CITY AND COUNTY OF SAN FRANCISCO

MAYOR'S PROPOSED
BUDGET AND APPROPRIATION ORDINANCE

AS OF JUNE 1, 2024

File No. 240595 **Ordinance No. _____**

FISCAL YEAR ENDING JUNE 30, 2025 and
FISCAL YEAR ENDING JUNE 30, 2026

OFFICE OF THE CONTROLLER

CITY AND COUNTY OF SAN FRANCISCO

Greg Wagner
Controller

Todd Rydstrom
Deputy Controller

PROPOSED INTERIM BUDGET AND APPROPRIATION ORDINANCE

AS OF JUNE 1, 2024

FISCAL YEAR ENDING JUNE 30, 2025

and

FISCAL YEAR ENDING JUNE 30, 2026

The Proposed Interim Budget and Appropriation Ordinance as of June 1, 2024 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, 2025

and

THE FISCAL YEAR ENDING JUNE 30, 2026

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 2024-25			FY 2025-26		
	General Fund	Self Supporting	Total	General Fund	Self Supporting	Total
Prior Year Fund Balance	225,854,162	881,518,767	1,107,372,929	219,564,822	272,375,684	491,940,506
Prior Year Reserves	75,165,991	10,270,354	85,436,345	62,848,688	10,822,496	73,671,184
Regular Revenues	6,349,980,028	8,340,556,532	14,690,536,560	6,617,613,084	8,326,184,676	14,943,797,760
Transfers Into the General Fund	206,486,905	(206,486,905)		203,501,501	(203,501,501)	
Sources of Funds Total	**6,857,487,086**	**9,025,858,748**	**15,883,345,834**	**7,103,528,095**	**8,405,881,355**	**15,509,409,450**

Uses of Funds	FY 2024-25			FY 2025-26		
	General Fund	Self Supporting	Total	General Fund	Self Supporting	Total
Gross Expenditures	6,237,616,386	9,810,673,803	16,048,290,189	6,366,207,522	9,798,603,508	16,164,811,030
Less Interdepartmental Recoveries	(739,153,709)	(721,875,423)	(1,461,029,132)	(773,349,799)	(785,857,611)	(1,559,207,410)
Capital Projects	52,590,744	823,161,779	875,752,523	41,060,435	387,404,843	428,465,278
Facilities Maintenance	2,515,793	84,903,241	87,419,034	2,578,332	85,883,626	88,461,958
Reserves	51,070,000	281,843,220	332,913,220	60,139,700	326,738,894	386,878,594
Transfers From the General Fund	1,252,847,872	(1,252,847,872)		1,406,891,905	(1,406,891,905)	
Uses of Funds Total	**6,857,487,086**	**9,025,858,748**	**15,883,345,834**	**7,103,528,095**	**8,405,881,355**	**15,509,409,450**

SOURCES OF FUNDS BY MAJOR SERVICE AREA

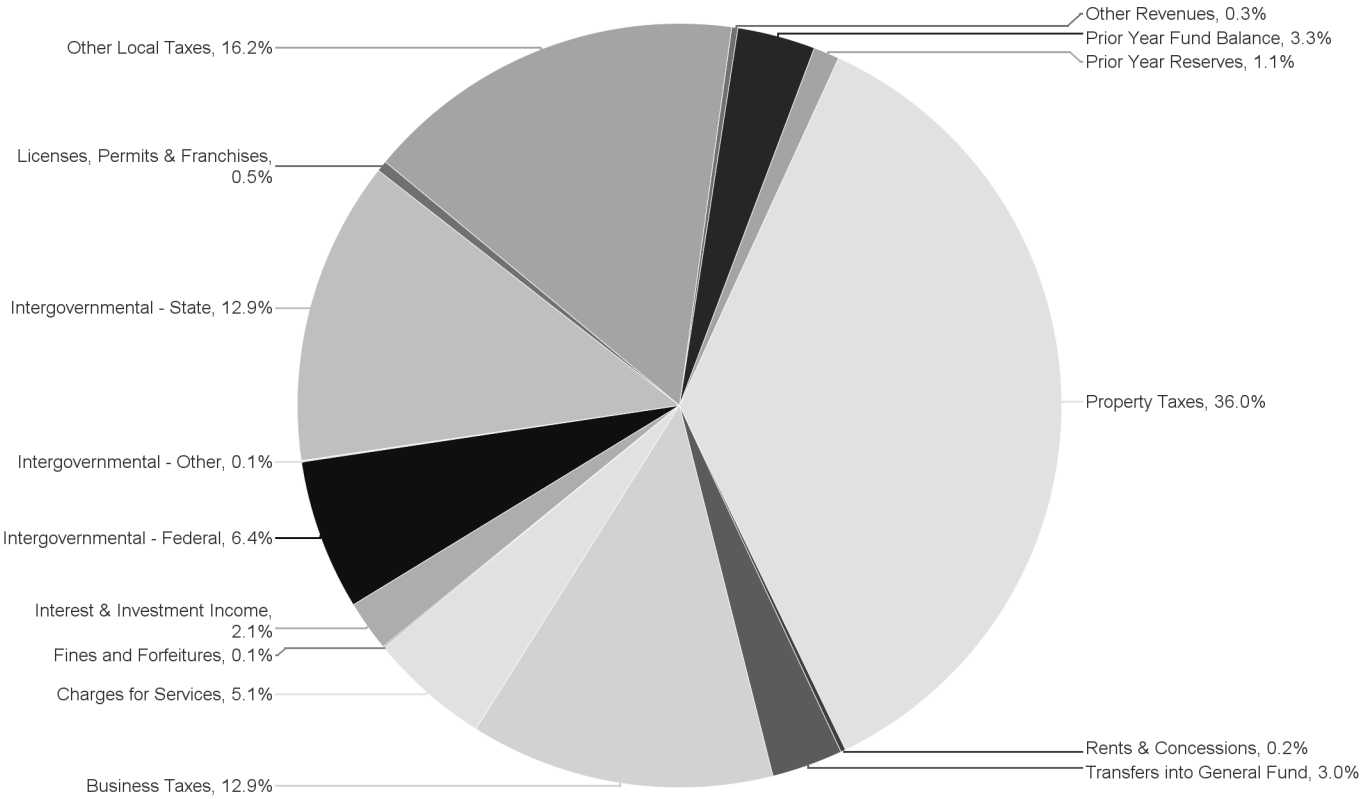
AND DEPARTMENT

Department	Fiscal Year FY 2024-25			Fiscal Year FY 2025-26		
	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	31,943,548	29,044,930	60,988,478	29,502,026	30,487,260	59,989,286
CRT Superior Court	0	32,981,944	32,981,944	0	33,230,508	33,230,508
DAT District Attorney	9,421,343	84,307,941	93,729,284	9,057,776	87,409,836	96,467,612
DEM Emergency Management	47,447,147	93,382,356	140,829,503	49,053,396	100,629,815	149,683,211
DPA Department Of Police Accountability	654,795	9,385,297	10,040,092	654,795	9,063,221	9,718,016
FIR Fire Department	165,835,471	365,389,717	531,225,188	169,505,668	377,547,237	547,052,905
JUV Juvenile Probation	16,162,298	30,698,251	46,860,549	16,008,893	29,165,422	45,174,315
PDR Public Defender	2,007,525	52,881,124	54,888,649	887,275	55,169,563	56,056,838
POL Police	163,404,891	658,228,431	821,633,322	168,472,146	670,979,639	839,451,785
SDA Sheriff's Department Office of Inspector General	0	1,405,701	1,405,701	0	1,417,530	1,417,530
SHF Sheriff	76,972,189	246,584,830	323,557,019	69,639,581	251,196,159	320,835,740
TOTAL Public Protection	**513,849,207**	**1,604,290,522**	**2,118,139,729**	**512,781,556**	**1,646,296,190**	**2,159,077,746**
02: Public Works, Transportation & Commerce						
AIR Airport Commission	2,011,022,776	0	2,011,022,776	1,797,631,130	0	1,797,631,130
BOA Board Of Appeals	1,198,622	0	1,198,622	1,251,338	0	1,251,338
DBI Building Inspection	87,875,568	0	87,875,568	91,927,667	0	91,927,667
DPW Public Works	331,187,831	119,612,042	450,799,873	283,896,517	120,956,099	404,852,616
ECN Economic And Workforce Development	42,923,749	94,079,114	137,002,863	47,076,223	68,003,717	115,079,940
MTA Municipal Transportation Agency	1,014,588,064	508,380,000	1,522,968,064	1,037,690,668	524,300,000	1,561,990,668
PRT Port	156,956,114	0	156,956,114	156,437,005	0	156,437,005
PUC Public Utilities Commission	2,025,164,944	0	2,025,164,944	2,159,668,455	0	2,159,668,455
TOTAL Public Works, Transportation & Commerce	**5,670,917,668**	**722,071,156**	**6,392,988,824**	**5,575,579,003**	**713,259,816**	**6,288,838,819**
03: Human Welfare & Neighborhood Development						
CHF Children; Youth & Their Families	264,653,046	74,632,090	339,285,136	264,810,253	83,938,328	348,748,581
CSS Child Support Services	13,291,458	0	13,291,458	13,332,780	0	13,332,780
DEC Dept of Early Childhood	289,895,296	46,621,203	336,516,499	289,396,878	47,603,196	337,000,074
ENV Environment	44,200,242	1,508,547	45,708,789	35,127,240	1,103,885	36,231,125
HOM Homelessness And Supportive Housing	530,506,096	316,243,672	846,749,768	370,737,289	306,311,386	677,048,675
HRC Human Rights Commission	10,000,080	35,186,038	45,186,118	100,584	34,093,990	34,194,574
HSA Human Services	897,913,100	342,416,533	1,240,329,633	910,016,815	374,103,459	1,284,120,274
MYR Mayor	79,955,223	112,077,503	192,032,726	103,041,027	120,003,974	223,045,001
RNT Rent Arbitration Board	13,812,353	0	13,812,353	14,371,400	0	14,371,400
WOM Status Of Women	200,000	12,040,571	12,240,571	200,000	2,217,978	2,417,978
TOTAL Human Welfare & Neighborhood Development	**2,144,426,894**	**940,726,157**	**3,085,153,051**	**2,001,134,266**	**969,376,196**	**2,970,510,462**
04: Community Health						
DPH Public Health	2,402,346,326	834,773,791	3,237,120,117	2,271,110,447	956,210,037	3,227,320,484

Department	Fiscal Year FY 2024-25			Fiscal Year FY 2025-26		
	Departmental Revenue and Recoveries	Allocated General Fund Support	Total Departmental Sources	Departmental Revenue and Recoveries	Allocated General Fund Support	Total Departmental Sources
TOTAL Community Health	**2,402,346,326**	**834,773,791**	**3,237,120,117**	**2,271,110,447**	**956,210,037**	**3,227,320,484**
05: Culture & Recreation						
AAM Asian Art Museum	388,636	11,601,235	11,989,871	405,686	12,099,850	12,505,536
ART Arts Commission	20,595,745	9,153,723	29,749,468	20,747,272	7,427,837	28,175,109
FAM Fine Arts Museum	1,450,569	22,405,251	23,855,820	1,411,266	23,074,420	24,485,686
LIB Public Library	84,758,899	103,600,000	188,358,899	82,580,119	107,180,000	189,760,119
LLB Law Library	0	1,286,319	1,286,319	0	1,344,361	1,344,361
REC Recreation And Park Commission	167,905,310	88,020,764	255,926,074	165,581,519	90,174,910	255,756,429
SCI Academy Of Sciences	0	7,658,802	7,658,802	0	8,608,583	8,608,583
WAR War Memorial	21,523,123	9,088,284	30,611,407	22,652,755	9,167,525	31,820,280
TOTAL Culture & Recreation	**296,622,282**	**252,814,378**	**549,436,660**	**293,378,617**	**259,077,486**	**552,456,103**
06: General Administration & Finance						
ADM General Services Agency - City Admin	532,520,447	82,640,735	615,161,182	537,873,103	91,223,498	629,096,601
ASR Assessor / Recorder	3,857,373	36,271,991	40,129,364	3,910,507	39,326,854	43,237,361
BOS Board Of Supervisors	954,146	22,877,143	23,831,289	800,146	23,590,079	24,390,225
CAT City Attorney	83,051,245	35,352,753	118,403,998	83,306,357	36,953,830	120,260,187
CON Controller	76,314,589	12,659,532	88,974,121	76,023,808	11,005,941	87,029,749
CPC City Planning	47,770,774	7,610,487	55,381,261	47,097,551	9,363,979	56,461,530
CSC Civil Service Commission	430,839	1,093,818	1,524,657	430,839	1,151,250	1,582,089
ETH Ethics Commission	157,200	14,229,618	14,386,818	157,200	7,659,351	7,816,551
HRD Human Resources	142,454,583	15,167,216	157,621,799	144,985,991	15,476,071	160,462,062
HSS Health Service System	11,254,649	0	11,254,649	11,521,335	0	11,521,335
MYR Mayor	2,565,039	8,539,707	11,104,746	2,638,327	8,870,097	11,508,424
REG Elections	1,108,909	24,785,190	25,894,099	127,248	22,828,150	22,955,398
RET Retirement System	63,631,247	0	63,631,247	57,667,616	0	57,667,616
TIS General Services Agency - Technology	163,056,829	5,991,943	169,048,772	167,601,051	7,151,249	174,752,300
TTX Treasurer/Tax Collector	25,790,881	23,460,930	49,251,811	24,966,570	23,542,673	48,509,243
TOTAL General Administration & Finance	**1,154,918,750**	**290,681,063**	**1,445,599,813**	**1,159,107,649**	**298,143,022**	**1,457,250,671**
07: General City Responsibilities						
GEN General City Responsibility	6,233,292,035	(4,645,357,067)	1,587,934,968	6,281,205,574	(4,842,362,747)	1,438,842,827
TOTAL General City Responsibilities	**6,233,292,035**	**(4,645,357,067)**	**1,587,934,968**	**6,281,205,574**	**(4,842,362,747)**	**1,438,842,827**
Less Citywide Transfer Adjustments	(1,071,998,196)	0	(1,071,998,196)	(1,025,680,252)	0	(1,025,680,252)
Less Interdepartmental Recoveries	(1,461,029,132)	0	(1,461,029,132)	(1,559,207,410)	0	(1,559,207,410)
Net Total Sources of Funds	**15,883,345,834**	**0**	**15,883,345,834**	**15,509,409,450**	**0**	**15,509,409,450**

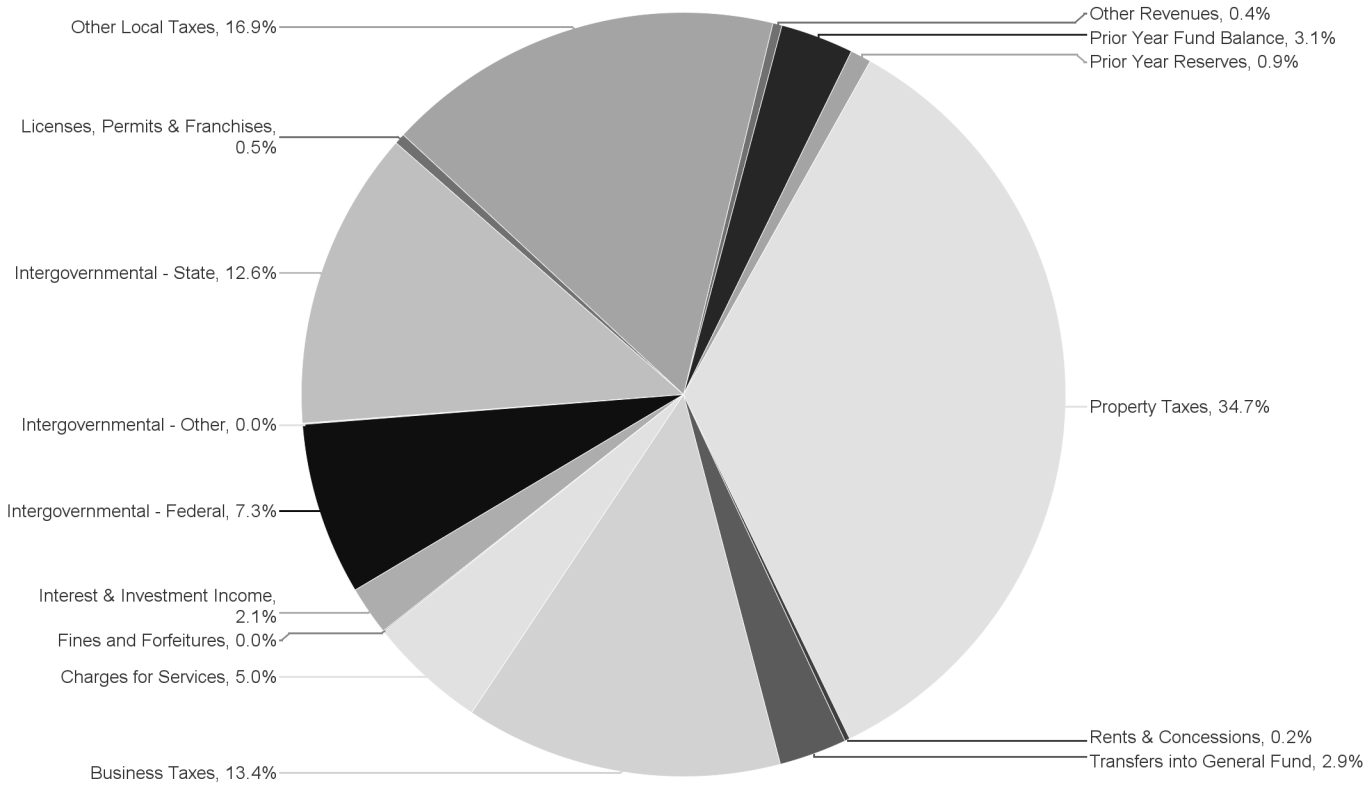
SOURCES OF FUNDS

Sources of Funds - FY 2024-25
General Fund

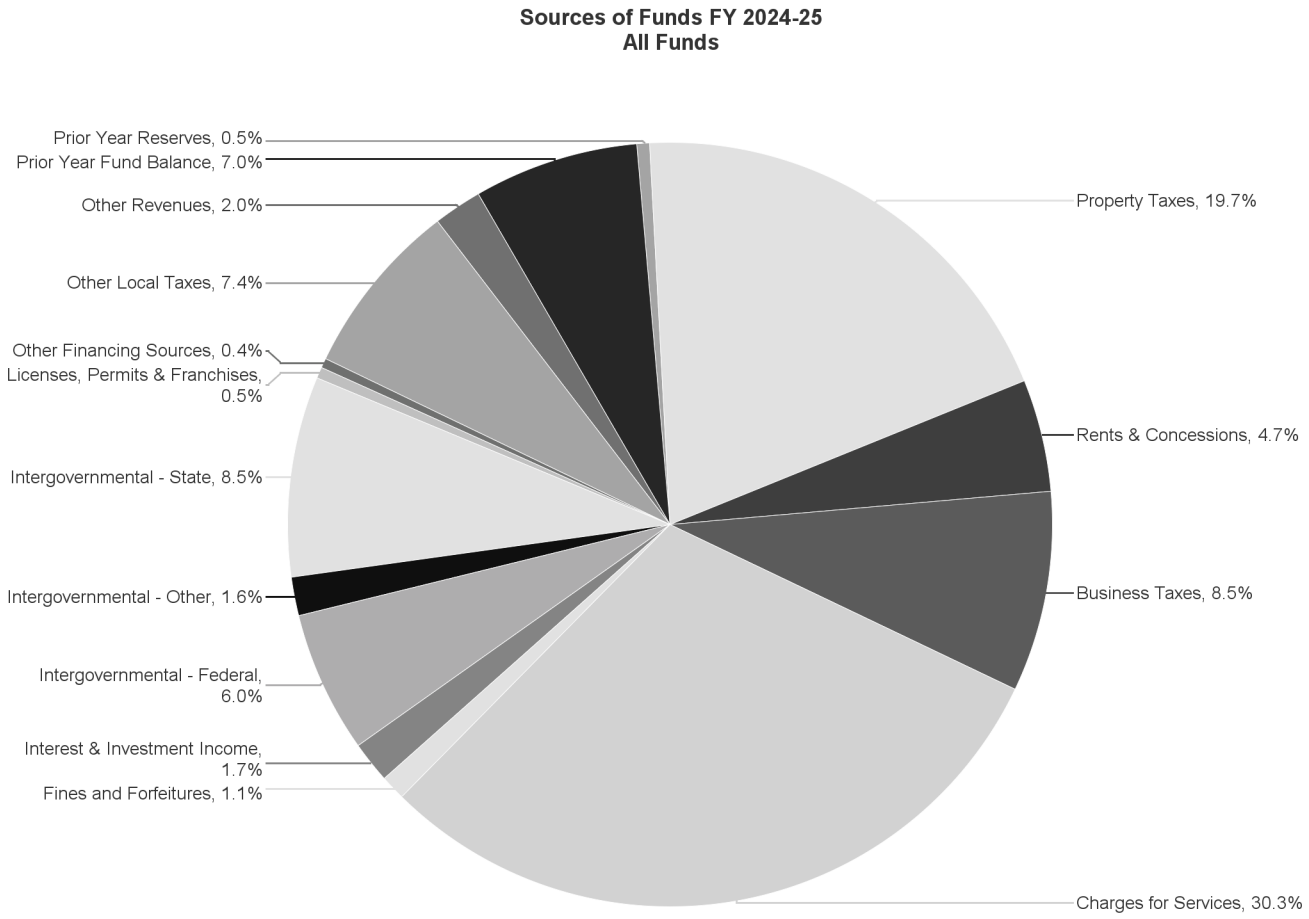


All Funds	Sorted by Size	
Sources of Funds	**FY 2024-25**	**% of Total**
Property Taxes	2,469,580,000	36.0%
Other Local Taxes	1,109,170,000	16.2%
Business Taxes	883,000,000	12.9%
Intergovernmental - State	881,252,917	12.9%
Intergovernmental - Federal	436,586,302	6.4%
Charges for Services	351,768,553	5.1%
Interest & Investment Income	146,714,561	2.1%
Licenses, Permits & Franchises	31,802,400	0.5%
Other Revenues	18,016,923	0.3%
Rents & Concessions	14,144,990	0.2%
Intergovernmental - Other	4,022,557	0.1%
Fines and Forfeitures	3,920,825	0.1%
Regular Revenues	**6,349,980,028**	**92.6%**
Prior Year Fund Balance	225,854,162	3.3%
Transfers into General Fund	206,486,905	3.0%
Prior Year Reserves	75,165,991	1.1%
	507,507,058	**7.4%**
Total Sources	**6,857,487,086**	**100.0%**

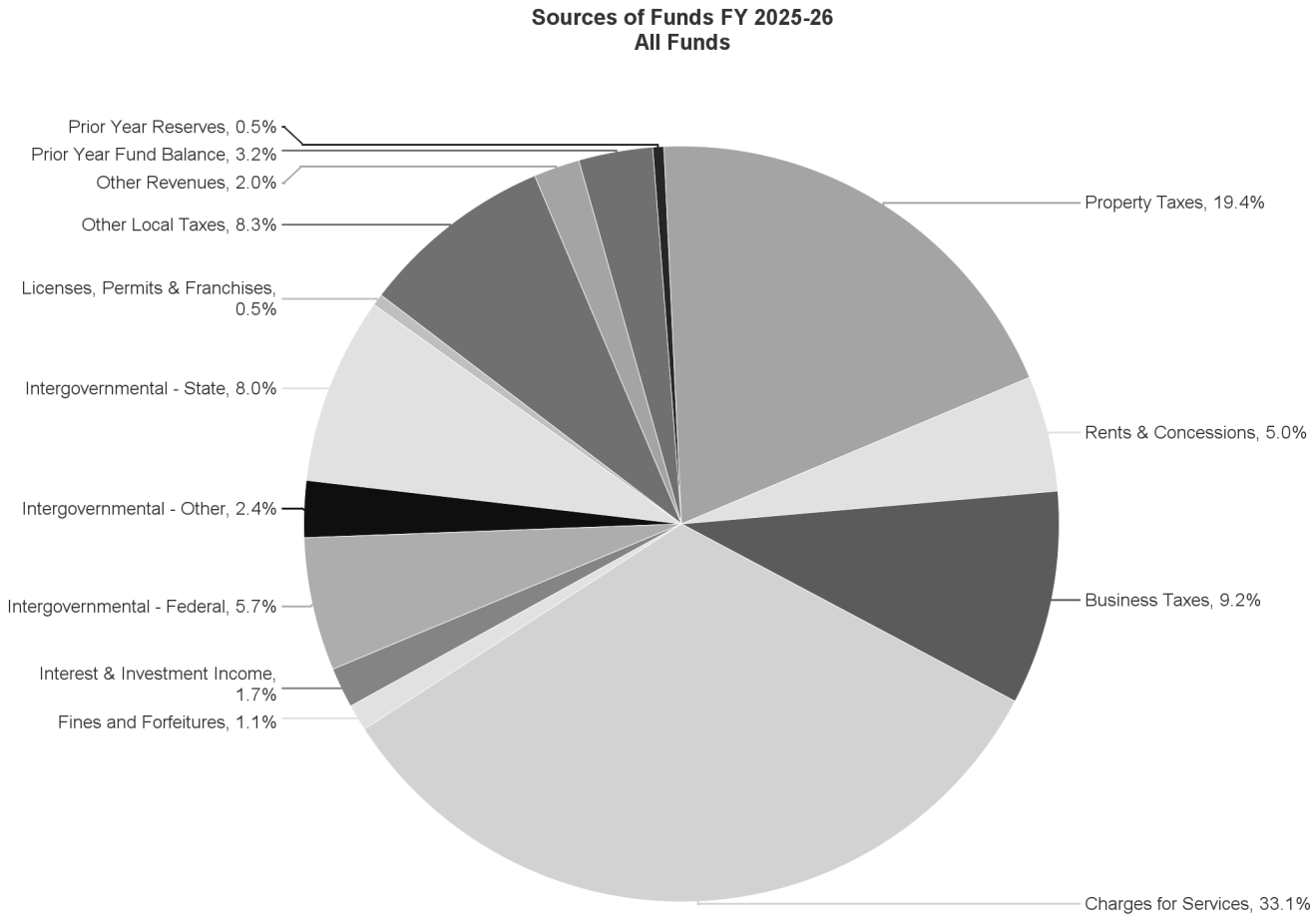
Sources of Funds - FY 2025-26
General Fund



All Funds	Sorted by Size	
Sources of Funds	**FY 2025-26**	**% of Total**
Property Taxes	2,465,760,000	34.7%
Other Local Taxes	1,198,070,000	16.9%
Business Taxes	954,000,000	13.4%
Intergovernmental - State	898,256,006	12.6%
Intergovernmental - Federal	518,522,452	7.3%
Charges for Services	354,185,689	5.0%
Interest & Investment Income	146,713,750	2.1%
Licenses, Permits & Franchises	31,989,346	0.5%
Other Revenues	27,758,491	0.4%
Rents & Concessions	15,357,988	0.2%
Fines and Forfeitures	3,508,423	0.0%
Intergovernmental - Other	3,490,939	0.0%
Regular Revenues	**6,617,613,084**	**93.2%**
Prior Year Fund Balance	219,564,822	3.1%
Transfers into General Fund	203,501,501	2.9%
Prior Year Reserves	62,848,688	0.9%
	485,915,011	**6.8%**
Total Sources	**7,103,528,095**	**100.0%**



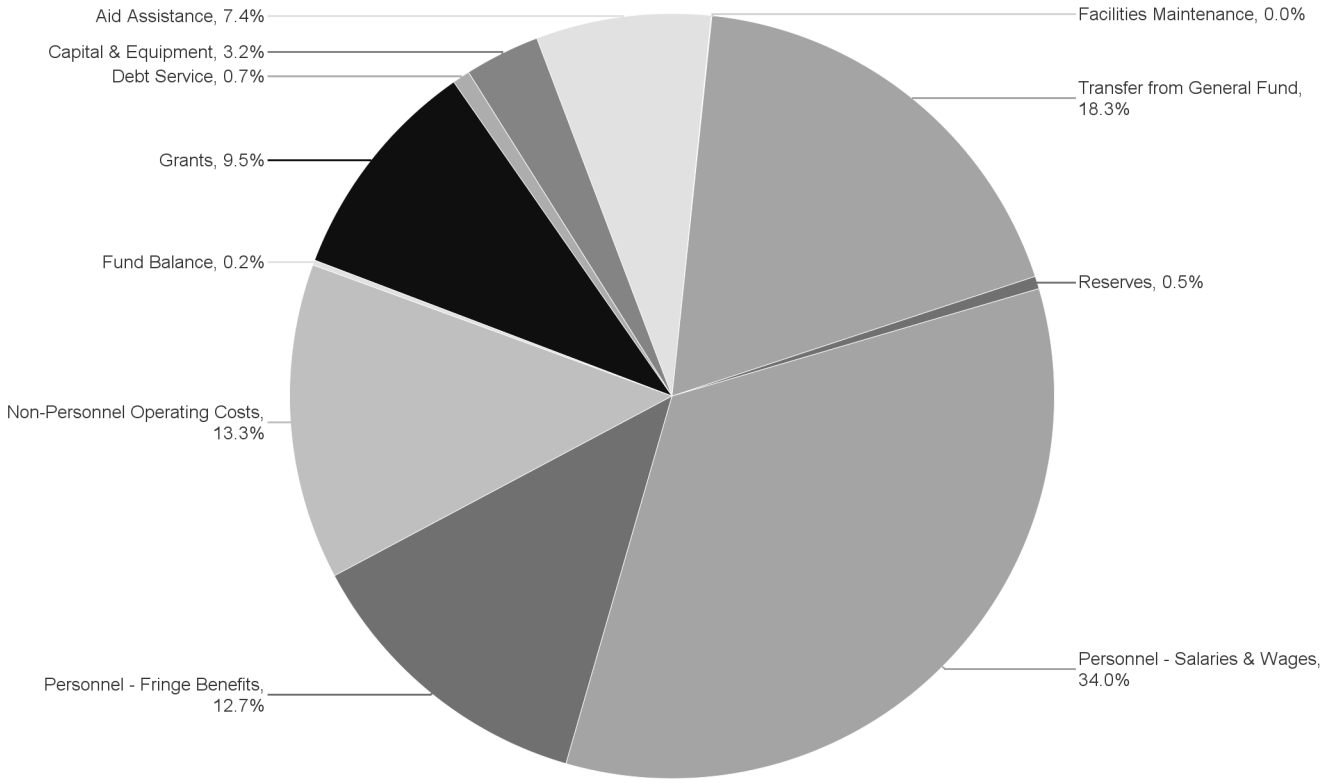
All Funds	Sorted by Size	
Sources of Funds	**FY 2024-25**	**% of Total**
Charges for Services	4,810,763,446	30.3%
Property Taxes	3,131,387,788	19.7%
Business Taxes	1,346,867,187	8.5%
Intergovernmental - State	1,345,278,564	8.5%
Other Local Taxes	1,182,960,000	7.4%
Intergovernmental - Federal	950,346,492	6.0%
Rents & Concessions	754,264,812	4.7%
Other Revenues	324,840,186	2.0%
Interest & Investment Income	277,707,971	1.7%
Intergovernmental - Other	259,142,666	1.6%
Fines and Forfeitures	167,626,941	1.1%
Licenses, Permits & Franchises	74,955,507	0.5%
Other Financing Sources	64,395,000	0.4%
Regular Revenues	**14,690,536,560**	**92.5%**
Prior Year Fund Balance	1,107,372,929	7.0%
Prior Year Reserves	85,436,345	0.5%
	1,192,809,274	**7.5%**
Total Sources	**15,883,345,834**	**100.0%**



All Funds	Sorted by Size	
Sources of Funds	**FY 2025-26**	**% of Total**
Charges for Services	5,132,558,947	33.1%
Property Taxes	3,009,174,087	19.4%
Business Taxes	1,420,896,689	9.2%
Other Local Taxes	1,285,357,000	8.3%
Intergovernmental - State	1,242,826,984	8.0%
Intergovernmental - Federal	883,591,646	5.7%
Rents & Concessions	767,860,599	5.0%
Intergovernmental - Other	375,787,959	2.4%
Other Revenues	305,079,033	2.0%
Interest & Investment Income	267,420,448	1.7%
Fines and Forfeitures	175,268,761	1.1%
Licenses, Permits & Franchises	77,975,607	0.5%
Other Financing Sources	0	0.0%
Regular Revenues	**14,943,797,760**	**96.4%**
Prior Year Fund Balance	491,940,506	3.2%
Prior Year Reserves	73,671,184	0.5%
	565,611,690	**3.6%**
Total Sources	**15,509,409,450**	**100.0%**

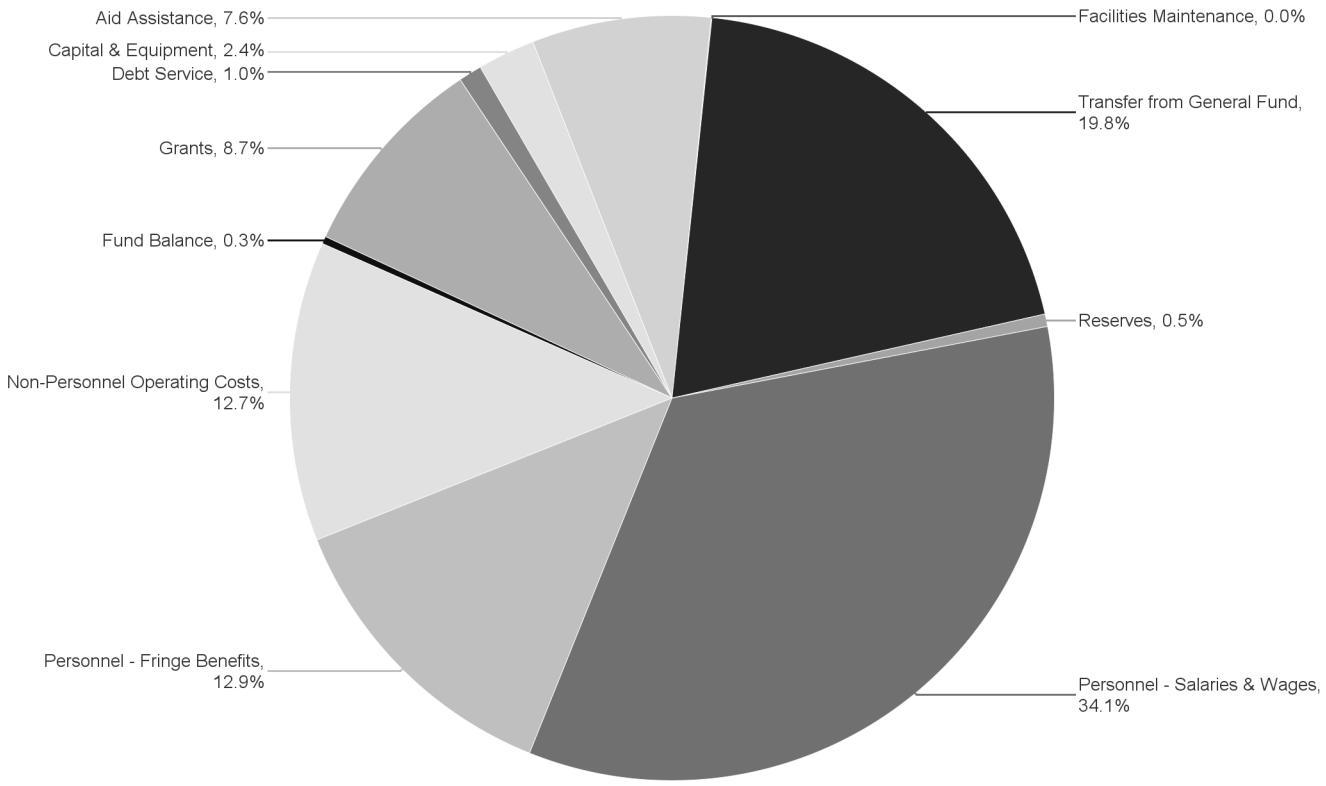
USES OF FUNDS

Uses of Funds - FY 2024-25
General Fund



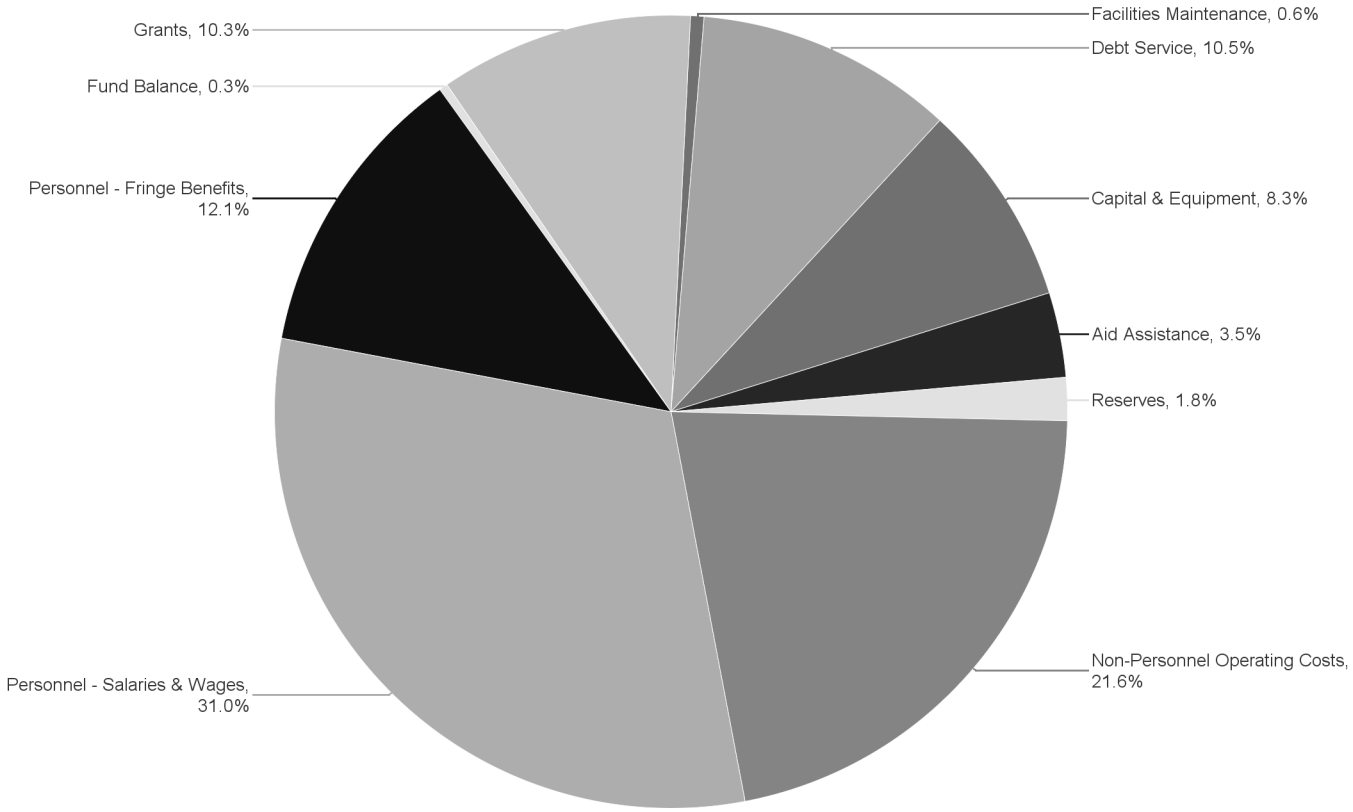
	Gross		Net Recoveries	
Types of Uses	**FY 2024-25**	**% of Total**	**FY 2024-25**	**% of Total**
Personnel - Salaries & Wages	2,386,373,214	34.8%	2,331,885,650	34.0%
Personnel - Fringe Benefits	894,476,969	13.0%	874,053,562	12.7%
Personnel - Sub Total	**3,280,850,183**	**47.8%**	**3,205,939,212**	**46.8%**
Non-Personnel Operating Costs	936,668,928	13.7%	915,282,161	13.3%
Grants	654,656,589	9.5%	654,656,589	9.5%
Aid Assistance	506,433,583	7.4%	506,433,583	7.4%
Capital & Equipment	218,009,138	3.2%	218,009,138	3.2%
Debt Service	50,732,738	0.7%	50,732,738	0.7%
Reserves	36,500,000	0.5%	36,500,000	0.5%
Fund Balance	14,570,000	0.2%	14,570,000	0.2%
Facilities Maintenance	2,515,793	0.0%	2,515,793	0.0%
Services of Other Depts, Recoveries & Ov	(96,297,738)	(1.4%)	0	0.0%
Transfer from General Fund	1,252,847,872	18.3%	1,252,847,872	18.3%
Non-Personnel - Sub Total	**3,576,636,903**	**52.2%**	**3,651,547,874**	**53.2%**
Grand Total	**6,857,487,086**	**100.0%**	**6,857,487,086**	**100.0%**

