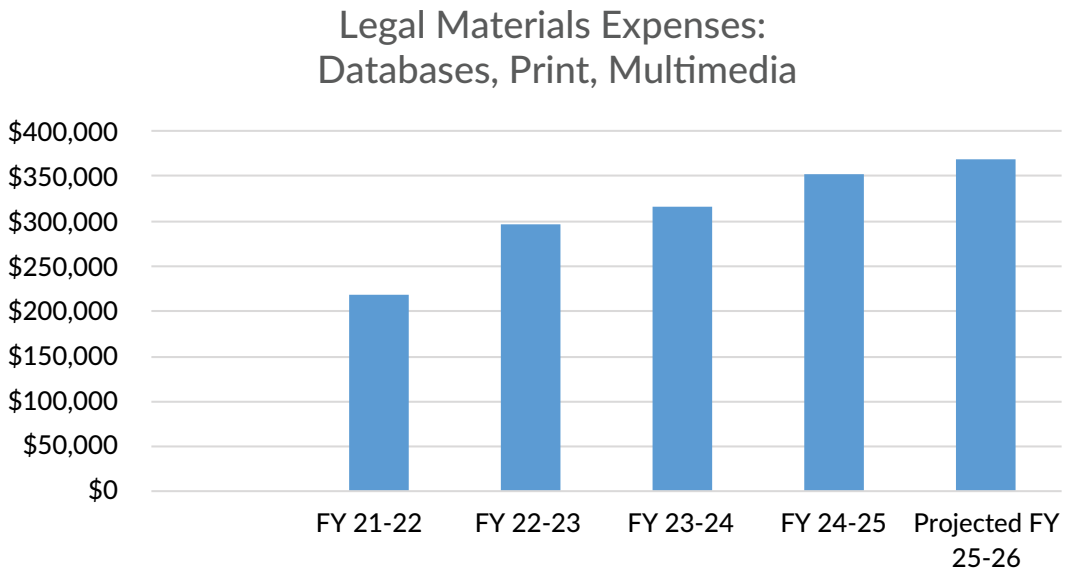
employment, and expungement—key barriers to successful reentry. LLB also engages small business organizations to expand access to legal knowledge that supports economic resilience, providing guidance on business formation, contracts, licensing and permitting, employment compliance, and commercial leases.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

### Impacts of State and Federal Policy Changes

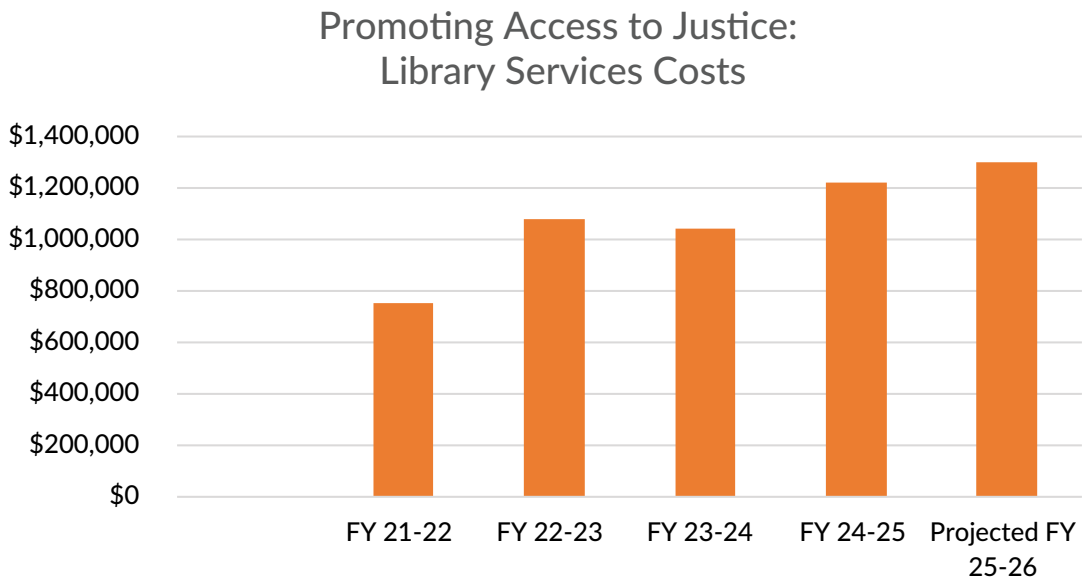
Federal funding cuts and state budget constraints are placing increasing strain on legal services organizations. As a result, demand for accessible legal information and self-representation support continues to grow, increasing reliance on LLB as a critical, no-cost resource for the community.

### Capital or IT Projects

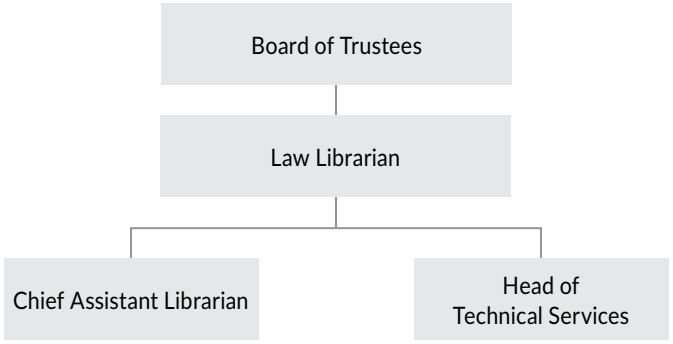
The Law Library continues leverages technology to expand equitable access and improve service delivery. The Law Library has enhanced has integrated AI tools into workflows and legal research services, upgraded public computers, and expanded digital equity through instruction in computer literacy, legal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




*Legal Collection Costs.*




## ORGANIZATIONAL STRUCTURE: LAW LIBRARY



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 1.54 | 2.26 | 0.72 | 2.26 | |
| Non-Operating Positions (CAP/Other) | | | | | |
| **Net Operating Positions** | **1.54** | **2.26** | **0.72** | **2.26** | **0.00** |
| **Sources** | | | | | |
| General Fund | 1,240,588 | 1,387,348 | 146,760 | 1,448,532 | 61,184 |
| **Sources Total** | **1,240,588** | **1,387,348** | **146,760** | **1,448,532** | **61,184** |
| **Uses - Operating Expenditures** | | | | | |
| Salaries | 366,982 | 466,324 | 99,342 | 490,754 | 24,430 |
| Mandatory Fringe Benefits | 159,931 | 167,086 | 7,155 | 179,972 | 12,886 |
| Materials & Supplies | 5,700 | 5,557 | (143) | 5,557 | |
| Services Of Other Depts | 707,975 | 748,381 | 40,406 | 772,249 | 23,868 |
| **Uses Total** | **1,240,588** | **1,387,348** | **146,760** | **1,448,532** | **61,184** |
| **Uses - By Division Description** | | | | | |
| LLB Law Library | 1,240,588 | 1,387,348 | 146,760 | 1,448,532 | 61,184 |
| **Uses by Division Total** | **1,240,588** | **1,387,348** | **146,760** | **1,448,532** | **61,184** |

# MAYOR

## Mission

The Mayor's Office (MYR) represents the people of the City and County of San Francisco and ensures that San Francisco is a place where all residents can live full lives in a safe, prosperous, and vibrant community. For more information about this department's services, please visit **sf.gov/departments/office-mayor**

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $230.2 million for the Mayor's Office is approximately $41.97 million, or 22.3 percent, higher than the FY 2025-26 budget. This is primarily due to increases in other support/care of persons and grants to community-based organizations, partially offset by decreases in materials and supplies. The FY 2027-28 proposed budget of $211.4 million is $18.82 million, or 8.2 percent, lower than the FY 2026-27 proposed budget. This change is primarily due to decreases in other support/care of persons and debt service, partially offset by increases in salary and benefit costs.

### Maximizing Affordable Housing Opportunities

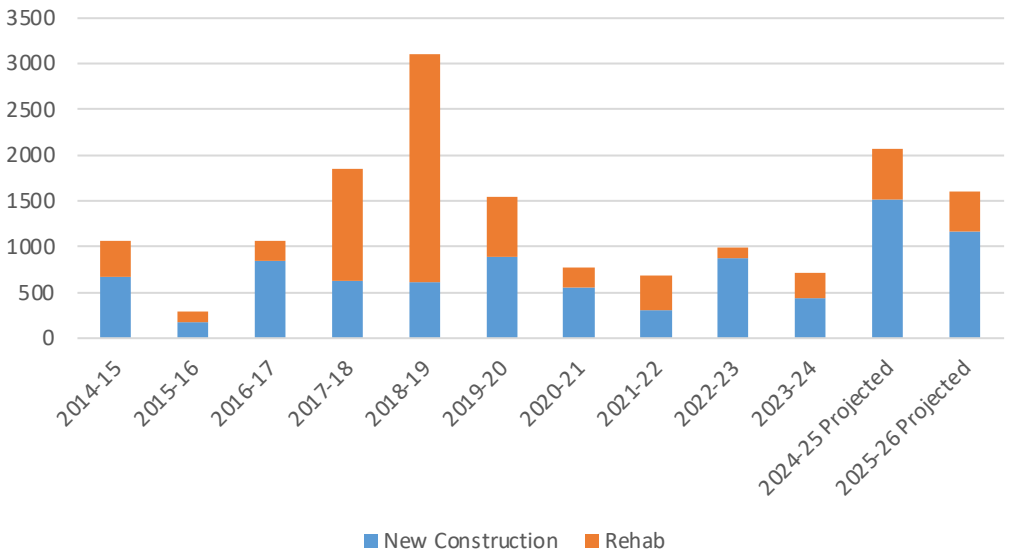
In FY 2026-27 and FY 2027-28, MOHCD will continue to expand its new construction pipeline of affordable housing projects and expand the supply of permanent supportive housing units serving San Franciscans experiencing homelessness. MOHCD will advance catalytic investments at the Balboa Reservoir site, construction of new affordable housing projects, capital improvements to existing MOHCD-funded properties, and new transitional housing projects for victims of domestic violence and sex trafficking. Approximately 820 Local Operating Subsidy Program permanent supportive housing units will be under construction in FY2026-27 and FY2027-28. MOHCD is also extending its portfolio stabilization efforts for its 30,000+ unit affordable housing portfolio in the face of industry-wide challenges with rent collection and rising operating costs.

### Eviction Prevention and Housing Stabilization

In FY 2026-27 and FY 2027-28, MOHCD will continue to provide funding for guaranteed legal representation for all individuals facing unlawful detainer notices as well as continue to stabilize housing for our most vulnerable residents through financial assistance, rent subsidies, and tenant counseling. In addition, the proposed budget continues funding for housing place-based direct services at HOPESF and RAD properties.

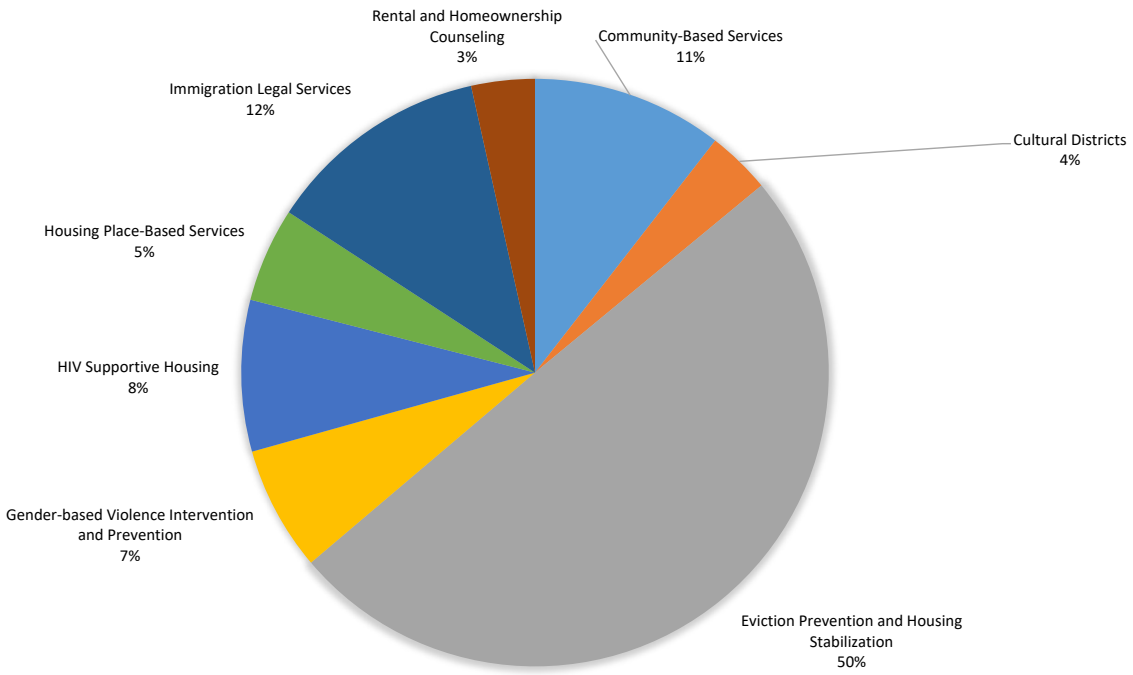
## Fostering Community Safety and Neighborhood Vitality

The proposed FY 2026-27 budget funds a variety of outcome-driven strategies aimed at promoting safety, stability, and opportunity for San Francisco residents. These investments include Immigration Legal Services and the Gender-Based Violence Prevention and Intervention portfolios. In addition, the budget supports Place-Based Strategies that focus on neighborhood and cultural stabilization, including the Cultural Districts Program and SOMA Stabilization Fund.




NUMBER OF AFFORDABLE UNITS COMPLETED.

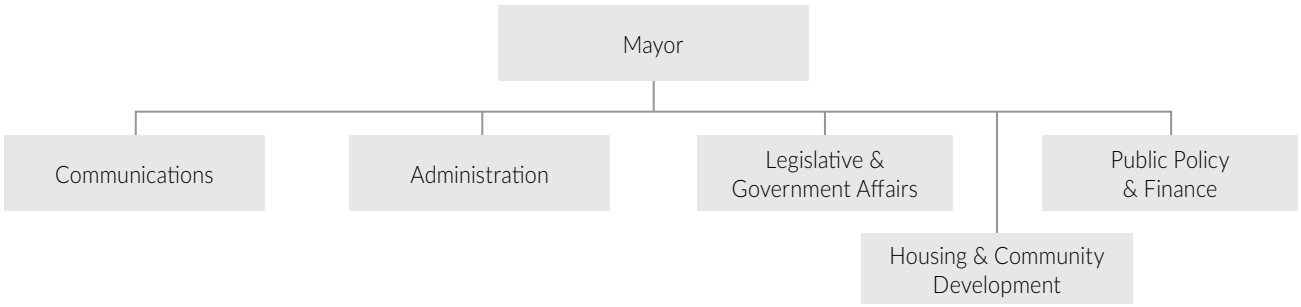
*The Mayor's Office of Housing and Community Development constructs and rehabilitates affordable housing across the City to mitigate displacement and keep people housed.*




MOHCD GRANT AWARD AMOUNTS BY PROGRAM AREA, FY 2025-26.

*The Mayor's Office of Housing and Community Development grants funds to nonprofits across the City for various program areas and needs.*

# ORGANIZATIONAL STRUCTURE: MAYOR



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 179.15 | 172.56 | (6.59) | 172.63 | 0.07 |
| Non-Operating Positions (CAP/Other) | (90.29) | (86.29) | 4.00 | (86.29) | |
| **Net Operating Positions** | **88.86** | **86.27** | **(2.59)** | **86.34** | **0.07** |
| **Sources** | | | | | |
| 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 | 164,362,069 | 175,101,248 | 10,739,179 | 168,134,223 | (6,967,025) |
| **Sources Total** | **188,226,325** | **230,195,435** | **41,969,110** | **211,379,879** | **(18,815,556)** |
| **Uses - Operating Expenditures** | | | | | |
| 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) |
| City Grant Program | 107,398,889 | 117,550,281 | 10,151,392 | 118,018,511 | 468,230 |
| Aid Assistance | 6,200,000 | 6,200,000 | | 6,200,000 | |
| 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) |
| Overhead and Allocations | 3,470,755 | 3,852,946 | 382,191 | 3,479,255 | (373,691) |
| 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 |
| Transfers Out | 2,000,000 | 2,000,000 | | 2,000,000 | |
| **Uses Total** | **188,226,325** | **230,195,435** | **41,969,110** | **211,379,879** | **(18,815,556)** |
| **Uses - By Division Description** | | | | | |
| MYR Housing & Community Dev | 176,591,601 | 217,954,840 | 41,363,239 | 198,537,874 | (19,416,966) |
| MYR Office Of The Mayor | 11,634,724 | 12,240,595 | 605,871 | 12,842,005 | 601,410 |
| **Uses by Division Total** | **188,226,325** | **230,195,435** | **41,969,110** | **211,379,879** | **(18,815,556)** |

# MUNICIPAL TRANSPORTATION AGENCY

## Mission

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

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $1.6 billion for the Municipal Transportation Agency is approximately $51.62 million, or 3.3 percent, higher than the FY 2025-26 budget. This is primarily due to increases in intrafund transfers and salary and benefit costs, partially offset by decreases in capital outlay. The FY 2027-28 proposed budget of $1.7 billion is $102.9 million, or 6.4 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs and interdepartmental services, partially offset by decreases in intrafund transfers. The budget ensures fiscal accountability and prioritizes safe and reliable Muni service.

### Creating a Culture of Efficiency

Prior to this two-year budget, the SFMTA has taken aggressive steps to strengthen fiscal management and accountability, resulting in $246 million in cost savings. That work, which began in FY 2019-20 includes: Investing $6 million in improved fare enforcement strategies

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

Balancing the budget assumed significant new revenue from ballot measures.

## Muni Service

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

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

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

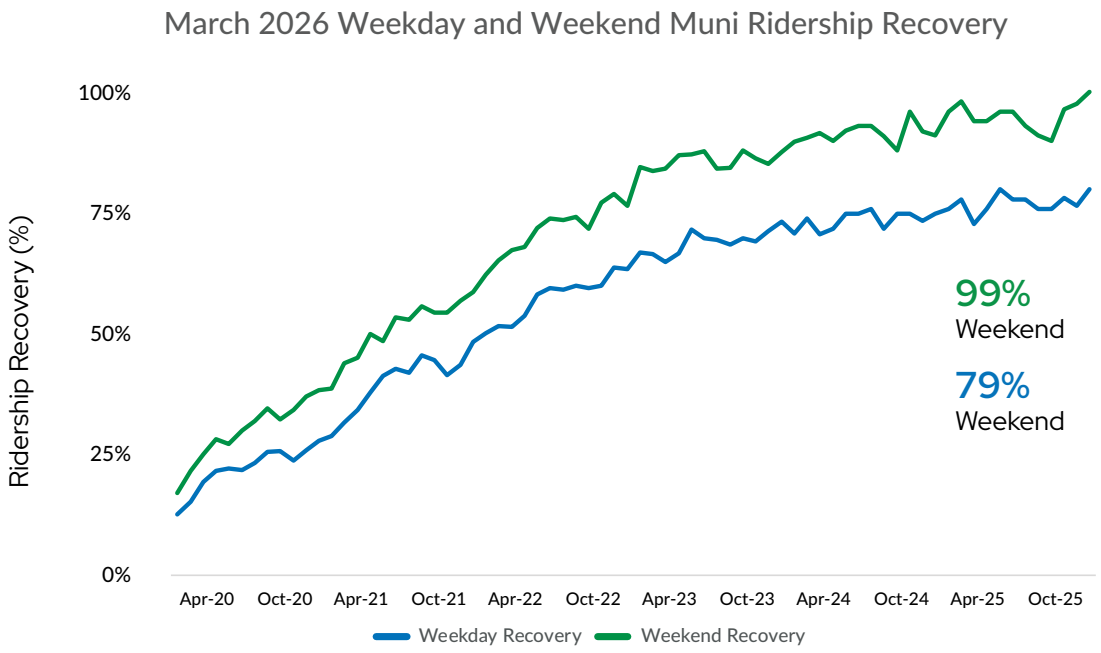
## Street Safety and Functionality

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

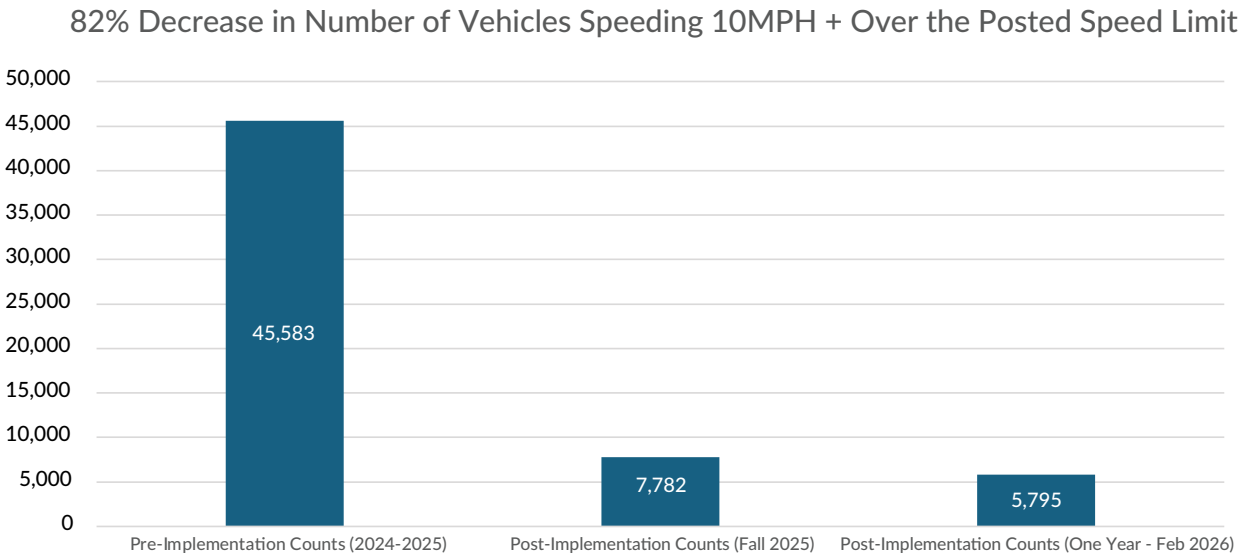
During FY 2026-27 and FY 2027-28, the agency will continue to prioritize street safety projects in coordination with the San Francisco Police Department (SFPD) and Department of Public Health (DPH), as a co-lead of Mayor Lurie's Street Safety Initiative. The new strategy brings together a total city government approach to ensure that everyone who uses San Francisco's streets can do so safely.

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

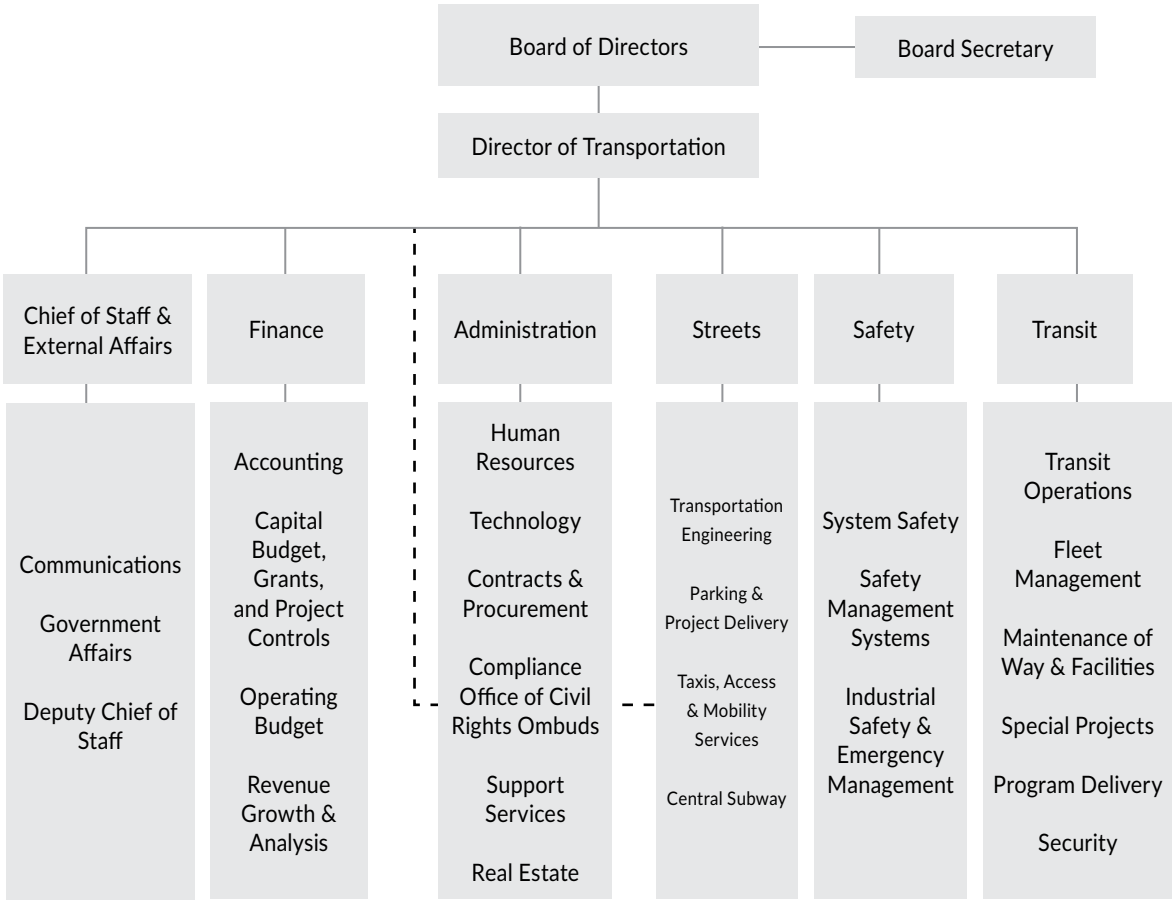
San Francisco continues to be the leading city in the state's pilot program designed to test the usage of automated speed enforcement cameras across 33 locations in San Francisco. Results indicate significant progress in reducing speeds and changing driving behaviors in these locations. One year after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




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



# ORGANIZATIONAL STRUCTURE: MUNICIPAL TRANSPORTATION AGENCY



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 5,649.36 | 5,657.72 | 8.36 | 5,734.42 | 76.70 |
| Non-Operating Positions (CAP/Other) | (480.00) | (489.00) | (9.00) | (489.00) | |
| **Net Operating Positions** | **5,169.36** | **5,168.72** | **(0.64)** | **5,245.42** | **76.70** |
| **Sources** | | | | | |
| Property Taxes | | | | 166,000,000 | 166,000,000 |
| Intergovernmental: Federal | 29,747,343 | 5,243,189 | (24,504,154) | 5,348,053 | 104,864 |
| Intergovernmental: Other | 372,043,951 | 164,124,718 | (207,919,233) | 305,335,618 | 141,210,900 |
| Intergovernmental: State | 70,230,995 | 68,078,908 | (2,152,087) | 69,950,486 | 1,871,578 |
| Charges for Services | 150,165,600 | 172,100,857 | 21,935,257 | 181,564,506 | 9,463,649 |
| Fines, Forfeiture, & Penalties | 108,873,968 | 111,770,478 | 2,896,510 | 111,770,478 | |
| Licenses, Permits,& Franchises | 30,493,617 | 28,605,069 | (1,888,548) | 30,084,337 | 1,479,268 |
| Rents & Concessions | 125,333,018 | 133,974,439 | 8,641,421 | 138,880,498 | 4,906,059 |
| Other Revenues | 17,420,016 | 241,319 | (17,178,697) | 859,135 | 617,816 |
| Interest & Investment Income | 16,867,357 | 14,952,941 | (1,914,416) | 14,929,552 | (23,389) |
| Expenditure Recovery | 3,719,988 | 5,020,768 | 1,300,780 | 5,155,461 | 134,693 |
| IntraFund Transfers In | 49,529,258 | 239,281,520 | 189,752,262 | 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) |
| 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 | 536,660,000 | 662,210,000 | 125,550,000 | 657,750,000 | (4,460,000) |
| **Sources Total** | **1,553,590,668** | **1,605,206,045** | **51,615,377** | **1,708,056,664** | **102,850,619** |
| **Uses - Operating Expenditures** | | | | | |
| 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) |
| Intrafund Transfers Out | 49,529,258 | 239,281,520 | 189,752,262 | 41,978,319 | (197,303,201) |
| Materials & Supplies | 112,505,719 | 108,795,372 | (3,710,347) | 111,750,773 | 2,955,401 |
| Overhead and Allocations | (19,632,332) | (14,074,780) | 5,557,552 | (14,513,913) | (439,133) |
| Programmatic Projects | 112,233 | | (112,233) | | |
| Services Of Other Depts | 127,880,883 | 124,172,566 | (3,708,317) | 136,267,621 | 12,095,055 |
| Transfers Out | 159,356,259 | 167,801,313 | 8,445,054 | 158,015,819 | (9,785,494) |
| 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 |
| **Uses Total** | **1,553,590,668** | **1,605,206,045** | **51,615,377** | **1,708,056,664** | **102,850,619** |
| **Uses - By Division Description** | | | | | |
| MTAAD Administration Division | | 202,699,325 | 202,699,325 | 211,044,244 | 8,344,919 |
| MTAAW Agency-wide | 141,162,327 | 142,876,534 | 1,714,207 | 157,393,669 | 14,517,135 |
| MTABD Board Of Directors | 719,305 | 867,144 | 147,839 | 905,991 | 38,847 |
| MTACC CV-Captl Progr & Constr | 100,134,229 | | (100,134,229) | | |
| MTACO Communications | 7,751,181 | | (7,751,181) | | |
| MTAEA External Affairs | | 10,737,592 | 10,737,592 | 11,508,544 | 770,952 |

# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| **Uses - By Division Description** | | | | | |
| MTAED Executive Director | 6,462,406 | 1,206,220 | (5,256,186) | 1,258,574 | 52,354 |
| MTAFA Finance | | 18,883,335 | 18,883,335 | 19,636,553 | 753,218 |
| MTAFA Fit Finance & Info Tech | 95,240,756 | | (95,240,756) | | |
| MTAHR Human Resources | 66,244,731 | | (66,244,731) | | |
| MTAOC Office of Civil Rights | 9,474,405 | 486,375 | (8,988,030) | 513,199 | 26,824 |
| MTASA Safety | 6,763,846 | 9,779,328 | 3,015,482 | 10,240,775 | 461,447 |
| MTASS Streets | | 327,599,155 | 327,599,155 | 335,810,773 | 8,211,618 |
| MTASS Sustainable Streets | 194,684,971 | | (194,684,971) | | |
| MTAST Chief Strategy Office | 89,230,092 | | (89,230,092) | | |
| MTATS Transit Svc Division | 802,203,295 | 890,071,037 | 87,867,742 | 959,744,342 | 69,673,305 |
| MTATZ Taxi & Accessible Svc | 33,519,124 | | (33,519,124) | | |
| **Uses by Division Total** | **1,553,590,668** | **1,605,206,045** | **51,615,377** | **1,708,056,664** | **102,850,619** |

# POLICE ACCOUNTABILITY

## Mission

The Department of Police Accountability (DPA) is committed to providing the City and County of San Francisco with independent and impartial law enforcement oversight through investigations, policy recommendations, and performance audits to ensure that the City reflects the values and concerns of the community it serves. For more information about this department's services, please visit **sf.gov/departments/department-police-accountability**

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $10.3 million for the Department of Police Accountability is approximately $0.63 million, or 6.5 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salary and benefit costs. The FY 2027-28 proposed budget of $10.8 million is $0.55 million, or 5.4 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs and interdepartmental services.

### Ongoing Priorities and Core Service Delivery

The FY 2026-27 and FY 2027-28 budgets enable the DPA to carry out its core oversight responsibilities for the SFPD, supporting the investigative, audit, legal, and policy teams responsible for fulfilling DPA's mandates under the San Francisco Charter, the Administrative Code, and the California Government Code. The budget also ensures that DPA can meet its public-disclosure obligations under SB 1421, SB 16, and SB 2, and continue providing timely policy advice to the Police Commission.

As directed by the Mayor's Office and the Board of Supervisors, DPA will continue delivering comprehensive investigative, legal, administrative, technological, and accounting support to the Sheriff's Department Oversight Board (SDOB) and the Office of the Sheriff's Inspector General (OSIG) until a new Inspector General is appointed.

### Policy, Programmatic, or Operational Changes

In Calendar Year 2025, DPA opened 899 cases, a 22 percent increase over 2024. To address rising case complexity and meet the Charter-mandated proportional staffing requirement that states, "one [DPA] line investigator for every 150 sworn members", the Mayor's proposed budget provides DPA funding to hire new investigators in FY 2026-27. These positions directly support the Mayor's priorities of public safety and accountable government by enabling the Department to keep pace with a growing police department and case

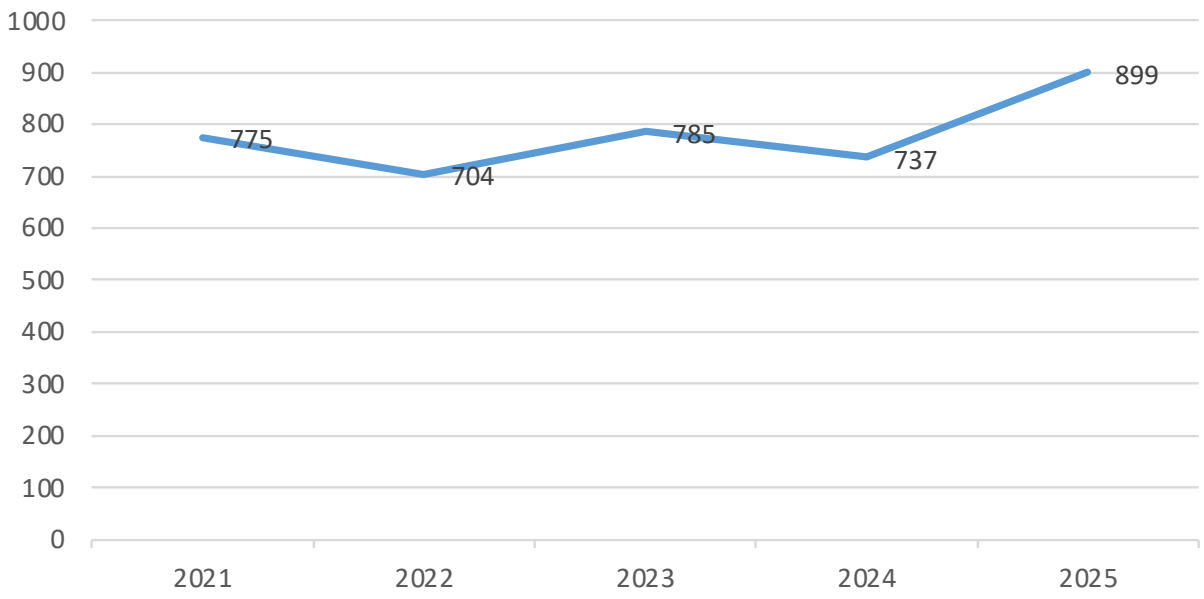
volume while maintaining statutory case-timeliness compliance.

## Capital and IT Projects

DPA continues work on the Joint Data Sharing Initiative with SFPD, which will establish a secure, bidirectional API integration between the two departments' case management systems. This project will eliminate duplicative data entry, reduce administrative burden, and promote greater accuracy and speed in case processing. Implementation paused in FY 2025-26 due to SFPD's transition to a new case management vendor and will resume in FY 2026-27.

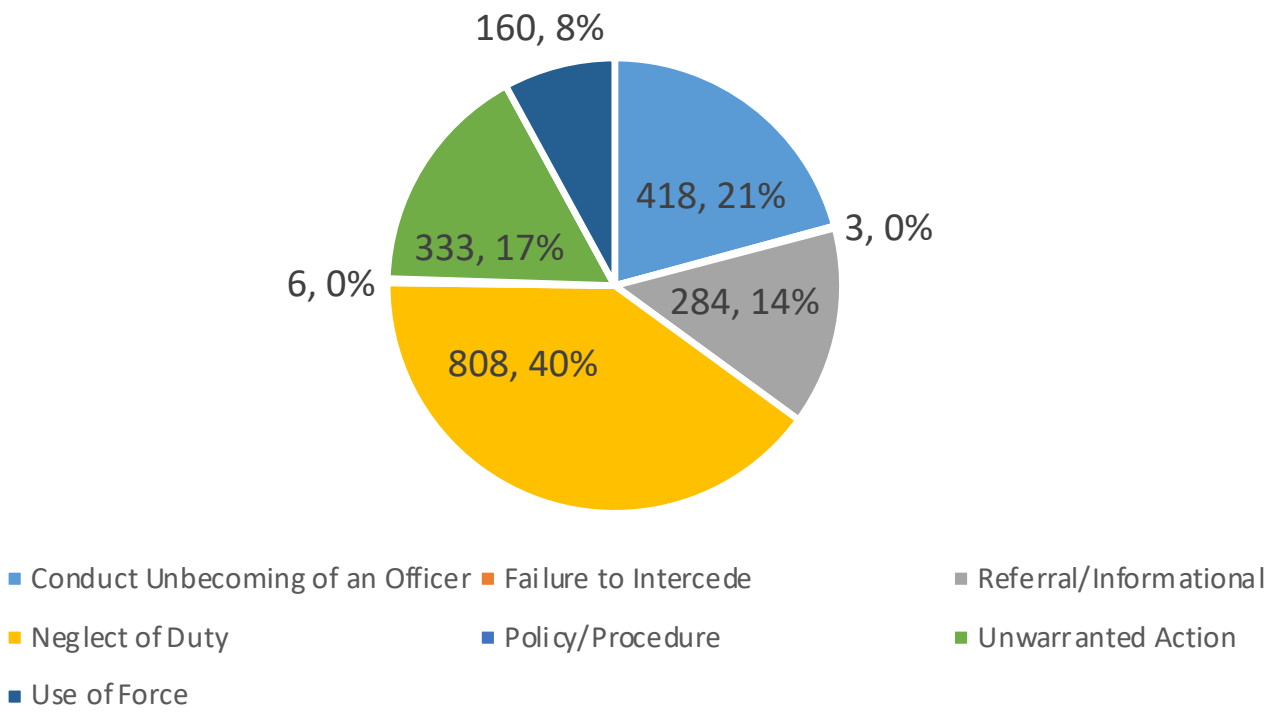
## Impacts of State and Federal Policy Changes

DPA does not anticipate material budget impacts from state policy changes in this budget cycle. The Department will continue to monitor legislative and regulatory developments affecting civilian oversight agencies to maintain compliance with evolving requirements.




