

# **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

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FILE NO. \_\_\_\_\_ ORDINANCE NO. \_\_\_\_\_

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

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

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

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



## **CONSOLIDATED SCHEDULE OF SOURCES AND USES**



Consolidated Schedule of Sources and Uses

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



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



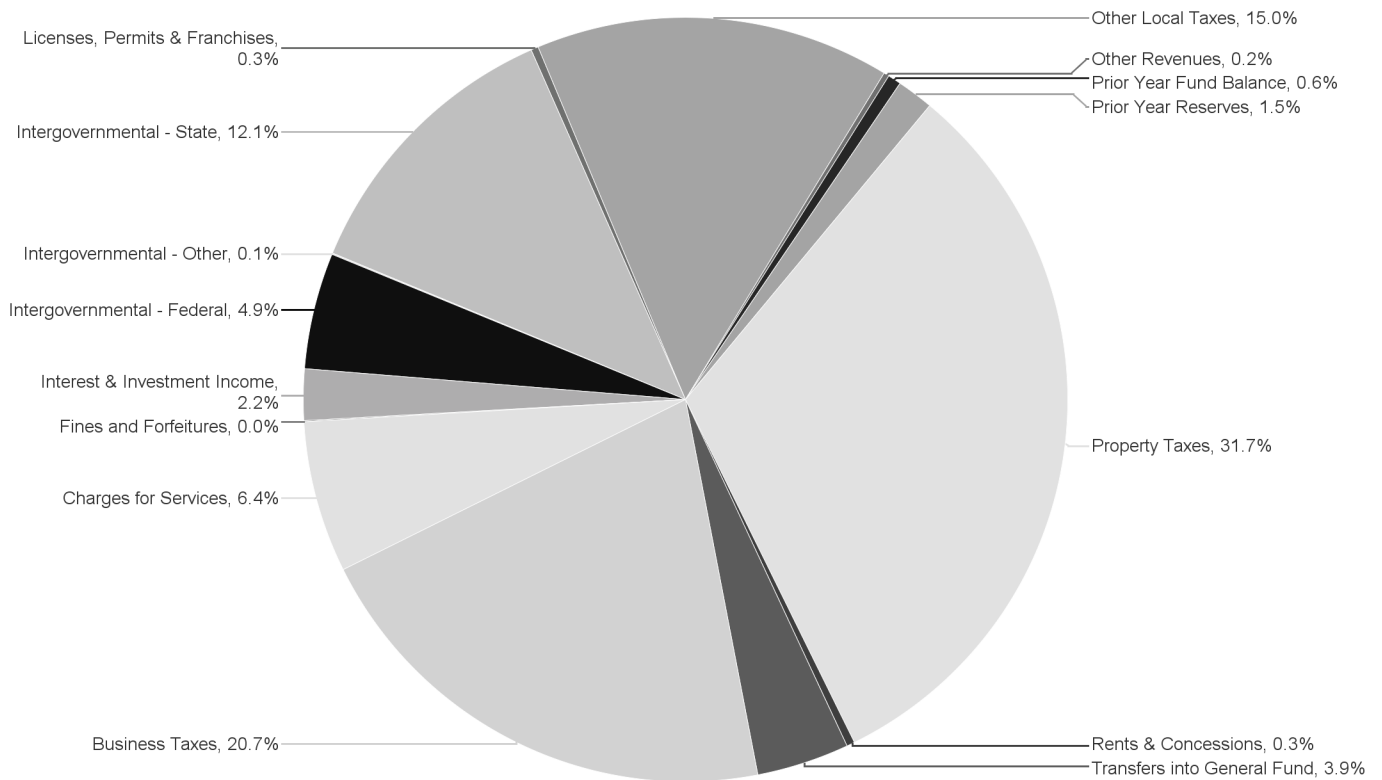
| Fiscal Year FY 2026-27                         |                                       |                                     |                                |                            |                                     |                                |                            | Fiscal Year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

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

## **SOURCES OF FUNDS**

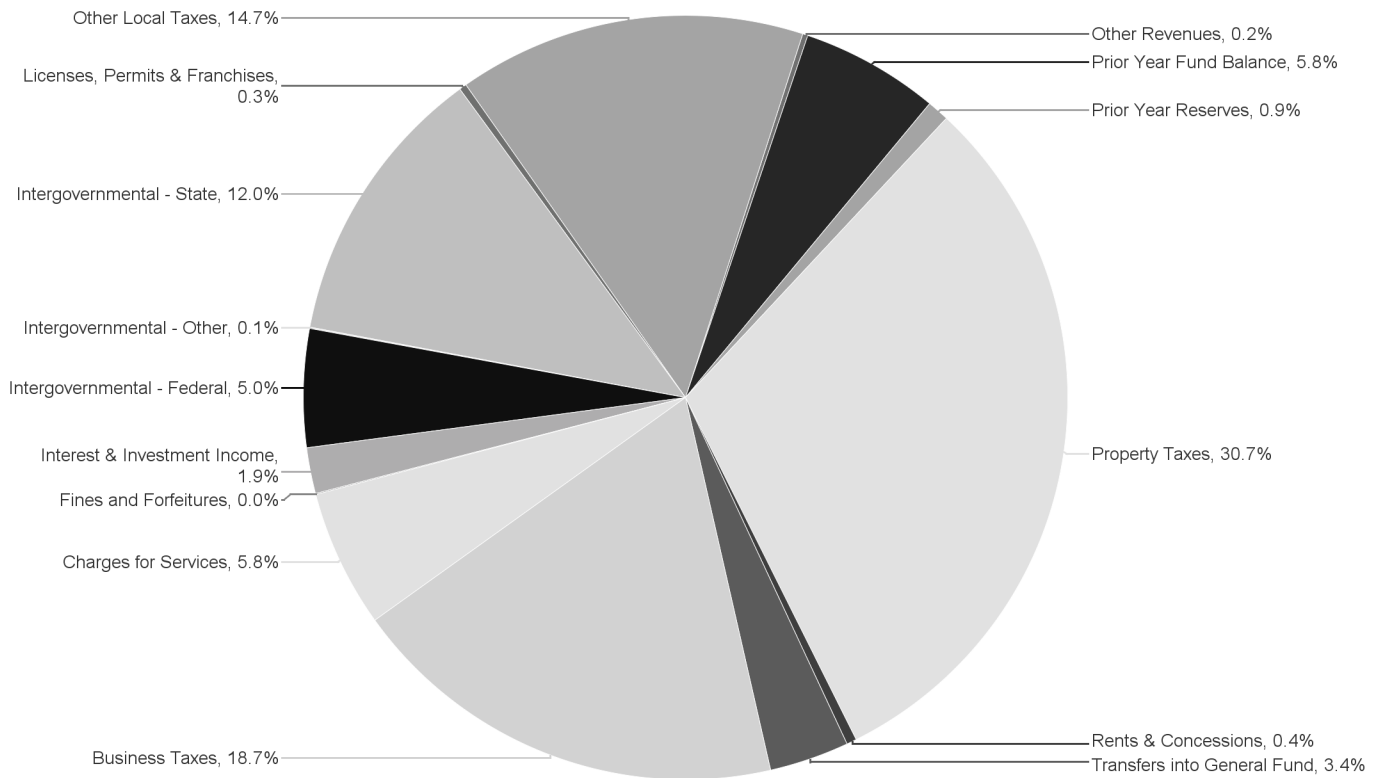


**Sources of Funds - FY 2026-27  
General Fund**



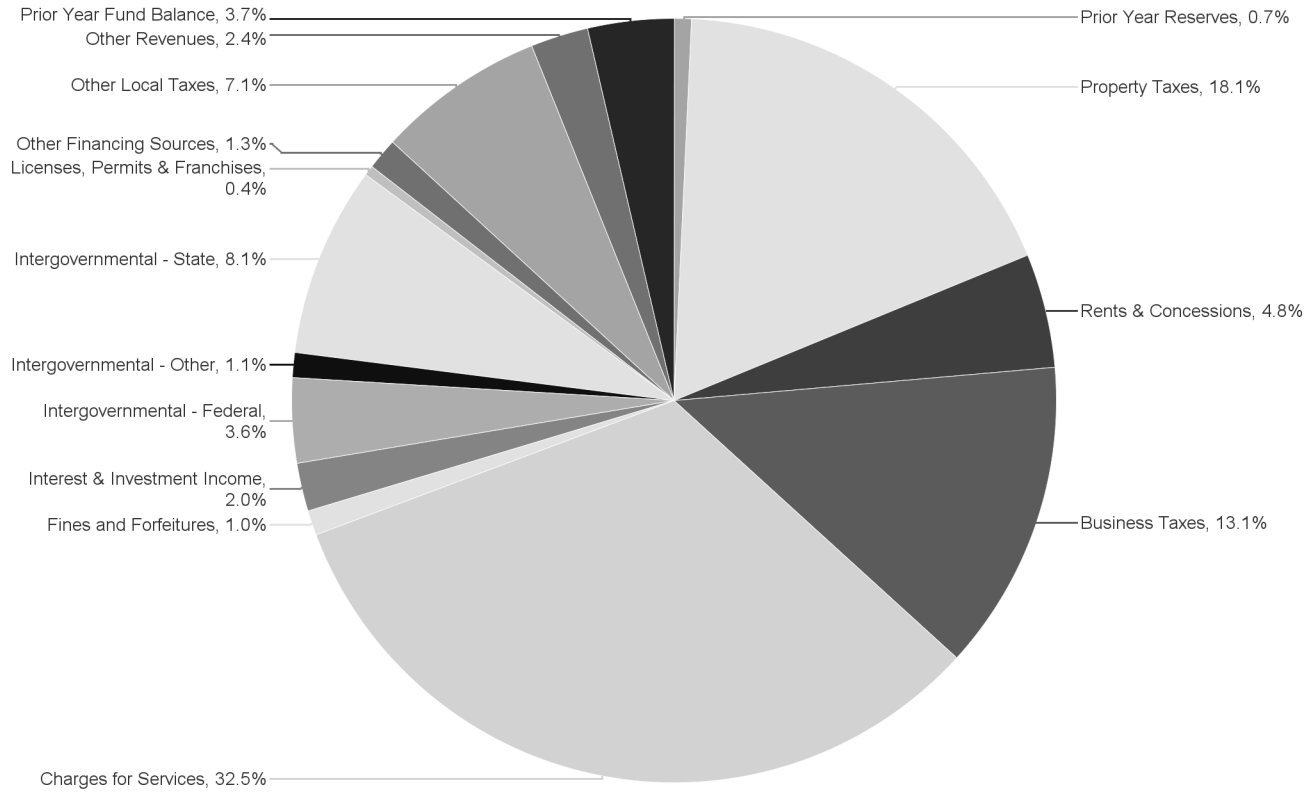
| All Funds                      | Sorted by Size       |               |
|--------------------------------|----------------------|---------------|
| Sources of Funds               | FY 2026-27           | % of Total    |
| Property Taxes                 | 2,407,000,000        | 31.7%         |
| Business Taxes                 | 1,572,180,000        | 20.7%         |
| Other Local Taxes              | 1,139,550,000        | 15.0%         |
| Intergovernmental - State      | 921,200,085          | 12.1%         |
| Charges for Services           | 487,089,606          | 6.4%          |
| Intergovernmental - Federal    | 373,437,373          | 4.9%          |
| Interest & Investment Income   | 164,804,277          | 2.2%          |
| Rents & Concessions            | 25,886,450           | 0.3%          |
| Licenses, Permits & Franchises | 24,070,691           | 0.3%          |
| Other Revenues                 | 17,344,192           | 0.2%          |
| Intergovernmental - Other      | 4,189,399            | 0.1%          |
| Fines and Forfeitures          | 3,607,823            | 0.0%          |
| <b>Regular Revenues</b>        | <b>7,140,359,896</b> | <b>94.0%</b>  |
| 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%          |
| <b>Total Sources</b>           | <b>7,597,610,438</b> | <b>100.0%</b> |

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



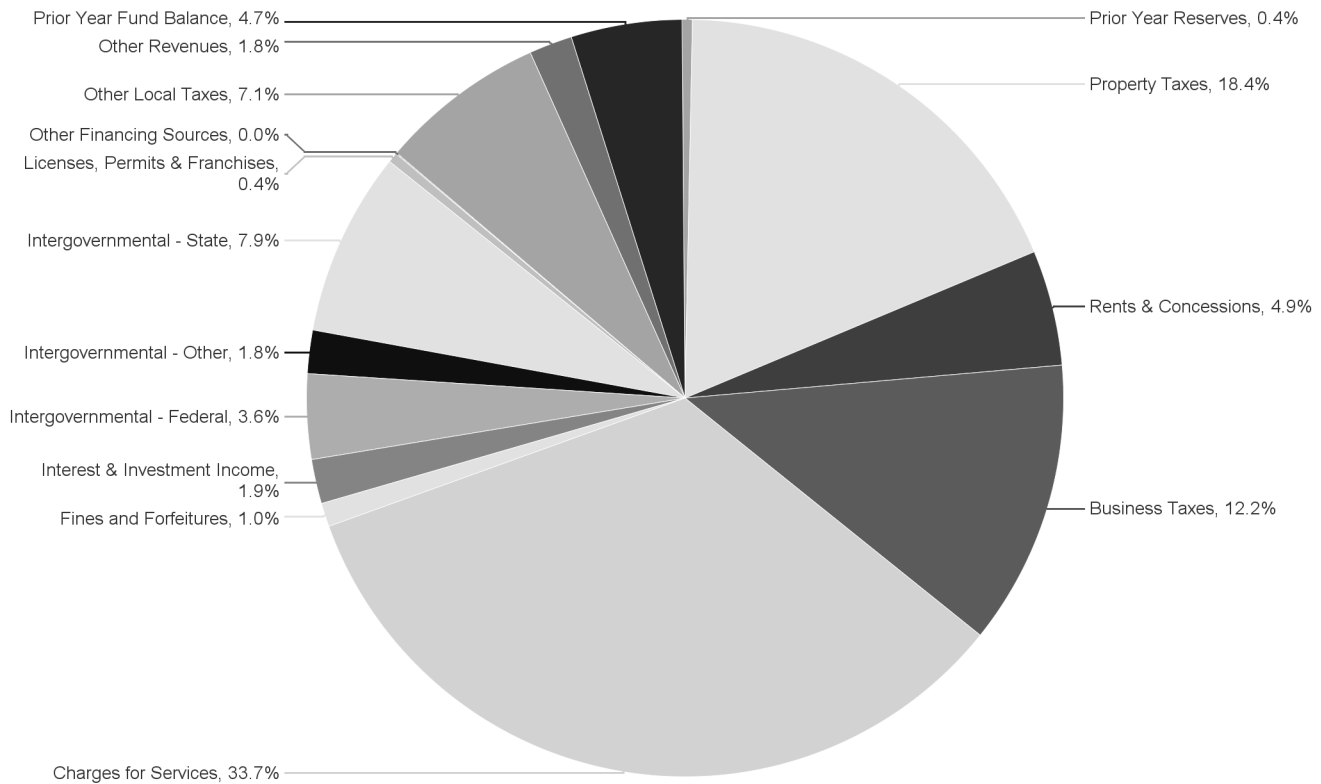
| All Funds                      |  | Sorted by Size       |               |
|--------------------------------|--|----------------------|---------------|
| Sources of Funds               |  | FY 2027-28           | % of Total    |
| Property Taxes                 |  | 2,427,000,000        | 30.7%   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

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



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

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

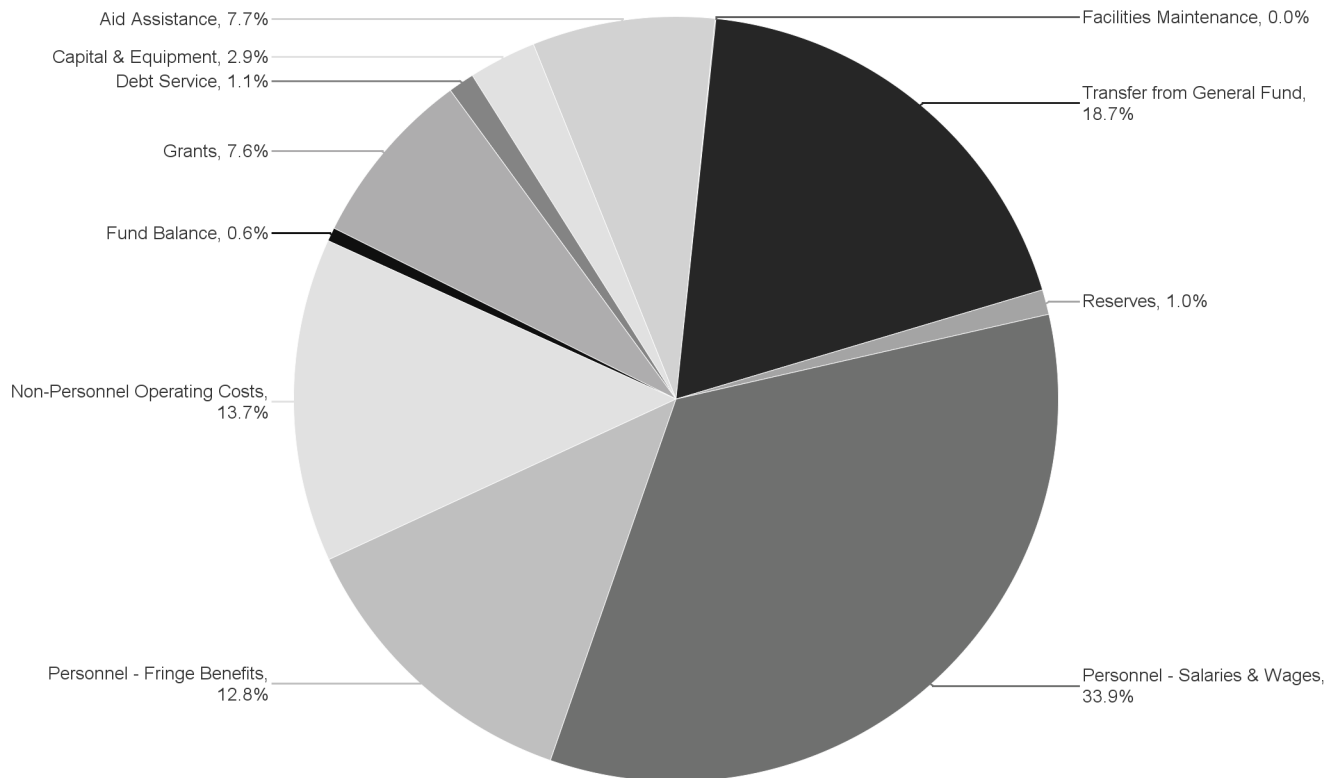


| All Funds                      |                       | Sorted by Size |  |
|--------------------------------|-----------------------|----------------|--|
| Sources of Funds               | FY 2027-28            | % of Total     |  |
| Charges for Services           | 5,815,269,788         | 33.7%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