Uses of Funds - FY 2025-26
General Fund



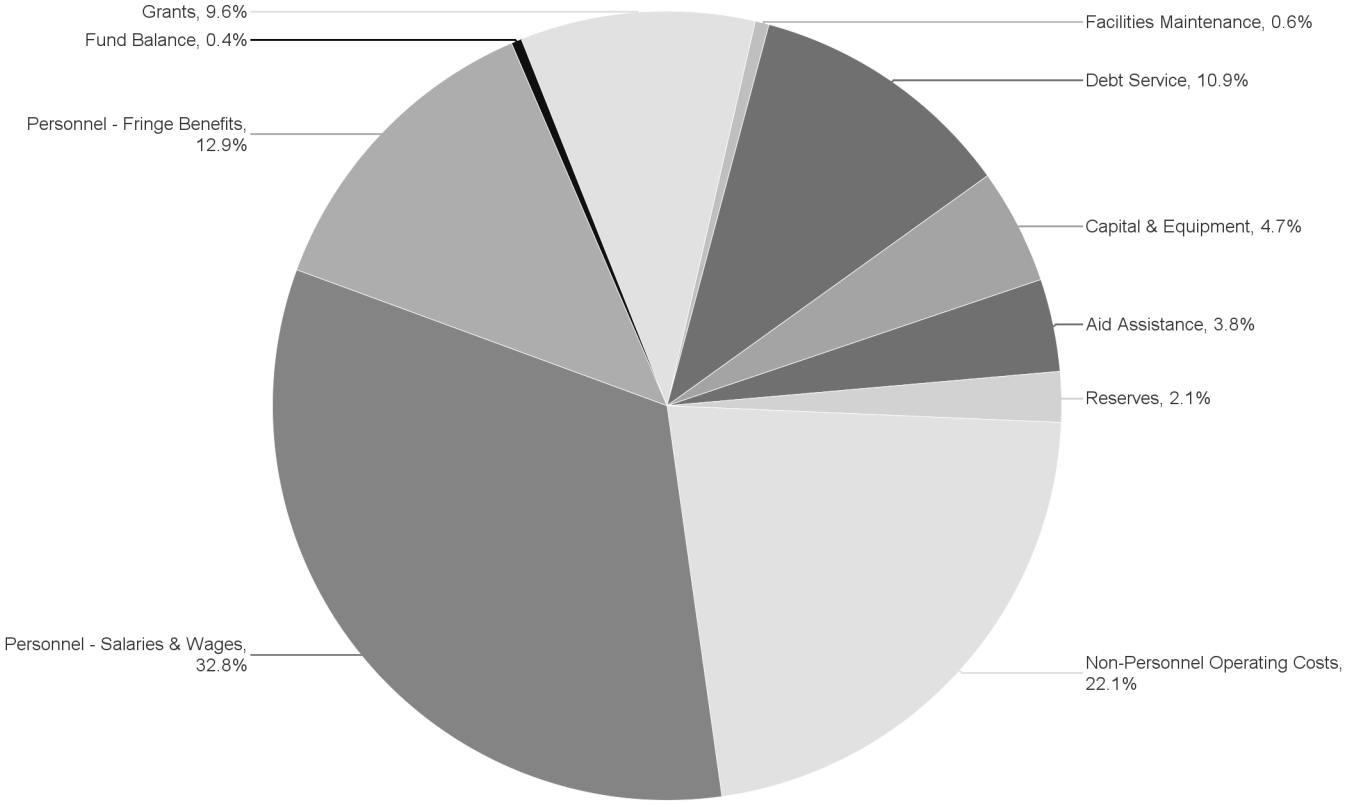
	Gross		Net Recoveries	
Types of Uses	**FY 2025-26**	**% of Total**	**FY 2025-26**	**% of Total**
Personnel - Salaries & Wages	2,466,612,191	34.7%	2,420,624,401	34.1%
Personnel - Fringe Benefits	932,199,061	13.1%	914,819,039	12.9%
Personnel - Sub Total	**3,398,811,252**	**47.8%**	**3,335,443,440**	**47.0%**
Non-Personnel Operating Costs	916,580,792	12.9%	899,491,958	12.7%
Grants	619,068,865	8.7%	619,068,865	8.7%
Aid Assistance	537,370,859	7.6%	537,370,859	7.6%
Capital & Equipment	172,628,138	2.4%	172,628,138	2.4%
Debt Service	69,914,898	1.0%	69,914,898	1.0%
Reserves	37,539,700	0.5%	37,539,700	0.5%
Fund Balance	22,600,000	0.3%	22,600,000	0.3%
Facilities Maintenance	2,578,332	0.0%	2,578,332	0.0%
Services of Other Depts, Recoveries & Ov	(80,456,646)	(1.1%)	0	0.0%
Transfer from General Fund	1,406,891,905	19.8%	1,406,891,905	19.8%
Non-Personnel - Sub Total	**3,704,716,843**	**52.2%**	**3,768,084,655**	**53.0%**
Grand Total	**7,103,528,095**	**100.0%**	**7,103,528,095**	**100.0%**

Uses of Funds - FY 2024-25
All Funds



	Gross		Net Recoveries	
Types of Uses	**FY 2024-25**	**% of Total**	**FY 2024-25**	**% of Total**
Personnel - Salaries & Wages	5,033,723,767	31.7%	4,917,325,390	31.0%
Personnel - Fringe Benefits	1,971,456,656	12.4%	1,925,869,261	12.1%
Personnel - Sub Total	**7,005,180,423**	**44.1%**	**6,843,194,650**	**43.1%**
Non-Personnel Operating Costs	3,519,662,593	22.2%	3,438,274,930	21.6%
Debt Service	1,671,817,443	10.5%	1,671,817,443	10.5%
Capital & Equipment	1,317,161,142	8.3%	1,317,161,142	8.3%
Aid Assistance	549,500,543	3.5%	549,500,543	3.5%
Grants	1,643,064,872	10.3%	1,643,064,872	10.3%
Reserves	278,191,243	1.8%	278,191,243	1.8%
Fund Balance	54,721,977	0.3%	54,721,977	0.3%
Facilities Maintenance	87,419,034	0.6%	87,419,034	0.6%
Services of Other Depts, Recoveries & Ov	(243,373,436)	(1.5%)	0	0.0%
Non-Personnel - Sub Total	**8,878,165,411**	**55.9%**	**9,040,151,184**	**56.9%**
Grand Total	**15,883,345,834**	**100.0%**	**15,883,345,834**	**100.0%**
Average Per Employee (FTE)				
Personnel - Salary & Wages	151,231	71.9%		
Personnel - Fringe Benefits	59,229	28.1%		
Grand Total	**210,460**	**100.0%**		

Uses of Funds - FY 2025-26
All Funds



	Gross		Net Recoveries	
Types of Uses	**FY 2025-26**	**% of Total**	**FY 2025-26**	**% of Total**
Personnel - Salaries & Wages	5,227,541,820	33.7%	5,090,372,755	32.8%
Personnel - Fringe Benefits	2,062,110,213	13.3%	2,008,001,085	12.9%
Personnel - Sub Total	**7,289,652,033**	**47.0%**	**7,098,373,839**	**45.8%**
Non-Personnel Operating Costs	3,520,180,506	22.7%	3,427,812,069	22.1%
Debt Service	1,695,506,763	10.9%	1,695,506,763	10.9%
Capital & Equipment	732,881,052	4.7%	732,881,052	4.7%
Aid Assistance	588,078,319	3.8%	588,078,319	3.8%
Grants	1,491,416,856	9.6%	1,491,416,856	9.6%
Reserves	320,221,366	2.1%	320,221,366	2.1%
Fund Balance	66,657,228	0.4%	66,657,228	0.4%
Facilities Maintenance	88,461,958	0.6%	88,461,958	0.6%
Services of Other Depts, Recoveries & Ov	(283,646,631)	(1.8%)	0	0.0%
Non-Personnel - Sub Total	**8,219,757,417**	**53.0%**	**8,411,035,611**	**54.2%**
Grand Total	**15,509,409,450**	**100.0%**	**15,509,409,450**	**100.0%**
Average Per Employee (FTE)				
Personnel - Salary & Wages	156,965	71.7%		
Personnel - Fringe Benefits	61,918	28.3%		
Grand Total	**218,883**	**100.0%**		

POSITIONS BY MAJOR SERVICE AREA

AND DEPARTMENT

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Service Area: A, Public Protection					
Adult Probation	144.69	143.69	(1.00)	143.51	(0.18)
Department Of Police Accountability	40.84	39.82	(1.02)	38.76	(1.06)
District Attorney	295.29	293.75	(1.54)	293.55	(0.20)
Emergency Management	313.13	304.46	(8.67)	315.48	11.02
Fire Department	1,805.90	1,831.21	25.31	1,831.41	0.20
Juvenile Probation	173.67	176.14	2.47	174.17	(1.97)
Police	2,933.86	2,971.16	37.30	2,962.95	(8.21)
Public Defender	217.40	219.33	1.93	214.11	(5.22)
Sheriff	995.38	1,002.80	7.42	1,000.38	(2.42)
Sheriff's Department Office of Inspector General	4.52	1.15	(3.37)	0.74	(0.41)
Service Area: A, Public Protection Total	**6,924.68**	**6,983.51**	**58.83**	**6,975.06**	**(8.45)**
Service Area: B, Public Works, Transportation & Commerce					
Airport Commission	1,681.63	1,798.92	117.29	1,818.24	19.32
Board Of Appeals	4.25	3.94	(0.31)	3.94	0.00
Building Inspection	269.24	278.68	9.44	279.11	0.43
Economic And Workforce Development	116.58	116.53	(0.05)	117.03	0.50
Municipal Transportation Agency	5,649.98	5,380.29	(269.69)	5,355.21	(25.08)
Port	258.97	243.03	(15.94)	244.89	1.86
Public Utilities Commission	1,723.51	1,768.83	45.32	1,794.84	26.01
Public Works	1,164.52	1,150.05	(14.47)	1,130.24	(19.81)
Service Area: B, Public Works, Transportation & Commerc	**10,868.67**	**10,740.27**	**(128.40)**	**10,743.5**	**3.23**
Service Area: C, Human Welfare & Neighborhood Development					
Children; Youth & Their Families	70.79	66.83	(3.96)	66.99	0.16
Child Support Services	64.12	59.76	(4.36)	58.45	(1.31)
Dept of Early Childhood	63.19	69.89	6.70	70.07	0.18
Environment	82.66	92.31	9.65	88.06	(4.25)
Homelessness And Supportive Housing	247.13	260.30	13.17	261.22	0.92
Human Rights Commission	31.10	34.39	3.29	34.36	(0.03)
Human Services	2,261.76	2,301.80	40.04	2,306.07	4.27
Mayor	40.22	37.91	(2.31)	39.25	1.34
Rent Arbitration Board	49.88	49.94	0.06	49.94	0.00
Status Of Women	10.09	8.24	(1.85)	7.43	(0.81)
Service Area: C, Human Welfare & Neighborhood Develop	**2,920.93**	**2,981.37**	**60.44**	**2,981.84**	**0.47**
Service Area: D, Community Health					
Public Health	7,720.50	7,637.60	(82.90)	7,688.50	50.90
Service Area: D, Community Health Total	**7,720.5**	**7,637.6**	**(82.90)**	**7,688.5**	**50.90**
Service Area: E, Culture & Recreation					
Academy Of Sciences	13.35	13.35	0.00	13.35	0.00
Arts Commission	29.79	28.30	(1.49)	28.32	0.02

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Service Area: E, Culture & Recreation					
Asian Art Museum	52.51	53.03	0.52	53.04	0.01
Fine Arts Museum	107.91	108.17	0.26	108.17	0.00
Law Library	2.38	2.41	0.03	2.41	0.00
Public Library	717.23	725.97	8.74	725.97	0.00
Recreation And Park Commission	986.82	991.53	4.71	971.53	(20.00)
War Memorial	67.38	66.88	(0.50)	66.86	(0.02)
Service Area: E, Culture & Recreation Total	**1,977.37**	**1,989.64**	**12.27**	**1,969.65**	**(19.99)**
Service Area: F, General Administration & Finance					
Assessor / Recorder	170.27	179.59	9.32	186.20	6.61
Board Of Supervisors	92.05	92.73	0.68	92.71	(0.02)
City Attorney	316.21	336.45	20.24	326.71	(9.74)
City Planning	186.20	169.63	(16.57)	168.41	(1.22)
Civil Service Commission	6.00	6.00	0.00	6.00	0.00
Controller	250.23	246.17	(4.06)	246.12	(0.05)
Elections	55.11	58.30	3.19	55.58	(2.72)
Ethics Commission	30.56	27.61	(2.95)	28.94	1.33
General Services Agency - City Admin	974.49	943.70	(30.79)	939.06	(4.64)
General Services Agency - Technology	259.12	259.46	0.34	260.07	0.61
Health Service System	47.67	40.04	(7.63)	40.00	(0.04)
Human Resources	205.47	201.79	(3.68)	202.21	0.42
Mayor	42.76	42.92	0.16	42.92	0.00
Retirement System	151.85	157.43	5.58	159.74	2.31
Treasurer/Tax Collector	201.49	190.86	(10.63)	190.59	(0.27)
Service Area: F, General Administration & Finance Total	**2,989.49**	**2,952.68**	**(36.81)**	**2,945.26**	**(7.42)**
Grand Total	**33,401.64**	**33,285.07**	**(116.57)**	**33,303.81**	**18.74**

MAJOR FUND BUDGETARY RECAP

City and County of San Francisco
Major Fund Budgetary Recap
Budget Year 2024-2025
(in Thousands of Dollars)

	Governmental Funds							
	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Other Agency/ Trust	Total All Funds
Prior Year Fund Balance	225,854	298,737			574,889	7,831	63	1,107,373
Prior Year Reserves	75,166	10,270						85,436
Prior Year Sources Total	**301,020**	**309,007**			**574,889**	**7,831**	**63**	**1,192,809**
Property Taxes	2,469,580	285,590		376,218				3,131,388
Other Local Taxes	1,109,170	73,790						1,182,960
Business Taxes	883,000	463,867						1,346,867
Rents & Concessions	14,145	58,956			666,562	594	14,008	754,265
Fines and Forfeitures	3,921	41,705		16,159	105,842			167,627
Interest & Investment Income	146,715	42,706	14,737		64,126		9,423	277,708
Licenses, Permits & Franchises	31,802	15,389			27,764			74,956
Intergovernmental - State	881,253	306,343		700	156,982			1,345,279
Intergovernmental - Federal	436,586	234,662			279,098			950,346
Intergovernmental - Other	4,023	5,889			248,880	351		259,143
Charges for Services	351,769	146,471			4,310,490	365	1,669	4,810,763
Other Revenues	18,017	26,609		10,278	198,964		70,973	324,840
Other Financing Sources			61,395		3,000			64,395
Current Year Sources Total	**6,349,980**	**1,701,978**	**76,132**	**403,354**	**6,061,709**	**1,310**	**96,073**	**14,690,537**
Contribution Transfers In		314,144			678,473			992,617
Operating Transfer In	206,487	188,860		3,661	296,277			695,285
Transfer In Total	**206,487**	**503,004**		**3,661**	**974,750**			**1,687,901**
Available Sources Total	**6,857,487**	**2,513,990**	**76,132**	**407,015**	**7,611,347**	**9,140**	**96,136**	**17,571,247**
Community Health	(1,146,838)	(361,492)		(1,661)	(1,671,162)		(9,124)	(3,190,276)
Culture & Recreation	(191,471)	(350,453)	(697)				(115)	(542,736)
General Administration & Finance	(351,605)	(172,534)	(22,432)			(9,140)	(86,897)	(642,609)
General City Responsibilities	(201,176)	(11,826)		(405,354)				(618,356)
Human Welfare & Neighborhood Development	(1,636,579)	(1,257,645)						(2,894,224)
Public Protection	(1,836,255)	(86,636)	(1,000)		(127,017)			(2,050,908)
Public Works, Transportation & Commerce	(226,145)	(216,946)	(52,003)		(5,394,420)			(5,889,515)
Current Year Uses Total	**(5,590,069)**	**(2,457,532)**	**(76,132)**	**(407,015)**	**(7,192,599)**	**(9,140)**	**(96,136)**	**(15,828,624)**
Contribution Transfers Out	(992,617)							(992,617)
Operating Transfer Out	(260,231)	(54,297)			(380,756)			(695,285)
Transfer Out Total	**(1,252,848)**	**(54,297)**			**(380,756)**			**(1,687,901)**
Proposed Uses Total	**(6,842,917)**	**(2,511,829)**	**(76,132)**	**(407,015)**	**(7,573,355)**	**(9,140)**	**(96,136)**	**(17,516,525)**
Fund Balance	14,570	2,160			37,991			54,722

City and County of San Francisco
Major Fund Budgetary Recap
Budget Year 2025-2026
(in Thousands of Dollars)

	Governmental Funds							
	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Other Agency/ Trust	Total All Funds
Prior Year Fund Balance	219,565	127,826			139,159	5,328	63	491,941
Prior Year Reserves	62,849	10,822						73,671
Prior Year Sources Total	**282,414**	**138,648**			**139,159**	**5,328**	**63**	**565,612**
Property Taxes	2,465,760	286,550		256,864				3,009,174
Other Local Taxes	1,198,070	87,287						1,285,357
Business Taxes	954,000	466,897						1,420,897
Rents & Concessions	15,358	65,994			672,258	603	13,648	767,861
Fines and Forfeitures	3,508	42,902		17,389	111,469			175,269
Interest & Investment Income	146,714	42,247			69,040		9,419	267,420
Licenses, Permits & Franchises	31,989	15,493			30,494			77,976
Intergovernmental - State	898,256	185,575		700	158,296			1,242,827
Intergovernmental - Federal	518,522	231,413			133,656			883,592
Intergovernmental - Other	3,491	6,106			365,836	355		375,788
Charges for Services	354,186	162,736			4,613,726	365	1,546	5,132,559
Other Revenues	27,758	27,792		5,441	178,629		65,459	305,079
Other Financing Sources								
Current Year Sources Total	**6,617,613**	**1,620,991**		**280,394**	**6,333,403**	**1,323**	**90,073**	**14,943,798**
Contribution Transfers In		334,824			807,038			1,141,862
Operating Transfer In	203,502	191,340		2,000	288,872			685,714
Transfer In Total	**203,502**	**526,164**		**2,000**	**1,095,911**			**1,827,576**
Available Sources Total	**7,103,528**	**2,285,804**		**282,394**	**7,568,472**	**6,652**	**90,135**	**17,336,986**
Community Health	(1,158,797)	(309,779)			(1,703,248)		(9,124)	(3,180,947)
Culture & Recreation	(197,290)	(346,994)					(115)	(544,399)
General Administration & Finance	(358,047)	(170,166)				(6,652)	(80,896)	(615,761)
General City Responsibilities	(210,964)	(11,875)		(282,394)				(505,233)
Human Welfare & Neighborhood Development	(1,665,665)	(1,108,403)						(2,774,068)
Public Protection	(1,882,013)	(77,575)			(134,680)			(2,094,268)
Public Works, Transportation & Commerce	(201,261)	(207,784)			(5,319,031)			(5,728,076)
Current Year Uses Total	**(5,674,036)**	**(2,232,576)**		**(282,394)**	**(7,156,959)**	**(6,652)**	**(90,135)**	**(15,442,752)**
Contribution Transfers Out	(1,141,862)							(1,141,862)
Operating Transfer Out	(265,030)	(51,775)			(368,910)			(685,714)
Transfer Out Total	**(1,406,892)**	**(51,775)**			**(368,910)**			**(1,827,576)**
Proposed Uses Total	**(7,080,928)**	**(2,284,351)**		**(282,394)**	**(7,525,869)**	**(6,652)**	**(90,135)**	**(17,270,329)**
Fund Balance	22,600	1,453			42,604			66,657

APPROPRIATION DETAIL BY DEPARTMENT

Department: SCI Academy Of Sciences

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	1,839,159	1,906,527	67,368	1,967,590	61,063
Mandatory Fringe Benefits	679,209	705,852	26,643	731,607	25,755
Non-Personnel Services	1,215,448	1,140,081	(75,367)	1,140,081	
Capital Outlay	919,021	928,782	9,761	1,327,221	398,439
Services Of Other Depts	2,807,648	2,977,560	169,912	3,442,084	464,524
Total Uses by Chart of Accounts	**7,460,485**	**7,658,802**	**198,317**	**8,608,583**	**949,781**
Sources Summary					
General Fund Support	7,460,485	7,658,802	198,317	8,608,583	949,781
Total Sources by Chart of Accounts	**7,460,485**	**7,658,802**	**198,317**	**8,608,583**	**949,781**
Fund Summary					
General Fund	7,460,485	7,658,802	198,317	8,608,583	949,781
Total Uses by Funds	**7,460,485**	**7,658,802**	**198,317**	**8,608,583**	**949,781**
Division Summary					
SCI Academy of Sciences	7,460,485	7,658,802	198,317	8,608,583	949,781
Total Uses by Division	**7,460,485**	**7,658,802**	**198,317**	**8,608,583**	**949,781**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	1,839,159	1,906,527	67,368	1,967,590	61,063
			Mandatory Fringe Benefits	679,209	705,852	26,643	731,607	25,755
			Non-Personnel Services	1,215,448	1,140,081	(75,367)	1,140,081	
			Capital Outlay	279,500		(279,500)		
			Services Of Other Depts	2,807,648	2,977,560	169,912	3,442,084	464,524
10000 Total				**6,820,964**	**6,730,020**	**(90,944)**	**7,281,362**	**551,342**
Operating Total				**6,820,964**	**6,730,020**	**(90,944)**	**7,281,362**	**551,342**

Department: SCI Academy Of Sciences

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	15806	Sci - Facility Maintenance	639,521	928,782	289,261	1,327,221	398,439
10010 Total				**639,521**	**928,782**	**289,261**	**1,327,221**	**398,439**
Annual Projects - Authority Control Total				**639,521**	**928,782**	**289,261**	**1,327,221**	**398,439**
Total Uses of Funds				**7,460,485**	**7,658,802**	**198,317**	**8,608,583**	**949,781**

Department: ADP Adult Probation

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	18,793,976	19,373,890	579,914	20,203,017	829,127
Mandatory Fringe Benefits	10,159,231	10,947,083	787,852	11,582,231	635,148
Non-Personnel Services	6,751,102	6,915,396	164,294	6,843,692	(71,704)
City Grant Program	15,191,540	17,085,668	1,894,128	14,614,597	(2,471,071)
Materials & Supplies	176,783	588,570	411,787	588,570	
Programmatic Projects	3,750,000	3,120,659	(629,341)	3,115,359	(5,300)
Services Of Other Depts	3,294,108	2,957,212	(336,896)	3,041,820	84,608
Total Uses by Chart of Accounts	**58,116,740**	**60,988,478**	**2,871,738**	**59,989,286**	**(999,192)**
Sources Summary					
Intergovernmental: Federal	387,356	466,004	78,648	178,648	(287,356)
Intergovernmental: Other	531,618	531,618			(531,618)
Intergovernmental: State	21,237,389	23,358,449	2,121,060	23,948,449	590,000
Charges for Services	2,500	2,500		2,500	
Expenditure Recovery	5,025,598	7,584,977	2,559,379	5,372,429	(2,212,548)
General Fund Support	30,932,279	29,044,930	(1,887,349)	30,487,260	1,442,330
Total Sources by Chart of Accounts	**58,116,740**	**60,988,478**	**2,871,738**	**59,989,286**	**(999,192)**
Fund Summary					
General Fund	54,531,995	57,134,025	2,602,030	56,422,189	(711,836)
Public Protection Fund	3,584,745	3,854,453	269,708	3,567,097	(287,356)
Total Uses by Funds	**58,116,740**	**60,988,478**	**2,871,738**	**59,989,286**	**(999,192)**
Division Summary					
ADP Adult Probation	58,116,740	60,988,478	2,871,738	59,989,286	(999,192)
Total Uses by Division	**58,116,740**	**60,988,478**	**2,871,738**	**59,989,286**	**(999,192)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								

Department: ADP Adult Probation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	17,741,437	18,387,188	645,751	19,186,143	798,955
			Mandatory Fringe Benefits	9,694,647	10,483,996	789,349	11,100,901	616,905
			Non-Personnel Services	6,604,558	6,774,853	170,295	6,698,375	(76,478)
			City Grant Program	13,270,462	15,329,017	2,058,555	13,198,491	(2,130,526)
			Materials & Supplies	176,783	81,100	(95,683)	81,100	
			Services Of Other Depts	3,294,108	2,957,212	(336,896)	3,041,820	84,608
10000 Total				**50,781,995**	**54,013,366**	**3,231,371**	**53,306,830**	**(706,536)**
Operating Total				**50,781,995**	**54,013,366**	**3,231,371**	**53,306,830**	**(706,536)**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	21824	Treatment Recovery Prevention	3,300,000	3,120,659	(179,341)	3,115,359	(5,300)
10010 Total				**3,300,000**	**3,120,659**	**(179,341)**	**3,115,359**	**(5,300)**
Annual Projects - Authority Control Total				**3,300,000**	**3,120,659**	**(179,341)**	**3,115,359**	**(5,300)**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	21748	Reinvestment Initiatives	450,000		(450,000)		
10020 Total				**450,000**	**0**	**(450,000)**	**0**	**0**
13470	SR ADP Special Rev Fund	16547	AP Comm Corrections Perf Incen	3,054,052	2,805,679	(248,373)	2,805,679	
13470 Total				**3,054,052**	**2,805,679**	**(248,373)**	**2,805,679**	**0**
Continuing Projects - Authority Control Total				**3,504,052**	**2,805,679**	**(698,373)**	**2,805,679**	**0**
Grants Projects								
13550	SR Public Protection-Grant	10037387	ADP FY 22-23 JUS & MH Collab	287,356	287,356			(287,356)
		10038274	CH FY23-24 Federal JAG Grant	73,021		(73,021)		
		10038577	ADP FY 2023-24 Cal -OES DV	100,000		(100,000)		
		10038736	ADP FY 2023-24 BSCC STC	70,316		(70,316)		
		10039713	CH FY24-25 Federal JAG Grant		78,648	78,648		(78,648)
		10040869	ADP MOBILE PROBATION SERVICE C		507,470	507,470	507,470	
		10040870	ADP FY 2024-25 BSCC STC		75,300	75,300		(75,300)
		10040872	ADP FY 2024-25 Cal -OES DV		100,000	100,000		(100,000)
		10040873	ADP FY 2025-26 Cal -OES DV				100,000	100,000

Department: ADP Adult Probation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10040874	ADP FY 2025-26 BSCC STC				75,300	75,300
		10040970	CH FY25-26 Federal JAG Grant				78,648	78,648
13550 Total				**530,693**	**1,048,774**	**518,081**	**761,418**	**(287,356)**
Grants Projects Total				**530,693**	**1,048,774**	**518,081**	**761,418**	**(287,356)**
Total Uses of Funds				**58,116,740**	**60,988,478**	**2,871,738**	**59,989,286**	**(999,192)**

Department: AIR Airport Commission

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	220,078,480	249,153,778	29,075,298	260,438,732	11,284,954
Mandatory Fringe Benefits	93,921,103	104,252,778	10,331,675	109,616,149	5,363,371
Non-Personnel Services	189,685,653	268,016,794	78,331,141	302,769,394	34,752,600
Capital Outlay	55,093,005	563,615,182	508,522,177	198,439,879	(365,175,303)
Debt Service	575,029,174	631,236,669	56,207,495	719,304,175	88,067,506
Facilities Maintenance	15,750,000	15,750,000		15,750,000	
Materials & Supplies	16,306,528	23,021,722	6,715,194	22,478,649	(543,073)
Services Of Other Depts	94,953,334	104,124,263	9,170,929	114,671,134	10,546,871
Overhead and Allocations	(6,306,170)	(6,509,123)	(202,953)	(6,567,695)	(58,572)
Transfers Out	50,918,463	58,360,713	7,442,250	60,730,713	2,370,000
Intrafund Transfers Out	153,625,000	625,427,660	471,802,660	444,282,251	(181,145,409)
Transfer Adjustment - Uses	(153,625,000)	(625,427,660)	(471,802,660)	(444,282,251)	181,145,409
Total Uses by Chart of Accounts	**1,305,429,570**	**2,011,022,776**	**705,593,206**	**1,797,631,130**	**(213,391,646)**
Sources Summary					
Intergovernmental: Federal	48,010,000	138,710,000	90,700,000	83,310,000	(55,400,000)
Intergovernmental: State	5,000		(5,000)		
Charges for Services	858,381,000	1,008,980,000	150,599,000	1,263,856,000	254,876,000
Fines, Forfeiture, & Penalties	1,664,000	1,924,000	260,000	1,950,000	26,000
Rents & Concessions	365,563,000	451,312,000	85,749,000	450,144,000	(1,168,000)
Other Revenues	59,748,000	74,893,000	15,145,000	77,762,000	2,869,000
Interest & Investment Income	22,522,000	34,756,291	12,234,291	43,298,918	8,542,627
Expenditure Recovery	88,000	38,994	(49,006)	39,644	650
IntraFund Transfers In	153,625,000	625,427,660	471,802,660	444,282,251	(181,145,409)
Other Financing Sources		3,000,000	3,000,000		(3,000,000)
Beg Fund Balance - Budget Only	64,080,682	424,425,699	360,345,017	11,950,268	(412,475,431)
Transfer Adjustment-Source	(268,257,112)	(752,444,868)	(484,187,756)	(578,961,951)	173,482,917
General Fund Support					
Total Sources by Chart of Accounts	**1,305,429,570**	**2,011,022,776**	**705,593,206**	**1,797,631,130**	**(213,391,646)**

Department: AIR Airport Commission

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Fund Summary					
San Francisco Intl Airport	1,305,429,570	2,011,022,776	705,593,206	1,797,631,130	(213,391,646)
Total Uses by Funds	**1,305,429,570**	**2,011,022,776**	**705,593,206**	**1,797,631,130**	**(213,391,646)**
Division Summary					
AIR Finance Office	626,087,155		(626,087,155)		
AIR Chief Operating Office	18,390,578	434,929,485	416,538,907	455,328,033	20,398,548
AIR Airport Director	9,142,274	3,412,717	(5,729,557)	3,508,883	96,166
AIR Offce of General Counsel		5,654,486	5,654,486	5,661,695	7,209
AIR Commission Secretary		741,888	741,888	764,488	22,600
AIR Facilities	236,856,460		(236,856,460)		
AIR Operations & Security	128,536,247		(128,536,247)		
AIR Chief Development Office	13,305,526	82,646,875	69,341,349	93,407,784	10,760,909
AIR Planning Division	15,513,711		(15,513,711)		
AIR Capital Projects	53,385,000	203,959,343	150,574,343	103,571,983	(100,387,360)
AIR Fire Bureau	1,398,356		(1,398,356)		
AIR Police Bureau	2,889,393		(2,889,393)		
AIR Facilities; Maintenance	15,750,000	15,750,000		15,750,000	
AIR Chief Information Office	43,791,298		(43,791,298)		
AIR Information Tech & Telecom		56,337,040	56,337,040	58,907,447	2,570,407
AIR Commercial Office	47,162,215		(47,162,215)		
AIR Resilience & Sustainabilty		28,828,665	28,828,665	27,984,577	(844,088)
AIR Finance & Commercial		757,127,097	757,127,097	866,717,402	109,590,305
AIR ORCIF		348,306,000	348,306,000	89,888,000	(258,418,000)
AIR Bureau Of Admin & Policy	29,570,940		(29,570,940)		
AIR External Affairs	10,231,954	12,327,332	2,095,378	12,768,990	441,658
AIR General	53,418,463	61,001,848	7,583,385	63,371,848	2,370,000
Total Uses by Division	**1,305,429,570**	**2,011,022,776**	**705,593,206**	**1,797,631,130**	**(213,391,646)**

Reserved Appropriations

Controller Reserves

10004334	AC Terminals Unallocated-Ordin	100,000,000

Department: AIR Airport Commission

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Controller Reserves: Total		**100,000,000**		**0**	

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
17960	AIR Op Annual Account Ctrl		Salaries	211,358,848	240,264,090	28,905,242	251,399,093	11,135,003
			Mandatory Fringe Benefits	88,267,305	98,566,083	10,298,778	103,884,115	5,318,032
			Non-Personnel Services	189,685,653	268,016,794	78,331,141	302,769,394	34,752,600
			Capital Outlay	2,718,005	12,359,839	9,641,834	5,989,896	(6,369,943)
			Debt Service	575,029,174	631,236,669	56,207,495	719,304,175	88,067,506
			Materials & Supplies	16,306,528	23,021,722	6,715,194	22,478,649	(543,073)
			Services Of Other Depts	94,953,334	104,124,263	9,170,929	114,671,134	10,546,871
			Overhead and Allocations	4,557,260	4,557,260		4,693,978	136,718
			Transfers Out	50,918,463	58,360,713	7,442,250	60,730,713	2,370,000
			Intrafund Transfers Out	23,625,000	372,392,876	348,767,876	114,149,983	(258,242,893)
			Transfer Adjustment - Uses	(23,625,000)	(372,392,876)	(348,767,876)	(114,149,983)	258,242,893
17960 Total				**1,233,794,570**	**1,440,507,433**	**206,712,863**	**1,585,921,147**	**145,413,714**
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				**1,236,294,570**	**1,443,007,433**	**206,712,863**	**1,588,421,147**	**145,413,714**
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**
18480	AIR CAP 2013A BD AMT 13A	10345	AC Terminal Improvements		58,824	58,824		(58,824)
18480 Total				**0**	**58,824**	**58,824**	**0**	**(58,824)**
18500	AIR CAP 2013C BD TAX 13C	10340	AC Airport Support Improvement		17,046	17,046		(17,046)
18500 Total				**0**	**17,046**	**17,046**	**0**	**(17,046)**
18525	AIR CAP 2016A BD NAMT 16A	10340	AC Airport Support Improvement		1,879	1,879		(1,879)
18525 Total				**0**	**1,879**	**1,879**	**0**	**(1,879)**

Department: AIR Airport Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
18535	AIR CAP 2016B BD AMT 16B	10345	AC Terminal Improvements		1,554,331	1,554,331		(1,554,331)
18535 Total				**0**	**1,554,331**	**1,554,331**	**0**	**(1,554,331)**
18545	AIR CAP 2016C BD NAMT 16C	10340	AC Airport Support Improvement		359,966	359,966		(359,966)
		10343	AC Groundside Improvements		95,307	95,307		(95,307)
18545 Total				**0**	**455,273**	**455,273**	**0**	**(455,273)**
18565	AIR CAP 2016B BD AMT 16G	10345	AC Terminal Improvements		62,651	62,651		(62,651)
18565 Total				**0**	**62,651**	**62,651**	**0**	**(62,651)**
18951	AIR CAP 2020 APPN Capital Proj	10340	AC Airport Support Improvement		(50,000,000)	(50,000,000)		50,000,000
		10345	AC Terminal Improvements		100,000,000	100,000,000		(100,000,000)
		19697	AC Terminal 1 Program CAC077		(50,000,000)	(50,000,000)		50,000,000
18951 Total				**0**	**0**	**0**	**0**	**0**
19120	AIR CAP OPERATING FUND AOF	10337	AC Airfield Improvements	2,000,000	(2,500,000)	(4,500,000)	1,000,000	3,500,000
		10340	AC Airport Support Improvement	500,000	100,000	(400,000)	100,000	
		10343	AC Groundside Improvements	400,000	2,000,000	1,600,000	1,500,000	(500,000)
		10345	AC Terminal Improvements	500,000	4,236,876	3,736,876	1,911,983	(2,324,893)
		10347	AC Utility Improvements	1,975,000	2,000,000	25,000	1,500,000	(500,000)
19120 Total				**5,375,000**	**5,836,876**	**461,876**	**6,011,983**	**175,107**
19125	AIR CAP UNA Replacmnt Proceeds	10343	AC Groundside Improvements		1,500,000	1,500,000	1,000,000	(500,000)
19125 Total				**0**	**1,500,000**	**1,500,000**	**1,000,000**	**(500,000)**
19230	AIR CAP 2013A CP AMT J-D C3D	10345	AC Terminal Improvements		2,874	2,874		(2,874)
19230 Total				**0**	**2,874**	**2,874**	**0**	**(2,874)**
19260	AIR CAP 2014A CP AMT J-J C4A	10345	AC Terminal Improvements		234,352	234,352		(234,352)
19260 Total				**0**	**234,352**	**234,352**	**0**	**(234,352)**
19270	AIR CAP 2014B CP NAMT J-J C4B	10340	AC Airport Support Improvement		58,338	58,338		(58,338)
19270 Total				**0**	**58,338**	**58,338**	**0**	**(58,338)**
19290	AIR CAP 2015A CP AMT J-J C5A	10345	AC Terminal Improvements		9,565	9,565		(9,565)
19290 Total				**0**	**9,565**	**9,565**	**0**	**(9,565)**
19320	AIR CAP 2015A CP AMT J-D C6A	10345	AC Terminal Improvements		379,989	379,989		(379,989)
19320 Total				**0**	**379,989**	**379,989**	**0**	**(379,989)**
19330	AIR CAP 2015B CP NAMT J-D C6B	10340	AC Airport Support Improvement		28,614	28,614		(28,614)