5 YEAR COMPARISON OF OPENED CASES.

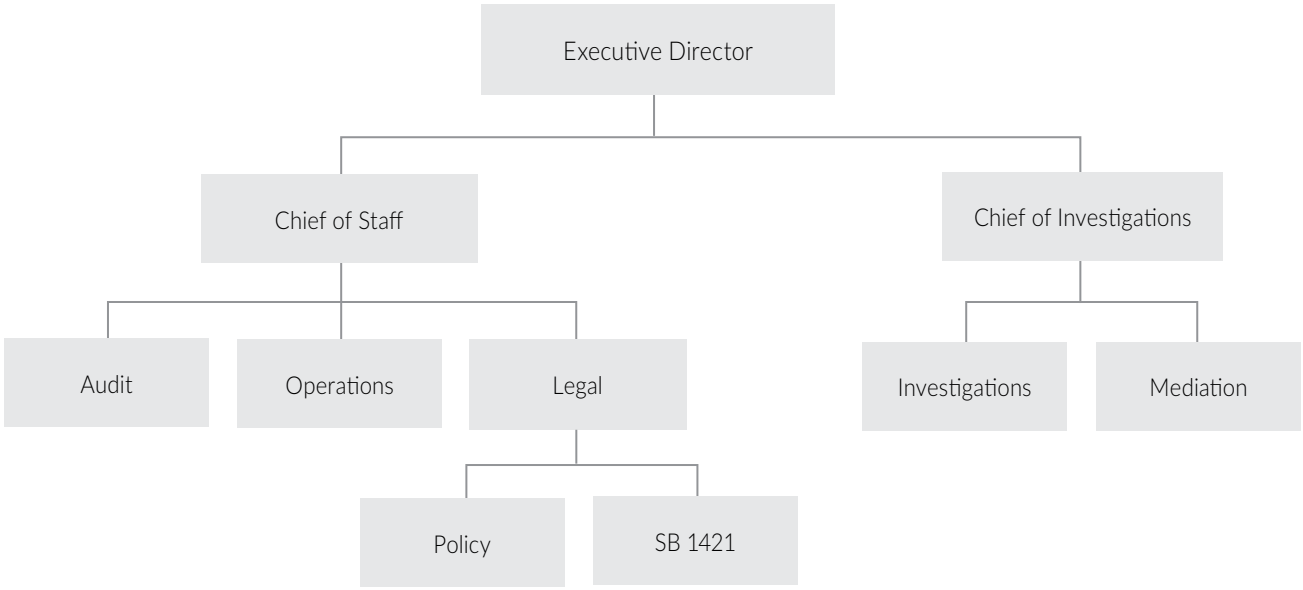
*Dataset represents the number of investigations opened by the Department of Police Accountability over the past five years.**




2025 CASE ALLEGATIONS.

*Dataset represents the primary categories of allegations filed against SFPD sworn officers in Calendar Year 2025.**

## ORGANIZATIONAL STRUCTURE: POLICE ACCOUNTABILITY



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 36.26 | 40.21 | 3.95 | 40.26 | 0.05 |
| Non-Operating Positions (CAP/Other) | (1.00) | (1.00) | | (1.00) | |
| **Net Operating Positions** | **35.26** | **39.21** | **3.95** | **39.26** | **0.05** |
| **Sources** | | | | | |
| Expenditure Recovery | 654,795 | 759,795 | 105,000 | 759,795 | |
| General Fund | 8,989,466 | 9,512,630 | 523,164 | 10,065,231 | 552,601 |
| **Sources Total** | **9,644,261** | **10,272,425** | **628,164** | **10,825,026** | **552,601** |
| **Uses - Operating Expenditures** | | | | | |
| 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 |
| **Uses Total** | **9,644,261** | **10,272,425** | **628,164** | **10,825,026** | **552,601** |
| **Uses - By Division Description** | | | | | |
| DPA Police Accountabilty | 9,644,261 | 10,272,425 | 628,164 | 10,825,026 | 552,601 |
| **Uses by Division Total** | **9,644,261** | **10,272,425** | **628,164** | **10,825,026** | **552,601** |

# POLICE DEPARTMENT

## Mission

The San Francisco Police Department is committed to excellence in law enforcement and dedication to the people, traditions and diversity of our City. In order to protect life and property, prevent crime and reduce the fear of crime, the Department provides service with understanding, response with compassion, performance with integrity and law enforcement with vision. For more information about this department's services, please visit **sanfranciscopolice.org**

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $882.7 million for the Police Department is approximately $33.22 million, or 3.9 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salary and benefit costs from the union agreement. The FY 2027-28 proposed budget of $901.0 million is $18.30 million, or 2.1 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs and interdepartmental services.

### Recruitment and Staffing

Recruitment and staffing remain a primary focus for the Department. As SFPD works to mitigate the ongoing sworn staffing shortage, the proposed FY 2026-27 budget includes funding for academy classes, recruitment, background investigations, and hiring support to continue moving applicants through the process and into field operations. The Department's recruitment efforts are active and wide-reaching —spanning career fairs across the Bay Area, one-stop testing events where applicants can complete written exams, physical ability tests, and oral interviews in a single day, weekly sessions at the Academy to help applicants prepare, and targeted lateral recruitment offering service credit to draw experienced officers from other agencies.

Supporting these efforts, a new agreement with the Police Officers Association provides a 14% pay increase over four years, up to $25,000 in signing bonuses for lateral hires, and service-based pay increases at eight and ten years of service to strengthen mid-career retention. These strategies are designed to meet candidates where they are, reduce the time between application and hire, and keep experienced officers in SFPD.

### Rebuilding the Ranks

These efforts are producing results. Applications rose in 2025 and, for the first time in several years, the Department experienced a net gain in sworn personnel. Most recently, SFPD welcomed its 287th graduating class, which was the largest recruit class since 2017. These graduates have

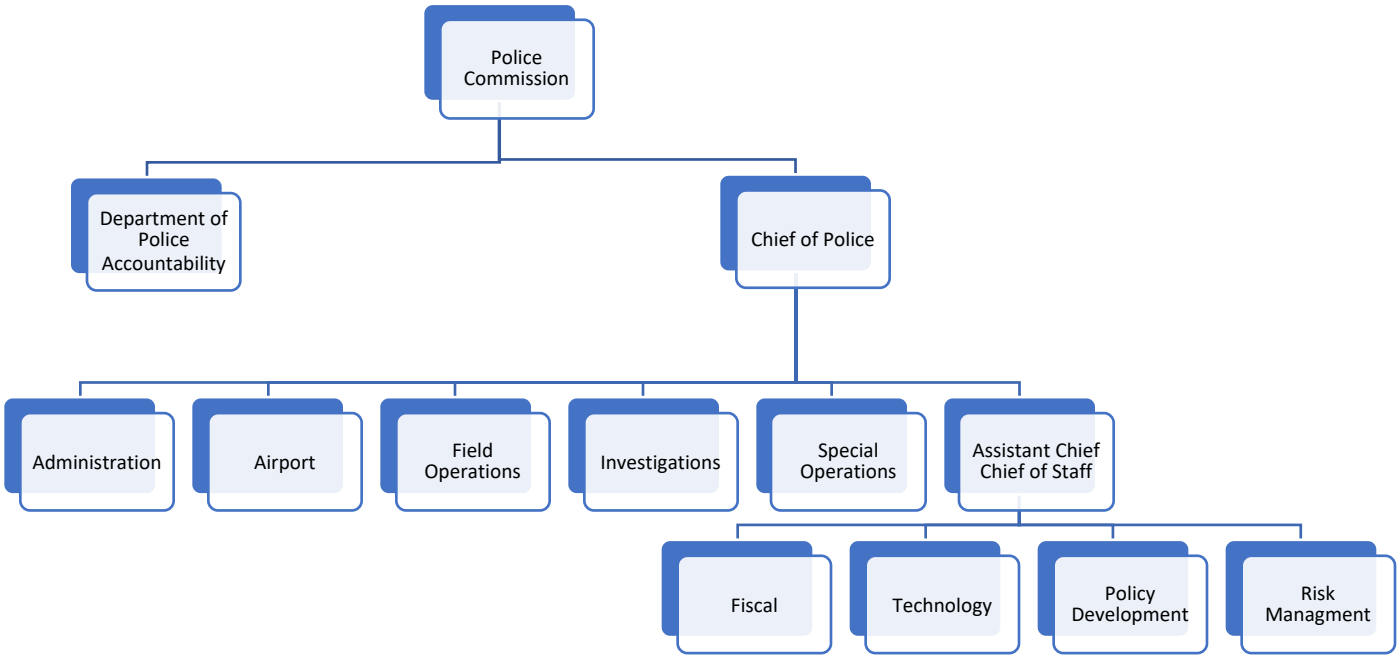
a 75% completion rate, up from just 29% a few years ago. The Mayor's office and SFPD remain committed to working together to sustain this upward trend and continue growing the Department's sworn workforce.

### Public Safety Operations and Deployment

The Drug Market Agency Coordination Center (DMACC) leads citywide efforts to address drug activity, illegal vending, encampments, and other quality-of-life concerns along the Market Street corridor, Theater District, UN Plaza, and surrounding areas. Recent operations have resulted in dozens of arrests and significant narcotics and firearms seizures. The Mayor's office, SFPD, and multiple City departments continue to meet weekly to coordinate efforts and sustain this momentum. The proposed budget funds the relocation of the DMACC to a permanent site within the Market Street corridor, ensuring a sustained presence where this work is needed most.

The proposed budget also funds replacement vehicles for SFPD to support core public safety operations, deployment, and quicker response times. With more than half of the Department's fleet at least 10 years old and maintenance costs increasing significantly in recent years, this investment will help ensure officers have reliable vehicles to respond to calls for service, support citywide operations, and maintain a visible public safety presence in neighborhoods.

# ORGANIZATIONAL STRUCTURE: POLICE DEPARTMENT



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 2,952.98 | 2,910.97 | (42.01) | 2,897.74 | (13.23) |
| Non-Operating Positions (CAP/Other) | (50.00) | (43.00) | 7.00 | (43.00) | |
| **Net Operating Positions** | **2,902.98** | **2,867.97** | **(35.01)** | **2,854.74** | **(13.23)** |
| **Sources** | | | | | |
| 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 | 681,512,771 | 702,143,717 | 20,630,946 | 722,541,898 | 20,398,181 |
| **Sources Total** | **849,477,682** | **882,696,502** | **33,218,820** | **900,999,344** | **18,302,842** |
| **Uses - Operating Expenditures** | | | | | |
| 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) |
| Overhead and Allocations | (5,244) | | 5,244 | | |
| 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 |
| **Uses Total** | **849,477,682** | **882,696,502** | **33,218,820** | **900,999,344** | **18,302,842** |
| **Uses - By Division Description** | | | | | |
| POL Admin | 159,757,722 | 165,137,020 | 5,379,298 | 160,707,136 | (4,429,884) |
| POL - Airport | 97,142,143 | 100,746,302 | 3,604,159 | 105,177,942 | 4,431,640 |
| POL - FOB - Field Operations | 536,502,715 | 560,136,340 | 23,633,625 | 576,523,848 | 16,387,508 |
| POL - SOB - Special Operations | 56,075,102 | 56,676,840 | 601,738 | 58,590,418 | 1,913,578 |
| **Uses by Division Total** | **849,477,682** | **882,696,502** | **33,218,820** | **900,999,344** | **18,302,842** |

# PORT

## Mission

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

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $231.8 million for the Port is approximately $75.57 million, or 48.4 percent, higher than the FY 2025-26 budget. This is primarily due to increases in capital outlay and intrafund transfers. The FY 2027-28 proposed budget of $172.7 million is $59.1 million, or 25.5 percent, lower than the FY 2026-27 proposed budget. This change is primarily due to decreases in capital outlay and intrafund transfers, partially offset by increases in salary and benefit costs.

### Waterfront Stewardship & Economic Impact

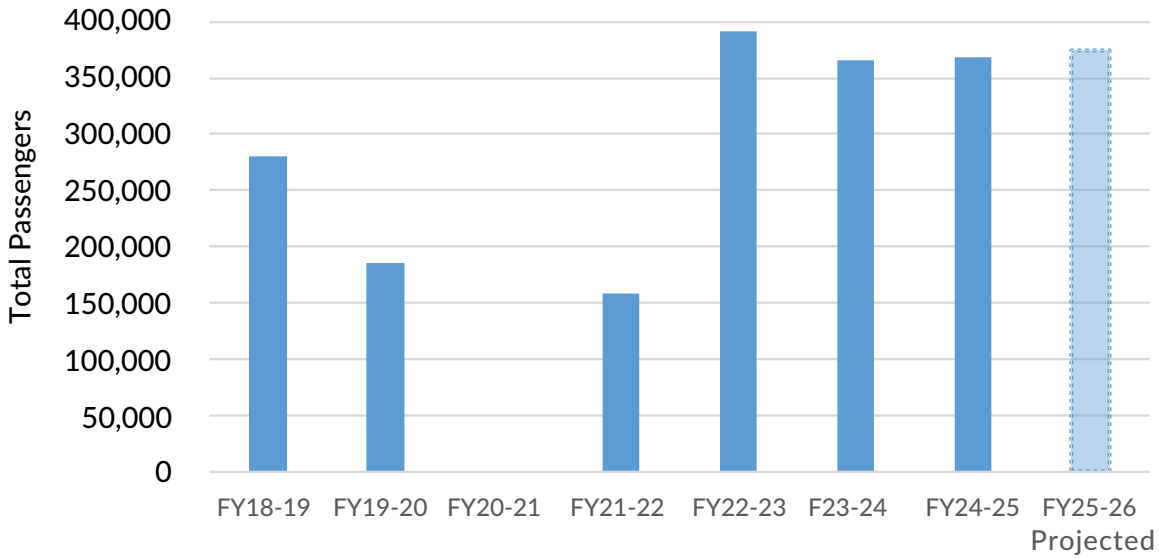
The Port stewards a vibrant portfolio of more than 500 leases spanning commercial, industrial, maritime, and recreational uses along San Francisco's waterfront, from Hyde Street Harbor to Heron's Head Park. This includes some of the City's most iconic destinations, such as the Ferry Building, Oracle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

## Strategic Priorities & City Alignment

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

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

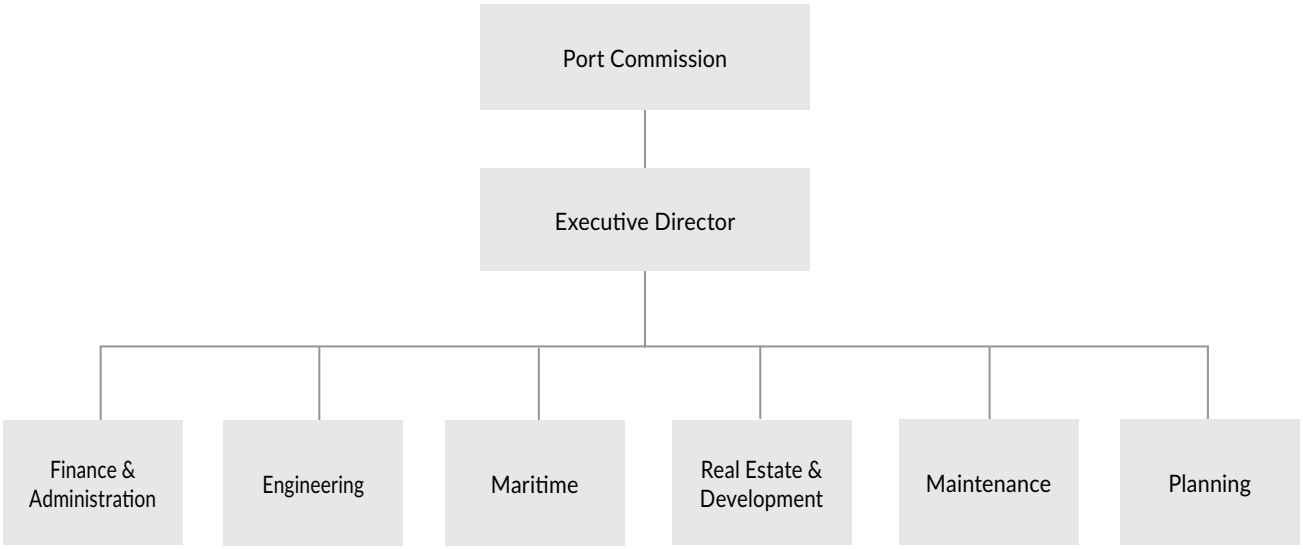
Together, these efforts reflect the Port's commitment to exceptional public service and to a waterfront that is safe, clean, thriving, and globally iconic.




CRUISE PASSENGER VOLUME BY FISCAL YEAR.

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

# ORGANIZATIONAL STRUCTURE: PORT



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 306.93 | 317.29 | 10.36 | 319.41 | 2.12 |
| Non-Operating Positions (CAP/Other) | (63.00) | (66.80) | (3.80) | (68.00) | (1.20) |
| **Net Operating Positions** | **243.93** | **250.49** | **6.56** | **251.41** | **0.92** |
| **Sources** | | | | | |
| Intergovernmental: Other | 1,416,713 | 1,361,578 | (55,135) | 1,388,810 | 27,232 |
| Charges for Services | 30,447,075 | 29,331,586 | (1,115,489) | 30,109,016 | 777,430 |
| Fines, Forfeiture, & Penalties | 9,644,874 | 5,953,809 | (3,691,065) | 6,134,805 | 180,996 |
| Rents & Concessions | 98,484,515 | 94,543,018 | (3,941,497) | 98,453,804 | 3,910,786 |
| Other Revenues | 13,293,046 | 10,816,851 | (2,476,195) | 6,455,306 | (4,361,545) |
| Interest & Investment Income | 2,914,322 | 16,010,812 | 13,096,490 | 12,110,585 | (3,900,227) |
| Expenditure Recovery | 20,000 | 51,350 | 31,350 | 52,200 | 850 |
| IntraFund Transfers In | 18,254,705 | 56,467,931 | 38,213,226 | 36,287,500 | (20,180,431) |
| Beg Fund Balance - Budget Only | | 73,718,265 | 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 | | | | | |
| **Sources Total** | **156,220,545** | **231,787,269** | **75,566,724** | **172,680,199** | **(59,107,070)** |
| **Uses - Operating Expenditures** | | | | | |
| Salaries | 37,975,850 | 43,237,859 | 5,262,009 | 45,469,740 | 2,231,881 |
| Mandatory Fringe Benefits | 16,359,820 | 18,359,059 | 1,999,239 | 19,779,327 | 1,420,268 |
| Non-Personnel Services | 15,236,503 | 14,391,720 | (844,783) | 14,235,620 | (156,100) |
| Capital Outlay | 25,777,495 | 86,758,654 | 60,981,159 | 37,575,904 | (49,182,750) |
| Debt Service | 6,677,102 | 5,801,852 | (875,250) | 5,794,815 | (7,037) |
| Intrafund Transfers Out | 18,254,705 | 50,697,931 | 32,443,226 | 34,927,500 | (15,770,431) |
| Materials & Supplies | 1,680,700 | 1,759,405 | 78,705 | 1,813,178 | 53,773 |
| Overhead and Allocations | 1,591,857 | 454,970 | (1,136,887) | 454,970 | |
| Programmatic Projects | 4,510,481 | 4,629,140 | 118,659 | 4,685,140 | 56,000 |
| Services Of Other Depts | 40,258,930 | 39,301,729 | (957,201) | 41,511,505 | 2,209,776 |
| Transfers Out | 31,713 | 5,770,000 | 5,738,287 | 1,360,000 | (4,410,000) |
| Unappropriated Rev Retained | 6,120,094 | 17,092,881 | 10,972,787 | 1,360,000 | (15,732,881) |
| Transfer Adjustment - Uses | (18,254,705) | (56,467,931) | (38,213,226) | (36,287,500) | 20,180,431 |
| **Uses Total** | **156,220,545** | **231,787,269** | **75,566,724** | **172,680,199** | **(59,107,070)** |
| **Uses - By Division Description** | | | | | |
| PRT Engineering | 8,563,488 | 9,529,360 | 965,872 | 10,033,791 | 504,431 |
| PRT Executive | 9,329,611 | 11,383,136 | 2,053,525 | 11,377,377 | (5,759) |
| PRT Finance And Administration | 40,063,640 | 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 Maritime | 14,473,331 | 15,123,018 | 649,687 | 15,692,617 | 569,599 |
| PRT Planning & Environment | 3,870,142 | 4,497,822 | 627,680 | 4,690,945 | 193,123 |
| PRT Port Commission (Portwide) | 35,217,816 | 106,818,175 | 71,600,359 | 42,016,640 | (64,801,535) |
| PRT Real Estate & Development | 19,843,453 | 20,387,255 | 543,802 | 20,958,782 | 571,527 |
| **Uses by Division Total** | **156,220,545** | **231,787,269** | **75,566,724** | **172,680,199** | **(59,107,070)** |

# PUBLIC DEFENDER

## Mission

The San Francisco Public Defender's Office (PDR) is responsible for providing legal representation to indigent persons facing criminal or juvenile charges, deportation, or conservatorship. The Office is staffed by skilled attorneys, investigators, social workers, and administrative professionals committed to delivering high-quality, client-centered defense services. Together, these teams ensure due process, uphold constitutional rights, and work to achieve just outcomes for all San Franciscans served by the Office. Visit **sfpublicdefender.org** for more information.

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $61.0 million for the Public Defender's Office is approximately $2.68 million, or 4.6 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salary and benefit costs. The FY 2027-28 proposed budget of $62.9 million is $1.85 million, or 3.0 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs.

As the primary provider of indigent legal defense for the City and County of San Francisco, the Office of the Public Defender is responsible for representing those who cannot afford an attorney in criminal, juvenile, and related proceedings. Fulfilling this mandate requires a dedicated workforce of attorneys, investigators, social workers, and support staff. The Office currently represents approximately 84 percent of indigent clients and approximately 80 percent of all criminal defendants in San Francisco, ensuring due process and equal access to justice across the justice system.

Court data reflects a sustained increase in caseload volume and complexity. According to the Court data, between 2019 and 2026, active misdemeanor caseloads increased by 68% and active felony caseloads rose by 52%. To meet this growing demand, the Office has over 120 attorneys with 70 percent of those attorneys dedicated to the Felony and Misdemeanor Unit.

Operationally, the Office works in close coordination with the courts, law enforcement agencies, and community-based service providers to ensure timely case resolution, cand to connect clients to their respective needed services, and reduce the costs associated with extended pretrial detention. Looking ahead to the upcoming fiscal year, the Office will remain focused on delivering high-quality legal representation, strengthening operational capacity to address growing caseloads, and continuing to serve all San Franciscans in need of public defense with consistency and excellence.

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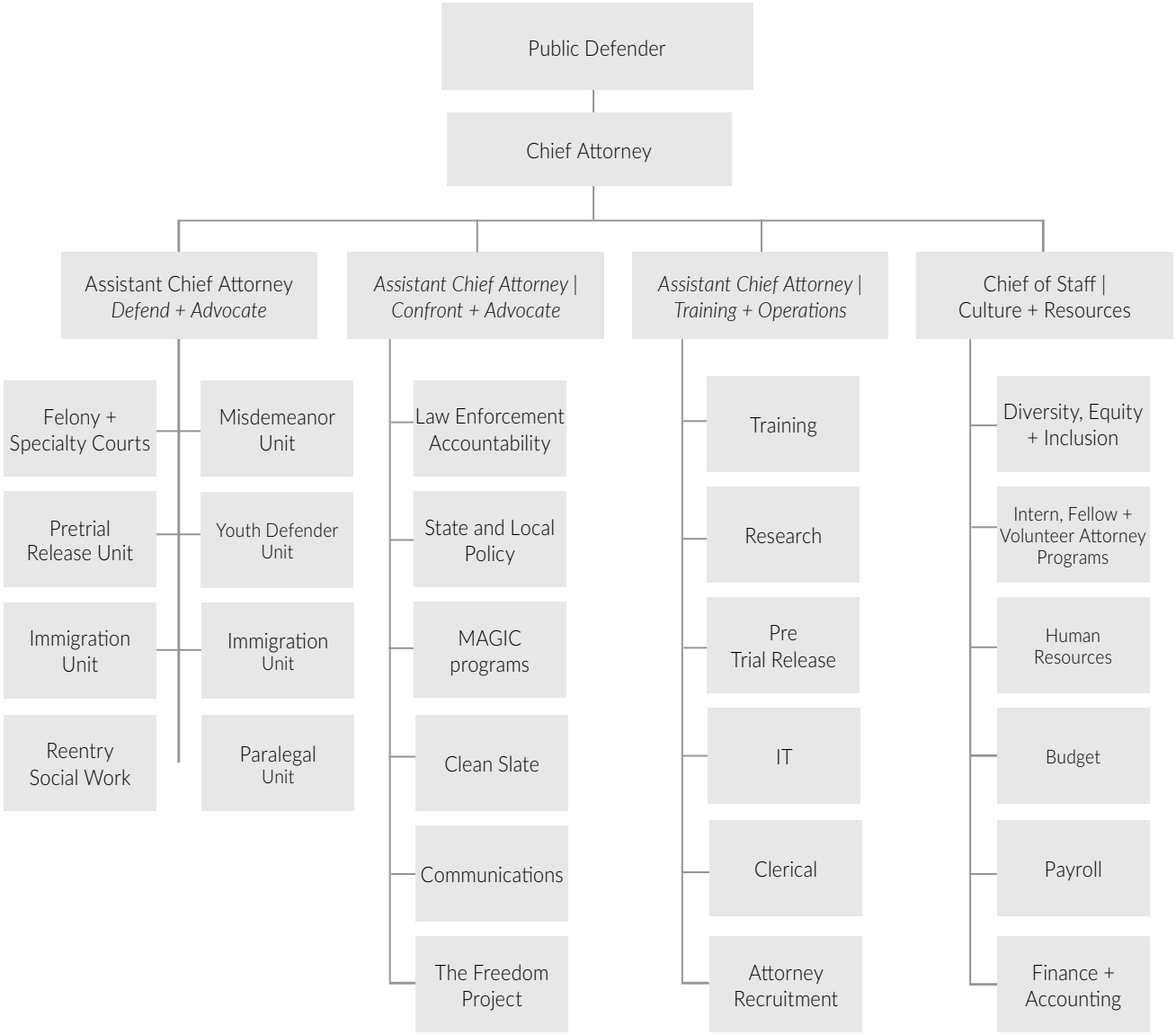
# ORGANIZATIONAL STRUCTURE: PUBLIC DEFENDER



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 219.85 | 224.55 | 4.70 | 218.23 | (6.32) |
| Non-Operating Positions (CAP/Other) | (5.00) | (9.00) | (4.00) | (9.00) | |
| **Net Operating Positions** | **214.85** | **215.55** | **0.70** | **209.23** | **(6.32)** |
| **Sources** | | | | | |
| 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 | 56,835,819 | 59,761,871 | 2,926,052 | 62,185,459 | 2,423,588 |
| **Sources Total** | **58,352,655** | **61,036,553** | **2,683,898** | **62,888,141** | **1,851,588** |
| **Uses - Operating Expenditures** | | | | | |
| 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 |
| **Uses Total** | **58,352,655** | **61,036,553** | **2,683,898** | **62,888,141** | **1,851,588** |
| **Uses - By Division Description** | | | | | |
| PDR Public Defender | 58,352,655 | 61,036,553 | 2,683,898 | 62,888,141 | 1,851,588 |
| **Uses by Division Total** | **58,352,655** | **61,036,553** | **2,683,898** | **62,888,141** | **1,851,588** |

# PUBLIC HEALTH

## Mission

The mission of the Department of Public Health (DPH) is to protect and promote the health of all San Franciscans. For more information about this department's services, please visit **sf.gov/departments/department-public-health**

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $3.6 billion for the Department of Public Health is approximately $253.2 million, or 7.5 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salary and benefit costs and programmatic spending, partially offset by decreases in overhead allocations. The FY 2027-28 proposed budget of $3.7 billion is $90.02 million, or 2.5 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs and materials and supplies, partially offset by decreases in transfers out.

DPH provides core public health services including health protection and promotion, disease and injury prevention, disaster preparedness and response, and environmental health services. It is also home to the San Francisco Health Network, which provides direct health care to more than 125,000 insured and uninsured San Franciscans annually through Zuckerberg San Francisco General Hospital (ZSFG), Laguna Honda Hospital and Rehabilitation Center (LHH), more than 14 primary care clinics, and the City's largest community-based behavioral health system.

### Revenue Growth and Expenditure Discipline

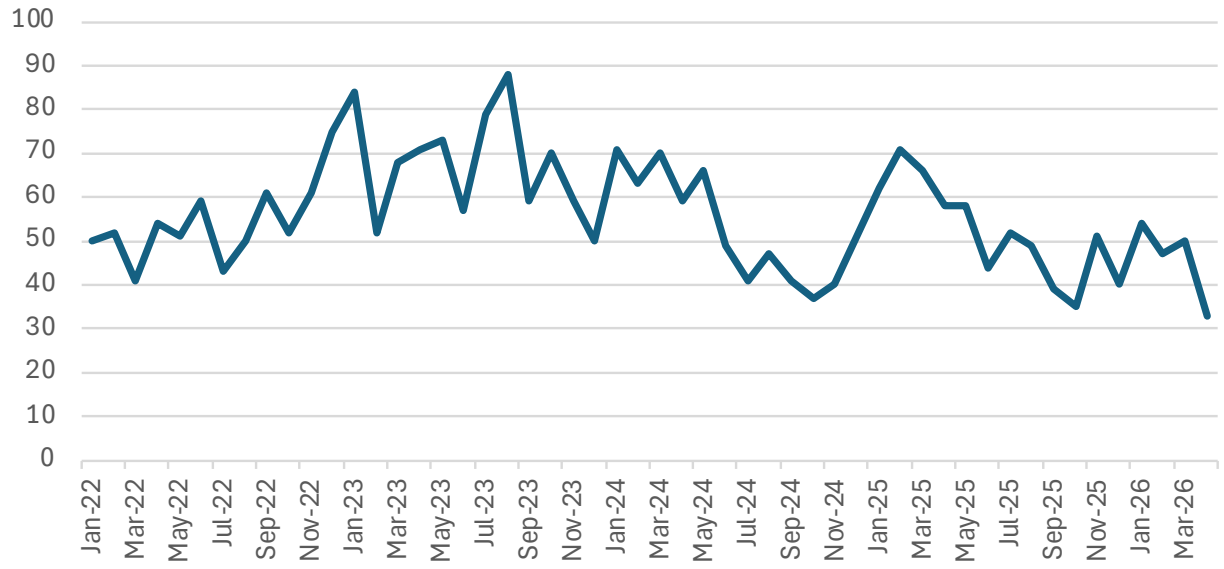
The Department's budget proposal identifies approximately $340 million in two-year General Fund balancing solves, drawing from $187 million in revenue initiatives and $154 million in administrative, contract, and operational savings, and offset by strategic investments. Revenue growth is anchored by updated baseline projections at ZSFG, LHH, and Behavioral Health Services, with additional gains from CalAIM billing optimizations and ZSFG Medicare services. Expenditure savings reflect contract efficiencies at ZSFG, administrative restructuring, IT contract reductions, and operational adjustments to manage nurse staffing. SFDPH is proposing to reduce 129 FTE to achieve nearly $32 million of savings, primarily through strategic restructuring and rebalancing workloads and removal of redundant administrative layers. These solves absorb federal H.R. 1 and state Medi-Cal changes already reflected in the City's baseline budget.

## Safety and Security Investments

The proposal includes approximately $15 million annually in safety and security investments, funded jointly by DPH and the Mayor's Office to strengthen safety across clinical sites. Investments include annual trauma-informed de-escalation training for front-line staff at DPH and ZSFG; expansion of the Behavioral Emergency Response Team at ZSFG; additional contracted security posts at community clinics and ZSFG; expanded Sheriff coverage at LHH for the weapons detection system; and ongoing funding for threat investigation, facilities maintenance, and coordinated incident response. Capital projects include improvements to doors and badge readers at ZSFG, upgrades of security communications infrastructure, and the addition of weapons detection technology at Laguna Honda Hospital.

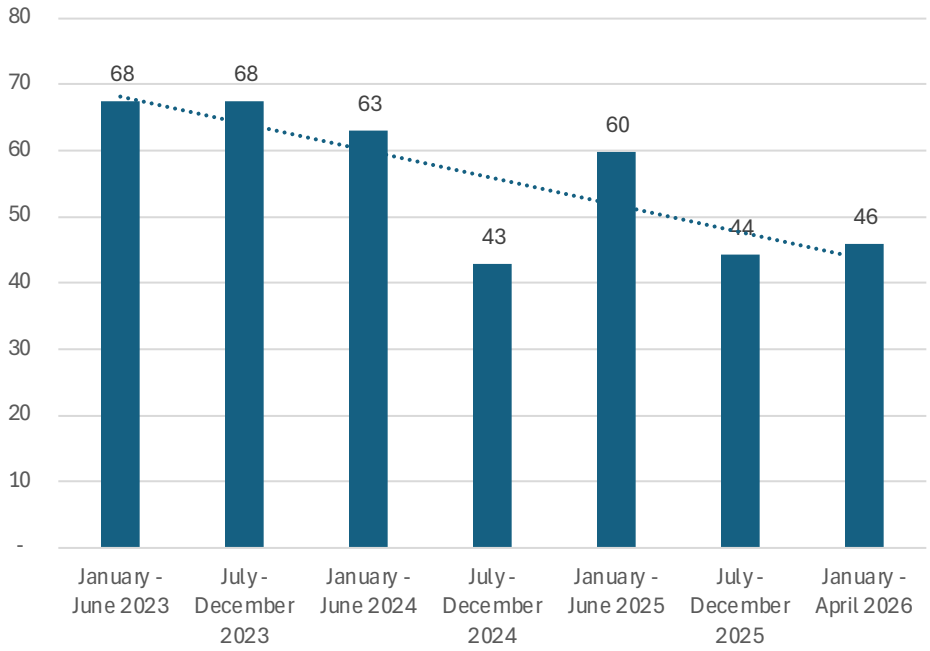
## Behavioral Health Investments and Street Response Coordination

The Department continues to expand its behavioral health continuum under the Mayor's Breaking the Cycle priorities. The budget supports staffing for a new Residential Care Facility for the Elderly at 624 Laguna Street, opening in early 2027 for low-income behavioral health clients aged 60 and over. Through the Our City, Our Home Fund, the Department is investing in additional treatment and recovery beds, expanding access to long-acting injectable buprenorphine and increasing funding to bolster system-wide medical transport capacity. Under new state spending requirements from Proposition 1's Behavioral Health Services Act (BHSA), the Department will also shift Housing and Full-Service Partnership costs from the General Fund to dedicated BHSA funding, generating two-year General Fund savings while preserving services. Effective July 1, 2026, the Department also becomes the operational home for the City's integrated street teams, consolidating outreach and coordination staff from the Department of Emergency Management and the Department of Homelessness and Supportive Housing into a single accountability structure under DPH.