## **USES OF FUNDS**

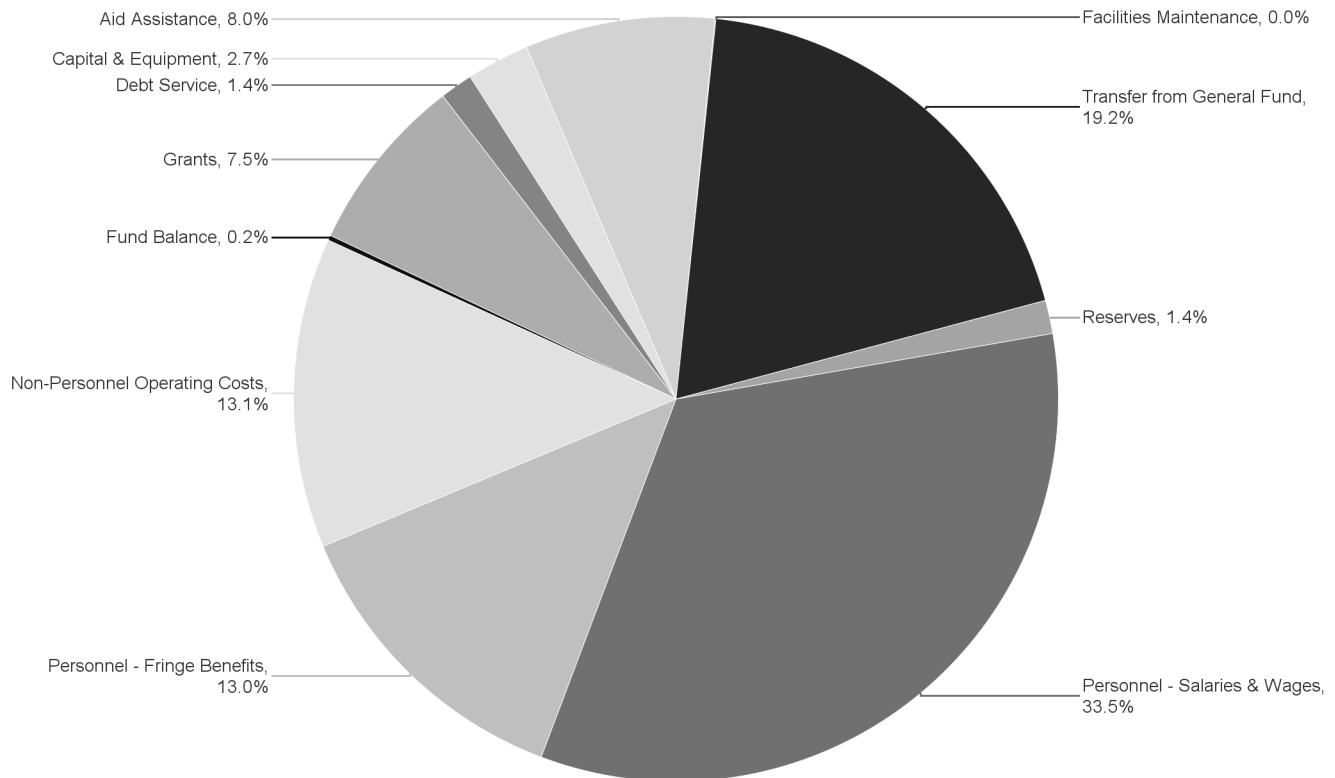


**Uses of Funds - FY 2026-27  
General Fund**



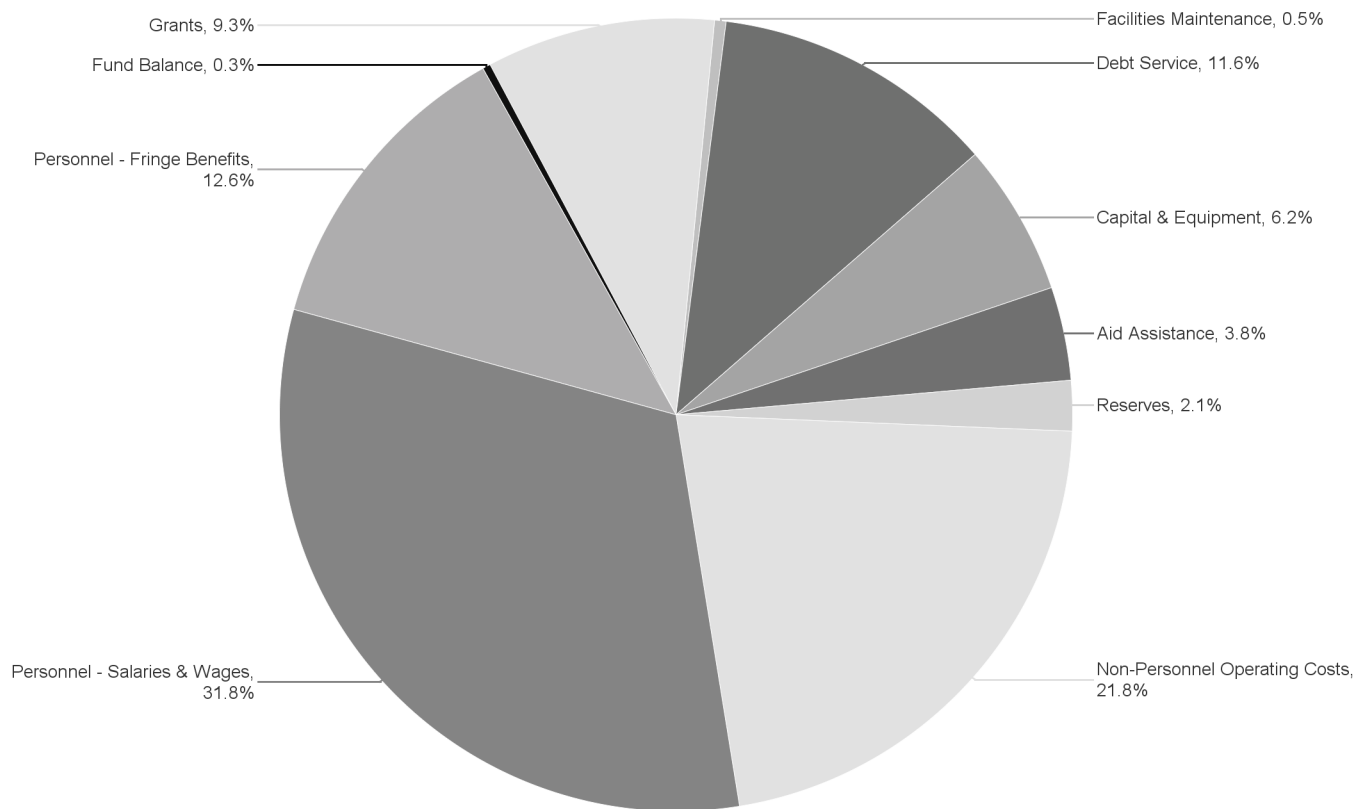
| Types of Uses                            | Gross                |               | Net Recoveries       |               |
|------------------------------------------|----------------------|---------------|----------------------|---------------|
|                                          | FY 2026-27           | % of Total    | FY 2026-27           | % of Total    |
| Personnel - Salaries & Wages             | 2,610,378,084        | 34.4%         | 2,574,761,588        | 33.9%         |
| Personnel - Fringe Benefits              | 984,600,439          | 13.0%         | 971,166,363          | 12.8%         |
| <b>Personnel - Sub Total</b>             | <b>3,594,978,523</b> | <b>47.3%</b>  | <b>3,545,927,951</b> | <b>46.7%</b>  |
| 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%         |
| <b>Non-Personnel - Sub Total</b>         | <b>4,002,631,915</b> | <b>52.7%</b>  | <b>4,051,682,487</b> | <b>53.3%</b>  |
| <b>Grand Total</b>                       | <b>7,597,610,438</b> | <b>100.0%</b> | <b>7,597,610,438</b> | <b>100.0%</b> |

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



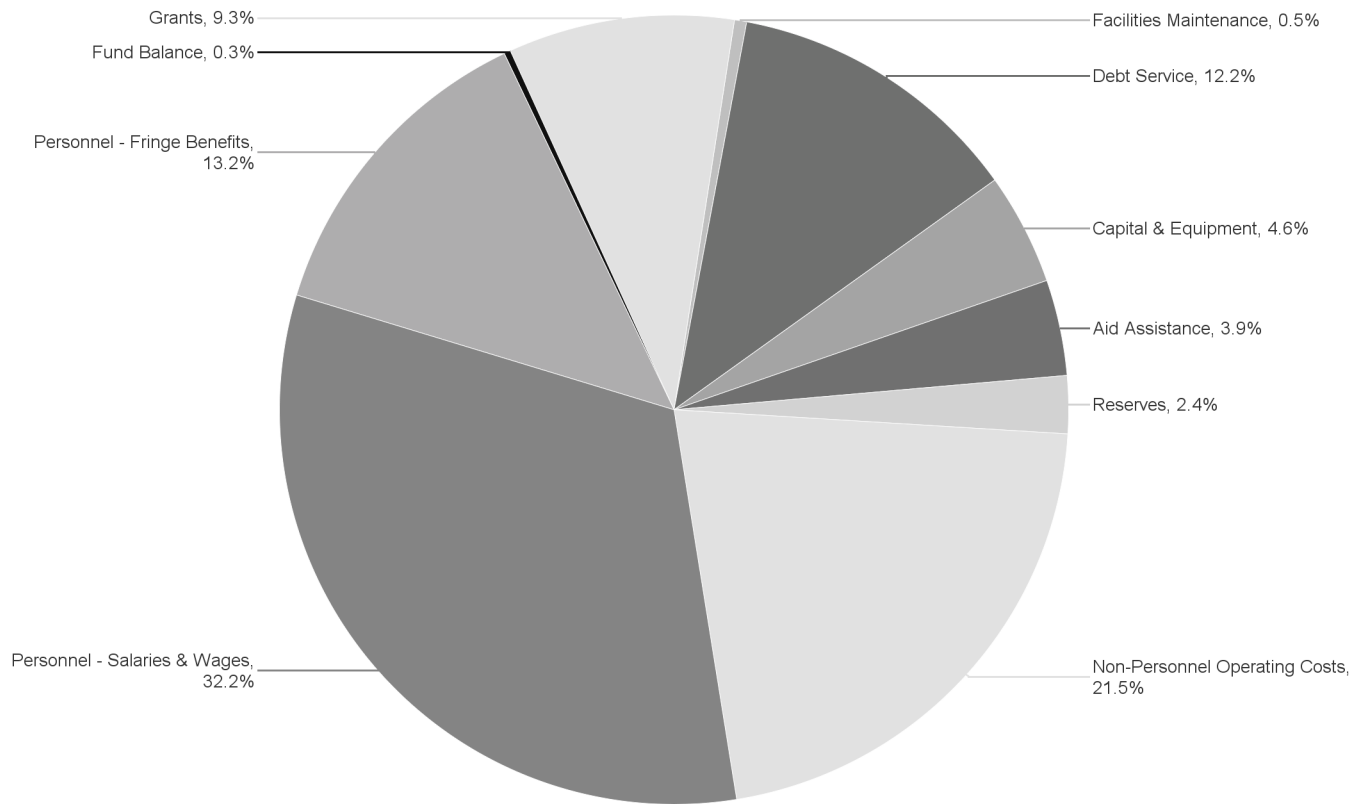
| Types of Uses                            | Gross                |               | Net Recoveries       |               |
|------------------------------------------|----------------------|---------------|----------------------|---------------|
|                                          | FY 2027-28           | % of Total    | FY 2027-28           | % of Total    |
| Personnel - Salaries & Wages             | 2,667,986,151        | 33.7%         | 2,648,790,965        | 33.5%         |
| Personnel - Fringe Benefits              | 1,034,111,145        | 13.1%         | 1,026,671,093        | 13.0%         |
| <b>Personnel - Sub Total</b>             | <b>3,702,097,296</b> | <b>46.8%</b>  | <b>3,675,462,059</b> | <b>46.5%</b>  |
| 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%         |
| <b>Non-Personnel - Sub Total</b>         | <b>4,210,133,933</b> | <b>53.2%</b>  | <b>4,236,769,170</b> | <b>53.5%</b>  |
| <b>Grand Total</b>                       | <b>7,912,231,229</b> | <b>100.0%</b> | <b>7,912,231,229</b> | <b>100.0%</b> |

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



| Types of Uses                            | Gross                 |               | Net Recoveries        |               |
|------------------------------------------|-----------------------|---------------|-----------------------|---------------|
|                                          | FY 2026-27            | % of Total    | FY 2026-27            | % of Total    |
| Personnel - Salaries & Wages             | 5,488,806,410         | 32.6%         | 5,365,940,381         | 31.8%         |
| Personnel - Fringe Benefits              | 2,176,046,444         | 12.9%         | 2,127,336,002         | 12.6%         |
| <b>Personnel - Sub Total</b>             | <b>7,664,852,854</b>  | <b>45.5%</b>  | <b>7,493,276,384</b>  | <b>44.5%</b>  |
| 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%          |
| <b>Non-Personnel - Sub Total</b>         | <b>9,187,349,954</b>  | <b>54.5%</b>  | <b>9,358,926,424</b>  | <b>55.5%</b>  |
| <b>Grand Total</b>                       | <b>16,852,202,808</b> | <b>100.0%</b> | <b>16,852,202,808</b> | <b>100.0%</b> |
| <b>Average Per Employee (FTE)</b>        |                       |               |                       |               |
| Personnel - Salary & Wages               | 167,565               | 71.6%         |                       |               |
| Personnel - Fringe Benefits              | 66,432                | 28.4%         |                       |               |
| <b>Grand Total</b>                       | <b>233,997</b>        | <b>100.0%</b> |                       |               |

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



| Types of Uses                            | Gross                 |               | Net Recoveries        |               |
|------------------------------------------|-----------------------|---------------|-----------------------|---------------|
|                                          | FY 2027-28            | % of Total    | FY 2027-28            | % of Total    |
| Personnel - Salaries & Wages             | 5,693,188,417         | 33.0%         | 5,557,072,530         | 32.2%         |
| Personnel - Fringe Benefits              | 2,335,319,844         | 13.5%         | 2,279,485,730         | 13.2%         |
| <b>Personnel - Sub Total</b>             | <b>8,028,508,261</b>  | <b>46.6%</b>  | <b>7,836,558,259</b>  | <b>45.5%</b>  |
| 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%          |
| <b>Non-Personnel - Sub Total</b>         | <b>9,210,313,862</b>  | <b>53.4%</b>  | <b>9,402,263,864</b>  | <b>54.5%</b>  |
| <b>Grand Total</b>                       | <b>17,238,822,123</b> | <b>100.0%</b> | <b>17,238,822,123</b> | <b>100.0%</b> |
| <b>Average Per Employee (FTE)</b>        |                       |               |                       |               |
| Personnel - Salary & Wages               | 175,135               | 70.9%         |                       |               |
| Personnel - Fringe Benefits              | 71,840                | 29.1%         |                       |               |
| <b>Grand Total</b>                       | <b>246,975</b>        | <b>100.0%</b> |                       |               |

**POSITIONS BY MAJOR SERVICE AREA  
AND DEPARTMENT**



|                                                 | 2025-26<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|-------------------------------------------------|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| <b>Service Area: A, Public Protection</b>       |                            |                               |                                   |                               |                                   |
| 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)                           |
| <b>Service Area: A, Public Protection Total</b> | <b>6,869.46</b>            | <b>6,880.58</b>               | <b>11.12</b>                      | <b>6,835.5</b>                | <b>(45.08)</b>                    |

**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)      |
| <b>Service Area: B, Public Works, Transportation &amp; Commerc</b> | <b>10,506.36</b> | <b>10,442.27</b> | <b>(64.09)</b> | <b>10,486.23</b> | <b>43.96</b> |

**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)         |
| <b>Service Area: C, Human Welfare &amp; Neighborhood Develop</b> | <b>2,961.73</b> | <b>2,906.6</b> | <b>(55.13)</b> | <b>2,852.52</b> | <b>(54.08)</b> |

**Service Area: D, Community Health**

|                                                |                 |                 |              |                 |                |
|------------------------------------------------|-----------------|-----------------|--------------|-----------------|----------------|
| Public Health                                  | 7,614.95        | 7,690.07        | 75.12        | 7,610.98        | (79.09)        |
| <b>Service Area: D, Community Health Total</b> | <b>7,614.95</b> | <b>7,690.07</b> | <b>75.12</b> | <b>7,610.98</b> | <b>(79.09)</b> |

**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<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|--------------------------------------------------------------------|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| <b>Service Area: E, Culture &amp; Recreation</b>                   |                            |                               |                                   |                               |                                   |
| 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)                            |
| <b>Service Area: E, Culture &amp; Recreation Total</b>             | <b>1,964.77</b>            | <b>1,978.07</b>               | <b>13.30</b>                      | <b>1,963.83</b>               | <b>(14.24)</b>                    |
| <b>Service Area: F, General Administration &amp; Finance</b>       |                            |                               |                                   |                               |                                   |
| 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)                            |
| <b>Service Area: F, General Administration &amp; Finance Total</b> | <b>2,870.91</b>            | <b>2,858.6</b>                | <b>(12.31)</b>                    | <b>2,758.33</b>               | <b>(100.27)</b>                   |
| <b>Grand Total</b>                                                 | <b>32,788.18</b>           | <b>32,756.19</b>              | <b>(31.99)</b>                    | <b>32,507.39</b>              | <b>(248.8)</b>                    |

## **MAJOR FUND BUDGETARY RECAP**



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

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

|                                          | Governmental Funds |                 |                  |              |             |                  | Total All Funds |
|------------------------------------------|--------------------|-----------------|------------------|--------------|-------------|------------------|-----------------|
|                                          | General Fund       | Special Revenue | Capital Projects | Debt Service | Enterprise  | Internal Service |                 |
| Prior Year Fund Balance                  | 462,547            | 162,106         |                  | 459          | 183,471     | 7,804            | 816,450         |
| Prior Year Reserves                      | 73,521             | 2,389           |                  |              |             |                  | 75,910          |
| Prior Year Sources Total                 | 536,068            | 164,495         |                  | 459          | 183,471     | 7,804            | 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              | 848,659         |
| Fines and Forfeitures                    | 3,608              | 37,128          |                  | 13,856       | 119,370     |                  | 173,961         |
| Interest & Investment Income             | 153,454            | 47,116          |                  |              | 115,729     |                  | 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            | 5,815,270       |
| Other Revenues                           | 17,551             | 86,094          |                  | 2,713        | 131,630     |                  | 318,055         |
| Other Financing Sources                  |                    |                 | 7,000            |              |             | 80,068           | 7,000           |
| Current Year Sources Total               | 7,109,594          | 1,837,213       | 7,000            | 312,513      | 6,973,510   | 2,693            | 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           | 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)         | (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)         | (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)         | (19,223,391)    |
| Fund Balance                             | 16,930             | 18,237          |                  |              | 11,180      |                  | 46,347          |

## **APPROPRIATION DETAIL BY DEPARTMENT**



Department: SCI Academy Of Sciences

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

Uses of Funds Detail Appropriation

| Fund<br>Code                               | Fund Title               | Code  | Title                      | 2025-26<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|--------------------------------------------|--------------------------|-------|----------------------------|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| <b>Operating</b>                           |                          |       |                            |                            |                               |                                   |                               |                                   |
| 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                           |
| <b>Annual Projects - Authority Control</b> |                          |       |                            |                            |                               |                                   |                               |                                   |
| 10010                                      | GF Annual Authority Ctrl | 15806 | Sci - Facility Maintenance | 1,327,221                  | 1,676,582                     | 349,361                           | 1,657,911                     | (18,671)                          |

Department: SCL Academy Of Sciences

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

Department: ADP Adult Probation

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

Uses of Funds Detail Appropriation

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

Uses of Funds Detail Appropriation

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

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                      |                      |                      |                     |                      |                    |
| <b>Total Sources by Chart of Accounts</b> | <b>1,789,868,715</b> | <b>1,778,391,861</b> | <b>(11,476,854)</b> | <b>1,922,805,350</b> | <b>144,413,489</b> |

Fund Summary

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

Department: AIR Airport Commission

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

**Uses of Funds Detail Appropriation**

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

Department: AIR Airport Commission

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

Department: AIR Airport Commission

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

Department: ART Arts Commission

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

Sources Summary

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

Fund Summary

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

Division Summary

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

Department: ART Arts Commission

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

Sources Summary

|                                    |            |            |         |            |           |
|------------------------------------|------------|------------|---------|------------|-----------|
| Charges for Services               | 405,686    | 428,377    | 22,691  | 464,902    | 36,525    |
| General Fund Support               | 12,365,628 | 12,692,612 | 326,984 | 14,071,993 | 1,379,381 |
| Total Sources by Chart of Accounts | 12,771,314 | 13,120,989 | 349,675 | 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<br>Code     | Fund Title             | Code | Title                     | 2025-26<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|------------------|------------------------|------|---------------------------|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| <b>Operating</b> |                        |      |                           |                            |                               |                                   |                               |                                   |
| 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<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|------------------------------------|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| <u>Uses Summary</u>                |                            |                               |                                   |                               |                                   |
| Salaries                           | 24,359,984                 | 25,601,087                    | 1,241,103                         | 26,652,873                    | 1,051,786                         |
| Mandatory Fringe Benefits          | 9,385,072                  | 10,124,883                    | 739,811                           | 10,783,182                    | 658,299                           |
| Non-Personnel Services             | 2,884,165                  | 3,380,257                     | 496,092                           | 3,452,076                     | 71,819                            |
| Materials & Supplies               | 56,712                     | 51,030                        | (5,682)                           | 54,685                        | 3,655                             |
| Programmatic Projects              | 1,560,000                  |                               | (1,560,000)                       |                               |                                   |
| Services Of Other Depts            | 3,890,055                  | 4,009,735                     | 119,680                           | 4,087,270                     | 77,535                            |
| Overhead and Allocations           | 197,455                    | 113,055                       | (84,400)                          | 113,055                       |                                   |
| Total Uses by Chart of Accounts    | 42,333,443                 | 43,280,047                    | 946,604                           | 45,143,141                    | 1,863,094                         |
| <u>Sources Summary</u>             |                            |                               |                                   |                               |                                   |
| Charges for Services               | 2,338,000                  | 3,427,000                     | 1,089,000                         | 3,788,000                     | 361,000                           |
| Beg Fund Balance - Budget Only     | 670,874                    | 292,416                       | (378,458)                         | 273,749                       | (18,667)                          |
| General Fund Support               | 39,324,569                 | 39,560,631                    | 236,062                           | 41,081,392                    | 1,520,761                         |
| Total Sources by Chart of Accounts | 42,333,443                 | 43,280,047                    | 946,604                           | 45,143,141                    | 1,863,094                         |
| <u>Fund Summary</u>                |                            |                               |                                   |                               |                                   |
| General Fund                       | 40,806,569                 | 41,758,631                    | 952,062                           | 43,492,392                    | 1,733,761                         |
| General Services Fund              | 1,526,874                  | 1,521,416                     | (5,458)                           | 1,650,749                     | 129,333                           |
| Total Uses by Funds                | 42,333,443                 | 43,280,047                    | 946,604                           | 45,143,141                    | 1,863,094                         |
| <u>Division Summary</u>            |                            |                               |                                   |                               |                                   |
| ASR Transactions                   | 1,896,460                  | 2,105,512                     | 209,052                           | 2,222,658                     | 117,146                           |
| ASR Exemptions                     | 746,676                    | 708,967                       | (37,709)                          | 744,959                       | 35,992                            |
| ASR Public Service                 | 2,529,626                  | 1,950,395                     | (579,231)                         | 2,054,006                     | 103,611                           |
| ASR Standards Mapping Analysis     | 4,302,269                  | 4,604,724                     | 302,455                           | 4,873,590                     | 268,866                           |
| ASR Real Property                  | 16,695,362                 | 15,797,854                    | (897,508)                         | 16,356,939                    | 559,085                           |
| ASR Personal Property              | 3,932,549                  | 4,541,356                     | 608,807                           | 4,771,072                     | 229,716                           |
| ASR Administration                 | 10,026,892                 | 11,545,703                    | 1,518,811                         | 11,947,082                    | 401,379                           |
| ASR Recorder                       | 2,203,609                  | 2,025,536                     | (178,073)                         | 2,172,835                     | 147,299                           |
| Total Uses by Division             | 42,333,443                 | 43,280,047                    | 946,604                           | 45,143,141                    | 1,863,094                         |