Department: AIR Airport Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
19330 Total				**0**	**28,614**	**28,614**	**0**	**(28,614)**
19350	AIR CAP 2016A CP AMT J-J C6D	10345	AC Terminal Improvements		277,243	277,243		(277,243)
19350 Total				**0**	**277,243**	**277,243**	**0**	**(277,243)**
19360	AIR CAP 2016B CP NAMT J-J C6E	10340	AC Airport Support Improvement		30,790	30,790		(30,790)
19360 Total				**0**	**30,790**	**30,790**	**0**	**(30,790)**
19380	AIR CAP 2015A CP AMT J-D C6G	10345	AC Terminal Improvements		3,489	3,489		(3,489)
19380 Total				**0**	**3,489**	**3,489**	**0**	**(3,489)**
19383	AIR CAP 2017A CP AMT J-J C7D	10345	AC Terminal Improvements		597,899	597,899		(597,899)
19383 Total				**0**	**597,899**	**597,899**	**0**	**(597,899)**
19384	AIR CAP 2017B CP NAMT J-J C7E	10340	AC Airport Support Improvement		547,801	547,801		(547,801)
19384 Total				**0**	**547,801**	**547,801**	**0**	**(547,801)**
19391	AIR CAP 2018A CP AMT J-J C8J	10345	AC Terminal Improvements		2,394,611	2,394,611		(2,394,611)
19391 Total				**0**	**2,394,611**	**2,394,611**	**0**	**(2,394,611)**
19392	AIR CAP 2018B CP NAMT J-J C8K	10340	AC Airport Support Improvement		994,627	994,627		(994,627)
19392 Total				**0**	**994,627**	**994,627**	**0**	**(994,627)**
19397	AIR CAP 2018A CP AMT J-D C9J	10345	AC Terminal Improvements		2,527,331	2,527,331		(2,527,331)
19397 Total				**0**	**2,527,331**	**2,527,331**	**0**	**(2,527,331)**
19398	AIR CAP 2018B CP NAMT J-D C9K	10340	AC Airport Support Improvement		987,591	987,591		(987,591)
19398 Total				**0**	**987,591**	**987,591**	**0**	**(987,591)**
19399	AIR CAP 2018C CP TAX J-D C9L	10340	AC Airport Support Improvement		183,173	183,173		(183,173)
19399 Total				**0**	**183,173**	**183,173**	**0**	**(183,173)**
19401	AIR Cap 2019A CP AMT J-D C20A	10345	AC Terminal Improvements		34,606	34,606		(34,606)
19401 Total				**0**	**34,606**	**34,606**	**0**	**(34,606)**
19402	AIR Cap 2019B CP NAMT J-D C20B	10340	AC Airport Support Improvement		278,734	278,734		(278,734)
19402 Total				**0**	**278,734**	**278,734**	**0**	**(278,734)**
19403	AIR Cap 2019C CP TAX J-D C20C	10340	AC Airport Support Improvement		21,762	21,762		(21,762)
19403 Total				**0**	**21,762**	**21,762**	**0**	**(21,762)**
19404	AIR Cap 2020A CP AMT J-D C21A	10345	AC Terminal Improvements		37,039	37,039		(37,039)
19404 Total				**0**	**37,039**	**37,039**	**0**	**(37,039)**
19405	AIR Cap 2020B CP NAMT J-D C21B	10340	AC Airport Support Improvement		157,043	157,043		(157,043)

Department: AIR Airport Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
19405 Total				**0**	**157,043**	**157,043**	**0**	**(157,043)**
19411	AIR Cap 2021A CP AMT J-J C21D	10345	AC Terminal Improvements		307,562	307,562		(307,562)
19411 Total				**0**	**307,562**	**307,562**	**0**	**(307,562)**
19412	AIR Cap 2021B CP NAMT J-J C21E	10340	AC Airport Support Improvement		210,825	210,825		(210,825)
19412 Total				**0**	**210,825**	**210,825**	**0**	**(210,825)**
19413	AIR Cap 2021C CP TAX J-J C21F	10340	AC Airport Support Improvement		165,453	165,453		(165,453)
19413 Total				**0**	**165,453**	**165,453**	**0**	**(165,453)**
19414	AIR Cap 2021A CP AMT J-D C22A	10345	AC Terminal Improvements		487,032	487,032		(487,032)
19414 Total				**0**	**487,032**	**487,032**	**0**	**(487,032)**
19415	AIR Cap 2021B CP NAMT J-D C22B	10340	AC Airport Support Improvement		153,943	153,943		(153,943)
19415 Total				**0**	**153,943**	**153,943**	**0**	**(153,943)**
19416	AIR Cap 2021C CP TAX J-D C22C	10340	AC Airport Support Improvement		12,235	12,235		(12,235)
19416 Total				**0**	**12,235**	**12,235**	**0**	**(12,235)**
19417	AIR Cap 2022A CP AMT J-J C22D	10345	AC Terminal Improvements		938,583	938,583		(938,583)
19417 Total				**0**	**938,583**	**938,583**	**0**	**(938,583)**
19418	AIR Cap 2022B CP NAMT J-J C22E	10340	AC Airport Support Improvement		333,400	333,400		(333,400)
19418 Total				**0**	**333,400**	**333,400**	**0**	**(333,400)**
19419	AIR Cap 2022C CP TAX J-J C22F	10340	AC Airport Support Improvement		40,120	40,120		(40,120)
19419 Total				**0**	**40,120**	**40,120**	**0**	**(40,120)**
19421	AIR Cap 2022A CP AMT J-D C23A	10345	AC Terminal Improvements		2,458,863	2,458,863		(2,458,863)
19421 Total				**0**	**2,458,863**	**2,458,863**	**0**	**(2,458,863)**
19422	AIR Cap 2022B CP NAMT J-D C23B	10340	AC Airport Support Improvement		191,530	191,530		(191,530)
19422 Total				**0**	**191,530**	**191,530**	**0**	**(191,530)**
19423	AIR Cap 2022C CP TAX J-D C23C	10340	AC Airport Support Improvement		26,402	26,402		(26,402)
19423 Total				**0**	**26,402**	**26,402**	**0**	**(26,402)**
19424	AIR Cap 2023A CP AMT J-J C23D	10345	AC Terminal Improvements		270,549	270,549		(270,549)
19424 Total				**0**	**270,549**	**270,549**	**0**	**(270,549)**
19425	AIR Cap 2023B CP NAMT J-J C23E	10340	AC Airport Support Improvement		11,706	11,706		(11,706)
19425 Total				**0**	**11,706**	**11,706**	**0**	**(11,706)**
19580	AIR CAP COI PROCEEDS AMT P3A	10345	AC Terminal Improvements		1,078,789	1,078,789		(1,078,789)

Department: AIR Airport Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
19580 Total				**0**	**1,078,789**	**1,078,789**	**0**	**(1,078,789)**
19590	AIR CAP COI PROCEEDS NAMT P3B	10337	AC Airfield Improvements		1,000,000	1,000,000		(1,000,000)
		10340	AC Airport Support Improvement		21,652	21,652		(21,652)
19590 Total				**0**	**1,021,652**	**1,021,652**	**0**	**(1,021,652)**
19600	AIR CAP COI PROCEEDS TAX P3C	10340	AC Airport Support Improvement		1,015,219	1,015,219		(1,015,219)
19600 Total				**0**	**1,015,219**	**1,015,219**	**0**	**(1,015,219)**
19610	AIR CAP PASSENGER FAC CHG PFC	10718	AC Passenger Facility Charge P	130,000,000	253,034,784	123,034,784	330,132,268	77,097,484
			Transfer Adjustment - Uses	(130,000,000)	(253,034,784)	(123,034,784)	(330,132,268)	(77,097,484)
19610 Total				**0**	**0**	**0**	**0**	**0**
19611	AIR CAP CUSTOMER FAC CHG - CFC	10343	AC Groundside Improvements		37,000,000	37,000,000	13,000,000	(24,000,000)
19611 Total				**0**	**37,000,000**	**37,000,000**	**13,000,000**	**(24,000,000)**
19630	AIR CAP 2016A AMT J-J C6H	10345	AC Terminal Improvements		1,129	1,129		(1,129)
19630 Total				**0**	**1,129**	**1,129**	**0**	**(1,129)**
19961	AIR Continuing ORCIF Fund	22725	AC ORCIF Authority		348,306,000	348,306,000	89,888,000	(258,418,000)
19961 Total				**0**	**348,306,000**	**348,306,000**	**89,888,000**	**(258,418,000)**
19962	AIR Cont Sustainability Credit	10347	AC Utility Improvements		250,000	250,000	250,000	
19962 Total				**0**	**250,000**	**250,000**	**250,000**	**0**
Continuing Projects - Authority Control Total				**21,125,000**	**429,305,343**	**408,180,343**	**125,899,983**	**(303,405,360)**
Grants Projects								
19540	AIR CAP PROJ FUND FED	10003760	AC Airfield Unallocated-Ordina	30,000,000	10,000,000	(20,000,000)	10,000,000	
		10004055	AC Air Support Unallocated-Ord	17,000,000		(17,000,000)	9,600,000	9,600,000
		10004134	AC Groundside Unallocated-Ordi		3,700,000	3,700,000	3,700,000	
		10004334	AC Terminals Unallocated-Ordin		40,000,000	40,000,000	12,000,000	(28,000,000)
		10004436	AC Utilities Unallocated-Ordin		84,000,000	84,000,000	47,000,000	(37,000,000)
19540 Total				**47,000,000**	**137,700,000**	**90,700,000**	**82,300,000**	**(55,400,000)**
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				**48,010,000**	**138,710,000**	**90,700,000**	**83,310,000**	**(55,400,000)**
Work Orders/Overhead								

Department: AIR Airport Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Work Orders/Overhead								
18000	AIR Overhead OHF	109711	AIR Chief Development Office	4,959,460	4,675,385	(284,075)	4,853,282	177,897
		210840	AIR Resilience & Sustainabilty		487,022	487,022	504,415	17,393
			Transfer Adjustment - Uses	(4,959,460)	(5,162,407)	(202,947)	(5,357,697)	(195,290)
18000 Total				**0**	**0**	**0**	**0**	**0**
18040	AIR Paid Time Off PTO	228994	AIR General	5,903,970	5,903,976	6	5,903,976	
			Transfer Adjustment - Uses	(5,903,970)	(5,903,976)	(6)	(5,903,976)	
18040 Total				**0**	**0**	**0**	**0**	**0**
Work Orders/Overhead Total				**0**	**0**	**0**	**0**	**0**
Total Uses of Funds				**1,305,429,570**	**2,011,022,776**	**705,593,206**	**1,797,631,130**	**(213,391,646)**

Department: ART Arts Commission

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	3,712,457	3,660,434	(52,023)	3,803,013	142,579
Mandatory Fringe Benefits	1,537,383	1,576,222	38,839	1,641,258	65,036
Non-Personnel Services	6,833,855	6,978,529	144,674	6,113,038	(865,491)
Capital Outlay	12,839,707	2,910,004	(9,929,703)	1,281,804	(1,628,200)
City Grant Program	13,426,309	10,417,614	(3,008,695)	10,706,809	289,195
Materials & Supplies	25,229	22,706	(2,523)	22,706	
Programmatic Projects	3,060,047	2,734,497	(325,550)	3,134,633	400,136
Services Of Other Depts	1,031,240	1,153,461	122,221	1,175,847	22,386
Overhead and Allocations	275,721	296,001	20,280	296,001	
Total Uses by Chart of Accounts	**42,741,948**	**29,749,468**	**(12,992,480)**	**28,175,109**	**(1,574,359)**
Sources Summary					
Other Local Taxes	13,691,000	14,204,000	513,000	15,592,000	1,388,000
Intergovernmental: Federal	60,000	60,000		60,000	
Intergovernmental: State	130,000	65,000	(65,000)	65,000	
Charges for Services	1,876,552	1,796,752	(79,800)	1,800,392	3,640
Other Revenues	1,500,000	1,500,000			(1,500,000)
Interest & Investment Income		(272)	(272)	(286)	(14)
Expenditure Recovery	1,267,539	1,641,640	374,101	2,502,478	860,838
IntraFund Transfers In	2,671	2,671		2,671	
Transfers In	208,823	208,823		208,823	
Other Financing Sources	10,698,751		(10,698,751)		
Beg Fund Balance - Budget Only	1,565,024	1,117,131	(447,893)	516,194	(600,937)
General Fund Support	11,741,588	9,153,723	(2,587,865)	7,427,837	(1,725,886)
Total Sources by Chart of Accounts	**42,741,948**	**29,749,468**	**(12,992,480)**	**28,175,109**	**(1,574,359)**
Fund Summary					
City Facilities Improvement Fd	10,698,751		(10,698,751)		
Culture and Recreation Fund	18,058,171	17,528,206	(529,965)	17,372,043	(156,163)
General Fund	13,985,026	12,221,262	(1,763,764)	10,803,066	(1,418,196)
Total Uses by Funds	**42,741,948**	**29,749,468**	**(12,992,480)**	**28,175,109**	**(1,574,359)**

Department: ART Arts Commission

Division Summary

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
ART Public Art & Collections	1,254,240	3,426,292	2,172,052	2,463,712	(962,580)
ART Street Artist Program	208,823	208,551	(272)	208,537	(14)
ART Municipal Galleries	817,658	943,588	125,930	869,426	(74,162)
ART Civic Design	180,721	100,921	(79,800)	104,561	3,640
ART Community Investments	19,632,436	16,641,644	(2,990,792)	17,436,397	794,753
ART Administration	20,648,070	8,428,472	(12,219,598)	7,092,476	(1,335,996)
Total Uses by Division	**42,741,948**	**29,749,468**	**(12,992,480)**	**28,175,109**	**(1,574,359)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	879,377	657,121	(222,256)	693,344	36,223
			Mandatory Fringe Benefits	425,480	401,955	(23,525)	423,880	21,925
			Non-Personnel Services	80,623	73,414	(7,209)	73,414	
			Materials & Supplies	25,229	22,706	(2,523)	22,706	
			Services Of Other Depts	571,232	721,468	150,236	738,284	16,816
			Overhead and Allocations	275,721	296,001	20,280	296,001	
10000 Total				**2,257,662**	**2,172,665**	**(84,997)**	**2,247,629**	**74,964**
Operating Total				**2,257,662**	**2,172,665**	**(84,997)**	**2,247,629**	**74,964**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	15759	Civic Collection - Maintenance	577,870	599,484	21,614	620,996	21,512
		16549	AR Art Commission - Symphony O	4,259,460	4,420,000	160,540	4,500,000	80,000
		16617	AR Galleries-administration	817,658	843,588	25,930	869,426	25,838
10010 Total				**5,654,988**	**5,863,072**	**208,084**	**5,990,422**	**127,350**
Annual Projects - Authority Control Total				**5,654,988**	**5,863,072**	**208,084**	**5,990,422**	**127,350**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10829	AR Civic Collecn Restoration;	300,000	2,444,000	2,144,000	900,000	(1,544,000)
		15760	Maintenance - Civic Collection	128,759	135,197	6,438	141,957	6,760

Department: ART Arts Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
		15761	AR Maintenance - Culutral Cent	172,197	180,807	8,610	189,847	9,040
		16612	AR Community Investments Admin	198,381	58,881	(139,500)	58,881	
		19600	AR Marina Earthquake Memorial	880,000		(880,000)		
		21748	Reinvestment Initiatives	2,200,000	500,000	(1,700,000)	500,000	
		21849	ART AAACC Retrofit CR RS	1,340,000		(1,340,000)		
		22529	AR SOMArts Relocation	200,000		(200,000)		
		22827	AR GAL Lighting Replacement		100,000	100,000		(100,000)
		22828	AR Centers Door Replace Prog		50,000	50,000	50,000	
10020 Total				**5,419,337**	**3,468,885**	**(1,950,452)**	**1,840,685**	**(1,628,200)**
11740	SR Arts Com-Public Arts	16557	AR Public Art - Market Street	109,586	109,586		109,586	
		16558	AR Public Art - Jc Decaux	30,000	30,000		30,000	
		16577	AR Arts Commission-civic Desig	180,721	100,921	(79,800)	104,561	3,640
		16612	AR Community Investments Admin	133,017	133,017		133,017	
		16622	AR Public Art Trust Projects				553,148	553,148
11740 Total				**453,324**	**373,524**	**(79,800)**	**930,312**	**556,788**
11750	SR Arts Com-Strt Artist Prog	16562	AR Street Artist License Admin	208,823	208,551	(272)	208,537	(14)
11750 Total				**208,823**	**208,551**	**(272)**	**208,537**	**(14)**
11802	SR Culture & Rec Hotel Tax	20331	AR HTA Arts Impact Endow	2,949,789	2,888,271	(61,518)	3,069,000	180,729
		20449	AR HTA Cultural Centers	4,939,871	4,806,509	(133,362)	5,076,934	270,425
		20450	AR HTA Cultural Equity Endow	7,816,364	7,626,351	(190,013)	7,962,260	335,909
11802 Total				**15,706,024**	**15,321,131**	**(384,893)**	**16,108,194**	**787,063**
15384	CPXCF COP Crit Reprs/Rcv Stmls	21849	ART AAACC Retrofit CR RS	(1,340,000)		1,340,000		
		21850	ART MCCLA Retrofit CR RS	12,038,751		(12,038,751)		
15384 Total				**10,698,751**	**0**	**(10,698,751)**	**0**	**0**
Continuing Projects - Authority Control Total				**32,486,259**	**19,372,091**	**(13,114,168)**	**19,087,728**	**(284,363)**
Grants Projects								
11870	SR Culture & Rec Grants; C	10039883	AR CAC MMAC	65,000		(65,000)		
		10039884	AR CAC FY24	65,000		(65,000)		
		10039885	AR CAC FY25		65,000	65,000		(65,000)
		10039886	AR NEA FY24	60,000		(60,000)		

Department: ART Arts Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10039887	AR NEA FY25		60,000	60,000		(60,000)
		10040360	AR Mellon Pulse Check	1,500,000	1,500,000			(1,500,000)
		10041206	AR NEA FY26				60,000	60,000
		10041207	AR CAC FY26				65,000	65,000
11870 Total				**1,690,000**	**1,625,000**	**(65,000)**	**125,000**	**(1,500,000)**
Grants Projects Total				**1,690,000**	**1,625,000**	**(65,000)**	**125,000**	**(1,500,000)**
Work Orders/Overhead								
10060	GF Work Order	163646	ART Public Art & Collections	138,025	138,025		138,025	
		187644	ART Community Investments	515,014	578,615	63,601	586,305	7,690
10060 Total				**653,039**	**716,640**	**63,601**	**724,330**	**7,690**
Work Orders/Overhead Total				**653,039**	**716,640**	**63,601**	**724,330**	**7,690**
Total Uses of Funds				**42,741,948**	**29,749,468**	**(12,992,480)**	**28,175,109**	**(1,574,359)**

Department: AAM Asian Art Museum

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	5,586,477	5,868,688	282,211	6,091,770	223,082
Mandatory Fringe Benefits	2,247,643	2,363,541	115,898	2,463,220	99,679
Non-Personnel Services	1,041,116	1,041,116		1,041,116	
Capital Outlay	722,911	864,807	141,896	822,547	(42,260)
Services Of Other Depts	1,783,173	1,839,187	56,014	2,074,351	235,164
Overhead and Allocations	30,798	12,532	(18,266)	12,532	
Total Uses by Chart of Accounts	**11,412,118**	**11,989,871**	**577,753**	**12,505,536**	**515,665**
Sources Summary					
Charges for Services	391,982	388,636	(3,346)	405,686	17,050
General Fund Support	11,020,136	11,601,235	581,099	12,099,850	498,615
Total Sources by Chart of Accounts	**11,412,118**	**11,989,871**	**577,753**	**12,505,536**	**515,665**
Fund Summary					
Culture and Recreation Fund	391,982	388,636	(3,346)	405,686	17,050
General Fund	11,020,136	11,601,235	581,099	12,099,850	498,615
Total Uses by Funds	**11,412,118**	**11,989,871**	**577,753**	**12,505,536**	**515,665**
Division Summary					
AAM Asian Art Museum	11,412,118	11,989,871	577,753	12,505,536	515,665
Total Uses by Division	**11,412,118**	**11,989,871**	**577,753**	**12,505,536**	**515,665**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	5,361,878	5,634,019	272,141	5,847,453	213,434
			Mandatory Fringe Benefits	2,111,058	2,222,106	111,048	2,314,383	92,277
			Non-Personnel Services	1,041,116	1,041,116		1,041,116	
			Services Of Other Depts	1,783,173	1,839,187	56,014	2,074,351	235,164
10000 Total				**10,297,225**	**10,736,428**	**439,203**	**11,277,303**	**540,875**

Department: AAM Asian Art Museum

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
Operating Total				**10,297,225**	**10,736,428**	**439,203**	**11,277,303**	**540,875**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	10325	Museum Repair Projects	385,000	510,000	125,000	450,000	(60,000)
		15741	Aam - Facility Maintenance	337,911	354,807	16,896	372,547	17,740
10010 Total				**722,911**	**864,807**	**141,896**	**822,547**	**(42,260)**
Annual Projects - Authority Control Total				**722,911**	**864,807**	**141,896**	**822,547**	**(42,260)**
Continuing Projects - Authority Control								
11940	SR Museums Admission	16472	AA Asian Arts Operating Rev-ex	391,982	388,636	(3,346)	405,686	17,050
11940 Total				**391,982**	**388,636**	**(3,346)**	**405,686**	**17,050**
Continuing Projects - Authority Control Total				**391,982**	**388,636**	**(3,346)**	**405,686**	**17,050**
Total Uses of Funds				**11,412,118**	**11,989,871**	**577,753**	**12,505,536**	**515,665**

Department: ASR Assessor / Recorder

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	21,072,513	23,559,786	2,487,273	25,378,113	1,818,327
Mandatory Fringe Benefits	8,103,641	9,034,181	930,540	9,744,644	710,463
Non-Personnel Services	2,842,401	2,503,126	(339,275)	2,760,505	257,379
Materials & Supplies	283,670	64,429	(219,241)	57,298	(7,131)
Programmatic Projects	1,500,000	1,500,000		1,170,700	(329,300)
Services Of Other Depts	3,236,359	3,313,073	76,714	3,971,332	658,259
Overhead and Allocations	139,307	154,769	15,462	154,769	
Total Uses by Chart of Accounts	**37,177,891**	**40,129,364**	**2,951,473**	**43,237,361**	**3,107,997**
Sources Summary					
Charges for Services	3,181,412	3,296,668	115,256	3,587,483	290,815
Beg Fund Balance - Budget Only	2,076,801	560,705	(1,516,096)	323,024	(237,681)
General Fund Support	31,919,678	36,271,991	4,352,313	39,326,854	3,054,863
Total Sources by Chart of Accounts	**37,177,891**	**40,129,364**	**2,951,473**	**43,237,361**	**3,107,997**
Fund Summary					
General Fund	33,870,414	38,288,756	4,418,342	41,515,296	3,226,540
General Services Fund	3,307,477	1,840,608	(1,466,869)	1,722,065	(118,543)
Total Uses by Funds	**37,177,891**	**40,129,364**	**2,951,473**	**43,237,361**	**3,107,997**
Division Summary					
ASR Transactions	1,727,639	2,342,875	615,236	2,440,789	97,914
ASR Exemptions	695,245	739,771	44,526	769,273	29,502
ASR Public Service	2,406,603	2,340,211	(66,392)	2,441,888	101,677
ASR Standards Mapping Analysis	2,403,637	3,419,552	1,015,915	3,718,961	299,409
ASR Real Property	14,737,251	15,628,101	890,850	16,837,560	1,209,459
ASR Personal Property	3,938,669	3,885,535	(53,134)	4,031,159	145,624
ASR Administration	7,917,237	9,236,989	1,319,752	10,395,761	1,158,772
ASR Recorder	3,351,610	2,536,330	(815,280)	2,601,970	65,640
Total Uses by Division	**37,177,891**	**40,129,364**	**2,951,473**	**43,237,361**	**3,107,997**

Uses of Funds Detail Appropriation

Department: ASR Assessor / Recorder

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	19,221,895	22,378,920	3,157,025	24,264,589	1,885,669
			Mandatory Fringe Benefits	7,360,892	8,553,429	1,192,537	9,290,872	737,443
			Non-Personnel Services	2,487,965	2,480,386	(7,579)	2,760,505	280,119
			Materials & Supplies	63,303	62,948	(355)	57,298	(5,650)
			Services Of Other Depts	2,336,359	1,513,073	(823,286)	2,171,332	658,259
10000 Total				**31,470,414**	**34,988,756**	**3,518,342**	**38,544,596**	**3,555,840**
Operating Total				**31,470,414**	**34,988,756**	**3,518,342**	**38,544,596**	**3,555,840**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16628	AS Assessment Appeals Research	900,000	1,800,000	900,000	1,800,000	
		16629	AS Property Tax Assessment Sys	1,500,000	1,500,000		1,170,700	(329,300)
10020 Total				**2,400,000**	**3,300,000**	**900,000**	**2,970,700**	**(329,300)**
12610	SR State Auth Special Rev	16627	AS Recorder - Erecording	399,786	108,796	(290,990)	151,197	42,401
		17402	AS Doc Storage Conver Fund Ab3	106,423	120,359	13,936	124,866	4,507
		17403	AS Page Recorders Modernizatio	1,911,928	613,961	(1,297,967)	679,796	65,835
		17405	AS Assessor 10% Alloc Real Est	99,795	150,893	51,098	94,248	(56,645)
		17409	AS Recorder Indexing Project	554,751	423,320	(131,431)	284,524	(138,796)
		19830	SB2 Building Homes & Jobs Fee	149,672	301,785	152,113	261,433	(40,352)
12610 Total				**3,222,355**	**1,719,114**	**(1,503,241)**	**1,596,064**	**(123,050)**
12650	SR Vital & Hlth Stat Fees	17404	AS Statistics Fee Collection-r	85,122	121,494	36,372	126,001	4,507
12650 Total				**85,122**	**121,494**	**36,372**	**126,001**	**4,507**
Continuing Projects - Authority Control Total				**5,707,477**	**5,140,608**	**(566,869)**	**4,692,765**	**(447,843)**
Total Uses of Funds				**37,177,891**	**40,129,364**	**2,951,473**	**43,237,361**	**3,107,997**

Department: BOA Board Of Appeals

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	501,705	519,560	17,855	537,094	17,534
Mandatory Fringe Benefits	263,608	276,527	12,919	287,438	10,911
Non-Personnel Services	19,700	34,158	14,458	48,116	13,958
Materials & Supplies	3,398	9,558	6,160	9,558	
Services Of Other Depts	354,626	358,819	4,193	369,132	10,313
Total Uses by Chart of Accounts	**1,143,037**	**1,198,622**	**55,585**	**1,251,338**	**52,716**
Sources Summary					
Charges for Services	1,132,059	1,198,622	66,563	1,251,338	52,716
General Fund Support	10,978		(10,978)		
Total Sources by Chart of Accounts	**1,143,037**	**1,198,622**	**55,585**	**1,251,338**	**52,716**
Fund Summary					
General Fund	1,143,037	1,198,622	55,585	1,251,338	52,716
Total Uses by Funds	**1,143,037**	**1,198,622**	**55,585**	**1,251,338**	**52,716**
Division Summary					
BOA Board of Appeals	1,143,037	1,198,622	55,585	1,251,338	52,716
Total Uses by Division	**1,143,037**	**1,198,622**	**55,585**	**1,251,338**	**52,716**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	501,705	519,560	17,855	537,094	17,534
			Mandatory Fringe Benefits	263,608	276,527	12,919	287,438	10,911
			Non-Personnel Services	19,700	34,158	14,458	48,116	13,958
			Materials & Supplies	3,398	9,558	6,160	9,558	
			Services Of Other Depts	354,626	358,819	4,193	369,132	10,313
10000 Total				**1,143,037**	**1,198,622**	**55,585**	**1,251,338**	**52,716**
Operating Total				**1,143,037**	**1,198,622**	**55,585**	**1,251,338**	**52,716**

Department: BOA Board Of Appeals

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Total Uses of Funds				**1,143,037**	**1,198,622**	**55,585**	**1,251,338**	**52,716**

Department: BOS Board Of Supervisors

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	12,866,811	13,367,420	500,609	13,849,530	482,110
Mandatory Fringe Benefits	4,672,474	4,876,285	203,811	5,053,541	177,256
Non-Personnel Services	5,297,359	4,361,004	(936,355)	4,339,592	(21,412)
Capital Outlay		142,000	142,000		(142,000)
Materials & Supplies	176,916	172,201	(4,715)	154,509	(17,692)
Programmatic Projects		12,000	12,000		(12,000)
Services Of Other Depts	593,045	900,379	307,334	993,053	92,674
Total Uses by Chart of Accounts	**23,606,605**	**23,831,289**	**224,684**	**24,390,225**	**558,936**
Sources Summary					
Intergovernmental: Federal		154,000	154,000		(154,000)
Charges for Services	344,150	638,150	294,000	638,150	
Expenditure Recovery	161,996	161,996		161,996	
General Fund Support	23,100,459	22,877,143	(223,316)	23,590,079	712,936
Total Sources by Chart of Accounts	**23,606,605**	**23,831,289**	**224,684**	**24,390,225**	**558,936**
Fund Summary					
General Fund	23,588,605	23,659,289	70,684	24,372,225	712,936
General Services Fund	18,000	18,000		18,000	
Public Protection Fund		154,000	154,000		(154,000)
Total Uses by Funds	**23,606,605**	**23,831,289**	**224,684**	**24,390,225**	**558,936**
Division Summary					
BOS Youth Commission	451,042	459,146	8,104	473,973	14,827
BOS Sunshine Ord Task Force	196,045	203,404	7,359	210,225	6,821
BOS Budget & Legis Analysis	3,121,318	3,204,318	83,000	3,204,318	
BOS Clerk Of The Board	6,716,622	6,004,941	(711,681)	6,051,545	46,604
BOS Assessment Appeals Board	958,404	1,397,390	438,986	1,490,697	93,307
BOS Supervisors	11,777,061	12,165,894	388,833	12,550,837	384,943
BOS Local Agncy Formation Comm	386,113	396,196	10,083	408,630	12,434
Total Uses by Division	**23,606,605**	**23,831,289**	**224,684**	**24,390,225**	**558,936**

Department: BOS Board Of Supervisors

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	12,585,822	13,079,440	493,618	13,550,699	471,259
			Mandatory Fringe Benefits	4,570,374	4,771,866	201,492	4,945,389	173,523
			Non-Personnel Services	4,276,335	4,322,985	46,650	4,303,649	(19,336)
			Materials & Supplies	176,916	172,201	(4,715)	154,509	(17,692)
			Services Of Other Depts	593,045	900,379	307,334	993,053	92,674
10000 Total				**22,202,492**	**23,246,871**	**1,044,379**	**23,947,299**	**700,428**
12600	SR Outreach Fund - Prop J		Non-Personnel Services	18,000	18,000		18,000	
12600 Total				**18,000**	**18,000**	**0**	**18,000**	**0**
Operating Total				**22,220,492**	**23,264,871**	**1,044,379**	**23,965,299**	**700,428**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16641	BD Bd Of Supervisors Lafco Pro	386,113	396,196	10,083	408,630	12,434
		19667	BD Legislative Management Syst	1,000,000		(1,000,000)		
		22688	BOS Charter Mandates		16,222	16,222	16,296	74
10020 Total				**1,386,113**	**412,418**	**(973,695)**	**424,926**	**12,508**
Continuing Projects - Authority Control Total				**1,386,113**	**412,418**	**(973,695)**	**424,926**	**12,508**
Grants Projects								
13560	SR Homeland Security	10041033	Bay Area UASI-Urban Areas Sec		154,000	154,000		(154,000)
13560 Total				**0**	**154,000**	**154,000**	**0**	**(154,000)**
Grants Projects Total				**0**	**154,000**	**154,000**	**0**	**(154,000)**
Total Uses of Funds				**23,606,605**	**23,831,289**	**224,684**	**24,390,225**	**558,936**

Department: DBI Building Inspection

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	41,362,210	43,720,804	2,358,594	46,064,053	2,343,249
Mandatory Fringe Benefits	16,798,842	17,606,414	807,572	18,528,124	921,710
Non-Personnel Services	3,761,000	3,786,165	25,165	3,786,402	237
Carry-Forward Budgets Only		(1,745,432)	(1,745,432)		1,745,432
City Grant Program	4,800,000	4,320,000	(480,000)	4,320,000	
Materials & Supplies	442,000	462,000	20,000	462,000	
Programmatic Projects		1,795,432	1,795,432	50,000	(1,745,432)
Services Of Other Depts	17,587,066	17,472,660	(114,406)	18,259,563	786,903
Overhead and Allocations	1,352,456	457,525	(894,931)	457,525	
Intrafund Transfers Out	22,852,067	19,920,354	(2,931,713)	11,472,496	(8,447,858)
Transfer Adjustment - Uses	(22,852,067)	(19,920,354)	2,931,713	(11,472,496)	8,447,858
Total Uses by Chart of Accounts	**86,103,574**	**87,875,568**	**1,771,994**	**91,927,667**	**4,052,099**
Sources Summary					
Charges for Services	47,057,008	48,877,361	1,820,353	61,875,316	12,997,955
Fines, Forfeiture, & Penalties		650,000	650,000	650,000	
Licenses, Permits,& Franchises	7,718,319	12,083,145	4,364,826	12,083,145	
Other Revenues	1,250,000	1,250,000		1,250,000	
Interest & Investment Income	1,922,127	1,262,379	(659,748)	764,381	(497,998)
Expenditure Recovery	204,053	162,329	(41,724)	162,329	
IntraFund Transfers In	22,852,067	19,920,354	(2,931,713)	11,472,496	(8,447,858)
Transfers In	5,100,000	4,320,000	(780,000)	4,320,000	
Prior Year Designated Reserve	19,352,067	10,270,354	(9,081,713)	10,822,496	552,142
Beg Fund Balance - Budget Only	3,500,000	9,000,000	5,500,000		(9,000,000)
Transfer Adjustment-Source	(22,852,067)	(19,920,354)	2,931,713	(11,472,496)	8,447,858
General Fund Support					
Total Sources by Chart of Accounts	**86,103,574**	**87,875,568**	**1,771,994**	**91,927,667**	**4,052,099**
Fund Summary					
Building Inspection Fund	86,103,574	87,875,568	1,771,994	91,927,667	4,052,099
Total Uses by Funds	**86,103,574**	**87,875,568**	**1,771,994**	**91,927,667**	**4,052,099**

Department: DBI Building Inspection

Division Summary

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
DBI Inspection Services	42,486,001	42,835,324	349,323	45,629,560	2,794,236
DBI AdminIstration	23,899,764	24,073,026	173,262	24,315,123	242,097
DBI Permit Services	19,717,809	20,967,218	1,249,409	21,982,984	1,015,766
Total Uses by Division	**86,103,574**	**87,875,568**	**1,771,994**	**91,927,667**	**4,052,099**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10190	SR BIF Operating Project		Salaries	41,362,210	43,720,804	2,358,594	46,064,053	2,343,249
			Mandatory Fringe Benefits	16,798,842	17,606,414	807,572	18,528,124	921,710
			Non-Personnel Services	3,761,000	2,466,165	(1,294,835)	2,466,402	237
			City Grant Program	4,800,000	4,320,000	(480,000)	4,320,000	
			Materials & Supplies	442,000	442,000		442,000	
			Services Of Other Depts	17,587,066	17,472,660	(114,406)	18,259,563	786,903
			Overhead and Allocations	1,352,456	457,525	(894,931)	457,525	
10190 Total				**86,103,574**	**86,485,568**	**381,994**	**90,537,667**	**4,052,099**
Operating Total				**86,103,574**	**86,485,568**	**381,994**	**90,537,667**	**4,052,099**
Continuing Projects - Authority Control								
10210	SR Building Standards Comssn	16665	BI Building Standards Commissi		40,000	40,000	40,000	
10210 Total				**0**	**40,000**	**40,000**	**40,000**	**0**
10230	SR BIF-Continuing Projects	10893	BI Code Enforcemt Enhancemt Re		(480,368)	(480,368)		480,368
		16664	BI Automation Upgrade		(38,461)	(38,461)		38,461
		16667	BI Dbi Fee Revenue Contingency		31,943	31,943		(31,943)
		16668	BI Conversion Of Records		1,541,305	1,541,305		(1,541,305)
		16670	BI Illegal In-law Units		(4,924,461)	(4,924,461)		4,924,461
		16679	BI Records Management - Buildi		(182,593)	(182,593)		182,593
		16681	BI Soft Story Program		2,902,551	2,902,551		(2,902,551)
		19497	BI One Time And Capital Projec		(24,116)	(24,116)		24,116

Department: DBI Building Inspection

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
		19499	BI Work Authorize To Dpw		(518,834)	(518,834)		518,834
		22179	Records Management		(52,398)	(52,398)		52,398
		80519	BI Contingency		1,745,432	1,745,432		(1,745,432)
		80553	BI Peer Review		1,250,000	1,250,000	1,250,000	
10230 Total				**0**	**1,250,000**	**1,250,000**	**1,250,000**	**0**
10250	SR PW-Strong Motion Admin	16680	BI Strong Motion Administratio		100,000	100,000	100,000	
10250 Total				**0**	**100,000**	**100,000**	**100,000**	**0**
Continuing Projects - Authority Control Total				**0**	**1,390,000**	**1,390,000**	**1,390,000**	**0**
Total Uses of Funds				**86,103,574**	**87,875,568**	**1,771,994**	**91,927,667**	**4,052,099**