OVERDOSE DEATHS (monthly trend Jan-22 through Apr-26)

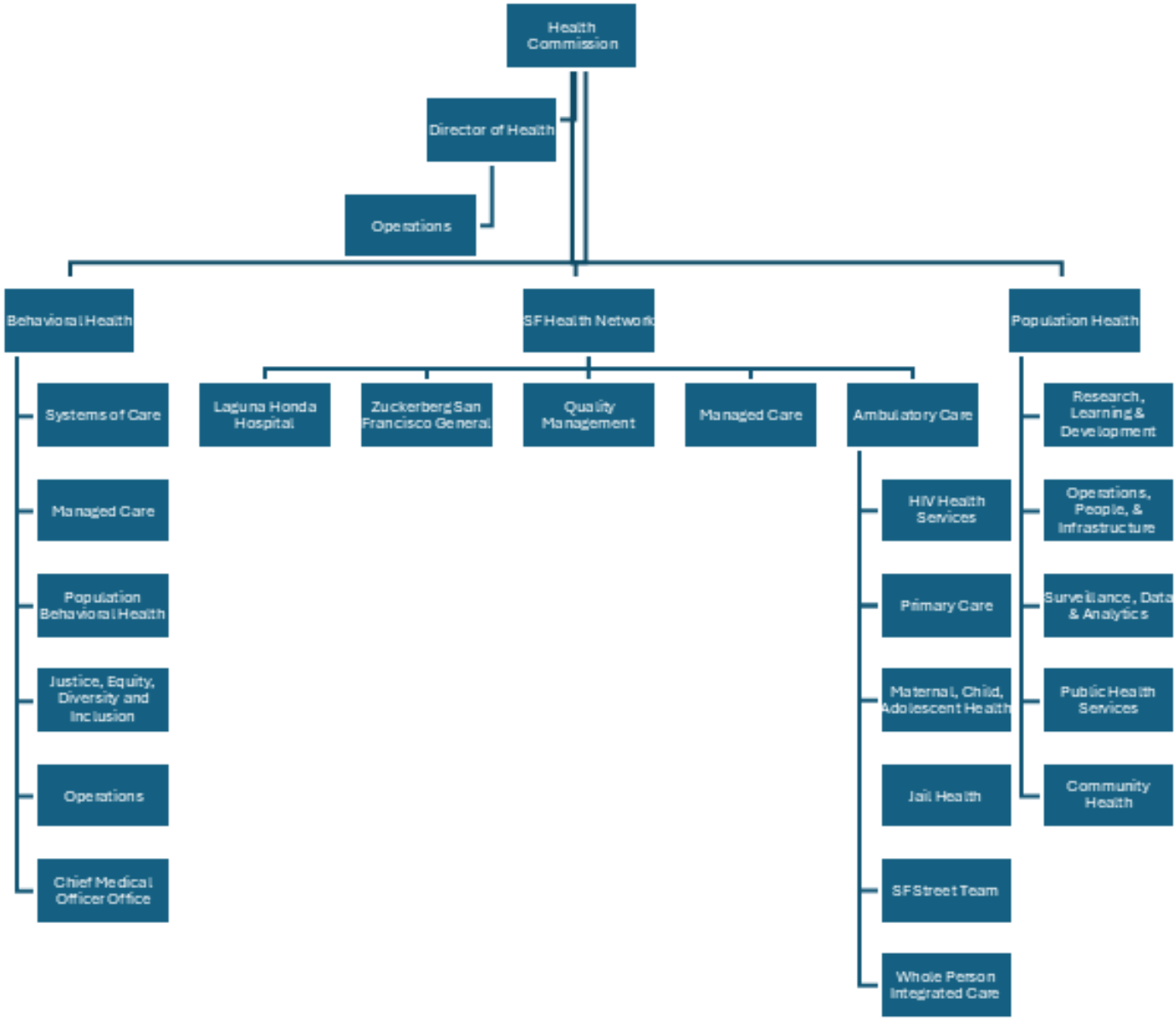
*Monthly fatal overdose deaths recorded by the San Francisco Office of the Chief Medical Examiner. The 33 deaths recorded in April 2026 are the lowest monthly total since the OCME began tracking in 2020 — 43% below April 2025 (58 deaths) and continuing a sustained downward trend.*




AVERAGE MONTHLY OVERDOSE DEATHS (six-month period averages)

*Average monthly fatal overdose deaths by six-month period; the January–April 2026 bar reflects four months of year-to-date data. The 184 deaths recorded from January through April 2026 are 28% fewer than the same period in 2025, continuing San Francisco's positive trajectory.*

# ORGANIZATIONAL STRUCTURE: PUBLIC HEALTH



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 7,673.74 | 7,758.26 | 84.52 | 7,683.27 | (74.99) |
| Non-Operating Positions (CAP/Other) | (58.79) | (68.19) | (9.40) | (72.29) | (4.10) |
| **Net Operating Positions** | **7,614.95** | **7,690.07** | **75.12** | **7,610.98** | **(79.09)** |
| **Sources** | | | | | |
| 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) |
| 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 | 778,596,568 | 869,178,846 | 90,582,278 | 1,029,957,466 | 160,778,620 |
| **Sources Total** | **3,366,272,604** | **3,619,437,991** | **253,165,387** | **3,709,456,596** | **90,018,605** |
| **Uses - Operating Expenditures** | | | | | |
| 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) |
| City Grant Program | 14,980,393 | 15,522,140 | 541,747 | 15,884,398 | 362,258 |
| Capital Outlay | 16,813,567 | 26,302,307 | 9,488,740 | 10,200,000 | (16,102,307) |
| 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 |
| Intrafund Transfers Out | 31,480,524 | 39,681,587 | 8,201,063 | 38,689,862 | (991,725) |
| Materials & Supplies | 237,833,786 | 260,086,791 | 22,253,005 | 279,705,626 | 19,618,835 |
| Overhead and Allocations | 2,893,976 | 2,892,595 | (1,381) | 4,489,782 | 1,597,187 |
| 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 |
| Transfers Out | 158,362,730 | 205,041,584 | 46,678,854 | 173,763,606 | (31,277,978) |
| Transfer Adjustment - Uses | (189,843,254) | (245,518,688) | (55,675,434) | (212,453,468) | 33,065,220 |
| **Uses Total** | **3,366,272,604** | **3,619,437,991** | **253,165,387** | **3,709,456,596** | **90,018,605** |
| **Uses - By Division Description** | | | | | |
| HAD Public Health Admin | 200,457,483 | 277,377,099 | 76,919,616 | 279,931,203 | 2,554,104 |
| HBH Behavioral Health | 656,139,965 | 701,313,775 | 45,173,810 | 700,760,926 | (552,849) |
| HGH Zuckerberg SF General | 1,351,712,401 | 1,431,206,240 | 79,493,839 | 1,501,580,081 | 70,373,841 |
| HJH Jail Health | 54,988,204 | 57,864,622 | 2,876,418 | 62,406,642 | 4,542,020 |
| HLH Laguna Honda Hospital | 343,851,866 | 364,968,256 | 21,116,390 | 386,002,428 | 21,034,172 |

# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| **Uses - By Division Description** | | | | | |
| 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 |
| HPH Population Health Division | 151,128,584 | 148,676,475 | (2,452,109) | 153,689,715 | 5,013,240 |
| **Uses by Division Total** | **3,366,272,604** | **3,619,437,991** | **253,165,387** | **3,709,456,596** | **90,018,605** |

# PUBLIC LIBRARY

## Mission

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

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $198.5 million for the Public Library is approximately $5.08 million, or 2.6 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salary and benefit costs and non-personnel services, partially offset by decreases in intrafund transfers. The FY 2027-28 proposed budget of $200.6 million is $2.17 million, or 1.1 percent, higher than th FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs and materials and supplies, partially offset by decreases in capital outlay.

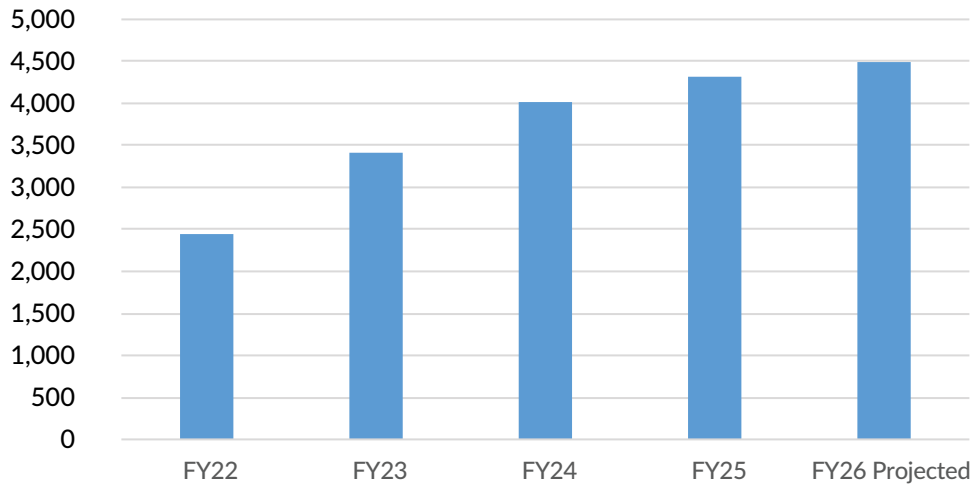
### Core Focus: City-Wide Activation and Delivering for our Patrons

Consistent with the Library's Vision 2030 strategic plan, the core focus for this two-year cycle is to enhance quality of life for residents as a literacy champion, resource provider, cultural amplifier, thoughtful navigator and community catalyzer across the City and County of San Francisco. Library staff will continue to deliver a high level of service through engaging programming, exhibitions, and access to robust collections and public access technology at twenty-eight library locations, all open seven days per week. This focus builds on the steady post-pandemic recovery of foot traffic and favorable response from residents as evidenced by high levels of customer satisfaction and increased library visits.

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

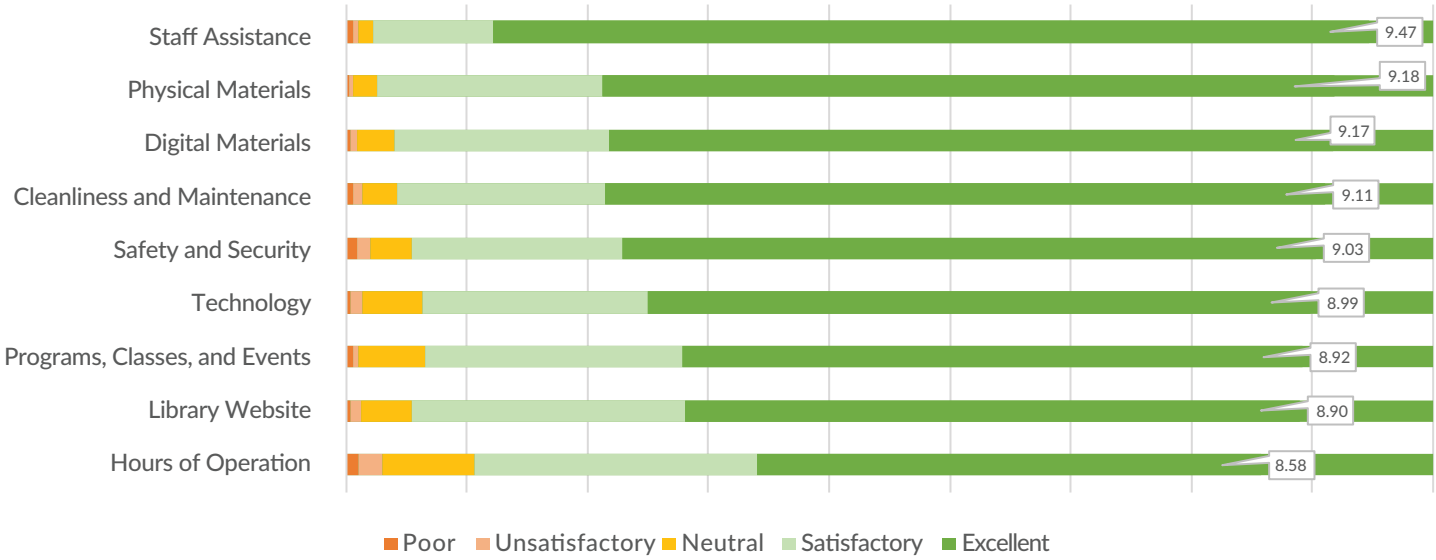
### Strategic Investments

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




SFPL VISITS BY FISCAL YEAR (THOUSANDS).

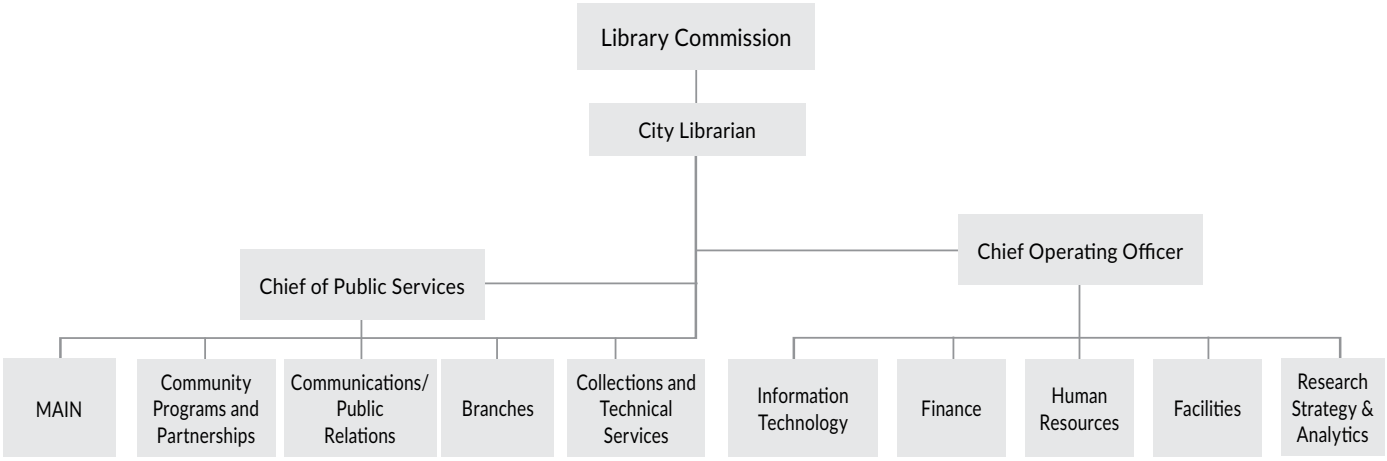
*Significant recovery of library visits since FY22. Library is currently projecting a 4.1% year over year increase in FY26.*




FY26 Q3 SFPL PATRON SATISFACTION.

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

# ORGANIZATIONAL STRUCTURE: PUBLIC LIBRARY



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 736.23 | 737.28 | 1.05 | 737.14 | (0.14) |
| Non-Operating Positions (CAP/Other) | (3.00) | | 3.00 | | |
| **Net Operating Positions** | **733.23** | **737.28** | **4.05** | **737.14** | **(0.14)** |
| **Sources** | | | | | |
| Property Taxes | 79,330,000 | 76,590,000 | (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 | 106,520,000 | 120,700,000 | 14,180,000 | 119,550,000 | (1,150,000) |
| **Sources Total** | **193,371,976** | **198,454,107** | **5,082,131** | **200,623,912** | **2,169,805** |
| **Uses - Operating Expenditures** | | | | | |
| Salaries | 82,732,855 | 86,384,751 | 3,651,896 | 90,484,133 | 4,099,382 |
| Mandatory Fringe Benefits | 43,556,876 | 46,579,673 | 3,022,797 | 49,965,365 | 3,385,692 |
| Non-Personnel Services | 9,283,431 | 11,437,521 | 2,154,090 | 11,439,568 | 2,047 |
| City Grant Program | 920,926 | 965,060 | 44,134 | 965,060 | |
| Capital Outlay | 13,425,010 | 10,363,554 | (3,061,456) | 4,599,000 | (5,764,554) |
| Debt Service | 1,703,419 | | (1,703,419) | | |
| Intrafund Transfers Out | 14,082,429 | 10,941,478 | (3,140,951) | 5,376,630 | (5,564,848) |
| Materials & Supplies | 25,179,115 | 25,129,244 | (49,871) | 25,479,318 | 350,074 |
| Overhead and Allocations | 841 | 638 | (203) | 638 | |
| Services Of Other Depts | 16,569,503 | 17,593,666 | 1,024,163 | 17,690,830 | 97,164 |
| Transfer Adjustment - Uses | (14,082,429) | (10,941,478) | 3,140,951 | (5,376,630) | 5,564,848 |
| **Uses Total** | **193,371,976** | **198,454,107** | **5,082,131** | **200,623,912** | **2,169,805** |
| **Uses - By Division Description** | | | | | |
| LIB Public Library | 193,371,976 | 198,454,107 | 5,082,131 | 200,623,912 | 2,169,805 |
| **Uses by Division Total** | **193,371,976** | **198,454,107** | **5,082,131** | **200,623,912** | **2,169,805** |

# PUBLIC UTILITIES COMMISSION

## Mission

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

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $2.2 billion for the Public Utilities Commission is approximately $50.22 million, or 2.4 percent, higher than the FY 2025-26 budget. This is primarily due to increases in debt service and salary and benefit costs, partially offset by decreases in intrafund transfers. The FY 2027-28 proposed budget of $2.4 billion is $174.7 million, or 8.0 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in intrafund transfers and debt service, partially offset by decreases in programmatic spending. The San Francisco Public Utilities Commission (PUC) provides water, wastewater, and municipal power services to 2.8 million people in the Bay Area through its three enterprises: Water, Wastewater, and Power. This two-year budget and capital plan represent the agency's efforts to balance the critical need for infrastructure modernization with the priority of ratepayer affordability.

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

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

## A Convergence of Pressures

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

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

## The PUC's Budget Priorities

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

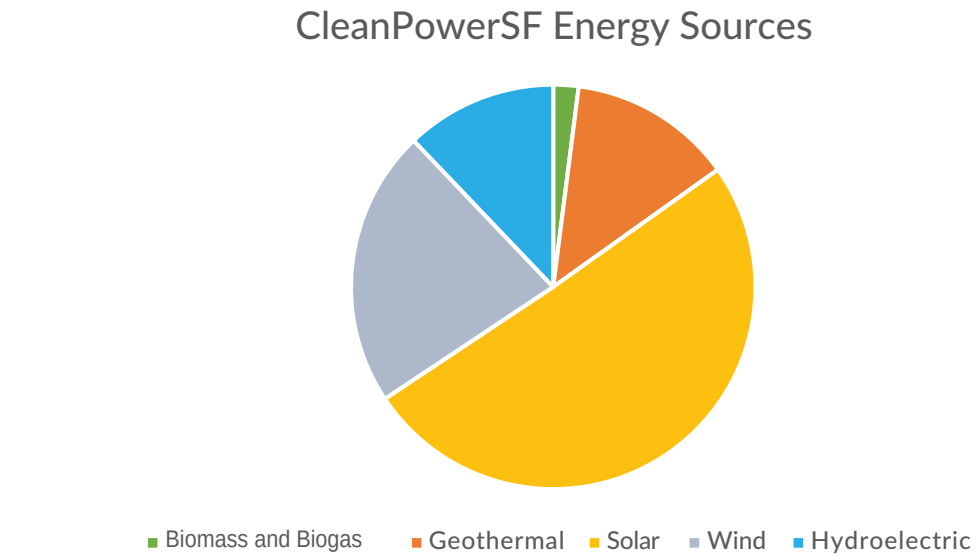
**Financial Sustainability:** Focusing on responsible financial stewardship, rate affordability, and maintaining the high credit ratings mandated by the City Charter to keep borrowing costs low.

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

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

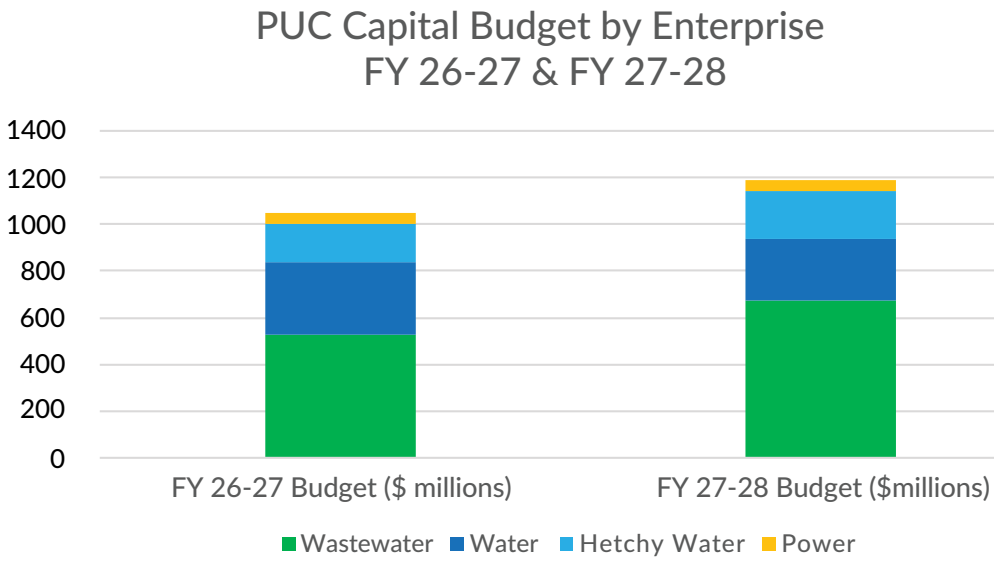
**People and Community:** Ensuring equitable service delivery and investing in the local economy.

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




CLEANPOWERSF ENERGY SOURCES (GREEN PRODUCT, 2024).

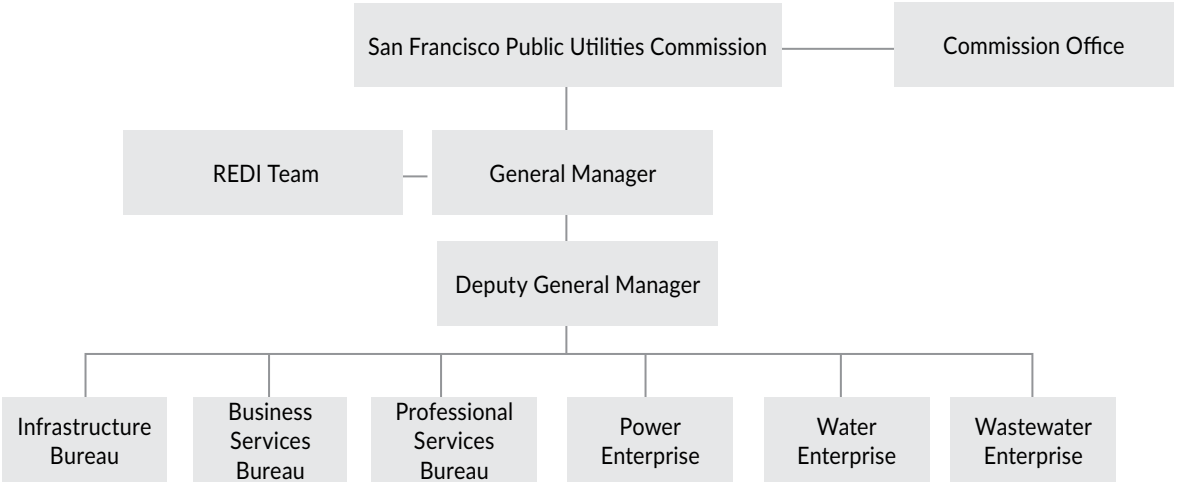
*CleanPowerSF serves over 388,000 customer accounts with clean, renewable energy. Hetch Hetchy Power serves around 9,000 customer accounts with 100% greenhouse gas-free hydroelectric power. Data is from calendar year 2024 and CleanPowerSF Green offering. SuperGreen is solar and wind only.*




PUC CAPITAL BUDGET BY ENTERPRISE

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

# ORGANIZATIONAL STRUCTURE: PUBLIC UTILITIES COMMISSION



# TOTAL BUDGET – HISTORICAL COMPARISON

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

**Sources**

| | | | | | |
|---|---|---|---|---|---|
| Charges for Services | 1,730,107,936 | 1,714,329,211 | (15,778,725) | 1,882,222,715 | 167,893,504 |
| Rents & Concessions | 10,696,681 | 14,033,176 | 3,336,495 | 14,420,567 | 387,391 |
| Other Revenues | 40,363,024 | 23,815,968 | (16,547,056) | 24,062,129 | 246,161 |
| Interest & Investment Income | 10,751,385 | 28,659,236 | 17,907,851 | 23,973,163 | (4,686,073) |
| Expenditure Recovery | 237,436,035 | 245,713,553 | 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 | | | | | |
| **Sources Total** | **2,130,411,833** | **2,180,629,872** | **50,218,039** | **2,355,353,248** | **174,723,376** |

**Uses - Operating Expenditures**

| | | | | | |
|---|---|---|---|---|---|
| Salaries | 353,027,098 | 370,877,444 | 17,850,346 | 388,793,178 | 17,915,734 |
| Mandatory Fringe Benefits | 142,643,169 | 153,694,158 | 11,050,989 | 165,843,907 | 12,149,749 |
| Non-Personnel Services | 642,369,979 | 613,435,348 | (28,934,631) | 626,423,246 | 12,987,898 |
| City Grant Program | 2,878,837 | 4,420,000 | 1,541,163 | 4,420,000 | |
| Capital Outlay | 17,157,942 | (4,480,363) | (21,638,305) | 10,800,396 | 15,280,759 |
| Debt Service | 537,121,627 | 623,190,029 | 86,068,402 | 698,752,397 | 75,562,368 |
| Facilities Maintenance | 49,854,894 | 54,408,905 | 4,554,011 | 61,525,500 | 7,116,595 |
| Intrafund Transfers Out | 356,551,489 | 299,663,836 | (56,887,653) | 377,451,956 | 77,788,120 |
| Materials & Supplies | 45,014,696 | 47,714,163 | 2,699,467 | 48,276,532 | 562,369 |
| Overhead and Allocations | (103,673,777) | (107,771,327) | (4,097,550) | (112,794,153) | (5,022,826) |
| 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 |
| Transfers Out | 54,937,448 | 56,408,288 | 1,470,840 | 61,010,248 | 4,601,960 |
| 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) |
| **Uses Total** | **2,130,411,833** | **2,180,629,872** | **50,218,039** | **2,355,353,248** | **174,723,376** |

**Uses - By Division Description**

| | | | | | |
|---|---|---|---|---|---|
| HHP CleanPowerSF | 444,375,300 | 400,153,270 | (44,222,030) | 398,127,794 | (2,025,476) |
| 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 |
| WWE Wastewater Enterprise | 528,032,715 | 588,844,058 | 60,811,343 | 650,585,948 | 61,741,890 |
| **Uses by Division Total** | **2,130,411,833** | **2,180,629,872** | **50,218,039** | **2,355,353,248** | **174,723,376** |

# PUBLIC WORKS

## Mission

To make San Francisco cleaner, safer and more beautiful morning, noon and night.
For more information about this department's services, please visit **sfpublicworks.org**

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $486.2 million for the Department of Public Works is approximately $57.67 million, or 13.5 percent, higher than the FY 2025-26 budget. This is primarily due to increases in capital funding and salary and benefit costs. The FY 2027-28 proposed budget of $504.0 million is $17.78 million, or 3.7 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs, partially offset by decreases in capital funding.

### Creating a Cleaner, Safer, More Welcoming Right of Way

Public Works runs a 24/7 street cleaning operation that provides both proactive and reactive services in neighborhoods across City, including the weekly CleanCorridorsSF deep cleaning operation in neighborhood commercial corridors and courtesy graffiti removal services for property owners in neighborhood commercial corridors.

To build on the momentum of San Francisco's economic recovery, the department also focuses extra attention on the hospitality zone connecting Union Square and Moscone Center, as well as the Sixth Street corridor, Mid-Market, Mission, and Tenderloin neighborhoods to support the City's coordinated efforts to disrupt open-air drug markets.

Public Works' street inspectors also are on the ground in those neighborhoods, the central waterfront and Chinatown with routine enforcement operations to curtail illegal vending and the sale of stolen goods. This year, a new enforcement tool will be utilized with recent passage of state Senate Bill 276 that gives law enforcement the power to issue criminal penalties for illegal vending.

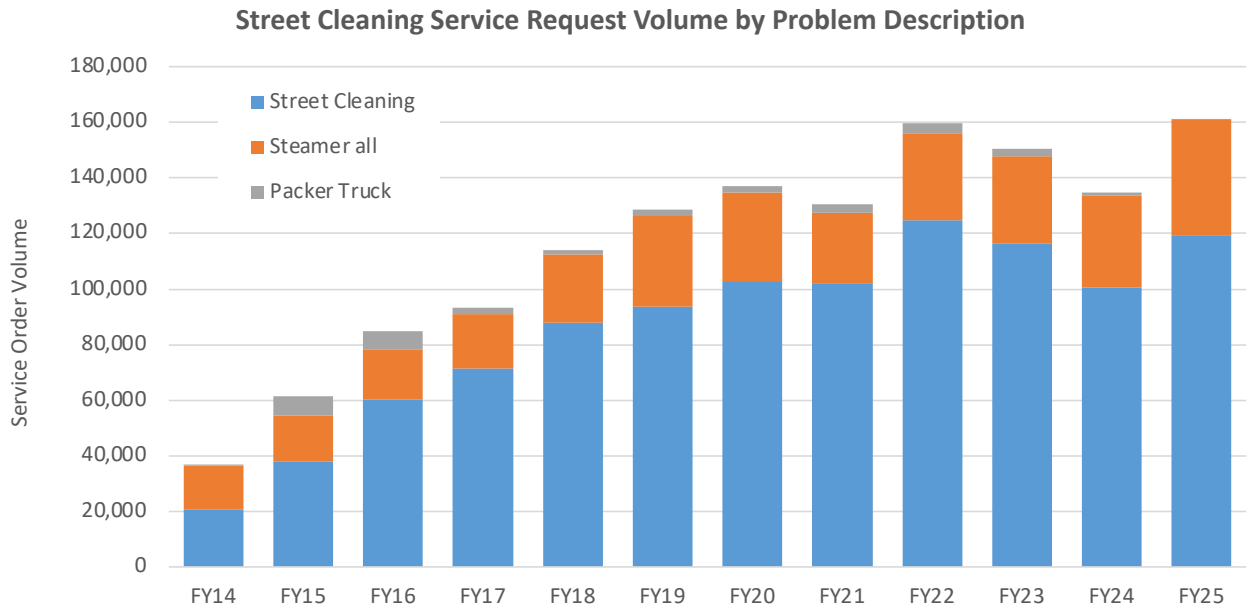
Layered on the work of these teams are initiatives by the department's design, project management and construction management teams to deliver streetscape improvements. Projects are now underway on Folsom Street, the Transbay area and Minna-Natoma in Yerba Buena, with a Powell Street makeover on the horizon. These bring traffic-safety improvements for people walking, biking and rolling, and enliven the public realm experience with beautification and activation elements.

## Curb Ramps, Tree Planting, Pothole Repair and Street Resurfacing Programs

Public Works' programs, including curb ramps, tree planting, pothole repair and street resurfacing, incorporate geographic equity to improve all San Francisco neighborhoods. The Street Resurfacing Program aims to keep the streets in good condition for all users and maintain or improve the City's Pavement Condition Index score, currently at 75, which puts San Francisco best in the region among big Bay Area cities. The Curb Ramp Program, in coordination with the San Francisco Office on Disability and Accessibility, prioritizes locations most requested by people with disabilities. The tree planting program focuses on areas with the lowest tree canopy coverage in the City.

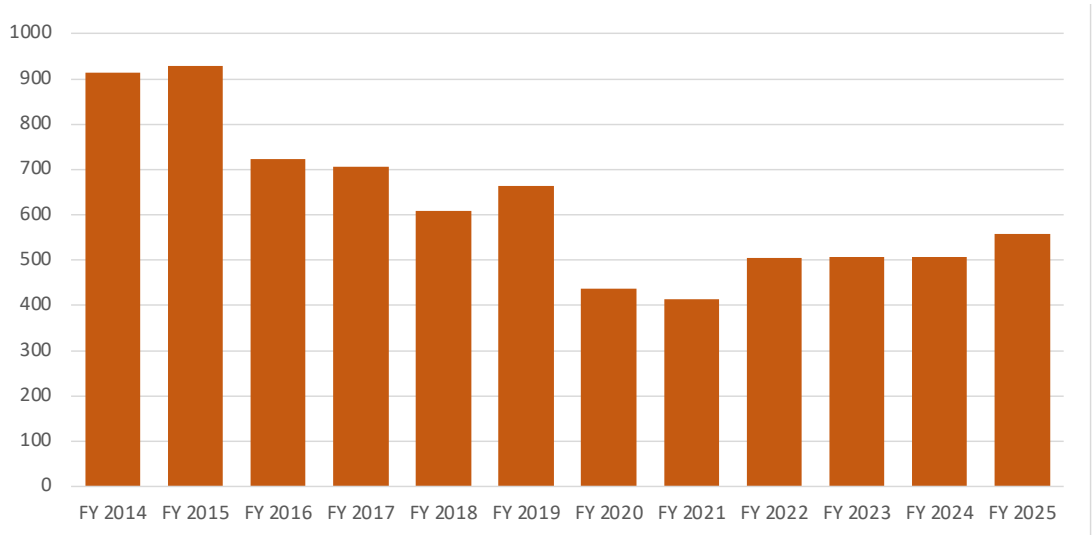
## Capital Project Delivery

Public Works restructured the organization to better align with the department's strategic plan, with a focus on delivering impactful projects, streamlining our processes, lowering costs and leaning into our core services. The biggest change was revamping how capital projects are developed, designed and delivered to ensure greater efficiency and effective outcomes. Public Works is managing full project delivery, including design and construction, on a large portfolio of capital projects such as the Earthquake Safety and Emergency Response (ESER) project that includes the Fire Department's new Division of Training campus in Bayview-Hunters Point and Ingleside Police Station, and is leading construction on the public health center, Portsmouth Square renovations in Chinatown.




ANNUAL STREET CLEANING SERVICE ORDER VOLUME BY PROBLEM DESCRIPTION.

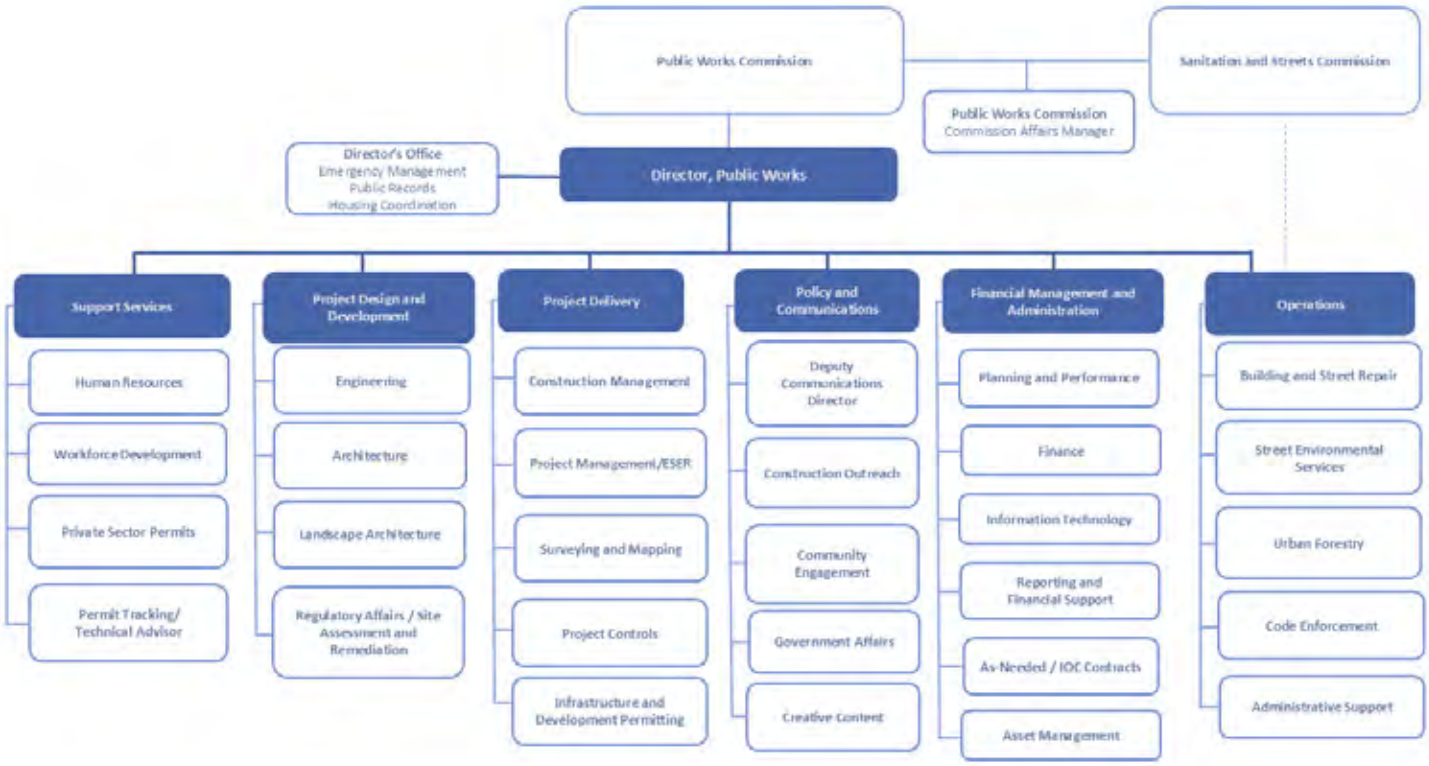
*SO volume has increased by 334% in FY25 compared to FY 14. SO volume has increased by 24% in the past 5 years, from FY21. This data excludes SOs categorized in the Encampment problem description since Encampment data is unavailable prior to FY17.*




ANNUAL BLOCKS RESURFACED.

*An annual average of 623 blocks per year have been resurfaced since FY 2014.*

# ORGANIZATIONAL STRUCTURE: PUBLIC WORKS



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 1,723.02 | 1,686.93 | (36.09) | 1,663.92 | (23.01) |
| Non-Operating Positions (CAP/Other) | (636.00) | (625.00) | 11.00 | (625.00) | |
| **Net Operating Positions** | **1,087.02** | **1,061.93** | **(25.09)** | **1,038.92** | **(23.01)** |
| **Sources** | | | | | |
| 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 | 110,132,336 | 151,483,978 | 41,351,642 | 178,747,138 | 27,263,160 |
| **Sources Total** | **428,513,379** | **486,183,940** | **57,670,561** | **503,962,891** | **17,778,951** |
| **Uses - Operating Expenditures** | | | | | |
| 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) |
| City Grant Program | 6,249,528 | 5,793,339 | (456,189) | 5,944,228 | 150,889 |
| Capital Outlay | 87,344,988 | 128,328,966 | 40,983,978 | 121,369,803 | (6,959,163) |
| Debt Service | 16,703,857 | 20,217,145 | 3,513,288 | 18,068,757 | (2,148,388) |
| Intrafund Transfers Out | 1,800,588 | 2,300,588 | 500,000 | 2,300,588 | |
| Materials & Supplies | 4,489,216 | 5,035,449 | 546,233 | 4,998,138 | (37,311) |
| Overhead and Allocations | 610,383 | 9,056,228 | 8,445,845 | 16,397,791 | 7,341,563 |
| 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 |
| Transfers Out | 5,513,644 | 5,696,525 | 182,881 | 5,696,525 | |
| 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) | |
| **Uses Total** | **428,513,379** | **486,183,940** | **57,670,561** | **503,962,891** | **17,778,951** |
| **Uses - By Division Description** | | | | | |
| DPW Administration | (4,197,011) | (1,696,511) | 2,500,500 | (11,396,013) | (9,699,502) |
| DPW Buildings | 34,062,349 | | (34,062,349) | | |
| DPW Infrastructure | 168,721,659 | | (168,721,659) | | |
| DPW Operations | 229,495,400 | 239,145,401 | 9,650,001 | 248,860,602 | 9,715,201 |
| 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 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 |
| **Uses by Division Total** | **428,513,379** | **486,183,940** | **57,670,561** | **503,962,891** | **17,778,951** |

# RECREATION AND PARKS

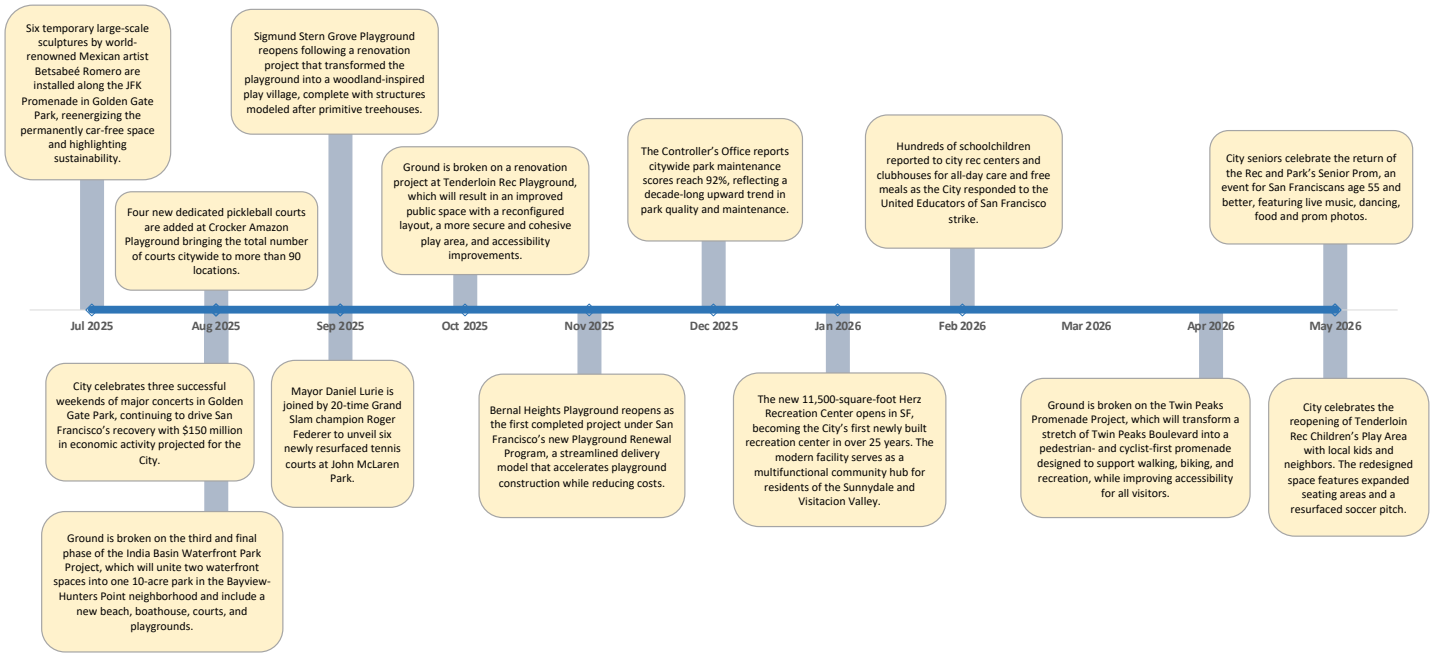
## Mission

The Recreation and Park Department (RPD) manages and administers more than 230 parks, playgrounds, and open spaces, including two outside city limits—Camp Mather in Yosemite Valley and Sharp Park in Pacifica, CA. The Department provides enriching recreational activities, maintains beautiful parks and preserves the environment for the well-being of everyone in our diverse community. For more information about this department's services, please visit **sfrecpark.org**

## Budget Issues & Details

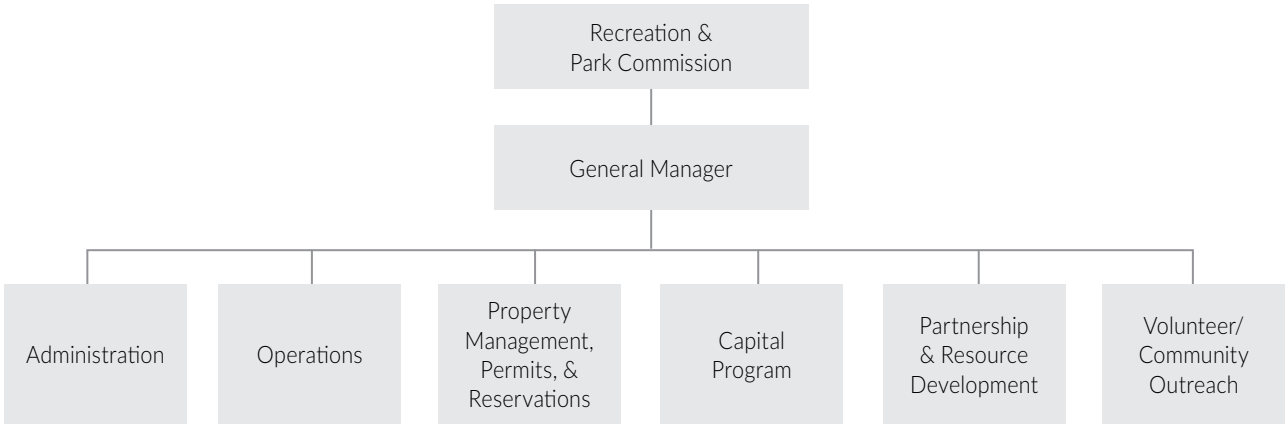
The proposed Fiscal Year (FY) 2026-27 budget of $354.1 million for the Recreation and Parks Department is approximately $91.35 million, or 34.8 percent, higher than the FY 2025-26 budget. This is primarily due to increases in capital outlay and salary and benefit costs, partially offset by decreases in transfers out. The FY 2027-28 proposed budget of $278.7 million is $75.42 million, or 21.3 percent, lower than the FY 2026-27 proposed budget. This change is primarily due to decreases in capital outlay, partially offset by increases in salary and benefit costs.