Uses of Funds Detail Appropriation

Department: ASR Assessor / Recorder

| Fund Code                                            | Fund Title                   | Code  | Title                          | 2025-26 Original Budget | 2026-27 Proposed Budget | 2026-27 Change From 2025-26 | 2027-28 Proposed Budget | 2027-28 Change From 2026-27 |
|------------------------------------------------------|------------------------------|-------|--------------------------------|-------------------------|-------------------------|-----------------------------|-------------------------|-----------------------------|
| <b>Operating</b>                                     |                              |       |                                |                         |                         |                             |                         |                             |
| 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                      |
| <b>10000 Total</b>                                   |                              |       |                                | <b>37,446,569</b>       | <b>39,958,631</b>       | <b>2,512,062</b>            | <b>41,692,392</b>       | <b>1,733,761</b>            |
| <b>Operating Total</b>                               |                              |       |                                | <b>37,446,569</b>       | <b>39,958,631</b>       | <b>2,512,062</b>            | <b>41,692,392</b>       | <b>1,733,761</b>            |
| <b>Continuing Projects - Authority Control</b>       |                              |       |                                |                         |                         |                             |                         |                             |
| 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)                 |                         |                             |
| <b>10020 Total</b>                                   |                              |       |                                | <b>3,360,000</b>        | <b>1,800,000</b>        | <b>(1,560,000)</b>          | <b>1,800,000</b>        | <b>0</b>                    |
| 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                      |
| <b>12610 Total</b>                                   |                              |       |                                | <b>1,400,777</b>        | <b>1,389,294</b>        | <b>(11,483)</b>             | <b>1,511,391</b>        | <b>122,097</b>              |
| 12650                                                | SR Vital & Hlth Stat Fees    | 17404 | AS Statistics Fee Collection-r | 126,097                 | 132,122                 | 6,025                       | 139,358                 | 7,236                       |
| <b>12650 Total</b>                                   |                              |       |                                | <b>126,097</b>          | <b>132,122</b>          | <b>6,025</b>                | <b>139,358</b>          | <b>7,236</b>                |
| <b>Continuing Projects - Authority Control Total</b> |                              |       |                                | <b>4,886,874</b>        | <b>3,321,416</b>        | <b>(1,565,458)</b>          | <b>3,450,749</b>        | <b>129,333</b>              |
| <b>Total Uses of Funds</b>                           |                              |       |                                | <b>42,333,443</b>       | <b>43,280,047</b>       | <b>946,604</b>              | <b>45,143,141</b>       | <b>1,863,094</b>            |

Department: BOA Board Of Appeals

|                                           |  | 2025-26<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|-------------------------------------------|--|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| <u>Uses Summary</u>                       |  |                            |                               |                                   |                               |                                   |
| Salaries                                  |  | 505,780                    | 521,877                       | 16,097                            | 542,215                       | 20,338                            |
| Mandatory Fringe Benefits                 |  | 243,256                    | 257,112                       | 13,856                            | 273,910                       | 16,798                            |
| Non-Personnel Services                    |  | 77,958                     | 37,591                        | (40,367)                          | 47,920                        | 10,329                            |
| Materials & Supplies                      |  | 9,558                      | 9,319                         | (239)                             | 9,319                         |                                   |
| Services Of Other Depts                   |  | 417,737                    | 420,931                       | 3,194                             | 425,594                       | 4,663                             |
| <b>Total Uses by Chart of Accounts</b>    |  | <b>1,254,289</b>           | <b>1,246,830</b>              | <b>(7,459)</b>                    | <b>1,298,958</b>              | <b>52,128</b>                     |
| <u>Sources Summary</u>                    |  |                            |                               |                                   |                               |                                   |
| Charges for Services                      |  | 1,254,289                  | 1,246,830                     | (7,459)                           | 1,298,958                     | 52,128                            |
| General Fund Support                      |  |                            |                               |                                   |                               |                                   |
| <b>Total Sources by Chart of Accounts</b> |  | <b>1,254,289</b>           | <b>1,246,830</b>              | <b>(7,459)</b>                    | <b>1,298,958</b>              | <b>52,128</b>                     |
| <u>Fund Summary</u>                       |  |                            |                               |                                   |                               |                                   |
| General Fund                              |  | 1,254,289                  | 1,246,830                     | (7,459)                           | 1,298,958                     | 52,128                            |
| <b>Total Uses by Funds</b>                |  | <b>1,254,289</b>           | <b>1,246,830</b>              | <b>(7,459)</b>                    | <b>1,298,958</b>              | <b>52,128</b>                     |
| <u>Division Summary</u>                   |  |                            |                               |                                   |                               |                                   |
| BOA Board of Appeals                      |  | 1,254,289                  | 1,246,830                     | (7,459)                           | 1,298,958                     | 52,128                            |
| <b>Total Uses by Division</b>             |  | <b>1,254,289</b>           | <b>1,246,830</b>              | <b>(7,459)</b>                    | <b>1,298,958</b>              | <b>52,128</b>                     |

Uses of Funds Detail Appropriation

| Fund<br>Code           | Fund Title             | Code | Title                     | 2025-26<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|------------------------|------------------------|------|---------------------------|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| <b>Operating</b>       |                        |      |                           |                            |                               |                                   |                               |                                   |
| 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                             |
| <b>10000 Total</b>     |                        |      |                           | <b>1,254,289</b>           | <b>1,246,830</b>              | <b>(7,459)</b>                    | <b>1,298,958</b>              | <b>52,128</b>                     |
| <b>Operating Total</b> |                        |      |                           | <b>1,254,289</b>           | <b>1,246,830</b>              | <b>(7,459)</b>                    | <b>1,298,958</b>              | <b>52,128</b>                     |

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

Department: BOS Board Of Supervisors

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

Department: DBI Building Inspection

|                            | 2025-26<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|----------------------------|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| <u>Uses Summary</u>        |                            |                               |                                   |                               |                                   |
| Salaries                   | 47,609,255                 | 39,833,683                    | (7,775,572)                       | 42,401,822                    | 2,568,139                         |
| Mandatory Fringe Benefits  | 19,124,748                 | 16,866,382                    | (2,258,366)                       | 18,335,277                    | 1,468,895                         |
| Non-Personnel Services     | 3,727,000                  | 2,427,000                     | (1,300,000)                       | 2,407,000                     | (20,000)                          |
| Capital Outlay             |                            | 450,000                       | 450,000                           | 450,000                       |                                   |
| City Grant Program         | 4,714,170                  | 4,714,170                     |                                   | 4,714,170                     |                                   |
| Materials & Supplies       | 381,000                    | 502,000                       | 121,000                           | 342,000                       | (160,000)                         |
| Programmatic Projects      |                            | 50,000                        | 50,000                            | 50,000                        |                                   |
| Services Of Other Depts    | 17,171,901                 | 31,699,133                    | 14,527,232                        | 32,555,718                    | 856,585                           |
| Overhead and Allocations   |                            | 139,012                       | 139,012                           | 139,012                       |                                   |
| Intrafund Transfers Out    | 13,957,003                 |                               | (13,957,003)                      |                               |                                   |
| Transfer Adjustment - Uses | (13,957,003)               |                               | 13,957,003                        |                               |                                   |

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

Sources Summary

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

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

Fund Summary

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

Department: DBI Building Inspection

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

Uses of Funds Detail Appropriation

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

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        |
| <b>Total Sources by Chart of Accounts</b> | <b>347,620,411</b> | <b>370,583,358</b> | <b>22,962,947</b> | <b>382,382,020</b> | <b>11,798,662</b> |

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)       |
| <b>Total Uses by Funds</b> | <b>347,620,411</b> | <b>370,583,358</b> | <b>22,962,947</b> | <b>382,382,020</b> | <b>11,798,662</b> |

Department: CHF Children; Youth & Their Families

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

Uses of Funds Detail Appropriation

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

Sources Summary

|                                    |            |             |             |
|------------------------------------|------------|-------------|-------------|
| Intergovernmental: Other           | 400,000    | 400,000     | 400,000     |
| Fines, Forfeiture, & Penalties     | 5,905,514  | 6,165,847   | 260,333     |
| Expenditure Recovery               | 82,365,698 | 90,510,721  | 8,145,023   |
| General Fund Support               | 36,456,104 | 35,587,054  | (869,050)   |
| 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   | 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   | 3,806,330 |

Uses of Funds Detail Appropriation

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

Department: CPC City Planning

|                        |  | 2025-26<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>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<br>Code    | Fund Title             | Code | Title                     | 2025-26<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>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)                    |                         | (40,000)                    |
|                                               |                                | 10042317 | CPC FY27 NPS OHP               |                         | 40,000                  | 40,000                      |                         |                             |
|                                               |                                | 10042318 | CPC FY26 NPS OHP               | 40,000                  |                         | (40,000)                    |                         |                             |
|                                               |                                | 10042339 | CPC FY26 EPA SFBWQIF           | 2,000,000               |                         | (2,000,000)                 |                         |                             |
|                                               |                                | 10043312 | CPC FY28 NPS OHP               |                         |                         |                             | 40,000                  | 40,000                      |
| 10770 Total                                   |                                |          |                                | 4,945,000               | 1,540,000               | (3,405,000)                 | 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<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|------------------------------------|--|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| <u>Uses Summary</u>                |  |                            |                               |                                   |                               |                                   |
| Salaries                           |  | 959,549                    | 994,180                       | 34,631                            | 1,037,357                     | 43,177                            |
| Mandatory Fringe Benefits          |  | 352,064                    | 374,582                       | 22,518                            | 401,276                       | 26,694                            |
| Non-Personnel Services             |  | 25,000                     | 25,000                        |                                   | 25,000                        |                                   |
| Materials & Supplies               |  | 3,055                      | 2,979                         | (76)                              | 2,979                         |                                   |
| Services Of Other Depts            |  | 272,534                    | 299,736                       | 27,202                            | 307,529                       | 7,793                             |
| Total Uses by Chart of Accounts    |  | 1,612,202                  | 1,696,477                     | 84,275                            | 1,774,141                     | 77,664                            |
| <u>Sources Summary</u>             |  |                            |                               |                                   |                               |                                   |
| Expenditure Recovery               |  | 430,839                    | 430,839                       |                                   | 430,839                       |                                   |
| General Fund Support               |  | 1,181,363                  | 1,265,638                     | 84,275                            | 1,343,302                     | 77,664                            |
| Total Sources by Chart of Accounts |  | 1,612,202                  | 1,696,477                     | 84,275                            | 1,774,141                     | 77,664                            |
| <u>Fund Summary</u>                |  |                            |                               |                                   |                               |                                   |
| General Fund                       |  | 1,612,202                  | 1,696,477                     | 84,275                            | 1,774,141                     | 77,664                            |
| Total Uses by Funds                |  | 1,612,202                  | 1,696,477                     | 84,275                            | 1,774,141                     | 77,664                            |
| <u>Division Summary</u>            |  |                            |                               |                                   |                               |                                   |
| CSC Civil Service Commission       |  | 1,612,202                  | 1,696,477                     | 84,275                            | 1,774,141                     | 77,664                            |
| Total Uses by Division             |  | 1,612,202                  | 1,696,477                     | 84,275                            | 1,774,141                     | 77,664                            |

Uses of Funds Detail Appropriation

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

Department: CSC Civil Service Commission

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

Department: CON Controller

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

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

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

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

Department: CON Controller

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

Sources Summary

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

Fund Summary

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

Division Summary

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

Uses of Funds Detail Appropriation

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

Sources Summary

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

Fund Summary

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

Division Summary

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

Department: DEC Dept of Early Childhood

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

Uses of Funds Detail Appropriation

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

Sources Summary

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

Fund Summary

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

Division Summary

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

Uses of Funds Detail Appropriation

Department: DAT District Attorney

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

Department: DAT District Attorney

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

Department: DAT District Attorney

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

Department: ECN Economic And Workforce Development

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

Department: ECN Economic And Workforce Development

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

Uses of Funds Detail Appropriation

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

Department: DEM Emergency Management

Uses of Funds Detail Appropriation

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

Department: DEM Emergency Management

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

Department: ENV Environment

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

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)      |
| <b>Total Sources by Chart of Accounts</b> | <b>40,887,390</b> | <b>36,506,690</b> | <b>(4,380,700)</b> | <b>36,797,666</b> | <b>290,976</b> |

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        |
| <b>Total Uses by Funds</b>    | <b>40,887,390</b> | <b>36,506,690</b> | <b>(4,380,700)</b> | <b>36,797,666</b> | <b>290,976</b> |

Department: ENV Environment

|                                |  | 2025-26<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|--------------------------------|--|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| <b><u>Division Summary</u></b> |  |                            |                               |                                   |                               |                                   |
| 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<br>Code                               | Fund Title                    | Code | Title                      | 2025-26<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|--------------------------------------------|-------------------------------|------|----------------------------|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| <b>Operating</b>                           |                               |      |                            |                            |                               |                                   |                               |                                   |
| 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                           |
| <b>Annual Projects - Authority Control</b> |                               |      |                            |                            |                               |                                   |                               |                                   |

Department: ENV Environment

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

Department: ENV Environment

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

Department: ETH Ethics Commission

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

Sources Summary

|                                    |           |           |           |           |         |
|------------------------------------|-----------|-----------|-----------|-----------|---------|
| Charges for Services               | 2,450     | 2,450     |           | 2,450     |         |
| 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 |
| <b>Total Uses by Funds</b> |           |           |           |           |         |
|                            | 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<br>Code     | Fund Title             | Code | Title                     | 2025-26<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|------------------|------------------------|------|---------------------------|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| <b>Operating</b> |                        |      |                           |                            |                               |                                   |                               |                                   |
| 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<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|------------------------------------|--|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| <u>Uses Summary</u>                |  |                            |                               |                                   |                               |                                   |
| Salaries                           |  | 11,388,476                 | 11,752,471                    | 363,995                           | 11,532,229                    | (220,242)                         |
| Mandatory Fringe Benefits          |  | 4,649,697                  | 4,841,367                     | 191,670                           | 4,894,766                     | 53,399                            |
| Non-Personnel Services             |  | 642,768                    | 735,259                       | 92,491                            | 735,259                       |                                   |
| Capital Outlay                     |  | 2,058,917                  | 3,108,113                     | 1,049,196                         | 2,713,019                     | (395,094)                         |
| Materials & Supplies               |  | 62,650                     | 61,139                        | (1,511)                           | 61,140                        | 1                                 |
| Programmatic Projects              |  |                            | 290,000                       | 290,000                           | 290,000                       |                                   |
| Services Of Other Depts            |  | 5,670,499                  | 5,785,494                     | 114,995                           | 6,467,363                     | 681,869                           |
| Overhead and Allocations           |  | 39,274                     | 57,337                        | 18,063                            | 57,337                        |                                   |
| Total Uses by Chart of Accounts    |  | 24,512,281                 | 26,631,180                    | 2,118,899                         | 26,751,113                    | 119,933                           |
| <u>Sources Summary</u>             |  |                            |                               |                                   |                               |                                   |
| Charges for Services               |  | 1,219,750                  | 1,295,690                     | 75,940                            | 1,372,343                     | 76,653                            |
| Expenditure Recovery               |  | 179,000                    | 179,000                       |                                   | 179,000                       |                                   |
| General Fund Support               |  | 23,113,531                 | 25,156,490                    | 2,042,959                         | 25,199,770                    | 43,280                            |
| Total Sources by Chart of Accounts |  | 24,512,281                 | 26,631,180                    | 2,118,899                         | 26,751,113                    | 119,933                           |
| <u>Fund Summary</u>                |  |                            |                               |                                   |                               |                                   |
| Culture and Recreation Fund        |  | 1,219,750                  | 1,295,690                     | 75,940                            | 1,372,343                     | 76,653                            |
| General Fund                       |  | 23,292,531                 | 25,335,490                    | 2,042,959                         | 25,378,770                    | 43,280                            |
| Total Uses by Funds                |  | 24,512,281                 | 26,631,180                    | 2,118,899                         | 26,751,113                    | 119,933                           |
| <u>Division Summary</u>            |  |                            |                               |                                   |                               |                                   |
| FAM Fine Arts Museum               |  | 24,512,281                 | 26,631,180                    | 2,118,899                         | 26,751,113                    | 119,933                           |
| Total Uses by Division             |  | 24,512,281                 | 26,631,180                    | 2,118,899                         | 26,751,113                    | 119,933                           |

Uses of Funds Detail Appropriation

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

Department: FAM Fine Arts Museum

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

Continuing Projects - Authority Control

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

Department: FAM Fine Arts Museum

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

**Department: FIR Fire Department**

|                                        | 2025-26<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|----------------------------------------|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| <b><u>Uses Summary</u></b>             |                            |                               |                                   |                               |                                   |
| 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)                          |
| <b>Total Uses by Chart of Accounts</b> | <b>554,710,295</b>         | <b>575,512,877</b>            | <b>20,802,582</b>                 | <b>595,946,863</b>            | <b>20,433,986</b>                 |

**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        |
| <b>Total Sources by Chart of Accounts</b> | <b>554,710,295</b> | <b>575,512,877</b> | <b>20,802,582</b> | <b>595,946,863</b> | <b>20,433,986</b> |

**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         |
| <b>Total Uses by Funds</b> | <b>554,710,295</b> | <b>575,512,877</b> | <b>20,802,582</b> | <b>595,946,863</b> | <b>20,433,986</b> |

**Division Summary**

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

Department: FIR Fire Department

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

Department: FIR Fire Department

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

Department: FIR Fire Department

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

Department: GEN General City Responsibility

|                                 | 2025-26<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|---------------------------------|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| <u>Uses Summary</u>             |                            |                               |                                   |                               |                                   |
| Mandatory Fringe Benefits       | 95,219,745                 | 102,883,815                   | 7,664,070                         | 112,088,682                   | 9,204,867                         |
| Non-Personnel Services          | 74,821,200                 | 79,509,655                    | 4,688,455                         | 81,233,229                    | 1,723,574                         |
| City Grant Program              | 7,623,720                  | 10,316,681                    | 2,692,961                         | 13,414,814                    | 3,098,133                         |
| Debt Service                    | 419,093,957                | 385,409,869                   | (33,684,088)                      | 314,972,592                   | (70,437,277)                      |
| Programmatic Projects           | 5,342,095                  | 5,424,156                     | 82,061                            | 5,502,246                     | 78,090                            |
| Services Of Other Depts         | 57,290,956                 | 58,854,958                    | 1,564,002                         | 68,643,878                    | 9,788,920                         |
| Transfers Out                   | 257,329,128                | 89,931,460                    | (167,397,668)                     | 83,956,609                    | (5,974,851)                       |
| Intrafund Transfers Out         | 711,343,577                | 740,941,382                   | 29,597,805                        | 831,674,101                   | 90,732,719                        |
| Unappropriated Rev-Designated   | 28,420,000                 | 43,718,990                    | 15,298,990                        | 16,930,000                    | (26,788,990)                      |
| Unappropriated Rev Retained     | 33,032,318                 | 43,797,430                    | 10,765,112                        | 42,576,392                    | (1,221,038)                       |
| Unappropri 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<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>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<br>Code | Fund Title               | Code | Title                       | 2025-26<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|--------------|--------------------------|------|-----------------------------|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| Operating    |                          |      |                             |                            |                               |                                   |                               |                                   |
| 10000        | GF Annual Account Ctrl   |      | Mandatory Fringe Benefits   | 95,219,745                 | 102,883,815                   | 7,664,070                         | 112,088,682                   | 9,204,867                         |
|              |                          |      | Non-Personnel Services      | 10,035,573                 | 10,135,573                    | 100,000                           | 10,145,992                    | 10,419                            |
|              |                          |      | City Grant Program          | 7,623,720                  | 10,316,681                    | 2,692,961                         | 13,414,814                    | 3,098,133                         |
|              |                          |      | Services Of Other Depts     | 50,778,724                 | 53,540,195                    | 2,761,471                         | 63,324,168                    | 9,783,973                         |
|              |                          |      | Transfers Out               | 247,468,501                | 80,072,378                    | (167,396,123)                     | 74,104,372                    | (5,968,006)                       |
|              |                          |      | Intrafund Transfers Out     | 711,343,577                | 740,941,382                   | 29,597,805                        | 831,674,101                   | 90,732,719                        |
|              |                          |      | Unappropriated Rev Retained | 33,032,318                 | 43,797,430                    | 10,765,112                        | 42,576,392                    | (1,221,038)                       |
|              |                          |      | Transfer Adjustment - Uses  |                            | (13,123,731)                  | (13,123,731)                      | (87,988,911)                  | (74,865,180)                      |
| 10000 Total  |                          |      |                             | 1,155,502,158              | 1,028,563,723                 | (126,938,435)                     | 1,059,339,610                 | 30,775,887                        |
| 17380        | DSCOP HOUSING TRUST FUND |      | Debt Service                | 2,000,000                  | 2,000,000                     |                                   | 2,000,000                     |                                   |