Department: CHF Children; Youth & Their Families

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	10,057,426	10,005,360	(52,066)	10,384,549	379,189
Mandatory Fringe Benefits	3,564,488	3,781,811	217,323	3,939,136	157,325
Non-Personnel Services	9,414,786	9,357,712	(57,074)	9,465,053	107,341
City Grant Program	273,215,214	276,454,778	3,239,564	284,826,277	8,371,499
Materials & Supplies	679,058	365,945	(313,113)	367,945	2,000
Programmatic Projects	3,152,503	400,785	(2,751,718)	415,334	14,549
Services Of Other Depts	41,602,216	37,703,745	(3,898,471)	38,135,287	431,542
Overhead and Allocations	375,000	1,215,000	840,000	1,215,000	
Intrafund Transfers Out	6,520,000	6,570,000	50,000	6,800,000	230,000
Unappropriated Rev-Designated	110,000		(110,000)		
Transfer Adjustment - Uses	(6,520,000)	(6,570,000)	(50,000)	(6,800,000)	(230,000)
Total Uses by Chart of Accounts	**342,170,691**	**339,285,136**	**(2,885,555)**	**348,748,581**	**9,463,445**
Sources Summary					
Property Taxes	127,220,000	126,930,000	(290,000)	127,350,000	420,000
Intergovernmental: Federal	1,524,359	2,642,239	1,117,880	2,734,069	91,830
Intergovernmental: State	8,383,220	6,599,894	(1,783,326)	3,066,118	(3,533,776)
Other Revenues	4,800,000		(4,800,000)		
Interest & Investment Income	80,000	60,867	(19,133)	59,824	(1,043)
Expenditure Recovery	8,555,959	4,936,695	(3,619,264)	4,546,095	(390,600)
IntraFund Transfers In	6,998,329	7,048,329	50,000	7,278,329	230,000
Transfers In	99,835,000	100,605,000	770,000	104,035,000	3,430,000
Prior Year Designated Reserve	6,867,385	7,500,000	632,615	8,000,000	500,000
Beg Fund Balance - Budget Only	5,349,228	14,900,022	9,550,794	14,540,818	(359,204)
Transfer Adjustment-Source	(6,520,000)	(6,570,000)	(50,000)	(6,800,000)	(230,000)
General Fund Support	79,077,211	74,632,090	(4,445,121)	83,938,328	9,306,238
Total Sources by Chart of Accounts	**342,170,691**	**339,285,136**	**(2,885,555)**	**348,748,581**	**9,463,445**

Department: CHF Children; Youth & Their Families

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Fund Summary					
Children and Families Fund	248,514,228	277,725,889	29,211,661	291,215,642	13,489,753
General Fund	85,399,504	54,077,618	(31,321,886)	53,585,086	(492,532)
Public Protection Fund	8,256,959	7,481,629	(775,330)	3,947,853	(3,533,776)
Total Uses by Funds	**342,170,691**	**339,285,136**	**(2,885,555)**	**348,748,581**	**9,463,445**
Division Summary					
CHF Children;Youth & Families	342,170,691	339,285,136	(2,885,555)	348,748,581	9,463,445
Total Uses by Division	**342,170,691**	**339,285,136**	**(2,885,555)**	**348,748,581**	**9,463,445**

Reserved Appropriations

Controller Reserves

10001640	CH CYF-Eligible Services		850,000	
10031182	CH City College Enroll Asst Fu		7,150,000	
Controller Reserves: Total		**0**	**8,000,000**	

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		City Grant Program	1,388,492	666,667	(721,825)	666,667	
			Services Of Other Depts	745,428	850,228	104,800	850,228	
10000 Total				**2,133,920**	**1,516,895**	**(617,025)**	**1,516,895**	**0**
11190	SR Children and Youth		Salaries	8,153,546	8,118,356	(35,190)	8,441,446	323,090
			Mandatory Fringe Benefits	3,018,192	3,268,551	250,359	3,407,421	138,870
			Non-Personnel Services	7,737,642	7,176,754	(560,888)	7,176,754	
			City Grant Program	78,132,561	83,610,304	5,477,743	80,755,531	(2,854,773)
			Materials & Supplies	677,758	350,508	(327,250)	350,508	
			Services Of Other Depts	28,639,529	26,777,598	(1,861,931)	28,829,571	2,051,973
			Intrafund Transfers Out	6,520,000	6,570,000	50,000	6,800,000	230,000
			Transfer Adjustment - Uses	(6,520,000)	(6,570,000)	(50,000)	(6,800,000)	(230,000)

Department: CHF Children; Youth & Their Families

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
11190 Total				**126,359,228**	**129,302,071**	**2,942,843**	**128,961,231**	**(340,840)**
Operating Total				**128,493,148**	**130,818,966**	**2,325,818**	**130,478,126**	**(340,840)**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17230	Community Based Agencies	1,160,700	826,725	(333,975)	3,679,035	2,852,310
		20111	CH Family Empowerment	3,242,786	1,430,086	(1,812,700)	1,430,086	
		20112	CH Justices Services	1,410,895	196,033	(1,214,862)	196,033	
		20115	CH Outreach and Access	1,518,203	1,115,520	(402,683)	1,115,520	
		20118	CH Early Care and Education	2,687,554	2,693,681	6,127	1,073,250	(1,620,431)
		20119	CH Educational Supports	991,279		(991,279)		
		20120	CH Enrichment Leadership Skill	1,000,000		(1,000,000)		
10010 Total				**12,011,417**	**6,262,045**	**(5,749,372)**	**7,493,924**	**1,231,879**
11141	SR Student Success Fund	22378	Student Success Fund	11,000,000	35,000,000	24,000,000	45,000,000	10,000,000
11141 Total				**11,000,000**	**35,000,000**	**24,000,000**	**45,000,000**	**10,000,000**
Annual Projects - Authority Control Total				**23,011,417**	**41,262,045**	**18,250,628**	**52,493,924**	**11,231,879**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16915	CH Sfusd Special Projects	4,000,000		(4,000,000)		
		16916	CH Bos Allocations	2,142,000		(2,142,000)		
		16918	CH Dcyf Nutrition Project	2,348,662	2,736,104	387,442	2,884,973	148,869
		16919	CH Our Children; Our Families	664,600	225,592	(439,008)	233,416	7,824
		17230	Community Based Agencies	15,139,682	20,350,079	5,210,397	19,409,575	(940,504)
		19805	City College Enroll Asst Fund	18,933,998	9,300,000	(9,633,998)	7,150,000	(2,150,000)
		20110	CH Emotional Well-Being	186,000	93,000	(93,000)	93,000	
		20111	CH Family Empowerment	283,250	283,250		283,250	
		20112	CH Justices Services	300,000		(300,000)		
		20113	CH Mentorship Service Area	250,000		(250,000)		
		20114	CH Out of School Time	5,134,609	4,099,609	(1,035,000)	4,099,609	
		20115	CH Outreach and Access	4,800,705	2,055,324	(2,745,381)	2,055,324	
		20117	CH Youth Workforce Development	1,175,677		(1,175,677)		
		20118	CH Early Care and Education	1,819,025	1,819,025		1,819,025	

Department: CHF Children; Youth & Their Families

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
		20119	CH Educational Supports	125,000		(125,000)		
		20120	CH Enrichment Leadership Skill	670,000		(670,000)		
		20324	Sugar-Sweetened Beverages Tax	225,000		(225,000)		
		21058	ERAF CHF Mental Health Centers	1,400,000		(1,400,000)		
		21748	Reinvestment Initiatives	3,100,000	400,000	(2,700,000)	2,000,000	1,600,000
10020 Total				**62,698,208**	**41,361,983**	**(21,336,225)**	**40,028,172**	**(1,333,811)**
11200	SR Public Education Special	16914	CH Sfusd Grants - Peef Baselin	13,020,000	14,250,000	1,230,000	14,740,303	490,303
		16923	PEEF	91,660,000	97,498,818	5,838,818	100,839,108	3,340,290
		20324	Sugar-Sweetened Beverages Tax	1,675,000	1,675,000		1,675,000	
11200 Total				**106,355,000**	**113,423,818**	**7,068,818**	**117,254,411**	**3,830,593**
Continuing Projects - Authority Control Total				**169,053,208**	**154,785,801**	**(14,267,407)**	**157,282,583**	**2,496,782**
Grants Projects								
13550	SR Public Protection-Grant	10000074	CH FY15-16 SFCOPS Program	336,827		(336,827)		
		10001103	CH FY16-17 JJCPA Grant	1,342,389		(1,342,389)		
		10029618	CH FY17-18 JJCPA Grant	1,749,760		(1,749,760)		
		10038274	CH FY23-24 Federal JAG Grant	103,739		(103,739)		
		10039713	CH FY24-25 Federal JAG Grant		111,735	111,735		(111,735)
		10040970	CH FY25-26 Federal JAG Grant				111,735	111,735
		10041019	CH FY24-25 STOP Grant		1,000,000	1,000,000		(1,000,000)
		10041020	CH FY25-26 STOP Grant				1,000,000	1,000,000
13550 Total				**3,532,715**	**1,111,735**	**(2,420,980)**	**1,111,735**	**0**
13720	SR Public Protection-Grant Sta	10035816	CH FY21-22 JJCPA Grant	1,507,350		(1,507,350)		
		10035818	CH FY21-22 SFCOPS Program	361,297		(361,297)		
		10037204	CH FY22-23 SFCOPS Program		854,390	854,390		(854,390)
		10037207	CH FY22-23 JJCPA Grant		2,679,386	2,679,386		(2,679,386)
		10038280	CH FY23-24 JJCPA Grant	2,303,370		(2,303,370)		
		10038289	CH FY23-24 SFCOPS Program	552,227		(552,227)		
		10039714	CH FY24-25 JJCPA Grant		2,287,490	2,287,490		(2,287,490)
		10039715	CH FY24-25 SFCOPS Program		548,628	548,628		(548,628)
		10041002	CH FY25-26 JJCPA Grant				2,287,490	2,287,490

Department: CHF Children; Youth & Their Families

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10041004	CH FY25-26 SFCOPS Program				548,628	548,628
13720 Total				**4,724,244**	**6,369,894**	**1,645,650**	**2,836,118**	**(3,533,776)**
Grants Projects Total				**8,256,959**	**7,481,629**	**(775,330)**	**3,947,853**	**(3,533,776)**
Work Orders/Overhead								
10060	GF Work Order	229218	CHF Children;Youth & Families	8,555,959	4,936,695	(3,619,264)	4,546,095	(390,600)
10060 Total				**8,555,959**	**4,936,695**	**(3,619,264)**	**4,546,095**	**(390,600)**
Work Orders/Overhead Total				**8,555,959**	**4,936,695**	**(3,619,264)**	**4,546,095**	**(390,600)**
Continuing Projects - Project Control								
11150	SR Child Youth&Fam-Grants Oth	10038282	CH 2023 CFE Fund	300,000		(300,000)		
		10039874	CH Crankstart Summer 2023	4,500,000		(4,500,000)		
11150 Total				**4,800,000**	**0**	**(4,800,000)**	**0**	**0**
Continuing Projects - Project Control Total				**4,800,000**	**0**	**(4,800,000)**	**0**	**0**
Total Uses of Funds				**342,170,691**	**339,285,136**	**(2,885,555)**	**348,748,581**	**9,463,445**

Department: CSS Child Support Services

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	7,712,971	7,654,003	(58,968)	7,812,852	158,849
Mandatory Fringe Benefits	3,751,258	3,714,056	(37,202)	3,785,504	71,448
Non-Personnel Services	358,079	601,187	243,108	880,047	278,860
Materials & Supplies	166,735	59,551	(107,184)	38,317	(21,234)
Services Of Other Depts	1,677,487	1,262,661	(414,826)	816,060	(446,601)
Total Uses by Chart of Accounts	**13,666,530**	**13,291,458**	**(375,072)**	**13,332,780**	**41,322**
Sources Summary					
Intergovernmental: Federal	8,359,395	8,359,395		8,359,395	
Intergovernmental: State	4,306,354	4,306,354		4,306,354	
Other Revenues	849,607	469,343	(380,264)	504,910	35,567
Expenditure Recovery	151,174	156,366	5,192	162,121	5,755
General Fund Support					
Total Sources by Chart of Accounts	**13,666,530**	**13,291,458**	**(375,072)**	**13,332,780**	**41,322**
Fund Summary					
Children and Families Fund	13,666,530	13,291,458	(375,072)	13,332,780	41,322
Total Uses by Funds	**13,666,530**	**13,291,458**	**(375,072)**	**13,332,780**	**41,322**
Division Summary					
CSS Child Support Services	13,666,530	13,291,458	(375,072)	13,332,780	41,322
Total Uses by Division	**13,666,530**	**13,291,458**	**(375,072)**	**13,332,780**	**41,322**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
11300	SR Child Support-Operating		Salaries	7,712,971	7,654,003	(58,968)	7,812,852	158,849
			Mandatory Fringe Benefits	3,751,258	3,714,056	(37,202)	3,785,504	71,448
			Non-Personnel Services	358,079	601,187	243,108	880,047	278,860
			Materials & Supplies	166,735	59,551	(107,184)	38,317	(21,234)

Department: CSS Child Support Services

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
			Services Of Other Depts	1,677,487	1,262,661	(414,826)	816,060	(446,601)
11300 Total				**13,666,530**	**13,291,458**	**(375,072)**	**13,332,780**	**41,322**
Operating Total				**13,666,530**	**13,291,458**	**(375,072)**	**13,332,780**	**41,322**
Total Uses of Funds				**13,666,530**	**13,291,458**	**(375,072)**	**13,332,780**	**41,322**

Department: CAT City Attorney

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	64,627,798	70,820,467	6,192,669	72,336,812	1,516,345
Mandatory Fringe Benefits	22,617,235	24,598,687	1,981,452	25,052,508	453,821
Non-Personnel Services	17,478,423	18,886,401	1,407,978	18,684,845	(201,556)
Materials & Supplies	155,000	139,500	(15,500)	139,500	
Services Of Other Depts	3,861,112	3,958,943	97,831	4,046,522	87,579
Total Uses by Chart of Accounts	**108,739,568**	**118,403,998**	**9,664,430**	**120,260,187**	**1,856,189**
Sources Summary					
Intergovernmental: Other	400,000	400,000		400,000	
Fines, Forfeiture, & Penalties	4,799,038	6,256,345	1,457,307	6,174,118	(82,227)
Expenditure Recovery	71,253,153	76,394,900	5,141,747	76,732,239	337,339
General Fund Support	32,287,377	35,352,753	3,065,376	36,953,830	1,601,077
Total Sources by Chart of Accounts	**108,739,568**	**118,403,998**	**9,664,430**	**120,260,187**	**1,856,189**
Fund Summary					
General Fund	103,940,530	112,914,778	8,974,248	114,461,792	1,547,014
Public Protection Fund	4,799,038	5,489,220	690,182	5,798,395	309,175
Total Uses by Funds	**108,739,568**	**118,403,998**	**9,664,430**	**120,260,187**	**1,856,189**
Division Summary					
CAT City Attorney	108,739,568	118,403,998	9,664,430	120,260,187	1,856,189
Total Uses by Division	**108,739,568**	**118,403,998**	**9,664,430**	**120,260,187**	**1,856,189**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	61,607,499	67,222,081	5,614,582	68,498,320	1,276,239
			Mandatory Fringe Benefits	21,597,218	23,412,013	1,814,795	23,798,104	386,091
			Non-Personnel Services	16,414,701	17,877,241	1,462,540	17,674,346	(202,895)
			Materials & Supplies	155,000	139,500	(15,500)	139,500	

Department: CAT City Attorney

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
			Services Of Other Depts	1,461,112	1,558,943	97,831	1,646,522	87,579
10000 Total				**101,235,530**	**110,209,778**	**8,974,248**	**111,756,792**	**1,547,014**
Operating Total				**101,235,530**	**110,209,778**	**8,974,248**	**111,756,792**	**1,547,014**
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	2,235,000	2,235,000		2,235,000	
10020 Total				**2,235,000**	**2,235,000**	**0**	**2,235,000**	**0**
13490	SR City Attorney-Special Rev	16967	CA Cat Consumer Protection Enf	4,799,038	5,489,220	690,182	5,798,395	309,175
13490 Total				**4,799,038**	**5,489,220**	**690,182**	**5,798,395**	**309,175**
Continuing Projects - Authority Control Total				**7,034,038**	**7,724,220**	**690,182**	**8,033,395**	**309,175**
Total Uses of Funds				**108,739,568**	**118,403,998**	**9,664,430**	**120,260,187**	**1,856,189**

Department: CPC City Planning

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	27,174,566	25,718,182	(1,456,384)	26,471,162	752,980
Mandatory Fringe Benefits	10,759,359	10,144,717	(614,642)	10,581,610	436,893
Non-Personnel Services	2,741,533	2,181,597	(559,936)	2,181,597	
Materials & Supplies	371,470	358,743	(12,727)	358,743	
Programmatic Projects	7,705,818	9,001,291	1,295,473	8,652,387	(348,904)
Services Of Other Depts	9,486,330	7,845,289	(1,641,041)	8,084,589	239,300
Overhead and Allocations	458,758	131,442	(327,316)	131,442	
Total Uses by Chart of Accounts	**58,697,834**	**55,381,261**	**(3,316,573)**	**56,461,530**	**1,080,269**
Sources Summary					
Intergovernmental: Federal	1,120,000	3,970,500	2,850,500	3,725,500	(245,000)
Intergovernmental: Other	876,000	761,000	(115,000)	761,000	
Intergovernmental: State	3,890,000	2,602,000	(1,288,000)	2,477,000	(125,000)
Charges for Services	38,045,230	36,026,347	(2,018,883)	36,118,359	92,012
Other Revenues	475,000	336,167	(138,833)	360,831	24,664
Expenditure Recovery	3,043,444	4,074,760	1,031,316	3,654,861	(419,899)
General Fund Support	11,248,160	7,610,487	(3,637,673)	9,363,979	1,753,492
Total Sources by Chart of Accounts	**58,697,834**	**55,381,261**	**(3,316,573)**	**56,461,530**	**1,080,269**
Fund Summary					
Community / Neighborhood Dev	8,727,027	10,152,307	1,425,280	9,898,983	(253,324)
General Fund	49,420,807	44,878,954	(4,541,853)	46,212,547	1,333,593
Public Wks Trans and Commerce	550,000	350,000	(200,000)	350,000	
Total Uses by Funds	**58,697,834**	**55,381,261**	**(3,316,573)**	**56,461,530**	**1,080,269**
Division Summary					
CPC Environmental Planning	7,200,762	5,694,968	(1,505,794)	5,844,994	150,026
CPC Zoning Admin & Compliance	802,476	567,849	(234,627)	567,905	56
CPC Community Equity	4,922,342	5,975,068	1,052,726	5,853,151	(121,917)
CPC Executive Office	1,838,589	1,461,111	(377,478)	1,513,287	52,176
CPC Citywide Planning	8,303,864	6,989,677	(1,314,187)	7,047,442	57,765

Department: CPC City Planning

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
CPC Current Planning	16,623,221	17,469,628	846,407	17,713,196	243,568
CPC Administration	19,006,580	17,222,960	(1,783,620)	17,921,555	698,595
Total Uses by Division	**58,697,834**	**55,381,261**	**(3,316,573)**	**56,461,530**	**1,080,269**

Reserved Appropriations

Controller Reserves

10023235	Eastern Neighbrhd Infrastructu		336,167		360,831
Controller Reserves: Total			**336,167**		**360,831**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	24,161,858	22,889,453	(1,272,405)	23,556,674	667,221
			Mandatory Fringe Benefits	9,733,232	9,191,074	(542,158)	9,596,475	405,401
			Non-Personnel Services	2,619,733	2,097,797	(521,936)	2,097,797	
			Materials & Supplies	365,270	352,543	(12,727)	352,543	
			Services Of Other Depts	8,847,727	7,203,492	(1,644,235)	7,439,224	235,732
			Overhead and Allocations	458,758	131,442	(327,316)	131,442	
10000 Total				**46,186,578**	**41,865,801**	**(4,320,777)**	**43,174,155**	**1,308,354**
Operating Total				**46,186,578**	**41,865,801**	**(4,320,777)**	**43,174,155**	**1,308,354**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10950	CP Integrated Permit Tracking	779,306	864,193	84,887	864,461	268
		11479	PC Neighborhood Profiles Proje	835,655	540,055	(295,600)	551,085	11,030
		16950	CP Plan Implementation - Gener	387,604	1,223,444	835,840	1,237,385	13,941
		16954	CP Backlog Reduction (supp App	444,566		(444,566)		
		16957	CP Electronic Document Review	57,800	132,800	75,000	132,800	
		16958	CP Records Digitization	75,000		(75,000)		
		16962	CP Development Agreements	377,606		(377,606)		
		19503	CP Pavement To Parks Program	25,000		(25,000)		

Department: CPC City Planning

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
		21034	CPC Historic Presv Survey	251,692	252,661	969	252,661	
10020 Total				**3,234,229**	**3,013,153**	**(221,076)**	**3,038,392**	**25,239**
10670	SR Eastern Neighborhood CI	17063	GE Eastern Neighbrhd Infrastru	400,000	336,167	(63,833)	360,831	24,664
10670 Total				**400,000**	**336,167**	**(63,833)**	**360,831**	**24,664**
10840	SR Planning Code Enforcement	16949	CP Sign Code Enforcement	1,117,231	3,149,643	2,032,412	3,241,656	92,013
		16956	CP Short Term Rental Program	1,618,381	93,997	(1,524,384)	93,996	(1)
		16960	CP Transportation Demand Manag	506,415		(506,415)		
10840 Total				**3,242,027**	**3,243,640**	**1,613**	**3,335,652**	**92,012**
Continuing Projects - Authority Control Total				**6,876,256**	**6,592,960**	**(283,296)**	**6,734,875**	**141,915**
Grants Projects								
10680	SR Neighborhood Dev-Grants Sta	10038677	CPC FY24 CALTRANS	1,400,000	700,000	(700,000)	700,000	
		10040077	CPC FY24 CA Coastal Conservanc	750,000		(750,000)		
		10040088	CPC FY24 CA GOV Planning and R	650,000		(650,000)		
		10041171	CPC FY25 CA Coastal Conservanc		500,000	500,000		(500,000)
		10041184	CPC FY25 CAHCD REAP		128,000	128,000		(128,000)
		10041185	CPC FY26 CA Coastal Conservanc				500,000	500,000
		10041186	CPC FY26 CAHCD REAP				128,000	128,000
		10041189	CPCFY25 REAP Housing		500,000	500,000		(500,000)
		10041195	CPCFY26 REAP Housing				500,000	500,000
10680 Total				**2,800,000**	**1,828,000**	**(972,000)**	**1,828,000**	**0**
10690	SR Neighborhood Dev-Grants Oth	10038676	CPC FY24 USDN ADAPTATION	150,000		(150,000)		
		10040076	CPC FY25 USDN ADAPTATION		75,000	75,000		(75,000)
		10040078	CPC FY24 MTC PDA	1,000,000		(1,000,000)		
		10040079	CPC FY24 ABAG REAP	840,000		(840,000)		
		10040082	CPC FY25 MTC PDA		1,000,000	1,000,000		(1,000,000)
		10041252	CPC FY26 MTC PDA				1,000,000	1,000,000
		10041253	CPC FY25 Yosemite Slough OPR G		649,000	649,000		(649,000)
		10041254	CPC FY26 Yosemite Slough OPR G				649,000	649,000
10690 Total				**1,990,000**	**1,724,000**	**(266,000)**	**1,649,000**	**(75,000)**
10770	SR Neighborhood Dev-Grants	10038675	CPC FY24 CA OFFICE OF HISTORIC	245,000	45,000	(200,000)		(45,000)

Department: CPC City Planning

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10040075	CPC FY25 CA OFFICE OF HISTORIC		200,000	200,000		(200,000)
		10040083	CPC FY24 NPS OHP	50,000		(50,000)		
		10040084	CPC FY25 NPS OHP		50,000	50,000		(50,000)
		10041172	CPC FY25 CA HUD Pro Housing		2,175,500	2,175,500		(2,175,500)
		10041173	CPC FY25 Fed RCN		350,000	350,000		(350,000)
		10041187	CPC FY26 CA HUD Pro Housing				2,175,500	2,175,500
		10041188	CPC FY26 Fed RCN				350,000	350,000
		10041208	CPCFY25 Environmental and Clim		200,000	200,000		(200,000)
		10041209	CPCFY26 Environmental and Clim				200,000	200,000
10770 Total				**295,000**	**3,020,500**	**2,725,500**	**2,725,500**	**(295,000)**
14070	SR TC Grants;Continuing Oth	10040081	CPC FY24 SFCTA PROP K	200,000		(200,000)		
		10040087	CPC FY24 Caltrain	350,000		(350,000)		
		10041255	CPC FY25 Caltrain		350,000	350,000		(350,000)
		10041256	CPC FY26 Caltrain				350,000	350,000
14070 Total				**550,000**	**350,000**	**(200,000)**	**350,000**	**0**
Grants Projects Total				**5,635,000**	**6,922,500**	**1,287,500**	**6,552,500**	**(370,000)**
Total Uses of Funds				**58,697,834**	**55,381,261**	**(3,316,573)**	**56,461,530**	**1,080,269**

Department: CSC Civil Service Commission

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	902,920	918,248	15,328	949,463	31,215
Mandatory Fringe Benefits	330,140	336,210	6,070	348,078	11,868
Non-Personnel Services	28,795	25,000	(3,795)	25,000	
Materials & Supplies	3,395	3,055	(340)	3,055	
Services Of Other Depts	246,359	242,144	(4,215)	256,493	14,349
Total Uses by Chart of Accounts	**1,511,609**	**1,524,657**	**13,048**	**1,582,089**	**57,432**
Sources Summary					
Expenditure Recovery	430,839	430,839		430,839	
General Fund Support	1,080,770	1,093,818	13,048	1,151,250	57,432
Total Sources by Chart of Accounts	**1,511,609**	**1,524,657**	**13,048**	**1,582,089**	**57,432**
Fund Summary					
General Fund	1,511,609	1,524,657	13,048	1,582,089	57,432
Total Uses by Funds	**1,511,609**	**1,524,657**	**13,048**	**1,582,089**	**57,432**
Division Summary					
CSC Civil Service Commission	1,511,609	1,524,657	13,048	1,582,089	57,432
Total Uses by Division	**1,511,609**	**1,524,657**	**13,048**	**1,582,089**	**57,432**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	902,920	918,248	15,328	949,463	31,215
			Mandatory Fringe Benefits	330,140	336,210	6,070	348,078	11,868
			Non-Personnel Services	28,795	25,000	(3,795)	25,000	
			Materials & Supplies	3,395	3,055	(340)	3,055	
			Services Of Other Depts	246,359	242,144	(4,215)	256,493	14,349
10000 Total				**1,511,609**	**1,524,657**	**13,048**	**1,582,089**	**57,432**
Operating Total				**1,511,609**	**1,524,657**	**13,048**	**1,582,089**	**57,432**

Department: CSC Civil Service Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Total Uses of Funds				**1,511,609**	**1,524,657**	**13,048**	**1,582,089**	**57,432**

Department: CON Controller

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	41,156,987	42,063,159	906,172	43,597,383	1,534,224
Mandatory Fringe Benefits	14,993,775	15,362,912	369,137	15,964,003	601,091
Non-Personnel Services	16,186,581	14,937,212	(1,249,369)	14,936,185	(1,027)
Materials & Supplies	630,011	547,486	(82,525)	547,486	
Programmatic Projects	7,266,463	11,905,226	4,638,763	7,843,469	(4,061,757)
Services Of Other Depts	3,748,156	4,158,126	409,970	4,141,223	(16,903)
Total Uses by Chart of Accounts	**83,981,973**	**88,974,121**	**4,992,148**	**87,029,749**	**(1,944,372)**
Sources Summary					
Property Taxes	100,000	100,000		100,000	
Intergovernmental: Other	298,000	329,800	31,800	329,800	
Charges for Services	440,000	440,000		1,636,558	1,196,558
Other Revenues	1,000,000	1,000,000		1,000,000	
Expenditure Recovery	68,930,284	72,987,270	4,056,986	72,957,450	(29,820)
Beg Fund Balance - Budget Only	857,388	1,457,519	600,131		(1,457,519)
General Fund Support	12,356,301	12,659,532	303,231	11,005,941	(1,653,591)
Total Sources by Chart of Accounts	**83,981,973**	**88,974,121**	**4,992,148**	**87,029,749**	**(1,944,372)**
Fund Summary					
General Fund	83,124,585	87,516,602	4,392,017	85,833,191	(1,683,411)
Public Wks Trans and Commerce	857,388	1,457,519	600,131	1,196,558	(260,961)
Total Uses by Funds	**83,981,973**	**88,974,121**	**4,992,148**	**87,029,749**	**(1,944,372)**
Division Summary					
CON Budget & Analysis	3,771,694	4,122,162	350,468	4,276,138	153,976
CON Economic Analysis	635,682	654,375	18,693	673,779	19,404
CON Public Finance	956,068	998,436	42,368	1,007,056	8,620
CON Refuse Rates Adm	857,388	1,457,519	600,131	1,196,558	(260,961)
CON Administration	1,632,602	1,611,511	(21,091)	1,624,781	13,270
CON Accounting	16,929,346	18,582,861	1,653,515	16,513,317	(2,069,544)
CON Citywide Systems	29,978,014	30,076,002	97,988	30,840,652	764,650

Department: CON Controller

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
CON Payroll	3,203,561	3,412,566	209,005	3,539,924	127,358
CON City Services Auditor	26,017,618	28,058,689	2,041,071	27,357,544	(701,145)
Total Uses by Division	**83,981,973**	**88,974,121**	**4,992,148**	**87,029,749**	**(1,944,372)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	15,432,530	15,799,590	367,060	16,435,164	635,574
			Mandatory Fringe Benefits	5,669,761	5,784,787	115,026	6,000,366	215,579
			Non-Personnel Services	2,397,961	2,283,279	(114,682)	2,285,602	2,323
			Materials & Supplies	385,257	302,732	(82,525)	302,732	
			Services Of Other Depts	856,600	923,935	67,335	958,872	34,937
			Overhead and Allocations	(3,991,736)	(3,838,179)	153,557	(3,965,772)	(127,593)
10000 Total				**20,750,373**	**21,256,144**	**505,771**	**22,016,964**	**760,820**
Operating Total				**20,750,373**	**21,256,144**	**505,771**	**22,016,964**	**760,820**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16935	CO Economic Analysis	635,682	654,375	18,693	673,779	19,404
		16940	CO Office Of Public Finance	956,068	998,436	42,368	1,007,056	8,620
		22135	CO Department Financial Assist	4,561,830	6,247,956	1,686,126	3,712,196	(2,535,760)
		22443	Financial Standards Training	225,000	225,000		225,000	
10020 Total				**6,378,580**	**8,125,767**	**1,747,187**	**5,618,031**	**(2,507,736)**
14000	SR Solid Waste Projects	22434	CO Refuse Rates Administration	857,388	1,457,519	600,131	1,196,558	(260,961)
14000 Total				**857,388**	**1,457,519**	**600,131**	**1,196,558**	**(260,961)**
Continuing Projects - Authority Control Total				**7,235,968**	**9,583,286**	**2,347,318**	**6,814,589**	**(2,768,697)**
Work Orders/Overhead								
10060	GF Work Order	229228	CON Citywide Systems	29,978,014	30,076,002	97,988	30,840,652	764,650
		275641	CON City Services Auditor	26,017,618	28,058,689	2,041,071	27,357,544	(701,145)
10060 Total				**55,995,632**	**58,134,691**	**2,139,059**	**58,198,196**	**63,505**
Work Orders/Overhead Total				**55,995,632**	**58,134,691**	**2,139,059**	**58,198,196**	**63,505**

Department: CON Controller

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Total Uses of Funds				**83,981,973**	**88,974,121**	**4,992,148**	**87,029,749**	**(1,944,372)**

Department: DPA Department Of Police Accountability

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	5,915,788	5,900,254	(15,534)	6,023,035	122,781
Mandatory Fringe Benefits	2,081,155	2,075,955	(5,200)	2,109,673	33,718
Non-Personnel Services	334,336	333,742	(594)	301,817	(31,925)
Materials & Supplies	34,918	33,424	(1,494)	33,422	(2)
Programmatic Projects	500,000	650,000	150,000	100,000	(550,000)
Services Of Other Depts	1,104,156	1,046,717	(57,439)	1,150,069	103,352
Total Uses by Chart of Accounts	**9,970,353**	**10,040,092**	**69,739**	**9,718,016**	**(322,076)**
Sources Summary					
Expenditure Recovery	332,795	654,795	322,000	654,795	
General Fund Support	9,637,558	9,385,297	(252,261)	9,063,221	(322,076)
Total Sources by Chart of Accounts	**9,970,353**	**10,040,092**	**69,739**	**9,718,016**	**(322,076)**
Fund Summary					
General Fund	9,970,353	10,040,092	69,739	9,718,016	(322,076)
Total Uses by Funds	**9,970,353**	**10,040,092**	**69,739**	**9,718,016**	**(322,076)**
Division Summary					
DPA Police Accountabilty	9,970,353	10,040,092	69,739	9,718,016	(322,076)
Total Uses by Division	**9,970,353**	**10,040,092**	**69,739**	**9,718,016**	**(322,076)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	5,915,788	5,900,254	(15,534)	6,023,035	122,781
			Mandatory Fringe Benefits	2,081,155	2,075,955	(5,200)	2,109,673	33,718
			Non-Personnel Services	224,336	223,742	(594)	191,817	(31,925)
			Materials & Supplies	34,918	33,424	(1,494)	33,422	(2)
			Programmatic Projects		150,000	150,000		(150,000)
			Services Of Other Depts	1,104,156	1,046,717	(57,439)	1,150,069	103,352

Department: DPA Department Of Police Accountability

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000 Total				**9,360,353**	**9,430,092**	**69,739**	**9,508,016**	**77,924**
Operating Total				**9,360,353**	**9,430,092**	**69,739**	**9,508,016**	**77,924**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	20327	DP Charter Mandate	610,000	610,000		210,000	(400,000)
10010 Total				**610,000**	**610,000**	**0**	**210,000**	**(400,000)**
Annual Projects - Authority Control Total				**610,000**	**610,000**	**0**	**210,000**	**(400,000)**
Total Uses of Funds				**9,970,353**	**10,040,092**	**69,739**	**9,718,016**	**(322,076)**

Department: DEC Dept of Early Childhood

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	8,831,881	10,045,422	1,213,541	10,402,497	357,075
Mandatory Fringe Benefits	3,495,040	3,870,242	375,202	4,021,335	151,093
Non-Personnel Services	4,617,268	3,125,434	(1,491,834)	3,805,434	680,000
Aid Assistance	272,328		(272,328)		
City Grant Program	278,799,601	284,513,213	5,713,612	284,078,081	(435,132)
Materials & Supplies	345,610	439,660	94,050	439,660	
Services Of Other Depts	9,011,254	6,422,528	(2,588,726)	6,593,067	170,539
Transfers Out	28,350,000	28,100,000	(250,000)	27,660,000	(440,000)
Unappropriated Rev-Designated	11,760,744		(11,760,744)		
Total Uses by Chart of Accounts	**345,483,726**	**336,516,499**	**(8,967,227)**	**337,000,074**	**483,575**
Sources Summary					
Business Taxes	189,000,000	187,300,000	(1,700,000)	184,400,000	(2,900,000)
Intergovernmental: Federal	3,314,672	5,401,075	2,086,403	5,401,075	
Intergovernmental: State	15,069,083	13,916,438	(1,152,645)	14,027,617	111,179
Charges for Services	2,000,000	500,000	(1,500,000)	500,000	
Other Revenues	6,767,822	2,500,000	(4,267,822)	2,500,000	
Interest & Investment Income	11,926,736	17,284,301	5,357,565	17,558,155	273,854
Expenditure Recovery	52,284,023	57,272,485	4,988,462	58,099,440	826,955
Beg Fund Balance - Budget Only	13,985,502	5,720,997	(8,264,505)	6,910,591	1,189,594
General Fund Support	51,135,888	46,621,203	(4,514,685)	47,603,196	981,993
Total Sources by Chart of Accounts	**345,483,726**	**336,516,499**	**(8,967,227)**	**337,000,074**	**483,575**
Fund Summary					
Children and Families Fund	281,848,773	276,338,299	(5,510,474)	276,833,457	495,158
Community / Neighborhood Dev	6,767,822	2,500,000	(4,267,822)	2,500,000	
General Fund	54,633,400	55,573,872	940,472	55,562,289	(11,583)
Human Welfare Fund	2,233,731	2,104,328	(129,403)	2,104,328	
Total Uses by Funds	**345,483,726**	**336,516,499**	**(8,967,227)**	**337,000,074**	**483,575**

Division Summary

Department: DEC Dept of Early Childhood

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
DEC Early Care & Education	320,069,689	317,860,466	(2,209,223)	318,012,521	152,055
DEC Children & Families Commsn	25,414,037	18,656,033	(6,758,004)	18,987,553	331,520
Total Uses by Division	**345,483,726**	**336,516,499**	**(8,967,227)**	**337,000,074**	**483,575**

Reserved Appropriations

Controller Reserves

10022889	HS CH Childcare Capital Funds		2,500,000		2,500,000	
Controller Reserves: Total			**2,500,000**		**2,500,000**	

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		City Grant Program	49,179,316	53,422,955	4,243,639	53,504,771	81,816
			Services Of Other Depts	379,498	373,790	(5,708)	383,121	9,331
10000 Total				**49,558,814**	**53,796,745**	**4,237,931**	**53,887,892**	**91,147**
Operating Total				**49,558,814**	**53,796,745**	**4,237,931**	**53,887,892**	**91,147**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	17555	State Childcare Reserve	3,324,586	(16,623)	(3,341,209)	(119,353)	(102,730)
		17558	HS Infant&toddler Early Learn	1,750,000	1,793,750	43,750	1,793,750	
10020 Total				**5,074,586**	**1,777,127**	**(3,297,459)**	**1,674,397**	**(102,730)**
10570	SR Child Care Capital	16913	Childcare Capital Funds	5,000,000	2,500,000	(2,500,000)	2,500,000	
10570 Total				**5,000,000**	**2,500,000**	**(2,500,000)**	**2,500,000**	**0**
10610	SR Balboa Park CI	16913	Childcare Capital Funds	17,000		(17,000)		
10610 Total				**17,000**	**0**	**(17,000)**	**0**	**0**
10860	SR Rincon Hill and SOMA CI	22286	IPIC SoMa Childcare Facilities	1,750,822		(1,750,822)		
10860 Total				**1,750,822**	**0**	**(1,750,822)**	**0**	**0**
11000	SR CFC ContinuingAuthorityCtrl	16921	CF Prop 10 - Tobacco Tax Fundi	23,517,975	18,302,499	(5,215,476)	17,891,845	(410,654)
11000 Total				**23,517,975**	**18,302,499**	**(5,215,476)**	**17,891,845**	**(410,654)**
11140	SR PEEF Annual Contr-EarlyCare	16923	PEEF	46,434,736	53,788,686	7,353,950	56,577,931	2,789,245