The Recreation and Park Department (RPD) stewards and manages over 230 parks and recreational facilities, providing equitable access to nature, play, and wellness for all San Franciscans. Core services include park operations and maintenance, capital project delivery, recreation programming for all ages, urban forestry, and the preservation of open space. The Department's mission is to support vibrant neighborhoods, healthy communities, and a thriving environment citywide. RPD is focused on preserving these core services while implementing forward-looking strategies that improve efficiency, reduce costs, and protect essential programs. The Department is implementing a diversified revenue approach that balances the needs of all park users, recreation participants, and the broader community, while strengthening long-term stewardship of public assets. This approach includes operational efficiencies, targeted revenue enhancements, strategic cost recovery measures, and refocusing the use of enterprise funds (e.g. Golf Fund) to balance the priority of core services. The Department is also implementing cost-saving measures alongside efficiency initiatives to operate more effectively within budget constraints. RPD will invest $15 million in capital investments annually to advance structural solutions to reduce long-term liabilities through climate resilience, infrastructure repair, and citywide electrification projects. These efforts reflect the RPD commitment to delivering high-quality public services, while focusing on operational efficiency and protecting core functions. RPD remains a strong partner in keeping San Francisco's parks clean, safe, and accessible for all.




RECREATION AND PARKS HIGHLIGHTS (FY 2025-26).

# ORGANIZATIONAL STRUCTURE: RECREATION AND PARKS



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 996.51 | 1,002.67 | 6.16 | 997.12 | (5.55) |
| Non-Operating Positions (CAP/Other) | (31.00) | (30.50) | 0.50 | (30.50) | |
| **Net Operating Positions** | **965.51** | **972.17** | **6.66** | **966.62** | **(5.55)** |
| **Sources** | | | | | |
| 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) |
| General Fund | 90,113,383 | 91,500,021 | 1,386,638 | 89,810,677 | (1,689,344) |
| **Sources Total** | **262,801,014** | **354,146,294** | **91,345,280** | **278,725,166** | **(75,421,128)** |
| **Uses - Operating Expenditures** | | | | | |
| 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) |
| City Grant Program | 2,584,356 | 2,589,572 | 5,216 | 2,677,287 | 87,715 |
| Capital Outlay | 23,018,269 | 99,739,305 | 76,721,036 | 21,658,702 | (78,080,603) |
| 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 |
| Intrafund Transfers Out | 13,214,051 | 11,192,250 | (2,021,801) | 11,311,177 | 118,927 |
| 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) |
| Overhead and Allocations | (563,684) | (2,032,559) | (1,468,875) | (2,297,741) | (265,182) |
| 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 |
| Transfers Out | 13,124,519 | 6,184,017 | (6,940,502) | 6,300,958 | 116,941 |
| Transfer Adjustment - Uses | (26,338,570) | (17,376,267) | 8,962,303 | (21,445,973) | (4,069,706) |
| **Uses Total** | **262,801,014** | **354,146,294** | **91,345,280** | **278,725,166** | **(75,421,128)** |
| **Uses - By Division Description** | | | | | |
| REC Admin Services | 1,328,104 | (2,299,078) | (3,627,182) | (2,625,538) | (326,460) |
| REC Capital Division | 16,934,870 | 93,502,811 | 76,567,941 | 16,104,869 | (77,397,942) |
| REC Operations | 240,538,040 | 250,595,165 | 10,057,125 | 252,324,942 | 1,729,777 |
| REC Partnership | | 1,476,376 | 1,476,376 | 1,553,231 | 76,855 |
| 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 Zoo | 4,000,000 | | (4,000,000) | | |
| **Uses by Division Total** | **262,801,014** | **354,146,294** | **91,345,280** | **278,725,166** | **(75,421,128)** |

# RENT ARBITRATION BOARD

## Mission

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

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $14.3 million for the Rent Arbitration Board is approximately $0.16 million, or 1.1 percent, lower than the FY 2025-26 budget. This is primarily due to decreases in non-personnel services and overhead allocations, partially offset by increases in salary and benefit costs. The FY 2027-28 proposed budget of $15.0 million is $0.66 million, or 4.6 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs and interdepartmental services, partially offset by decreases in non-personnel services.

### Making the City More Affordable and Livable for Families

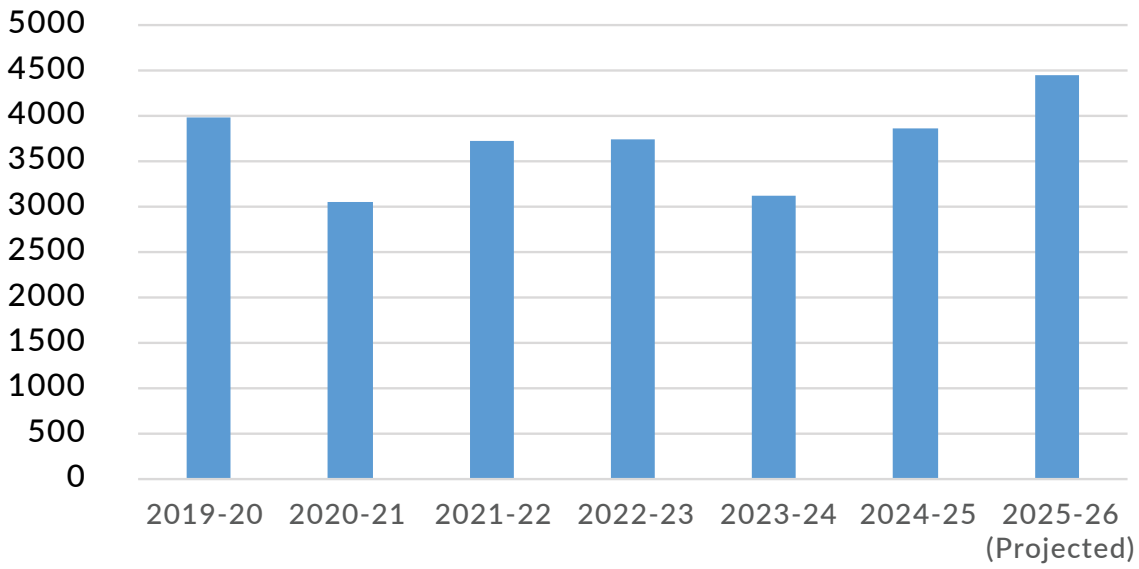
Consistent with Mayor Lurie's priority to make the City more affordable and livable for families, the Rent Board conducts arbitrations and mediations on petitions filed by tenants seeking to decrease their rent and landlords seeking to increase their tenants' rents beyond the annual allowable limit,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

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

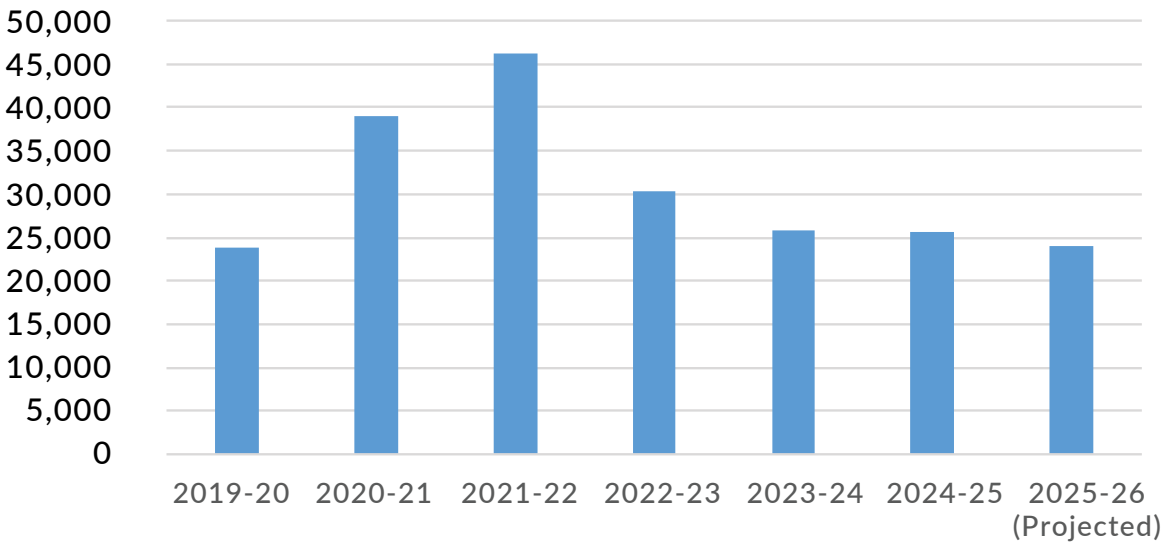
### Delivering Effective Common-Sense Government

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

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



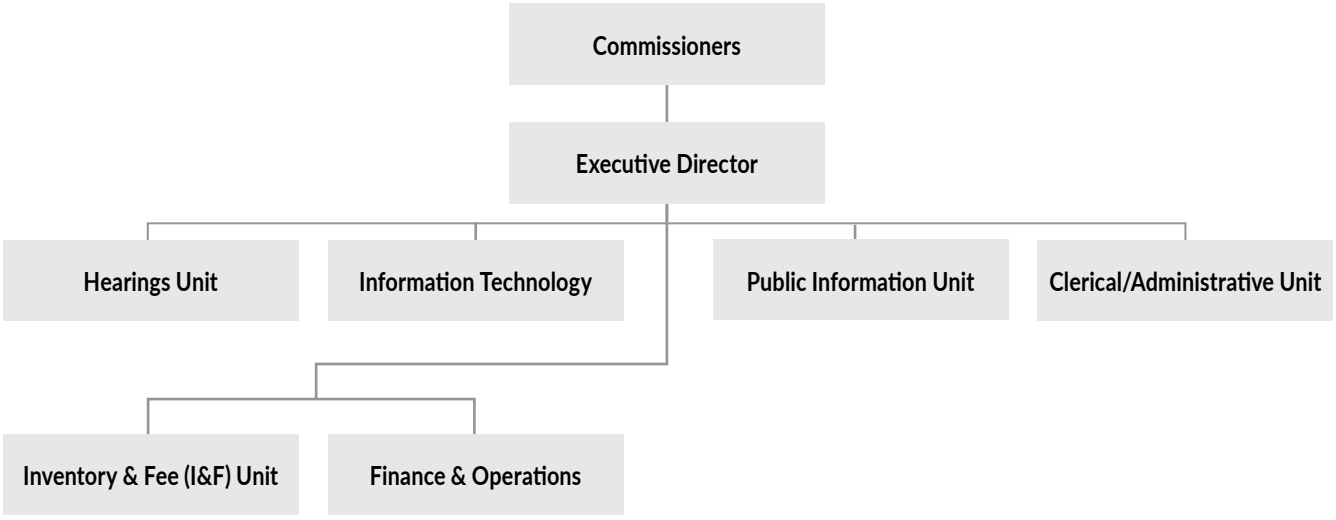

**TOTAL FILINGS.** *The Rent Board accepts petitions from renters and landlords seeking arbitration of disputes, reporting issues with housing conditions, or otherwise seeking assistance with conflicts relating to the Rent Ordinance, as well as being the site of Ellis, owner move-in, and other eviction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




PHONE COUNSELING CONTACTS.

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

## ORGANIZATIONAL STRUCTURE: RENT ARBITRATION BOARD



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 47.49 | 47.43 | (0.06) | 47.20 | (0.23) |
| Non-Operating Positions (CAP/Other) | | | | | |
| **Net Operating Positions** | **47.49** | **47.43** | **(0.06)** | **47.20** | **(0.23)** |
| **Sources** | | | | | |
| 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 | | | | | |
| **Sources Total** | **14,507,813** | **14,345,256** | **(162,557)** | **15,009,005** | **663,749** |
| **Uses - Operating Expenditures** | | | | | |
| 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 | |
| Overhead and Allocations | 212,239 | 18,719 | (193,520) | 18,719 | |
| Services Of Other Depts | 2,331,091 | 2,369,463 | 38,372 | 2,443,005 | 73,542 |
| **Uses Total** | **14,507,813** | **14,345,256** | **(162,557)** | **15,009,005** | **663,749** |
| **Uses - By Division Description** | | | | | |
| RNT Rent Arbitration Board | 14,507,813 | 14,345,256 | (162,557) | 15,009,005 | 663,749 |
| **Uses by Division Total** | **14,507,813** | **14,345,256** | **(162,557)** | **15,009,005** | **663,749** |

# RETIREMENT SYSTEM

## Mission

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

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $62.1 million for the Retirement System is approximately $6.24 million, or 11.2 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salary and benefit costs and non-personnel services, partially offset by decreases in materials and supplies. The FY 2027-28 proposed budget of $63.5 million is $1.32 million, or 2.1 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs and non-personnel services, partially offset by decreases in interdepartmental services.

### Prudently Investing the SFERS Trust

As reported in its February 2025 Actuarial Valuation Presentation, SFERS is 96.6% funded based on the actuarial value of assets as of July 1, 2025. A well-funded pension plan supports the long-term financial health of the City. SFERS will continue to prudently invest the SFERS Trust assets, with the objective of meeting or exceeding the actuarial rate of return over the long-term.

### Educate Employees about Retirement Planning

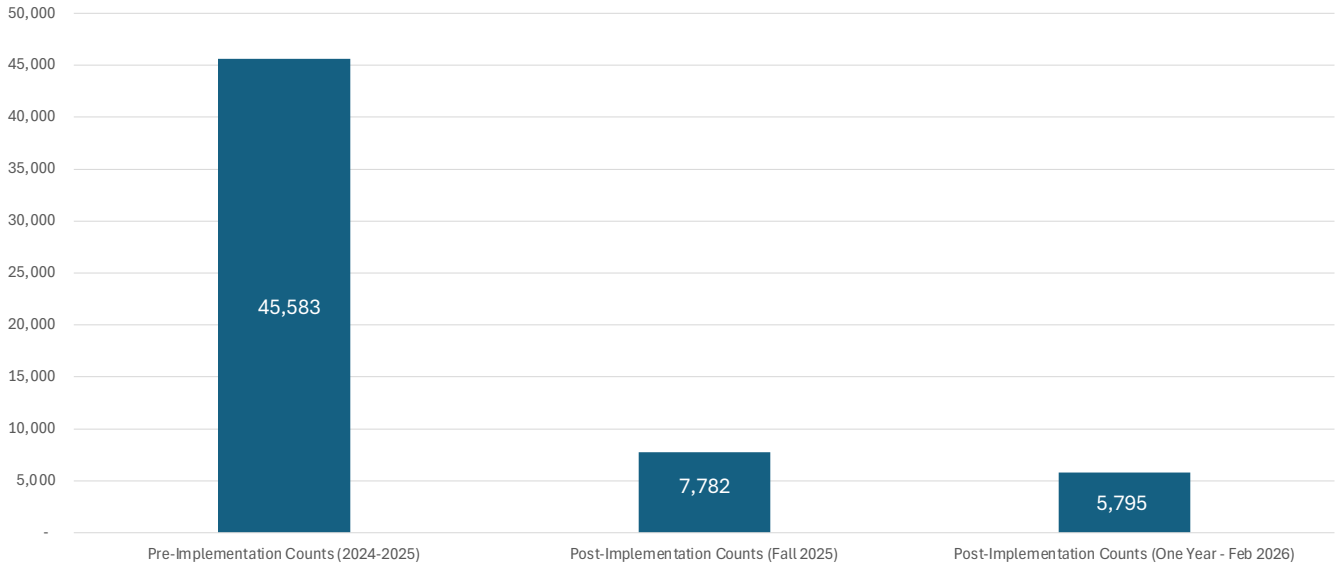
SFERS strives to provide City employees with tools and resources to ensure financial wellness and retirement readiness. SFERS partners with the City's Deferred Compensation Plan to provide a more coordinated approach to employee outreach.

### Enhance Member Experience

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

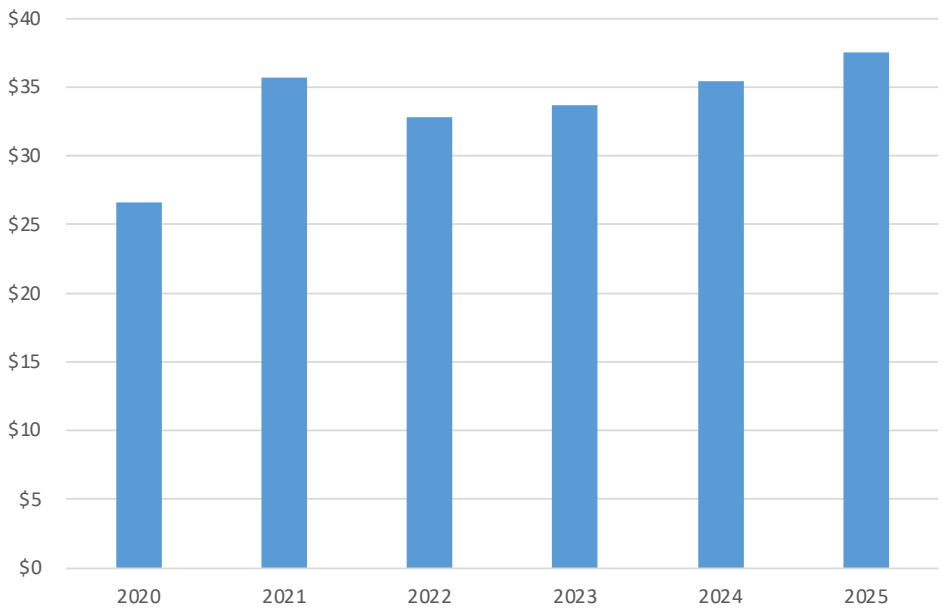
### Leverage Technology and Enhance Resilience

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




PLAN NET POSITION AS OF JUNE 30, 2025 ($ BILLIONS)

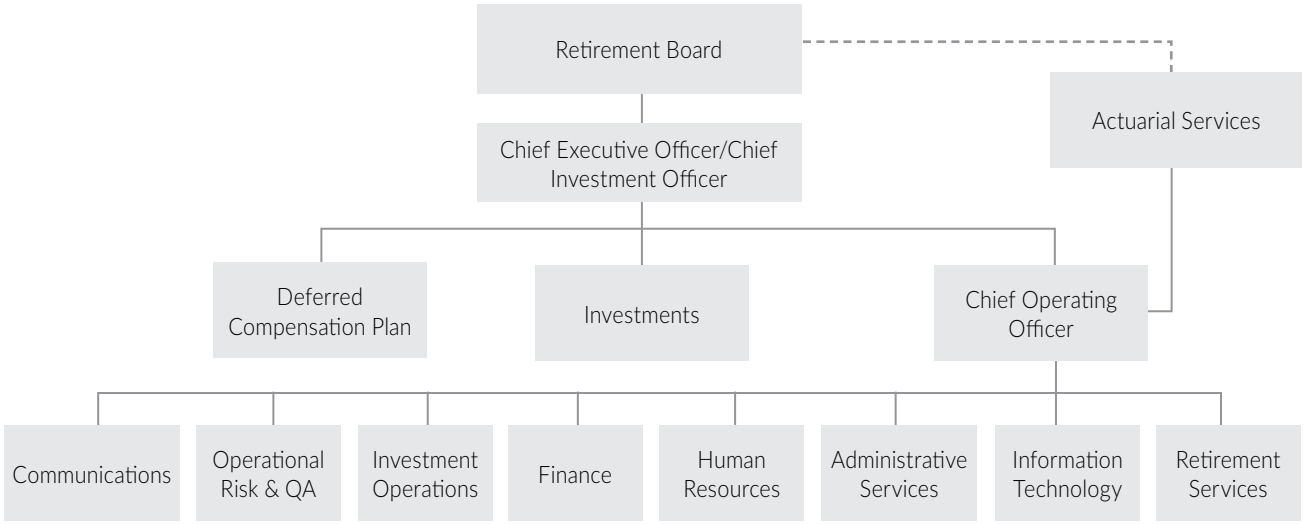
*SFERS is 96.6 percent funded based on the actuarial value of the assets.*




PLAN NET POSITION AS OF JUNE 30, 2025 ($ BILLIONS)

*SFERS is 96.6 percent funded based on the actuarial value of the assets.*

# ORGANIZATIONAL STRUCTURE: RETIREMENT SYSTEM



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 152.81 | 158.53 | 5.72 | 158.55 | 0.02 |
| Non-Operating Positions (CAP/Other) | | | | | |
| **Net Operating Positions** | **152.81** | **158.53** | **5.72** | **158.55** | **0.02** |
| **Sources** | | | | | |
| Charges for Services | 2,163,002 | 2,415,417 | 252,415 | 2,350,197 | (65,220) |
| Contributions Ret/HSS/HlthCare | 53,203,176 | 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 | | | | | |
| **Sources Total** | **55,903,708** | **62,148,297** | **6,244,589** | **63,470,330** | **1,322,033** |
| **Uses - Operating Expenditures** | | | | | |
| Salaries | 30,091,396 | 32,876,467 | 2,785,071 | 34,508,334 | 1,631,867 |
| Mandatory Fringe Benefits | 10,333,727 | 11,376,970 | 1,043,243 | 12,216,187 | 839,217 |
| Non-Personnel Services | 6,653,881 | 8,695,703 | 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) |
| **Uses Total** | **55,903,708** | **62,148,297** | **6,244,589** | **63,470,330** | **1,322,033** |
| **Uses - By Division Description** | | | | | |
| RET Administration | 18,211,690 | 20,268,851 | 2,057,161 | 20,502,910 | 234,059 |
| RET Health Care Trust | 1,581,145 | 1,674,372 | 93,227 | 1,766,605 | 92,233 |
| RET Investment | 13,921,985 | 15,458,298 | 1,536,313 | 16,467,420 | 1,009,122 |
| RET Retirement Services | 20,025,886 | 22,331,359 | 2,305,473 | 22,383,198 | 51,839 |
| RET SF Deferred Comp Program | 2,163,002 | 2,415,417 | 252,415 | 2,350,197 | (65,220) |
| **Uses by Division Total** | **55,903,708** | **62,148,297** | **6,244,589** | **63,470,330** | **1,322,033** |

# SHERIFF ACCOUNTABILITY

## Mission

Department of Sheriff Accountability (SDA) works to promote honesty, integrity, and accountability within the San Francisco Sheriff's Office by conducting independent and thorough oversight. Our focus is on safeguarding the rights and well-being of all individuals in the Sheriff's custody by ensuring that the Sheriff's staff complies with all laws, regulations, and policies. We aim to enhance public trust through fair and impartial investigations. For more information about this department's services, please visit **www.sf.gov/departments/sheriffs-department-oversight-board**

## Budget Issues & Details

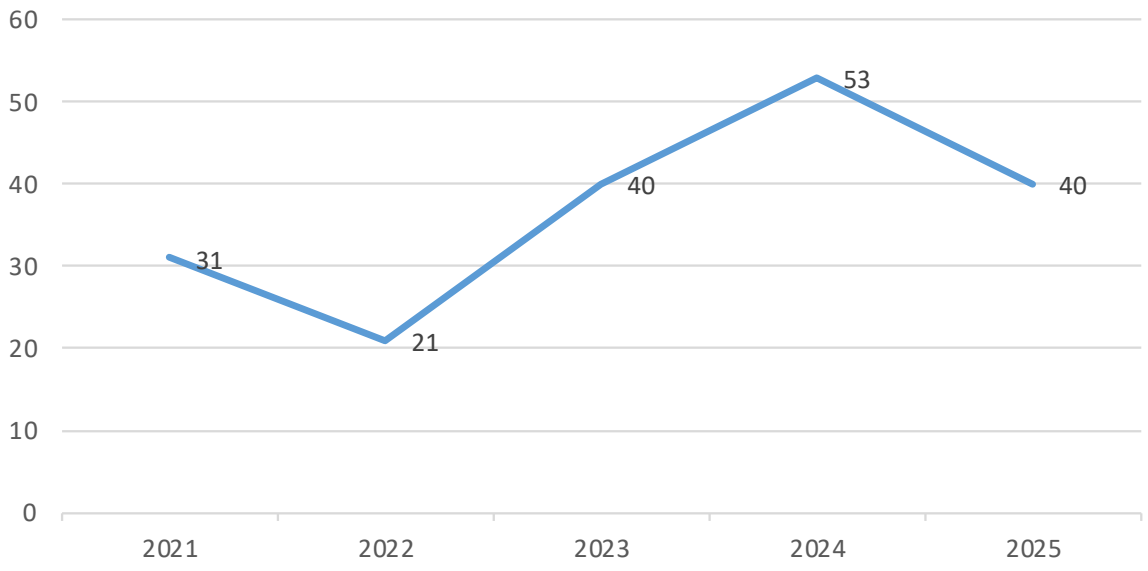
The proposed Fiscal Year (FY) 2026-27 budget of $1.5 million for the Sheriff's Department of Accountability is approximately $0.27 million, or 21.3 percent, higher than the FY 2025-26 budget. This is primarily due to salary and benefit cost adjustments. The FY 2027-28 proposed budget of $1.6 million is $0.10 million, or 6.5 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to salary and benefit cost adjustments.

In November 2020, San Francisco voters passed Proposition D, establishing the Sheriff's Department Oversight Board (SDOB) and the Office of the Sheriff's Inspector General (OSIG). This created a new City department called the Department of Sheriff Accountability (SDA). Following a year-long national search and a rigorous vetting process, the SDOB appointed Terry Wiley as the inaugural Inspector General on December 20, 2023, to lead the OSIG, but the appointee resigned in 2025. Over the next two fiscal years, the OSIG will continue to leverage available resources and expand its operational scope to provide effective oversight.

The OSIG's charter mandates oversight of the services the Sheriff's Office provides to incarcerated individuals. The majority of San Francisco's jail population faces significant challenges, including serious mental health conditions, substance addiction, poverty, and housing instability. Charter-mandated oversight helps ensure that people in custody have adequate access to effective services, treatment, and re-entry programs that address the root causes of behaviors that lead to incarceration. Reducing recidivism will strengthen public safety, decrease conduct driven by mental illness and substance use, and support broader efforts to stabilize and house individuals experiencing homelessness.

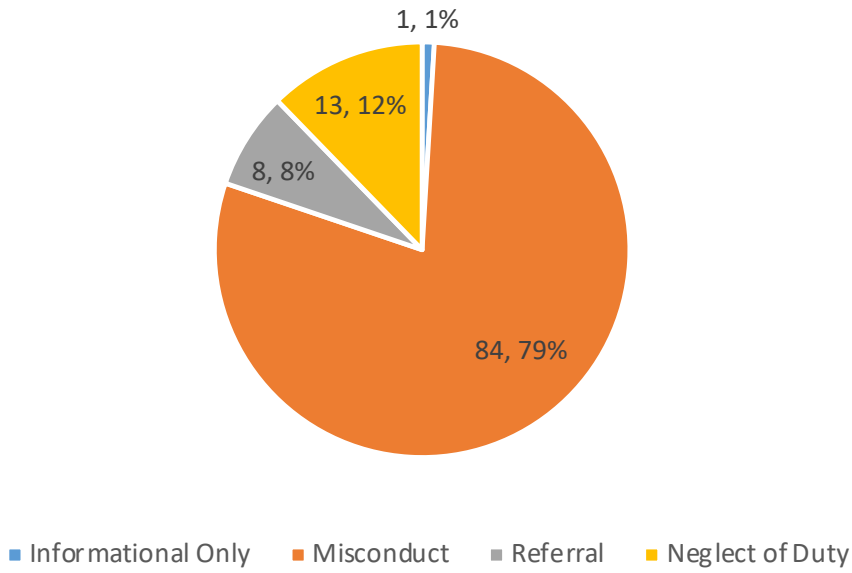
## Operational Expansion and Oversight Functions

The Mayor's proposed budget includes continued funding that leverages Department of Police Accountability (DPA) resources to support the Department of Sheriff Accountability's core functions. These services include investigating all complaints against Sheriff's Office staff, investigating deaths in custody, conducting reviews, recommending policy changes, and producing records required under state law, including Senate Bill (SB) 1421, SB 16, and SB 2. In the upcoming fiscal years, the DPA will continue providing investigative, legal, administrative, technological, and accounting support for this department until the SDOB appoints a new Inspector General.




5 YEAR COMPARISON OF OPENED CASES

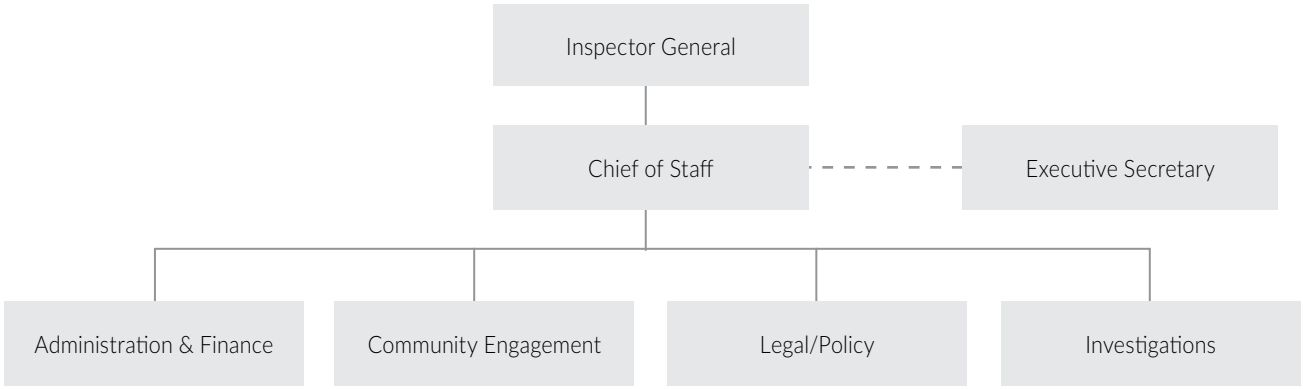
*Dataset represents the number of SFSO investigations opened by the DPA over the past 5 years.**




2025 CASE ALLEGATIONS.

*Dataset represents the primary categories of allegations filed against SFSO deputies in Calendar Year 2025.**

# ORGANIZATIONAL STRUCTURE: SHERIFF ACCOUNTABILITY



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 2.14 | 2.80 | 0.66 | 2.77 | (0.03) |
| Non-Operating Positions (CAP/Other) | | | | | |
| **Net Operating Positions** | **2.14** | **2.80** | **0.66** | **2.77** | **(0.03)** |
| **Sources** | | | | | |
| General Fund | 1,283,747 | 1,557,714 | 273,967 | 1,659,170 | 101,456 |
| **Sources Total** | **1,283,747** | **1,557,714** | **273,967** | **1,659,170** | **101,456** |
| **Uses - Operating Expenditures** | | | | | |
| 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 |
| **Uses Total** | **1,283,747** | **1,557,714** | **273,967** | **1,659,170** | **101,456** |
| **Uses - By Division Description** | | | | | |
| 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 |
| **Uses by Division Total** | **1,283,747** | **1,557,714** | **273,967** | **1,659,170** | **101,456** |

# SHERIFF

## Mission

The San Francisco Sheriff's Office (SHF) provides for the safe, secure, and constitutional detention of persons arrested or under a court order; operates county jail facilities, including educational, vocational, and transitional programs; operates alternative sentencing for in-custody and out-of-custody community programs; provides law enforcement services for a number of City and County facilities and the surrounding area; provides bailiffs to ensure the security of all juvenile, adult civil and criminal courts; and executes criminal and civil warrants and court orders. For more information about this department's services, please visit **sfsheriff.com**

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $377.5 million for the Sheriff's Department is approximately $31.8 million, or 9.2 percent, higher than the FY 2025-26 budget. This is primarily due to increases in salary and benefit costs and non-personnel services, partially offset by decreases in grants to community-based organizations. The FY 2027-28 proposed budget of $378.2 million is $0.8 million, or 0.2 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs, partially offset by decreases in grants to community-based organizations and non-personnel services.

### Staffing & Deployment

The Sheriff's Office (SHF) is an important partner in providing for the City's safety, security, and well-being. Over the last year, increased street operations and enforcement by City partners against open-air drug markets, retail theft, and illegal vending has led to an increase in arrests and a decrease in crime.

The proposed budget recognizes the required level of funding to maintain Sheriff custody staffing, while seeking operational improvements in overtime usage and increasing staffing of sworn positions. The budget allows the Office to meet mandated minimum staffing requirements while maintaining public safety and the provision of programming, while aggressively and actively recruiting to fill deputy sheriff vacancies.

### Protect and Engage San Francisco

The Office of the Sheriff is maintaining its law enforcement presence in the community, continuing the field officer training program, and staffing in the warrant services unit. The Office continues its rehabilitative and educational in-custody programs and is exploring alternatives to incarceration to connect individuals with family, employment, and social relationships under court order to minimize incarceration.

## RESET Center

The RESET Center represents a key component of Mayor Lurie's strategy to address the City's street conditions. Opened in May 2026, the facility is operated under the oversight of the San Francisco Sheriff's Office in partnership with the Department of Public Health (DPH), with day-to-day operations managed by Connections Health Solutions. The RESET Center functions as a stabilization site that provides law enforcement with a clinically appropriate alternative to jail booking or emergency department transport for individuals encountered in a state of public intoxication.

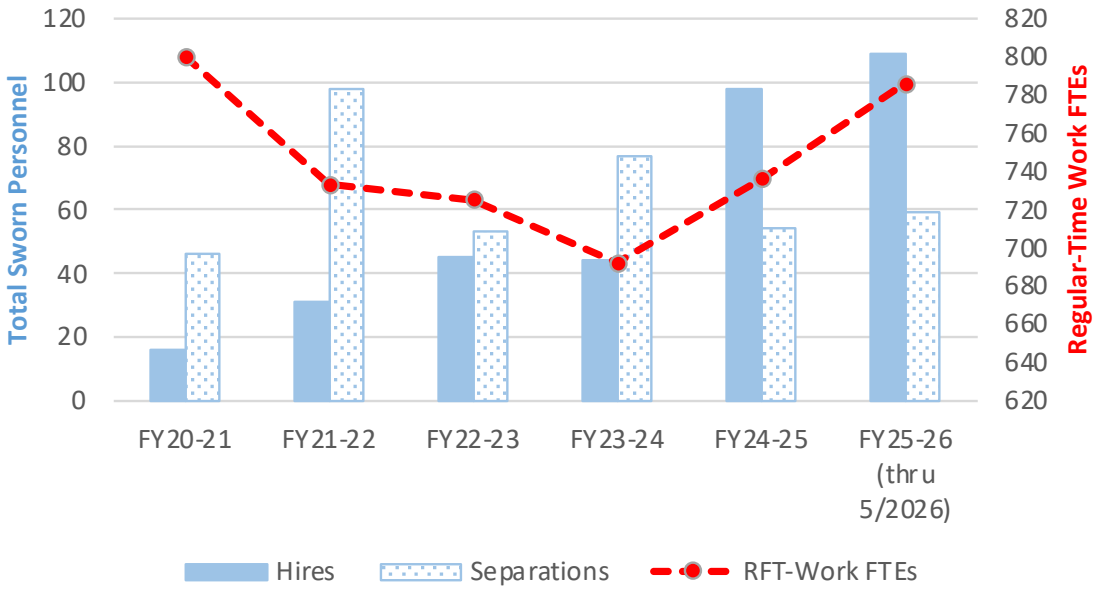
The proposed budget includes full funding to sustain RESET Center operations, including security staffing, facility oversight, and day-to-day operations.