Department: GEN General City Responsibility

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

Department: GEN General City Responsibility

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

Department: ADM General Services Agency - City Admin

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

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<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>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                        |
| <b>Total Sources by Chart of Accounts</b> | <b>610,918,802</b>         | <b>593,636,869</b>            | <b>(17,281,933)</b>               | <b>643,903,438</b>            | <b>50,266,569</b>                 |

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)       |
| <b>Total Uses by Funds</b>     | <b>610,918,802</b> | <b>593,636,869</b> | <b>(17,281,933)</b> | <b>643,903,438</b> | <b>50,266,569</b> |

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            |
| <b>Total Uses by Division</b>  | <b>610,918,802</b> | <b>593,636,869</b> | <b>(17,281,933)</b> | <b>643,903,438</b> | <b>50,266,569</b> |

Uses of Funds Detail Appropriation

| Fund Code | Fund Title | Code | Title | 2025-26<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|-----------|------------|------|-------|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
|-----------|------------|------|-------|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|

Operating

Department: ADM General Services Agency - City Admin

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

Department: ADM General Services Agency - City Admin

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

Department: ADM General Services Agency - City Admin

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

Department: ADM General Services Agency - City Admin

| Fund Code                         | Fund Title                | Code     | Title                        | 2025-26 Original Budget | 2026-27 Proposed Budget | 2026-27 Change From 2025-26 | 2027-28 Proposed Budget | 2027-28 Change From 2026-27 |
|-----------------------------------|---------------------------|----------|------------------------------|-------------------------|-------------------------|-----------------------------|-------------------------|-----------------------------|
| <b>Grants Projects</b>            |                           |          |                              |                         |                         |                             |                         |                             |
| 12550                             | SR Grants; GSF Continuing | 10041248 | ADMMJ GoBiz 5 CEG-2024-595   | 300,000                 |                         | (300,000)                   |                         |                             |
|                                   |                           | 10041543 | ADMMME CHP DUID Toxicology 4 | 386,523                 |                         | (386,523)                   |                         |                             |
|                                   |                           | 10042371 | ADMMME CHP DUID Toxicology 5 | 438,704                 | 397,296                 | (41,408)                    |                         | (397,296)                   |
|                                   |                           | 10043362 | ADMMME CHP DUID Toxicology 6 |                         | 529,362                 | 529,362                     | 567,548                 | 38,186                      |
| <b>12550 Total</b>                |                           |          |                              | <b>1,125,227</b>        | <b>926,658</b>          | <b>(198,569)</b>            | <b>567,548</b>          | <b>(359,110)</b>            |
| 14820                             | SR ETF-Gift               | 10042313 | ADMAC FSFACC Gifts FY22-25   | 239,513                 | 296,794                 | 57,281                      | 307,215                 | 10,421                      |
| <b>14820 Total</b>                |                           |          |                              | <b>239,513</b>          | <b>296,794</b>          | <b>57,281</b>               | <b>307,215</b>          | <b>10,421</b>               |
| <b>Grants Projects Total</b>      |                           |          |                              | <b>1,364,740</b>        | <b>1,223,452</b>        | <b>(141,288)</b>            | <b>874,763</b>          | <b>(348,689)</b>            |
| <b>Work Orders/Overhead</b>       |                           |          |                              |                         |                         |                             |                         |                             |
| 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)                   |
| <b>10060 Total</b>                |                           |          |                              | <b>86,898,495</b>       | <b>73,528,359</b>       | <b>(13,370,136)</b>         | <b>78,939,512</b>       | <b>5,411,153</b>            |
| <b>Work Orders/Overhead Total</b> |                           |          |                              | <b>86,898,495</b>       | <b>73,528,359</b>       | <b>(13,370,136)</b>         | <b>78,939,512</b>       | <b>5,411,153</b>            |
| <b>Total Uses of Funds</b>        |                           |          |                              | <b>610,918,802</b>      | <b>593,636,869</b>      | <b>(17,281,933)</b>         | <b>643,903,438</b>      | <b>50,266,569</b>           |

Department: TIS General Services Agency - Technology

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

|                                        |                    |                    |                |                    |                  |
|----------------------------------------|--------------------|--------------------|----------------|--------------------|------------------|
| <b>Total Uses by Chart of Accounts</b> | <b>171,688,645</b> | <b>172,538,383</b> | <b>849,738</b> | <b>174,516,454</b> | <b>1,978,071</b> |
|----------------------------------------|--------------------|--------------------|----------------|--------------------|------------------|

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) |

|                                           |                    |                    |                |                    |                  |
|-------------------------------------------|--------------------|--------------------|----------------|--------------------|------------------|
| <b>Total Sources by Chart of Accounts</b> | <b>171,688,645</b> | <b>172,538,383</b> | <b>849,738</b> | <b>174,516,454</b> | <b>1,978,071</b> |
|-------------------------------------------|--------------------|--------------------|----------------|--------------------|------------------|

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   |

|                            |                    |                    |                |                    |                  |
|----------------------------|--------------------|--------------------|----------------|--------------------|------------------|
| <b>Total Uses by Funds</b> | <b>171,688,645</b> | <b>172,538,383</b> | <b>849,738</b> | <b>174,516,454</b> | <b>1,978,071</b> |
|----------------------------|--------------------|--------------------|----------------|--------------------|------------------|

Department: TIS General Services Agency - Technology

|                                |  | 2025-26<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|--------------------------------|--|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| <b><u>Division Summary</u></b> |  |                            |                               |                                   |                               |                                   |
| 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                         |
| <b>Total Uses by Division</b>  |  | <b>171,688,645</b>         | <b>172,538,383</b>            | <b>849,738</b>                    | <b>174,516,454</b>            | <b>1,978,071</b>                  |

**Uses of Funds Detail Appropriation**

| Fund<br>Code       | Fund Title                  | Code | Title                     | 2025-26<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|--------------------|-----------------------------|------|---------------------------|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| <b>Operating</b>   |                             |      |                           |                            |                               |                                   |                               |                                   |
| 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                     |                                   |
| <b>10000 Total</b> |                             |      |                           | <b>5,360,314</b>           | <b>5,577,627</b>              | <b>217,313</b>                    | <b>3,022,151</b>              | <b>(2,555,476)</b>                |
| 12500              | SR Cable TV Access Dev&Prog |      | Non-Personnel Services    | 753,000                    | 583,000                       | (170,000)                         | 473,000                       | (110,000)                         |
|                    |                             |      | City Grant Program        | 95,000                     | 95,000                        |                                   | 95,000                        |                                   |
|                    |                             |      | Materials & Supplies      | 432,000                    | 432,000                       |                                   | 432,000                       |                                   |

Department: TIS General Services Agency - Technology

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

Department: TIS General Services Agency - Technology

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

Department: HSS Health Service System

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

Sources Summary

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

Fund Summary

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

Division Summary

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

Uses of Funds Detail Appropriation

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

Sources Summary

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

Fund Summary

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

Department: HOM Homelessness And Supportive Housing

|                                |  | 2025-26<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|--------------------------------|--|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| <b><u>Division Summary</u></b> |  |                            |                               |                                   |                               |                                   |
| 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)                      |
| <b>Total Uses by Division</b>  |  | <b>785,558,734</b>         | <b>835,350,515</b>            | <b>49,791,781</b>                 | <b>781,919,489</b>            | <b>(53,431,026)</b>               |

**Uses of Funds Detail Appropriation**

| Fund<br>Code           | Fund Title             | Code | Title                     | 2025-26<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|------------------------|------------------------|------|---------------------------|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| <b>Operating</b>       |                        |      |                           |                            |                               |                                   |                               |                                   |
| 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                           |
| <b>10000 Total</b>     |                        |      |                           | <b>234,557,056</b>         | <b>226,088,735</b>            | <b>(8,468,321)</b>                | <b>232,578,993</b>            | <b>6,490,258</b>                  |
| <b>Operating Total</b> |                        |      |                           | <b>234,557,056</b>         | <b>226,088,735</b>            | <b>(8,468,321)</b>                | <b>232,578,993</b>            | <b>6,490,258</b>                  |

**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)        |                   |                    |
| <b>10020 Total</b> |                              |       |                                | <b>58,458,620</b> | <b>54,423,048</b> | <b>(4,035,572)</b> | <b>51,165,765</b> | <b>(3,257,283)</b> |
| 10030              | GF Human Services Care       | 17560 | HS Human Services Care         | 22,955,710        | 23,115,564        | 159,854            | 23,445,130        | 329,566            |
| <b>10030 Total</b> |                              |       |                                | <b>22,955,710</b> | <b>23,115,564</b> | <b>159,854</b>     | <b>23,445,130</b> | <b>329,566</b>     |

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

Department: HOM Homelessness And Supportive Housing

| Fund Code                                     | Fund Title                 | Code     | Title                           | 2025-26 Original Budget | 2026-27 Proposed Budget | 2026-27 Change From 2025-26 | 2027-28 Proposed Budget | 2027-28 Change From 2026-27 |
|-----------------------------------------------|----------------------------|----------|---------------------------------|-------------------------|-------------------------|-----------------------------|-------------------------|-----------------------------|
| Continuing Projects - Authority Control       |                            |          |                                 |                         |                         |                             |                         |                             |
|                                               |                            | 21530    | HOM AffordHousing-Families      | 69,302,712              | 66,802,714              | (2,499,998)                 | 62,779,709              | (4,023,005)                 |
|                                               |                            | 21532    | HOM Homelessness Prevention     | 76,831,663              | 79,673,764              | 2,842,101                   | 82,619,780              | 2,946,016                   |
|                                               |                            | 21533    | HOM Shelter and Hygiene         | 54,984,716              | 68,779,026              | 13,794,310                  | 67,244,732              | (1,534,294)                 |
| 10582                                         | Total                      |          |                                 | 348,137,361             | 419,142,062             | 71,004,701                  | 394,751,187             | (24,390,875)                |
| Continuing Projects - Authority Control Total |                            |          |                                 | 429,551,691             | 496,680,674             | 67,128,983                  | 469,362,082             | (27,318,592)                |
| Grants Projects                               |                            |          |                                 |                         |                         |                             |                         |                             |
| 11580                                         | SR Community Health-Grants | 10041990 | HOM FY26 SB McKinney PATH       | 631,550                 |                         | (631,550)                   |                         |                             |
|                                               |                            | 10042974 | HOM FY27 SB McKinney PATH       |                         | 631,550                 | 631,550                     | 631,550                 |                             |
| 11580                                         | Total                      |          |                                 | 631,550                 | 631,550                 | 0                           | 631,550                 | 0                           |
| 12960                                         | SR Human Welfare-Grants    | 10041991 | HOM FY26 250 Kearny VASH        | 2,655,036               |                         | (2,655,036)                 |                         |                             |
|                                               |                            | 10041992 | HOM FY26 CoC AO Budget          | 5,821,249               |                         | (5,821,249)                 |                         |                             |
|                                               |                            | 10041993 | HOM Veteran Affairs One System  | 20,000                  |                         | (20,000)                    |                         |                             |
|                                               |                            | 10041994 | SF HMIS Expansion               | 762,525                 |                         | (762,525)                   |                         |                             |
|                                               |                            | 10041995 | Glide Cecil William Comm House  | 620,799                 |                         | (620,799)                   |                         |                             |
|                                               |                            | 10041996 | Hazel Betsey                    | 272,975                 |                         | (272,975)                   |                         |                             |
|                                               |                            | 10041997 | Harbor Haven                    | 3,748,805               |                         | (3,748,805)                 |                         |                             |
|                                               |                            | 10041998 | 180 Jones                       | 1,126,230               | 1,219,673               | 93,443                      | 1,219,673               |                             |
|                                               |                            | 10041999 | CHP Scattered Sites             | 996,846                 |                         | (996,846)                   |                         |                             |
|                                               |                            | 10042000 | CCCYO Scattered Sites           | 1,598,972               |                         | (1,598,972)                 |                         |                             |
|                                               |                            | 10042001 | Dir Accss Hsng Chrnrc Alchlics  | 1,545,788               |                         | (1,545,788)                 |                         |                             |
|                                               |                            | 10042003 | Rental Assistance II            | 6,188,568               |                         | (6,188,568)                 |                         |                             |
|                                               |                            | 10042005 | Rental Assistance I             | 16,150,375              |                         | (16,150,375)                |                         |                             |
|                                               |                            | 10042006 | 3rd Stirt Hmless Youth RRH Prgm | 576,603                 |                         | (576,603)                   |                         |                             |
|                                               |                            | 10042007 | 1296 Shotwell                   | 408,850                 |                         | (408,850)                   |                         |                             |
|                                               |                            | 10042008 | Harbor Haven for Veterans       | 1,067,869               |                         | (1,067,869)                 |                         |                             |
|                                               |                            | 10042009 | Rapid Rehousing for Fam & TAY   | 2,407,236               |                         | (2,407,236)                 |                         |                             |
|                                               |                            | 10042011 | Youth Coordinated Entry         | 240,750                 |                         | (240,750)                   |                         |                             |
|                                               |                            | 10042012 | DV Coordinated Entry            | 939,115                 |                         | (939,115)                   |                         |                             |
|                                               |                            | 10042013 | Larkin Stirt YAC Collaborative  | 463,613                 |                         | (463,613)                   |                         |                             |
|                                               |                            | 10042014 | AWS Rapid Rehousing             | 1,348,417               |                         | (1,348,417)                 |                         |                             |

**Department: HOM Homelessness And Supportive Housing**

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

**Grants Projects**

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

**Department: HOM Homelessness And Supportive Housing**

| Fund Code                                    | Fund Title                     | Code     | Title                  | 2025-26 Original Budget | 2026-27 Proposed Budget | 2026-27 Change From 2025-26 | 2027-28 Proposed Budget | 2027-28 Change From 2026-27 |
|----------------------------------------------|--------------------------------|----------|------------------------|-------------------------|-------------------------|-----------------------------|-------------------------|-----------------------------|
| <b>Grants Projects</b>                       |                                |          |                        |                         |                         |                             |                         |                             |
| 10042991                                     | FY27 Harbor Haven for Veterans |          |                        |                         | 1,158,336               | 1,158,336                   | 1,158,336               |                             |
| 10042992                                     | FY27 Rapid Re-Housing for TAY  |          |                        |                         | 2,599,353               | 2,599,353                   | 2,599,353               |                             |
| 10042993                                     | FY27 Youth Coordinated Entry   |          |                        |                         | 257,603                 | 257,603                     | 257,603                 |                             |
| 10042995                                     | FY27 DV Coordinated Entry      |          |                        |                         | 999,253                 | 999,253                     | 999,253                 |                             |
| 10042996                                     | FY27 Larkin St YAC Collabo     |          |                        |                         | 499,383                 | 499,383                     | 499,383                 |                             |
| 10042997                                     | FY27 AWS Rapid Rehousing       |          |                        |                         | 1,485,466               | 1,485,466                   | 1,485,466               |                             |
| 10042998                                     | FY27 Integrated Svcs Network   |          |                        |                         | 1,126,584               | 1,126,584                   | 1,126,584               |                             |
| 10042999                                     | FY27 1300 Fourth               |          |                        |                         | 536,880                 | 536,880                     | 536,880                 |                             |
| 10043000                                     | FY27 4200 Geary Expansion      |          |                        |                         | 356,196                 | 356,196                     | 356,196                 |                             |
| 10043001                                     | FY27 42 Otis - CoC             |          |                        |                         | 821,344                 | 821,344                     | 821,344                 |                             |
| 10043002                                     | FY27 Housing for Survivors     |          |                        |                         | 2,607,098               | 2,607,098                   | 2,607,098               |                             |
| 10043003                                     | FY27 SF Coordin Entry Expan    |          |                        |                         | 1,129,091               | 1,129,091                   | 1,129,091               |                             |
| 10043004                                     | FY27 Mary Helen Rogers Senr    |          |                        |                         | 405,127                 | 405,127                     | 405,127                 |                             |
| 10043005                                     | FY27 Bishop Swing Community    |          |                        |                         | 523,947                 | 523,947                     | 523,947                 |                             |
| 10043006                                     | FY27 Treasure Island Consoli   |          |                        |                         | 2,856,416               | 2,856,416                   | 2,856,416               |                             |
| 10043007                                     | FY27 TNDK Folsom Dore          |          |                        |                         | 664,212                 | 664,212                     | 664,212                 |                             |
| 10043008                                     | FY27 Allen Hotel               |          |                        |                         | 804,522                 | 804,522                     | 804,522                 |                             |
| 10043009                                     | FY27 San Francisco HMIS 2016   |          |                        |                         | 38,376                  | 38,376                      | 38,376                  |                             |
| 10043010                                     | FY27 Eddy and Taylor           |          |                        |                         | 323,688                 | 323,688                     | 323,688                 |                             |
| 10043011                                     | FY27 CoC Planning 2025         |          |                        |                         | 1,500,000               | 1,500,000                   | 1,500,000               |                             |
| <b>12960 Total</b>                           |                                |          |                        | <b>64,032,021</b>       | <b>69,020,546</b>       | <b>4,988,525</b>            | <b>69,254,656</b>       | <b>234,110</b>              |
| <b>Grants Projects Total</b>                 |                                |          |                        | <b>64,663,571</b>       | <b>69,652,096</b>       | <b>4,988,525</b>            | <b>69,886,206</b>       | <b>234,110</b>              |
| <b>Work Orders/Overhead</b>                  |                                |          |                        |                         |                         |                             |                         |                             |
| 10060                                        | GF Work Order                  | 203646   | HOM Programs           | 16,862,869              | 17,957,524              | 1,094,655                   | 10,092,208              | (7,865,316)                 |
| <b>10060 Total</b>                           |                                |          |                        | <b>16,862,869</b>       | <b>17,957,524</b>       | <b>1,094,655</b>            | <b>10,092,208</b>       | <b>(7,865,316)</b>          |
| <b>Work Orders/Overhead Total</b>            |                                |          |                        | <b>16,862,869</b>       | <b>17,957,524</b>       | <b>1,094,655</b>            | <b>10,092,208</b>       | <b>(7,865,316)</b>          |
| <b>Continuing Projects - Project Control</b> |                                |          |                        |                         |                         |                             |                         |                             |
| 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<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|-------------------------------------------|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| <u>Uses Summary</u>                       |                            |                               |                                   |                               |                                   |
| Salaries                                  | 30,571,393                 | 31,899,592                    | 1,328,199                         | 31,817,377                    | (82,215)                          |
| Mandatory Fringe Benefits                 | 11,030,679                 | 11,778,882                    | 748,203                           | 11,971,335                    | 192,453                           |
| Non-Personnel Services                    | 103,894,932                | 104,498,851                   | 603,919                           | 107,411,116                   | 2,912,265                         |
| Materials & Supplies                      | 503,301                    | 527,206                       | 23,905                            | 496,114                       | (31,092)                          |
| Programmatic Projects                     | 2,840,000                  | 5,923,358                     | 3,083,358                         | 2,536,446                     | (3,386,912)                       |
| Services Of Other Depts                   | 9,269,035                  | 9,462,587                     | 193,552                           | 7,715,295                     | (1,747,292)                       |
| Overhead and Allocations                  | (157,087)                  |                               | 157,087                           |                               |                                   |
| Total Uses by Chart of Accounts           | 157,952,253                | 164,090,476                   | 6,138,223                         | 161,947,683                   | (2,142,793)                       |
| <u>Sources Summary</u>                    |                            |                               |                                   |                               |                                   |
| Charges for Services                      |                            | 137,500                       | 137,500                           | 137,500                       |                                   |
| Other Revenues                            | 169,111                    | 176,765                       | 7,654                             | 186,236                       | 9,471                             |
| Expenditure Recovery                      | 140,998,898                | 139,786,787                   | (1,212,111)                       | 143,389,055                   | 3,602,268                         |
| General Fund Support                      | 16,784,244                 | 23,989,424                    | 7,205,180                         | 18,234,892                    | (5,754,532)                       |
| Total Sources by Chart of Accounts        | 157,952,253                | 164,090,476                   | 6,138,223                         | 161,947,683                   | (2,142,793)                       |
| <u>Fund Summary</u>                       |                            |                               |                                   |                               |                                   |
| General Fund                              | 45,489,099                 | 52,349,590                    | 6,860,491                         | 46,438,605                    | (5,910,985)                       |
| General Services Fund                     | 112,463,154                | 111,740,886                   | (722,268)                         | 115,509,078                   | 3,768,192                         |
| Total Uses by Funds                       | 157,952,253                | 164,090,476                   | 6,138,223                         | 161,947,683                   | (2,142,793)                       |
| <u>Division Summary</u>                   |                            |                               |                                   |                               |                                   |
| HRD Administration                        | 7,903,162                  | 8,232,850                     | 329,688                           | 6,699,238                     | (1,533,612)                       |
| HRD Equal Emplymt Opportunity             | 9,311,110                  | 9,939,642                     | 628,532                           | 10,585,784                    | 646,142                           |
| HRD Employee Relations                    | 5,164,014                  | 9,523,895                     | 4,359,881                         | 5,574,897                     | (3,948,998)                       |
| HRD Employment Services                   | 15,410,651                 | 16,768,700                    | 1,358,049                         | 16,727,617                    | (41,083)                          |
| HRD Workers Compensation                  | 112,294,043                | 111,564,121                   | (729,922)                         | 115,322,842                   | 3,758,721                         |
| HRD Workforce Development                 | 7,869,273                  | 8,061,268                     | 191,995                           | 7,037,305                     | (1,023,963)                       |
| Total Uses by Division                    | 157,952,253                | 164,090,476                   | 6,138,223                         | 161,947,683                   | (2,142,793)                       |
| <u>Uses of Funds Detail Appropriation</u> |                            |                               |                                   |                               |                                   |