Department: DEC Dept of Early Childhood

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
11140 Total				**46,434,736**	**53,788,686**	**7,353,950**	**56,577,931**	**2,789,245**
11201	SR Comm Rnt GR Tx for OECE	20473	CommRntGRTx-OECE	181,650,000	175,793,580	(5,856,420)	173,607,973	(2,185,607)
		21491	Prop C 15% GF baseline	28,350,000	28,100,000	(250,000)	27,660,000	(440,000)
11201 Total				**210,000,000**	**203,893,580**	**(6,106,420)**	**201,267,973**	**(2,625,607)**
Continuing Projects - Authority Control Total				**291,795,119**	**280,261,892**	**(11,533,227)**	**279,912,146**	**(349,746)**
Grants Projects								
12960	SR Human Welfare-Grants	10039534	DEC QCC Wkfc Pathways FY24	468,486		(468,486)		
		10039535	DEC CLPC Planning Cnl FY24	123,812		(123,812)		
		10039537	CFC FY24 QCC QRIS	290,964		(290,964)		
		10039540	CFC FY24 PDG-R	139,764		(139,764)		
		10040843	DEC QCC Wkfc Pathways FY25		489,249	489,249	489,249	
		10040845	DEC CLPC Planning Cnl FY25		120,862	120,862	120,862	
		10040849	CFC FY25 QCC QRIS		290,964	290,964	290,964	
12960 Total				**1,023,026**	**901,075**	**(121,951)**	**901,075**	**0**
Grants Projects Total				**1,023,026**	**901,075**	**(121,951)**	**901,075**	**0**
Continuing Projects - Project Control								
11030	SR Children&FamiliesGrants Sta	10039532	CFC IMPACT 2024 Local	800,354		(800,354)		
		10039533	CFC IMPACT Legacy FY24-FY25	1,095,708	353,534	(742,174)	1,095,708	742,174
11030 Total				**1,896,062**	**353,534**	**(1,542,528)**	**1,095,708**	**742,174**
12920	SR Human Welfare-Grants Sta	10039535	DEC CLPC Planning Cnl FY24	5,122		(5,122)		
		10039536	CFC FY24 CSPP QRIS	1,205,583		(1,205,583)		
		10040845	DEC CLPC Planning Cnl FY25		8,735	8,735	8,735	
		10040847	CFC FY25 CSPP QRIS		1,194,518	1,194,518	1,194,518	
12920 Total				**1,210,705**	**1,203,253**	**(7,452)**	**1,203,253**	**0**
Continuing Projects - Project Control Total				**3,106,767**	**1,556,787**	**(1,549,980)**	**2,298,961**	**742,174**
Total Uses of Funds				**345,483,726**	**336,516,499**	**(8,967,227)**	**337,000,074**	**483,575**

Department: DAT District Attorney

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	51,766,339	53,689,712	1,923,373	55,861,837	2,172,125
Mandatory Fringe Benefits	16,686,305	17,359,935	673,630	17,909,068	549,133
Non-Personnel Services	4,420,300	4,009,573	(410,727)	3,467,627	(541,946)
Capital Outlay	72,004		(72,004)		
City Grant Program	1,104,186	1,079,764	(24,422)	1,032,698	(47,066)
Materials & Supplies	163,905	152,967	(10,938)	152,967	
Programmatic Projects	3,011,304	3,086,304	75,000	3,086,304	
Services Of Other Depts	12,544,242	14,574,712	2,030,470	15,189,500	614,788
Overhead and Allocations	(208,544)	(223,683)	(15,139)	(232,389)	(8,706)
Total Uses by Chart of Accounts	**89,560,041**	**93,729,284**	**4,169,243**	**96,467,612**	**2,738,328**
Sources Summary					
Intergovernmental: Federal	2,913,016	2,402,990	(510,026)	2,402,990	
Intergovernmental: State	3,759,914	3,915,599	155,685	3,547,397	(368,202)
Charges for Services	706,604	706,604		706,604	
Expenditure Recovery	490,853	495,353	4,500	499,988	4,635
Beg Fund Balance - Budget Only	1,887,937	1,900,797	12,860	1,900,797	
General Fund Support	79,801,717	84,307,941	4,506,224	87,409,836	3,101,895
Total Sources by Chart of Accounts	**89,560,041**	**93,729,284**	**4,169,243**	**96,467,612**	**2,738,328**
Fund Summary					
General Fund	81,236,174	85,859,898	4,623,724	88,996,428	3,136,530
General Services Fund	310,000	310,000		310,000	
Public Protection Fund	8,013,867	7,559,386	(454,481)	7,161,184	(398,202)
Total Uses by Funds	**89,560,041**	**93,729,284**	**4,169,243**	**96,467,612**	**2,738,328**
Division Summary					
DAT District Attorney	89,560,041	93,729,284	4,169,243	96,467,612	2,738,328
Total Uses by Division	**89,560,041**	**93,729,284**	**4,169,243**	**96,467,612**	**2,738,328**

Uses of Funds Detail Appropriation

Department: DAT District Attorney

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	43,252,705	44,976,500	1,723,795	46,739,359	1,762,859
			Mandatory Fringe Benefits	13,662,348	14,246,114	583,766	14,799,594	553,480
			Non-Personnel Services	1,573,065	1,547,100	(25,965)	1,478,409	(68,691)
			Capital Outlay	72,004		(72,004)		
			City Grant Program	196,540	203,481	6,941	203,481	
			Materials & Supplies	132,480	123,732	(8,748)	123,732	
			Services Of Other Depts	12,531,042	14,574,712	2,043,670	15,189,500	614,788
			Overhead and Allocations	(203,599)	(203,599)		(203,599)	
10000 Total				**71,216,585**	**75,468,040**	**4,251,455**	**78,330,476**	**2,862,436**
Operating Total				**71,216,585**	**75,468,040**	**4,251,455**	**78,330,476**	**2,862,436**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	16973	DA Victim Services	165,000	165,000		165,000	
		17300	Ois Oversight	2,846,304	2,921,304	75,000	2,921,304	
10010 Total				**3,011,304**	**3,086,304**	**75,000**	**3,086,304**	**0**
Annual Projects - Authority Control Total				**3,011,304**	**3,086,304**	**75,000**	**3,086,304**	**0**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10000	Operating	125,000		(125,000)		
		16969	DA Peace Officer Std & Testing	30,000	30,000		30,000	
		16970	DA Child Abduction	1,435,870	1,502,462	66,592	1,559,622	57,160
		16971	DA Career Criminal	1,505,867	1,581,637	75,770	1,644,682	63,045
		16973	DA Victim Services	3,114,581	3,376,846	262,265	3,508,433	131,587
		17406	AS Dist Atty 54% Alloc Real Es	306,114	319,256	13,142	336,923	17,667
10020 Total				**6,517,432**	**6,810,201**	**292,769**	**7,079,660**	**269,459**
12470	SR Court Dispute Resolution	10929	CS Community Court Dispute Res	30,000	30,000		30,000	
12470 Total				**30,000**	**30,000**	**0**	**30,000**	**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	1,887,937	1,900,797	12,860	1,900,797	

Department: DAT District Attorney

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
13500 Total				**1,967,937**	**1,980,797**	**12,860**	**1,980,797**	**0**
Continuing Projects - Authority Control Total				**8,795,369**	**9,100,998**	**305,629**	**9,370,457**	**269,459**
Grants Projects								
13550	SR Public Protection-Grant	10038274	CH FY23-24 Federal JAG Grant	131,884		(131,884)		
		10039319	DA Human Trafficking FY23-24 (	154,500		(154,500)		
		10039321	DA KI Innovative Response FY24	163,145		(163,145)		
		10039322	DA UV Unserved/UnderservedFY24	175,000		(175,000)		
		10039324	DA VV VAWV Prosecution FY23-24	202,545		(202,545)		
		10039325	DA VW Victim/Witness Assistanc	1,591,707		(1,591,707)		
		10039326	DA XC Mass Casualty FY23-24	451,544		(451,544)		
		10039327	DA XE Elder Abuse FY23-24	200,000		(200,000)		
		10039713	CH FY24-25 Federal JAG Grant		142,048	142,048	142,048	
		10040776	DA UV Unserved/Underserved Vic		175,000	175,000	175,000	
		10040778	DA VW Victim/Witness Assistanc		1,591,707	1,591,707	1,591,707	
		10040780	DA XC Mass Casualty FY24-25		451,544	451,544	451,544	
		10040787	DA XE Elder Abuse FY24-25		200,000	200,000	200,000	
13550 Total				**3,070,325**	**2,560,299**	**(510,026)**	**2,560,299**	**0**
13720	SR Public Protection-Grant Sta	10035818	CH FY21-22 SFCOPS Program	302,415		(302,415)		
		10037204	CH FY22-23 SFCOPS Program		398,202	398,202		(398,202)
		10038289	CH FY23-24 SFCOPS Program	462,172		(462,172)		
		10039316	DA Board of Control FY23-24	826,338		(826,338)		
		10039317	DA Criminal Restitution FY24	89,124		(89,124)		
		10039329	DA High Tech Crimes FY23-24	50,000		(50,000)		
		10039330	DA Auto-FY23-24	316,939		(316,939)		
		10039331	DA Workers' Compensation FY23-	928,617		(928,617)		
		10039715	CH FY24-25 SFCOPS Program		459,070	459,070	459,070	
		10040807	DA Board of Control FY24-25		826,338	826,338	826,338	
		10040816	DA Criminal Restitution Compac		89,124	89,124	89,124	
		10040818	DA Auto-FY24-25		316,939	316,939	316,939	
		10040819	DA Workers' Compensation FY24-		928,617	928,617	928,617	

Department: DAT District Attorney

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
13720 Total				**2,975,605**	**3,018,290**	**42,685**	**2,620,088**	**(398,202)**
Grants Projects Total				**6,045,930**	**5,578,589**	**(467,341)**	**5,180,387**	**(398,202)**
Work Orders/Overhead								
10060	GF Work Order	229313	DAT District Attorney	490,853	495,353	4,500	499,988	4,635
10060 Total				**490,853**	**495,353**	**4,500**	**499,988**	**4,635**
Work Orders/Overhead Total				**490,853**	**495,353**	**4,500**	**499,988**	**4,635**
Total Uses of Funds				**89,560,041**	**93,729,284**	**4,169,243**	**96,467,612**	**2,738,328**

Department: ECN Economic And Workforce Development

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	16,914,693	17,633,966	719,273	18,347,808	713,842
Mandatory Fringe Benefits	5,930,446	6,197,494	267,048	6,453,465	255,971
Non-Personnel Services	8,634,652	1,948,862	(6,685,790)	1,906,111	(42,751)
City Grant Program	100,996,189	91,322,904	(9,673,285)	68,375,757	(22,947,147)
Materials & Supplies	57,485	57,299	(186)	57,499	200
Programmatic Projects	13,414,693	7,725,290	(5,689,403)	7,696,193	(29,097)
Services Of Other Depts	12,133,830	12,117,048	(16,782)	12,243,107	126,059
Total Uses by Chart of Accounts	**158,081,988**	**137,002,863**	**(21,079,125)**	**115,079,940**	**(21,922,923)**
Sources Summary					
Business Taxes	350,000	350,000		350,000	
Other Local Taxes	2,500,000	1,000,000	(1,500,000)	1,000,000	
Intergovernmental: Federal	5,055,917	6,683,073	1,627,156	5,869,495	(813,578)
Intergovernmental: Other	255,200	251,600	(3,600)	251,600	
Intergovernmental: State	2,333,871	820,000	(1,513,871)	820,000	
Charges for Services	535,000	620,000	85,000	670,000	50,000
Rents & Concessions	300,000	300,000		300,000	
Other Revenues	14,149,032	13,951,851	(197,181)	14,028,903	77,052
Expenditure Recovery	22,177,440	18,888,440	(3,289,000)	23,727,440	4,839,000
IntraFund Transfers In	58,785	58,785		58,785	
Transfers In	600,000		(600,000)		
General Fund Support	109,766,743	94,079,114	(15,687,629)	68,003,717	(26,075,397)
Total Sources by Chart of Accounts	**158,081,988**	**137,002,863**	**(21,079,125)**	**115,079,940**	**(21,922,923)**
Fund Summary					
Culture and Recreation Fund	1,575,000	900,000	(675,000)	950,000	50,000
Community / Neighborhood Dev	10,127,516	8,468,073	(1,659,443)	7,654,495	(813,578)
General Fund	146,379,472	127,634,790	(18,744,682)	106,475,445	(21,159,345)
Total Uses by Funds	**158,081,988**	**137,002,863**	**(21,079,125)**	**115,079,940**	**(21,922,923)**
Division Summary					

Department: ECN Economic And Workforce Development

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
ECN Workforce Development	52,301,429	42,661,371	(9,640,058)	39,408,427	(3,252,944)
ECN Economic Development	85,102,337	74,242,398	(10,859,939)	54,928,051	(19,314,347)
ECN Office of Small Business	3,842,016	3,778,252	(63,764)	4,296,082	517,830
ECN Film Commission	1,575,000	900,000	(675,000)	950,000	50,000
ECN Real Estate Development	15,261,206	15,382,398	121,192	15,433,614	51,216
ECN Economic and Workforce Dev		38,444	38,444	63,766	25,322
Total Uses by Division	**158,081,988**	**137,002,863**	**(21,079,125)**	**115,079,940**	**(21,922,923)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	3,588,878	3,676,472	87,594	3,815,748	139,276
			Mandatory Fringe Benefits	1,307,173	1,330,092	22,919	1,380,675	50,583
			Non-Personnel Services	303,350	300,750	(2,600)	300,750	
			Materials & Supplies	17,020	15,318	(1,702)	15,318	
			Services Of Other Depts	604,363	632,673	28,310	661,257	28,584
			Overhead and Allocations	(3,923,457)	(4,045,395)	(121,938)	(4,165,868)	(120,473)
10000 Total				**1,897,327**	**1,909,910**	**12,583**	**2,007,880**	**97,970**
Operating Total				**1,897,327**	**1,909,910**	**12,583**	**2,007,880**	**97,970**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	16652	EW Economic Development Projec	70,040,990	55,118,406	(14,922,584)	49,084,964	(6,033,442)
		16658	EW Public-private Development	15,455,553	15,576,745	121,192	15,627,961	51,216
		16663	EW Workforce Development	21,778,913	19,986,794	(1,792,119)	20,160,996	174,202
		20324	Sugar-Sweetened Beverages Tax	150,000	153,750	3,750	153,750	
10010 Total				**107,425,456**	**90,835,695**	**(16,589,761)**	**85,027,671**	**(5,808,024)**
Annual Projects - Authority Control Total				**107,425,456**	**90,835,695**	**(16,589,761)**	**85,027,671**	**(5,808,024)**
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		15,000,000	15,000,000		(15,000,000)

Department: ECN Economic And Workforce Development

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
		16656	EW Disability Access And Educa	350,446	350,629	183	350,562	(67)
		16657	EW City Economic Development P	11,194,067	2,542,225	(8,651,842)	1,662,532	(879,693)
		16659	EW Legacy Business Preservatio	792,176		(792,176)		
		20990	Opportunities for All	4,000,000	4,000,000		4,000,000	
		21748	Reinvestment Initiatives	20,480,000	12,280,000	(8,200,000)	12,280,000	
		22841	EW Legacy Biz Assistance Prog		476,331	476,331	906,800	430,469
10020 Total				**36,846,689**	**34,679,185**	**(2,167,504)**	**19,229,894**	**(15,449,291)**
10650	SR Development Agreement	21421	EW Mission Rock Workforce	272,728		(272,728)		
10650 Total				**272,728**	**0**	**(272,728)**	**0**	**0**
11890	SR Mobed-Film Prod Sp	16523	AD Film Rebate Program	600,000		(600,000)		
		16654	EW Film Services	975,000	900,000	(75,000)	950,000	50,000
11890 Total				**1,575,000**	**900,000**	**(675,000)**	**950,000**	**50,000**
Continuing Projects - Authority Control Total				**38,694,417**	**35,579,185**	**(3,115,232)**	**20,179,894**	**(15,399,291)**
Grants Projects								
10680	SR Neighborhood Dev-Grants Sta	10039360	SBDC CIP 10/2023-9/2024	65,000		(65,000)		
		10039366	SBDC TAEP 10/2023-9/2024	155,000		(155,000)		
		10039844	UCSF CCOP Program Year 23/24	150,000		(150,000)		
		10039845	UCSF CPHP Yr 23/24	450,000		(450,000)		
		10040004	CWDB HRTP Resilient Workforce	1,513,871		(1,513,871)		
		10040824	SBDC TAEP 10/2024-9/2025		155,000	155,000	155,000	
		10040825	SBDC CIP 10/2024-9/2025		65,000	65,000	65,000	
		10040829	UCSF CPHP Yr 24/25		450,000	450,000	450,000	
		10040836	UCSF CCOP Program Year 24/25		150,000	150,000	150,000	
10680 Total				**2,333,871**	**820,000**	**(1,513,871)**	**820,000**	**0**
10770	SR Neighborhood Dev-Grants	10039351	WIOA PY 24-Adult A4	1,317,822	179,131	(1,138,691)		(179,131)
		10039352	WIOA PY 24-Youth A4	1,209,383	213,554	(995,829)		(213,554)
		10039353	WIOA PY 24-DW A4	1,599,935	313,635	(1,286,300)		(313,635)
		10039354	WIOA PY 23/24-RR A4	703,777	107,258	(596,519)		(107,258)
		10039357	SBDC SBA CY2024	190,000		(190,000)		
		10040822	SBDC SBA CY2025		190,000	190,000	190,000	

Department: ECN Economic And Workforce Development

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10040831	WIOA PY 25-Adult A5		1,496,953	1,496,953	1,496,953	
		10040832	WIOA PY 25 Youth A5		1,422,937	1,422,937	1,422,937	
		10040833	WIOA PY 25-DW A5		1,913,570	1,913,570	1,913,570	
		10040834	WIOA PY 24/25-RR A5		811,035	811,035	811,035	
10770 Total				**5,020,917**	**6,648,073**	**1,627,156**	**5,834,495**	**(813,578)**
Grants Projects Total				**7,354,788**	**7,468,073**	**113,285**	**6,654,495**	**(813,578)**
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	2,500,000	1,000,000	(1,500,000)	1,000,000	
10855 Total				**2,500,000**	**1,000,000**	**(1,500,000)**	**1,000,000**	**0**
Continuing Projects - Project Control Total				**2,500,000**	**1,000,000**	**(1,500,000)**	**1,000,000**	**0**
Total Uses of Funds				**158,081,988**	**137,002,863**	**(21,079,125)**	**115,079,940**	**(21,922,923)**

Department: REG Elections

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	7,351,336	8,292,817	941,481	7,653,882	(638,935)
Mandatory Fringe Benefits	1,816,882	1,945,567	128,685	1,940,664	(4,903)
Non-Personnel Services	11,198,828	13,293,326	2,094,498	11,025,317	(2,268,009)
Capital Outlay	21,726		(21,726)		
City Grant Program	100,000	200,000	100,000	100,000	(100,000)
Materials & Supplies	423,931	315,425	(108,506)	365,425	50,000
Services Of Other Depts	2,030,246	1,846,964	(183,282)	1,870,110	23,146
Total Uses by Chart of Accounts	**22,942,949**	**25,894,099**	**2,951,150**	**22,955,398**	**(2,938,701)**
Sources Summary					
Charges for Services	84,229	898,909	814,680	57,248	(841,661)
Expenditure Recovery	210,000	210,000		70,000	(140,000)
General Fund Support	22,648,720	24,785,190	2,136,470	22,828,150	(1,957,040)
Total Sources by Chart of Accounts	**22,942,949**	**25,894,099**	**2,951,150**	**22,955,398**	**(2,938,701)**
Fund Summary					
General Fund	22,942,949	25,894,099	2,951,150	22,955,398	(2,938,701)
Total Uses by Funds	**22,942,949**	**25,894,099**	**2,951,150**	**22,955,398**	**(2,938,701)**
Division Summary					
REG Elections Services	22,865,869	25,816,850	2,950,981	22,876,953	(2,939,897)
REG Elections-Commission	77,080	77,249	169	78,445	1,196
Total Uses by Division	**22,942,949**	**25,894,099**	**2,951,150**	**22,955,398**	**(2,938,701)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	7,351,336	8,292,817	941,481	7,653,882	(638,935)
			Mandatory Fringe Benefits	1,816,882	1,945,567	128,685	1,940,664	(4,903)
			Non-Personnel Services	11,198,828	13,293,326	2,094,498	11,025,317	(2,268,009)

Department: REG Elections

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
			Capital Outlay	21,726		(21,726)		
			City Grant Program	100,000	200,000	100,000	100,000	(100,000)
			Materials & Supplies	423,931	315,425	(108,506)	365,425	50,000
			Services Of Other Depts	2,030,246	1,846,964	(183,282)	1,870,110	23,146
10000 Total				**22,942,949**	**25,894,099**	**2,951,150**	**22,955,398**	**(2,938,701)**
Operating Total				**22,942,949**	**25,894,099**	**2,951,150**	**22,955,398**	**(2,938,701)**
Total Uses of Funds				**22,942,949**	**25,894,099**	**2,951,150**	**22,955,398**	**(2,938,701)**

Department: DEM Emergency Management

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	52,495,328	55,909,569	3,414,241	59,133,842	3,224,273
Mandatory Fringe Benefits	16,904,528	17,223,144	318,616	18,411,734	1,188,590
Non-Personnel Services	33,969,190	36,335,893	2,366,703	37,357,496	1,021,603
Capital Outlay	1,023,295	2,122,680	1,099,385	2,122,680	
City Grant Program	40,000	40,000		40,000	
Debt Service	3,922,592	3,963,872	41,280	3,963,872	
Materials & Supplies	2,234,185	3,025,173	790,988	3,145,742	120,569
Programmatic Projects	19,300,908	12,684,197	(6,616,711)	15,643,276	2,959,079
Services Of Other Depts	8,884,156	9,524,975	640,819	9,864,569	339,594
Total Uses by Chart of Accounts	**138,774,182**	**140,829,503**	**2,055,321**	**149,683,211**	**8,853,708**
Sources Summary					
Intergovernmental: Federal	40,943,447	41,957,326	1,013,879	43,526,167	1,568,841
Charges for Services	1,314,678	1,305,883	(8,795)	1,343,291	37,408
Expenditure Recovery	1,150,271	4,183,938	3,033,667	4,183,938	
General Fund Support	95,365,786	93,382,356	(1,983,430)	100,629,815	7,247,459
Total Sources by Chart of Accounts	**138,774,182**	**140,829,503**	**2,055,321**	**149,683,211**	**8,853,708**
Fund Summary					
General Fund	97,830,735	98,872,177	1,041,442	106,157,044	7,284,867
Public Protection Fund	40,943,447	41,957,326	1,013,879	43,526,167	1,568,841
Total Uses by Funds	**138,774,182**	**140,829,503**	**2,055,321**	**149,683,211**	**8,853,708**
Division Summary					
DEM Administration	36,918,586	41,526,505	4,607,919	45,013,346	3,486,841
DEM Emergency Communications	46,706,178	51,915,279	5,209,101	55,743,706	3,828,427
DEM Emergency Services	15,836,989	7,105,075	(8,731,914)	7,133,399	28,324
DEM Homeland Security Grants	39,312,429	40,282,644	970,215	41,792,760	1,510,116
Total Uses by Division	**138,774,182**	**140,829,503**	**2,055,321**	**149,683,211**	**8,853,708**

Uses of Funds Detail Appropriation

Department: DEM Emergency Management

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	46,751,098	49,956,472	3,205,374	52,967,422	3,010,950
			Mandatory Fringe Benefits	14,853,390	15,106,057	252,667	16,217,320	1,111,263
			Non-Personnel Services	2,710,168	2,161,058	(549,110)	2,009,508	(151,550)
			Capital Outlay	90,000		(90,000)		
			City Grant Program	40,000	40,000		40,000	
			Debt Service	63,720		(63,720)		
			Materials & Supplies	443,066	398,758	(44,308)	398,758	
			Programmatic Projects	1,277,052		(1,277,052)		
			Services Of Other Depts	8,716,139	9,338,108	621,969	9,677,702	339,594
10000 Total				**74,944,633**	**77,000,453**	**2,055,820**	**81,310,710**	**4,310,257**
Operating Total				**74,944,633**	**77,000,453**	**2,055,820**	**81,310,710**	**4,310,257**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	10000	Operating	4,020,000		(4,020,000)		
10010 Total				**4,020,000**	**0**	**(4,020,000)**	**0**	**0**
Annual Projects - Authority Control Total				**4,020,000**	**0**	**(4,020,000)**	**0**	**0**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	19507	EM Public Safety Radio Syst &	6,394,337	6,499,337	105,000	6,499,337	
		22520	BreakrSensTst,Pwr&LdDistStudy	745,795		(745,795)		
		22523	Generator Elec Component Upgr	187,500		(187,500)		
		22832	DEM 1011 Turk Captial Projects		2,122,680	2,122,680	2,122,680	
		22839	EM DEM Coordinated St Response		3,000,000	3,000,000	3,000,000	
		80044	DEM CAD Replacement- Scoping	11,347,820	10,025,390	(1,322,430)	13,000,000	2,974,610
10020 Total				**18,675,452**	**21,647,407**	**2,971,955**	**24,622,017**	**2,974,610**
15384	CPXCF COP Crit Reprs/Rcv Stmls	19511	EM Dem - Operation Floor Expan	1,570,701		(1,570,701)		
		21207	Lighting Rods Replacement	(1,570,701)		1,570,701		
15384 Total				**0**	**0**	**0**	**0**	**0**
Continuing Projects - Authority Control Total				**18,675,452**	**21,647,407**	**2,971,955**	**24,622,017**	**2,974,610**
Grants Projects								
13560	SR Homeland Security	10036933	FY23 UASI Grant	34,000,000		(34,000,000)		

Department: DEM Emergency Management

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10036934	FY22 UASI Grant	186,547	176,099	(10,448)	182,436	6,337
		10036935	FY23 STC Grant	4,000,000		(4,000,000)		
		10037238	FY23 RCPGP Grant	1,500,000		(1,500,000)		
		10038156	FY24 STC Grant		4,000,000	4,000,000		(4,000,000)
		10038194	FY23 Emergency Mgmt Performanc	303,949		(303,949)		
		10038200	FY23 SHSGP	952,951		(952,951)		
		10038372	FY23 TVTP Grant		1,000,000	1,000,000	1,000,000	
		10039577	FY24 UASI Grant		34,000,000	34,000,000	1,550,971	(32,449,029)
		10039579	FY24 RCPGP Grant		1,500,000	1,500,000		(1,500,000)
		10039825	FY25 UASI Grant				34,000,000	34,000,000
		10039826	FY25 STC Grant				4,000,000	4,000,000
		10039827	FY25 RCPGP Grant				1,500,000	1,500,000
		10040842	FY24 EMPG		315,879	315,879	327,412	11,533
		10040848	FY24 SHSGP		965,348	965,348	965,348	
13560 Total				**40,943,447**	**41,957,326**	**1,013,879**	**43,526,167**	**1,568,841**
Grants Projects Total				**40,943,447**	**41,957,326**	**1,013,879**	**43,526,167**	**1,568,841**
Work Orders/Overhead								
10060	GF Work Order	229985	DEM Administration	190,650	224,317	33,667	224,317	
10060 Total				**190,650**	**224,317**	**33,667**	**224,317**	**0**
Work Orders/Overhead Total				**190,650**	**224,317**	**33,667**	**224,317**	**0**
Total Uses of Funds				**138,774,182**	**140,829,503**	**2,055,321**	**149,683,211**	**8,853,708**

Department: ENV Environment

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	9,887,748	11,628,631	1,740,883	11,466,948	(161,683)
Mandatory Fringe Benefits	3,988,601	4,504,881	516,280	4,559,957	55,076
Non-Personnel Services	8,116,100	15,964,811	7,848,711	10,005,690	(5,959,121)
City Grant Program	683,142	2,182,854	1,499,712	830,814	(1,352,040)
Materials & Supplies	244,896	249,508	4,612	273,752	24,244
Programmatic Projects	859,935	3,012,261	2,152,326	581,231	(2,431,030)
Services Of Other Depts	7,510,886	5,239,678	(2,271,208)	6,067,559	827,881
Overhead and Allocations	1,026,629	2,926,165	1,899,536	2,445,174	(480,991)
Intrafund Transfers Out	4,168,084	5,048,014	879,930	3,142,636	(1,905,378)
Transfer Adjustment - Uses	(4,168,084)	(5,048,014)	(879,930)	(3,142,636)	1,905,378
Total Uses by Chart of Accounts	**32,317,937**	**45,708,789**	**13,390,852**	**36,231,125**	**(9,477,664)**
Sources Summary					
Intergovernmental: Federal	1,000,000	2,596,610	1,596,610	400,000	(2,196,610)
Intergovernmental: State	5,509,991	14,777,281	9,267,290	9,037,471	(5,739,810)
Charges for Services	19,094,727	16,938,810	(2,155,917)	16,940,857	2,047
Rents & Concessions		106,832	106,832	423,667	316,835
Other Revenues	2,022,509	2,995,651	973,142	2,970,408	(25,243)
Expenditure Recovery	2,857,778	5,310,126	2,452,348	5,338,837	28,711
IntraFund Transfers In	4,168,084	5,048,014	879,930	3,142,636	(1,905,378)
Transfers In	1,439,932		(1,439,932)		
Beg Fund Balance - Budget Only	393,000	1,474,932	1,081,932	16,000	(1,458,932)
Transfer Adjustment-Source	(4,168,084)	(5,048,014)	(879,930)	(3,142,636)	1,905,378
General Fund Support		1,508,547	1,508,547	1,103,885	(404,662)
Total Sources by Chart of Accounts	**32,317,937**	**45,708,789**	**13,390,852**	**36,231,125**	**(9,477,664)**
Fund Summary					
Environmental Protection Fund	13,484,029	26,538,856	13,054,827	18,361,496	(8,177,360)
General Fund		1,508,547	1,508,547	1,103,885	(404,662)
Public Wks Trans and Commerce	18,833,908	17,661,386	(1,172,522)	16,765,744	(895,642)
Total Uses by Funds	**32,317,937**	**45,708,789**	**13,390,852**	**36,231,125**	**(9,477,664)**

Department: ENV Environment

Division Summary

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
ENV Environment	32,317,937	45,708,789	13,390,852	36,231,125	(9,477,664)
Total Uses by Division	**32,317,937**	**45,708,789**	**13,390,852**	**36,231,125**	**(9,477,664)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
12200	SR Env-Operating-Non-Project		Salaries	2,278,683	2,541,801	263,118	2,331,846	(209,955)
			Mandatory Fringe Benefits	933,691	1,010,463	76,772	1,016,095	5,632
			Non-Personnel Services	1,126,612	496,301	(630,311)	493,617	(2,684)
			City Grant Program	55,000	40,000	(15,000)		(40,000)
			Materials & Supplies	43,499	74,382	30,883	86,678	12,296
			Services Of Other Depts	991,263	558,013	(433,250)	899,477	341,464
			Overhead and Allocations	317,998	359,395	41,397	359,395	
			Intrafund Transfers Out		349,740	349,740		(349,740)
			Transfer Adjustment - Uses		(349,740)	(349,740)		349,740
12200 Total				**5,746,746**	**5,080,355**	**(666,391)**	**5,187,108**	**106,753**
13850	SR Cigarette Litter Abatement		Services Of Other Depts	4,603,654	3,500,000	(1,103,654)	3,500,000	
13850 Total				**4,603,654**	**3,500,000**	**(1,103,654)**	**3,500,000**	**0**
13990	SR Solid Waste Non-Project		Salaries	4,870,002	4,699,831	(170,171)	4,889,430	189,599
			Mandatory Fringe Benefits	2,117,283	1,987,982	(129,301)	2,107,333	119,351
			Non-Personnel Services	1,009,563	1,363,732	354,169	1,213,732	(150,000)
			City Grant Program	443,142	457,500	14,358	457,500	
			Materials & Supplies	110,722	118,393	7,671	136,341	17,948
			Services Of Other Depts	1,511,458	835,674	(675,784)	1,318,772	483,098
			Intrafund Transfers Out	4,168,084	4,698,274	530,190	3,142,636	(1,555,638)
			Transfer Adjustment - Uses	(4,168,084)	(4,698,274)	(530,190)	(3,142,636)	1,555,638
13990 Total				**10,062,170**	**9,463,112**	**(599,058)**	**10,123,108**	**659,996**
Operating Total				**20,412,570**	**18,043,467**	**(2,369,103)**	**18,810,216**	**766,749**

Department: ENV Environment

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	22720	Building Decarb with CE Hub		370,878	370,878		(370,878)
		22721	Healthier Cleaner Quieter Comm		100,000	100,000		(100,000)
		22722	Climate Action Plan (CAP)		1,037,669	1,037,669	1,103,885	66,216
10010 Total				**0**	**1,508,547**	**1,508,547**	**1,103,885**	**(404,662)**
Annual Projects - Authority Control Total				**0**	**1,508,547**	**1,508,547**	**1,103,885**	**(404,662)**
Continuing Projects - Authority Control								
12210	SR Env-Continuing Projects	19256	WB Air Travel Carbon Offset Pr	119,451	150,000	30,549	150,000	
		19366	WA Safe Drug Disposal Ordinanc	117,533	130,000	12,467	130,000	
		22131	Construction & Demolition Ord	990,308	926,396	(63,912)	928,443	2,047
		22723	Impound Account Nexus SR Swap		2,528,474	2,528,474	2,528,474	
		22724	Buildings UP - SF HIPE		800,000	800,000	400,000	(400,000)
		22802	1455 ENV Emerging Needs inc OH		349,740	349,740		(349,740)
12210 Total				**1,227,292**	**4,884,610**	**3,657,318**	**4,136,917**	**(747,693)**
14000	SR Solid Waste Projects	15740	EV Environment Now Program	4,168,084	3,208,103	(959,981)	3,142,636	(65,467)
		22739	Landfill Contract Admin		276,730	276,730		(276,730)
		22802	1455 ENV Emerging Needs inc OH		503,286	503,286		(503,286)
		80565	Work Scope RY 23-24 & 24-25		710,155	710,155		(710,155)
14000 Total				**4,168,084**	**4,698,274**	**530,190**	**3,142,636**	**(1,555,638)**
Continuing Projects - Authority Control Total				**5,395,376**	**9,582,884**	**4,187,508**	**7,279,553**	**(2,303,331)**
Grants Projects								
12230	SR Grants; ENV Continuing	10039609	Used Oil OPP14 FY24	126,837		(126,837)		
		10039610	SWMP Outreach Bottle Bill FY24	215,000		(215,000)		
		10039611	EV Clean Cities FY24	110,061		(110,061)		
		10039612	Emergency Ride Home FY24	118,555		(118,555)		
		10039613	BayRen Grant 2024-2027	4,617,871	8,631,769	4,013,898	8,690,954	59,185
		10039907	Zero Waste Re-Use Grant	1,000,000		(1,000,000)		
		10039908	DPR Grant 2023-2025	321,667		(321,667)		
		10041093	Used Oil OPP 14 FY25		111,517	111,517	111,517	
		10041095	EV Clean Cities FY25		110,000	110,000	110,000	

Department: ENV Environment

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10041097	SWMP Outreach FY24 Award		209,420	209,420		(209,420)
		10041098	SWMP Outreach FY25 Award		215,000	215,000		(215,000)
		10041099	Emergency Ride Home Grant FY25		125,000	125,000	125,000	
		10041101	SB-1383 Food Recovery Grant		2,161,403	2,161,403		(2,161,403)
		10041102	EPA G2G Grant		1,000,000	1,000,000		(1,000,000)
		10041103	DOE EE Block Grant		796,610	796,610		(796,610)
		10041104	CEC EE Load & Storage		3,213,172	3,213,172		(3,213,172)
12230 Total				**6,509,991**	**16,573,891**	**10,063,900**	**9,037,471**	**(7,536,420)**
Grants Projects Total				**6,509,991**	**16,573,891**	**10,063,900**	**9,037,471**	**(7,536,420)**
Total Uses of Funds				**32,317,937**	**45,708,789**	**13,390,852**	**36,231,125**	**(9,477,664)**

Department: ETH Ethics Commission

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	4,490,066	4,365,360	(124,706)	4,739,821	374,461
Mandatory Fringe Benefits	1,598,439	1,522,833	(75,606)	1,655,966	133,133
Non-Personnel Services	270,160	277,384	7,224	220,441	(56,943)
City Grant Program	446,860		(446,860)		
Materials & Supplies	66,120	26,617	(39,503)	30,037	3,420
Programmatic Projects		7,525,700	7,525,700	473,260	(7,052,440)
Services Of Other Depts	666,227	668,924	2,697	697,026	28,102
Total Uses by Chart of Accounts	**7,537,872**	**14,386,818**	**6,848,946**	**7,816,551**	**(6,570,267)**
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	7,380,672	14,229,618	6,848,946	7,659,351	(6,570,267)
Total Sources by Chart of Accounts	**7,537,872**	**14,386,818**	**6,848,946**	**7,816,551**	**(6,570,267)**
Fund Summary					
General Fund	7,537,872	14,386,818	6,848,946	7,816,551	(6,570,267)
Total Uses by Funds	**7,537,872**	**14,386,818**	**6,848,946**	**7,816,551**	**(6,570,267)**
Division Summary					
ETH Ethics Commission	7,537,872	14,386,818	6,848,946	7,816,551	(6,570,267)
Total Uses by Division	**7,537,872**	**14,386,818**	**6,848,946**	**7,816,551**	**(6,570,267)**
Reserved Appropriations					
Controller Reserves					
10041412 Proposition D March 2024		25,700		26,400	
Controller Reserves: Total		**25,700**		**26,400**	