## Improve Organizational Accountability and Modernize Technology

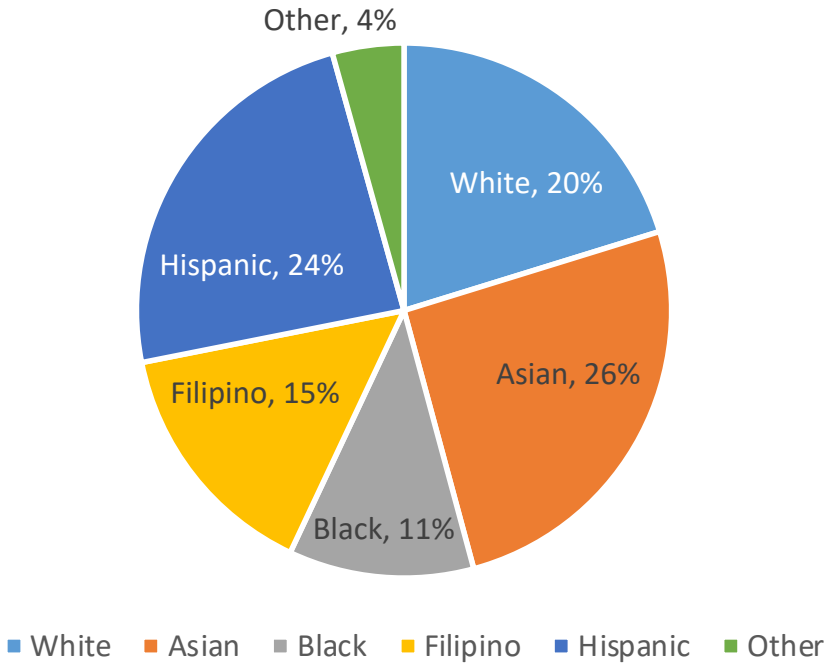
Digital devices, cloud-based software, and data-driven tools are changing law enforcement. By utilizing technology to improve performance, the Office can operate smarter and establish systems and processes to save time and money. The proposed budget continues to support the replacement of the current jail management case system (JMS). The new system improves City and County operations, while minimizing legal and security risks and improves cross-agency data sharing. The Office also continues to implement the use of body worn cameras (BWC), which improves community trust, accountability, and transparency.

## Maximize Workforce Potential and Enrich Training

To provide the best level of service to San Francisco, the Office must remain highly committed to the public safety workforce. The budget allocates funds to improve the working environment of staff, modernize and update equipment, and purchase new public safety vehicles, while decommissioning vehicles that are at end-of-life. The training curriculum is comprehensive and thorough, responsive to regulatory mandates, and emphasizes the incorporation of best practices into realistic scenarios.



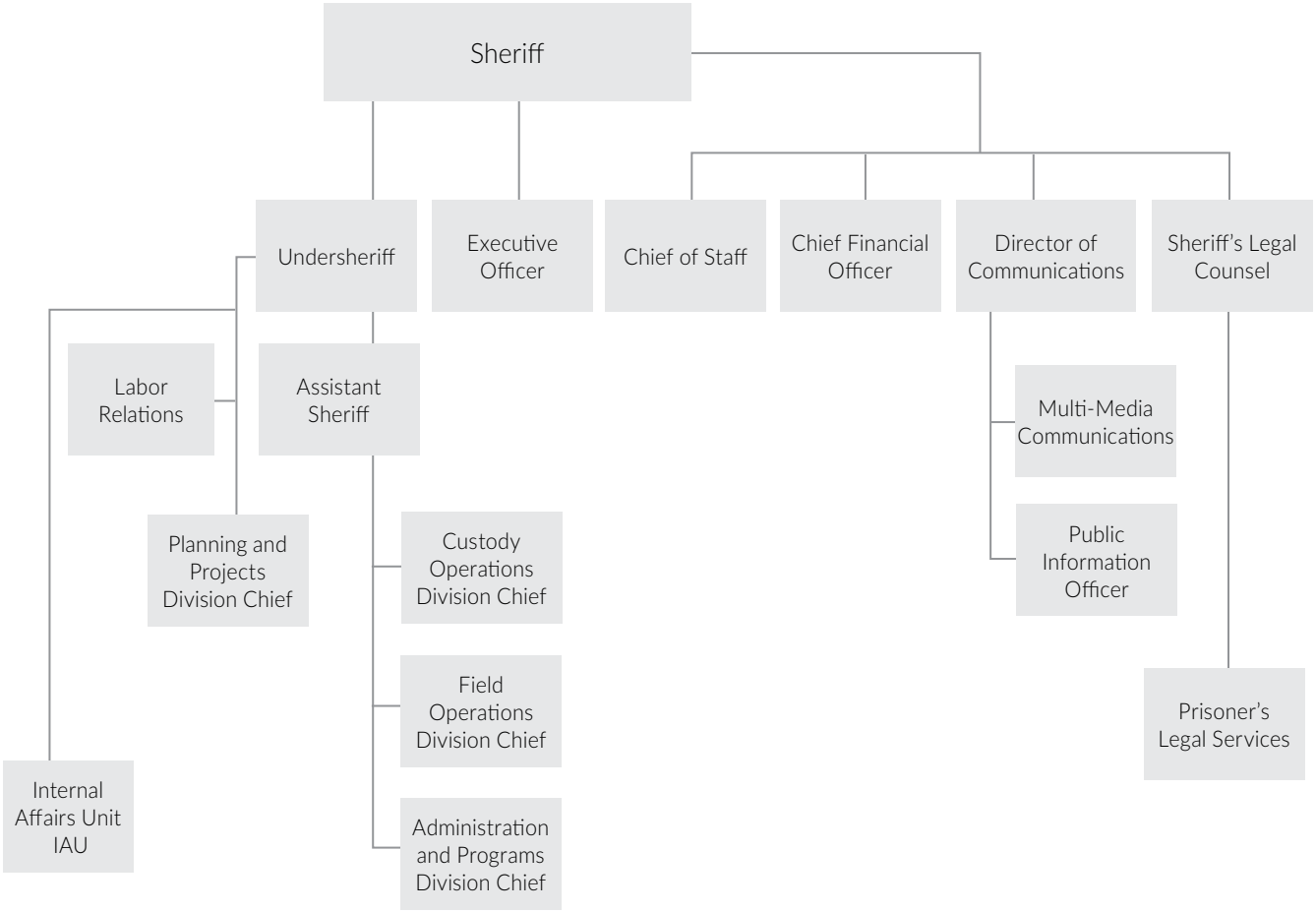

SWORN STAFFING PROGRESS.
*Improving staffing levels.*




SWORN STAFF.

*Ethnicity: Sworn Staff.*

## ORGANIZATIONAL STRUCTURE: SHERIFF



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 945.75 | 983.93 | 38.18 | 972.49 | (11.44) |
| Non-Operating Positions (CAP/Other) | (1.00) | | 1.00 | | |
| **Net Operating Positions** | **944.75** | **983.93** | **39.18** | **972.49** | **(11.44)** |
| **Sources** | | | | | |
| 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 | 275,931,486 | 305,118,720 | 29,187,234 | 304,852,079 | (266,641) |
| **Sources Total** | **345,636,970** | **377,477,558** | **31,840,588** | **378,244,278** | **766,720** |
| **Uses - Operating Expenditures** | | | | | |
| 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) |
| City Grant Program | 12,769,300 | 9,251,925 | (3,517,375) | 5,674,667 | (3,577,258) |
| Capital Outlay | 5,443,992 | 4,931,637 | (512,355) | 5,429,478 | 497,841 |
| 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) |
| Overhead and Allocations | 1,483,492 | 1,552,372 | 68,880 | 1,539,744 | (12,628) |
| 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 |
| **Uses Total** | **345,636,970** | **377,477,558** | **31,840,588** | **378,244,278** | **766,720** |
| **Uses - By Division Description** | | | | | |
| SHF Administration | 76,895,581 | 90,463,673 | 13,568,092 | 85,999,951 | (4,463,722) |
| 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) |
| **Uses by Division Total** | **345,636,970** | **377,477,558** | **31,840,588** | **378,244,278** | **766,720** |

# SUPERIOR COURT

## Mission

The Superior Court (CRT) assures equal access, fair treatment, and the just and efficient resolution of disputes for all people asserting their rights under the law in the City and County of San Francisco. For more information about this department's services, please visit **sf.courts.ca.gov**

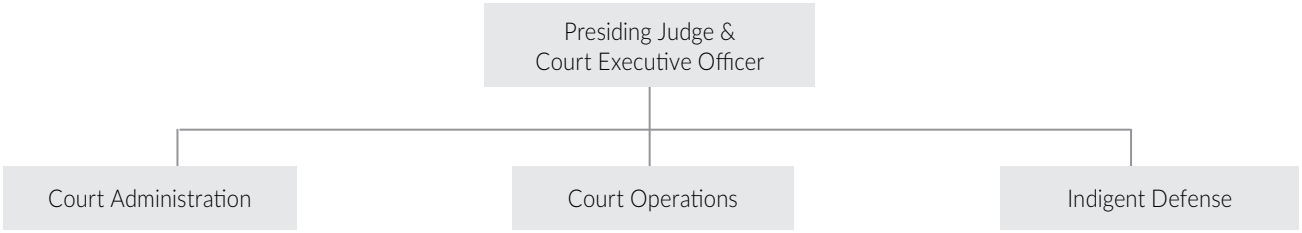
## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $34.0 million for the Superior Court is approximately $0.81 million, or 2.4 percent, higher than the FY 2025-26 budget. This is primarily due to increases in non-personnel services, partially offset by decreases in interdepartmental services. The FY 2027-28 proposed budget of $34.3 million is $0.32 million, or 0.9 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in non-personnel services.

The Superior Court receives funding from the City for its Indigent Defense Program, which assigns attorneys to individuals and families in cases that represent a conflict of interest to the Public Defender. Attorneys with the Bar Association of San Francisco provide legal representation in both criminal defense and foster care cases.

The Superior Court also administers the City's Civil Grand Jury program which scrutinizes the conduct of public business and investigates operations of the City.

# ORGANIZATIONAL STRUCTURE: SUPERIOR COURT




## TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Non-Operating Positions (CAP/Other) | | | | | |
| **Net Operating Positions** | | | | | |
| **Sources** | | | | | |
| General Fund | 33,200,508 | 34,010,934 | 810,426 | 34,326,323 | 315,389 |
| **Sources Total** | **33,200,508** | **34,010,934** | **810,426** | **34,326,323** | **315,389** |
| **Uses - Operating Expenditures** | | | | | |
| 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) | | |
| **Uses Total** | **33,200,508** | **34,010,934** | **810,426** | **34,326,323** | **315,389** |
| **Uses - By Division Description** | | | | | |
| CRT Superior Court | 33,200,508 | 34,010,934 | 810,426 | 34,326,323 | 315,389 |
| **Uses by Division Total** | **33,200,508** | **34,010,934** | **810,426** | **34,326,323** | **315,389** |

# TREASURER & TAX COLLECTOR

## Mission

The Office of the San Francisco Treasurer & Tax Collector serves as the banker, tax collector, collection agent, and investment officer for the City and County of San Francisco. The Department's mission is to collect and safeguard the City's money and assist low-income San Francisco families in building economic security and mobility.

The Department is committed to providing excellent services for taxpayers, customers, and the community. By promoting diversity, equity, and inclusion, the Department is a stronger, smarter, and more informed government agency. For more information about this department's services, please visit **sftreasurer.org**

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $49.9 million for the Office of the Treasurer-Tax Collector is approximately $6.5 million, or 11.5 percent, lower than the FY 2025-26 budget. This is primarily due to decreases in programmatic spending and non-personnel services. The FY 2027-28 proposed budget of $50.4 million is $0.5 million, or 1.0 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in salary and benefit costs, partially offset by decreases in non-personnel services.

### Tax and Fee Collections: Citywide Payment Processing

The Office collects approximately $7 billion in revenue each year, nearly half the City's budget, with $4.4 billion from property taxes and $2.6 billion from business taxes and fees. In Fiscal Year 2025, the Office processed 16.4 million online and in-person transactions, collected $4.1 billion via credit card and e-check, and surpassed $140 million in delinquent collections.

Twenty-five City departments now use the Office's payment platforms, supported by citywide banking and deposit infrastructure. The Office also led payment integration for the PermitSF modernization initiative, ensuring secure, user-friendly processing across City permitting services.

### Helping Small Businesses

The Office implemented $10 million in regulatory fee relief through Proposition M, with 91% of restaurants and 87% of nightlife businesses no longer paying license fees.

### Modernizing the Tax System

The Office achieved major milestones implementing Proposition M: adopting final sourcing rules, launching the City's first Advanced Written Determination (AWD) program for binding tax guidance, recovering over $6 million through a Voluntary Disclosure and Compliance Program, and launching the unified Annual Business Registration and Tax Form, consolidating

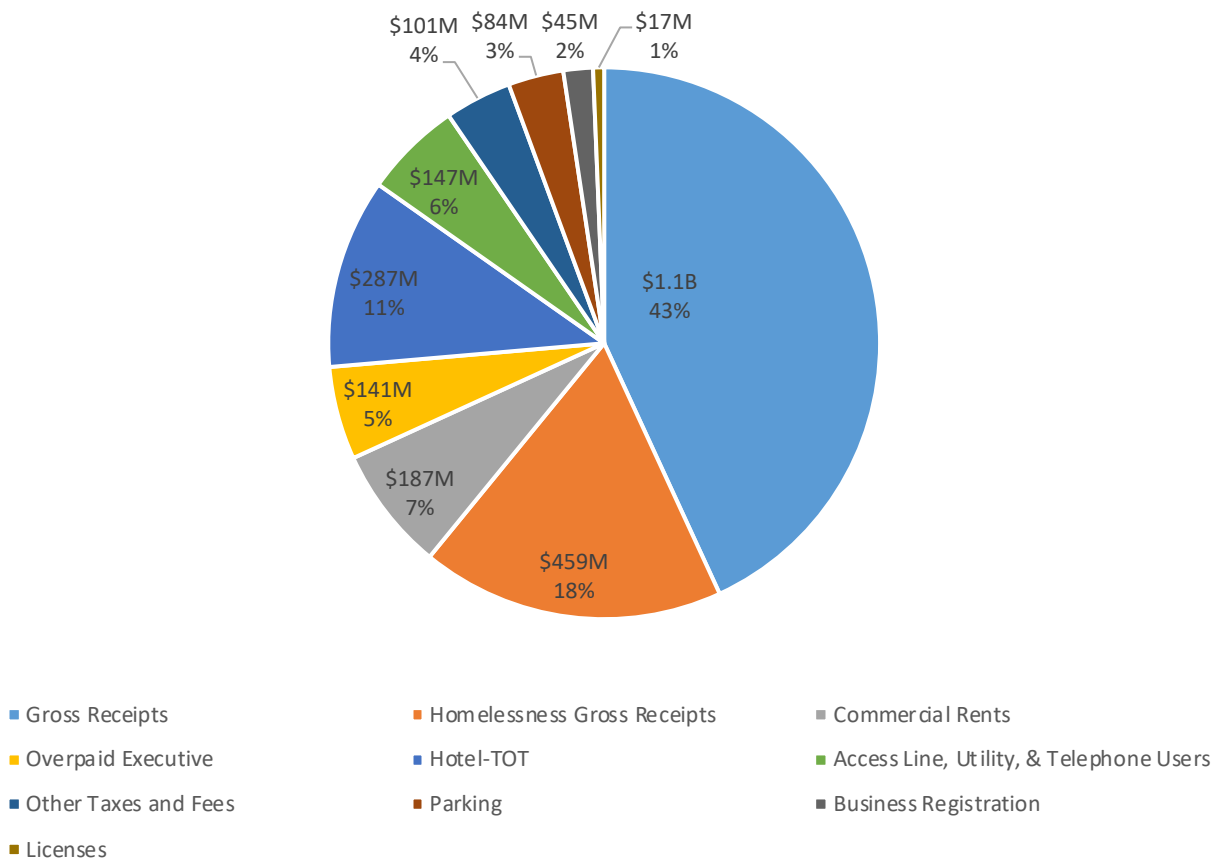
registration renewal and annual tax filings into a single March deadline. March 2026 marked the completion of the first full unified filing. The Office also partnered with the City Attorney to resolve complex tax disputes, securing significant revenue for the City.

## Economic Justice Center: Financial Infrastructure for Residents

The Economic Justice Center delivers programs at the intersection of City finance and resident economic security. Financial counselors have served more than 1,700 clients in over 3,600 sessions, with nearly 400 achieving positive financial outcomes. The Kindergarten to College (K2C) program has helped families save $18.5 million; in 2025, high school graduates used $1.2 million of their K2C savings for postsecondary education. Fine and fee reforms have resulted in over $14 million waived in 2025 for low-income San Franciscans and people experiencing homelessness. And the Office secured funding for StopScamsSF, a three-year initiative to prevent financial fraud targeting vulnerable San Franciscans.

## Improving Street Conditions

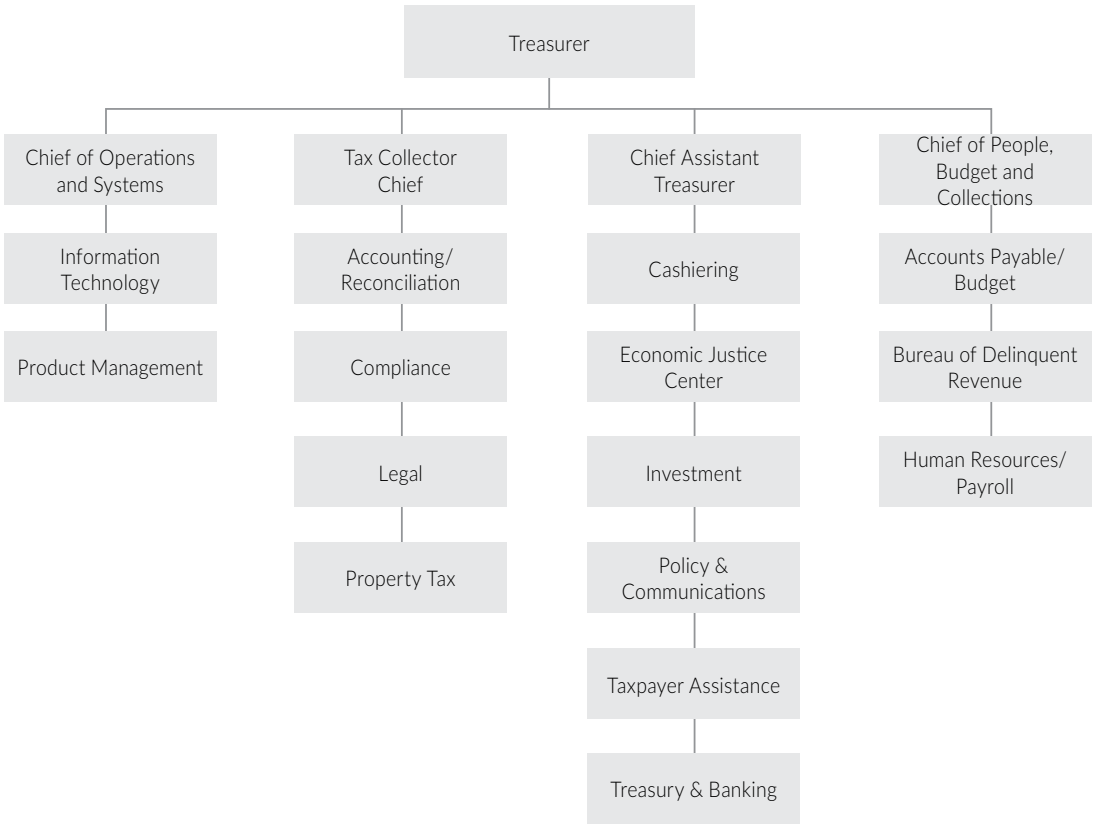
The Office partnered with the Mayor's Office and City departments to operationalize the RV Buyback Program, designing secure payment workflows, training outreach teams, and connecting participants to one-on-one financial counseling. This helped residents eliminate City-owed debt, open bank accounts, and establish credit needed for housing and employment stability.




BUSINESS TAX & FEE COLLECTIONS BY TYPE (FY24-25)

*Fiscal Year 2024-2025 Business Tax & Fee Collections by Type.*

# ORGANIZATIONAL STRUCTURE: TREASURER-TAX COLLECTOR



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 189.60 | 184.26 | (5.34) | 178.53 | (5.73) |
| Non-Operating Positions (CAP/Other) | (6.00) | (6.60) | (0.60) | (6.60) | |
| **Net Operating Positions** | **183.60** | **177.66** | **(5.94)** | **171.93** | **(5.73)** |
| **Sources** | | | | | |
| 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 | 23,722,232 | 21,473,896 | (2,248,336) | 22,051,784 | 577,888 |
| **Sources Total** | **56,452,603** | **49,949,449** | **(6,503,154)** | **50,433,207** | **483,758** |
| **Uses - Operating Expenditures** | | | | | |
| 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 |
| **Uses Total** | **56,452,603** | **49,949,449** | **(6,503,154)** | **50,433,207** | **483,758** |
| **Uses - By Division Description** | | | | | |
| TTX Collection | 36,133,452 | 32,880,038 | (3,253,414) | 34,234,944 | 1,354,906 |
| 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 |
| **Uses by Division Total** | **56,452,603** | **49,949,449** | **(6,503,154)** | **50,433,207** | **483,758** |

# WAR MEMORIAL AND PERFORMING ARTS CENTER

## Mission

The San Francisco War Memorial & Performing Arts Center manages and maintains a world-class creative complex which sustains diverse artistic, educational, and multi-cultural offerings for enjoyment by regional, national, and international audiences; supports a broad workforce across the performing arts sector; and powerfully contributes to San Francisco's economy and identity, in service of the purposes and beneficiaries of the War Memorial Trust, please visit **sfwarmemorial.org**

## Budget Issues & Details

The proposed Fiscal Year (FY) 2026-27 budget of $31.7 million for the War Memorial and Performing Arts Center is approximately $0.67 million, or 2.1 percent, lower than the FY 2025-26 budget. This is primarily due to decreases in capital outlay and interdepartmental services, partially offset by increases in non-personnel services. The FY 2027-28 proposed budget of $33.3 million is $1.6 million, or 5.1 percent, higher than the FY 2026-27 proposed budget. This change is primarily due to increases in capital outlay and salary and benefit costs, partially offset by decreases in non-personnel services.

### Core Services

As the second-largest performing arts campus in the country, the War Memorial & Performing Arts Center is committed to presenting and supporting events that bring more than 800,000 visitors annually to our creative campus. We proudly serve as home to three world-class Resident Companies — the San Francisco Ballet, the San Francisco Opera, and the San Francisco Symphony — while also providing performance and event space for more than 150 nonprofit and community arts organizations each year.

Our venues include the Davies Symphony Hall, War Memorial Opera House, and the Herbst Theatre, the Atrium Theater and the Green Room. Our campus also houses more than a dozen Veterans organizations and two additional City departments, reflecting our broader civic role.

### Priority Initiatives

Expanding Performances, Events, and Community Impact

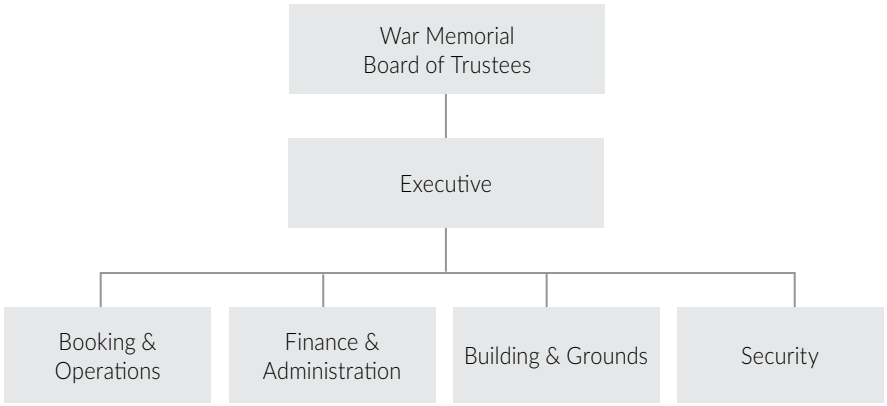
While maintaining affordable venues and modern theatrical equipment for our resident companies remains essential, our greatest opportunity for growth lies in presenting a wider and more diverse range of artists, art forms, and cultural experiences. From rock to classical music, ballet to modern dance, comedy to podcasts, we aim to welcome an increasingly broad spectrum of performers and presenters across all our venues.

To achieve this, we will continue increasing both the number and diversity of events through strengthened marketing and outreach, more compelling packaging of our offerings, and expanded engagement with the public and potential presenters. We also recognize our role in supporting the economic vitality of the Civic Center and Hayes Valley neighborhoods. By increasing the number of days our facilities are open and drawing additional visitors to performances and events, we help drive economic activity for the many small businesses that rely on a vibrant arts district.

### Major Capital Projects Implementation

The Department previously secured funding to repair the 100-year-old Opera House Mansard roof, and this major restoration remains on schedule for completion in Winter 2027. At the same time, we are accelerating our elevator modernization efforts, which include completing both front-of-house elevators in Davies Symphony Hall in 2025 and replacing four additional elevators in the Opera House between 2026 and 2028.

# ORGANIZATIONAL STRUCTURE: WAR MEMORIAL



# TOTAL BUDGET – HISTORICAL COMPARISON

| FUNDED POSITIONS | 2025-2026 ORIGINAL BUDGET | 2026-2027 PROPOSED BUDGET | CHANGE FROM 2025-2026 | 2027-2028 PROPOSED BUDGET | CHANGE FROM 2026-2027 |
|---|---|---|---|---|---|
| Total Funded | 66.95 | 63.83 | (3.12) | 63.82 | (0.01) |
| Non-Operating Positions (CAP/Other) | | | | | |
| **Net Operating Positions** | **66.95** | **63.83** | **(3.12)** | **63.82** | **(0.01)** |
| **Sources** | | | | | |
| 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 | | 70,000 | 70,000 | 85,000 | 15,000 |
| Expenditure Recovery | 300,735 | 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 | 9,072,505 | 9,014,763 | (57,742) | 9,037,232 | 22,469 |
| **Sources Total** | **32,342,470** | **31,675,116** | **(667,354)** | **33,291,649** | **1,616,533** |
| **Uses - Operating Expenditures** | | | | | |
| 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 |
| **Uses Total** | **32,342,470** | **31,675,116** | **(667,354)** | **33,291,649** | **1,616,533** |
| **Uses - By Division Description** | | | | | |
| WAR War Memorial | 32,342,470 | 31,675,116 | (667,354) | 33,291,649 | 1,616,533 |
| **Uses by Division Total** | **32,342,470** | **31,675,116** | **(667,354)** | **33,291,649** | **1,616,533** |

# BONDED DEBT & LONG-TERM OBLIGATION

TRANSBAY

# BONDED DEBT & LONG-TERM OBLIGATIONS

## Mission

The Controller's Office of Public Finance seeks to provide and manage low-cost debt financing for large-scale, long-term capital projects and improvements that produce social and economic benefits to San Francisco and its citizens, while balancing market and credit risk with appropriate benefits, mitigations, and controls.

**SF.GOV/CONTROLLERS-OFFICE-PUBLIC-FINANCE**

## Background

The City and County of San Francisco is the fourth largest city in California and the 17th largest city in the country. The City has gained national recognition among investors in municipal debt obligations as a high-profile economic center of one of the country's largest metropolitan areas. Investor interest benefits the City in the form of lower interest rates and lower annual debt service expenditures compared to other California cities.

The Office of Public Finance utilizes five principal types of municipal debt to finance long-term capital projects: general obligation (G.O.) bonds, lease revenue bonds, certificates of participation (COPs), special tax bonds, and tax increment revenue bonds.

The City relies on the issuance of G.O. bonds to leverage property tax receipts for voter-approved capital expenditures for the acquisition, improvement, and/or construction of real property such as hospitals, parks, community centers, and public safety facilities.

The City utilizes lease revenue bonds and COPs to finance capital projects and acquisitions, some of which provide a direct revenue benefit or cost savings to the City. Debt service payments for lease revenue bonds and COPs may be paid from revenues of the related project or fees, taxes, or surcharges imposed on users of the project. The City utilizes its commercial paper COP program to provide interim financing for approved project costs in connection with the acquisition, improvement, renovation, and construction of real property and the acquisition of capital equipment and vehicles in anticipation of issuing long-term financings.

The City has utilized Mello-Roos community facilities districts (CFDs) and special tax districts (STDs) to assist in the financing of public benefits, infrastructure, and community facilities. The City has also formed Infrastructure Financing Districts (IFDs), Infrastructure and Revitalization Financing Districts (IRFDs), and Enhanced Infrastructure Financing Districts (EIFDs) to assist financing projects, such as affordable housing, waterfront improvements, public benefits, infrastructure, and community facilities. These districts facilitate improvements to real property, providing public benefits in connection with new developments in the City.

## RATINGS

The City's G.O. bond debt is rated Aa1 by Moody's, AA+ by S&P Global, and AAA by Fitch. These ratings represent the highest scores possible from Fitch and one notch below the highest scores possible from Moody's and S&P Global for G.O. bonds. The City's Certificates of Participation (COPs) and Lease Revenue Bonds are rated Aa2/Aa3 by Moody's, AA/A-1 by S&P Global, and AAA/AA+ by Fitch. These ratings are one or two levels below the City's G.O. bond ratings, as is the typical practice for rating municipal lease-backed obligations. The City has no legal obligation or authority to levy taxes for repayment of lease debt, only the authority to appropriate rent for the use of the facilities financed when the facilities have use and occupancy.

## MOODY'S

In October 2024, Moody's downgraded the City's G.O. bond rating to its second highest rating from Aaa to Aa1 and revised the City's outlook from negative to stable, noting the City's weakened economy and negative impact of the sea change in office employment to hybrid work. Moody's Aa1 rating with stable outlook recognizes the City's robust financial profile, strong fiscal management practices, and diverse revenue sources.

## S&P Global

In December 2024, S&P Global downgraded the City's G.O. bond rating to its second highest rating from AAA to AA+. The downgrade and negative outlook reflected the City's increasingly challenging revenue environment and worsening trend in the City's economy. S&P Global continues to recognize the City's very strong general fund reserve levels that will help weather projected deficits in the near term.

## FITCH

Fitch's AAA rating with negative outlook recognizes the City's strong financial resilience profile, as well as San Francisco's role as the center of a growing metropolitan area and its high market value per capita. Fitch also recognizes the City's persistently large budgetary gaps, which the City is closing primarily through the use of various non-recurring resources.

## DEBT PROFILE

Pursuant to the City Charter, the City must have voter authorization to issue G.O. bonds and lease revenue bonds. In the case of G.O. bonds, authorization is required by a two-thirds majority vote. In the case of Lease Revenue Bonds, authorization is required by a simple majority vote to fund new money capital projects. The City also issues Commercial Paper and Certificates of Participation, which do not require voter authorization. There are additional long-term obligations issued by public agencies whose jurisdictions overlap the boundaries of the City in whole or in part. See overlapping debt obligations described below. Of the $3.9 billion in outstanding G.O. bonds and other long-term general fund backed obligations, as of June 30, 2026, only $26.2 million or 0.7 percent is variable rate debt.

## GENERAL OBLIGATION BONDS

Debt service on the City's G.O. bonds is repaid from taxes levied on all real and personal property within the City boundaries. In addition to a two-thirds majority voter threshold, the principal amount of bonds outstanding at any one time must not exceed three percent of the assessed value of all taxable real and personal property located within the boundaries of the City.

As of May 1, 2026, the total amount of G.O. bonds authorized by the voters, but not yet issued, was $1.2 billion. Of the total principal amount of $6.5 billion of G.O. bonds originally issued from these authorizations, $2.7 billion remains outstanding. Table 1 lists the City's outstanding and unissued G.O. bonds by series and authorization. Additionally, the table includes a list of outstanding refunding G.O. bonds that were issued to refinance other series of G.O. bonds.

# TABLE 1: GENERAL OBLIGATION BONDS (AS OF MAY 1, 2026) [1]

| Bond Authorization Name | Election Date | Authorized Amount | Series | Bonds Issued | Bonds Outstanding | Authorized & Unissued |
|---|---|---|---|---|---|---|
| Seismic Safety Loan Program[2] | 11/3/92 | $350,000,000 | 1994A | $35,000,000 | - | |
| | | | 2007A | $30,315,450 | $8,429,950 | |
| | | | 2015A | $24,000,000 | - | |
| *Reauthorization to Repurpose for Affordable Housing* | 11/8/16 | | 2019A | $72,420,000 | $66,690,000 | |
| | | | 2020C | $102,580,000 | $90,240,000 | |
| | | | 2025E | $38,220,000 | $35,300,000 | $47,464,550 |
| Clean & Safe Neighborhood Parks | 2/5/08 | $185,000,000 | 2008B | $42,520,000 | - | |
| | | | 2010B | $24,785,000 | - | |
| | | | 2010D | $35,645,000 | $17,885,000 | |
| | | | 2012B | $73,355,000 | - | |
| | | | 2016A | $8,695,000 | $4,905,000 | - |
| San Francisco General Hospital & Trauma Center Earthquake Safety | 11/4/08 | $887,400,000 | 2009A | $131,650,000 | - | |
| | | | 2010A | $120,890,000 | - | |
| | | | 2010C | $173,805,000 | $87,210,000 | |
| | | | 2012D | $251,100,000 | - | |
| | | | 2014A | $209,955,000 | - | - |
| Earthquake Safety and Emergency Response Bond | 6/8/10 | $412,300,000 | 2010E | $79,520,000 | - | |
| | | | 2012A | $183,330,000 | - | |
| | | | 2012E | $38,265,000 | - | |
| | | | 2013B | $31,020,000 | - | |
| | | | 2014C | $54,950,000 | - | |
| | | | 2016C | $25,215,000 | $14,740,000 | - |
| Road Repaving & Street Safety | 11/8/11 | $248,000,000 | 2012C | $74,295,000 | - | |
| | | | 2013C | $129,560,000 | - | |
| | | | 2016E | $44,145,000 | $25,810,000 | - |
| Clean & Safe Neighborhood Parks | 11/6/12 | $195,000,000 | 2013A | $71,970,000 | - | |
| | | | 2016B | $43,220,000 | $15,925,000 | |
| | | | 2018A | $76,710,000 | - | |
| | | | 2019B | $3,100,000 | - | - |
| Earthquake Safety and Emergency Response Bond | 6/3/14 | $400,000,000 | 2014D | $100,670,000 | - | |
| | | | 2016D | $109,595,000 | $49,730,000 | |
| | | | 2018C | $189,735,000 | - | - |
| Transportation and Road Improvement | 11/4/14 | $500,000,000 | 2015B | $67,005,000 | - | |
| | | | 2018B | $174,445,000 | - | |
| | | | 2020B | $135,765,000 | $90,310,000 | |
| | | | 2021C-1 | $104,785,000 | $78,805,000 | |
| | | | 2021C-2 | $18,000,000 | - | - |
| Affordable Housing Bond | 11/3/15 | $310,000,000 | 2016F | $75,130,000 | $33,625,000 | |
| | | | 2018D | $142,145,000 | $76,900,000 | |
| | | | 2019C | $92,725,000 | $19,495,000 | - |
| Public Health and Safety Bond | 6/7/16 | $350,000,000 | 2017A | $173,120,000 | - | |
| | | | 2018E | $49,955,000 | - | |
| | | | 2020D-1 | $111,925,000 | $73,025,000 | |
| | | | 2020D-2 | $15,000,000 | - | - |
| Embarcadero Seawall Earthquake Safety | 11/6/18 | $425,000,000 | 2020A | $49,675,000 | - | |
| | | | 2023B | $39,020,000 | - | |
| | | | 2025A-1 | $15,085,000 | $15,085,000 | |
| | | | 2025A-2 | $104,910,000 | $102,955,000 | $216,310,000 |
| Affordable Housing Bond | 11/5/19 | $600,000,000 | 2021A | $254,585,000 | $156,405,000 | |
| | | | 2023C | $170,780,000 | $101,945,000 | |
| | | | 2025C | $67,095,000 | - | $107,540,000 |
| Earthquake Safety and Emergency Response Bond | 3/3/20 | $628,500,000 | 2021B-1 | $69,215,000 | $60,915,000 | |
| | | | 2021B-2 | $11,500,000 | - | |
| | | | 2021E-1 | $74,090,000 | $56,355,000 | |
| | | | 2021E-2 | $13,000,000 | - | |
| | | | 2025B-1 | $197,030,000 | $194,230,000 | |
| | | | 2025B-2 | $20,680,000 | | $242,985,000 |
| Health and Recovery Bond | 11/4/20 | $487,500,000 | 2021D-1 | $194,255,000 | $155,655,000 | |
| | | | 2021D-2 | $64,250,000 | - | |
| | | | 2023A | $28,785,000 | $25,265,000 | |
| | | | 2025G | $87,515,000 | $87,515,000 | $112,695,000 |
| Affordable Housing Bond | 3/5/24 | $300,000,000 | 2025D | $147,230,000 | $77,425,000 | $152,770,000 |
| Healthy, Safe, and Vibrant SF Bond | 11/5/24 | $390,000,000 | 2025F | $83,635,000 | $83,635,000 | $306,365,000 |
| SUBTOTAL | | $6,668,700,000 | | $5,482,570,450 | $1,906,409,950 | $1,186,129,550 |

| General Obligation Refunding Bonds | Dated Issued | Bonds Issued | Bonds Outstanding |
|---|---|---|---|
| Series 2020-R1 | 5/7/20 | $195,250,000 | $121,845,000 |
| Series 2021-R1 | 5/6/21 | $91,230,000 | $58,675,000 |
| Series 2021-R2 | 9/16/21 | $86,905,000 | $11,250,000 |
| Series 2022-R1 | 5/18/22 | $327,300,000 | $251,610,000 |
| Series 2024-R1 | 5/22/24 | $340,615,000 | $320,590,000 |
| SUBTOTAL | | $1,041,300,000 | $763,970,000 |
| **TOTALS** | **$6,668,700,000** | **$6,523,870,450** | **$2,670,379,950** | **$1,186,129,550** |

[1] Section 9.106 of the City Charter limits issuance of general obligation bonds of the City to 3% of the assessed value of all taxable real and personal property, located within the City and County.

[2] Of the $35,000,000 authorized for SSLP by the Board of Supervisors in February 2007, $30,315,450 has been drawn upon to date pursuant to the Credit Agreement.