Department: HRD Human Resources

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

**Department: HRD Human Resources**

| Fund Code                                            | Fund Title                       | Code | Title | 2025-26 Original Budget | 2026-27 Proposed Budget | 2026-27 Change From 2025-26 | 2027-28 Proposed Budget | 2027-28 Change From 2026-27 |
|------------------------------------------------------|----------------------------------|------|-------|-------------------------|-------------------------|-----------------------------|-------------------------|-----------------------------|
| <b>Annual Projects - Authority Control</b>           |                                  |      |       |                         |                         |                             |                         |                             |
| 22028                                                | ExpAuth-DeputyProbationOfficer   |      |       | 20,000                  | 20,000                  |                             | 20,000                  |                             |
| 22029                                                | ExpAuth-SF City Workers United   |      |       | 4,000                   | 4,000                   |                             | 4,000                   |                             |
| 22030                                                | ExpAuth-SEIU Local 1021, Misc    |      |       | 120,000                 | 120,000                 |                             | 120,000                 |                             |
| 22031                                                | ExpAuth-SEIU L 1021, StaffNurses |      |       | 275,000                 | 275,000                 |                             | 275,000                 |                             |
| 22032                                                | ExpAuth-SheetMetalWorkers,L 104  |      |       | 750                     | 750                     |                             | 750                     |                             |
| 22033                                                | ExpAuth-SheriffsMgrSupervisor    |      |       | 5,000                   | 5,000                   |                             | 5,000                   |                             |
| 22034                                                | ExpAuth-StationaryEngineer,L39   |      |       | 8,000                   | 8,000                   |                             | 8,000                   |                             |
| 22036                                                | ExpAuth-TeamstersL856MultiUnit   |      |       | 20,000                  | 20,000                  |                             | 20,000                  |                             |
| 22037                                                | ExpAuth-Teamsters, L856SupvRN    |      |       | 100,000                 | 100,000                 |                             | 100,000                 |                             |
| 22038                                                | ExpAuth-TWU Local 250-A, 7410    |      |       | 2,500                   | 2,500                   |                             | 2,500                   |                             |
| 22039                                                | ExpAuth-TWU, Local 200, SEAM     |      |       | 6,000                   | 6,000                   |                             | 6,000                   |                             |
| 22040                                                | ExpAuth-TWU, L250-A, MultiUnit   |      |       | 15,000                  | 15,000                  |                             | 15,000                  |                             |
| 22041                                                | ExpAuth-UnrepresentedEmployees   |      |       | 30,000                  | 30,000                  |                             | 30,000                  |                             |
| 22431                                                | HRD-Local 261 Apprenticeship     |      |       | 100,000                 | 100,000                 |                             | 100,000                 |                             |
| <b>10010 Total</b>                                   |                                  |      |       | <b>3,797,971</b>        | <b>8,532,274</b>        | <b>4,734,303</b>            | <b>3,134,946</b>        | <b>(5,397,328)</b>          |
| <b>Annual Projects - Authority Control Total</b>     |                                  |      |       |                         |                         |                             |                         |                             |
|                                                      |                                  |      |       | <b>3,797,971</b>        | <b>8,532,274</b>        | <b>4,734,303</b>            | <b>3,134,946</b>        | <b>(5,397,328)</b>          |
| <b>Continuing Projects - Authority Control</b>       |                                  |      |       |                         |                         |                             |                         |                             |
| 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               |                             |
| <b>10020 Total</b>                                   |                                  |      |       | <b>5,856,423</b>        | <b>6,123,871</b>        | <b>267,448</b>              | <b>6,231,105</b>        | <b>107,234</b>              |
| <b>Continuing Projects - Authority Control Total</b> |                                  |      |       |                         |                         |                             |                         |                             |
|                                                      |                                  |      |       | <b>5,856,423</b>        | <b>6,123,871</b>        | <b>267,448</b>              | <b>6,231,105</b>        | <b>107,234</b>              |

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 |
|-----------------------------------|---------------------------|----------|----------------------------|-------------------------|-------------------------|-----------------------------|-------------------------|-----------------------------|
| <b>Grants Projects</b>            |                           |          |                            |                         |                         |                             |                         |                             |
| 12550                             | SR Grants; GSF Continuing | 10042036 | HRD Fish Fellow Grant FY26 | 169,111                 | 176,765                 | 7,654                       | 186,236                 | 9,471                       |
| <b>12550 Total</b>                |                           |          |                            | <b>169,111</b>          | <b>176,765</b>          | <b>7,654</b>                | <b>186,236</b>          | <b>9,471</b>                |
| <b>Grants Projects Total</b>      |                           |          |                            | <b>169,111</b>          | <b>176,765</b>          | <b>7,654</b>                | <b>186,236</b>          | <b>9,471</b>                |
| <b>Work Orders/Overhead</b>       |                           |          |                            |                         |                         |                             |                         |                             |
| 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)                     |
| <b>10060 Total</b>                |                           |          |                            | <b>4,818,237</b>        | <b>4,784,152</b>        | <b>(34,085)</b>             | <b>4,731,261</b>        | <b>(52,891)</b>             |
| <b>Work Orders/Overhead Total</b> |                           |          |                            | <b>4,818,237</b>        | <b>4,784,152</b>        | <b>(34,085)</b>             | <b>4,731,261</b>        | <b>(52,891)</b>             |
| <b>Total Uses of Funds</b>        |                           |          |                            | <b>157,952,253</b>      | <b>164,090,476</b>      | <b>6,138,223</b>            | <b>161,947,683</b>      | <b>(2,142,793)</b>          |

Department: HRC Human Rights Commission

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

Uses of Funds Detail Appropriation

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

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        |
| <b>Total Sources by Chart of Accounts</b> | <b>1,308,942,803</b> | <b>1,383,209,074</b> | <b>74,266,271</b> | <b>1,464,707,301</b> | <b>81,498,227</b> |

Department: HSA Human Services

|                                |  | 2025-26<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|--------------------------------|--|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| <b><u>Fund Summary</u></b>     |  |                            |                               |                                   |                               |                                   |
| 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)                       |
| <b>Total Uses by Funds</b>     |  | <b>1,308,942,803</b>       | <b>1,383,209,074</b>          | <b>74,266,271</b>                 | <b>1,464,707,301</b>          | <b>81,498,227</b>                 |
| <b><u>Division Summary</u></b> |  |                            |                               |                                   |                               |                                   |
| 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                        |
| <b>Total Uses by Division</b>  |  | <b>1,308,942,803</b>       | <b>1,383,209,074</b>          | <b>74,266,271</b>                 | <b>1,464,707,301</b>          | <b>81,498,227</b>                 |

**Uses of Funds Detail Appropriation**

| Fund<br>Code           | Fund Title             | Code | Title                         | 2025-26<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|------------------------|------------------------|------|-------------------------------|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| <b>Operating</b>       |                        |      |                               |                            |                               |                                   |                               |                                   |
| 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)                          |
| <b>10000 Total</b>     |                        |      |                               | <b>1,172,569,154</b>       | <b>1,221,761,708</b>          | <b>49,192,554</b>                 | <b>1,294,787,721</b>          | <b>73,026,013</b>                 |
| <b>Operating Total</b> |                        |      |                               | <b>1,172,569,154</b>       | <b>1,221,761,708</b>          | <b>49,192,554</b>                 | <b>1,294,787,721</b>          | <b>73,026,013</b>                 |

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

Department: HSA Human Services

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

Department: HSA Human Services

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

Department: HSA Human Services

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

Department: JUV Juvenile Probation

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

Sources Summary

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

Fund Summary

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

Division Summary

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

Department: JUV Juvenile Probation

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

Sources Summary

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

Fund Summary

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

Division Summary

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

Uses of Funds Detail Appropriation

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

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)         |
| <b>Total Sources by Chart of Accounts</b> | <b>188,226,325</b> | <b>230,195,435</b> | <b>41,969,110</b> | <b>211,379,879</b> | <b>(18,815,556)</b> |

Department: MYR Mayor

|                                |  | 2025-26<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|--------------------------------|--|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| <b><u>Fund Summary</u></b>     |  |                            |                               |                                   |                               |                                   |
| 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                     |                                   |
| <b>Total Uses by Funds</b>     |  | <b>188,226,325</b>         | <b>230,195,435</b>            | <b>41,969,110</b>                 | <b>211,379,879</b>            | <b>(18,815,556)</b>               |

**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)        |
| <b>Total Uses by Division</b> |  | <b>188,226,325</b> | <b>230,195,435</b> | <b>41,969,110</b> | <b>211,379,879</b> | <b>(18,815,556)</b> |

**Uses of Funds Detail Appropriation**

| Fund<br>Code                               | Fund Title                    | Code  | Title                     | 2025-26<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|--------------------------------------------|-------------------------------|-------|---------------------------|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| <b>Operating</b>                           |                               |       |                           |                            |                               |                                   |                               |                                   |
| 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                            |
| <b>10000</b>                               | <b>Total</b>                  |       |                           | <b>68,833,664</b>          | <b>75,797,192</b>             | <b>6,963,528</b>                  | <b>81,058,341</b>             | <b>5,261,149</b>                  |
| 12900                                      | SR WOM Domestic Violence Prog |       | City Grant Program        | 200,000                    | 200,000                       |                                   | 200,000                       |                                   |
| <b>12900</b>                               | <b>Total</b>                  |       |                           | <b>200,000</b>             | <b>200,000</b>                | <b>0</b>                          | <b>200,000</b>                | <b>0</b>                          |
| <b>Operating Total</b>                     |                               |       |                           | <b>69,033,664</b>          | <b>75,997,192</b>             | <b>6,963,528</b>                  | <b>81,258,341</b>             | <b>5,261,149</b>                  |
| <b>Annual Projects - Authority Control</b> |                               |       |                           |                            |                               |                                   |                               |                                   |
| 10010                                      | GF Annual Authority Ctrl      | 17165 | Board Enhancements        | 5,198,899                  | 1,760,000                     | (3,438,899)                       |                               | (1,760,000)                       |

Department: MYR Mayor

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

Department: MYR Mayor

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

**Department: MTA Municipal Transportation Agency**

|                                        | 2025-26<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|----------------------------------------|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| <b><u>Uses Summary</u></b>             |                            |                               |                                   |                               |                                   |
| 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                       |
| <b>Total Uses by Chart of Accounts</b> | <b>1,553,590,668</b>       | <b>1,605,206,045</b>          | <b>51,615,377</b>                 | <b>1,708,056,664</b>          | <b>102,850,619</b>                |

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

Uses of Funds Detail Appropriation

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

Department: MTA Municipal Transportation Agency

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

Department: MTA Municipal Transportation Agency

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

Department: MTA Municipal Transportation Agency

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

Work Orders/Overhead

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

Continuing Projects - Project Control

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

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

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

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

|             |  |  |  |   |   |   |   |   |
|-------------|--|--|--|---|---|---|---|---|
| 22481 Total |  |  |  | 0 | 0 | 0 | 0 | 0 |
|-------------|--|--|--|---|---|---|---|---|

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

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

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

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

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

Department: MTA Municipal Transportation Agency

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

Department: SDA Office of Sheriff's Inspector General

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

Sources Summary

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

Fund Summary

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

Division Summary

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

Uses of Funds Detail Appropriation

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

Sources Summary

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

Fund Summary

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

Division Summary

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

Department: POL Police

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

Annual Projects - Authority Control

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

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

Continuing Projects - Authority Control

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

Department: POL Police

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

Department: POL Police

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

Department: POL Police

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

Department: PRT Port

|                                        | 2025-26<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|----------------------------------------|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| <u>Uses Summary</u>                    |                            |                               |                                   |                               |                                   |
| Salaries                               | 37,975,850                 | 43,237,859                    | 5,262,009                         | 45,469,740                    | 2,231,881                         |
| Mandatory Fringe Benefits              | 16,359,820                 | 18,359,059                    | 1,999,239                         | 19,779,327                    | 1,420,268                         |
| Non-Personnel Services                 | 15,236,503                 | 14,391,720                    | (844,783)                         | 14,235,620                    | (156,100)                         |
| Capital Outlay                         | 25,777,495                 | 86,758,654                    | 60,981,159                        | 37,575,904                    | (49,182,750)                      |
| Debt Service                           | 6,677,102                  | 5,801,852                     | (875,250)                         | 5,794,815                     | (7,037)                           |
| Materials & Supplies                   | 1,680,700                  | 1,759,405                     | 78,705                            | 1,813,178                     | 53,773                            |
| Programmatic Projects                  | 4,510,481                  | 4,629,140                     | 118,659                           | 4,685,140                     | 56,000                            |
| Services Of Other Depts                | 40,258,930                 | 39,301,729                    | (957,201)                         | 41,511,505                    | 2,209,776                         |
| Overhead and Allocations               | 1,591,857                  | 454,970                       | (1,136,887)                       | 454,970                       |                                   |
| Transfers Out                          | 31,713                     | 5,770,000                     | 5,738,287                         | 1,360,000                     | (4,410,000)                       |
| Intrafund Transfers Out                | 18,254,705                 | 50,697,931                    | 32,443,226                        | 34,927,500                    | (15,770,431)                      |
| Unappropriated Rev Retained            | 6,120,094                  | 17,092,881                    | 10,972,787                        | 1,360,000                     | (15,732,881)                      |
| Transfer Adjustment - Uses             | (18,254,705)               | (56,467,931)                  | (38,213,226)                      | (36,287,500)                  | 20,180,431                        |
| <b>Total Uses by Chart of Accounts</b> | <b>156,220,545</b>         | <b>231,787,269</b>            | <b>75,566,724</b>                 | <b>172,680,199</b>            | <b>(89,107,070)</b>               |

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                      |                    |                    |                   |                    |                     |
| <b>Total Sources by Chart of Accounts</b> | <b>156,220,545</b> | <b>231,787,269</b> | <b>75,566,724</b> | <b>172,680,199</b> | <b>(89,107,070)</b> |

Department: PRT Port

| Fund Summary                   |                            |                               |                                   |                               |                                   |  |
|--------------------------------|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|--|
|                                | 2025-26<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |  |
| Port of San Francisco          | 156,220,545                | 231,787,269                   | 75,566,724                        | 172,680,199                   | (59,107,070)                      |  |
| <b>Total Uses by Funds</b>     | <b>156,220,545</b>         | <b>231,787,269</b>            | <b>75,566,724</b>                 | <b>172,680,199</b>            | <b>(59,107,070)</b>               |  |
| 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                           |  |
| <b>Total Uses by Division</b>  | <b>156,220,545</b>         | <b>231,787,269</b>            | <b>75,566,724</b>                 | <b>172,680,199</b>            | <b>(59,107,070)</b>               |  |