Uses of Funds Detail Appropriation

Department: ETH Ethics Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	4,490,066	4,365,360	(124,706)	4,739,821	374,461
			Mandatory Fringe Benefits	1,598,439	1,522,833	(75,606)	1,655,966	133,133
			Non-Personnel Services	270,160	277,384	7,224	220,441	(56,943)
			Materials & Supplies	66,120	26,617	(39,503)	30,037	3,420
			Services Of Other Depts	666,227	668,924	2,697	697,026	28,102
10000 Total				**7,091,012**	**6,861,118**	**(229,894)**	**7,343,291**	**482,173**
Operating Total				**7,091,012**	**6,861,118**	**(229,894)**	**7,343,291**	**482,173**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16984	EC Public Financing Of Electio	446,860	7,500,000	7,053,140	446,860	(7,053,140)
		22805	Proposition D March 2024		25,700	25,700	26,400	700
10020 Total				**446,860**	**7,525,700**	**7,078,840**	**473,260**	**(7,052,440)**
Continuing Projects - Authority Control Total				**446,860**	**7,525,700**	**7,078,840**	**473,260**	**(7,052,440)**
Total Uses of Funds				**7,537,872**	**14,386,818**	**6,848,946**	**7,816,551**	**(6,570,267)**

Department: FAM Fine Arts Museum

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	10,811,764	11,228,127	416,363	11,635,078	406,951
Mandatory Fringe Benefits	4,468,127	4,654,805	186,678	4,848,065	193,260
Non-Personnel Services	625,489	733,134	107,645	652,954	(80,180)
Capital Outlay	1,795,956	1,836,802	40,846	1,237,991	(598,811)
Materials & Supplies	43,250	60,990	17,740	60,990	
Services Of Other Depts	5,433,484	5,304,188	(129,296)	6,012,834	708,646
Overhead and Allocations	69,291	37,774	(31,517)	37,774	
Total Uses by Chart of Accounts	**23,247,361**	**23,855,820**	**608,459**	**24,485,686**	**629,866**
Sources Summary					
Charges for Services	1,161,188	1,196,375	35,187	1,232,266	35,891
Expenditure Recovery	179,000	179,000		179,000	
Beg Fund Balance - Budget Only		75,194	75,194		(75,194)
General Fund Support	21,907,173	22,405,251	498,078	23,074,420	669,169
Total Sources by Chart of Accounts	**23,247,361**	**23,855,820**	**608,459**	**24,485,686**	**629,866**
Fund Summary					
Culture and Recreation Fund	1,161,188	1,196,375	35,187	1,232,266	35,891
General Fund	22,086,173	22,584,251	498,078	23,253,420	669,169
Gift and Other Exp Trust Fund		75,194	75,194		(75,194)
Total Uses by Funds	**23,247,361**	**23,855,820**	**608,459**	**24,485,686**	**629,866**
Division Summary					
FAM Fine Arts Museum	23,247,361	23,855,820	608,459	24,485,686	629,866
Total Uses by Division	**23,247,361**	**23,855,820**	**608,459**	**24,485,686**	**629,866**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	10,118,571	10,512,681	394,110	10,897,895	385,214

Department: FAM Fine Arts Museum

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
			Mandatory Fringe Benefits	4,078,045	4,252,723	174,678	4,426,843	174,120
			Non-Personnel Services	619,117	619,117		619,117	
			Materials & Supplies	41,000	58,740	17,740	58,740	
			Services Of Other Depts	5,433,484	5,304,188	(129,296)	6,012,834	708,646
10000 Total				**20,290,217**	**20,747,449**	**457,232**	**22,015,429**	**1,267,980**
Operating Total				**20,290,217**	**20,747,449**	**457,232**	**22,015,429**	**1,267,980**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	15774	Fam Facility Maintenance	257,521	270,397	12,876	283,917	13,520
10010 Total				**257,521**	**270,397**	**12,876**	**283,917**	**13,520**
Annual Projects - Authority Control Total				**257,521**	**270,397**	**12,876**	**283,917**	**13,520**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	11117	FA Legion Of Honor - Masonry	188,435		(188,435)		
		21229	de Young Chiller 1 & 2 Compnts	800,000	100,000	(700,000)	200,000	100,000
		21230	de YoungCoolingTowerSandFilter		200,000	200,000		(200,000)
		22526	Legion Chillers	550,000	371,000	(179,000)		(371,000)
		22528	DY Fire Alarm System Replace		125,000	125,000	125,000	
		22823	dY BMS Replacement		300,000	300,000	400,000	100,000
		22824	LH BMS Replacement		220,405	220,405	104,074	(116,331)
		22825	LH Boiler Refurbish		125,000	125,000		(125,000)
		22826	LH Fire Alarm System replcemnt		125,000	125,000	125,000	
10020 Total				**1,538,435**	**1,566,405**	**27,970**	**954,074**	**(612,331)**
11940	SR Museums Admission	17041	FA Fine Arts Operating Rev-exp	1,161,188	1,196,375	35,187	1,232,266	35,891
11940 Total				**1,161,188**	**1,196,375**	**35,187**	**1,232,266**	**35,891**
Continuing Projects - Authority Control Total				**2,699,623**	**2,762,780**	**63,157**	**2,186,340**	**(576,440)**
Grants Projects								
14820	SR ETF-Gift	10000506	FA Fine Arts Museum-Unallocate		75,194	75,194		(75,194)
14820 Total				**0**	**75,194**	**75,194**	**0**	**(75,194)**
Grants Projects Total				**0**	**75,194**	**75,194**	**0**	**(75,194)**
Total Uses of Funds				**23,247,361**	**23,855,820**	**608,459**	**24,485,686**	**629,866**

Department: FIR Fire Department

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	361,097,906	376,902,009	15,804,103	389,151,337	12,249,328
Mandatory Fringe Benefits	91,308,107	95,959,083	4,650,976	99,479,331	3,520,248
Non-Personnel Services	3,101,959	3,364,719	262,760	3,034,376	(330,343)
Capital Outlay	6,594,338	5,484,914	(1,109,424)	5,114,160	(370,754)
Materials & Supplies	9,128,447	8,884,026	(244,421)	7,634,026	(1,250,000)
Programmatic Projects	2,475,000	2,475,000		2,475,000	
Services Of Other Depts	37,385,264	37,978,413	593,149	39,987,651	2,009,238
Overhead and Allocations	193,460	177,024	(16,436)	177,024	
Transfers Out	1,354,313	1,387,784	33,471	1,422,427	34,643
Intrafund Transfers Out	1,801,498		(1,801,498)		
Transfer Adjustment - Uses	(3,155,811)	(1,387,784)	1,768,027	(1,422,427)	(34,643)
Total Uses by Chart of Accounts	**511,284,481**	**531,225,188**	**19,940,707**	**547,052,905**	**15,827,717**
Sources Summary					
Intergovernmental: Federal	1,354,313	1,387,784	33,471	1,422,427	34,643
Intergovernmental: State	51,710,000	51,280,000	(430,000)	52,670,000	1,390,000
Charges for Services	60,454,669	62,871,080	2,416,411	62,935,085	64,005
Rents & Concessions	320,000	320,000		320,000	
Expenditure Recovery	13,183,066	13,863,243	680,177	14,325,375	462,132
IntraFund Transfers In	1,801,498		(1,801,498)		
Transfers In	1,354,313	1,387,784	33,471	1,422,427	34,643
Transfer Adjustment-Source	31,606,885	34,725,580	3,118,695	36,410,354	1,684,774
General Fund Support	349,499,737	365,389,717	15,889,980	377,547,237	12,157,520
Total Sources by Chart of Accounts	**511,284,481**	**531,225,188**	**19,940,707**	**547,052,905**	**15,827,717**
Fund Summary					
General Fund	476,521,785	495,111,824	18,590,039	509,220,124	14,108,300
San Francisco Intl Airport	34,762,696	36,113,364	1,350,668	37,832,781	1,719,417
Total Uses by Funds	**511,284,481**	**531,225,188**	**19,940,707**	**547,052,905**	**15,827,717**
Division Summary					

Department: FIR Fire Department

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
FIR Administration	31,257,150	31,581,141	323,991	32,505,937	924,796
FIR Airport	34,762,696	36,113,364	1,350,668	37,832,781	1,719,417
FIR Fireboat	4,016,923	4,253,864	236,941	4,363,178	109,314
FIR Investigation	3,287,701	3,380,327	92,626	3,517,407	137,080
FIR Nert	346,946	394,354	47,408	404,007	9,653
FIR Operations	373,417,138	389,558,844	16,141,706	400,951,596	11,392,752
FIR Prevention	23,999,249	24,707,438	708,189	25,716,468	1,009,030
FIR Support Services	33,326,041	33,881,619	555,578	34,074,137	192,518
FIR Training	4,761,195	4,869,323	108,128	5,073,234	203,911
FIR Capital Project & Grants	2,109,442	2,484,914	375,472	2,614,160	129,246
Total Uses by Division	**511,284,481**	**531,225,188**	**19,940,707**	**547,052,905**	**15,827,717**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	323,734,855	337,978,562	14,243,707	348,433,193	10,454,631
			Mandatory Fringe Benefits	81,838,523	86,120,544	4,282,021	89,240,363	3,119,819
			Non-Personnel Services	2,486,083	2,748,843	262,760	2,418,500	(330,343)
			Capital Outlay	4,295,848	3,000,000	(1,295,848)	2,500,000	(500,000)
			Materials & Supplies	7,093,892	6,845,101	(248,791)	5,595,101	(1,250,000)
			Services Of Other Depts	37,373,678	37,947,906	574,228	39,955,255	2,007,349
			Intrafund Transfers Out	1,801,498		(1,801,498)		
			Transfer Adjustment - Uses	(1,801,498)		1,801,498		
10000 Total				**456,822,879**	**474,640,956**	**17,818,077**	**488,142,412**	**13,501,456**
17960	AIR Op Annual Account Ctrl		Salaries	27,541,976	28,647,150	1,105,174	30,041,064	1,393,914
			Mandatory Fringe Benefits	7,220,720	7,466,214	245,494	7,791,717	325,503
17960 Total				**34,762,696**	**36,113,364**	**1,350,668**	**37,832,781**	**1,719,417**
Operating Total				**491,585,575**	**510,754,320**	**19,168,745**	**525,975,193**	**15,220,873**
Annual Projects - Authority Control								

Department: FIR Fire Department

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17054	Firefighter Uniforms & Turnout	1,727,980	1,727,980		1,727,980	
10010 Total				**1,727,980**	**1,727,980**	**0**	**1,727,980**	**0**
Annual Projects - Authority Control Total				**1,727,980**	**1,727,980**	**0**	**1,727,980**	**0**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	11130	FD Fir - Hvac Systems Repair		350,000	350,000		(350,000)
		11137	FD Fire Prevention Facillity R	225,000	225,000		225,000	
		11144	FD Fir - Boiler System Repl Pr	150,000	300,000	150,000	300,000	
		15777	Underground Storage Tank Monit	470,052	493,555	23,503	518,233	24,678
		15781	Various Facility Maintenance P	1,239,390	1,091,359	(148,031)	1,145,927	54,568
		17055	FD Fire Prevention Vehicle Rep	189,048		(189,048)		
		17056	FD Ems Equipment Replacement	324,090	324,090		324,090	
		19514	FD Fir - Generator Replacement	250,000	250,000		250,000	
		20725	FD City College ISA	300,000	300,000		300,000	
		20907	FD OES Response & Mutual Aid	1,500,000	1,500,000		1,500,000	
		21269	Prevention Community Developmt	50,000	50,000		50,000	
		21748	Reinvestment Initiatives	545,621	556,136	10,515	571,602	15,466
		22498	FD Electrical Upgrades				250,000	250,000
		22806	FD Exterior Envelopes				150,000	150,000
10020 Total				**5,243,201**	**5,440,140**	**196,939**	**5,584,852**	**144,712**
Continuing Projects - Authority Control Total				**5,243,201**	**5,440,140**	**196,939**	**5,584,852**	**144,712**
Work Orders/Overhead								
10060	GF Work Order	130644	FIR Administration	109,200	103,215	(5,985)	85,076	(18,139)
		130647	FIR Fireboat	4,016,923	4,253,864	236,941	4,363,178	109,314
		130650	FIR Operations	6,938,193	7,174,788	236,595	7,470,861	296,073
		130651	FIR Prevention	1,663,409	1,770,881	107,472	1,845,765	74,884
10060 Total				**12,727,725**	**13,302,748**	**575,023**	**13,764,880**	**462,132**
Work Orders/Overhead Total				**12,727,725**	**13,302,748**	**575,023**	**13,764,880**	**462,132**
Total Uses of Funds				**511,284,481**	**531,225,188**	**19,940,707**	**547,052,905**	**15,827,717**

Department: GEN General City Responsibility

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Mandatory Fringe Benefits	88,692,776	90,155,160	1,462,384	96,123,371	5,968,211
Non-Personnel Services	20,215,790	19,574,790	(641,000)	19,574,790	
City Grant Program	7,200,000	11,620,085	4,420,085	16,182,648	4,562,563
Debt Service	418,147,554	405,354,331	(12,793,223)	282,394,393	(122,959,938)
Programmatic Projects	15,056,919	10,092,095	(4,964,824)	5,092,095	(5,000,000)
Services Of Other Depts	49,113,223	46,993,337	(2,119,886)	50,260,286	3,266,949
Transfers Out	274,475,670	261,802,013	(12,673,657)	267,591,958	5,789,945
Intrafund Transfers Out	884,432,147	693,544,157	(190,887,990)	643,864,586	(49,679,571)
Unappropriated Rev-Designated	70,840,000	14,570,000	(56,270,000)	22,600,000	8,030,000
Unappropriated Rev Retained	17,800,000	36,500,000	18,700,000	37,539,700	1,039,700
Transfer Adjustment - Uses	(15,700,000)	(2,271,000)	13,429,000	(2,381,000)	(110,000)
Total Uses by Chart of Accounts	**1,830,274,079**	**1,587,934,968**	**(242,339,111)**	**1,438,842,827**	**(149,092,141)**
Sources Summary					
Business Taxes	852,989,800	885,837,187	32,847,387	956,886,689	71,049,502
Property Taxes	2,900,433,086	2,844,897,788	(55,535,298)	2,721,724,087	(123,173,701)
Other Local Taxes	1,117,350,000	1,126,170,000	8,820,000	1,215,070,000	88,900,000
Intergovernmental: Federal	170,000,000	80,000,000	(90,000,000)	155,700,000	75,700,000
Intergovernmental: State	5,804,684	5,150,000	(654,684)	5,150,000	
Charges for Services	26,176,603	27,651,672	1,475,069	27,651,672	
Fines, Forfeiture, & Penalties	20,240,266	18,179,702	(2,060,564)	19,389,000	1,209,298
Licenses, Permits,& Franchises	15,590,000	16,240,000	650,000	16,050,000	(190,000)
Other Revenues	5,860,907	10,605,841	4,744,934	15,491,306	4,885,465
Interest & Investment Income	114,727,000	140,443,232	25,716,232	140,442,421	(811)
Expenditure Recovery	1,958,869	1,934,088	(24,781)	1,934,088	
IntraFund Transfers In	883,833,908	693,004,372	(190,829,536)	643,324,801	(49,679,571)
Transfers In	88,086,750	91,929,000	3,842,250	90,359,000	(1,570,000)
Prior Year Designated Reserve	94,678,343	67,665,991	(27,012,352)	54,848,688	(12,817,303)
Beg Fund Balance - Budget Only	129,464,987	225,854,162	96,389,175	219,564,822	(6,289,340)
Transfer Adjustment-Source	(15,700,000)	(2,271,000)	13,429,000	(2,381,000)	(110,000)

Department: GEN General City Responsibility

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
General Fund Support	(4,581,221,124)	(4,645,357,067)	(64,135,943)	(4,842,362,747)	(197,005,680)
Total Sources by Chart of Accounts	**1,830,274,079**	**1,587,934,968**	**(242,339,111)**	**1,438,842,827**	**(149,092,141)**

Fund Summary

Certificates of Participation	2,250,000	2,000,000	(250,000)	2,000,000	
General Fund	1,391,416,725	1,162,393,450	(229,023,275)	1,136,211,745	(26,181,705)
General Obligation Bond Fund	415,897,554	403,354,331	(12,543,223)	280,394,393	(122,959,938)
Our City Our Home Fund	2,239,800	3,187,187	947,387	3,236,689	49,502
Public Wks Trans and Commerce	18,470,000	17,000,000	(1,470,000)	17,000,000	
Total Uses by Funds	**1,830,274,079**	**1,587,934,968**	**(242,339,111)**	**1,438,842,827**	**(149,092,141)**

Division Summary

GEN General City Responsibility	1,830,274,079	1,587,934,968	(242,339,111)	1,438,842,827	(149,092,141)
Total Uses by Division	**1,830,274,079**	**1,587,934,968**	**(242,339,111)**	**1,438,842,827**	**(149,092,141)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Mandatory Fringe Benefits	88,692,776	90,155,160	1,462,384	96,123,371	5,968,211
			Non-Personnel Services	9,788,290	9,888,290	100,000	9,888,290	
			City Grant Program	7,200,000	11,620,085	4,420,085	16,182,648	4,562,563
			Services Of Other Depts	46,608,423	43,529,150	(3,079,273)	46,746,597	3,217,447
			Transfers Out	253,505,170	251,169,513	(2,335,657)	256,849,458	5,679,945
			Intrafund Transfers Out	884,432,147	693,544,157	(190,887,990)	643,864,586	(49,679,571)
			Unappropriated Rev Retained	17,800,000	36,500,000	18,700,000	37,539,700	1,039,700
			Transfer Adjustment - Uses	(9,100,000)	(2,271,000)	6,829,000	(2,381,000)	(110,000)
10000 Total				**1,298,926,806**	**1,134,135,355**	**(164,791,451)**	**1,104,813,650**	**(29,321,705)**
17380	DSCOP HOUSING TRUST FUND		Debt Service	2,250,000	2,000,000	(250,000)	2,000,000	
17380 Total				**2,250,000**	**2,000,000**	**(250,000)**	**2,000,000**	**0**
17620	DSGOB GENERAL OBLIGATION BOND		Debt Service	394,395,923	379,312,084	(15,083,839)	260,276,924	(119,035,160)
17620 Total				**394,395,923**	**379,312,084**	**(15,083,839)**	**260,276,924**	**(119,035,160)**

Department: GEN General City Responsibility

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
17640	DSGOB TSR FOR LHH GOB		Debt Service	18,403,561	16,158,702	(2,244,859)	17,389,000	1,230,298
17640 Total				**18,403,561**	**16,158,702**	**(2,244,859)**	**17,389,000**	**1,230,298**
17650	DSGOB Loan Repmt for PASS S19A		Debt Service	3,098,070	7,883,545	4,785,475	2,728,469	(5,155,076)
17650 Total				**3,098,070**	**7,883,545**	**4,785,475**	**2,728,469**	**(5,155,076)**
Operating Total				**1,717,074,360**	**1,539,489,686**	**(177,584,674)**	**1,387,208,043**	**(152,281,643)**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	10000	Operating	10,000,000		(10,000,000)		
		17065	Indigent Defense Special Circu	400,000	400,000		400,000	
10010 Total				**10,400,000**	**400,000**	**(10,000,000)**	**400,000**	**0**
Annual Projects - Authority Control Total				**10,400,000**	**400,000**	**(10,000,000)**	**400,000**	**0**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	17058	GE Board District Projects	650,000	650,000		650,000	
		17064	GE General Reserve Admin Code	71,140,000	14,570,000	(56,570,000)	22,600,000	8,030,000
		17066	Mission Bay Transportation Imp	4,968,000	2,271,000	(2,697,000)	2,381,000	110,000
		17073	GE Tech & Infr Maint-replaceme	925,000	925,000		925,000	
		21818	Cultural Museums		5,000,000	5,000,000		(5,000,000)
		22255	Government Recovery Project	4,406,919	4,442,095	35,176	4,442,095	
10020 Total				**82,089,919**	**27,858,095**	**(54,231,824)**	**30,998,095**	**3,140,000**
10582	SR OCOH Nov18 PropCHomelessSvc	20764	Prop C OCOH Gr Receipts tax	2,239,800	3,187,187	947,387	3,236,689	49,502
10582 Total				**2,239,800**	**3,187,187**	**947,387**	**3,236,689**	**49,502**
Continuing Projects - Authority Control Total				**84,329,719**	**31,045,282**	**(53,284,437)**	**34,234,784**	**3,189,502**
Continuing Projects - Account Control								
13831	SR Traffic Congest Mitign Tax		Non-Personnel Services	9,102,500	8,361,500	(741,000)	8,361,500	
			Services Of Other Depts	265,000	277,000	12,000	277,000	
			Transfers Out	9,102,500	8,361,500	(741,000)	8,361,500	
13831 Total				**18,470,000**	**17,000,000**	**(1,470,000)**	**17,000,000**	**0**
Continuing Projects - Account Control Total				**18,470,000**	**17,000,000**	**(1,470,000)**	**17,000,000**	**0**
Total Uses of Funds				**1,830,274,079**	**1,587,934,968**	**(242,339,111)**	**1,438,842,827**	**(149,092,141)**

Department: ADM General Services Agency - City Admin

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	125,165,040	126,115,837	950,797	129,955,972	3,840,135
Mandatory Fringe Benefits	47,331,621	48,072,389	740,768	49,767,810	1,695,421
Non-Personnel Services	202,490,947	187,760,079	(14,730,868)	199,752,100	11,992,021
Capital Outlay	12,851,133	24,770,800	11,919,667	8,596,289	(16,174,511)
City Grant Program	33,884,625	32,475,022	(1,409,603)	32,758,253	283,231
Debt Service	61,098,724	75,678,399	14,579,675	78,614,865	2,936,466
Materials & Supplies	18,600,467	20,168,954	1,568,487	20,378,837	209,883
Programmatic Projects	1,062,997	1,132,381	69,384	755,410	(376,971)
Services Of Other Depts	85,768,313	88,834,151	3,065,838	99,051,625	10,217,474
Overhead and Allocations	8,277,344	9,465,440	1,188,096	9,465,440	
Transfers Out		687,730	687,730		(687,730)
Intrafund Transfers Out	10,600,000	3,000,000	(7,600,000)	5,000,000	2,000,000
Transfer Adjustment - Uses	(10,600,000)	(3,000,000)	7,600,000	(5,000,000)	(2,000,000)
Total Uses by Chart of Accounts	**596,531,211**	**615,161,182**	**18,629,971**	**629,096,601**	**13,935,419**
Sources Summary					
Business Taxes	2,500,000	2,500,000		2,500,000	
Other Local Taxes	17,574,000	18,231,000	657,000	20,012,000	1,781,000
Intergovernmental: Other	2,163,387	2,271,789	108,402	2,376,177	104,388
Intergovernmental: State	641,895	769,468	127,573	386,523	(382,945)
Charges for Services	22,720,093	23,017,973	297,880	22,791,463	(226,510)
Fines, Forfeiture, & Penalties	798,286	925,000	126,714	925,000	
Licenses, Permits,& Franchises	2,601,077	2,842,333	241,256	2,837,333	(5,000)
Rents & Concessions	59,136,745	58,318,972	(817,773)	64,387,092	6,068,120
Other Revenues	18,368,890	11,073,442	(7,295,448)	11,600,064	526,622
Interest & Investment Income		(650)	(650)	(682)	(32)
Expenditure Recovery	324,898,970	328,490,446	3,591,476	356,992,927	28,502,481
IntraFund Transfers In	10,600,000	3,000,000	(7,600,000)	5,000,000	2,000,000
Transfers In	45,598,692	41,249,444	(4,349,248)	40,388,163	(861,281)
Other Financing Sources	4,234,378	22,432,053	18,197,675		(22,432,053)

Department: ADM General Services Agency - City Admin

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Beg Fund Balance - Budget Only	13,589,864	20,399,177	6,809,313	12,677,043	(7,722,134)
Transfer Adjustment-Source	(10,600,000)	(3,000,000)	7,600,000	(5,000,000)	(2,000,000)
General Fund Support	81,704,934	82,640,735	935,801	91,223,498	8,582,763
Total Sources by Chart of Accounts	**596,531,211**	**615,161,182**	**18,629,971**	**629,096,601**	**13,935,419**
Fund Summary					
City Facilities Improvement Fd	4,234,378	22,432,053	18,197,675		(22,432,053)
Culture and Recreation Fund	17,599,000	18,256,000	657,000	20,037,000	1,781,000
Central Shops Fund	41,914,396	44,184,961	2,270,565	46,928,481	2,743,520
Convention Facilities Fund	110,767,010	99,360,854	(11,406,156)	104,840,485	5,479,631
Community / Neighborhood Dev	3,015,331	2,519,328	(496,003)	2,499,318	(20,010)
General Fund	195,904,140	205,016,451	9,112,311	221,772,736	16,756,285
General Services Fund	886,458	1,014,031	127,573	631,086	(382,945)
Real Property Fund	183,922,893	186,194,388	2,271,495	196,363,534	10,169,146
Reproduction Fund	9,741,067	10,645,005	903,938	10,445,140	(199,865)
Treasure Island Dev Authority	28,546,538	25,538,111	(3,008,427)	25,578,821	40,710
Total Uses by Funds	**596,531,211**	**615,161,182**	**18,629,971**	**629,096,601**	**13,935,419**
Division Summary					
ADM Administration	18,659,262	18,039,816	(619,446)	19,048,431	1,008,615
ADM Animal Care And Control	10,072,750	9,870,882	(201,868)	10,421,715	550,833
ADM Convention Facilities Mgmt	110,767,010	99,360,854	(11,406,156)	104,840,485	5,479,631
ADM Medical Examiner	13,920,268	13,543,144	(377,124)	13,732,783	189,639
ADM Internal Services	325,482,784	354,286,932	28,804,148	357,894,170	3,607,238
ADM City Administrator Prog	116,215,493	118,616,439	2,400,946	121,654,307	3,037,868
ADM Entertainment Commission	1,413,644	1,443,115	29,471	1,504,710	61,595
Total Uses by Division	**596,531,211**	**615,161,182**	**18,629,971**	**629,096,601**	**13,935,419**

Reserved Appropriations

Controller Reserves

10037301	Crit Repair Recovry Stim COPs	7,697,270
10041430	ADFM HOJ Underground Fuel Tank	11,134,783

Department: ADM General Services Agency - City Admin

		2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
10041433	ADRE 25VN Heat Pump & Cooling		2,300,000			
10041436	ADRE 50 Raymond Repair		1,300,000			
Controller Reserves: Total			**22,432,053**		**0**	

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	45,201,327	44,735,094	(466,233)	45,661,274	926,180
			Mandatory Fringe Benefits	16,072,481	15,780,645	(291,836)	16,118,704	338,059
			Non-Personnel Services	5,170,785	4,064,688	(1,106,097)	4,026,502	(38,186)
			City Grant Program	5,412,479	3,647,406	(1,765,073)	3,644,289	(3,117)
			Materials & Supplies	1,144,643	1,026,481	(118,162)	1,021,806	(4,675)
			Services Of Other Depts	9,183,223	8,954,440	(228,783)	10,103,449	1,149,009
10000 Total				**82,184,938**	**78,208,754**	**(3,976,184)**	**80,576,024**	**2,367,270**
11430	SR Conv Fac Fd-Operating		Salaries	1,055,920	1,088,112	32,192	1,118,348	30,236
			Mandatory Fringe Benefits	311,882	321,045	9,163	331,620	10,575
			Non-Personnel Services	59,711,626	53,151,614	(6,560,012)	54,020,022	868,408
			Capital Outlay	80,000	350,000	270,000	565,000	215,000
			City Grant Program	600,000	450,000	(150,000)	400,000	(50,000)
			Debt Service	506,231	506,231		506,231	
			Materials & Supplies	21,530	5,000	(16,530)	5,000	
			Services Of Other Depts	9,879,136	12,381,564	2,502,428	14,648,627	2,267,063
			Intrafund Transfers Out	10,600,000	3,000,000	(7,600,000)	5,000,000	2,000,000
			Transfer Adjustment - Uses	(10,600,000)	(3,000,000)	7,600,000	(5,000,000)	(2,000,000)
11430 Total				**72,166,325**	**68,253,566**	**(3,912,759)**	**71,594,848**	**3,341,282**
12620	SR Surety Bond Self-Insurance		Non-Personnel Services	158,563	158,563		158,563	
12620 Total				**158,563**	**158,563**	**0**	**158,563**	**0**
27500	ISCSF CENTRAL SHOPS FUND		Salaries	11,787,199	12,571,776	784,577	13,058,257	486,481
			Mandatory Fringe Benefits	5,790,455	6,149,153	358,698	6,432,811	283,658

Department: ADM General Services Agency - City Admin

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
			Non-Personnel Services	6,338,351	5,963,992	(374,359)	6,010,039	46,047
			Capital Outlay	184,402		(184,402)		
			Materials & Supplies	14,320,178	15,828,297	1,508,119	15,950,501	122,204
			Services Of Other Depts	3,493,811	3,671,743	177,932	5,476,873	1,805,130
27500 Total				**41,914,396**	**44,184,961**	**2,270,565**	**46,928,481**	**2,743,520**
28310	ISOIS REPRODUCTION FUND		Salaries	1,964,081	2,049,864	85,783	2,121,425	71,561
			Mandatory Fringe Benefits	1,006,755	1,051,324	44,569	1,099,762	48,438
			Non-Personnel Services	5,495,634	6,166,001	670,367	6,010,638	(155,363)
			Capital Outlay	103,158	199,530	96,372		(199,530)
			Materials & Supplies	367,220	367,220		367,220	
			Services Of Other Depts	804,219	811,066	6,847	846,095	35,029
28310 Total				**9,741,067**	**10,645,005**	**903,938**	**10,445,140**	**(199,865)**
Operating Total				**206,165,289**	**201,450,849**	**(4,714,440)**	**209,703,056**	**8,252,207**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	15754	AD Red Facilities Maintenance	300,983		(300,983)		
		15756	City Admin Svcs Other Faciliti	425,810		(425,810)		
		16518	City Vehicle Pool	44,628	47,388	2,760	49,331	1,943
		16519	Entertainment Commission Fund	1,413,644	1,443,115	29,471	1,504,710	61,595
		16902	Community Ambassador Program	2,321,759		(2,321,759)		
		19666	AD Office Of Cannabis	1,118,019	1,076,490	(41,529)	1,122,701	46,211
		20886	ADRE HOJ Relocation		5,883,650	5,883,650	7,441,325	1,557,675
		21652	ADCP Critical Repairs		9,696,694	9,696,694	18,022,045	8,325,351
10010 Total				**5,624,843**	**18,147,337**	**12,522,494**	**28,140,112**	**9,992,775**
14300	SR Real Property	17375	Real Estate Div Facilities Inv	1,240,936	1,286,755	45,819	1,325,486	38,731
		17377	Real Estate Projects	105,000	387,016	282,016	405,041	18,025
		17378	Real Estate Real Property Fund	171,606,516	171,941,898	335,382	182,742,018	10,800,120
14300 Total				**172,952,452**	**173,615,669**	**663,217**	**184,472,545**	**10,856,876**
14400	SR Yerba Buena Gardens	17379	Yerba Buena Gardens Project	311,656	1,041,344	729,688	353,614	(687,730)
		20307	Yerba Buena Gardens Operations	10,658,785	11,537,375	878,590	11,537,375	
14400 Total				**10,970,441**	**12,578,719**	**1,608,278**	**11,890,989**	**(687,730)**

Department: ADM General Services Agency - City Admin

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Annual Projects - Authority Control								
Annual Projects - Authority Control Total				**189,547,736**	**204,341,725**	**14,793,989**	**224,503,646**	**20,161,921**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10794	AD Fleet Management Capital Im		180,000	180,000	180,000	
		15753	AD Disasbility Access Maintena	600,000	350,000	(250,000)	350,000	
		15754	AD Red Facilities Maintenance	850,000	316,032	(533,968)	331,834	15,802
		15756	City Admin Svcs Other Faciliti		447,100	447,100	469,455	22,355
		16537	AD Digital Services Program	12,798,542	12,941,663	143,121	13,114,353	172,690
		16538	AD Real Estate Project	600,000	600,000			(600,000)
		16540	AD Coit Program Planning	709,503	750,275	40,772	821,676	71,401
		19255	PW City Capital Imprv Planning	1,708,249	1,733,159	24,910	1,793,351	60,192
		19486	AD Red-capital Improvements	2,725,000	5,140,000	2,415,000	1,700,000	(3,440,000)
		20451	Grants For the Arts	50,000		(50,000)		
		20886	ADRE HOJ Relocation	5,777,800		(5,777,800)		
		21652	ADCP Critical Repairs	2,428,431		(2,428,431)		
		21691	AD Contractor Development	200,000	100,000	(100,000)	100,000	
		22229	ADRE 1099 Sunnydale CR COPs	400,000		(400,000)		
		22295	AD Budget Addbacks	300,000		(300,000)		
10020 Total				**29,147,525**	**22,558,229**	**(6,589,296)**	**18,860,669**	**(3,697,560)**
10493	SR Union Sq Prk, Rec, OS fee	21146	Union Sq Prk, Rec, OS fee	215,331	19,978	(195,353)		(19,978)
10493 Total				**215,331**	**19,978**	**(195,353)**	**0**	**(19,978)**
10600	SR Neighborhood Beautifcation	16531	AD Ccg-puc Watershed Stwd Gran	100,000		(100,000)		
		19598	AD Neighborhood Beautification	2,500,000	2,499,350	(650)	2,499,318	(32)
10600 Total				**2,600,000**	**2,499,350**	**(100,650)**	**2,499,318**	**(32)**
10670	SR Eastern Neighborhood CI	10804	AD Adm - Interagency Planning	200,000		(200,000)		
10670 Total				**200,000**	**0**	**(200,000)**	**0**	**0**
11440	SR Conv Fac Fd-Continuing	19491	AD Moscone Conv Fac Capital Pr	10,600,000	3,000,000	(7,600,000)	5,000,000	2,000,000
11440 Total				**10,600,000**	**3,000,000**	**(7,600,000)**	**5,000,000**	**2,000,000**
11445	SR Conv Fac Fd-Moscone Expan D	19804	Moscone Expansion District	28,000,685	28,107,288	106,603	28,245,637	138,349
11445 Total				**28,000,685**	**28,107,288**	**106,603**	**28,245,637**	**138,349**
11802	SR Culture & Rec Hotel Tax	20451	Grants For the Arts	17,599,000	18,256,000	657,000	20,037,000	1,781,000

Department: ADM General Services Agency - City Admin

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
11802 Total				**17,599,000**	**18,256,000**	**657,000**	**20,037,000**	**1,781,000**
12650	SR Vital & Hlth Stat Fees	17083	HC Vital & Health Stats Fd	86,000	86,000		86,000	
12650 Total				**86,000**	**86,000**	**0**	**86,000**	**0**
15382	CPXCF COP HOJ Relo-Tenant Imp	20886	ADRE HOJ Relocation	(5,000,000)		5,000,000		
15382 Total				**(5,000,000)**	**0**	**5,000,000**	**0**	**0**
15384	CPXCF COP Crit Reprs/Rcv Stmls	21652	ADCP Critical Repairs	8,228,200	7,697,270	(530,930)		(7,697,270)
		21796	AD CR RS COPs Contingency	(3,593,822)		3,593,822		
		22224	ADFM Fleet Management CR COPs		11,134,783	11,134,783		(11,134,783)
		22229	ADRE 1099 Sunnydale CR COPs	(400,000)		400,000		
		22551	ADRE HOJ Roof CR COPs	5,000,000		(5,000,000)		
		22836	ADRE 25VN CR COPs		2,300,000	2,300,000		(2,300,000)
		22837	ADRE 50 Raymond CR COPs		1,300,000	1,300,000		(1,300,000)
15384 Total				**9,234,378**	**22,432,053**	**13,197,675**	**0**	**(22,432,053)**
31920	TI Continuing Authority Ctrl	19599	AD Treasure Island Project	28,546,538	25,538,111	(3,008,427)	25,025,673	(512,438)
		20275	AD Treasure Island Art Fee				553,148	553,148
31920 Total				**28,546,538**	**25,538,111**	**(3,008,427)**	**25,578,821**	**40,710**
Continuing Projects - Authority Control Total				**121,229,457**	**122,497,009**	**1,267,552**	**100,307,445**	**(22,189,564)**
Grants Projects								
12550	SR Grants; GSF Continuing	10038975	ADMME CHP DUID Toxicology 2	252,083		(252,083)		
		10040274	ADMME CHP DUID Toxicology 3	389,812	769,468	379,656	386,523	(382,945)
12550 Total				**641,895**	**769,468**	**127,573**	**386,523**	**(382,945)**
Grants Projects Total				**641,895**	**769,468**	**127,573**	**386,523**	**(382,945)**
Work Orders/Overhead								
10060	GF Work Order	296644	ADM Internal Services	78,946,834	86,102,131	7,155,297	94,195,931	8,093,800
10060 Total				**78,946,834**	**86,102,131**	**7,155,297**	**94,195,931**	**8,093,800**
Work Orders/Overhead Total				**78,946,834**	**86,102,131**	**7,155,297**	**94,195,931**	**8,093,800**
Total Uses of Funds				**596,531,211**	**615,161,182**	**18,629,971**	**629,096,601**	**13,935,419**

Department: TIS General Services Agency - Technology

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	43,348,253	45,288,891	1,940,638	47,040,839	1,751,948
Mandatory Fringe Benefits	15,940,825	16,644,000	703,175	17,369,709	725,709
Non-Personnel Services	74,863,063	76,507,193	1,644,130	77,215,344	708,151
Capital Outlay	1,805,000	2,250,000	445,000	2,800,000	550,000
City Grant Program		95,000	95,000	95,000	
Materials & Supplies	3,225,657	4,179,165	953,508	3,669,165	(510,000)
Programmatic Projects	6,544,376	3,904,799	(2,639,577)	5,680,000	1,775,201
Services Of Other Depts	19,139,858	18,704,018	(435,840)	19,613,034	909,016
Overhead and Allocations	1,446,221	1,475,706	29,485	1,269,209	(206,497)
Intrafund Transfers Out	3,626,847	3,511,799	(115,048)	4,087,000	575,201
Transfer Adjustment - Uses	(3,626,847)	(3,511,799)	115,048	(4,087,000)	(575,201)
Total Uses by Chart of Accounts	**166,313,253**	**169,048,772**	**2,735,519**	**174,752,300**	**5,703,528**
Sources Summary					
Intergovernmental: Other	115,062	114,635	(427)	119,044	4,409
Licenses, Permits,& Franchises	1,828,000	1,828,000		1,828,000	
Rents & Concessions	581,169	594,060	12,891	602,778	8,718
Interest & Investment Income	90,000	90,000		90,000	
Expenditure Recovery	149,158,258	152,198,970	3,040,712	159,632,740	7,433,770
IntraFund Transfers In	3,626,847	3,511,799	(115,048)	4,087,000	575,201
Transfers In	300,000		(300,000)		
Beg Fund Balance - Budget Only	7,034,110	8,231,164	1,197,054	5,328,489	(2,902,675)
Transfer Adjustment-Source	(3,626,847)	(3,511,799)	115,048	(4,087,000)	(575,201)
General Fund Support	7,206,654	5,991,943	(1,214,711)	7,151,249	1,159,306
Total Sources by Chart of Accounts	**166,313,253**	**169,048,772**	**2,735,519**	**174,752,300**	**5,703,528**
Fund Summary					
General Fund	9,740,678	8,475,437	(1,265,241)	9,634,743	1,159,306
General Services Fund	3,318,000	2,518,000	(800,000)	1,918,000	(600,000)
Telecom & Information Fund	153,254,575	158,055,335	4,800,760	163,199,557	5,144,222
Total Uses by Funds	**166,313,253**	**169,048,772**	**2,735,519**	**174,752,300**	**5,703,528**