Source: Office of Public Finance, City and County of San Francisco.

For debt management and federal expenditure requirements, and because large-scale capital improvement projects are typically completed over several years, bonds are usually issued in installments over time. For that reason, and because G.O. bonds are repaid in the interim, the full amount of G.O. bonds authorized by the electorate typically exceeds the amount of G.O. bonds outstanding.

## LONG-TERM OBLIGATIONS

The City's Long-Term Obligations, shown in Table 2, include lease revenue bonds and COPs. Pursuant to the Charter, lease revenue bonds must be approved by a simple majority of the voters. As shown in Table 2, as of June 30, 2026, the City will have roughly $1.4 billion in Long-Term Obligations outstanding. The City anticipates issuing approximately $410.3 million of COPs in FY 2026-27 to support projects, including Hall of Justice, 170 Otis Exit project, Treasure Island, and street repaving.

In 1990, voters approved Proposition C, which amended the Charter to authorize the City to lease-purchase equipment through a nonprofit corporation without additional voter approval but with certain restrictions. The City and County of San Francisco Finance Corporation (the Corporation) was incorporated for that purpose. 1990 Proposition C provides that the outstanding aggregate principal amount of obligations with respect to lease financings may not exceed $20.0 million, with such amount increasing by five percent each fiscal year. As of July 1, 2025, the total authorized and unissued amount for such financings was $110.3 million. There are no current plans to issue additional debt under the Proposition C authorization.

In 1994, voters approved Proposition B, which authorized the issuance of up to $60.0 million in lease revenue bonds for the acquisition and

## TABLE 2: PROJECTED OUTSTANDING G.O. BONDS, LONG-TERM OBLIGATIONS, & DEBT SERVICE FOR FISCAL YEAR 2026-2027[1]

| | |
|---|---|
| Projected Outstanding General Obligation Bonds (as of 6/30/2026)[2] | $2,361,113,672 |
| Plus Projected New FY 2026–27 Issuance | 669,145,000 |
| Less Projected FY 2026–27 Principal Repayment | –255,030,841 |
| **Projected Outstanding General Obligation Bonds (as of 6/30/2027)** | **$2,775,227,831** |
| Projected Outstanding Long–Term Obligations (as of 6/30/2026)[3] | $1,443,958,731 |
| Plus Projected New FY 2026–27 Issuance | 410,345,000 |
| Less Projected FY 2026–27 Principal Repayment | –93,743,731 |
| **Projected Outstanding Long–Term Obligations[3] (as of 6/30/2027)** | **$1,760,560,000** |
| Total Projected Principal Outstanding (as of 6/30/2026) | $3,805,072,403 |
| Plus Projected New FY 2026–27 Issuance | 1,079,490,000 |
| Less Projected FY 2026–27 Repayment | –348,774,572 |
| **Total Projected Outstanding (as of 6/30/2027)** | **$4,535,787,831** |
| **Projected Fiscal Year 2026–2027 Outstanding Debt Service** | |
| General Obligation Bonds | $386,037,385 |
| Long–Term Obligations[3] | 169,760,917 |
| **Total Annual Debt Service** | **$555,798,302** |

[1] Table shows amounts based on actual payment dates, e.g. 7/1/2027 maturity of Series 2018A Lease Revenue Bonds is reflected in FY 2026-27 repayment figure.
[2] Does not include any proposed refinancings.
[3] Includes certificates of participation, lease revenue bonds and certain equipment leases.

construction of a combined dispatch center for the City's emergency 9-1-1 communication system and for the emergency information and communications equipment for the center. To date, $45.9 million of Proposition B lease revenue bonds have been issued and there is approximately $14.0 million in remaining authorization. There are no current plans to issue additional debt under the Proposition B authorization.

In March 2000, voters approved Proposition C, which extended a two and one-half cent per $100 in assessed valuation property tax set-aside for the benefit of the Recreation and Park Department (the Open Space Fund). Proposition C also authorized the issuance of lease revenue bonds or other forms of indebtedness payable from the Open Space Fund. The City issued $27.0 million and $42.4 million of such Open Space Fund lease revenue bonds in October 2006 and October 2007, respectively. The City issued refunding lease revenue bonds to refinance the remaining outstanding amounts of the Series 2006 and Series 2007 Open Space Fund lease revenue bonds in August 2018.

In November 2007, voters approved Proposition D, which renewed a two and one-half cent per $100 in assessed valuation property tax set-aside for the benefit of the Library (the Library Preservation Fund) and authorized the City to issue lease revenue bonds or other types of debt to construct and improve library facilities. The City issued Library Preservation Fund lease revenue bonds in the amount of $34.3 million in March 2009 and refinanced these obligations with the issuance of refunding lease revenue bonds in August 2018.

## COMMERCIAL PAPER PROGRAM

In March 2009, the City approved the establishment of a not-to-exceed $150 million Lease Revenue Commercial Paper Certificates of Participation Program (the CP Program). Under the CP Program, Commercial Paper Notes (the CP Notes) are issued from time to time to pay approved project costs in connection with the acquisition, improvement, renovation, and construction of real property and the acquisition of capital equipment and vehicles in anticipation of long-term or other takeout financing to be issued when market conditions are favorable. Projects are eligible to access the CP Program once the Board and the Mayor have approved the project and the long-term, permanent financing for the project. In July 2013, the City approved an additional $100 million of commercial paper for a total authorized CP Program of $250 million.

The City's CP Program is secured by two credit facilities. The Series 2 and Series 2-T CP notes are secured by a $150 million letter of credit issued by TD Bank which expires in March 2029. The Series 3 and Series 3-T CP notes are secured by a $100 million revolving credit facility issued by BMO Bank which also expires in March 2029.

As of May 15, 2026, the outstanding principal amount of CP Notes was $67.8 million with a weighted average interest rate of 2.77 percent. The CP Program currently provides interim financing for the following projects: HOPE SF,

HSH-SRO Elevator, Critical Repairs & Recovery Stimulus, Hall of Justice Tenant Improvement, street resurfacing and Police Vehicles projects. The CP program has previously financed other projects including 49 South Van Ness, the Animal Care & Control Facility, Housing Trust Fund (MOHCD) and the Moscone Convention Center Expansion.

### OVERLAPPING DEBT OBLIGATIONS

Overlapping debt obligations are long-term obligations that are often sold in the public credit markets by public agencies whose boundaries overlap the boundaries of the City in whole or in part. In many cases, overlapping debt obligations issued by a public agency are payable only from the revenues of the public agency, such as sales tax receipts, property taxes, and special taxes generated within the City's boundaries. Overlapping debt

## TABLE 3: CALCULATION OF DEBT LIMIT RATIO

| | |
|---|---|
| Assessed Valuation (as of 8/1/25) | $358,424,092,463 |
| Less Exemptions | (581,553,268) |
| **Net Assessed Value (as of 8/1/25)** | **$357,842,539,195** |
| Legal Debt Capacity (3 percent of Assessed Valuation) [1] | $10,735,276,176 |
| Outstanding G.O. Bonds (as of 5/01/26) | $2,670,379,950 |
| G.O. Debt Ratio | 0.75% |
| **Unused Capacity** | **$8,064,896,226** |

[1] Section 9.106 of the City Charter limits issuance of general obligation bonds of the City to 3% of the assessed value of all taxable real and personal property, located within the City and County

obligations of the City have been issued by public agencies such as the Successor Agency to the San Francisco Redevelopment Agency (OCII), Association of Bay Area Governments (ABAG), the Bayshore-Hester Assessment District, the Bay Area Rapid Transit District (BART), the San Francisco Community College District, and the San Francisco Unified School District.

### DEBT LIMIT

The City's debt limit for outstanding G.O. bond principal is governed by Section 9.106 of the City's Charter and is subject to Article XIII of the State Constitution. Under the Charter, the City's outstanding G.O. bond principal is limited to three percent of the assessed value of all taxable real and personal property located within the jurisdiction of the City and County of San Francisco.

As indicated in Table 3, the City has a current G.O. bond limit of $10.7 billion, based upon the Controller's Certificate of Assessed Valuation released on August 1, 2025 (FY 2025-26 AV). As of May 1, 2026, the City has $2.7 billion of G.O. bonds outstanding, which results in a G.O. bond debt to assessed value ratio of 0.75 percent. Based on the FY 2025-26 AV, the City's remaining legal capacity for G.O. bond debt is $8.1 billion. The FY 2026-27 AV will be released in August 2026. The City has $1.2 billion in voter authorized and unissued G.O. bonds. The amount of authorized but unissued debt is not included in the debt limit calculation since the limit applies only to outstanding bonds. Principal on previously issued bonds is repaid on a continuous basis allowing for additional debt capacity despite continued authorization for the issuance of new debt. Furthermore, debt capacity will increase or decrease as the City's total assessed property value changes.

### CITIZENS' GENERAL OBLIGATION BOND OVERSIGHT COMMITTEE

In March 2002, San Francisco voters approved Proposition F, creating the Citizens' General Obligation Bond Oversight Committee (the Committee). The purpose of the Committee is to inform the public about the expenditure of G.O. bond proceeds. The Committee actively reviews and reports on the expenditure of taxpayers' money in accordance with the voter authorization. The Committee provides oversight for ensuring that (1) G.O. bond proceeds are expended only in accordance with the ballot measure, and (2) no G.O. bond funds are used for any administrative salaries or other general governmental operating expenses, unless specifically authorized in the ballot measure for such G.O. bonds.

Proposition F provides that all ballot measures seeking voter authorization for G.O. bonds after the 2002 adoption of Proposition F must provide that 0.1 percent of the gross proceeds from the

proposed bonds be deposited in a fund established by the Controller's Office and appropriated by the Board at the direction of the Committee to cover the Committee's costs. The Committee, which was initially convened on January 9, 2003, continuously reviews existing G.O. bond programs. The Committee issues reports on the results of its activities to the Board of Supervisors at least once a year.

Since the Committee was convened in 2003, the voters have approved approximately $6.7 billion in G.O. Bonds to fund various bond programs such as Clean and Safe Neighborhood Parks Bonds, Earthquake Safety and Emergency Response Bonds, Road Repaving & Street Safety Bonds, San Francisco General Hospital Bonds, Transportation and Road Improvement Bonds, Affordable Housing Bonds, Public Health and Safety Bonds, Seawall, Health and Recovery Bonds, and Healthy, Safe, and Vibrant SF Bonds.

## ENTERPRISE DEPARTMENT PRINCIPAL OUTSTANDING AND DEBT SERVICE FOR FISCAL YEAR 2026-2027

Certain Public Service Enterprise departments of the City and County of San Francisco have outstanding revenue bond indebtedness that does not require discretionary City funding for their support. The departments include the Airport Commission, Municipal Transportation Agency, Port Commission, and the Public Utilities Commission. These departments have issued revenue bonds to leverage operating revenues to finance capital projects and acquisitions, many of which provide a direct revenue benefit or cost savings to the public. Table 4 shows the total estimated FY 2026-27 principal outstanding and debt service payments due for these enterprise departments.

As of July 1, 2026, the Public Service Enterprise Departments are expected to have approximately $19.9 billion of principal outstanding, with $4.8 billion of revenue bond debt expected to be issued by the end of FY 2026-27. The FY 2026-27 budget provides for an annual debt service payment of $1.3 billion for Public Service Enterprise departments' bonds.

## TABLE 4: ENTERPRISE DEPARTMENT BOND PRINCIPAL OUTSTANDING AND DEBT SERVICE FOR FISCAL YEAR 2026-2027

| Agency | Principal Amount [1] Outstanding as of 7/1/26 | Expected New Issuance | Total | FY2026-2027 Principal and Interest Payments |
|---|---|---|---|---|
| PUC | $8,290,170,000[2] | $1,803,950,000[3] | $10,094,120,000[3] | $577,005,546 [2] |
| SFMTA | 387,795,000 | - | 387,795,000 | 27,815,652 |
| Port Commission [4] | 37,675,209 | - | 37,675,209 | 4,037,102 |
| Airport Commission | 11,218,260,000 | 2,975,600,000[5] | 14,193,860,000[5] | 719,304,175 |
| | **19,933,900,209** | **4,779,550,000** | **24,713,450,209** | **1,328,162,475** |

[1]. Principal and Interest Payments reflect Debt Service Budget for FY 2026-27.
[2]. Does not include outstanding or expected parity WIFIA and SRF loan issuances, Federal Subsidy Payments or subordinate lien debt such as Certificates of Participation, Commercial Paper, or Energy Tax Credit Bonds.
[3]. Preliminary, subject to change. Estimated, based on the SFPUC 10-year Financial Plan approved February 10, 2026, and issuances expected as of June 30, 2026, including Wastewater Refunding Bonds of approximately $454 million par.
[4]. Includes South Beach Harbor.
[5]. Table excludes Commercial Paper and General Obligation debt. Figures are projected, subject to change and estimated based on issuances expected as of June 30, 2026.

# CAPITAL PROJECTS

# CAPITAL PROJECTS

THE CAPITAL PLANNING PROCESS › onesanfrancisco.org

Beginning in FY 2005-06, San Francisco centralized its capital planning process by enacting legislation that required the creation of a multi-year capital plan. As a result, while departments receive funds

annually for capital projects, the City strategizes, prioritizes, and plans for capital expenditures on a ten-year timeframe.

This process is guided by the Ten-Year Capital Plan (the Plan). Every other year, the City Administrator submits the proposed Plan to the Mayor and Board of Supervisors (Board), as required under Section

3.20 of the Administrative Code. The Plan provides an assessment of the City's capital infrastructure needs and a financing plan for addressing those needs. The Plan is a coordinated citywide approach to long-term infrastructure planning covering the City's General Fund departments, as well as enterprise departments and external agencies. Under the authority of the City Administrator, the Office of Resilience and Capital Planning prepares the Plan and presents it to the Capital Planning Committee (CPC) for review. The Plan is then submitted to the Board by March 1 for approval no later than May 1 every even-numbered year beginning in 2028. Before December 2025 the Plan was developed every odd-numbered year.

Following the Plan's adoption, CPC proposes a rolling two-year capital budget for consideration by the Board during the regular budget process.

The capital budget was updated on the following timeline:

- **JANUARY 16:** Budget requests due from departments
- **APRIL 20:** Review of General Fund department budget scenarios
- **MAY 11:** Capital Planning Committee approval of General Fund department budget
- **JUNE 1:** Citywide proposed budget, including capital budget, submitted to the Board of Supervisors

## About The Ten-Year Capital Plan

The City's current Ten-Year Capital Plan recommends total investments over $52 billion between Fiscal Years 2025-26 and 2034-35.

The proposed projects address capital needs related to eight service areas: Affordable Housing; Economic and Neighborhood Development; General Government; Health and Human Services; Infrastructure and Streets; Public Safety; Recreation, Culture, and Education; and Transportation. **Table 1** shows how the Plan recommends investment across these service areas.

Funding principles from the Plan that help establish capital priorities for the City are to:

» Address legal or regulatory mandates;

» Protect life safety and minimize physical danger to those who work in and use City infrastructure and facilities;

## TABLE 1: FISCAL YEAR 2026-35 CAPITAL PLAN INVESTMENTS BY SERVICE AREA

| Capital Plan Funding Amounts (Funding in Millions) | FY 2026-30 | FY 2031-35 | Plan Total |
|---|---|---|---|
| Affordable Housing | 1,937 | 815 | 2,753 |
| Public Safety | 1,253 | 234 | 1,486 |
| Health and Human Services | 407 | 435 | 841 |
| Infrastructure & Streets | 7,549 | 5,777 | 13,326 |
| Recreation, Culture, and Education | 2,461 | 1,627 | 4,088 |
| Economic & Neighborhood Development | 3,689 | 3,508 | 7,197 |
| Transportation | 13,669 | 8,368 | 22,038 |
| General Government | 140 | 263 | 403 |
| **Total** | **31,104** | **21,028** | **52,132** |

- » Enhance resiliency and eliminate racial and social disparities so that all San Franciscans may thrive;
- » Ensure asset preservation and sustainability, i.e., timely maintenance and renewal of existing infrastructure;
- » Serve programmatic or planned needs, i.e. formal objectives of an adopted plan or action by the City's elected officials; and
- » Promote economic development with projects that are expected to increase revenue, improve government effectiveness, or reduce operating costs.

### Capital-Related Policies

The City's Ten-Year Capital Plan is financially constrained, meaning that it lists funded as well as deferred projects that are selected based on fiscally responsible and transparent policies. The FY 2026-35 Capital Plan generally retains most policies and practices set in prior year plans, including restrictions around debt issuance, in order to meet key objectives such as:

- Growing the Pay-As-You-Go program at a rate that allows the City to address its facilities backlog;
- Funding Street Resurfacing to maintain a Pavement Condition Index (PCI) to a state of good repair with a score of 75;
- Prioritizing the City's curb ramp program and barrier removal projects to improve accessibility for all;
- Prioritizing regulatory requirements, life safety concerns, and the maintenance of current assets in order to reduce the City's backlog of deferred capital projects;
- Keeping property tax rates at or below 2006 levels; and
- Funding critical enhancements to cover unexpected capital needs and emergencies as well as projects that are not good candidates for debt financing.

Operating Impacts of Capital Projects The vast majority of projects in the City's Capital Plan and Budget address the needs of existing assets and are not expected to substantially impact operating costs. For those projects where a substantial operational impact is expected,

San Francisco Administrative Code Section 3.20 states, "The capital expenditure plan shall include a summary of operating costs and impacts on city operations that are projected to result from capital

investments recommended in the plan." This operations review includes expected changes in the cost and quality of city service delivery.

Such operational planning is a foundational component of the pre-development planning for the City's large-scale capital projects, and is included in the Plan whenever possible. In practice, because projects are often described in the Plan so far in advance of their construction, and even before pre-planning is complete, operating impacts are typically not available in detail at the time of Plan publication. More often, operating impacts are presented to the Capital Planning Committee as project plans come into focus.

Departments present future one-time and ongoing costs of their projects to the Capital Planning Committee as part of the funding approval process. The Capital Planning Committee considers recurring salary and benefits costs, other operating costs such as maintenance, and any anticipated recurring revenues to understand the net operating impacts of major projects. Considerations for the costs of stand-alone facilities include ongoing costs like staffing and utilities, as well as one-time costs like furniture, fixtures, and equipment. The near-term impacts of major projects are reflected in the projected sources and uses of the City's Five-Year Financial Plan, issued every other year. In addition, renewal needs and condition assessments for all facilities and infrastructure are modeled before a project is funded. These models are updated annually as a part of the capital planning process.

## Eligible Capital Project Types

Capital projects funded through the annual budget are considered part of the Plan's Pay- As-You-Go (Pay-Go) Program. Debt-financed projects are typically funded through supplemental appropriations and considered outside of the annual budgeting process. Projects funded through the Pay-As-You-Go Program fall into one of five general funding categories defined below:

**ADA Facility Transition Plan and ADA Right-of-Way:** ADA Facility investments are barrier removal projects on public buildings. ADA Right-of-Way projects correspond to on-demand curb ramp work. These dedicated ADA projects represent a small fraction of the accessibility improvements the Plan funds, as capital projects frequently include accessibility upgrades that are not counted as separate line items.

**Routine Maintenance:** Projects that provide for the day-to-day maintenance of existing buildings and infrastructure, including labor costs. Unlike renewals and enhancements, these annual expenditures are often a mix of capital and operating expenses, and they can be used for minor renewals according to department needs.

**Street Resurfacing:** This funding is used to maintain a citywide average PCI score of 75.

**Critical Enhancement:** An investment that increases an asset's value or useful life and changes its use. Critical enhancement projects include emergency repairs and improvements that address growth or other priority capital needs that are not good candidates for debt financing due to size or timing.

**Facility and Right-of-Way Infrastructure Renewals:** An investment that preserves or extends the useful life of existing facilities or infrastructure.

The categories of spending captured in the Capital Budget mirror those of San Francisco's Ten-Year Capital Plan and enable the City to chart trends, measure capital spending in terms of best practices, and report against the City's targets for state of good repair spending.

## Historical Capital Accomplishments

The City's first Ten-Year Capital Plan was adopted on June 20, 2006, and recommended $16 billion in total investments and $3 billion in General Fundinvestments through FY 2014-15. Since its adoption, nearly all of the high-priority projects identified

in the first Plan have been accomplished while planned General Fund investments have surpassed $6 billion.

**General Obligation (G.O.) Bonds and Certificates of Participation (COPs)**

Prior to 2008, San Francisco voters had not authorized any G.O. bonds since 2000, which contributed to the City's infrastructure maintenance backlog. Since 2008, voters have approved $6.3 billion in G.O. bonds for hospitals, clinics, parks, police stations, firefighting facilities, public safety operations, transportation, streets, shelter, and affordable housing. Recent levels of investment are higher than at any other time in the City's history.

New bonds are only issued as old ones are retired and/or the City's base of net assessed value grows. This policy has ensured the repayment of these obligations without raising property tax rates for San Francisco residents and businesses since 2006.

COPs, which are repaid from the General Fund, are another financing method used to address infrastructure projects. COPs are reserved for projects with a revenue source, such as the Moscone Convention Center, or for critical improvements such as those at the War Memorial Veterans Building and the Animal Care and Control Facility. These issuances are limited to an amount that results in debt service that is no more than 3.25 percent of the discretionary General Fund budget.

**Pay-As-You-Go Capital Investments**

The annual General Fund investment in the Pay-As-You-Go Program will be $122.9 million in FY 2026-27 and $127.5 million in FY 2027-28. These funds go toward maintaining basic infrastructure and investing in the City's assets including facility renovations, street repaving, right-of-way renewals, ADA improvements, critical security and life safety enhancements, and regular maintenance. This year's capital budget increases the General Fund investment by $49.3 million, or 67 percent, from the $73.6 million approved in the FY 2025-26 budget. This increase marks a significant step toward restoring capital investment to pre-pandemic levels, when the City made an average General Fund investment of $144 million annually. In recent years, the City has issued Certificates of Participation to address pandemic-related capital funding shortfalls but will reach its COP capacity beginning in FY 2027-28. This year's capital budget includes $32 million in issuances to fund curb ramps and street repaving over FY 2026-27 and FY 2027-28.

**Integration of Impact Fees**

In the early 2000s, several planning initiatives to transform former industrial areas into new neighborhoods in east San Francisco were partially funded by impact fees. Projects funded by these impact fees include pedestrian and streetscape enhancements, transportation improvements, new parks, library assets, and childcare facilities. The impact fees are managed by the Interagency Planning Implementation Committee in collaboration with the Citizens' Advisory Committee for each plan area.

Projected revenues have slowed due to the overall decline of the developer project pipeline.

**Streets Program**

In addition to providing a safer and smoother ride for users, streets with a higher PCI score last longer and are less expensive to maintain, which results in operating savings in future years. A block with a PCI score of 85-100 is in excellent condition and does not require any treatment. In 2011, the City's streets were at an average PCI score of 63 and declining quickly.

Since then, the City has made streets funding a top priority and, with the help of voters, passed the Road Repaving and Streets Safety Bond, which provided funding to increase the City's overall PCI score to 67, which has since increased to 75. This

year's capital budget includes a significant General Fund investment in the street repaving program for the first time since 2010, $26 million in FY 2026-27 and $46 million in FY 2027-28. Combined with state sources and COP financing, there is roughly $100 million in annual funding to maintain the City's PCI score at 75.

**Recent Major Projects**

Since 2020, the City has completed or broken ground on a number of major projects, including:

- Produced 2,600 new affordable housing units through 10 groundbreakings;
- Completed Phase 2 at India Basin Waterfront Park with the park creation at 900 Innes, a former industrial waterfront property, and completely renovated Fillmore Turk Mini Park with a community-driven design;
- Acquired eight buildings with 691 units, completed rehabilitation of 362 units, and commenced construction of 145 new units of permanent supportive housing;
- Broke ground on the new Fire Department Training Facility;
- Completed seismic retrofit and modernization of Maxine Hall and Castro Mission Health Centers;
- Achieved a citywide PCI of 75. All districts have had at least one-third of their blocks resurfaced since 2009;
- Grew the City's bike network by approximately 50 miles by increasing connectivity between many of San Francisco's neighborhoods;
- Completed the Harvey Milk Terminal 1, which received LEED Platinum certification;
- Opened the Central Subway, extending the T-line through SoMa, Union Square, and Chinatown;
- Connected over 8,096 units with free broadband internet access over the last 5 years;
- Modernization of the City's 100+ year-old sewer system;
- Improvements to the City's Emergency Firefighting Water System;
- Designed, constructed, or upgraded thousands of curb ramps to comply with ADA standards.

**Proposed Capital Budget for Fiscal Years 2026-27 and 2027-28**

The proposed FY 2026-27 and FY 2027-28 budget funds capital investment at $650.0 million and $515.1 million, respectively. This includes capital budgets for self-supporting enterprise departments as well as $496.2 million for General Fund departments over the two-year period.

The proposed budget includes funding the General Fund Capital Budget Pay-Go Program in FY 2026-27 at $122.9 million, and FY 2027-28 at $127.5 million. The budget also includes Certificates of Participation funding for the Streets and Curb Ramps program, at $25 million in FY 2026-27 and $7 million in FY 2027-28.

Additional revenues for capital investments come from non-General Fund sources, such as Impact Fees, state and federal grants, and locally generated revenues, and fees. These revenue sources total $146.9 million in FY 2026-27 and $64.3 million in FY 2027-28. This does not include enterprise departments, which fund capital improvements through separate revenue sources.

The continued investment in capital even in difficult years demonstrates the City's dedication to making responsible choices and taking care of its infrastructure, roads, parks, and life safety facilities. In so doing, the proposed budget makes smart investments that improve infrastructure, enhance service delivery, improve accessibility and safety, and reduce long-term costs and liabilities.

**Highlights from the FY 2026-27 and FY 2027-28 proposed Capital Budget include:**

- Full funding for the Street Resurfacing Program to maintain the Citywide Pavement Condition Index (PCI) at the current level of 75. The total funding for Street Resurfacing is $49.0 million in FY 2026-27 and $52 million in FY 2027-28, including General Fund and Certificates of Participation.
- Significant investments in improving accessibility citywide, including funding for: improving and building new curb ramps, modernizing or building over 10 elevator and ADA lifts, and removing other access barriers for improved accessibility;
- Critical facilities repair projects to keep residents and workers safe, including fire alarm systems, replacements of unsafe and deteriorating infrastructure, HVAC and boiler repairs, roof repairs, and other life safety needs;
- Key security improvements including security system upgrades, door and badge reader upgrades at public health facilities, camera installation, and other security enhancements;
- Emergency power investments for updated generators and power control panels at several City-owned buildings and emergency response facilities;
- Keeping right-of-way assets in a state-of-good-repair through pothole, plaza, median, bridge inspection and repair, etc.;
- Funding for essential parks infrastructure such as fields, courts, playgrounds, forestry, fencing, and erosion control.
- Major investments at enterprise departments including construction of SFO Terminal 3 West, implementation of the Waterfront Resilience Program, major treatment plant upgrades and sewer system improvements, library branch renovations, and transit fleet renewal and train control modernization across the Muni system.

# CAPITAL PROJECTS

**Department: Academy Of Sciences**

| Project | Project Title | Activity Title | Fund Title | 2026-2027 Budget | 2027-2028 Budget |
|---|---|---|---|---|---|
| 10016949 | Sci - Facility Maintenance | Sci - Facilities Maintenance | GF Annual Authority Ctrl | 406,582 | 426,911 |
| 10039813 | Elevator Modernization | Maintenance | GF Annual Authority Ctrl | 600,000 | 0 |
| 10039814 | Life Support System Equipment | Maintenance | GF Annual Authority Ctrl | 570,000 | 281,000 |
| 10041448 | Iconic Tank Repairs | Aquarium Maintenance | GF Annual Authority Ctrl | 0 | 350,000 |
| 10043589 | LLS Wave Machine & Infrastruct | LLS Wave Machine & Infrastruct | GF Annual Authority Ctrl | 0 | 600,000 |
| 10043590 | Diesel Fuel Day-Tank Replaceme | Diesel Fuel Day-Tank Replaceme | GF Annual Authority Ctrl | 100,000 | 0 |
| **Academy Of Sciences Total** | | | | **1,676,582** | **1,657,911** |

**Department: Airport Commission**

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

**Department: Arts Commission**

| Project | Project Title | Activity Title | Fund Title | 2026-2027 Budget | 2027-2028 Budget |
|---|---|---|---|---|---|
| 10005832 | AR Civic Collection Capital | CCCA - CIP CONSERVE | GF Continuing Authority Ctrl | 275,000 | 120,000 |
| | | CCCA - CIP RESTO | GF Continuing Authority Ctrl | 380,000 | 380,000 |
| | | CCCA - CIP STRUCT | GF Continuing Authority Ctrl | 225,000 | 150,000 |
| 10016793 | AR Civic Collection Maint | Civic Collection - Conserv | GF Continuing Authority Ctrl | 149,055 | 156,508 |
| 10016794 | AR Cultural Centers Maint | Cultural Centers - Maintenance | GF Continuing Authority Ctrl | 199,340 | 209,307 |
| 10041426 | AR Centers Door Replace Prog | AR Centers Door Replace Prog | GF Continuing Authority Ctrl | 70,000 | 0 |
| 10042512 | AR BVOH Lower Roof Replacement | BVOH Lower Roof Replacement | GF Continuing Authority Ctrl | 35,000 | 0 |
| 10043561 | AR SOMA ADA Barrier Removal | SOMA ADA Barrier Removal | GF Continuing Authority Ctrl | 628,286 | 0 |
| 10043562 | AR AAACC Elevator Moderniz | AAACC Elevator Modernization | GF Continuing Authority Ctrl | 565,789 | 0 |
| 10043563 | AR GAL Acoustic Ceiling Tiles | GAL Acoustic Ceiling Tiles | GF Continuing Authority Ctrl | 0 | 55,000 |
| **Arts Commission Total** | | | | **2,527,470** | **1,070,815** |

# CAPITAL PROJECTS, *CONTINUED*

**Department: Asian Art Museum**

| Project | Project Title | Activity Title | Fund Title | 2026-2027 Budget | 2027-2028 Budget |
|---|---|---|---|---|---|
| 10016504 | Aam - Facility Maintenance | Facility Maintenance | GF Annual Authority Ctrl | 391,175 | 410,734 |
| 10030854 | AA Museum Repair Projects | Accessibility Compliance | GF Annual Authority Ctrl | 180,000 | 0 |
| 10034665 | AAM assess R&R fire sprinkler | AAM assess R&R fire sprinkler | GF Annual Authority Ctrl | 175,000 | 175,000 |
| 10040137 | Roof Repair | Roof Repair | GF Annual Authority Ctrl | 125,000 | 125,000 |
| 10041425 | HVAC UPCMs upgrade | HVAC UPCMs upgrade | GF Annual Authority Ctrl | 50,000 | 0 |
| 10042099 | AAM Elevator Modernization Prj | Elevator modernization project | GF Annual Authority Ctrl | 0 | 1,270,000 |
| 10043560 | Sewage ejector pump replace | Sewage ejector pump replace | GF Annual Authority Ctrl | 150,000 | 100,000 |
| **Asian Art Museum Total** | | | | **1,071,175** | **2,080,734** |

**Department: Emergency Management**

| Project | Project Title | Activity Title | Fund Title | 2026-2027 Budget | 2027-2028 Budget |
|---|---|---|---|---|---|
| 10043548 | Critical Power Dist Resiliency | Critical Power Dist Resiliency | GF Continuing Authority Ctrl | 3,564,359 | 0 |
| 10043549 | Fire Life Safety System Reliab | Fire Life Safety System Reliab | GF Continuing Authority Ctrl | 377,000 | 2,000,000 |
| 10043550 | Replace 2 Generator Con Panels | Replace 2 Generator Con Panels | GF Continuing Authority Ctrl | 518,000 | 0 |
| 10043551 | New generator Design & Instl | New generator Design & Instl | GF Continuing Authority Ctrl | 750,000 | 4,500,000 |
| **Emergency Management Total** | | | | **5,209,359** | **6,500,000** |

**Department: Fine Arts Museum**

| Project | Project Title | Activity Title | Fund Title | 2026-2027 Budget | 2027-2028 Budget |
|---|---|---|---|---|---|
| 10009030 | Dey - Tower Exterior Repairs | deY - Tower Exterior Repairs | GF Continuing Authority Ctrl | 0 | 200,000 |
| 10016869 | Fam Facility Maintenance | Fam - Facilities Maintenance | GF Annual Authority Ctrl | 298,113 | 313,019 |
| 10032404 | de Y-Rails installation-Tower | deY Rails Installation on Towe | GF Continuing Authority Ctrl | 90,000 | 0 |
| 10034750 | Legion Main Switchgear | Legion Main Switchgear | GF Continuing Authority Ctrl | 25,000 | 0 |
| 10035949 | de Young Fire Doors | de Young Fire Doors | GF Continuing Authority Ctrl | 125,000 | 75,000 |
| 10035957 | de Young Landscape Paths | de Young Landscape Paths | GF Continuing Authority Ctrl | 150,000 | 150,000 |
| 10035965 | de Young Chiller 1 & 2 Compnts | de Young Chiller 1 & 2 Compnts | GF Continuing Authority Ctrl | 200,000 | 100,000 |
| 10035966 | de YoungCoolingTowerSandFilter | de YoungCoolingTowerSandFilter | GF Continuing Authority Ctrl | 300,000 | 100,000 |
| 10035973 | Legion Upper Roof Single Ply | Legion Upper Roof Single Ply | GF Continuing Authority Ctrl | 95,000 | 0 |
| 10040170 | DY Fire Alarm System Replacem | DY Fire Alarm System Replacem | GF Continuing Authority Ctrl | 150,000 | 150,000 |
| 10041444 | dY BMS Replacement | Replace the dY building BMS | GF Continuing Authority Ctrl | 125,000 | 0 |
| 10041446 | LH Boiler Refurbish | LH Boiler Refurbish | GF Continuing Authority Ctrl | 150,000 | 50,000 |
| 10041447 | LH Fire Alarm System replaceme | Replace LH Fire Alarm System | GF Continuing Authority Ctrl | 200,000 | 125,000 |
| 10042501 | LH-Elevator Door Modernization | LH-Elevator Door Modernization | GF Continuing Authority Ctrl | 400,000 | 0 |
| 10042502 | LH  Waterproof Skylights | LH  Waterproof Skylights | GF Continuing Authority Ctrl | 200,000 | 0 |

# CAPITAL PROJECTS, *CONTINUED*

**Department: Fine Arts Museum**

| Project | Project Title | Activity Title | Fund Title | 2026-2027 Budget | 2027-2028 Budget |
|---|---|---|---|---|---|
| 10043552 | Legion Chiller 1 and 2 | Legion Chiller 1 and 2 | GF Continuing Authority Ctrl | 0 | 400,000 |
| 10043553 | Building security sys replace | LH Building Security Upgrade | GF Continuing Authority Ctrl | 0 | 150,000 |
| 10043554 | dY - AHU 1-11 Repairs | dY AHU 1-11 Repairs | GF Continuing Authority Ctrl | 200,000 | 0 |
| 10043555 | dY Building ExteriorEnv Repair | dY Exterior Envelope Repair | GF Continuing Authority Ctrl | 0 | 400,000 |
| 10043556 | dY Building Security | dY Building Security | GF Continuing Authority Ctrl | 0 | 150,000 |
| 10043557 | dY Fire Suppression System | DY Fire Suppression System | GF Continuing Authority Ctrl | 150,000 | 150,000 |
| 10043558 | LH Fire Suppression System | LH Fire Suppression System | GF Continuing Authority Ctrl | 150,000 | 150,000 |
| 10043559 | DY Boiler Refurbish | DY Boiler Refurbish | GF Continuing Authority Ctrl | 100,000 | 50,000 |
| **Fine Arts Museum Total** | | | | **3,108,113** | **2,713,019** |

**Department: Fire Department**

| Project | Project Title | Activity Title | Fund Title | 2026-2027 Budget | 2027-2028 Budget |
|---|---|---|---|---|---|
| 10009039 | FD Apparatus Door Replacement | Old Apparatus Replacement | GF Continuing Authority Ctrl | 300,000 | 300,000 |
| 10009042 | FD Generator Replacement Proj | Generator Replacement | GF Continuing Authority Ctrl | 1,000,000 | 1,000,000 |
| 10016871 | FD Underground Storage Tank Mo | Underground Storage Tank Monit | GF Continuing Authority Ctrl | 544,144 | 571,351 |
| 10016875 | FD Various Facility Maintenanc | Various Facility Maintenance P | GF Continuing Authority Ctrl | 1,203,223 | 1,263,384 |
| 10030926 | FD Boiler System Repl Pr | Boiler Replacement | GF Continuing Authority Ctrl | 350,000 | 350,000 |
| 10033437 | FD Station Roof Replacements | Fire Station Roof Replacement | GF Continuing Authority Ctrl | 500,000 | 1,500,000 |
| 10043581 | FIR HQ Elevator Overhaul | FIR HQ Elevator Overhaul | GF Continuing Authority Ctrl | 0 | 275,000 |
| **Fire Department Total** | | | | **3,897,367** | **5,259,735** |

**Department: General Services Agency - City Admin**

| Project | Project Title | Activity Title | Fund Title | 2026-2027 Budget | 2027-2028 Budget |
|---|---|---|---|---|---|
| 10001291 | ADRE Facilities Maintenance | HOJ Facilities Maintenance | GF Continuing Authority Ctrl | 348,425 | 365,846 |
| 10003073 | ADTE Convention Facilities | Convention Operations | SR Conv Fac Fd-Operating | 500,000 | 0 |
| 10005814 | Moscone Conv Fac Capital Proje | Moscone Conv Fac Capital Proje | SR Conv Fac Fd-Continuing | 3,000,000 | 3,000,000 |
| 10016766 | ADAD Facilities Maintenance | GSA Facilities Maintenance | GF Continuing Authority Ctrl | 492,928 | 517,574 |
| 10038920 | ADRE Steam Loop Renew CR COPs | Civic Center Steam Loop Renew | CPXCF COP Crit Reprs/Rcv Stmls | (390,036) | 0 |
| 10040306 | ADRE HOJ Roof Replacement | COP Funding | CPXCF COP Crit Reprs/Rcv Stmls | (5,000,000) | 0 |
| 10041437 | ADRE Brooks Hall Fire Panel | Fire Panel Installation | GF Continuing Authority Ctrl | 1,600,000 | 0 |
| 10041442 | ADFM EV Charger Infrastructure | Citywide EV Chargers | GF Continuing Authority Ctrl | 180,000 | 0 |
| 10043566 | ADRE PSB Generator Controls | PSB Generator Controls | GF Continuing Authority Ctrl | 900,000 | 0 |
| 10043567 | ADCP Seismic Safety Infrastrct | Seismic Safety Infrastructure | GF Continuing Authority Ctrl | 450,000 | 0 |
| **General Services Agency - City Admin Total** | | | | **2,081,317** | **3,883,420** |