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

Department: PRT Port

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

**Department: PRT Port**

| Fund Code                                      | Fund Title                       | Code  | Title                          | 2025-26 Original Budget | 2026-27 Proposed Budget | 2026-27 Change From 2025-26 | 2027-28 Proposed Budget | 2027-28 Change From 2026-27 |
|------------------------------------------------|----------------------------------|-------|--------------------------------|-------------------------|-------------------------|-----------------------------|-------------------------|-----------------------------|
| <b>Continuing Projects - Authority Control</b> |                                  |       |                                |                         |                         |                             |                         |                             |
| 23700                                          | PRT-OP Continuing Authority Ctrl | 12656 | PO Fishermans Wharf            |                         | 70,000,000              | 70,000,000                  |                         | (70,000,000)                |
|                                                |                                  | 12672 | PO Waterfront Resilience Progm | 2,617,636               | 2,562,500               | (55,136)                    | 2,362,500               | (200,000)                   |
|                                                |                                  | 12688 | PO Southern Waterfront Beautif | 1,471,000               | 4,075,000               | 2,604,000                   |                         | (4,075,000)                 |
|                                                |                                  | 12740 | PO Waterfront Development Proj | 10,843,017              | 18,070,000              | 7,226,983                   | 3,860,000               | (14,210,000)                |
|                                                |                                  | 19567 | PO Cargo Maint Dredging        |                         | 5,375,000               | 5,375,000                   | 5,375,000               |                             |
|                                                |                                  | 19571 | PO Utilities Project           |                         | 1,300,000               | 1,300,000                   | 2,600,000               | 1,300,000                   |
|                                                |                                  | 20088 | Enterprise Technology Projects |                         | 3,000,000               | 3,000,000                   | 3,000,000               |                             |
|                                                |                                  | 20125 | Capital Proj Implement Team    | 559,000                 | 6,500,000               | 5,941,000                   | 6,740,000               | 240,000                     |
|                                                |                                  | 21270 | PO Environment                 | 958,000                 | 8,500,000               | 7,542,000                   | 4,500,000               | (4,000,000)                 |
|                                                |                                  | 21271 | PO Maritime                    | 800,000                 | 40,125,000              | 39,325,000                  | 2,250,000               | (37,875,000)                |
|                                                |                                  | 21272 | PO Real Estate & Development   | 4,623,000               | 3,400,000               | (1,223,000)                 | 2,500,000               | (900,000)                   |
|                                                |                                  | 21274 | PO Engineering                 |                         | 2,750,000               | 2,750,000                   | 2,750,000               |                             |
|                                                |                                  | 21390 | Pier 45 Fire                   |                         | (70,000,000)            | (70,000,000)                |                         | 70,000,000                  |
|                                                |                                  | 21763 | Finance and Admin              | 2,090,146               | 1,000,000               | (1,090,146)                 |                         | (1,000,000)                 |
|                                                |                                  | 22506 | Low Carbon Fuel (LCFS) Credit  |                         | 589,840                 | 589,840                     |                         | (589,840)                   |
|                                                |                                  | 23283 | PO Maintenance                 |                         | 1,600,000               | 1,600,000                   | 1,100,000               | (500,000)                   |
| <b>23700 Total</b>                             |                                  |       |                                | <b>23,961,799</b>       | <b>98,847,340</b>       | <b>74,885,541</b>           | <b>37,037,500</b>       | <b>(61,809,840)</b>         |
| 23920                                          | PRT-CP 08 PARK BD-1ST S 08B      | 18930 | RP 2008 Clean & Safe Nbhd Park |                         | 9,422                   | 9,422                       |                         | (9,422)                     |
| <b>23920 Total</b>                             |                                  |       |                                | <b>0</b>                | <b>9,422</b>            | <b>9,422</b>                | <b>0</b>                | <b>(9,422)</b>              |
| 23930                                          | PRT-CP 08 PARK BD-2ND S 10B      | 18930 | RP 2008 Clean & Safe Nbhd Park |                         | 18,158                  | 18,158                      |                         | (18,158)                    |
| <b>23930 Total</b>                             |                                  |       |                                | <b>0</b>                | <b>18,158</b>           | <b>18,158</b>               | <b>0</b>                | <b>(18,158)</b>             |
| 23940                                          | PRT-CP 08 PARK BD-3RD S 10D      | 18930 | RP 2008 Clean & Safe Nbhd Park |                         | 4,873                   | 4,873                       |                         | (4,873)                     |
| <b>23940 Total</b>                             |                                  |       |                                | <b>0</b>                | <b>4,873</b>            | <b>4,873</b>                | <b>0</b>                | <b>(4,873)</b>              |
| 23950                                          | PRT-CP 08 PARK BD-4TH S 12B      | 18930 | RP 2008 Clean & Safe Nbhd Park |                         | 18,117                  | 18,117                      |                         | (18,117)                    |
| <b>23950 Total</b>                             |                                  |       |                                | <b>0</b>                | <b>18,117</b>           | <b>18,117</b>               | <b>0</b>                | <b>(18,117)</b>             |
| 23960                                          | PRT-CP 08 NP BD-5TH S 16A        | 18930 | RP 2008 Clean & Safe Nbhd Park |                         | 165,310                 | 165,310                     |                         | (165,310)                   |
| <b>23960 Total</b>                             |                                  |       |                                | <b>0</b>                | <b>165,310</b>          | <b>165,310</b>              | <b>0</b>                | <b>(165,310)</b>            |
| 24010                                          | PRT-CP 12 PARK BD-1ST S 13A      | 18980 | RP 2012 Clean & Safe Neighborh |                         | 200,578                 | 200,578                     |                         | (200,578)                   |
| <b>24010 Total</b>                             |                                  |       |                                | <b>0</b>                | <b>200,578</b>          | <b>200,578</b>              | <b>0</b>                | <b>(200,578)</b>            |
| 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<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|------------------------------------|--|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| <u>Uses Summary</u>                |  |                            |                               |                                   |                               |                                   |
| Salaries                           |  | 40,125,696                 | 41,913,884                    | 1,788,188                         | 43,242,003                    | 1,328,119                         |
| Mandatory Fringe Benefits          |  | 13,032,602                 | 13,972,867                    | 940,265                           | 14,663,728                    | 690,861                           |
| Non-Personnel Services             |  | 2,043,487                  | 2,001,298                     | (42,189)                          | 1,710,354                     | (290,944)                         |
| City Grant Program                 |  | 44,021                     |                               | (44,021)                          |                               |                                   |
| Materials & Supplies               |  | 126,809                    | 128,514                       | 1,705                             | 128,514                       |                                   |
| Programmatic Projects              |  | 393,212                    | 333,212                       | (60,000)                          | 333,212                       |                                   |
| Services Of Other Depts            |  | 2,586,828                  | 2,686,778                     | 99,950                            | 2,810,330                     | 123,552                           |
| Total Uses by Chart of Accounts    |  | 58,352,655                 | 61,036,553                    | 2,683,898                         | 62,888,141                    | 1,851,588                         |
| <u>Sources Summary</u>             |  |                            |                               |                                   |                               |                                   |
| Intergovernmental: Federal         |  | 42,682                     | 42,682                        |                                   | 42,682                        |                                   |
| Intergovernmental: State           |  | 782,154                    | 640,000                       | (142,154)                         | 660,000                       | 20,000                            |
| Other Revenues                     |  | 600,000                    | 500,000                       | (100,000)                         |                               | (500,000)                         |
| Expenditure Recovery               |  | 92,000                     | 92,000                        |                                   |                               | (92,000)                          |
| General Fund Support               |  | 56,835,819                 | 59,761,871                    | 2,926,052                         | 62,185,459                    | 2,423,588                         |
| Total Sources by Chart of Accounts |  | 58,352,655                 | 61,036,553                    | 2,683,898                         | 62,888,141                    | 1,851,588                         |
| <u>Fund Summary</u>                |  |                            |                               |                                   |                               |                                   |
| General Fund                       |  | 57,607,819                 | 60,493,871                    | 2,886,052                         | 62,845,459                    | 2,351,588                         |
| Public Protection Fund             |  | 744,836                    | 542,682                       | (202,154)                         | 42,682                        | (500,000)                         |
| Total Uses by Funds                |  | 58,352,655                 | 61,036,553                    | 2,683,898                         | 62,888,141                    | 1,851,588                         |
| <u>Division Summary</u>            |  |                            |                               |                                   |                               |                                   |
| PDR Public Defender                |  | 58,352,655                 | 61,036,553                    | 2,683,898                         | 62,888,141                    | 1,851,588                         |
| Total Uses by Division             |  | 58,352,655                 | 61,036,553                    | 2,683,898                         | 62,888,141                    | 1,851,588                         |

Uses of Funds Detail Appropriation

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

Department: PDR Public Defender

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

Department: DPH Public Health

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

Sources Summary

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

Department: DPH Public Health

|                                    | 2025-26<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>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<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|-----------|------------|------|-------|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
|-----------|------------|------|-------|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|

Department: DPH Public Health

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

Department: DPH Public Health

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

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

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

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**Grants Projects**

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

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**Grants Projects**

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

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

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

**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 |
|------------------------|-----------------------------------|------|-------|-------------------------|-------------------------|-----------------------------|-------------------------|-----------------------------|
| <b>Grants Projects</b> |                                   |      |       |                         |                         |                             |                         |                             |
| 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<br>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 |
|------------------------|--------------------------------|------|-------|-------------------------|-------------------------|-----------------------------|-------------------------|-----------------------------|
| <b>Grants Projects</b> |                                |      |       |                         |                         |                             |                         |                             |
| 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<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|-------------------------------------------|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| <u>Uses Summary</u>                       |                            |                               |                                   |                               |                                   |
| Salaries                                  | 82,732,855                 | 86,384,751                    | 3,651,896                         | 90,484,133                    | 4,099,382                         |
| Mandatory Fringe Benefits                 | 43,556,876                 | 46,579,673                    | 3,022,797                         | 49,965,365                    | 3,385,692                         |
| Non-Personnel Services                    | 9,283,431                  | 11,437,521                    | 2,154,090                         | 11,439,568                    | 2,047                             |
| Capital Outlay                            | 13,425,010                 | 10,363,554                    | (3,061,456)                       | 4,599,000                     | (5,764,554)                       |
| City Grant Program                        | 920,926                    | 965,060                       | 44,134                            | 965,060                       |                                   |
| Debt Service                              | 1,703,419                  |                               | (1,703,419)                       |                               |                                   |
| Materials & Supplies                      | 25,179,115                 | 25,129,244                    | (49,871)                          | 25,479,318                    | 350,074                           |
| Services Of Other Depts                   | 16,569,503                 | 17,593,666                    | 1,024,163                         | 17,690,830                    | 97,164                            |
| Overhead and Allocations                  | 841                        | 638                           | (203)                             | 638                           |                                   |
| Intrafund Transfers Out                   | 14,082,429                 | 10,941,478                    | (3,140,951)                       | 5,376,630                     | (5,564,848)                       |
| Transfer Adjustment - Uses                | (14,082,429)               | (10,941,478)                  | 3,140,951                         | (5,376,630)                   | 5,564,848                         |
| <b>Total Uses by Chart of Accounts</b>    | <b>193,371,976</b>         | <b>198,454,107</b>            | <b>5,082,131</b>                  | <b>200,623,912</b>            | <b>2,169,805</b>                  |
| <u>Sources Summary</u>                    |                            |                               |                                   |                               |                                   |
| Property Taxes                            | 79,330,000                 | 76,590,000                    | (2,740,000)                       | 77,580,000                    | 990,000                           |
| Intergovernmental: State                  | 250,400                    | 250,400                       |                                   | 250,400                       |                                   |
| Charges for Services                      | 175,000                    | 175,000                       |                                   | 175,000                       |                                   |
| Rents & Concessions                       | 26,115                     | 26,115                        |                                   | 26,115                        |                                   |
| Other Revenues                            | 20,000                     | 20,000                        |                                   | 20,000                        |                                   |
| Interest & Investment Income              | 54,768                     | 17,451                        | (37,317)                          | 17,451                        |                                   |
| Expenditure Recovery                      | 95,433                     | 81,029                        | (14,404)                          | 81,029                        |                                   |
| IntraFund Transfers In                    | 14,082,429                 | 10,941,478                    | (3,140,951)                       | 5,376,630                     | (5,564,848)                       |
| Beg Fund Balance - Budget Only            | 6,900,260                  | 594,112                       | (6,306,148)                       | 2,923,917                     | 2,329,805                         |
| Transfer Adjustment-Source                | (14,082,429)               | (10,941,478)                  | 3,140,951                         | (5,376,630)                   | 5,564,848                         |
| General Fund Support                      | 106,520,000                | 120,700,000                   | 14,180,000                        | 119,550,000                   | (1,150,000)                       |
| <b>Total Sources by Chart of Accounts</b> | <b>193,371,976</b>         | <b>198,454,107</b>            | <b>5,082,131</b>                  | <b>200,623,912</b>            | <b>2,169,805</b>                  |

Department: LIB Public Library

|                                |  | 2025-26<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|--------------------------------|--|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| <b><u>Fund Summary</u></b>     |  |                            |                               |                                   |                               |                                   |
| 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                         |
| <b>Total Uses by Funds</b>     |  | <b>193,371,976</b>         | <b>198,454,107</b>            | <b>5,082,131</b>                  | <b>200,623,912</b>            | <b>2,169,805</b>                  |
| <b><u>Division Summary</u></b> |  |                            |                               |                                   |                               |                                   |
| LIB Public Library             |  | 193,371,976                | 198,454,107                   | 5,082,131                         | 200,623,912                   | 2,169,805                         |
| <b>Total Uses by Division</b>  |  | <b>193,371,976</b>         | <b>198,454,107</b>            | <b>5,082,131</b>                  | <b>200,623,912</b>            | <b>2,169,805</b>                  |

**Uses of Funds Detail Appropriation**

| Fund<br>Code                                   | Fund Title                   | Code  | Title                          | 2025-26<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|------------------------------------------------|------------------------------|-------|--------------------------------|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| <b>Operating</b>                               |                              |       |                                |                            |                               |                                   |                               |                                   |
| 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                         |
| <b>Operating Total</b>                         |                              |       |                                | <b>179,039,147</b>         | <b>187,262,229</b>            | <b>8,223,082</b>                  | <b>194,996,882</b>            | <b>7,734,653</b>                  |
| <b>Continuing Projects - Authority Control</b> |                              |       |                                |                            |                               |                                   |                               |                                   |
| 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<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|----------------------------------------|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| <u>Uses Summary</u>                    |                            |                               |                                   |                               |                                   |
| Salaries                               | 353,027,098                | 370,877,444                   | 17,850,346                        | 388,793,178                   | 17,915,734                        |
| Mandatory Fringe Benefits              | 142,643,169                | 153,694,158                   | 11,050,989                        | 165,843,907                   | 12,149,749                        |
| Non-Personnel Services                 | 642,369,979                | 613,435,348                   | (28,934,631)                      | 626,423,246                   | 12,987,898                        |
| Capital Outlay                         | 17,157,942                 | (4,480,363)                   | (21,638,305)                      | 10,800,396                    | 15,280,759                        |
| City Grant Program                     | 2,878,837                  | 4,420,000                     | 1,541,163                         | 4,420,000                     |                                   |
| Debt Service                           | 537,121,627                | 623,190,029                   | 86,068,402                        | 698,752,397                   | 75,562,368                        |
| Facilities Maintenance                 | 49,854,894                 | 54,408,905                    | 4,554,011                         | 61,525,500                    | 7,116,595                         |
| Materials & Supplies                   | 45,014,696                 | 47,714,163                    | 2,699,467                         | 48,276,532                    | 562,369                           |
| Programmatic Projects                  | 6,842,660                  | 31,323,200                    | 24,480,540                        | 12,619,797                    | (18,703,403)                      |
| Services Of Other Depts                | 128,285,843                | 135,117,213                   | 6,831,370                         | 144,630,798                   | 9,513,585                         |
| Overhead and Allocations               | (103,673,777)              | (107,771,327)                 | (4,097,550)                       | (112,794,153)                 | (5,022,826)                       |
| Transfers Out                          | 54,937,448                 | 56,408,288                    | 1,470,840                         | 61,010,248                    | 4,601,960                         |
| Intrafund Transfers Out                | 356,551,489                | 299,663,836                   | (56,887,653)                      | 377,451,956                   | 77,788,120                        |
| Unappropriated Rev-Designated          | 42,742,286                 | 9,624,922                     | (33,117,364)                      | 11,180,006                    | 1,555,084                         |
| Unappropriated Rev Retained            | 266,051,442                | 249,076,180                   | (16,975,262)                      | 294,881,644                   | 45,805,464                        |
| Transfer Adjustment - Uses             | (411,393,800)              | (356,072,124)                 | 55,321,676                        | (438,462,204)                 | (82,390,080)                      |
| <b>Total Uses by Chart of Accounts</b> | <b>2,130,411,833</b>       | <b>2,180,629,872</b>          | <b>50,218,039</b>                 | <b>2,355,353,248</b>          | <b>174,723,376</b>                |

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                      |                      |                      |                   |                      |                    |
| <b>Total Sources by Chart of Accounts</b> | <b>2,130,411,833</b> | <b>2,180,629,872</b> | <b>50,218,039</b> | <b>2,355,353,248</b> | <b>174,723,376</b> |

Department: PUC Public Utilities Commission

|                                |  | 2025-26<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|--------------------------------|--|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| <b><u>Fund Summary</u></b>     |  |                            |                               |                                   |                               |                                   |
| 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                        |
| <b>Total Uses by Funds</b>     |  | <b>2,130,411,833</b>       | <b>2,180,629,872</b>          | <b>50,218,039</b>                 | <b>2,355,353,248</b>          | <b>174,723,376</b>                |
| <b><u>Division Summary</u></b> |  |                            |                               |                                   |                               |                                   |
| 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                        |
| <b>Total Uses by Division</b>  |  | <b>2,130,411,833</b>       | <b>2,180,629,872</b>          | <b>50,218,039</b>                 | <b>2,355,353,248</b>          | <b>174,723,376</b>                |

**Uses of Funds Detail Appropriation**

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

Department: PUC Public Utilities Commission

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

Department: PUC Public Utilities Commission

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

Department: PUC Public Utilities Commission

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

Department: PUC Public Utilities Commission

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

Department: PUC Public Utilities Commission

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

Department: DPW Public Works

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

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        |
| <b>Total Sources by Chart of Accounts</b> | <b>428,513,379</b> | <b>486,183,940</b> | <b>57,670,561</b> | <b>503,962,891</b> | <b>17,778,951</b> |

Department: DPW Public Works

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

Uses of Funds Detail Appropriation

| Fund<br>Code | Fund Title | Code | Title | 2025-26<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|--------------|------------|------|-------|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
|--------------|------------|------|-------|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|

Operating

Department: DPW Public Works

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

Department: DPW Public Works

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

Department: DPW Public Works

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

Department: DPW Public Works

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

Department: DPW Public Works

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

Department: REC Recreation And Park Commission

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

Sources Summary

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

Department: REC Recreation And Park Commission

|                                    |  | 2025-26<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>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<br>Code | Fund Title | Code | Title | 2025-26<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|--------------|------------|------|-------|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
|--------------|------------|------|-------|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|

Operating

Department: REC Recreation And Park Commission

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

Department: REC Recreation And Park Commission

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

Annual Projects - Authority Control

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

Department: REC Recreation And Park Commission

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

**Department: REC Recreation And Park Commission**

| Fund Code                                      | Fund Title                 | Code  | Title                          | 2025-26 Original Budget | 2026-27 Proposed Budget | 2026-27 Change From 2025-26 | 2027-28 Proposed Budget | 2027-28 Change From 2026-27 |
|------------------------------------------------|----------------------------|-------|--------------------------------|-------------------------|-------------------------|-----------------------------|-------------------------|-----------------------------|
| <b>Continuing Projects - Authority Control</b> |                            |       |                                |                         |                         |                             |                         |                             |
| <b>10020 Total</b>                             |                            |       |                                | <b>18,689,834</b>       | <b>19,223,890</b>       | <b>534,056</b>              | <b>18,715,117</b>       | <b>(508,773)</b>            |
| 10660                                          | SR Downtown Park           | 14590 | RP Downtown Park Fund          |                         | 1,000,000               | 1,000,000                   |                         | (1,000,000)                 |
| <b>10660 Total</b>                             |                            |       |                                | <b>0</b>                | <b>1,000,000</b>        | <b>1,000,000</b>            | <b>0</b>                | <b>(1,000,000)</b>          |
| 10880                                          | SR Transit Center District | 23288 | RP 27 Transit Center Impact    |                         | 160,000                 | 160,000                     |                         | (160,000)                   |
| <b>10880 Total</b>                             |                            |       |                                | <b>0</b>                | <b>160,000</b>          | <b>160,000</b>              | <b>0</b>                | <b>(160,000)</b>            |
| 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                 |                             |
| <b>11895 Total</b>                             |                            |       |                                | <b>6,398,627</b>        | <b>5,841,521</b>        | <b>(557,106)</b>            | <b>5,895,178</b>        | <b>53,657</b>               |
| 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                 |                             |
| <b>11900 Total</b>                             |                            |       |                                | <b>3,223,130</b>        | <b>70,881,520</b>       | <b>67,658,390</b>           | <b>884,373</b>          | <b>(69,997,147)</b>         |
| 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                 |                             |
| <b>12350 Total</b>                             |                            |       |                                | <b>1,348,262</b>        | <b>819,545</b>          | <b>(528,717)</b>            | <b>819,545</b>          | <b>0</b>                    |
| 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                 |                             |
| <b>13360 Total</b>                             |                            |       |                                | <b>8,339,381</b>        | <b>10,666,981</b>       | <b>2,327,600</b>            | <b>8,281,381</b>        | <b>(2,385,600)</b>          |
| 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)                 |
| <b>15680 Total</b>                             |                            |       |                                | <b>0</b>                | <b>2,500,000</b>        | <b>2,500,000</b>            | <b>0</b>                | <b>(2,500,000)</b>          |

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

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           |  |            |            |          |            |         |

|                                           |  |                   |                   |                  |                   |                |
|-------------------------------------------|--|-------------------|-------------------|------------------|-------------------|----------------|
| <b>Total Sources by Chart of Accounts</b> |  | <b>14,507,813</b> | <b>14,345,256</b> | <b>(162,557)</b> | <b>15,009,005</b> | <b>663,749</b> |
|-------------------------------------------|--|-------------------|-------------------|------------------|-------------------|----------------|

Fund Summary

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

|                            |  |                   |                   |                  |                   |                |
|----------------------------|--|-------------------|-------------------|------------------|-------------------|----------------|
| <b>Total Uses by Funds</b> |  | <b>14,507,813</b> | <b>14,345,256</b> | <b>(162,557)</b> | <b>15,009,005</b> | <b>663,749</b> |
|----------------------------|--|-------------------|-------------------|------------------|-------------------|----------------|

Division Summary

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

|                               |  |                   |                   |                  |                   |                |
|-------------------------------|--|-------------------|-------------------|------------------|-------------------|----------------|
| <b>Total Uses by Division</b> |  | <b>14,507,813</b> | <b>14,345,256</b> | <b>(162,557)</b> | <b>15,009,005</b> | <b>663,749</b> |
|-------------------------------|--|-------------------|-------------------|------------------|-------------------|----------------|

Uses of Funds Detail Appropriation

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

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           |            |            |           |            |           |

|                                           |                   |                   |                  |                   |                  |
|-------------------------------------------|-------------------|-------------------|------------------|-------------------|------------------|
| <b>Total Sources by Chart of Accounts</b> | <b>55,903,708</b> | <b>62,148,297</b> | <b>6,244,589</b> | <b>63,470,330</b> | <b>1,322,033</b> |
|-------------------------------------------|-------------------|-------------------|------------------|-------------------|------------------|

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        |
| <b>Total Uses by Funds</b>    | <b>55,903,708</b> | <b>62,148,297</b> | <b>6,244,589</b> | <b>63,470,330</b> | <b>1,322,033</b> |

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          |
| <b>Total Uses by Division</b> | <b>55,903,708</b> | <b>62,148,297</b> | <b>6,244,589</b> | <b>63,470,330</b> | <b>1,322,033</b> |

Reserved Appropriations

Mayor Reserves

Department: RET Retirement System

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

Sources Summary

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

Fund Summary

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

Division Summary

Department: SHF Sheriff

|                        |  | 2025-26<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>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<br>Code    | Fund Title             | Code | Title                     | 2025-26<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>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                           | 4,786,191                     | (955,944)                         |
|                 |                        |      | City Grant Program        | 11,904,254                 | 8,374,969                     | (3,529,285)                       | 6,818,105                     | (3,588,778)                       |
|                 |                        |      | Debt Service              | 6,819,200                  | 6,823,355                     | 4,155                             | 8,443,686                     | (5,250)                           |
|                 |                        |      | Materials & Supplies      | 8,033,284                  | 8,495,686                     | 462,402                           | 27,245,576                    | (52,000)                          |
|                 |                        |      | Services Of Other Depts   | 24,143,777                 | 26,650,010                    | 2,506,233                         | 595,566                       | 595,566                           |
| 10000 Total     |                        |      |                           | 302,074,014                | 332,266,639                   | 30,192,625                        | 334,770,335                   | 2,503,696                         |
| Operating Total |                        |      |                           | 302,074,014                | 332,266,639                   | 30,192,625                        | 334,770,335                   | 2,503,696                         |