Department: TIS General Services Agency - Technology

Division Summary

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
DT Communications	8,944,779	7,407,632	(1,537,147)	6,895,604	(512,028)
DT Support Services	10,593,885	11,283,911	690,026	11,825,673	541,762
DT Administration	63,114,949	63,859,468	744,519	65,525,502	1,666,034
DT JUSTIS	3,045,237	2,912,834	(132,403)	2,995,543	82,709
DT Cybersecurity	13,074,582	14,336,438	1,261,856	14,699,242	362,804
DT PMO	2,793,202	2,734,306	(58,896)	2,822,872	88,566
DT Rate Model Usage	8,262,630	8,593,604	330,974	8,918,375	324,771
DT Capital And Equipment	505,000	1,000,000	495,000	800,000	(200,000)
DT Innovation	721,363	712,593	(8,770)	733,657	21,064
DT Enterprise Applications	7,405,111	8,463,616	1,058,505	8,247,839	(215,777)
DT Infrastructure & Operations	29,938,863	27,163,343	(2,775,520)	29,678,158	2,514,815
DT Public Safety	17,913,652	20,581,027	2,667,375	21,609,835	1,028,808
Total Uses by Division	**166,313,253**	**169,048,772**	**2,735,519**	**174,752,300**	**5,703,528**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	2,228,895	2,412,659	183,764	2,477,697	65,038
			Mandatory Fringe Benefits	741,748	779,178	37,430	808,397	29,219
			Non-Personnel Services	355,646	338,939	(16,707)	321,279	(17,660)
			Materials & Supplies	17,863	16,077	(1,786)	16,077	
			Services Of Other Depts	500	500		500	
			Overhead and Allocations	1,128,260	1,015,250	(113,010)	1,015,250	
10000 Total				**4,472,912**	**4,562,603**	**89,691**	**4,639,200**	**76,597**
12500	SR Cable TV Access Dev&Prog		Non-Personnel Services	848,000	753,000	(95,000)	753,000	
			City Grant Program		95,000	95,000	95,000	
			Materials & Supplies	690,000	690,000		690,000	
			Services Of Other Depts	1,780,000	980,000	(800,000)	380,000	(600,000)

Department: TIS General Services Agency - Technology

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
12500 Total				**3,318,000**	**2,518,000**	**(800,000)**	**1,918,000**	**(600,000)**
28100	ISTIF NON PROJECT CONTROLLED		Salaries	853,617	837,755	(15,862)	867,530	29,775
			Mandatory Fringe Benefits	289,147	288,823	(324)	299,024	10,201
			Non-Personnel Services	23,512,109	23,399,587	(112,522)	23,361,018	(38,569)
			Materials & Supplies	50,000		(50,000)		
			Overhead and Allocations	347,301	347,301		347,301	
28100 Total				**25,052,174**	**24,873,466**	**(178,708)**	**24,874,873**	**1,407**
Operating Total				**32,843,086**	**31,954,069**	**(889,017)**	**31,432,073**	**(521,996)**
Annual Projects - Authority Control								
28070	ISTIF Annual Authority Ctrl	17582	DT Dt Operating Master Project	101,504,535	105,604,907	4,100,372	109,870,135	4,265,228
		17608	Dt Work Order Projects	21,971,019	24,065,163	2,094,144	24,367,549	302,386
28070 Total				**123,475,554**	**129,670,070**	**6,194,516**	**134,237,684**	**4,567,614**
Annual Projects - Authority Control Total				**123,475,554**	**129,670,070**	**6,194,516**	**134,237,684**	**4,567,614**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	15346	DT Broadband Connectivity-capi	350,000	500,000	150,000	500,000	
		16524	AD Justis Project - City Adm.	3,045,237	2,912,834	(132,403)	2,995,543	82,709
		20315	Mainframe Retirement Plan	1,317,529		(1,317,529)	1,200,000	1,200,000
		20355	DT Fiber to Public Housing		500,000	500,000	300,000	(200,000)
		20356	DT VOIP Facilities Remediation	400,000		(400,000)		
		21814	DT City Hall WiFi Improvements	155,000		(155,000)		
10020 Total				**5,267,766**	**3,912,834**	**(1,354,932)**	**4,995,543**	**1,082,709**
28080	ISTIF ContinuingAuthorityCtrl	17610	DT Telecom - Voip Project	1,380,000		(1,380,000)	1,100,000	1,100,000
		19672	TI City Cloud Enhancement	1,371,847	1,074,799	(297,048)	1,100,000	25,201
		21487	DT Projects	200,000	200,000		200,000	
		21876	DT Digital Divide Connectivity	300,000		(300,000)		
		22233	DT City Data Ctr Resiliency	675,000	260,000	(415,000)	210,000	(50,000)
		22549	DT 49 SVN Broadcast System	800,000		(800,000)		
		22801	DT DR for Critical City Apps		977,000	977,000	977,000	
		22804	DT Generative AI		1,000,000	1,000,000	500,000	(500,000)

Department: TIS General Services Agency - Technology

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
28080 Total				**4,726,847**	**3,511,799**	**(1,215,048)**	**4,087,000**	**575,201**
Continuing Projects - Authority Control Total				**9,994,613**	**7,424,633**	**(2,569,980)**	**9,082,543**	**1,657,910**
Total Uses of Funds				**166,313,253**	**169,048,772**	**2,735,519**	**174,752,300**	**5,703,528**

Department: HSS Health Service System

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	6,308,915	5,412,694	(896,221)	5,627,529	214,835
Mandatory Fringe Benefits	2,613,811	2,286,437	(327,374)	2,388,866	102,429
Non-Personnel Services	2,522,965	1,512,493	(1,010,472)	1,600,072	87,579
Materials & Supplies	44,459	50,673	6,214	23,573	(27,100)
Services Of Other Depts	2,371,932	1,992,352	(379,580)	1,881,295	(111,057)
Total Uses by Chart of Accounts	**13,862,082**	**11,254,649**	**(2,607,433)**	**11,521,335**	**266,686**
Sources Summary					
Charges for Services	9,131		(9,131)		
Other Revenues	460,000	640,958	180,958	580,000	(60,958)
Expenditure Recovery	13,392,951	10,613,691	(2,779,260)	10,941,335	327,644
General Fund Support					
Total Sources by Chart of Accounts	**13,862,082**	**11,254,649**	**(2,607,433)**	**11,521,335**	**266,686**
Fund Summary					
General Fund	13,862,082	11,254,649	(2,607,433)	11,521,335	266,686
Total Uses by Funds	**13,862,082**	**11,254,649**	**(2,607,433)**	**11,521,335**	**266,686**
Division Summary					
HSS Health Service System	13,862,082	11,254,649	(2,607,433)	11,521,335	266,686
Total Uses by Division	**13,862,082**	**11,254,649**	**(2,607,433)**	**11,521,335**	**266,686**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	6,308,915	5,412,694	(896,221)	5,627,529	214,835
			Mandatory Fringe Benefits	2,613,811	2,286,437	(327,374)	2,388,866	102,429
			Non-Personnel Services	2,522,965	1,512,493	(1,010,472)	1,600,072	87,579
			Materials & Supplies	44,459	50,673	6,214	23,573	(27,100)
			Services Of Other Depts	2,371,932	1,992,352	(379,580)	1,881,295	(111,057)

Department: HSS Health Service System

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000 Total				**13,862,082**	**11,254,649**	**(2,607,433)**	**11,521,335**	**266,686**
Operating Total				**13,862,082**	**11,254,649**	**(2,607,433)**	**11,521,335**	**266,686**
Total Uses of Funds				**13,862,082**	**11,254,649**	**(2,607,433)**	**11,521,335**	**266,686**

Department: HOM Homelessness And Supportive Housing

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	33,095,318	35,882,994	2,787,676	37,339,967	1,456,973
Mandatory Fringe Benefits	11,997,459	13,060,845	1,063,386	13,614,338	553,493
Non-Personnel Services	29,705,466	27,799,805	(1,905,661)	25,865,369	(1,934,436)
Aid Assistance	2,754,382	2,754,382		2,754,382	
Capital Outlay	1,500,000		(1,500,000)		
City Grant Program	485,967,886	607,229,908	121,262,022	471,786,351	(135,443,557)
Materials & Supplies	183,165	183,165		183,165	
Programmatic Projects	97,739,353	106,634,460	8,895,107	64,929,608	(41,704,852)
Services Of Other Depts	50,108,855	53,204,209	3,095,354	60,575,495	7,371,286
Overhead and Allocations	240,697		(240,697)		
Total Uses by Chart of Accounts	**713,292,581**	**846,749,768**	**133,457,187**	**677,048,675**	**(169,701,093)**
Sources Summary					
Business Taxes	218,445,150	203,110,000	(15,335,150)	207,570,000	4,460,000
Intergovernmental: Federal	62,799,252	62,815,200	15,948	62,800,608	(14,592)
Intergovernmental: State	73,499,050	56,357,456	(17,141,594)		(56,357,456)
Charges for Services	6,683,325	13,971,642	7,288,317	13,971,642	
Rents & Concessions	129,840	129,840		129,840	
Interest & Investment Income	12,596,000	22,021,033	9,425,033	16,767,967	(5,253,066)
Expenditure Recovery	11,110,401	11,751,996	641,595	11,815,299	63,303
IntraFund Transfers In	22,366,301	23,118,299	751,998	23,118,299	
Beg Fund Balance - Budget Only	3,550,000	137,230,630	133,680,630	34,563,634	(102,666,996)
General Fund Support	302,113,262	316,243,672	14,130,410	306,311,386	(9,932,286)
Total Sources by Chart of Accounts	**713,292,581**	**846,749,768**	**133,457,187**	**677,048,675**	**(169,701,093)**
Fund Summary					
Community Health Services Fund	631,550	5,549,550	4,918,000	631,550	(4,918,000)
General Fund	363,130,645	365,215,449	2,084,804	355,346,466	(9,868,983)
Human Welfare Fund	114,939,236	113,623,106	(1,316,130)	62,169,058	(51,454,048)
Our City Our Home Fund	234,591,150	362,361,663	127,770,513	258,901,601	(103,460,062)
Total Uses by Funds	**713,292,581**	**846,749,768**	**133,457,187**	**677,048,675**	**(169,701,093)**

Department: HOM Homelessness And Supportive Housing

Division Summary

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
HOM ADMINISTRATION	23,634,513	24,755,771	1,121,258	25,572,964	817,193
HOM PROGRAMS	689,658,068	821,993,997	132,335,929	651,475,711	(170,518,286)
Total Uses by Division	**713,292,581**	**846,749,768**	**133,457,187**	**677,048,675**	**(169,701,093)**

Reserved Appropriations

Mayor Reserves

10036744	HOM AffordHousing-GenHomeless	8,843,703
10036745	HOM AffordHousing-Under Age 30	3,257,471
10036746	HOM AffordHousing-Families	4,049,871
10036748	HOM Homelessness Prevention	4,857,598
10036749	HOM Shelter and Hygiene	3,246,195
Mayor Reserves: Total		**24,254,838**

0

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	28,078,680	20,292,578	(7,786,102)	21,052,172	759,594
			Mandatory Fringe Benefits	10,167,795	7,313,389	(2,854,406)	7,594,143	280,754
			Non-Personnel Services	27,324,191	25,743,785	(1,580,406)	24,187,124	(1,556,661)
			Aid Assistance	301,264	301,264		301,264	
			City Grant Program	168,354,998	171,057,720	2,702,722	171,651,643	593,923
			Materials & Supplies	183,165	183,165		183,165	
			Services Of Other Depts	44,646,536	48,153,874	3,507,338	55,932,159	7,778,285
			Overhead and Allocations	(12,419,511)		12,419,511		
10000 Total				**266,637,118**	**273,045,775**	**6,408,657**	**280,901,670**	**7,855,895**
Operating Total				**266,637,118**	**273,045,775**	**6,408,657**	**280,901,670**	**7,855,895**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	11346	HO 440 Turk Building	155,234	165,651	10,417	171,634	5,983

Department: HOM Homelessness And Supportive Housing

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
		17129	HO Shelter And Navigation Cent	36,196,744	42,360,569	6,163,825	27,637,632	(14,722,937)
		17702	HN Whole Person Care Pilot	27,410,841	17,052,340	(10,358,501)	13,970,658	(3,081,682)
		20938	Housing for Homeless	5,107,548	3,685,294	(1,422,254)	3,685,294	
		21815	260 Golden Gate Seismic	500,000		(500,000)		
10020 Total				**69,370,367**	**63,263,854**	**(6,106,513)**	**45,465,218**	**(17,798,636)**
10030	GF Human Services Care	17560	HS Human Services Care	22,366,301	23,118,299	751,998	23,118,299	
10030 Total				**22,366,301**	**23,118,299**	**751,998**	**23,118,299**	**0**
10582	SR OCOH Nov18 PropCHomelessSvc	21528	HOM AffordHousing-GenHomeless	83,560,500	96,152,309	12,591,809	84,348,968	(11,803,341)
		21529	HOM AffordHousing-Under Age 30	29,126,000	85,666,849	56,540,849	34,665,300	(51,001,549)
		21530	HOM AffordHousing-Families	36,407,500	63,800,892	27,393,392	42,984,661	(20,816,231)
		21532	HOM Homelessness Prevention	52,771,000	69,157,909	16,386,909	66,956,435	(2,201,474)
		21533	HOM Shelter and Hygiene	32,726,150	47,583,704	14,857,554	29,946,237	(17,637,467)
10582 Total				**234,591,150**	**362,361,663**	**127,770,513**	**258,901,601**	**(103,460,062)**
Continuing Projects - Authority Control Total				**326,327,818**	**448,743,816**	**122,415,998**	**327,485,118**	**(121,258,698)**
Grants Projects								
11580	SR Community Health-Grants	10039359	HOM FY24 SB Mckinney PATH	631,550		(631,550)		
		10040642	HOM FY25 SB Mckinney PATH		631,550	631,550	631,550	
		10041191	HHIP 2		4,348,000	4,348,000		(4,348,000)
		10041193	IPP 2		370,000	370,000		(370,000)
		10041194	CalAIM TMP		200,000	200,000		(200,000)
11580 Total				**631,550**	**5,549,550**	**4,918,000**	**631,550**	**(4,918,000)**
12960	SR Human Welfare-Grants	10038952	SFHA EHV Support		114,500	114,500		(114,500)
		10039361	HOM FY24 250 Kearny VASH	2,453,118		(2,453,118)		
		10039364	HOM FY24 CoC AO Budget	5,643,326		(5,643,326)		
		10039368	El Dorado/Midori	365,662		(365,662)		
		10039369	Veterans Academy	358,694		(358,694)		
		10039370	Veterans Commons	416,149		(416,149)		
		10039371	SF HMIS Expansion	716,712		(716,712)		
		10039372	Rental Assistance I	15,650,848		(15,650,848)		
		10039373	Glide Cecil William Comm House	604,457		(604,457)		

Department: HOM Homelessness And Supportive Housing

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10039383	Hazel Betsey	266,109		(266,109)		
		10039395	CHP Scattered Sites	1,014,815		(1,014,815)		
		10039398	Rental Assistance II	4,452,876		(4,452,876)		
		10039414	CCCYO Scattered Sites	1,619,657		(1,619,657)		
		10039417	Dir Accss Hsng Chrnic Alchlics	1,494,069		(1,494,069)		
		10039421	3rd Strt Hmless Youth RRH Prgm	556,578		(556,578)		
		10039427	1296 Shotwell	399,215		(399,215)		
		10039432	Mission Bay	273,638		(273,638)		
		10039433	Rnt Asstnce for Hmless Vets II	507,842		(507,842)		
		10039434	Hope House for Veterans	1,030,314		(1,030,314)		
		10039446	Rapid Rehousing for Fam & TAY	2,336,472		(2,336,472)		
		10039449	San Fran Coordin Entry Expan	997,570		(997,570)		
		10039450	Youth Coordinated Entry	225,000		(225,000)		
		10039452	DV Coordinated Entry	882,911		(882,911)		
		10039457	Larkin Strt YAC Collaborative	444,106		(444,106)		
		10039458	AWS Rapid Rehousing	1,379,412		(1,379,412)		
		10039462	LGBT Center Host Home Program	368,177		(368,177)		
		10039470	Integrated Services Network	993,797		(993,797)		
		10039472	1300 Fourth	492,006		(492,006)		
		10039473	Mary Helen Rogers Senr Commnty	371,163		(371,163)		
		10039474	Lyric	1,178,246		(1,178,246)		
		10039475	Rent Asstnce for Hmless Vets I	642,430		(642,430)		
		10039476	Bishop Swing Community House	468,479		(468,479)		
		10039477	Treasure Island Consolidated	2,639,096		(2,639,096)		
		10039478	TNDC Folsom Dore	599,723		(599,723)		
		10039479	Allen Hotel	712,602		(712,602)		
		10039480	San Francisco HMIS 2016	33,909		(33,909)		
		10039481	Eddy and Taylor	296,874		(296,874)		
		10039482	Housing for Survivors	2,338,149		(2,338,149)		
		10039501	Leasing - Empress/Hope H/Rita	3,608,623		(3,608,623)		

Department: HOM Homelessness And Supportive Housing

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10039502	CoC Planning 2022	1,250,000		(1,250,000)		
		10039834	78 Haight	969,546		(969,546)		
		10039835	180 Jones	1,095,332		(1,095,332)		
		10040222	HOM VETERAN AFFAIRS ONE SYSTEM	20,000		(20,000)		
		10040651	HOM FY25 250 Kearny VASH		2,453,118	2,453,118	2,453,118	
		10040652	HOM FY25 CoC AO Budget		5,643,553	5,643,553	5,743,461	99,908
		10040653	El Dorado/Midori		361,670	361,670	361,670	
		10040655	Veterans Academy		358,694	358,694	358,694	
		10040657	Veterans Commons		405,871	405,871	405,871	
		10040659	SF HMIS Expansion		716,712	716,712	716,712	
		10040660	Rental Assistance I		15,372,979	15,372,979	15,372,979	
		10040661	Glide Cecil William Comm House		589,383	589,383	589,383	
		10040662	Hazel Betsey		260,267	260,267	260,267	
		10040664	CHP Scattered Sites		959,958	959,958	959,958	
		10040665	Rental Assistance II		4,351,609	4,351,609	4,351,609	
		10040667	CCCYO Scattered Sites		1,527,836	1,527,836	1,527,836	
		10040668	Dir Accss Hsng Chrnic Alchlics		1,467,415	1,467,415	1,467,415	
		10040672	3rd Strt Hmless Youth RRH Prgm		549,000	549,000	549,000	
		10040673	1296 Shotwell		392,290	392,290	392,290	
		10040675	Mission Bay		269,382	269,382	269,382	
		10040676	Rnt Asstnce for Hmless Vets II		492,034	492,034	492,034	
		10040677	Hope House for Veterans		1,029,208	1,029,208	1,029,208	
		10040678	Rapid Re-Housing for TAY		2,297,037	2,297,037	2,297,037	
		10040679	San Fran Coordin Entry Expan		997,570	997,570	997,570	
		10040681	Youth Coordinated Entry		225,000	225,000	225,000	
		10040682	DV Coordinated Entry		882,911	882,911	882,911	
		10040683	Larkin Strt YAC Collaborative		444,106	444,106	444,106	
		10040685	AWS Rapid Rehousing		1,379,412	1,379,412	1,379,412	
		10040688	LGBT Center Host Home Program		368,177	368,177	368,177	

Department: HOM Homelessness And Supportive Housing

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10040689	Integrated Services Network		993,797	993,797	993,797	
		10040691	1300 Fourth		492,006	492,006	492,006	
		10040692	Mary Helen Rogers Senr Commnty		371,163	371,163	371,163	
		10040693	Lyric		1,178,246	1,178,246	1,178,246	
		10040706	Rent Asstnce for Hmless Vets I		642,430	642,430	642,430	
		10040708	Bishop Swing Community House		468,479	468,479	468,479	
		10040709	Treasure Island Consolidated		2,639,096	2,639,096	2,639,096	
		10040710	TNDC Folsom Dore		599,723	599,723	599,723	
		10040714	Allen Hotel		712,602	712,602	712,602	
		10040719	San Francisco HMIS 2016		33,909	33,909	33,909	
		10040720	Eddy and Taylor		296,874	296,874	296,874	
		10040722	Housing for Survivors		2,338,149	2,338,149	2,338,149	
		10040723	Leasing - Empress/Hope H/Rita		3,604,870	3,604,870	3,604,870	
		10040725	CoC Planning 2023		1,500,000	1,500,000	1,500,000	
		10040732	78 Haight		969,546	969,546	969,546	
		10040733	180 Jones		1,095,332	1,095,332	1,095,332	
		10040735	HOM VETERAN AFFAIRS ONE SYSTEM		20,000	20,000	20,000	
		10041161	4200 Geary		317,736	317,736	317,736	
12960 Total				**62,167,702**	**62,183,650**	**15,948**	**62,169,058**	**(14,592)**
Grants Projects Total				**62,799,252**	**67,733,200**	**4,933,948**	**62,800,608**	**(4,932,592)**
Work Orders/Overhead								
10060	GF Work Order	203646	HOM PROGRAMS	4,756,859	5,787,521	1,030,662	5,861,279	73,758
10060 Total				**4,756,859**	**5,787,521**	**1,030,662**	**5,861,279**	**73,758**
Work Orders/Overhead Total				**4,756,859**	**5,787,521**	**1,030,662**	**5,861,279**	**73,758**
Continuing Projects - Project Control								
12920	SR Human Welfare-Grants Sta	10039905	HHAP 4	40,696,894		(40,696,894)		
		10040254	HHIP	3,668,050		(3,668,050)		
		10040256	PATH CITED	1,945,706		(1,945,706)		
		10040393	ERF-2-R (Mission Cabins)	6,460,884		(6,460,884)		

Department: HOM Homelessness And Supportive Housing

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Project Control								
		10041123	HHAP 5		43,463,970	43,463,970		(43,463,970)
		10041210	Encampment Resolution ERF-3-R		7,975,486	7,975,486		(7,975,486)
12920 Total				**52,771,534**	**51,439,456**	**(1,332,078)**	**0**	**(51,439,456)**
Continuing Projects - Project Control Total				**52,771,534**	**51,439,456**	**(1,332,078)**	**0**	**(51,439,456)**
Total Uses of Funds				**713,292,581**	**846,749,768**	**133,457,187**	**677,048,675**	**(169,701,093)**

Department: HRD Human Resources

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	30,606,987	31,278,508	671,521	32,508,459	1,229,951
Mandatory Fringe Benefits	10,903,470	11,338,113	434,643	11,804,527	466,414
Non-Personnel Services	94,033,154	101,112,194	7,079,040	105,076,504	3,964,310
Materials & Supplies	440,516	407,220	(33,296)	407,220	
Programmatic Projects	5,291,126	5,700,000	408,874	1,640,000	(4,060,000)
Services Of Other Depts	9,484,604	7,785,764	(1,698,840)	8,851,843	1,066,079
Overhead and Allocations				173,509	173,509
Total Uses by Chart of Accounts	**150,759,857**	**157,621,799**	**6,861,942**	**160,462,062**	**2,840,263**
Sources Summary					
Other Revenues	146,103	151,980	5,877	157,788	5,808
Expenditure Recovery	130,603,863	142,302,603	11,698,740	144,828,203	2,525,600
General Fund Support	20,009,891	15,167,216	(4,842,675)	15,476,071	308,855
Total Sources by Chart of Accounts	**150,759,857**	**157,621,799**	**6,861,942**	**160,462,062**	**2,840,263**
Fund Summary					
General Fund	47,077,754	47,839,816	762,062	46,310,271	(1,529,545)
General Services Fund	103,682,103	109,781,983	6,099,880	114,151,791	4,369,808
Total Uses by Funds	**150,759,857**	**157,621,799**	**6,861,942**	**160,462,062**	**2,840,263**
Division Summary					
HRD Administration	7,060,690	7,104,123	43,433	6,881,326	(222,797)
HRD Equal Emplymt Opportunity	8,781,558	9,111,916	330,358	9,379,107	267,191
HRD Employee Relations	7,763,225	4,847,885	(2,915,340)	5,270,223	422,338
HRD Employment Services		15,342,910	15,342,910	16,530,931	1,188,021
HRD Recruit-Assess-Client Svc	12,792,895		(12,792,895)		
HRD Workers Compensation	103,536,000	109,630,003	6,094,003	113,994,003	4,364,000
HRD Workforce Development	10,825,489	11,584,962	759,473	8,406,472	(3,178,490)
Total Uses by Division	**150,759,857**	**157,621,799**	**6,861,942**	**160,462,062**	**2,840,263**

Uses of Funds Detail Appropriation

Department: HRD Human Resources

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	17,555,044	19,272,553	1,717,509	20,042,759	770,206
			Mandatory Fringe Benefits	5,814,698	6,432,433	617,735	6,696,534	264,101
			Non-Personnel Services	1,459,443	2,450,360	990,917	2,528,425	78,065
			Materials & Supplies	132,960	119,664	(13,296)	119,664	
			Services Of Other Depts	5,778,611	6,169,914	391,303	7,112,195	942,281
			Overhead and Allocations	(1,502,692)	(4,147,754)	(2,645,062)	(4,131,129)	16,625
10000 Total				**29,238,064**	**30,297,170**	**1,059,106**	**32,368,448**	**2,071,278**
12460	SR Workers' Compensation		Salaries	8,305,641	7,095,623	(1,210,018)	7,381,658	286,035
			Mandatory Fringe Benefits	3,612,730	3,177,076	(435,654)	3,321,014	143,938
			Non-Personnel Services	88,431,388	94,266,439	5,835,051	97,828,539	3,562,100
			Materials & Supplies	180,406	180,406		180,406	
			Services Of Other Depts	1,503,143	1,312,696	(190,447)	1,436,494	123,798
			Overhead and Allocations	1,502,692	3,597,763	2,095,071	3,845,892	248,129
12460 Total				**103,536,000**	**109,630,003**	**6,094,003**	**113,994,003**	**4,364,000**
Operating Total				**132,774,064**	**139,927,173**	**7,153,109**	**146,362,451**	**6,435,278**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17358	HR Tuition Reimbursement	9,000	9,000		9,000	
		17360	Labor Relations	4,410,439	1,412,917	(2,997,522)	1,746,724	333,807
		17363	Hr Trainee Program	165,978	172,115	6,137	178,248	6,133
		17364	Leave Management	419,977	435,397	15,420	451,188	15,791
		20992	HR SF Fellows Program	3,480,000	4,200,000	720,000	840,000	(3,360,000)
		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	
		22018	ExpAuth-Carpenters, Local 22	5,000		(5,000)		
		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	
		22024	ExpAuth-Laborers, Local 261	7,500		(7,500)		

Department: HRD Human Resources

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Annual Projects - Authority Control								
		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	
		22028	ExpAuth-DeputyProbationOfficer	20,000	20,000		20,000	
		22029	ExpAuth-SF City Workers United	4,000	4,000		4,000	
		22030	ExpAuth-SEIU Local 1021, Misc	120,000	120,000		120,000	
		22031	ExpAuth-SEIU L1021,StaffNurses	275,000	275,000		275,000	
		22032	ExpAuth-SheetMetalWorkers,L104	750	750		750	
		22033	ExpAuth-SheriffsMgrSupervisor	5,000	5,000		5,000	
		22034	ExpAuth-StationaryEngineer,L39	8,000	8,000		8,000	
		22035	ExpAuth-Teamsters, 853	6,000		(6,000)		
		22036	ExpAuth-TeamstersL856MultiUnit	20,000	20,000		20,000	
		22037	ExpAuth-Teamsters, L856SupvRN	100,000	100,000		100,000	
		22038	ExpAuth-TWU Local 250-A, 7410	2,500	2,500		2,500	
		22039	ExpAuth-TWU, Local 200, SEAM	6,000	6,000		6,000	
		22040	ExpAuth-TWU, L250-A, MultiUnit	15,000	15,000		15,000	
		22041	ExpAuth-UnrepresentedEmployees	30,000	30,000		30,000	
		22431	HRD-Local 261 Apprenticeship		100,000	100,000	100,000	
10010 Total				**9,427,144**	**7,252,679**	**(2,174,465)**	**4,248,410**	**(3,004,269)**
Annual Projects - Authority Control Total				**9,427,144**	**7,252,679**	**(2,174,465)**	**4,248,410**	**(3,004,269)**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	17358	HR Tuition Reimbursement	29,972	29,972		29,972	
		17367	HR Fingerprinting	350,000	350,000		350,000	
		20357	HIRING MODERNIZATION	2,575,293	2,508,891	(66,402)	2,542,796	33,905
		21748	Reinvestment Initiatives	208,104	216,046	7,942	223,548	7,502
		22018	ExpAuth-Carpenters, Local 22		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	
		22431	HRD-Local 261 Apprenticeship	100,000		(100,000)		

Department: HRD Human Resources

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
		22432	HRD-Local 1414 Apprenticeship	15,000	15,000		15,000	
		22446	HRD Career Center	755,909	388,949	(366,960)	396,099	7,150
		22550	Internet-Employee Portal	911,576	1,000,000	88,424	300,000	(700,000)
10020 Total				**5,945,854**	**5,527,358**	**(418,496)**	**4,875,915**	**(651,443)**
Continuing Projects - Authority Control Total				**5,945,854**	**5,527,358**	**(418,496)**	**4,875,915**	**(651,443)**
Grants Projects								
12550	SR Grants; GSF Continuing	10039615	HRD Fish Fellow Grant FY24	146,103		(146,103)		
		10040858	HRD Fish Fellow Grant FY25		151,980	151,980	157,788	5,808
12550 Total				**146,103**	**151,980**	**5,877**	**157,788**	**5,808**
Grants Projects Total				**146,103**	**151,980**	**5,877**	**157,788**	**5,808**
Work Orders/Overhead								
10060	GF Work Order	232025	HRD Employment Services		3,671,247	3,671,247	3,677,504	6,257
			HRD Recruit-Assess-Client Svc	1,288,563		(1,288,563)		
		232029	HRD Workforce Development	1,178,129	1,091,362	(86,767)	1,139,994	48,632
10060 Total				**2,466,692**	**4,762,609**	**2,295,917**	**4,817,498**	**54,889**
Work Orders/Overhead Total				**2,466,692**	**4,762,609**	**2,295,917**	**4,817,498**	**54,889**
Total Uses of Funds				**150,759,857**	**157,621,799**	**6,861,942**	**160,462,062**	**2,840,263**

Department: HRC Human Rights Commission

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	4,085,332	4,834,849	749,517	5,048,942	214,093
Mandatory Fringe Benefits	1,529,181	1,789,686	260,505	1,864,184	74,498
Non-Personnel Services	150,616	301,850	151,234	291,815	(10,035)
City Grant Program	1,547,416	1,645,580	98,164	1,645,580	
Materials & Supplies	29,437	33,066	3,629	33,066	
Programmatic Projects	13,132,205	35,238,255	22,106,050	24,192,352	(11,045,903)
Services Of Other Depts	1,049,219	1,342,832	293,613	1,118,635	(224,197)
Total Uses by Chart of Accounts	**21,523,406**	**45,186,118**	**23,662,712**	**34,194,574**	**(10,991,544)**
Sources Summary					
Intergovernmental: State		9,900,000	9,900,000		(9,900,000)
Expenditure Recovery	5,099,600	100,080	(4,999,520)	100,584	504
General Fund Support	16,423,806	35,186,038	18,762,232	34,093,990	(1,092,048)
Total Sources by Chart of Accounts	**21,523,406**	**45,186,118**	**23,662,712**	**34,194,574**	**(10,991,544)**
Fund Summary					
Community / Neighborhood Dev		9,900,000	9,900,000		(9,900,000)
General Fund	21,523,406	35,286,118	13,762,712	34,194,574	(1,091,544)
Total Uses by Funds	**21,523,406**	**45,186,118**	**23,662,712**	**34,194,574**	**(10,991,544)**
Division Summary					
HRC Human Rights Commission	21,523,406	45,186,118	23,662,712	34,194,574	(10,991,544)
Total Uses by Division	**21,523,406**	**45,186,118**	**23,662,712**	**34,194,574**	**(10,991,544)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	4,085,332	4,834,849	749,517	5,048,942	214,093
			Mandatory Fringe Benefits	1,529,181	1,789,686	260,505	1,864,184	74,498
			Non-Personnel Services	150,616	301,850	151,234	291,815	(10,035)

Department: HRC Human Rights Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
			City Grant Program	1,547,416	1,645,580	98,164	1,645,580	
			Materials & Supplies	29,437	33,066	3,629	33,066	
			Services Of Other Depts	774,424	807,386	32,962	843,840	36,454
10000 Total				**8,116,406**	**9,412,417**	**1,296,011**	**9,727,427**	**315,010**
Operating Total				**8,116,406**	**9,412,417**	**1,296,011**	**9,727,427**	**315,010**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	20990	Opportunities for All	64,795	64,795		64,795	
		21748	Reinvestment Initiatives	10,435,205	24,976,906	14,541,701	23,570,352	(1,406,554)
		22070	HRC CBO Grant Pool	2,907,000	832,000	(2,075,000)	832,000	
10020 Total				**13,407,000**	**25,873,701**	**12,466,701**	**24,467,147**	**(1,406,554)**
Continuing Projects - Authority Control Total				**13,407,000**	**25,873,701**	**12,466,701**	**24,467,147**	**(1,406,554)**
Grants Projects								
10770	SR Neighborhood Dev-Grants	10041222	CFA FY25-FY26		9,900,000	9,900,000		(9,900,000)
10770 Total				**0**	**9,900,000**	**9,900,000**	**0**	**(9,900,000)**
Grants Projects Total				**0**	**9,900,000**	**9,900,000**	**0**	**(9,900,000)**
Total Uses of Funds				**21,523,406**	**45,186,118**	**23,662,712**	**34,194,574**	**(10,991,544)**

Department: HSA Human Services

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	257,513,770	273,384,635	15,870,865	284,610,186	11,225,551
Mandatory Fringe Benefits	116,161,808	121,799,324	5,637,516	127,253,146	5,453,822
Non-Personnel Services	45,477,413	52,151,638	6,674,225	45,358,569	(6,793,069)
Aid Assistance	16,613,495	11,246,053	(5,367,442)	11,246,053	
Aid Payments	454,471,475	486,045,579	31,574,104	516,982,855	30,937,276
Capital Outlay	1,451,243	73,917	(1,377,326)		(73,917)
City Grant Program	178,132,284	166,775,755	(11,356,529)	163,450,598	(3,325,157)
Debt Service		2,600,463	2,600,463	6,542,488	3,942,025
Materials & Supplies	3,914,664	3,675,322	(239,342)	3,679,447	4,125
Other Support/Care of Persons	1,010,000	1,140,687	130,687	1,140,687	
Programmatic Projects	183,500	680,000	496,500	680,000	
Services Of Other Depts	93,752,675	97,637,961	3,885,286	100,057,946	2,419,985
Intrafund Transfers Out	22,366,301	23,512,270	1,145,969	23,512,270	
Transfer Adjustment - Uses		(393,971)	(393,971)	(393,971)	
Total Uses by Chart of Accounts	**1,191,048,628**	**1,240,329,633**	**49,281,005**	**1,284,120,274**	**43,790,641**
Sources Summary					
Intergovernmental: Federal	339,641,715	355,192,431	15,550,716	361,369,251	6,176,820
Intergovernmental: State	496,032,999	499,984,711	3,951,712	507,867,063	7,882,352
Charges for Services	1,911,225	2,311,225	400,000	2,311,225	
Rents & Concessions	100,000	145,000	45,000	145,000	
Other Revenues	2,324,523	330,000	(1,994,523)	80,000	(250,000)
Interest & Investment Income	288,000	279,820	(8,180)	279,363	(457)
Expenditure Recovery	21,009,428	22,248,606	1,239,178	20,563,606	(1,685,000)
IntraFund Transfers In		393,971	393,971	393,971	
Transfers In	15,628,156	17,421,307	1,793,151	17,401,307	(20,000)
Transfer Adjustment-Source		(393,971)	(393,971)	(393,971)	
General Fund Support	314,112,582	342,416,533	28,303,951	374,103,459	31,686,926
Total Sources by Chart of Accounts	**1,191,048,628**	**1,240,329,633**	**49,281,005**	**1,284,120,274**	**43,790,641**

Department: HSA Human Services

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Fund Summary					
General Fund	1,090,363,062	1,150,985,075	60,622,013	1,194,150,510	43,165,435
Human Welfare Fund	91,857,608	79,712,757	(12,144,851)	80,337,963	625,206
Senior Citizens Program Fund	8,827,958	9,631,801	803,843	9,631,801	
Total Uses by Funds	**1,191,048,628**	**1,240,329,633**	**49,281,005**	**1,284,120,274**	**43,790,641**
Division Summary					
HSA Disability & Aging Svc	489,465,420	509,772,543	20,307,123	540,252,653	30,480,110
HSA Admin Support (HSA)	173,070,863	174,923,117	1,852,254	176,728,624	1,805,507
HSA Benefits & Family Support	528,512,345	555,633,973	27,121,628	567,138,997	11,505,024
Total Uses by Division	**1,191,048,628**	**1,240,329,633**	**49,281,005**	**1,284,120,274**	**43,790,641**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	245,483,534	257,786,154	12,302,620	267,930,514	10,144,360
			Mandatory Fringe Benefits	114,036,059	119,291,595	5,255,536	124,590,943	5,299,348
			Non-Personnel Services	39,658,343	39,090,448	(567,895)	39,623,165	532,717
			Aid Assistance	7,421,266	6,946,887	(474,379)	6,946,887	
			Aid Payments	454,471,475	486,045,579	31,574,104	516,982,855	30,937,276
			City Grant Program	61,781,483	64,586,863	2,805,380	60,487,581	(4,099,282)
			Debt Service		2,600,463	2,600,463	6,542,488	3,942,025
			Materials & Supplies	3,888,099	3,648,757	(239,342)	3,652,882	4,125
			Other Support/Care of Persons	10,000	10,000		10,000	
			Services Of Other Depts	92,185,461	95,861,338	3,675,877	98,222,004	2,360,666
			Intrafund Transfers Out	22,366,301	23,512,270	1,145,969	23,512,270	
			Transfer Adjustment - Uses		(393,971)	(393,971)	(393,971)	
10000 Total				**1,041,302,021**	**1,098,986,383**	**57,684,362**	**1,148,107,618**	**49,121,235**
Operating Total				**1,041,302,021**	**1,098,986,383**	**57,684,362**	**1,148,107,618**	**49,121,235**