# CAPITAL PROJECTS, *CONTINUED*

**Department: General Services Agency - Technology**

| Project | Project Title | Activity Title | Fund Title | 2026-2027 Budget | 2027-2028 Budget |
|---|---|---|---|---|---|
| 10033388 | DT Fiber to Public Housing | Fiber to Public Housing | GF Continuing Authority Ctrl | 800,000 | 400,000 |
| 10040174 | DT Fiber Backbone | DT Fiber Backbone | GF Continuing Authority Ctrl | 900,000 | 400,000 |
| **General Services Agency - Technology Total** | | | | **1,700,000** | **800,000** |

**Department: Homelessness And Supportive Housing**

| Project | Project Title | Activity Title | Fund Title | 2026-2027 Budget | 2027-2028 Budget |
|---|---|---|---|---|---|
| 10042558 | 260 Golden Gate - Elevator | 260 Golden Gate - Elevator | GF Continuing Authority Ctrl | 450,000 | 0 |
| 10042559 | 1001 Polk - Roof Replacement | 1001 Polk - Roof Replacement | GF Continuing Authority Ctrl | (450,000) | 0 |
| 10043584 | 525 5th Street MSC South roof | 525 5th Street MSC South roof | GF Continuing Authority Ctrl | 1,500,000 | 0 |
| 10043585 | 525 5th St MSC South elevator | 525 5th St MSC South elevator | GF Continuing Authority Ctrl | 750,000 | 0 |
| **Homelessness And Supportive Housing Total** | | | | **2,250,000** | **0** |

**Department: Human Services**

| Project | Project Title | Activity Title | Fund Title | 2026-2027 Budget | 2027-2028 Budget |
|---|---|---|---|---|---|
| 10016763 | ADDA Access Barrier Removal | Critical Access Repair & Maint | GF Continuing Authority Ctrl | 350,000 | 0 |
| 10042789 | HSA ADA Access Barrier Removal | Koshland Park Acc Barr Remed | GF Continuing Authority Ctrl | 350,000 | 0 |
| 10043586 | 538 Holloway Roofing | 538 Holloway Roofing | GF Continuing Authority Ctrl | 100,000 | 0 |
| 10043587 | 538 Holloway Doors Replacement | 538 Holloway Doors Replacement | GF Continuing Authority Ctrl | 75,000 | 0 |
| **Human Services Total** | | | | **875,000** | **0** |

**Department: Juvenile Probation**

| Project | Project Title | Activity Title | Fund Title | 2026-2027 Budget | 2027-2028 Budget |
|---|---|---|---|---|---|
| 10016881 | Juv - Facilities Maintenance | Juv - Facilities Maintenance | GF Annual Authority Ctrl | 459,881 | 482,875 |
| | | YGC High Pressure Boiler | GF Continuing Authority Ctrl | 200,000 | 0 |
| 10034482 | JUV - JJC MPR Window Project | Replace MPR Windows & Frames | GF Continuing Authority Ctrl | 800,000 | 0 |
| 10038343 | JUV - JH Surveil Cameras GF | JH Surveillance Cameras | GF Continuing Authority Ctrl | 500,000 | 0 |
| 10043564 | JUV IT Building Enhancement | JUV IT Building Enhancement | GF Continuing Authority Ctrl | 1,750,000 | 0 |
| **Juvenile Probation Total** | | | | **3,709,881** | **482,875** |

**Department: Municipal Transportation Agency**

| Project | Project Title | Activity Title | Fund Title | 2026-2027 Budget | 2027-2028 Budget |
|---|---|---|---|---|---|
| 10010140 | MS TSF-COMPLETE ST (BIKE&PED) | Tsf-Complete Streets (Bike& Pe | Sustainable Streets | 956 | 26,300 |
| 10011999 | Tsf-Transit Cap Maint & Progra | Tsf-Transit Capital Maint(Repl | Transit | 1,524,057 | 534,768 |
| 10012000 | MT TSF-Svc&Reliabilty Regional | MT TSF-Svc&Reli Regional | Transit | 2,593,007 | 0 |
| | | MT TSF-Svc&Reli Regional FY27 | Transit | 637 | 0 |
| | | MT TSF-Svc&Reli Regional FY28 | Transit | 0 | 17,533 |

# CAPITAL PROJECTS, *CONTINUED*

**Department: Municipal Transportation Agency**

| Project | Project Title | Activity Title | Fund Title | 2026-2027 Budget | 2027-2028 Budget |
|---|---|---|---|---|---|
| 10012001 | MT TSF-Svc Exp&Reliability | MT TSF-Svc Exp&Reliability | Transit | 2,776,824 | 0 |
| | | MT TSF-Svc Exp&Reli FY27 | Transit | 10,294 | 0 |
| | | MT TSF-Svc Exp&Reli FY28 | Transit | 0 | 280,534 |
| 10037270 | MT Revenue Bond S2021C | MT Rev Bond S2021C | Transit | 2,061,748 | 2,038,359 |
| 10040669 | MS Population Adj SS CAP | Prop B Alloc for SSD | Sustainable Streets | 22,450,000 | 22,540,000 |
| 10040737 | MT Population Adj TS CAP | Prop B Alloc For Transit | Transit | 42,210,000 | 42,380,000 |
| 10040855 | MT LCTOP Discount Oper Support | Other Non Grant | Transit | 907,746 | 907,746 |
| 10041384 | MTC State of Good Repair | FY26-27 | Transit | 11,757,649 | 0 |
| | | FY27-28 | Transit | 0 | 12,000,000 |
| 10043178 | Operating Funds Holding Acct | FY2027 | Transit | 3,172,677 | 0 |
| 10043426 | MS Commuter Shuttle | FY26-27 | Sustainable Streets | 564,795 | 0 |
| | | FY27-28 | Sustainable Streets | 0 | 581,739 |
| 10043445 | MS TDA Article III | TDA Article III FY26-27 | Sustainable Streets | 470,000 | 0 |
| | | TDA Article III FY27-28 | Sustainable Streets | 0 | 479,400 |
| 10043460 | MS ASE Capital Revenue Holding | FY25-26 ASE Cap Revenues | Sustainable Streets | 2,000,000 | 2,000,000 |
| 10043497 | MT Transbay CFD Holding Acct | Transbay CFD IPIC | Transit | 210,000 | 0 |
| **Municipal Transportation Agency Total** | | | | **92,710,390** | **83,786,379** |

**Department: Police**

| Project | Project Title | Activity Title | Fund Title | 2026-2027 Budget | 2027-2028 Budget |
|---|---|---|---|---|---|
| 10009500 | Hazmat Abatement | Hazmat Abatement | GF Continuing Authority Ctrl | 37,627 | 39,508 |
| 10009510 | Pol Station Security Camera Up | PS Security Camera Upgrd | GF Continuing Authority Ctrl | 100,000 | 100,000 |
| 10020722 | Var Loc-Misc Fac Maint Proj | Various Locations Fac Maint Pr | GF Continuing Authority Ctrl | 195,837 | 205,629 |
| 10030970 | BBR SFPD Maint and Rpr | Exterior Perimeter and Light | GF Continuing Authority Ctrl | 50,000 | 50,000 |
| | | Fire Panel Replacements | GF Continuing Authority Ctrl | 750,000 | 80,000 |
| | | Paint/Waterproof PS Exterior | GF Continuing Authority Ctrl | 100,000 | 100,000 |
| | | Police Facilities Roofs Repair | GF Continuing Authority Ctrl | 125,000 | 125,000 |
| | | Police Stations Security Enhan | GF Continuing Authority Ctrl | 500,000 | 400,000 |
| | | Range Truss Replacement | GF Continuing Authority Ctrl | 200,000 | 200,000 |
| | | Station Key Card Access | GF Continuing Authority Ctrl | 50,000 | 50,000 |
| **Police Total** | | | | **2,108,464** | **1,350,137** |

**Department: Port**

| Project | Project Title | Activity Title | Fund Title | 2026-2027 Budget | 2027-2028 Budget |
|---|---|---|---|---|---|

# CAPITAL PROJECTS, *CONTINUED*

**Department: Port**

| Project | Project Title | Activity Title | Fund Title | 2026-2027 Budget | 2027-2028 Budget |
|---|---|---|---|---|---|
| 10010831 | PO Cargo Maint Dredging | Cargo Maint Dredging | Port Operating | 5,375,000 | 5,375,000 |
| 10011395 | PO SF Port Marina Repairs & Up | Marina Repairs & Upgrades | Port-South Beach Harbor | 20,000 | 750,000 |
| 10011407 | PO Waterfront Development Proj | Waterfront Development Proj | Port Operating | 1,525,000 | 1,525,000 |
| 10032237 | PO Seawall Resiliency Project | General Planning Activities | Port Operating | 2,380,000 | 2,300,000 |
| 10032906 | PO Enterprise Technology Proj | Enterprise Technology Projects | Port Operating | 3,000,000 | 3,000,000 |
| 10032988 | PO Capital Proj Implement Team | Capital Proj Implement Team | Port Operating | 6,000,000 | 6,240,000 |
| 10033008 | PO Concrete Pile Repair Crew | Concrete Pile Repair Crew | Port Operating | 500,000 | 500,000 |
| 10035116 | PO Facility Condition Assessm. | Facility Condition Assessment | Port Operating | 750,000 | 750,000 |
| 10036014 | PO P70 Upland Soil Cap | P70 Upland Soil Cap | Port Operating | 3,000,000 | 0 |
| 10036409 | PO Pier 45 Fire | Pier 45 Fire | Port Operating | (70,000,000) | 0 |
| 10038694 | PO Stormwater Trash Capture | Stormwater Trash Capture | Port Operating | 5,500,000 | 4,500,000 |
| 10040238 | PO Low Carbon Fuel Standard | Low Carbon Fuel StandardCredit | Port Operating | 589,840 | 0 |
| 10042973 | PO Pier 45 West Apron | PE25-013 Repair Support | Port Operating | 30,000,000 | 0 |
| 10043154 | PO 1680 2025 DD2 Stabilization | PO 1680 2025 DD2 Stabilization | Port Operating | 41,200,000 | 0 |
| 10043330 | PO Fishermans Wharf Forward | Fisherman's Wharf Forward | Port Operating | 40,000,000 | 0 |
| 10043331 | PO Small Emerging Projects | Small Emerging Projects | Port Operating | 1,000,000 | 0 |
| 10043332 | PO Tenant Improvments | Tenant Improvements | Port Operating | 400,000 | 0 |
| 10043333 | PO Pier 54 Shed Demolition | Pier 54 Shed Demolition | Port Operating | 500,000 | 1,500,000 |
| 10043334 | PO Pier 50 Facility Improve | Pier 50 Facility Improvements | Port Operating | 0 | 1,000,000 |
| 10043335 | PO Pier 33 Systems Structur | Pier 33 Systems and Structures | Port Operating | 1,500,000 | 0 |
| 10043336 | PO Pier 80 Cruise Terminal | Pier 80 Cruise Terminal | Port Operating | 750,000 | 2,250,000 |
| 10043337 | PO Blue Economy Incubator | Blue Economy Incubator | Port Operating | 250,000 | 0 |
| 10043338 | PO Pier 27 Substructure | Pier 27: Substructure Maintena | Port Operating | 2,000,000 | 0 |
| 10043339 | PO Community Room Kitchen | Community Room & Kitchen Upgra | Port-South Beach Harbor | 10,000 | 0 |
| 10043340 | PO Electrical Upgrade Docks | Electrical Upgrades to All Doc | Port-South Beach Harbor | 700,000 | 0 |
| 10043341 | PO Landside Lighting Upgrad | Landside Lighting Upgrades | Port-South Beach Harbor | 0 | 1,000,000 |
| 10043342 | PO Park ADA Compliance | Park ADA Compliance | Port-South Beach Harbor | 945,000 | 0 |
| 10043344 | PO Pier 40 Gate | Pier 40 Gate | Port-South Beach Harbor | 25,000 | 0 |
| 10043345 | PO Hyde St H Fire Srvc Line | Hyde St H Fire Srvc Line Impr | Port Operating | 0 | 200,000 |
| 10043346 | PO Pier 94 96 Water System | Pier 94/96 Water Sys Map&Asses | Port Operating | 150,000 | 0 |
| 10043347 | PO Power Studies Assessment | Port-wide Power Studies Assess | Port Operating | 600,000 | 0 |
| 10043348 | PO SFPUC Electric Srvc Pool | SFPUC Electric Srvc Pool | Port Operating | 350,000 | 0 |

# CAPITAL PROJECTS, *CONTINUED*

**Department: Port**

| Project | Project Title | Activity Title | Fund Title | 2026-2027 Budget | 2027-2028 Budget |
|---|---|---|---|---|---|
| 10043349 | PO Electrical Upgrades | Electrical Upgrades | Port Operating | 200,000 | 2,400,000 |
| 10043350 | PO SOGR Structures | PO SOGR Structures | Port Operating | 2,000,000 | 2,000,000 |
| 10043351 | PO Bldg HazMat Abatement | Building HazMat Abatement | Port Operating | 600,000 | 600,000 |
| 10043352 | PO Parking Lot Upgrades | Parking Lot Upgrades | Port Operating | 500,000 | 500,000 |
| 10043353 | PO Roads Sidewalks Bridges | Roads Sidewalks Bridges | Port Operating | 500,000 | 0 |
| 10043354 | PO Office Reconfiguration | PO Office Reconfiguration | Port Operating | 1,000,000 | 0 |
| 10043363 | PO SBH Playground | SBH Playground | Port-Capital | 1,518,814 | 0 |
| **Port Total** | | | | **85,338,654** | **36,390,000** |

**Department: Public Health**

| Project | Project Title | Activity Title | Fund Title | 2026-2027 Budget | 2027-2028 Budget |
|---|---|---|---|---|---|
| 10016877 | HG Misc Fac Maint Proj | Misc Fac Maint Proj | SFGH-Operating Fund | 2,178,379 | 2,287,297 |
| 10016878 | HL Dph - Facilities Maintenanc | Dph - Facilities Maintenance ( | LHH-Operating Fund | 1,882,058 | 1,976,161 |
| 10030937 | DPH Security | Dph System Wide Security Impro | GF Continuing Authority Ctrl | 2,500,000 | 2,500,000 |
| | | LHH Lenel Conversion(Security) | LHH-Operating Fund | 600,000 | 0 |
| | | ZSFG B25 Security Magnet Door | SFGH-Operating Fund | 2,000,000 | 0 |
| | | ZSFG B5 Security Badge Reader | SFGH-Operating Fund | 1,250,000 | 1,250,000 |
| | | ZSFG Security Call Tower Insta | SFGH-Operating Fund | 1,000,000 | 0 |
| 10032738 | ZSFG B25 EPO Reconfiguration | ZSFG B25 EPO Reconfiguration | SFGH-Operating Fund | 900,000 | 0 |
| 10033176 | HA DPH Facilities Maintenance | 101 Grove FM | GF Annual Authority Ctrl | 105,596 | 110,876 |
| | | CBHS Facility | GF Annual Authority Ctrl | 219,094 | 230,049 |
| | | PC Clinic FM | GF Annual Authority Ctrl | 594,427 | 624,148 |
| 10034591 | HL Cooling Center | Cooling Center | LHH-Capital Projects Fund | (734,831) | 0 |
| 10037333 | HG Bldg 5 Medical & Contr Air | ZSFG Bld 5 Medical & Contl Air | SFGH-Operating Fund | 400,000 | 0 |
| 10037705 | LHH Emergency Power CR | LHH Emergency Power CR | LHH-Operating Fund | 2,000,000 | 0 |
| 10040180 | ZSFG - Colonnade Repairs | ZSFG - Colonnade Repairs | SFGH-Operating Fund | 500,000 | 500,000 |
| 10042447 | HL - Nurse Call Replacement | LHH Nurse Call Replacement | LHH-Operating Fund | 0 | 5,500,000 |
| 10042503 | ZSFG FA Upgrade - B25 Panels | Fire Alarm Upgrade - B25 Panel | SFGH-Operating Fund | 1,500,000 | 0 |
| 10043257 | HL - Admin Bldg Haz Mat Abatem | LHH - Admin Bldg Haz Mat Abate | LHH-Operating Fund | 450,000 | 450,000 |
| 10043260 | HL -Water Tank 1 Interior Lini | LHH Water Tank 1 Inter Lining | LHH-Operating Fund | 750,000 | 0 |
| 10043529 | HL - Freight Elevator 6 Repair | LHH Freight Elevator 6 Repair | LHH-Operating Fund | 1,500,000 | 0 |
| 10043544 | ZSFG B5 Sprinkler Replacement | ZSFG B5 Sprinkler Replacement | SFGH-Operating Fund | 420,000 | 0 |
| 10043546 | ZSFG B2 Boiler Softener Replac | ZSFG B2 Boiler Softener Replac | SFGH-Operating Fund | 600,000 | 0 |

# CAPITAL PROJECTS, *CONTINUED*

**Department: Public Health**

| Project | Project Title | Activity Title | Fund Title | 2026-2027 Budget | 2027-2028 Budget |
|---|---|---|---|---|---|
| **Public Health Total** | | | | **20,614,723** | **15,428,531** |

**Department: Public Library**

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

**Department: Public Utilities Commission**

| Project | Project Title | Activity Title | Fund Title | 2026-2027 Budget | 2027-2028 Budget |
|---|---|---|---|---|---|
| 10014230 | Retail Customer Programs | Retail Customer Programs | Hetchy Operating Fund | 320,000 | 338,000 |
| 10014244 | Sf Electrical Reliability/Tran | Sf Electrical Reliability/Tran | Hetchy Capital Projects Fund | 1,607,556 | 0 |
| 10014854 | Natural Resources Planning | Natural Resources Planning | SFWD-Operating Fund | (4,000,000) | 0 |
| 10015023 | Landscape Conservation Program | Landscape Conservation Program | SFWD-Operating Fund | (3,485,797) | 0 |
| 10015046 | Long Term Monitoring & Permit | Long Term Monitoring & Permit | SFWD-Operating Fund | (4,440,000) | 0 |
| 10016972 | Awss Maintenance - Cdd | Awss Maintenance - Cdd | SFWD-Operating Fund | 2,500,000 | 2,500,000 |
| 10016976 | Watershed Structure Protection | Watershed Structure Projection | SFWD-Operating Fund | 8,000,000 | 8,000,000 |
| 10025172 | Wecc/Nerc Compliance | Wecc/Nerc Compliance | Hetchy Operating Fund | 6,371,586 | 7,105,145 |
| 10025175 | Wecc/Nerc Transmission Line Cl | Wecc/Nerc Transmission Line Cl | Hetchy Operating Fund | 223,000 | 223,000 |
| 10025206 | Water Resources Planning And D | Water Resources Planning/ Budge | SFWD-Operating Fund | 500,000 | 500,000 |
| 10025207 | Treasure Island - Maintenance | Treasure Island - Maintenance | Hetchy Operating Fund | 5,400,000 | 5,400,000 |
| | | Treasure Island - Maintenance | SFWD-Operating Fund | 920,625 | 933,189 |
| | | Treasure Island - Wastewater | CWP-Operating Fund | 2,600,000 | 2,600,000 |
| 10025208 | 525 Golden Gate - O & M | 525 Golden Gate - O & M | CWP-Operating Fund | 2,478,864 | 2,478,864 |
| | | 525 Golden Gate - O & M | Hetchy Operating Fund | 2,106,306 | 2,106,306 |
| | | 525 Golden Gate - O & M | SFWD-Operating Fund | 1,284,181 | 2,593,268 |
| 10025211 | Retrofit Grant Program | Retrofit Grant Program | SFWD-Operating Fund | (7,194,040) | 0 |
| 10025762 | Low Impact Development | FY22 Low Impact Development | CWP-Operating Fund | 681,000 | 681,000 |

# CAPITAL PROJECTS, *CONTINUED*

**Department: Public Utilities Commission**

| Project | Project Title | Activity Title | Fund Title | 2026-2027 Budget | 2027-2028 Budget |
|---|---|---|---|---|---|
| 10025785 | Youth Employment & Environment | Youth Employment & Environ Bud | SFWD-Operating Fund | 1,000,000 | 1,000,000 |
| 10036107 | CleanPowerSF Customer Program | CleanPowerSF Customer Program | CleanPowerSF Operating Fund | 2,432,000 | 4,457,000 |
| 10037611 | CP-EVNC | Program Design-Support | Hetchy Operating Fund | 947,000 | 947,000 |
| 10037615 | CP-Upgrade for Savings | Operations | Hetchy Operating Fund | 1,750,000 | 3,240,000 |
| 10037758 | Low Income Inverters Program | Operations | CleanPowerSF Operating Fund | 96,000 | 29,000 |
| 10038863 | DAC Solar Program | DAC Solar Program | CleanPowerSF Special Revenue F | 722,893 | 759,037 |
| 10039051 | EV Charge SF | EV Charge SF | CleanPowerSF Operating Fund | 3,441,000 | 3,441,000 |
| 10039564 | E-Mobility | Operations | CleanPowerSF Operating Fund | 1,325,000 | 1,125,000 |
| 10039594 | CP-E-Mobility (E-Bicycle) | Operations | Hetchy Operating Fund | 85,000 | 110,000 |
| 10039644 | EE Community Food Service prog | EE Community Food Service prog | CleanPowerSF Operating Fund | 1,321,000 | 1,321,000 |
| 10039651 | CP-Multifamily Electrification | Program Design-Support | CleanPowerSF Operating Fund | 660,000 | 660,000 |
| | | Program Design-Support | Hetchy Operating Fund | 180,000 | 211,000 |
| 10041032 | ITS Programmatic Project | Hetchy-Joint | Hetchy Operating Fund | 84,196 | 84,196 |
| | | Hetchy-Power | Hetchy Operating Fund | 76,149 | 76,149 |
| | | ITS Programmatic Project | CleanPowerSF Operating Fund | 42,606 | 42,606 |
| | | ITS Programmatic Project | CWP-Operating Fund | 268,004 | 268,004 |
| | | ITS Programmatic Project | SFWD-Operating Fund | 376,086 | 376,086 |
| 10041105 | Heat Pump Water Heater Rebates | Program Design-Support | CleanPowerSF Operating Fund | 410,000 | 410,000 |
| 10041401 | Hetchy Water - Facilities Main | Facilities Maintenance | Hetchy Operating Fund | 3,849,650 | 3,849,650 |
| 10042160 | CP-E-Mobility (E-Vehicle) | Operations | CleanPowerSF Operating Fund | 1,325,000 | 1,125,000 |
| | | Operations | Hetchy Operating Fund | 85,000 | 110,000 |
| 10042587 | Residential Customer Sited Bat | Operations | CleanPowerSF Operating Fund | 2,425,000 | 2,425,000 |
| **Public Utilities Commission Total** | | | | **38,774,865** | **61,525,500** |

**Department: Public Works**

| Project | Project Title | Activity Title | Fund Title | 2026-2027 Budget | 2027-2028 Budget |
|---|---|---|---|---|---|
| 10033865 | PW VL CR and Sub-Sdwlk Bsmnt | Curb Ramps Basements CR | GF Continuing Authority Ctrl | 2,000,000 | 2,000,000 |
| 10034075 | PW Harvey Milk Plaza | DSN Building Design Dev | Grants; NonProject; Cont Sta | 15,000 | 0 |
| 10034763 | PW Curb Ramps Budget | Reserve- Project | CPSIF COP Streets & Curbramps | 2,000,000 | 0 |
| | | Reserve- Project | GF Continuing Authority Ctrl | 4,000,000 | 6,000,000 |
| 10034764 | PW Street Resurfacing Budget | Reserve- Project | CPSIF COP Streets & Curbramps | 23,000,000 | 6,986,000 |
| | | Reserve- Project | GF Continuing Authority Ctrl | 26,000,000 | 45,000,000 |
| | | Reserve- Project | SR RMRA City Capital Funding | 24,670,000 | 24,670,000 |

# CAPITAL PROJECTS, *CONTINUED*

**Department: Public Works**

| Project | Project Title | Activity Title | Fund Title | 2026-2027 Budget | 2027-2028 Budget |
|---|---|---|---|---|---|
| | | Reserve- Project | SR RMRA County Capital Funding | 12,330,000 | 12,330,000 |
| | | Reserve- Project | SR Road | 4,000,000 | 4,000,000 |
| | | Reserve- Project | SR Special Gas Tax St Impvt | 7,000,000 | 7,000,000 |
| 10034784 | PW Tree Equity Budget | Reserve- Project | GF Continuing Authority Ctrl | 600,000 | 600,000 |
| 10034786 | PW Plazas Budget | Reserve- Project | GF Continuing Authority Ctrl | 235,033 | 241,976 |
| 10034787 | PW Pothole Repairs Budget | Reserve- Project | GF Continuing Authority Ctrl | 2,000,000 | 2,000,000 |
| 10034788 | PW Facilities Maint Budget | Reserve- Project | GF Continuing Authority Ctrl | 625,972 | 657,271 |
| 10034790 | PW Urgent Repairs Budget | Reserve- Project | GF Continuing Authority Ctrl | 500,000 | 250,000 |
| 10034791 | PW SIRP Sidewalk Budget | Reserve- Project | GF Continuing Authority Ctrl | 1,500,000 | 1,552,500 |
| | | Reserve- Project | SR Other Special Revenue | 350,000 | 350,000 |
| 10034852 | PW Median Maintenance Budget | Reserve- Project | GF Continuing Authority Ctrl | 150,000 | 150,000 |
| 10034853 | PW Landslide/ Rockfall Budget | Reserve- Project | GF Continuing Authority Ctrl | 200,000 | 200,000 |
| 10034854 | PW Street Structures Budget | Reserve- Project | GF Continuing Authority Ctrl | 500,000 | 250,000 |
| 10035857 | PW Minna Natoma Stscp Project | Reserve- Project | Transbay CFD ST Pay-go Fund | 1,000,000 | 0 |
| 10036482 | PW Tree Planting and Establish | Reserve- Project | GF Continuing Authority Ctrl | 250,000 | 250,000 |
| 10037647 | PW Fence Repairs Budget | Reserve- Project | GF Continuing Authority Ctrl | 200,000 | 150,000 |
| 10037748 | PW Stockton St Widening | PLN Project Management | GF Continuing Authority Ctrl | (125,000) | 0 |
| | | PLN Work Concept Design/Eng | GF Continuing Authority Ctrl | (75,079) | 0 |
| | | Reserve- Project | GF Continuing Authority Ctrl | (2,450,100) | 0 |
| 10037814 | PW Sunset Blvd Recycl Wtr Impr | Reserve- Project | GF Continuing Authority Ctrl | 3,250,794 | 0 |
| 10039125 | PW SFPD PCD Phase 1 | Reserve- Project | CP SF Capital Planning | 3,000,000 | 0 |
| 10040155 | PW SS Bridge Inspect & Repair | Reserve- Project | GF Continuing Authority Ctrl | 200,000 | 200,000 |
| 10040288 | PW Elev Opera House Modernize | Reserve- Project | CPXCF COP Crit Reprs/Rcv Stmls | 2,614,264 | 0 |
| | | Reserve- Project | GF Continuing Authority Ctrl | 400,000 | 3,000,000 |
| 10040290 | PW Elev Program Admin & Contgy | Reserve- Project | CPXCF COP Crit Reprs/Rcv Stmls | (250,000) | 0 |
| 10040479 | PW LHH Simon Thtr Cool Ctr Ph2 | DSN Building Const Docs | LHH-Capital Projects Fund | (44,366) | 0 |
| | | DSN Contract Procurement Work | LHH-Capital Projects Fund | (2,470) | 0 |
| | | Reserve- Project | LHH-Capital Projects Fund | (13,850) | 0 |
| 10041413 | PW Emergency Capital Repairs | Reserve- Project | GF Continuing Authority Ctrl | 250,000 | 250,000 |
| 10042564 | PW JUV Elev Modern Phase 2 | Reserve - Project | GF Continuing Authority Ctrl | 3,000,000 | 0 |
| 10043231 | PW CCEP Clean CA Grant | Reserve-Project | CPSIF Street Impvt-Sta | 580,000 | 0 |
| 10043545 | PW Public ROW Sand Clearance | Reserves - Project | GF Continuing Authority Ctrl | 103,376 | 114,359 |

# CAPITAL PROJECTS, *CONTINUED*

**Department: Public Works**

| Project | Project Title | Activity Title | Fund Title | 2026-2027 Budget | 2027-2028 Budget |
|---|---|---|---|---|---|
| **Public Works Total** | | | | **123,563,574** | **118,202,106** |

**Department: Recreation And Park Commission**

| Project | Project Title | Activity Title | Fund Title | 2026-2027 Budget | 2027-2028 Budget |
|---|---|---|---|---|---|
| 10013005 | RP Downtown Park Fund | Downtown Park Fund | SR Downtown Park | 1,000,000 | 0 |
| 10013093 | RP Open Space Acquisition | Os Acquisition-Budget | SR Open Space-Continuing | 6,343,500 | 3,915,000 |
| 10013099 | RP ADA Compliance | ADA Compliance-Budget | GF Continuing Authority Ctrl | 1,000,000 | 1,000,000 |
| 10013173 | RP Concession Capital Improvmt | Concession Maintenance | GF Continuing Authority Ctrl | 440,000 | 440,000 |
| 10013254 | RP Marina DBW Loan Reserve | Marina Dbw Loan Reserve | SR R&P-Marina Yacht Harbor | 81,520 | 84,373 |
| 10013260 | RP SF Marina Improv and Remed | Budget | SR R&P-Marina Yacht Harbor | 70,000,000 | 0 |
| 10013270 | RP Portsmouth Square HR Bond | Transit Center Budget | Transbay CFD ST Pay-go Fund | 1,636,000 | 0 |
| 10013274 | RP Erosion Cntrl/Rtaining Wall | Erosion Control & Retaining Wa | GF Continuing Authority Ctrl | 650,000 | 650,000 |
| 10013280 | RP Forestry | Forestry | GF Continuing Authority Ctrl | 800,000 | 800,000 |
| 10013283 | RP Field Rehabilitation | Field Rehabilitation-Budget | GF Continuing Authority Ctrl | 525,000 | 525,000 |
| 10013292 | RP Gateways/Borders/Bollards | Gateways/Borders/Bollars/Fenci | GF Continuing Authority Ctrl | 100,000 | 100,000 |
| 10013296 | RP General Facility Renewal | General Facility Renewal Budge | GF Continuing Authority Ctrl | 750,000 | 750,000 |
| 10013359 | RP Irrigation Systems | Irrigation Systems | GF Continuing Authority Ctrl | 500,000 | 500,000 |
| 10013373 | RP Camp Mather Capital Renewal | Camp Mather Facility Renewal B | GF Continuing Authority Ctrl | 600,000 | 600,000 |
| 10013588 | RP Paving | Paving | GF Continuing Authority Ctrl | 950,000 | 950,000 |
| 10013593 | RP Playing Fields Replacement | Playing Fields Replacement | GF Continuing Authority Ctrl | 3,000,000 | 3,000,000 |
| 10013617 | RP Pump Replacement Project | Pump Replacement Project-Budge | GF Continuing Authority Ctrl | 300,000 | 300,000 |
| 10013653 | RP Emergency Repairs | Emergency Repairs Budget | GF Continuing Authority Ctrl | 500,000 | 500,000 |
| 10013659 | RP Court Resurfacing | Court Resurfacing | GF Continuing Authority Ctrl | 875,000 | 875,000 |
| 10013668 | RP Security and Lighting | Security and Lighting-Cameras | GF Continuing Authority Ctrl | 300,000 | 300,000 |
| 10013675 | RP Signage & Information Sys | Signage & Information System | GF Continuing Authority Ctrl | 200,000 | 200,000 |
| 10016942 | RP General Facilities Maintena | General Facilities Maint-Budge | GF Annual Authority Ctrl | 500,000 | 500,000 |
| 10016944 | RP Mather Facilities Maint | Mather Facilities Maint-Budget | GF Annual Authority Ctrl | 300,000 | 300,000 |
| 10016948 | RP Marina YH Facilities Maint | Myh-Facilities Maintenance-Bud | SR R&P-Marina Yacht Harbor | 200,000 | 200,000 |
| 10024391 | RP M Dolores Playground Resrve | Mission Dolores Pg Fac Maint R | GF Continuing Authority Ctrl | 15,000 | 15,000 |
| 10031044 | RP Yacht Harbor-dredging | Marina Dredging | SR R&P-Marina Yacht Harbor | 600,000 | 600,000 |
| 10031220 | RP Floor Resurfacing Project | Floor Resurfacing Project | GF Continuing Authority Ctrl | 250,000 | 250,000 |
| 10032369 | RP Civic Center Pg Maint Fund | Civic Center Pg Maint Fund | GF Continuing Authority Ctrl | 15,000 | 15,000 |
| 10032971 | RP Alarm & Camera Maintenance | Alarm Maintenance | GF Continuing Authority Ctrl | 300,000 | 300,000 |

# CAPITAL PROJECTS, *CONTINUED*

**Department: Recreation And Park Commission**

| Project | Project Title | Activity Title | Fund Title | 2026-2027 Budget | 2027-2028 Budget |
|---|---|---|---|---|---|
| 10032972 | RP Playground Maintenance | Playground Maintenance | GF Continuing Authority Ctrl | 1,000,000 | 1,000,000 |
| 10033303 | RP Fencing | Fencing | GF Continuing Authority Ctrl | 550,000 | 550,000 |
| 10034463 | RP GGP Pagoda | GGP Pagoda | SR R&P Maintenance Fund | 300,000 | 300,000 |
| 10035933 | RP OS Contingency - GEN - NEW | OS Contingency - GEN- Budget | SR Open Space-Continuing | 2,306,100 | 2,349,000 |
| 10036166 | RP Community Garden Maint | Community Garden Maint | GF Continuing Authority Ctrl | 30,000 | 30,000 |
| 10037377 | RP Waste Receptacle/Park Furn | Waste Receptacle/ParkFurniture | GF Continuing Authority Ctrl | 300,000 | 300,000 |
| 10038453 | RP - GGP Tennis Ctr Maint Fund | GGP Tennis Center Maint. Fun | SR R&P Maintenance Fund | 60,000 | 62,100 |
| 10038559 | RP - Gardens of GGP | GGP Gardens - Budget | SR R&P Maintenance Fund | 404,464 | 587,230 |
| 10042262 | RP Embarcadero Plaza Project | Budget | SR Transit Center District | 160,000 | 0 |
| 10043203 | RP Aquatics | Budget | GF Continuing Authority Ctrl | 250,000 | 250,000 |
| 10043226 | RP Soma Open Space | Budget & Reserves | SR R&P Maintenance Fund | 325,621 | 335,390 |
| 10043227 | RP Eastern Neighborhood Rent R | Budget & Reserves | SR R&P Maintenance Fund | 315,000 | 315,000 |
| 10043622 | RP 2028 Bond Assessments | Budget & Reserves | CP SF Capital Planning | 1,500,000 | 0 |
| 10043623 | RP 2028 Bond Playgrounds | Budget & Reserves | CP SF Capital Planning | 1,000,000 | 0 |
| **Recreation And Park Commission Total** | | | | **101,232,205** | **23,748,093** |

**Department: Sheriff**

| Project | Project Title | Activity Title | Fund Title | 2026-2027 Budget | 2027-2028 Budget |
|---|---|---|---|---|---|
| 10013797 | Roads & Urban Forestry | Cj 5 Road Maintenance | GF Continuing Authority Ctrl | 100,000 | 250,000 |
| 10016951 | Shf - Facilites Maintenance | Shf - Facilities Maintenance | GF Annual Authority Ctrl | 660,190 | 693,200 |
| | | Shf - Jail Maintenance - Hoj | GF Annual Authority Ctrl | 215,503 | 226,278 |
| 10041428 | San Bruno Water Line | San Bruno Water Line | CPXCF COP Crit Reprs/Rcv Stmls | (1,000,000) | 0 |
| 10041429 | San Bruno Water Heaters | San Bruno Water Heaters | GF Continuing Authority Ctrl | 500,000 | 200,000 |
| 10042517 | SH CJ2 and CJ3 Infrastr Upgrd | Reinforcemt and Safety Upgrade | GF Continuing Authority Ctrl | 500,000 | 1,500,000 |
| 10042519 | SH CJ3 UPS Replacement | UPS Replacement | GF Continuing Authority Ctrl | 150,000 | 150,000 |
| 10043591 | CJ1, CJ2 & CJ3 Fire Life | CJ1, CJ2 & CJ3 Fire Life | GF Continuing Authority Ctrl | 1,000,000 | 1,000,000 |
| 10043592 | CJ3 Low Voltage Electrical | CJ3 Low Voltage Electrical | GF Continuing Authority Ctrl | 200,000 | 300,000 |
| 10043593 | County Jail 3 Fire Mitigation | County Jail 3 Fire Mitigation | GF Continuing Authority Ctrl | 500,000 | 500,000 |
| 10043594 | CJ3 C.S. Water Pump #2 | CJ3 C.S. Water Pump #2 | GF Continuing Authority Ctrl | 130,000 | 0 |
| 10043595 | CJ3 Sewer Line Replacement | CJ3 Sewer Line Replacement | GF Continuing Authority Ctrl | 210,000 | 0 |
| 10043596 | CJ3 Farm Infrast Upgrades | CJ3 Farm Infrast Upgrades | GF Continuing Authority Ctrl | 0 | 150,000 |
| 10043597 | SBJ Water Line Repl | SBJ Water Line Repl | GF Continuing Authority Ctrl | 0 | 200,000 |
| 10043598 | CJ3 Sewage Grinder Repl | CJ3 Sewage Grinder Repl | GF Continuing Authority Ctrl | 60,000 | 60,000 |

# CAPITAL PROJECTS, *CONTINUED*

**Department: Sheriff**

| Project | Project Title | Activity Title | Fund Title | 2026-2027 Budget | 2027-2028 Budget |
|---|---|---|---|---|---|
| 10043599 | 425 7th Street Roof & HVAC | 425 7th Street Roof & HVAC | GF Continuing Authority Ctrl | 150,000 | 200,000 |
| 10043609 | CJ3 Annex Remodel | CJ3 Annex Remodel | GF Continuing Authority Ctrl | 600,000 | 0 |
| **Sheriff Total** | | | | **3,975,693** | **5,429,478** |