Annual Projects - Authority Control

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

Continuing Projects - Authority Control

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

Department: SHF Sheriff

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

Department: SHF Sheriff

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

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<br>Original Budget | 2026-27<br>Proposed<br>Budget | 2026-27<br>Change From<br>2025-26 | 2027-28<br>Proposed<br>Budget | 2027-28<br>Change From<br>2026-27 |
|---------------------------------|----------------------------|-------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| <u>Uses Summary</u>             |                            |                               |                                   |                               |                                   |
| Salaries                        | 24,518,999                 | 24,743,069                    | 224,070                           | 25,400,846                    | 657,777                           |
| Mandatory Fringe Benefits       | 9,673,274                  | 9,713,186                     | 39,912                            | 10,105,363                    | 392,177                           |
| Non-Personnel Services          | 9,977,480                  | 6,842,513                     | (3,134,967)                       | 6,157,109                     | (685,404)                         |
| Materials & Supplies            | 66,717                     | 75,049                        | 8,332                             | 75,049                        |                                   |
| Programmatic Projects           | 4,870,000                  | 810,000                       | (4,060,000)                       | 826,118                       | 16,118                            |
| Services Of Other Depts         | 7,346,133                  | 7,765,632                     | 419,499                           | 7,868,722                     | 103,090                           |
| Total Uses by Chart of Accounts | 56,452,603                 | 49,949,449                    | (6,503,154)                       | 50,433,207                    | 483,758                           |

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

Uses of Funds Detail Appropriation

Department: WAR War Memorial

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

## **DETAIL OF RESERVES**



## Detail of Contribution to Budgetary Reserves

### BUDGETARY RESERVES

|                                                                                             | FY 2026-27 |             | FY 2027-28 |             |
|---------------------------------------------------------------------------------------------|------------|-------------|------------|-------------|
| <b>Unappropriated Designed Reserves - (require subsequent Board appropriation to spend)</b> |            |             |            |             |
| 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  |
| <b>Appropriated Reserves</b>                                                                |            |             |            |             |
| GENERAL CITY RESPONSIBILITY - RESERVE FOR LITIGATION                                        | \$         | 11,000,000  | \$         | 11,000,000  |
| GENERAL CITY RESPONSIBILITY - RESERVE FOR TECHNICAL ADJS                                    | \$         | 5,000,000   | \$         | 5,000,000   |
| GENERAL CITY RESPONSIBILITY - SALARIES AND BENEFITS                                         | \$         | 27,797,430  | \$         | 26,576,392  |
| PORT - GENERAL RESERVE                                                                      | \$         | 17,092,881  | \$         | 1,360,000   |
| PUC HHP CLEANPOWERSF - RESERVE FOR CAPTL IMPROVEMENT                                        | \$         | 72,928      | \$         | 140,712     |
| PUC HHP HETCH HETCHY WATER & POWER - RESERVE FOR CAPTL IMPROVEMENT                          | \$         | 101,395,076 | \$         | 131,736,865 |
| PUC WTR WATER ENTERPRISE - RESERVE FOR CAPTL IMPROVEMENT                                    | \$         | 65,705,483  | \$         | 71,606,345  |
| PUC WVE WASTEWATER ENTERPRISE - RESERVE FOR CAPTL IMPROVEMENT                               | \$         | 81,902,693  | \$         | 91,397,722  |
| Subtotal - Designated Reserves                                                              | \$         | 309,966,491 | \$         | 338,818,036 |
| <b>Total Budgetary Reserves</b>                                                             | \$         | 364,578,845 | \$         | 385,164,928 |

APPROPRIATION RESERVES

| Department Reserve Description                         | FY 2026-27    | FY 2027-28     | Releasing Authority | Reserve Reason/<br>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/<br>Resolution | Estimated Tax Increment * |               |
|--------------------------------------------------------------------------------------------|--------------------------|---------------------------|---------------|
|                                                                                            |                          | FY 2026-27                | FY 2027-28    |
| IFD 2 Port Infrastructure Financing District<br>Subproject Area Pier 70 G-1 Historic Core  | 27-16                    | \$ 827,000                | \$ 841,000    |
| IFD 2 Port Infrastructure Financing District<br>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<br>Subproject Area I (Mission Rock)           | 34-18                    | \$ 13,470,000             | \$ 15,479,000 |
| IRFD 1 Treasure Island Infrastructure and<br>Revitalization Financing District             | 21-17                    | \$ 15,947,000             | \$ 18,534,000 |
| IRFD 2 Hoedown Yard Infrastructure and<br>Revitalization Financing District                | 348-18                   | \$ 2,748,000              | \$ 2,803,000  |
| EIFD 1 Power Station Enhanced Infrastructure and<br>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    | -                           | -            |
| <u>STD No. 2019-1 (Pier 70 Condos) (5)</u>                          | 027-20    |                             |              |
| Facilities Special Tax                                              |           | \$1,253,193                 | \$1,278,257  |
| Arts Building Special Tax                                           |           |                             |              |
| Services Special Tax                                                |           |                             |              |
| <u>STD No. 2019-2 (Pier 70 Leased) (6)</u>                          | 028-20    |                             |              |
| Facilities Special Tax                                              |           | \$596,499                   | \$608,429    |
| Arts Building Special Tax                                           |           | -                           | -            |
| Shoreline Special Tax                                               |           | -                           | -            |
| Services Special Tax                                                |           | -                           | -            |
| <u>STD No. 2020-1 (Mission Rock) (7)</u>                            | 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/<br>Additional<br>Rental/ Property<br>Insurance | Total                   | Principal             | Interest                | Adm Expense/<br>Additional<br>Rental/ Property<br>Insurance | Total                   |
| <b>GENERAL OBLIGATION BONDS</b>                                                             |                       |                         |                                                             |                         |                       |                         |                                                             |                         |
| 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              |
| <b>SUB-TOTAL GENERAL OBLIGATIONS -<br/>FROM AD VALOREM PROPERTY TAXES</b>                   | <b>\$ 414,112,581</b> | <b>\$ 236,920,449</b>   | <b>\$ 800</b>                                               | <b>\$ 651,033,830</b>   | <b>\$ 313,490,170</b> | <b>\$ 229,589,533</b>   | <b>\$ 800</b>                                               | <b>\$ 543,080,503</b>   |
| <b>OTHER DEBTS - GOVERNMENTAL ACTIVITIES</b>                                                |                       |                         |                                                             |                         |                       |                         |                                                             |                         |
| SUB-TOTAL OTHER DEBTS - GOVERNMENTAL<br>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          |
| <b>PUBLIC SERVICE ENTERPRISE - REV BONDS,<br/>CERTIFICATES OF PARTICIPATION AND LOANS</b>   |                       |                         |                                                             |                         |                       |                         |                                                             |                         |
| SUB-TOTAL PUBLIC SERVICE ENTERPRISE - REV BONDS,<br>CERTIFICATES OF PARTICIPATION AND LOANS | \$ 460,091,027        | \$ 944,837,753          | \$ 1,498,542                                                | \$ 1,406,427,322        | \$ 516,508,330        | \$ 1,092,065,271        | \$ 1,597,696                                                | \$ 1,610,171,297        |
| <b>TOTAL DEBT PAYMENTS</b>                                                                  | <b>\$ 942,997,620</b> | <b>\$ 1,246,466,123</b> | <b>\$ 6,755,862</b>                                         | <b>\$ 2,196,219,605</b> | <b>\$ 899,822,332</b> | <b>\$ 1,407,418,758</b> | <b>\$ 8,202,417</b>                                         | <b>\$ 2,315,443,507</b> |

**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                 |
| <b>GENERAL CITY</b>                                                                                                        |                       |                       |               |                       |                       |                       |               |                       |
| 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 <sup>(1)</sup>                                                    | 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 <sup>(1)</sup>                                           | 16,775,000            | 4,261,632             | 150           | 21,036,782            | 17,400,000            | 3,297,069             | 150           | 20,697,219            |
| 2010 Earthquake Safety & Emergency Response Series 2016C                                                                   | 1,330,000             | 393,075               | -             | 1,723,075             | 1,370,000             | 353,175               | -             | 1,723,175             |
| 2014 Earthquake Safety & Emergency Response Series 2016D                                                                   | 4,490,000             | 1,328,413             | -             | 5,818,413             | 4,625,000             | 1,191,713             | -             | 5,816,713             |
| 2020 Earthquake Safety & Emergency Response Series 2021B-1                                                                 | 1,930,000             | 2,423,900             | -             | 4,353,900             | 2,030,000             | 2,327,400             | -             | 4,357,400             |
| 2020 Earthquake Safety & Emergency Response, Series 2021E-1                                                                | 1,785,000             | 2,242,500             | -             | 4,027,500             | 1,875,000             | 2,153,250             | -             | 4,028,250             |
| 2020 Earthquake Safety & Emergency Response, Series 2025B-1                                                                | 6,170,000             | 9,417,750             | -             | 15,587,750            | 6,475,000             | 9,109,250             | -             | 15,584,250            |
| 2020 Earthquake Safety & Emergency Response, Series 2026C (\$200M estimated)                                               | 10,000,000            | 9,466,667             | -             | 19,466,667            | 5,630,000             | 11,400,000            | -             | 17,030,000            |
| 2018 Embarcadero Seawall Earthquake Safety, Series 2025A-1                                                                 | -                     | 754,250               | -             | 754,250               | -                     | 754,250               | -             | 754,250               |
| 2018 Embarcadero Seawall Earthquake Safety, Series 2025A-2                                                                 | 3,850,000             | 5,291,718             | -             | 9,141,718             | 3,835,000             | 5,115,773             | -             | 8,950,773             |
| 2011 Road Repaving and Street Safety, Series 2016E                                                                         | 2,330,000             | 688,350               | -             | 3,018,350             | 2,400,000             | 618,450               | -             | 3,018,450             |
| 2014 Transportation & Road Improvements Series 2020B                                                                       | 5,325,000             | 1,701,800             | -             | 7,026,800             | 5,435,000             | 1,595,300             | -             | 7,030,300             |
| 2014 Transportation & Road Improvements Series 2021C-1                                                                     | 2,500,000             | 3,135,800             | -             | 5,635,800             | 2,625,000             | 3,010,800             | -             | 5,635,800             |
| 2015 Affordable Housing Series 2016F                                                                                       | 2,725,000             | 907,987               | -             | 3,632,987             | 2,795,000             | 840,134               | -             | 3,635,134             |
| 2015 Affordable Housing Series 2018D                                                                                       | 4,870,000             | 2,777,068             | -             | 7,647,068             | 5,050,000             | 2,594,443             | -             | 7,644,443             |
| 2015 Affordable Housing, Series 2019C                                                                                      | 1,230,000             | 436,293               | -             | 1,666,293             | 1,250,000             | 412,308               | -             | 1,662,308             |
| 2019 Social Bonds-Affordable Housing, Series 2021A                                                                         | 6,125,000             | 3,637,412             | -             | 9,762,412             | 6,205,000             | 3,557,664             | -             | 9,762,664             |
| 2019 Social Bonds-Affordable Housing, Series 2023C                                                                         | 2,485,000             | 5,047,378             | -             | 7,532,378             | 2,635,000             | 4,898,278             | -             | 7,533,278             |
| 2019 Social Bonds-Affordable Housing, Series 2026D (\$108M estimated)                                                      | 44,000,000            | 5,514,412             | -             | 49,514,412            | 1,790,000             | 4,130,100             | -             | 5,920,100             |
| 2024 Social Bonds-Affordable Housing, Series 2025D                                                                         | 2,430,000             | 6,492,981             | -             | 8,922,981             | 2,540,000             | 3,951,930             | -             | 6,491,930             |
| 2024 Social Bonds-Affordable Housing, Series 2026E (\$50M estimated)                                                       | 20,000,000            | 2,563,889             | -             | 22,563,889            | 845,000               | 1,950,000             | -             | 2,795,000             |
| 2016 Public Health and Safety, Series 2020D-1                                                                              | 2,550,000             | 2,931,350             | -             | 5,481,350             | 2,655,000             | 2,803,850             | -             | 5,458,850             |
| 2020 Health and Recovery, Series 2021D-1                                                                                   | 4,935,000             | 6,193,800             | -             | 11,128,800            | 5,185,000             | 5,947,050             | -             | 11,132,050            |
| 2020 Health and Recovery, Series 2023A                                                                                     | 650,000               | 1,110,500             | -             | 1,760,500             | 680,000               | 1,078,000             | -             | 1,758,000             |
| 2020 Health and Recovery, Series 2025G                                                                                     | 1,410,000             | 52,452                | -             | 1,462,452             | -                     | -                     | -             | -                     |
| 2020 Health and Recovery, Series 2026B (\$72M estimated)                                                                   | 1,570,000             | 3,408,000             | -             | 4,978,000             | 2,085,000             | 4,225,800             | -             | 6,310,800             |
| 2024 Healthy, Safe and Vibrant SF, Series 2025F                                                                            | 2,615,000             | 1,681,750             | -             | 4,296,750             | 1,550,000             | 1,551,000             | -             | 3,101,000             |
| 2024 Healthy, Safe and Vibrant SF, Series 2026A (\$195M estimated)                                                         | 7,580,000             | 7,486,279             | -             | 15,066,279            | 6,745,000             | 8,322,283             | -             | 15,067,283            |
| General Obligation Bond Refunding, Series 2020 R1                                                                          | 12,855,000            | 5,220,450             | 500           | 18,075,950            | 13,490,000            | 4,577,700             | 500           | 18,068,200            |
| General Obligation Bond Refunding, Series 2021 R1                                                                          | 5,075,000             | 2,609,550             | -             | 7,684,550             | 5,325,000             | 2,355,800             | -             | 7,680,800             |
| General Obligation Bond Refunding, Series 2021 R2 <sup>(2)</sup>                                                           | 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            |
| <b>TOTAL BEFORE OFFSET FOR FEDERAL SUBSIDY, NET BID PREMIUM, TOBACCO SETTLEMENT REVENUE, SB 1128 &amp; LOAN REPAYMENTS</b> | <b>\$ 255,030,841</b> | <b>\$ 131,005,744</b> | <b>\$ 800</b> | <b>\$ 386,037,385</b> | <b>\$ 191,344,035</b> | <b>\$ 124,706,359</b> | <b>\$ 800</b> | <b>\$ 316,051,194</b> |
| <b>NET BID PREMIUM, FEDERAL SUBSIDY, TSR, SB1128 &amp; LOAN REPAYMENTS</b>                                                 |                       |                       |               |                       |                       |                       |               |                       |
| 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 <sup>(1)</sup>                                           | -                     | (1,406,551)           | -             | (1,406,551)           | -                     | (1,088,198)           | -             | (1,088,198)           |
| 2008 Clean and Safe Neighborhood Parks, BAB Series 2010D <sup>(1)</sup>                                                    | -                     | (288,438)             | -             | (288,438)             | -                     | (223,154)             | -             | (223,154)             |
| Tobacco Settlement Revenue Reimbursement <sup>(2)</sup>                                                                    | (14,665,000)          | (101,385)             | -             | (14,766,385)          | (14,315,048)          | -                     | -             | (14,315,048)          |
| SB 1128 Reimbursement <sup>(2)</sup>                                                                                       | -                     | (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)           | -                     | -                     | -             | -                     |
| <b>GENERAL CITY, NET OF FEDERAL SUBSIDY, BID PREMIUM, TSR, SB1128 &amp; LOAN REPAYMENTS</b>                                | <b>\$ 240,365,841</b> | <b>\$ 119,724,642</b> | <b>\$ 800</b> | <b>\$ 360,091,283</b> | <b>\$ 175,946,035</b> | <b>\$ 120,910,368</b> | <b>\$ 800</b> | <b>\$ 296,857,203</b> |

**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   | Principal             | Interest              | Adm Expense   |
| <b>OUTSIDE CITY BUDGET</b>                                                       |                       |                       |               |                       |                       |               |
| <b>SAN FRANCISCO COMMUNITY COLLEGE DISTRICT (SFCCD), PROP 39</b>                 |                       |                       |               |                       |                       |               |
| 2020 Community College District Refunding Bonds                                  | 1,575,000             | 707,950               | -             | 2,282,950             | 629,200               | -             |
| 2020 Community College District, 2020 Series A                                   | -                     | 2,979,450             | -             | 2,979,450             | 2,979,450             | -             |
| 2020 Community College District, 2020 Series A-1                                 | 5,240,000             | 4,497,168             | -             | 5,810,000             | 4,414,376             | -             |
| 2020 Community College District, 2024 Series B                                   | 395,000               | 11,482,288            | -             | 645,000               | 11,462,538            | -             |
| 2020 Community College District, 2027 Series C (estimated)                       | 8,305,000             | 2,187,500             | -             | 4,040,000             | 8,334,750             | -             |
| 2025 Community College District Refunding Bonds                                  | 11,430,000            | 3,147,750             | -             | 11,985,000            | 2,576,250             | -             |
| <b>SF COMMUNITY COLLEGE DISTRICT TOTAL</b>                                       | <b>\$ 26,945,000</b>  | <b>\$ 25,002,106</b>  | <b>\$ -</b>   | <b>\$ 51,947,106</b>  | <b>\$ 30,396,564</b>  | <b>\$ -</b>   |
| <b>SAN FRANCISCO UNIFIED SCHOOL DISTRICT (SFUSD) PROP 39</b>                     |                       |                       |               |                       |                       |               |
| 2006 Unified School District, 2010 Series C (QSCBs) <sup>(1)</sup>               | \$ 12,955,000         | \$ 681,055            | \$ -          | \$ 13,636,055         | \$ -                  | \$ -          |
| 2006 Unified School District, 2010 Series D (BABs) <sup>(1)</sup>                | -                     | 2,212,276             | -             | 2,212,276             | 2,212,276             | -             |
| 2006 Unified School District, 2015 Series F                                      | 795,000               | 322,713               | -             | 1,117,713             | 282,963               | -             |
| 2011 Unified School District, 2015 Series C                                      | 11,170,000            | 4,534,613             | -             | 15,704,613            | 3,976,113             | -             |
| 2016 Unified School District, Series A                                           | 7,285,000             | 3,834,863             | -             | 11,119,863            | 3,470,613             | -             |
| 2016 Unified School District, Series B                                           | 9,630,000             | 6,362,800             | -             | 15,992,800            | 5,977,600             | -             |
| 2020 General Obligation Refunding Bonds                                          | 12,000,000            | 1,561,800             | -             | 13,561,800            | 1,081,800             | -             |
| 2016 Unified School District, Series C                                           | 8,555,000             | 10,120,000            | -             | 8,985,000             | 9,692,250             | -             |
| 2022 General Obligation Refunding Bonds                                          | 10,470,000            | 4,261,500             | -             | 14,731,500            | 3,738,000             | -             |
| 2024 Unified School District, 2025 Series A                                      | 33,405,000            | 6,494,250             | -             | 39,899,250            | 4,824,000             | -             |
| <b>TOTAL BEFORE OFFSET FOR FEDERAL SUBSIDY</b>                                   | <b>\$ 106,265,000</b> | <b>\$ 40,385,870</b>  | <b>\$ -</b>   | <b>\$ 146,650,870</b> | <b>\$ 35,255,615</b>  | <b>\$ -</b>   |
| <b>FEDERAL SUBSIDY</b>                                                           |                       |                       |               |                       |                       |               |
| 2006 Unified School District, 2010 Series C (QSCBs) <sup>(1)</sup>               | -                     | (606,960)             | -             | (606,960)             | -                     | -             |
| 2006 Unified School District, 2010 Series D (BABs) <sup>(1)</sup>                | -                     | (730,162)             | -             | (730,162)             | (730,162)             | -             |
| <b>SF UNIFIED SCHOOL DISTRICT, NET OF FEDERAL SUBSIDY</b>                        | <b>\$ 106,265,000</b> | <b>\$ 39,048,748</b>  | <b>\$ -</b>   | <b>\$ 145,313,748</b> | <b>\$ 34,525,453</b>  | <b>\$ -</b>   |
| <b>BAY AREA RAPID TRANSIT DISTRICT (BART)</b>                                    |                       |                       |               |                       |                       |               |
| 2004 BART Gen Obligation Bonds Refunding 2017 Series E                           | \$ -                  | \$ 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             | 2,232,542             | -             |
| 2004 BART Gen Obligation Bonds Refunding 2019 Series G                           | -                     | 404,258               | -             | 404,258               | 404,258               | -             |
| 2004 BART Gen Obligation Bonds Refunding 2025 Series H                           | 8,459,365             | 3,504,072             | -             | 11,963,437            | 3,105,045             | -             |
| 2016 BART General Obligation Bonds 2017 Series A                                 | 2,056,839             | 3,412,213             | -             | 5,469,052             | 3,306,821             | -             |
| 2016 BART General Obligation Bonds 2019 Series B-1                               | 2,209,868             | 3,479,949             | -             | 5,689,817             | 3,366,699             | -             |
| 2016 BART General Obligation Bonds 2020 Series C                                 | 3,465,362             | 6,303,898             | -             | 9,769,260             | 6,126,228             | -             |
| 2016 BART General Obligation Bonds 2022 Series D                                 | 1,559,907             | 9,706,278             | -             | 11,266,185            | 9,626,350             | -             |
| 2016 BART General Obligation Bonds 2025 Series E-1                               | 5,727,884             | 10,357,046            | -             | 16,084,930            | 10,046,628            | -             |
| <b>TOTAL BART</b>                                                                | <b>\$ 25,871,740</b>  | <b>\$ 40,526,729</b>  | <b>\$ -</b>   | <b>\$ 66,398,469</b>  | <b>\$ 39,230,995</b>  | <b>\$ -</b>   |
| <b>SUB-TOTAL SFCCD, SFUSD AND BART</b>                                           | <b>\$ 159,081,740</b> | <b>\$ 105,914,705</b> | <b>\$ -</b>   | <b>\$ 264,996,445</b> | <b>\$ 104,883,174</b> | <b>\$ -</b>   |
| <b>TOTAL GEN OBLIGATION - GENERAL CITY, SFCCD, SFUSD AND BART <sup>(3)</sup></b> | <b>\$ 414,112,581</b> | <b>\$ 236,920,449</b> | <b>\$ 800</b> | <b>\$ 651,033,830</b> | <b>\$ 313,490,170</b> | <b>\$ 800</b> |

(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 &amp; 2005I. Series 2005A &amp; 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.

## CERTIFICATES OF PARTICIPATION <sup>(5)</sup>

- 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. Do 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 <sup>(1)</sup> (%) | Total                | Principal            | Interest             | Additional Rental <sup>(1)</sup> (%) | Total                |
| <b>HETCH HETCHY WATER &amp; POWER ENTERPRISE</b>             |                      |                      |                                      |                      |                      |                      |                                      |                      |
| 2011 Qualified Energy Conservation Bonds                     | \$ 582,440           | \$ 34,654            | \$ -                                 | \$ 617,094           | \$ 293,839           | \$ 6,964             | \$ -                                 | \$ 300,803           |
| 2015 New Clean Renewable Energy Bonds                        | 154,115              | 46,314               | -                                    | 200,429              | 156,258              | 39,170               | -                                    | 195,428              |
| 2015 Power Revenue Bonds Series A (Green)                    | 830,000              | 1,576,350            | -                                    | 2,406,350            | 1,020,000            | 1,534,250            | -                                    | 2,554,250            |
| 2015 Power Revenue Bonds Series B                            | 150,000              | 3,000                | -                                    | 153,000              | -                    | -                    | -                                    | -                    |
| 2021 Power Revenue Bonds Series A                            | 1,530,000            | 2,904,800            | -                                    | 4,434,800            | 1,605,000            | 2,826,425            | -                                    | 4,431,425            |
| 2021 Power Revenue Bonds Series B                            | 650,000              | 1,968,500            | -                                    | 2,618,500            | 685,000              | 1,935,125            | -                                    | 2,620,125            |
| 2023 Power Revenue Bonds Series A                            | 1,075,000            | 6,168,375            | -                                    | 7,243,375            | 1,445,000            | 6,105,375            | -                                    | 7,550,375            |
| [2027 Power Revenue Bonds, no Cap-I]                         | -                    | -                    | -                                    | -                    | -                    | 13,324,800           | -                                    | 13,324,800           |
| COP 525 Golden Gate Office Space, Series 2009 D (COPs 9.72%) | 503,010              | 707,993              | 923                                  | 1,211,916            | 524,394              | 675,301              | 923                                  | 1,200,618            |
| Trustee and Arbitrage Computation Fee (Power Bonds)          | -                    | 14,395               | -                                    | 14,395               | -                    | 14,395               | -                                    | 14,395               |
| <b>TOTAL HETCH HETCHY WATER &amp; POWER BEFORE OFFSET</b>    | <b>\$ 5,474,565</b>  | <b>\$ 13,424,371</b> | <b>\$ 923</b>                        | <b>\$ 18,898,859</b> | <b>\$ 5,729,491</b>  | <b>\$ 26,461,805</b> | <b>\$ 923</b>                        | <b>\$ 32,192,219</b> |
| <b>Federal Offsets</b>                                       |                      |                      |                                      |                      |                      |                      |                                      |                      |
| 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)            |
| <b>TOTAL HETCH HETCHY WATER &amp; POWER</b>                  | <b>\$ 5,474,565</b>  | <b>\$ 13,135,701</b> | <b>\$ 923</b>                        | <b>\$ 18,611,189</b> | <b>\$ 5,729,491</b>  | <b>\$ 26,208,150</b> | <b>\$ 923</b>                        | <b>\$ 31,938,564</b> |
| <b>LAGUNA HONDA HOSPITAL <sup>(7)</sup></b>                  |                      |                      |                                      |                      |                      |                      |                                      |                      |
| 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)          |
| <b>TOTAL LAGUNA HONDA HOSPITAL</b>                           | <b>\$ 96,448</b>     | <b>\$ 1,497,000</b>  | <b>\$ 9,875</b>                      | <b>\$ 1,603,323</b>  | <b>\$ 484,172</b>    | <b>\$ 1,109,750</b>  | <b>\$ 9,875</b>                      | <b>\$ 1,603,797</b>  |
| <b>SAN FRANCISCO MUNICIPAL TRANSPORTATION AGENCY</b>         |                      |                      |                                      |                      |                      |                      |                                      |                      |
| 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            |
| <b>TOTAL SF MUNICIPAL TRANSPORTATION AGENCY</b>              | <b>\$ 14,745,000</b> | <b>\$ 21,070,652</b> | <b>\$ -</b>                          | <b>\$ 35,815,652</b> | <b>\$ 15,080,000</b> | <b>\$ 20,722,078</b> | <b>\$ -</b>                          | <b>\$ 35,802,078</b> |
| <b>PORT OF SAN FRANCISCO</b>                                 |                      |                      |                                      |                      |                      |                      |                                      |                      |
| 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              |
| <b>TOTAL PORT OF SAN FRANCISCO</b>                           | <b>\$ 3,251,205</b>  | <b>\$ 2,540,147</b>  | <b>\$ 10,500</b>                     | <b>\$ 5,801,852</b>  | <b>\$ 3,366,235</b>  | <b>\$ 2,418,079</b>  | <b>\$ 10,500</b>                     | <b>\$ 5,794,814</b>  |

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

**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 <sup>(1)</sup> (%) | Total          | Principal      | Interest       | Additional Rental <sup>(1)</sup> (%) | Total          |
| <b>WASTEWATER ENTERPRISE</b>                                                   |               |                |                                      |                |                |                |                                      |                |
| 2010 Wastewater Revenue Bonds, Series B BABs                                   | \$ 8,270,000  | \$ 8,991,893   | \$ -                                 | \$ 17,261,893  | \$ 8,580,000   | \$ 8,550,033   | \$ -                                 | \$ 17,110,033  |
| 2013 Wastewater Revenue Bonds, Series B                                        | -             | 3,723,800      | -                                    | 3,723,800      | -              | 3,723,800      | -                                    | 3,723,800      |
| 2016 Wastewater Revenue Bonds, Series A                                        | 6,365,000     | 9,682,675      | -                                    | 16,047,675     | 6,690,000      | 9,356,300      | -                                    | 16,046,300     |
| 2016 Wastewater Revenue Bonds, Series B                                        | 1,795,000     | 2,729,475      | -                                    | 4,524,475      | 1,885,000      | 2,637,475      | -                                    | 4,522,475      |
| 2018 Wastewater Revenue Bonds, Series A                                        | 7,270,000     | 9,143,600      | -                                    | 16,413,600     | 7,645,000      | 8,770,725      | -                                    | 16,415,725     |
| 2018 Wastewater Revenue Bonds, Series B                                        | 3,500,000     | 7,741,500      | -                                    | 11,241,500     | 6,200,000      | 7,499,000      | -                                    | 13,699,000     |
| 2021 Wastewater Revenue Bonds, Series A                                        | -             | 11,465,700     | -                                    | 11,465,700     | -              | 11,465,700     | -                                    | 11,465,700     |
| 2021 Wastewater Revenue Bonds, Series B                                        | -             | 1,852,250      | -                                    | 1,852,250      | -              | 1,852,250      | -                                    | 1,852,250      |
| 2022 Wastewater Revenue Bonds, Series A                                        | 10,695,000    | 5,661,625      | -                                    | 16,356,625     | 11,245,000     | 5,113,125      | -                                    | 16,358,125     |
| 2023 Wastewater Revenue Bonds, Series B "New Money"                            | 22,000,000    | 26,085,063     | -                                    | 48,085,063     | 25,500,000     | 24,897,563     | -                                    | 50,397,563     |
| 2023 Wastewater Revenue Bonds, Series B "Refunding"                            | -             | 7,023,250      | -                                    | 7,023,250      | 9,500,000      | 6,785,750      | -                                    | 16,285,750     |
| 2023 Wastewater Revenue Bonds, Series C                                        | -             | 2,632,000      | -                                    | 2,632,000      | -              | 2,632,000      | -                                    | 2,632,000      |
| 2024 Wastewater Revenue Bonds, Series A                                        | -             | 6,626,400      | -                                    | 6,626,400      | -              | 6,626,400      | -                                    | 6,626,400      |
| 2024 Wastewater Revenue Bonds, Series B                                        | -             | 20,068,171     | -                                    | 20,068,171     | -              | 10,034,085     | -                                    | 10,034,085     |
| 2024 Wastewater Revenue Bonds, Series C                                        | -             | 4,285,773      | -                                    | 4,285,773      | 8,210,000      | 4,094,685      | -                                    | 12,304,685     |
| 2024 Wastewater Revenue Bonds, Series D                                        | -             | 26,986,000     | -                                    | 26,986,000     | 10,510,000     | 26,723,250     | -                                    | 37,233,250     |
| 2028 Wastewater Revenue Bonds (Retire 2024 Wastewater Revenue Bonds, Series A) | -             | 4,244,750      | -                                    | 4,244,750      | 1,630,000      | 4,204,000      | -                                    | 5,834,000      |
| SRF Loans:                                                                     |               |                |                                      |                |                |                |                                      |                |
| North Point Facility Outfall Rehabilitation                                    | 514,612       | 247,346        | -                                    | 761,958        | 523,875        | 238,083        | -                                    | 761,958        |
| SEP Primary/Secondary Clarifier Upgrades                                       | 853,237       | 410,104        | -                                    | 1,263,341      | 868,595        | 394,746        | -                                    | 1,263,341      |
| SEP 521/522 and Disinfection Upgrades                                          | 1,117,337     | 597,137        | -                                    | 1,714,474      | 1,137,450      | 577,025        | -                                    | 1,714,475      |
| Lake Merced Green Infrastructure OSP Gas Utilization                           | 178,251       | 86,827         | -                                    | 265,078        | 181,103        | 83,975         | -                                    | 265,078        |
| OSP Gas Utilization                                                            | 1,439,062     | 684,878        | -                                    | 2,123,940      | 1,459,208      | 664,731        | -                                    | 2,123,939      |
| Treasure Island                                                                | 2,483,706     | 95,501         | -                                    | 2,579,207      | 2,503,617      | 1,241,393      | -                                    | 3,745,010      |
| SEP Headworks Project                                                          | 3,285,867     | 1,177,703      | -                                    | 4,463,570      | 3,322,011      | 1,141,558      | -                                    | 4,463,569      |
| SEP Biosolids Digester Facility                                                | 3,519,529     | 1,821,478      | -                                    | 5,341,007      | 3,568,802      | 1,772,205      | -                                    | 5,341,007      |
| WIFIA Loan N17128CA (BDFP)                                                     | -             | 10,380,407     | -                                    | 10,380,407     | -              | 10,380,407     | -                                    | 10,380,407     |
| WIFIA Construction Period Loan Servicing Fee (Biosolids)                       | -             | 33,990         | -                                    | 33,990         | -              | 35,010         | -                                    | 35,010         |
| WIFIA Construction Period Loan Servicing Fee (SEP Headworks)                   | -             | 33,990         | -                                    | 33,990         | -              | 35,010         | -                                    | 35,010         |
| WIFIA Construction Period Loan Servicing Fee (Master Agreement)                | -             | 33,990         | -                                    | 33,990         | -              | 35,010         | -                                    | 35,010         |
| COP 525 Golden Gate Office Space, Series 2009 D (COPs 18.88%)                  | 977,040       | 1,375,176      | 1,794                                | 2,354,010      | 1,018,576      | 1,311,695      | 1,794                                | 2,332,065      |
| Trustee and Arbitrage Computation Fee (Wastewater Revenue Bonds)               | -             | 77,535         | -                                    | 77,535         | -              | 77,535         | -                                    | 77,535         |
| TOTAL WASTEWATER ENTERPRISE BEFORE OFFSET                                      | \$ 74,263,641 | \$ 175,999,987 | \$ -                                 | \$ 250,263,628 | \$ 112,158,237 | \$ 173,732,274 | \$ -                                 | \$ 285,892,305 |
| Federal Offsets                                                                |               |                |                                      |                |                |                |                                      |                |
| 2010 Wastewater Revenue Bonds, Series B BABs Federal Offset                    | -             | (2,967,774)    | -                                    | (2,967,774)    | -              | (2,821,938)    | -                                    | (2,821,938)    |
| COP 525 Golden Gate Office Space, Series 2009                                  | -             | (453,862)      | -                                    | (453,862)      | -              | (432,911)      | -                                    | (432,911)      |
| TOTAL WASTEWATER ENTERPRISE                                                    | \$ 74,263,641 | \$ 172,578,351 | \$ -                                 | \$ 246,843,786 | \$ 112,158,237 | \$ 170,477,425 | \$ -                                 | \$ 282,637,456 |
| <b>WATER ENTERPRISE</b>                                                        |               |                |                                      |                |                |                |                                      |                |
| 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 <sup>(1)</sup> | Total                   | Principal             | Interest                | Additional Rental <sup>(1)</sup> | Total                   |
| 2017 Water Revenue Bonds, Series E                                | 7,830,000             | 1,708,500             | -                                | 9,538,500               | 6,630,000             | 1,347,000               | -                                | 7,977,000               |
| 2017 Water Revenue Bonds, Series F                                | 920,000               | 258,250               | -                                | 1,178,250               | 965,000               | 211,125                 | -                                | 1,176,125               |
| 2019 Water Revenue Bonds, Series A                                | 2,215,000             | 10,372,260            | -                                | 12,587,260              | 1,245,000             | 10,330,544              | -                                | 11,575,544              |
| 2019 Water Revenue Bonds, Series B                                | 80,000                | 548,524               | -                                | 628,524                 | 80,000                | 546,001                 | -                                | 626,001                 |
| 2019 Water Revenue Bonds, Series C                                | 85,000                | 597,622               | -                                | 682,622                 | 90,000                | 594,863                 | -                                | 684,863                 |
| 2020 Water Revenue Bonds, Series A                                | -                     | 7,294,750             | -                                | 7,294,750               | -                     | 7,294,750               | -                                | 7,294,750               |
| 2020 Water Revenue Bonds, Series B                                | -                     | 3,066,500             | -                                | 3,066,500               | -                     | 3,066,500               | -                                | 3,066,500               |
| 2020 Water Revenue Bonds, Series C                                | -                     | 3,413,400             | -                                | 3,413,400               | -                     | 3,413,400               | -                                | 3,413,400               |
| 2020 Water Revenue Bonds, Series D                                | -                     | 1,476,000             | -                                | 1,476,000               | -                     | 1,476,000               | -                                | 1,476,000               |
| 2020 Water Revenue Bonds, Series E                                | -                     | 4,216,525             | -                                | 4,876,525               | -                     | 4,197,597               | -                                | 4,877,597               |
| 2020 Water Revenue Bonds, Series F                                | 1,245,000             | 3,198,597             | -                                | 4,443,597               | 680,000               | 3,183,025               | -                                | 4,448,025               |
| 2020 Water Revenue Bonds, Series G                                | 5,380,000             | 907,713               | -                                | 6,287,713               | 1,285,000             | 833,865                 | -                                | 2,118,865               |
| 2020 Water Revenue Bonds, Series H                                | 580,000               | 1,447,951             | -                                | 2,027,951               | 6,445,000             | 1,440,692               | -                                | 7,885,692               |
| 2023 Water Revenue Bonds, Series A                                | -                     | 17,921,188            | -                                | 17,921,188              | -                     | 17,921,188              | -                                | 17,921,188              |
| 2023 Water Revenue Bonds, Series B                                | -                     | 3,309,438             | -                                | 3,309,438               | -                     | 3,309,438               | -                                | 3,309,438               |
| 2023 Water Revenue Bonds, Series C                                | -                     | 23,293,850            | -                                | 23,293,850              | -                     | 23,293,850              | -                                | 23,293,850              |
| 2023 Water Revenue Bonds, Series D                                | 1,775,000             | 1,354,625             | -                                | 3,129,625               | 865,000               | 1,288,625               | -                                | 2,153,625               |
| 2025 Water Revenue Bonds, Series A                                | 23,800,000            | 21,110,000            | -                                | 44,910,000              | 23,540,000            | 19,926,500              | -                                | 43,466,500              |
| 2025 Water Revenue Bonds, Series B                                | 3,205,000             | 1,639,625             | -                                | 4,844,625               | 3,370,000             | 1,475,250               | -                                | 4,845,250               |
| 2025 Water Revenue Bonds, Series C                                | 1,535,000             | 793,625               | -                                | 2,328,625               | 1,615,000             | 714,875                 | -                                | 2,329,875               |
| 2025 Water Revenue Bonds, Series D                                | -                     | -                     | -                                | -                       | -                     | 15,225,250              | -                                | 15,225,250              |
| 2025 Water Revenue Bonds, Series E                                | -                     | -                     | -                                | -                       | -                     | 7,007,700               | -                                | 7,007,700               |
| 2025 Water Revenue Bonds, Series F                                | 24,585,000            | 25,676,975            | -                                | 50,261,975              | 25,810,000            | 24,417,100              | -                                | 50,227,100              |
| SRF Loan:                                                         |                       |                       |                                  |                         |                       |                         |                                  |                         |
| Westside Recycled Water Project                                   | -                     | -                     | -                                | -                       | 5,166,503             | 1,797,162               | -                                | 6,963,665               |
| Mt. Tunnel Improvements Project                                   | -                     | 2,620,408             | -                                | 2,620,408               | -                     | 2,620,408               | -                                | 2,620,408               |
| Sunol Valley Ozonation Project                                    | -                     | 1,050,000             | -                                | 1,050,000               | 1,050,000             | -                       | -                                | 1,050,000               |
| COP 525 Golden Gate Office Space, Series 2009 D BAB (COPs 71.40%) | 3,694,950             | 5,200,612             | 6,783                            | 8,902,345               | 3,852,030             | 4,960,543               | 6,783                            | 8,819,356               |
| Trustee and Arbitrage Computation Fee (Water Revenue Bonds)       | -                     | 141,400               | -                                | 141,400                 | -                     | 141,400                 | -                                | 141,400                 |
| TOTAL WATER ENTERPRISE BEFORE OFFSET                              | \$ 151,939,950        | \$ 202,078,019        | \$ 6,783                         | \$ 354,024,752          | \$ 162,843,533        | \$ 217,817,557          | \$ 6,783                         | \$ 380,667,873          |
| Federal Offsets                                                   |                       |                       |                                  |                         |                       |                         |                                  |                         |
| 2010 Water Revenue Bonds, Series G BABs Federal Offset            | -                     | (8,062,186)           | -                                | (8,062,186)             | -                     | (8,062,186)             | -                                | (8,062,186)             |
| COP 525 Golden Gate Office Space, Series 2009 Federal Offset      | -                     | (1,716,467)           | -                                | (1,716,467)             | -                     | (1,637,232)             | -                                | (1,637,232)             |
| TOTAL WATER ENTERPRISE                                            | \$ 151,939,950        | \$ 192,299,366        | \$ 6,783                         | \$ 344,246,099          | \$ 162,843,533        | \$ 208,118,139          | \$ 6,783                         | \$ 370,968,455          |
| Property Insurance on Existing COP Debt (Enterprise)              | \$ -                  | \$ -                  | \$ 1,468,667                     | \$ 1,468,667            | \$ -                  | \$ -                    | \$ 1,567,821                     | \$ 1,567,821            |
| <b>TOTAL PUBLIC SERVICE ENTERPRISES</b>                           | <b>\$ 460,091,027</b> | <b>\$ 944,837,753</b> | <b>\$ 1,498,542</b>              | <b>\$ 1,406,427,322</b> | <b>\$ 516,508,330</b> | <b>\$ 1,092,065,271</b> | <b>\$ 1,597,696</b>              | <b>\$ 1,610,171,297</b> |

(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.