**Department: War Memorial**

| Project | Project Title | Activity Title | Fund Title | 2026-2027 Budget | 2027-2028 Budget |
|---|---|---|---|---|---|
| 10016982 | War - Facility Maintenance | War - Facility Maintenance | SR WAR - Annual Authority Ctrl | 740,579 | 777,608 |
| 10037717 | Davies Hall Elevators CR | Davies Hall Elevators CR | CPXCF COP Crit Reprs/Rcv Stmls | (2,614,264) | 0 |
| 10043572 | WAR OH - ADA Lift Renewals | WAR OH - ADA Lift Renewals | SR WAR Cont Authority Ctrl | 200,000 | 0 |
| 10043573 | OH-EmrgncyGnrtr-ElctrcUpgrades | OH-EmrgncyGnrtr-ElctrcUpgrades | SR WAR Cont Authority Ctrl | 600,000 | 0 |
| 10043574 | DSH - Dimmer-Lighting Renewal | WAR Davies Hall Dimmer Replace & Lighting Upgrades | SR WAR Cont Authority Ctrl | 0 | 200,000 |
| **War Memorial Total** | | | | **(1,073,685)** | **977,608** |
| **Capital Projects Total** | | | | **650,021,221** | **515,094,484** |

# CAPITAL PROJECTS, *CONTINUED*

**Department: Asian Art Museum**

| Project | Project Title | Activity Title | Fund Title | 2026-2027 Budget | 2027-2028 Budget |
|---|---|---|---|---|---|
| 10016504 | Aam - Facility Maintenance | Facility Maintenance | GF Annual Authority Ctrl | 391,175 | 410,734 |
| 10030854 | AA Museum Repair Projects | Accessibility Compliance | GF Annual Authority Ctrl | 180,000 | 0 |
| 10034665 | AAM assess R&R fire sprinkler | AAM assess R&R fire sprinkler | GF Annual Authority Ctrl | 175,000 | 175,000 |
| 10040137 | Roof Repair | Roof Repair | GF Annual Authority Ctrl | 125,000 | 125,000 |
| 10041425 | HVAC UPCMs upgrade | HVAC UPCMs upgrade | GF Annual Authority Ctrl | 50,000 | 0 |
| 10042099 | AAM Elevator Modernization Prj | Elevator modernization project | GF Annual Authority Ctrl | 0 | 1,270,000 |
| 10043560 | Sewage ejector pump replace | Sewage ejector pump replace | GF Annual Authority Ctrl | 150,000 | 100,000 |
| **Asian Art Museum Total** | | | | **1,071,175** | **2,080,734** |

**Department: Emergency Management**

| Project | Project Title | Activity Title | Fund Title | 2026-2027 Budget | 2027-2028 Budget |
|---|---|---|---|---|---|
| 10043548 | Critical Power Dist Resiliency | Critical Power Dist Resiliency | GF Continuing Authority Ctrl | 3,564,359 | 0 |
| 10043549 | Fire Life Safety System Reliab | Fire Life Safety System Reliab | GF Continuing Authority Ctrl | 377,000 | 2,000,000 |
| 10043550 | Replace 2 Generator Con Panels | Replace 2 Generator Con Panels | GF Continuing Authority Ctrl | 518,000 | 0 |
| 10043551 | New generator Design & Instl | New generator Design & Instl | GF Continuing Authority Ctrl | 750,000 | 4,500,000 |
| **Emergency Management Total** | | | | **5,209,359** | **6,500,000** |

**Department: Fine Arts Museum**

| Project | Project Title | Activity Title | Fund Title | 2026-2027 Budget | 2027-2028 Budget |
|---|---|---|---|---|---|
| 10009030 | Dey - Tower Exterior Repairs | deY - Tower Exterior Repairs | GF Continuing Authority Ctrl | 0 | 200,000 |
| 10016869 | Fam Facility Maintenance | Fam - Facilities Maintenance | GF Annual Authority Ctrl | 298,113 | 313,019 |
| 10032404 | de Y-Rails installation-Tower | deY Rails Installation on Towe | GF Continuing Authority Ctrl | 90,000 | 0 |
| 10034750 | Legion Main Switchgear | Legion Main Switchgear | GF Continuing Authority Ctrl | 25,000 | 0 |
| 10035949 | de Young Fire Doors | de Young Fire Doors | GF Continuing Authority Ctrl | 125,000 | 75,000 |
| 10035957 | de Young Landscape Paths | de Young Landscape Paths | GF Continuing Authority Ctrl | 150,000 | 150,000 |
| 10035965 | de Young Chiller 1 & 2 Compnts | de Young Chiller 1 & 2 Compnts | GF Continuing Authority Ctrl | 200,000 | 100,000 |
| 10035966 | de YoungCoolingTowerSandFilter | de YoungCoolingTowerSandFilter | GF Continuing Authority Ctrl | 300,000 | 100,000 |
| 10035973 | Legion Upper Roof Single Ply | Legion Upper Roof Single Ply | GF Continuing Authority Ctrl | 95,000 | 0 |
| 10040170 | DY Fire Alarm System Replacem | DY Fire Alarm System Replacem | GF Continuing Authority Ctrl | 150,000 | 150,000 |
| 10041444 | dY BMS Replacement | Replace the dY building BMS | GF Continuing Authority Ctrl | 125,000 | 0 |
| 10041446 | LH Boiler Refurbish | LH Boiler Refurbish | GF Continuing Authority Ctrl | 150,000 | 50,000 |
| 10041447 | LH Fire Alarm System replaceme | Replace LH Fire Alarm System | GF Continuing Authority Ctrl | 200,000 | 125,000 |
| 10042501 | LH-Elevator Door Modernization | LH-Elevator Door Modernization | GF Continuing Authority Ctrl | 400,000 | 0 |
| 10042502 | LH  Waterproof Skylights | LH  Waterproof Skylights | GF Continuing Authority Ctrl | 200,000 | 0 |

# CAPITAL PROJECTS, *CONTINUED*

**Department: Fine Arts Museum**

| Project | Project Title | Activity Title | Fund Title | 2026-2027 Budget | 2027-2028 Budget |
|---|---|---|---|---|---|
| 10043552 | Legion Chiller 1 and 2 | Legion Chiller 1 and 2 | GF Continuing Authority Ctrl | 0 | 400,000 |
| 10043553 | Building security sys replace | LH Building Security Upgrade | GF Continuing Authority Ctrl | 0 | 150,000 |
| 10043554 | dY - AHU 1-11 Repairs | dY AHU 1-11 Repairs | GF Continuing Authority Ctrl | 200,000 | 0 |
| 10043555 | dY Building ExteriorEnv Repair | dY Exterior Envelope Repair | GF Continuing Authority Ctrl | 0 | 400,000 |
| 10043556 | dY Building Security | dY Building Security | GF Continuing Authority Ctrl | 0 | 150,000 |
| 10043557 | dY Fire Suppression System | DY Fire Suppression System | GF Continuing Authority Ctrl | 150,000 | 150,000 |
| 10043558 | LH Fire Suppression System | LH Fire Suppression System | GF Continuing Authority Ctrl | 150,000 | 150,000 |
| 10043559 | DY Boiler Refurbish | DY Boiler Refurbish | GF Continuing Authority Ctrl | 100,000 | 50,000 |
| **Fine Arts Museum Total** | | | | **3,108,113** | **2,713,019** |

**Department: Fire Department**

| Project | Project Title | Activity Title | Fund Title | 2026-2027 Budget | 2027-2028 Budget |
|---|---|---|---|---|---|
| 10009039 | FD Apparatus Door Replacement | Old Apparatus Replacement | GF Continuing Authority Ctrl | 300,000 | 300,000 |
| 10009042 | FD Generator Replacement Proj | Generator Replacement | GF Continuing Authority Ctrl | 1,000,000 | 1,000,000 |
| 10016871 | FD Underground Storage Tank Mo | Underground Storage Tank Monit | GF Continuing Authority Ctrl | 544,144 | 571,351 |
| 10016875 | FD Various Facility Maintenanc | Various Facility Maintenance P | GF Continuing Authority Ctrl | 1,203,223 | 1,263,384 |
| 10030926 | FD Boiler System Repl Pr | Boiler Replacement | GF Continuing Authority Ctrl | 350,000 | 350,000 |
| 10033437 | FD Station Roof Replacements | Fire Station Roof Replacement | GF Continuing Authority Ctrl | 500,000 | 1,500,000 |
| 10043581 | FIR HQ Elevator Overhaul | FIR HQ Elevator Overhaul | GF Continuing Authority Ctrl | 0 | 275,000 |
| **Fire Department Total** | | | | **3,897,367** | **5,259,735** |

**Department: General Services Agency - City Admin**

| Project | Project Title | Activity Title | Fund Title | 2026-2027 Budget | 2027-2028 Budget |
|---|---|---|---|---|---|
| 10001291 | ADRE Facilities Maintenance | HOJ Facilities Maintenance | GF Continuing Authority Ctrl | 348,425 | 365,846 |
| 10003073 | ADTE Convention Facilities | Convention Operations | SR Conv Fac Fd-Operating | 500,000 | 0 |
| 10005814 | Moscone Conv Fac Capital Proje | Moscone Conv Fac Capital Proje | SR Conv Fac Fd-Continuing | 3,000,000 | 3,000,000 |
| 10016766 | ADAD Facilities Maintenance | GSA Facilities Maintenance | GF Continuing Authority Ctrl | 492,928 | 517,574 |
| 10038920 | ADRE Steam Loop Renew CR COPs | Civic Center Steam Loop Renew | CPXCF COP Crit Reprs/Rcv Stmls | (390,036) | 0 |
| 10040306 | ADRE HOJ Roof Replacement | COP Funding | CPXCF COP Crit Reprs/Rcv Stmls | (5,000,000) | 0 |
| 10041437 | ADRE Brooks Hall Fire Panel | Fire Panel Installation | GF Continuing Authority Ctrl | 1,600,000 | 0 |
| 10041442 | ADFM EV Charger Infrastructure | Citywide EV Chargers | GF Continuing Authority Ctrl | 180,000 | 0 |
| 10043566 | ADRE PSB Generator Controls | PSB Generator Controls | GF Continuing Authority Ctrl | 900,000 | 0 |
| 10043567 | ADCP Seismic Safety Infrastrct | Seismic Safety Infrastructure | GF Continuing Authority Ctrl | 450,000 | 0 |
| **General Services Agency - City Admin Total** | | | | **2,081,317** | **3,883,420** |

# IT PROJECTS

PERMIT OPENER

# INFORMATION & COMMUNICATION TECHNOLOGY PROJECTS

**SF.GOV/COIT**

## THE COMMITTEE ON INFORMATION TECHNOLOGY (COIT)

Technology is foundational to how San Francisco delivers resident-centered services, drives operational efficiency, and builds a government that is agile, scalable, and accountable. Strategic investment in technology fosters a culture of innovation that enables San Francisco to meet evolving service demands. The City plans, funds, and coordinates technology investments through the Committee on Information Technology (COIT), the centralized decision-making and governance body responsible for advising the Mayor and Board of Supervisors on technology matters and setting the overall technology direction for the City. COIT bridges inter-agency initiatives, oversees surveillance technology policy under Chapter 19B, and promotes the long-term sustainability of the City's technology infrastructure, all while ensuring that technology investments align with citywide priorities and deliver meaningful public value.

## INFORMATION AND COMMUNICATION TECHNOLOGY PLAN

Every two years, COIT develops and publishes the Information and Communication Technology Plan (ICT Plan), the City's official five-year roadmap that establishes technology strategy, sets citywide priorities, and guides investments across all departments in alignment with the Mayor's priorities. In April 2026, COIT issued a mid-cycle update to the current ICT Plan — ahead of the standard two-year cycle — to respond to a changing citywide landscape, establish a clear path toward technology modernization, and ensure timely transparency. Developed in close partnership with the City Administrator's Office, the Mayor's Office, and key technology stakeholders across departments, the plan reflects a broad and coordinated effort to align technology investment with the City's most pressing operational needs.

The 2026 ICT Plan Update is organized around three strategic goals: modernizing core infrastructure, reducing duplication and improving reliability, and enabling responsible AI and emerging technology — all in service of delivering online and accessible City services that residents can use anytime, anywhere, through IT infrastructure that is reliable and trustworthy.  Together, these priorities represent COIT's commitment to a more coordinated, resilient, and accountable government. The full plan is available at sf.gov/COIT.

# FY 2026 - 2028 TECHNOLOGY PROJECT APPROVALS AND FUNDING RECOMMENDATIONS

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

**FY 2026-27 and FY 2027-28 Proposed Technology Budget**

COIT annually recommends strategic investments in technology projects citywide. For Fiscal Year 2026-28, COIT recommended approximately $36.9 million across existing and new technology projects over the two budget years, including major investments in citywide permitting, data infrastructure, HR modernization, public safety and cloud migration. Specific projects include:

**Citywide Permitting Platform**

PermitSF is developing a centralized permitting platform for the City, with the goal of reducing processing times and improving efficiency. The platform integrates multiple departments into one system and supports business process improvements. This will help accelerate development and economic activity.

**Cloud 2030**

Several city systems rely on outdated on-premise hardware. Cloud 2030 is a long-term initiative to migrate city systems to cloud infrastructure to improve reliability and scalability. This initiative will also allow for increased access to modern tools and reduce risks associated with outages and hardware failures. This transformation supports a more agile and efficient government.

**Computer Aided Dispatch (CAD) Replacement**

The City's CAD system is a tool for tracking field personnel of the City's police, fire, sheriff, and other public safety agencies. The current system was purchased in 2001 and is at end-of-life. Transition to the new system is planned to go live in 2027.

**Emerging Technologies Program**

The Department of Technology's Emerging Technologies (ET) Team helps the City responsibly adopt and scale new technologies, including AI, to improve public services. Over the past year, the team expanded access to secure generative AI tools across the City workforce, trained and supported more than 2,000 staff, partnered with departments on early AI projects, and advanced responsible AI governance through Chapter 22J implementation, citywide AI guidelines, the SF AI Playbook, and practical resources such as Green Tips.

In the coming fiscal year, the Program will focus on moving from fragmented experimentation to coordinated adoption by strengthening citywide AI guardrails, expanding workforce training, building a policy framework grounded in NIST guidance, and helping departments identify and scale high-value AI solutions that support public trust, equity, privacy, and measurable service outcomes.

**Enterprise Data Governance & Analytics Platform**
The Controller's Office is modernizing the City's data governance and analytics systems. The initiative standardizes data and improves reporting accuracy, while replacing legacy tools. It also enhances compliance and transparency, and supports better decision-making across departments.

**Digital Accessibility & Inclusion Support**
COIT adopted the citywide Digital Accessibility and Inclusion Standard to ensure city websites are accessible regardless of disability and across languages. This project will continue to provide secure web hosting and funding for human translation on the growing SF.gov site.

**Human Resources Modernization**
The Department of Human Resources (DHR) is continuing to modernize the employee and job candidate experience within the City by developing an employee onboarding tool and e-personnel filing system. Additionally, DHR has begun developing a "one-stop shop" intranet to improve the accessibility of key resources for employees. This project will facilitate organization-wide communication, increase employee productivity, and improve team collaboration.

**Public Safety and Public Service Radio Replacement**
The Public Safety and Public Service Radio Replacement Project is currently upgrading the citywide radio communications system used primarily by the City's public safety agencies. The new technology will support over 9,000 mobile and handheld radios, with ten city departments and four outside agencies operating daily on the system.

**Unified Data Platform**
DataSF is building the City's Unified Data Platform (UDP) a secure, centralized data infrastructure on Snowflake that serves as San Francisco's Single Source of Truth. The platform replaces fragmented departmental data silos with trusted, shared data products that support key Mayoral priorities including PermitSF, homelessness and behavioral health initiatives, PeopleSoft modernization, and public safety.

By 2027, the UDP is expected to support 35+ departments and cover 80% of citywide data domains, enabling standardized reporting, stronger data governance, automated data quality monitoring, and responsible AI capabilities. This investment creates a unified civic intelligence layer that improves decision-making, service delivery, and the City's ability to responsibly use emerging AI technologies.

# ADDITIONAL BUDGETARY RESOURCES

FILLMORE

# ADDITIONAL BUDGETARY RESOURCES

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

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

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

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

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

## Annual Comprehensive Financial Report

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

## Five-Year Financial Plan and Joint Report

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

# BUDGET RESOURCES

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

### Mayor's Office of Public Policy and Finance

1 Dr. Carlton B. Goodlett Place, Room 200
Email: budget@sfgov.org
**sf.gov/topics/budget**

### Controller's Office

1 Dr. Carlton B. Goodlett Place, Room 316
Phone: (415) 554-7500
**sf.gov/departments/controllers-office**

### Clerk of The Board of Supervisors

1 Dr. Carlton B. Goodlett Place, Room 244
Phone: (415) 554-5184
**sfbos.org**

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

### SF Performance Scorecards

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

**sfgov.org/scorecards**

### SF Open Book

A clear look at San Francisco's fiscal and economic health.
**openbook.sfgov.org**

### SF Open Data

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

# COMMONLY USED TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**DEFICIT** – An excess of expenditures over revenues.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**SURPLUS** – An excess of revenue over expenditures.

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

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

# THE BIG IDEA

SEAL OF THE CITY AND COUNTY OF SAN FRANCISCO
ORO EN PAZ
FIERRO EN GUERRA

Note: Additions are *single-underline italics Times New Roman*;
deletions are ~~*strikethrough italics Times New Roman*~~.
Board amendment additions are double underlined.
Board amendment deletions are ~~strikethrough normal~~.

**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% percent, 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.

From time to time, the Controller shall submit a report to the Board of Supervisors and the Mayor identifying funds in Article XIII of Chapter 10 of the Administrative Code or in other sections of the Municipal Code that have had no expenditure activity for the past two fiscal years and were enacted at least four years before the date of the report. Before including a fund on the report, the Controller shall notify the department responsible for administering the fund, if any. Funds identified on the Controller's report shall be repealed 90 days after the date of the Controller's report. After such time, the City Attorney is authorized to cause the removal from the Municipal Code references to funds that have been repealed under this Section.

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.

**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 2025-26 | FY 2026-27 |
| IFD 2 Port Infrastructure Financing District Subproject Area Pier 70 G-1 Historic Core | 27-16 | $ 811,000 | $ 827,000 |
| IFD 2 Port Infrastructure Financing District Subproject Areas Pier 70 G-2, G-3, and G-4 | 220-18 | $ 7,975,000 | $ 8,134,000 |
| IFD 2 Port Infrastructure Financing District Subproject Area I (Mission Rock) | 34-18 | $ 11,035,000 | $ 13,470,000 |
| IRFD 1 Treasure Island Infrastructure and Revitalization Financing District | 21-17 | $ 13,538,000 | $ 15,947,000 |
| IRFD 2 Hoedown Yard Infrastructure and Revitalization Financing District | 348-18 | $ 1,867,000 | $ 2,748,000 |
| EIFD 1 Power Station Enhanced Infrastructure and Financing District** | 113-24 | $ - | $ 197,000 |

*Estimated tax increment per approved Infrastructure Financing Plans.

**Increment allocated beginning FY2026-27.

| 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 2025-26) | (FY 2026-27) |
|---|---|---|---|
| STD No. 2009-1 - Improvement Area No. 1 | 16-10 | $108,735 | $114,038 |
| STD No. 2009-1 - Improvement Area No. 2 | 16-10 | $167,903 | $167,903 |
| CFD No. 2014-1 (Transbay) (1) | 001-15 | $34,033,224 | $34,713,889 |
| CFD No. 2016-1 (Treasure Island) - Improvement Area No. 1 (2)(3) | 022-17 | $3,747,554 | $3,822,505 |
| CFD No. 2016-1 (Treasure Island) - Improvement Area No. 2 (2)(3) | 022-17 | $3,202,140 | $3,266,183 |
| CFD No. 2016-1 (Treasure Island) - Improvement Area No. 3 (2)(3)(4) | 022-17 | $1,319,405 | $1,345,793 |
| STD No. 2018-1 (Central SoMa) | 021-19 | - | - |
| STD No. 2019-1 (Pier 70 Condos) (5) | 027-20 | | |
| Facilities Special Tax | | $1,228,621 | $1,253,193 |
| Arts Building Special Tax | | - | - |
| Services Special Tax | | - | - |
| STD No. 2019-2 (Pier 70 Leased) (6) | 028-20 | | |
| Facilities Special Tax | | $584,803 | $596,499 |
| Arts Building Special Tax | | - | - |
| Shoreline Special Tax | | - | - |
| Services Special Tax | | - | - |
| STD No. 2020-1 (Mission Rock) (7) | 079-20 | | |
| Development Special Tax (8) | | $7,077,075 | $7,218,616 |
| Office Special Tax | | $1,310,741 | $1,336,955 |
| Shoreline Special Tax | | $1,242,473 | $1,267,322 |
| 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 May 5, 2025. Actual special tax levy may be lower.*

| 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 MOHCD Expiration Dates and COOs as of June 30, 2025. Risk is the only property that has had MOHCD Expiration Date or proposed*

**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 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 ($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 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

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Board amendment additions are double underlined.
Board amendment deletions are ~~strikethrough normal~~.

**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

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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

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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

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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.

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**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% percent, 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

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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

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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.

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**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

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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

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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

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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

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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

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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.

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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.

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**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

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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.

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**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

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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**

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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

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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

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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

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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.

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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

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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.

Deleted: **SECTION 11.11 Hotel Tax – Special Situations.**¶ **<object>**The Controller is hereby authorized and directed to make such interfund transfers or other adjustments as may be necessary to conform budget allocations to the requirements of the agreements and indentures of the 1994 Lease Revenue and/or San Francisco Redevelopment Agency Hotel Tax Revenue Bond issues.¶ ¶

**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

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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

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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

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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.

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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.**

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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.**

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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.

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**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.**

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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.**

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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

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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

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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.

From time to time, the Controller shall submit a report to the Board of Supervisors and the Mayor identifying funds in Article XIII of Chapter 10 of the Administrative Code or in other sections of the Municipal Code that have had no expenditure activity for the past two fiscal years and were enacted at least four years before the date of the report. Before including a fund on the report, the Controller shall notify the department responsible for administering the fund, if any. Funds identified on the Controller's report shall be repealed 90 days after the date of the Controller's report. After such time, the City Attorney is authorized to cause the removal from the Municipal Code references to funds that have been repealed under this Section.

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.

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**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.

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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

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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.

**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

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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

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Deleted: (d) There shall be a Film, Grants, and Arts Agency (FGAA), whose formal name shall be determined at a later date, which shall be considered one entity for budget purposes and for disbursement of funds. Within the FGAA shall be two departments and one division of the General Services Agency: (1) the Arts Commission department, led by the Director of Cultural Affairs under its Commission, (2) the Film Commission¶
department, led by the Executive Director under its Commission, and (3) Grants for the Arts ("GFTA"), under the Director. This budgetary structure does not affect the legal status or structure of the two departments or GFTA. 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. ¶

Deleted: The Director of the Agency, appointed by the Mayor, will lead the FGAA. The Director will ensure that the departments and division within the Agency shall coordinate with each other to improve delivery of services to and for artists and the arts, 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 Arts Commission and the Film Commission—over matters under their respective jurisdictions.…

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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.

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(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

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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.

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**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

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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

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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

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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'

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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,

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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

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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

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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.**

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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

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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 2025-26 | FY 2026-27 |
| IFD 2 Port Infrastructure Financing District Subproject Area Pier 70 G-1 Historic Core | 27-16 | $ 811,000 | $ 827,000 |
| IFD 2 Port Infrastructure Financing District Subproject Areas Pier 70 G-2, G-3, and G-4 | 220-18 | $ 7,975,000 | $ 8,134,000 |
| IFD 2 Port Infrastructure Financing District Subproject Area I (Mission Rock) | 34-18 | $ 11,035,000 | $ 13,470,000 |
| IRFD 1 Treasure Island Infrastructure and Revitalization Financing District | 21-17 | $ 13,538,000 | $ 15,947,000 |
| IRFD 2 Hoedown Yard Infrastructure and Revitalization Financing District | 348-18 | $ 1,867,000 | $ 2,748,000 |
| EIFD 1 Power Station Enhanced Infrastructure and Financing District** | 113-24 | $ - | $ 197,000 |

*Estimated tax increment per approved Infrastructure Financing Plans.
**Increment allocated beginning FY2026-27.

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| 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

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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 2025-26) | (FY 2026-27) |
|---|---|---|---|
| STD No. 2009-1 - Improvement Area No. 1 | 16-10 | $108,735 | $114,038 |
| STD No. 2009-1 - Improvement Area No. 2 | 16-10 | $167,903 | $167,903 |
| CFD No. 2014-1 (Transbay) (1) | 001-15 | $34,033,224 | $34,713,889 |
| CFD No. 2016-1 (Treasure Island) - Improvement Area No. 1 (2)(3) | 022-17 | $3,747,554 | $3,822,505 |
| CFD No. 2016-1 (Treasure Island) - Improvement Area No. 2 (2)(3) | 022-17 | $3,202,140 | $3,266,183 |
| CFD No. 2016-1 (Treasure Island) - Improvement Area No. 3 (2)(3)(4) | 022-17 | $1,319,405 | $1,345,793 |
| STD No. 2018-1 (Central SoMa) | 021-19 | - | - |
| STD No. 2019-1 (Pier 70 Condos) (5) | 027-20 | | |
| Facilities Special Tax | | $1,228,621 | $1,253,193 |
| Arts Building Special Tax | | - | - |
| Services Special Tax | | - | - |
| STD No. 2019-2 (Pier 70 Leased) (6) | 028-20 | | |
| Facilities Special Tax | | $584,803 | $596,499 |
| Arts Building Special Tax | | - | - |
| Shoreline Special Tax | | - | - |
| Services Special Tax | | - | - |
| STD No. 2020-1 (Mission Rock) (7) | 079-20 | | |
| Development Special Tax (8) | | $7,077,075 | $7,218,616 |
| Office Special Tax | | $1,310,741 | $1,336,955 |
| Shoreline Special Tax | | $1,242,473 | $1,267,322 |
| 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 May 5, 2025. 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 April 5, 2024. 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 April 5, 2024. 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 April 5, 2024. Parcel G was Developed as of FY 2022-23 and the remaining Tax Zone 1 parcels are Developed as of FY 2023-24.*
*(8) Reflects the maximum special tax on Developed Property. Does not reflect the tax increment offset of Assessed Parcels.*

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| 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.*

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**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 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).

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Deleted: **SECTION 32.2. Federal and State Emergency Revenue Revisions.**¶
The Controller is authorized to revise approved revenue budgets for federal and state emergency-related revenues to manage timing differences and cash flow needs driven by changing granting agencies' guidance and approvals, provided that such

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**SECTION 32.2 Emergency Housing Revenue Risk Reserve**

Ninety-eight million ($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.

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**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 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).

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**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.**

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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

OFFICE OF THE MAYOR
SAN FRANCISCO

DANIEL LURIE
MAYOR

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

To: Angela Calvillo, Clerk of the Board of Supervisors
From: Sophia Kittler, Mayor's Budget Director
Date: June 1, 2026
Re: Interim Exceptions to the Annual Salary Ordinance and Annual Appropriations Ordinance

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Dear Madam Clerk,

I herein present exceptions to the Annual Salary Ordinance (ASO) and Annual Appropriations Ordinance (AAO) for consideration by the Budget and Appropriations Committee of the Board of Supervisors. The City's standard practice is to budget new positions beginning in pay period 7, at 0.79 FTE. Where there is justification for expedited hiring and spending, however, the Board may authorize exceptions to the Interim ASO and AAO, which allow new positions to be filled, prior to final adoption of the budget.

Exceptions are being requested for the following positions:

***General Fund Positions (18.0 FTE)***

- **Adult Probation Department (ADP)**
  0923 Manager II (1.0 FTE); 1823 Senior Administrative Analyst (2.0 FTE); 8529 Probation Assistant (2.0 FTE). These five positions will support the new pre-trial division within the department. 0922 Manager I (1.0 FTE); 1823 Senior Administrative Analyst (1.0 FTE); 8452 Criminal Justice Specialist II (1.0 FTE). These three positions will support the new street violence reduction program within the department.

- **Office of the Assessor-Recorder (ASR)**
  4267 Principal Real Property Appraiser (2 FTE). These filled positions are needed for the Assessor-Recorder's Office to continue addressing the assessment appeals workload.

- **The Public Defender's Office (PDR)**
  8177 Attorney (4.0 FTE); 8173 Legal Assistant (3.0 FTE); Legal Process Clerk (1.0 FTE). These positions have previously been funded as limited-term positions expiring this fiscal year and will now be permanent positions within the Public Defender's office to support the Felony and Misdemeanor unit and the Clean Slate unit.

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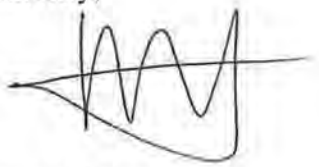
SAN FRANCISCO, CALIFORNIA 94102-4681
TELEPHONE: (415) 554-6141

*Non-General Fund Positions (2.0 FTE)*

- **Department of Technology (TIS)**
  1052 IS Business Analyst (1.0 FTE); 0923 Manager II (1.0 FTE). These filled positions are being converted from temporary salary funding to permanent status to maintain continuity of operations supporting the JUSTIS multi-agency criminal justice information system and the Department of Technology's strategic finance and citywide IT investment functions.

Please do not hesitate to contact me if you have any questions regarding the requested interim exceptions to the Annual Salary Ordinance and Annual Appropriations Ordinance.

Sincerely,



Sophia Kittler
Mayor's Budget Director

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

OFFICE OF THE MAYOR
SAN FRANCISCO

DANIEL LURIE
MAYOR

RECEIVED
BOARD OF SUPERVISORS
SAN FRANCISCO
2026 JUN 01 PM01:03

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

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Madam Clerk,

Pursuant to San Francisco Administrative Code, SEC 12P.3, the minimum compensation for nonprofit corporations will be $23.50 as of July 1, 2026. Pursuant to San Francisco Administrative Code, SEC 12P.3, the minimum compensation for public entities will be $25.00 by September 2026, eventually reaching $25.50 by January 1, 2027.

This letter provides notice to the Board of Supervisors that the Mayor's proposed budget for FY 2026-2027 and FY 2027-2028 contains funding to support these minimum compensation wage levels for nonprofit corporations and public entities.

If you have any questions, please contact my office.

Sincerely,

Sophia Kittler
Mayor's Budget Director

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

1 DR. CARLTON B. GOODLETT PLACE, ROOM 200
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TELEPHONE: (415) 554-6141

OFFICE OF THE MAYOR
SAN FRANCISCO

DANIEL LURIE
MAYOR

RECEIVED
BOARD OF SUPERVISORS
SAN FRANCISCO
2026 JUN 01 PM01:00

To: Angela Calvillo, Clerk of the Board of Supervisors
From: Sophia Kittler, Mayor's Budget Director
Date: June 1, 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:

- Fifty-one positions (0.1 FTE 0111 Board/Commission Member; 0.03 0112 Board/Commission Member; 1.0 FTE 0923 Manager II; 1.0 FTE 0932 Manager IV; 2.0 FTE 0951 Deputy Director I; 1.0 FTE 0961 Department Head I; 1.0 FTE 0962 Department Head II; 1.0 FTE 1222 Senior Payroll and Personnel Clerk; 1.0 FTE 1232 Training Officer; 1.0 FTE 1314 Public Relations Officer; 1.0 FTE 1408 FTE Principal Clerk; 1.0 FTE 1654 Accountant III; 2.0 FTE 1820 Junior Administrative Analyst; 1.0 FTE 1822 Administrative Analyst; 3.0 FTE 1823 Senior Administrative Analyst; 4.0 FTE 1824 Principal Administrative Analyst; 1.0 FTE 1840 Junior Management Assistant; 2.0 FTE 1842 Management Assistant; 2.0 FTE 2991 Coordinator, Human Rights Commission; 4.0 FTE 2996 Human Rights Commission Representative; 2.0 FTE 2998 Representative, Commission On The Status of Women; 1.0 FTE 5320 Illustrator And Art Designer; 2.0 FTE 9770 Community Development Assistant; 5.0 FTE 9772 Community Development Specialist; 4.0 FTE 9774 Senior Community Development Specialist I; 3.0 FTE 9775 Senior Community Development Specialist II) to be transferred from the Human Rights Commission (HRC) to the Agency for Human Rights (AHR) due to the department name change starting in FY27.

- Eleven positions (1.0 FTE 0923 Manager II; 3.0 FTE 2586 Health Worker II; 1.0 FTE 2587 Health Worker III; 1.0 FTE 2593 Health Program Coordinator III; 1.0 FTE 2917 Program Support Analyst; 1.0 FTE 2920 Medical Social Worker; 3.0 FTE 2930 Behavioral Health Clinician) to be transferred from the Department of Homelessness and Supportive Housing (HOM) to the Department of Public Health (DPH) for Coordinated Street Response.

- Seven positions (1.0 FTE 0962 Department Head II; 1.0 FTE 0932 Manager IV; 1.0 FTE 1842 Management Assistant, 2 FTE 1823 Senior Administrative Analyst, 1.0 FTE 9774 Senior Community Development Specialist I; 1.0 FTE 1652 Accountant II) to be transferred from Grants for the Arts within the Office of the City Administrator (ADM) to the Arts Commission (ART) to strengthen coordination and align the City's work within San Francisco's arts and culture ecosystem.

- Four positions (1.0 FTE 0961-Department Head I; 1.0 FTE 0951 Deputy Director I; 2.0 FTE 1822 Administrative Analyst) to be transferred from the Film SF department within the Office of Economic and Workforce Development (ECN) to the Arts Commission (ART) to strengthen coordination and align the City's work within San Francisco's arts and culture ecosystem.

- Seven positions (1.0 FTE 0922 Manager I; 2.0 FTE 0931 Manager III; 4.0 FTE 1824 Principal Administrative Analyst) to be transferred from the Department of Emergency Management (DEM) to the Department of Public Health (DPH) for Coordinated Street Response.

- Five positions (3.0 FTE 1241 Human Resources Analyst; 1.0 FTE 1233 Equal Employment Opportunity Programs Specialist; 1.0 FTE 1231 Equal Employment Opportunity Programs Senior Specialist) to be transferred from the Department of Public Health (DPH) to the Department of Human Resources (DHR) to consolidate human resources and equal employment opportunity functions under the Department of Human Resources.

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

OFFICE OF THE MAYOR
SAN FRANCISCO

DANIEL LURIE
MAYOR

RECEIVED
BOARD OF SUPERVISORS
SAN FRANCISCO
2026 JUN 01 PM01:04

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

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President Mandelman,

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

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

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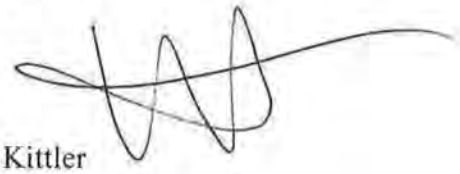
- Proposed Interim Budget - Office of Community Investment and Infrastructure - Operating as Successor Agency to the San Francisco Redevelopment Agency - FY2026-2027

- The Public Library:
  - Accept and Expend Grant - Friends of San Francisco Public Library – Chinatown Branch Renovation Capital Project Grant Award, FYs 2026-2027 through 2029-2030 - Up to $1,500,000 of In-Kind Gifts, Services, and Cash Monies
- The Recreation and Park Department:
  - Permit Amendment - Polo Field Concerts - Up To Nine Year Extension and Fee Increase

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

Sincerely,



Sophia Kittler
Mayor's Budget Director

President, District 8
BOARD of SUPERVISORS

City Hall
1 Dr. Carlton B. Goodlett Place, Room 244
San Francisco, CA 94102-4689
Tel. No. 554-6968
Fax No. 554-5163
TDD/TTY No. 544-5227

**RAFAEL MANDELMAN**

## PRESIDENTIAL ACTION

Date: 06/04/2026

To: Angela Calvillo, Clerk of the Board of Supervisors

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

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

File No. 260594 Mayor
(Primary Sponsor)

Title. Proposed Interim Budget and Appropriation Ordinance for Departments - FYs 2026-2027 and 2027-2028

☐ Transferring (Board Rule No 3.3)

File No. _____ _____
(Primary Sponsor)

Title. _____

From: _____ Committee

To: _____ Committee

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

Supervisor: _____ Replacing Supervisor: _____

For: _____ _____ Meeting
(Date) (Committee)

Start Time: _____ End Time: _____

Temporary Assignment: ◉ Partial ○ Full Meeting

Rafael Mandelman, President
Board of Supervisors

OFFICE OF THE MAYOR
SAN FRANCISCO

DANIEL LURIE
MAYOR

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

Madam Clerk,

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

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

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

Please note the following:

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

Sincerely,

Sophia Kittler
Mayor's Budget Director

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

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SAN FRANCISCO, CALIFORNIA 94102-4681
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| No | DEPT | Item | Description | Type of Legislation | File # |
|---|---|---|---|---|---|
| 1 | ADM | Code Amendment | Amending the Administrative Code to authorize the City Administrator to pause, reduce, or return the annual contributions by the departments that contract for public works under Administrative Code Chapter 6 to the San Francisco Self-Insurance Surety Bond Fund | Ordinance | 260598 |
| 2 | ADM | Cannabis Tax Fund Grant Program | Authorizing the Office of the Chief Medical Examiner to accept and expend a grant for the grant term of July 1, 2026 – June 30, 2028 | Resolution | |
| 3 | ADM | Continuing Prop J | Fleet Security Services | Resolution | 260612 |
| 4 | ADM | Continuing Prop J | Real Estate Division Custodial Services | Resolution | 260612 |
| 5 | ADM | Continuing Prop J | Real Estate Division Security Services | Resolution | 260612 |
| 6 | ADM | Continuing Prop J | Convention Facilities Management | Resolution | 260612 |
| 7 | ADP | Prop J (Not Previously Approved) | Protective Services | Resolution | 260613 |
| 8 | BOS | Continuing Prop J | Budget and Legislative Analyst Services | Resolution | 260612 |
| 9 | CON | Access Line Tax | Resolution concurring with the Controller's establishment of the Consumer Price Index for 2026, and adjusting the Access Line Tax by the same rate | Resolution | 260607 |
| 10 | CON | Neighborhood Beautification and Graffiti Clean-up Fund Tax | Ordinance adopting the Neighborhood Beautification and Graffiti Clean-up Fund Tax designation ceiling for tax year 2026 | Ordinance | 260602 |
| 11 | DEC | Early Care and Education Commercial Rents Tax Baseline | Ordinance modifying the baseline funding requirements for early care and education programs in Fiscal Years (FYs) 2026-2027 and 2027-2028 | Ordinance | 260599 |
| 12 | DPH | Prop J (Not Previously Approved) | Security Services | Resolution | 260613 |
| 13 | DPH | Recurring State Grant Funds FY 2026-2027 | Authorizing the acceptance and expenditure of Recurring State grant funds by the San Francisco Department of Public Health for Fiscal Year (FY) 2026-2027 | Resolution | 260610 |

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

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