Continuing Projects - Authority Control

Department: HSA Human Services

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10000	Operating	21,817,023	13,935,362	(7,881,661)	6,964,431	(6,970,931)
		15811	Facility Impr & Maint c	1,101,243		(1,101,243)		
		17553	CWS-FC-Title IV-E Waiver	(1,000,000)		1,000,000		
		17554	SF Connected Prg	361,720	374,858	13,138	388,114	13,256
		17556	Community Living Fund	9,198,519	9,352,261	153,742	9,374,438	22,177
		17559	HS Fire Victim Assistance Fund	2,082,978	2,086,915	3,937	2,086,915	
		17561	IPO	1,906,900	1,960,642	53,742	1,960,642	
		17562	HS Jobs Now Programs	7,716,601	11,616,138	3,899,537	12,646,734	1,030,596
		17565	HS Working Families Credit	1,000,000	1,000,000		1,000,000	
		17566	CalWIN	4,692,557	4,696,145	3,588	4,491,872	(204,273)
		20324	Sugar-Sweetened Beverages Tax		5,291,900	5,291,900	5,253,651	(38,249)
		21014	HS Benefits Connectors	183,500	680,000	496,500	680,000	
		22849	CAAP SUD Ordinance		1,004,471	1,004,471	1,196,095	191,624
10020 Total				**49,061,041**	**51,998,692**	**2,937,651**	**46,042,892**	**(5,955,800)**
12890	SR Community Living	17552	Child Svcs Fund-W&I Art5	121,957	143,729	21,772	125,725	(18,004)
12890 Total				**121,957**	**143,729**	**21,772**	**125,725**	**(18,004)**
12965	SR Nov 2016 Prop I Dignity	20354	Nov 16 Prop I dignity Fund	72,000,183	76,785,154	4,784,971	79,764,697	2,979,543
12965 Total				**72,000,183**	**76,785,154**	**4,784,971**	**79,764,697**	**2,979,543**
Continuing Projects - Authority Control Total				**121,183,181**	**128,927,575**	**7,744,394**	**125,933,314**	**(2,994,261)**
Grants Projects								
12910	SR Human Welfare-Grants Oth	10038901	HS CH Guaranteed Income - Tipp	1,500,000		(1,500,000)		
		10040021	HS FS CSNS	744,523	250,000	(494,523)		(250,000)
12910 Total				**2,244,523**	**250,000**	**(1,994,523)**	**0**	**(250,000)**
12960	SR Human Welfare-Grants	10037027	HS PA Refugee RESS FFYs22-23	26,715		(26,715)		
		10038235	HS PA Refugee RESS FFYs23-25	179,286		(179,286)		
		10039485	HS PA Refugee ORSA FFYs24-25	7,376		(7,376)		
		10039486	HS PA Refugee RESS FFYs24-25	110,384		(110,384)		
		10040266	HS PA CalAIM JI Round 2 Fed	83,771		(83,771)		
		10040721	HS PA Refugee RESS FFYs25-26		110,384	110,384	110,384	
		10040727	HS PA Refugee ORSA FFYs25-26		7,376	7,376	7,376	

Department: HSA Human Services

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
12960 Total				**407,532**	**117,760**	**(289,772)**	**117,760**	**0**
14520	SR Senior Citizens-Grants Sta	10038582	HS AG CalVet MHSA FY23-FY24	57,000		(57,000)		
		10039272	HS AG Omb State GF FY24	129,479		(129,479)		
		10039273	HS AG Omb PH L&C Pg Fnd FY24	4,611		(4,611)		
		10039274	HS AG Omb SHF CP Accnt FY24	21,698		(21,698)		
		10039275	HS AG Omb SNF QAF FY24	21,903		(21,903)		
		10039277	HS AG Con Nutr IIIC1 FY24 ST	295,637		(295,637)		
		10039278	HS AG HDM Nutr IIIC2 FY24 ST	1,729,094		(1,729,094)		
		10039315	HS AG Admin State GF FY24	100,000		(100,000)		
		10039334	HS AG HICAP Reim FY24/25	105,265		(105,265)		
		10039335	HS AG HICAP State FY24/25	52,592		(52,592)		
		10039451	HS AG ADRC Infr FY24	355,404		(355,404)		
		10039454	HS AG HICAP AUG FY24/25	39,981		(39,981)		
		10039530	HS AG CalFresh Exp FFY24 State	54,427		(54,427)		
		10040318	HS AG MOCA Nutr Yr3		902,284	902,284	902,284	
		10040749	HS AG CalVet MHSA FY25-FY26		75,000	75,000	75,000	
		10040800	HS AG Admin State GF FY25		100,001	100,001	100,001	
		10040801	HS AG Omb State GF FY25		129,691	129,691	129,691	
		10040802	HS AG Con Nutr IIIC1 FY25 ST		282,441	282,441	282,441	
		10040803	HS AG HDM Nutr IIIC2 FY25 ST		1,608,993	1,608,993	1,608,993	
		10040806	HS AG Omb PH L&C Pg Fnd FY25		4,714	4,714	4,714	
		10040808	HS AG Omb SHF CP Accnt FY25		21,870	21,870	21,870	
		10040809	HS AG Omb SNF QAF FY25		22,390	22,390	22,390	
		10040815	HS AG ADRC Infr FY25		355,404	355,404	355,404	
14520 Total				**2,967,091**	**3,502,788**	**535,697**	**3,502,788**	**0**
14560	SR Senior Citizens-Grants	10039269	HS AG Elder Abuse Prev FY24	10,999		(10,999)		
		10039270	HS AG Con Nutr IIIC1 FY24 Fed	930,899		(930,899)		
		10039271	HS AG HDM Nutr IIIC2 FY24 Fed	871,054		(871,054)		
		10039276	HS AG Supp Svcs IIIB FY24	915,069		(915,069)		
		10039279	HS AG Prev Hlth IIID FY24	162,425		(162,425)		

Department: HSA Human Services

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10039280	HS AG Fam Caregiver Svc FY24	412,267		(412,267)		
		10039281	HS AG Omb LTC Svcs VIIA FY24	37,259		(37,259)		
		10039282	HS AG NSIP Con Nutr IIIC1 FY24	743,320		(743,320)		
		10039283	HS AG NSIP HDM Nutr IIIC2 FY24	1,336,848		(1,336,848)		
		10039336	HS AG HICAP SHIP FY24/25	71,923		(71,923)		
		10039456	HS AG CalFresh Healthy FFY24	246,190		(246,190)		
		10039460	HS AG MIPPA AAA MIPPA FFY24	23,192		(23,192)		
		10039463	HS AG MIPPA ADRC MIPPA FFY24	19,188		(19,188)		
		10039468	HS AG MIPPA SHIP MIPPA FFY24	38,400		(38,400)		
		10039484	HS AG CalFresh Exp FFY24 Fed	41,834		(41,834)		
		10040793	HS AG Supp Svcs IIIB FY25		1,293,454	1,293,454	1,293,454	
		10040794	HS AG Con Nutr IIIC1 FY25 Fed		1,126,185	1,126,185	1,126,185	
		10040795	HS AG HDM Nutr IIIC2 FY25 Fed		1,039,038	1,039,038	1,039,038	
		10040796	HS AG Prev Hlth IIID FY25		71,545	71,545	71,545	
		10040797	HS AG Fam Caregiver Svc FY25		475,434	475,434	475,434	
		10040798	HS AG Omb LTC Svcs VIIA FY25		43,212	43,212	43,212	
		10040799	HS AG Elder Abuse Prev FY25		12,181	12,181	12,181	
		10040804	HS AG NSIP Con Nutr IIIC1 FY25		738,598	738,598	738,598	
		10040805	HS AG NSIP HDM Nutr IIIC2 FY25		1,329,366	1,329,366	1,329,366	
14560 Total				**5,860,867**	**6,129,013**	**268,146**	**6,129,013**	**0**
Grants Projects Total				**11,480,013**	**9,999,561**	**(1,480,452)**	**9,749,561**	**(250,000)**
Continuing Projects - Project Control								
12920	SR Human Welfare-Grants Sta	10029771	HS AD CCR&ICWA Cty Liaison 2	307,464	318,406	10,942	329,781	11,375
		10039775	HS CH Guaranteed Income Grant	3,500,000		(3,500,000)		
		10039779	HS CH HNMP Round 1	303,668		(303,668)		
		10039780	HS CH THP Round 4	2,042,421		(2,042,421)		
		10039992	HS CH THP Round 5	2,042,421	55,287	(1,987,134)		(55,287)
		10039994	HS CH HNMP Round 2	303,668		(303,668)		
		10040034	HS CH CCCPP	8,500,000		(8,500,000)		
		10040268	HS PA CalAIM JI Round 2 State	83,771		(83,771)		

Department: HSA Human Services

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Project Control								
		10040687	HS CH THP Round 6		2,042,421	2,042,421		(2,042,421)
12920 Total				**17,083,413**	**2,416,114**	**(14,667,299)**	**329,781**	**(2,086,333)**
Continuing Projects - Project Control Total				**17,083,413**	**2,416,114**	**(14,667,299)**	**329,781**	**(2,086,333)**
Total Uses of Funds				**1,191,048,628**	**1,240,329,633**	**49,281,005**	**1,284,120,274**	**43,790,641**

Department: JUV Juvenile Probation

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	20,372,696	21,640,690	1,267,994	22,401,433	760,743
Mandatory Fringe Benefits	10,480,969	10,237,033	(243,936)	10,718,302	481,269
Non-Personnel Services	3,946,859	3,504,437	(442,422)	3,043,118	(461,319)
Capital Outlay	3,119,742	1,900,000	(1,219,742)		(1,900,000)
Facilities Maintenance		417,126	417,126	437,982	20,856
Materials & Supplies	389,347	590,413	201,066	350,413	(240,000)
Programmatic Projects	1,236,293	1,405,120	168,827	1,191,577	(213,543)
Services Of Other Depts	9,421,871	7,165,730	(2,256,141)	7,031,490	(134,240)
Total Uses by Chart of Accounts	**48,967,777**	**46,860,549**	**(2,107,228)**	**45,174,315**	**(1,686,234)**
Sources Summary					
Intergovernmental: Federal	1,958,140	1,575,140	(383,000)	1,542,640	(32,500)
Intergovernmental: State	16,511,248	14,378,520	(2,132,728)	14,283,253	(95,267)
Charges for Services	3,000	3,000		3,000	
Expenditure Recovery	205,638	205,638		180,000	(25,638)
Other Financing Sources	(476,000)		476,000		
General Fund Support	30,765,751	30,698,251	(67,500)	29,165,422	(1,532,829)
Total Sources by Chart of Accounts	**48,967,777**	**46,860,549**	**(2,107,228)**	**45,174,315**	**(1,686,234)**
Fund Summary					
City Facilities Improvement Fd	(476,000)		476,000		
General Fund	33,328,945	32,878,445	(450,500)	31,287,478	(1,590,967)
Public Protection Fund	16,114,832	13,982,104	(2,132,728)	13,886,837	(95,267)
Total Uses by Funds	**48,967,777**	**46,860,549**	**(2,107,228)**	**45,174,315**	**(1,686,234)**
Division Summary					
JUV Community Investments	5,835,081	5,175,797	(659,284)	4,590,321	(585,476)
JUV Probation Services	9,198,229	9,664,115	465,886	9,915,976	251,861
JUV Juvenile Hall	18,567,522	16,587,034	(1,980,488)	17,125,951	538,917
JUV General	15,366,945	15,433,603	66,658	13,542,067	(1,891,536)
Total Uses by Division	**48,967,777**	**46,860,549**	**(2,107,228)**	**45,174,315**	**(1,686,234)**

Department: JUV Juvenile Probation

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	15,269,079	16,197,173	928,094	16,713,582	516,409
			Mandatory Fringe Benefits	7,160,218	6,589,542	(570,676)	6,816,260	226,718
			Non-Personnel Services	3,628,648	3,158,038	(470,610)	2,899,228	(258,810)
			Materials & Supplies	389,347	350,413	(38,934)	350,413	
			Services Of Other Depts	3,942,890	3,813,653	(129,237)	4,070,013	256,360
10000 Total				**30,390,182**	**30,108,819**	**(281,363)**	**30,849,496**	**740,677**
Operating Total				**30,390,182**	**30,108,819**	**(281,363)**	**30,849,496**	**740,677**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	15785	JP Juv - Facilities Maintenanc	397,263	417,126	19,863	437,982	20,856
10010 Total				**397,263**	**417,126**	**19,863**	**437,982**	**20,856**
Annual Projects - Authority Control Total				**397,263**	**417,126**	**19,863**	**437,982**	**20,856**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	15785	JP Juv - Facilities Maintenanc		1,400,000	1,400,000		(1,400,000)
		19555	JP Juv - Ygc Capital Improveme	450,000	240,000	(210,000)		(240,000)
		20705	YGC Admin Bldg Windows		500,000	500,000		(500,000)
		20709	YGC Replace HVAC Systems	1,676,000		(1,676,000)		
		22451	JUV FFPSA Certainty Grant	415,500	32,500	(383,000)		(32,500)
		22843	Rubrik Online Backup System		180,000	180,000		(180,000)
10020 Total				**2,541,500**	**2,352,500**	**(189,000)**	**0**	**(2,352,500)**
15384	CPXCF COP Crit Reprs/Rcv Stmls	20709	YGC Replace HVAC Systems	(476,000)		476,000		
15384 Total				**(476,000)**	**0**	**476,000**	**0**	**0**
Continuing Projects - Authority Control Total				**2,065,500**	**2,352,500**	**287,000**	**0**	**(2,352,500)**
Grants Projects								
13720	SR Public Protection-Grant Sta	10037107	JUV YOBG FY21-22	1,130,050		(1,130,050)		
		10038197	JUV JPAF FY22-23	451,226	837,982	386,756	477,412	(360,570)
		10039240	JUV Cty Op Juv Facilit FY22-23	1,072,479		(1,072,479)		
		10039385	JUV YOBG FY23-24	4,956,067		(4,956,067)		
		10039388	JUV STC Core Training FY23-24	75,000		(75,000)		

Department: JUV Juvenile Probation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10039428	JUV DJJ Realignment FY23-24	2,734,182		(2,734,182)		
		10039430	JUV JPAF FY23-24	5,299,233		(5,299,233)		
		10039438	JUV JPAF FY24-25		5,587,654	5,587,654	5,883,990	296,336
		10039804	JUV FFPSA Block Grant FY21-22	346,595		(346,595)		
		10039864	JUV Juvenile Re-entry FY23-24	50,000		(50,000)		
		10039875	JUV DJJ Realignment FY24-25		2,344,135	2,344,135	2,344,135	
		10040649	JUV Flexible Family Supports		25,123	25,123		(25,123)
		10040820	JUV YOBG FY24-25		4,120,460	4,120,460	4,114,550	(5,910)
		10040826	JUV STC Core Training FY24-25		66,750	66,750	66,750	
		10041298	JUV Less Restrictive Programs		1,000,000	1,000,000	1,000,000	
13720 Total				**16,114,832**	**13,982,104**	**(2,132,728)**	**13,886,837**	**(95,267)**
Grants Projects Total				**16,114,832**	**13,982,104**	**(2,132,728)**	**13,886,837**	**(95,267)**
Total Uses of Funds				**48,967,777**	**46,860,549**	**(2,107,228)**	**45,174,315**	**(1,686,234)**

Department: LLB Law Library

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	428,446	419,212	(9,234)	436,488	17,276
Mandatory Fringe Benefits	178,772	180,257	1,485	187,190	6,933
Materials & Supplies	6,000	5,700	(300)	5,700	
Services Of Other Depts	1,181,642	681,150	(500,492)	714,983	33,833
Total Uses by Chart of Accounts	**1,794,860**	**1,286,319**	**(508,541)**	**1,344,361**	**58,042**
Sources Summary					
General Fund Support	1,794,860	1,286,319	(508,541)	1,344,361	58,042
Total Sources by Chart of Accounts	**1,794,860**	**1,286,319**	**(508,541)**	**1,344,361**	**58,042**
Fund Summary					
General Fund	1,794,860	1,286,319	(508,541)	1,344,361	58,042
Total Uses by Funds	**1,794,860**	**1,286,319**	**(508,541)**	**1,344,361**	**58,042**
Division Summary					
LLB Law Library	1,794,860	1,286,319	(508,541)	1,344,361	58,042
Total Uses by Division	**1,794,860**	**1,286,319**	**(508,541)**	**1,344,361**	**58,042**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	428,446	419,212	(9,234)	436,488	17,276
			Mandatory Fringe Benefits	178,772	180,257	1,485	187,190	6,933
			Materials & Supplies	6,000	5,700	(300)	5,700	
			Services Of Other Depts	1,181,642	681,150	(500,492)	714,983	33,833
10000 Total				**1,794,860**	**1,286,319**	**(508,541)**	**1,344,361**	**58,042**
Operating Total				**1,794,860**	**1,286,319**	**(508,541)**	**1,344,361**	**58,042**
Total Uses of Funds				**1,794,860**	**1,286,319**	**(508,541)**	**1,344,361**	**58,042**

Department: MYR Mayor

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	11,645,767	11,834,401	188,634	12,473,591	639,190
Mandatory Fringe Benefits	4,144,271	4,191,866	47,595	4,434,535	242,669
Non-Personnel Services	2,625,864	2,573,452	(52,412)	2,790,934	217,482
Aid Assistance	4,200,000	4,200,000		4,200,000	
City Grant Program	97,104,036	86,777,728	(10,326,308)	97,852,146	11,074,418
Debt Service	5,828,541	9,581,118	3,752,577	11,086,418	1,505,300
Materials & Supplies	30,000	27,000	(3,000)	27,000	
Other Support/Care of Persons	56,327,920	44,113,842	(12,214,078)	51,754,342	7,640,500
Programmatic Projects	7,172,089	27,825,740	20,653,651	37,966,185	10,140,445
Services Of Other Depts	5,699,766	6,025,029	325,263	6,511,160	486,131
Overhead and Allocations	3,978,824	3,987,296	8,472	3,457,114	(530,182)
Transfers Out	2,250,000	2,000,000	(250,000)	2,000,000	
Unappropriated Rev-Designated	38,874		(38,874)		
Total Uses by Chart of Accounts	**201,045,952**	**203,137,472**	**2,091,520**	**234,553,425**	**31,415,953**
Sources Summary					
Other Local Taxes	3,234,000	23,355,000	20,121,000	33,683,000	10,328,000
Intergovernmental: Other	1,415,097	1,382,947	(32,150)	1,382,947	
Rents & Concessions	5,030,000	5,030,000		5,030,000	
Other Revenues	17,385,534	10,626,422	(6,759,112)	16,276,922	5,650,500
Interest & Investment Income		(1,470)	(1,470)	(1,542)	(72)
Expenditure Recovery	36,074,008	38,349,050	2,275,042	45,526,485	7,177,435
IntraFund Transfers In	58,454		(58,454)		
Transfers In		246,843	246,843		(246,843)
Beg Fund Balance - Budget Only	3,530,000	3,531,470	1,470	3,781,542	250,072
General Fund Support	134,318,859	120,617,210	(13,701,649)	128,874,071	8,256,861
Total Sources by Chart of Accounts	**201,045,952**	**203,137,472**	**2,091,520**	**234,553,425**	**31,415,953**

Department: MYR Mayor

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Fund Summary					
Culture and Recreation Fund	3,234,000	3,355,000	121,000	3,683,000	328,000
Community / Neighborhood Dev	65,275,534	81,563,265	16,287,731	98,936,922	17,373,657
General Fund	127,386,418	113,069,207	(14,317,211)	126,783,503	13,714,296
General Services Fund	150,000	150,000		150,000	
LowMod Income Housing Asset Fd	5,000,000	5,000,000		5,000,000	
Total Uses by Funds	**201,045,952**	**203,137,472**	**2,091,520**	**234,553,425**	**31,415,953**
Division Summary					
MYR Office Of The Mayor	10,722,635	11,104,746	382,111	11,508,424	403,678
MYR Housing & Community Dev	190,323,317	192,032,726	1,709,409	223,045,001	31,012,275
Total Uses by Division	**201,045,952**	**203,137,472**	**2,091,520**	**234,553,425**	**31,415,953**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	5,179,210	5,487,876	308,666	5,899,332	411,456
			Mandatory Fringe Benefits	1,975,668	2,091,255	115,587	2,252,513	161,258
			Non-Personnel Services	173,597	173,597		173,597	
			City Grant Program	1,376	1,376		8,472,119	8,470,743
			Debt Service	3,009,654	7,980,975	4,971,321	8,418,675	437,700
			Materials & Supplies	30,000	27,000	(3,000)	27,000	
			Services Of Other Depts	1,873,472	1,789,238	(84,234)	1,968,029	178,791
10000 Total				**12,242,977**	**17,551,317**	**5,308,340**	**27,211,265**	**9,659,948**
Operating Total				**12,242,977**	**17,551,317**	**5,308,340**	**27,211,265**	**9,659,948**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17165	Board Enhancements	4,985,000		(4,985,000)		
		17168	Mohcd Children'S Baseline	1,658,507	1,658,507		1,658,507	
		17172	Ellis Act	158,147	164,043	5,896	169,923	5,880
		17184	MY Hope Sf Initiative	1,008,089	1,308,089	300,000	1,308,089	

Department: MYR Mayor

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Annual Projects - Authority Control								
		17195	Moh-Low Income Capacity Bldg	1,521,989	1,655,267	133,278	1,655,267	
		17198	MO CBO Grant Pool	48,681,653	39,270,051	(9,411,602)	35,064,242	(4,205,809)
		17216	Mohcd Transitional Age Youth B	194,382	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				**59,432,767**	**45,475,339**	**(13,957,428)**	**41,275,410**	**(4,199,929)**
Annual Projects - Authority Control Total				**59,432,767**	**45,475,339**	**(13,957,428)**	**41,275,410**	**(4,199,929)**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16657	EW City Economic Development P		20,600	20,600	21,218	618
		17069	GE Public Housing Rebuild Fund	2,891,569	1,681,497	(1,210,072)	2,759,426	1,077,929
		17070	GE Public Safety Projects	5,000	5,000		5,000	
		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	10,850,000	4,128,457	(6,721,543)	4,126,752	(1,705)
10020 Total				**18,221,569**	**10,310,554**	**(7,911,015)**	**11,387,396**	**1,076,842**
10569	SR Afford Housing Enforcement	22336	Affordable Housing Enforcement	30,000	30,000		30,000	
10569 Total				**30,000**	**30,000**	**0**	**30,000**	**0**
10580	SR Citywide Affordable Housing	17190	MY Inclusionary Housing Reg	3,500,000	3,500,000		3,750,000	250,000
10580 Total				**3,500,000**	**3,500,000**	**0**	**3,750,000**	**250,000**
10790	SR Housing Program Fees	17194	MY Moh Loan Administration Fee	295,034	200,000	(95,034)	200,000	
		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	
		22068	Former SFRA Non-LMIHAF	8,000,000	200,000	(7,800,000)		(200,000)
		22069	Treasure Island Dev Cont-Hsng	7,740,500	9,076,422	1,335,922	14,926,922	5,850,500
10790 Total				**17,065,534**	**10,506,422**	**(6,559,112)**	**16,156,922**	**5,650,500**
10795	SR Housing Trust Fund	17182	MY Housing Trust Fund - Moh	44,480,000	47,280,000	2,800,000	49,000,000	1,720,000
10795 Total				**44,480,000**	**47,280,000**	**2,800,000**	**49,000,000**	**1,720,000**
10802	SR Residential Vacancy Tax	22413	Res Vacancy Rental Subsidies		10,000,000	10,000,000	15,000,000	5,000,000
		22414	Res Vacancy Acquisition Rehab		10,000,000	10,000,000	15,000,000	5,000,000

Department: MYR Mayor

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
10802 Total				**0**	**20,000,000**	**20,000,000**	**30,000,000**	**10,000,000**
10860	SR Rincon Hill and SOMA CI	19603	MY Soma Stabilization Fund	200,000	246,843	46,843		(246,843)
10860 Total				**200,000**	**246,843**	**46,843**	**0**	**(246,843)**
11802	SR Culture & Rec Hotel Tax	20290	Cultural Districts	3,234,000	3,355,000	121,000	3,683,000	328,000
11802 Total				**3,234,000**	**3,355,000**	**121,000**	**3,683,000**	**328,000**
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				**91,731,103**	**100,228,819**	**8,497,716**	**119,007,318**	**18,778,499**
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	2,296,975	2,415,039	118,064	2,488,327	73,288
		232065	MYR Housing & Community Dev	35,192,130	37,316,958	2,124,828	44,421,105	7,104,147
10060 Total				**37,489,105**	**39,731,997**	**2,242,892**	**46,909,432**	**7,177,435**
Work Orders/Overhead Total				**37,489,105**	**39,731,997**	**2,242,892**	**46,909,432**	**7,177,435**
Total Uses of Funds				**201,045,952**	**203,137,472**	**2,091,520**	**234,553,425**	**31,415,953**

Department: MTA Municipal Transportation Agency

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	624,015,243	621,656,551	(2,358,692)	643,752,441	22,095,890
Mandatory Fringe Benefits	345,414,521	284,953,824	(60,460,697)	297,695,096	12,741,272
Non-Personnel Services	259,520,795	271,368,565	11,847,770	274,089,409	2,720,844
Capital Outlay	65,210,058	91,906,119	26,696,061	93,743,972	1,837,853
Debt Service	27,850,760	27,840,451	(10,309)	27,826,522	(13,929)
Materials & Supplies	74,590,552	99,944,813	25,354,261	105,484,160	5,539,347
Programmatic Projects		19,933,000	19,933,000	4,663,164	(15,269,836)
Services Of Other Depts	109,711,028	123,061,804	13,350,776	129,385,657	6,323,853
Overhead and Allocations	(33,952,656)	(18,627,063)	15,325,593	(19,079,753)	(452,690)
Transfers Out	165,511,487	161,632,208	(3,879,279)	149,609,927	(12,022,281)
Intrafund Transfers Out	45,387,369	42,811,446	(2,575,923)	46,553,129	3,741,683
Unappropriated Rev-Designated	400,000	(3,970,000)	(4,370,000)	4,430,000	8,400,000
Unappropriated Rev Retained		4,900,000	4,900,000		(4,900,000)
Transfer Adjustment - Uses	(210,898,856)	(204,443,654)	6,455,202	(196,163,056)	8,280,598
Total Uses by Chart of Accounts	**1,472,760,301**	**1,522,968,064**	**50,207,763**	**1,561,990,668**	**39,022,604**
Sources Summary					
Intergovernmental: Federal	206,084,347	140,154,314	(65,930,033)	50,345,741	(89,808,573)
Intergovernmental: Other	124,239,639	259,645,488	135,405,849	376,472,867	116,827,379
Intergovernmental: State	61,088,973	75,262,844	14,173,871	75,724,069	461,225
Charges for Services	182,800,965	150,805,038	(31,995,927)	159,791,713	8,986,675
Fines, Forfeiture, & Penalties	101,282,266	95,303,594	(5,978,672)	99,873,968	4,570,374
Licenses, Permits,& Franchises	19,921,167	27,763,853	7,842,686	30,493,617	2,729,764
Rents & Concessions	139,849,506	107,934,854	(31,914,652)	109,216,441	1,281,587
Other Revenues	22,509,428	17,354,344	(5,155,084)	16,720,016	(634,328)
Interest & Investment Income	12,390,731	11,815,975	(574,756)	12,177,991	362,016
Expenditure Recovery	4,384,254	4,219,348	(164,906)	3,719,988	(499,360)
IntraFund Transfers In	45,387,369	42,811,446	(2,575,923)	46,553,129	3,741,683
Transfers In	250,070,512	244,814,142	(5,256,370)	234,361,273	(10,452,869)
Beg Fund Balance - Budget Only		41,146,478	41,146,478	18,402,911	(22,743,567)

Department: MTA Municipal Transportation Agency

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Transfer Adjustment-Source	(210,898,856)	(204,443,654)	6,455,202	(196,163,056)	8,280,598
General Fund Support	513,650,000	508,380,000	(5,270,000)	524,300,000	15,920,000
Total Sources by Chart of Accounts	**1,472,760,301**	**1,522,968,064**	**50,207,763**	**1,561,990,668**	**39,022,604**
Fund Summary					
Municipal Transportation Agcy	1,472,760,301	1,522,968,064	50,207,763	1,561,990,668	39,022,604
Total Uses by Funds	**1,472,760,301**	**1,522,968,064**	**50,207,763**	**1,561,990,668**	**39,022,604**
Division Summary					
MTASS Sustainable Streets	223,487,303	235,864,385	12,377,082	228,985,995	(6,878,390)
MTAHR Human Resources	31,154,816	64,745,735	33,590,919	65,839,960	1,094,225
MTAFA Fit Finance & Info Tech	95,567,302	105,187,602	9,620,300	104,299,878	(887,724)
MTAED Executive Director	8,909,648	6,984,801	(1,924,847)	6,943,199	(41,602)
MTABD Board Of Directors	685,495	695,184	9,689	719,880	24,696
MTACC CV-Captl Progr & Constr	68,379,051	88,085,176	19,706,125	92,082,698	3,997,522
MTATS Transit Svc Division	753,965,600	771,729,541	17,763,941	803,618,717	31,889,176
MTAAW Agency-wide	206,478,875	145,743,470	(60,735,405)	150,758,166	5,014,696
MTASA Safety	7,646,796	6,410,528	(1,236,268)	6,635,563	225,035
MTACO Communications	8,313,399	6,913,663	(1,399,736)	7,208,397	294,734
MTAGA Government Affairs	2,282,841	2,085,213	(197,628)	2,178,438	93,225
MTATZ Taxi & Accessible Svc	39,852,706	35,732,165	(4,120,541)	37,174,851	1,442,686
MTAST Chief Strategy Office	26,036,469	52,790,601	26,754,132	55,544,926	2,754,325
Total Uses by Division	**1,472,760,301**	**1,522,968,064**	**50,207,763**	**1,561,990,668**	**39,022,604**

Reserved Appropriations

Controller Reserves

10010140	MS TSF-COMPLETE ST (BIKE&PED)	442,797	68,562
10011999	Tsf-Transit Cap Maint & Progra	831,600	1,439,802
10012000	MT TSF-Svc&Reliabilty Regional	26,400	45,708
10012001	MT TSF-Svc Exp&Reliability	691,196	731,328
10040546	TSF Developer Agr Holding Acct	13,452,360	13,452,360
Controller Reserves: Total		**15,444,353**	**15,737,760**

Department: MTA Municipal Transportation Agency

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
22260	MTA TS Op Annual Account Ctrl		Salaries	507,195,269	508,655,733	1,460,464	526,342,534	17,686,801
			Mandatory Fringe Benefits	256,013,349	199,336,308	(56,677,041)	207,691,275	8,354,967
			Non-Personnel Services	135,871,263	137,592,272	1,721,009	141,504,818	3,912,546
			Materials & Supplies	66,967,799	93,394,165	26,426,366	98,181,522	4,787,357
			Programmatic Projects		10,000,000	10,000,000	4,000,000	(6,000,000)
			Services Of Other Depts	28,756,858	35,614,006	6,857,148	37,803,218	2,189,212
			Overhead and Allocations	(88,104,450)	(128,731,168)	(40,626,718)	(136,511,610)	(7,780,442)
			Transfers Out	1,565,891	5,865,891	4,300,000	7,025,891	1,160,000
			Intrafund Transfers Out	26,284,869	33,899,946	7,615,077	37,641,629	3,741,683
			Unappropriated Rev-Designated	110,000		(110,000)		
			Transfer Adjustment - Uses	(27,850,760)	(39,765,837)	(11,915,077)	(44,667,520)	(4,901,683)
22260 Total				**906,810,088**	**855,861,316**	**(50,948,772)**	**879,011,757**	**23,150,441**
22261	MTA TS DSF REVBD S2017 (NEW)		Debt Service	9,991,371	9,984,204	(7,167)	9,982,288	(1,916)
22261 Total				**9,991,371**	**9,984,204**	**(7,167)**	**9,982,288**	**(1,916)**
22267	MTA TS DSF REVBND S2021A		Debt Service	13,084,089	13,080,947	(3,142)	13,068,934	(12,013)
22267 Total				**13,084,089**	**13,080,947**	**(3,142)**	**13,068,934**	**(12,013)**
22268	MTA TS DSF REVBND S2021B		Debt Service	179,200	179,200		179,200	
22268 Total				**179,200**	**179,200**	**0**	**179,200**	**0**
22269	MTA TS DSF REVBND S2021C		Debt Service	3,030,209	3,030,209		3,030,209	
22269 Total				**3,030,209**	**3,030,209**	**0**	**3,030,209**	**0**
22870	MTA SS Op Annual Account Ctrl		Salaries	68,585,843	69,525,950	940,107	72,689,476	3,163,526
			Mandatory Fringe Benefits	34,576,368	33,002,524	(1,573,844)	34,351,059	1,348,535
			Non-Personnel Services	95,068,136	91,302,595	(3,765,541)	89,417,495	(1,885,100)
			Materials & Supplies	5,252,433	6,240,190	987,757	6,985,435	745,245
			Programmatic Projects		9,933,000	9,933,000		(9,933,000)
			Services Of Other Depts	12,542,872	13,081,045	538,173	13,337,947	256,902
			Overhead and Allocations	30,875,323	27,020,535	(3,854,788)	29,892,335	2,871,800
			Transfers Out	163,945,596	140,916,317	(23,029,279)	142,584,036	1,667,719
			Intrafund Transfers Out		550,000	550,000	550,000	

Department: MTA Municipal Transportation Agency

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
			Unappropriated Rev-Designated	290,000		(290,000)		
			Transfer Adjustment - Uses	(163,945,596)	(141,466,317)	22,479,279	(143,134,036)	(1,667,719)
22870 Total				**247,190,975**	**250,105,839**	**2,914,864**	**246,673,747**	**(3,432,092)**
23426	MTA SS DSF REVBND S2021C		Debt Service	1,565,891	1,565,891		1,565,891	
23426 Total				**1,565,891**	**1,565,891**	**0**	**1,565,891**	**0**
Operating Total				**1,181,851,823**	**1,133,807,606**	**(48,044,217)**	**1,153,512,026**	**19,704,420**
Continuing Projects - Authority Control								
22280	MTA TS ContinuingAuthorityCtrl	16381	MT Enterprise Service Integrat		9,950,000	9,950,000		(9,950,000)
		18735	MTL 8X Customer First_X8		2,744,886	2,744,886	2,570,498	(174,388)
		22197	ExpAuth-MunicipalExecAssocMTA		48,000	48,000	48,000	
		22616	MT NP 10040496 Contingency Rsv		930,000	930,000	4,430,000	3,500,000
		80047	MT BART Joint Use Cap Impro-OP		3,500,000	3,500,000	3,600,000	100,000
		80248	MT 10036269 Transit CapProjRev		4,900,000	4,900,000		(4,900,000)
22280 Total				**0**	**22,072,886**	**22,072,886**	**10,648,498**	**(11,424,388)**
22420	MTA TS CAP DEV IMPACT PRJ	80224	MT 10035881 IPIC SOMA	2,526,980		(2,526,980)		
		80225	MT 10035882 IPIC HUB	(2,000,000)		2,000,000		
22420 Total				**526,980**	**0**	**(526,980)**	**0**	**0**
22540	MTA TS SPE REV TIDF	18850	MTL StaPrp1BFy10PtmiseaFnds_X9	6,699,000	831,600	(5,867,400)	1,439,802	608,202
22540 Total				**6,699,000**	**831,600**	**(5,867,400)**	**1,439,802**	**608,202**
22890	MTA SS ContinuingAuthorityCtrl	17304	MT Dpw-Boe St. Resurfacing Jo#		(14,850,000)	(14,850,000)		14,850,000
22890 Total				**0**	**(14,850,000)**	**(14,850,000)**	**0**	**14,850,000**
Continuing Projects - Authority Control Total				**7,225,980**	**8,054,486**	**828,506**	**12,088,300**	**4,033,814**
Grants Projects								
22320	MTA TS OPR ANNUAL-FED	10017934	Ada Paratransit Operating Supp	4,985,162		(4,985,162)		
		10040854	MT FED ADA Paratransit Op Supp		5,752,712	5,752,712	5,925,293	172,581
22320 Total				**4,985,162**	**5,752,712**	**767,550**	**5,925,293**	**172,581**
22330	MTA TS OPR ANNUAL-STA	10017942	Expanded Svc fod Disadvantaged	17,489,073		(17,489,073)		
		10040855	MT LCTOP Discount Oper Support		19,217,683	19,217,683	19,678,908	461,225
		10041349	SB125 State COVID Relief		99,477,000	99,477,000	209,328,000	109,851,000

Department: MTA Municipal Transportation Agency

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10041375	LAFA Program Operating Fund		4,045,161	4,045,161	4,045,161	
22330 Total				**17,489,073**	**122,739,844**	**105,250,771**	**233,052,069**	**110,312,225**
22331	MTA TS COVID STIMULUS FUND-FED	10037465	ARP 5307 Transit Opr Assist	201,099,185	134,401,602	(66,697,583)	44,420,448	(89,981,154)
22331 Total				**201,099,185**	**134,401,602**	**(66,697,583)**	**44,420,448**	**(89,981,154)**
22350	MTA TS OPR ANNUAL-REG	10033251	Metro T-Third Street - Generic	2,125,000	2,231,886	106,886	2,285,451	53,565
22350 Total				**2,125,000**	**2,231,886**	**106,886**	**2,285,451**	**53,565**
22450	MTA TS CAP STATEFUNDED PRJ	10041384	MTC State of Good Repair		11,771,203	11,771,203	12,053,712	282,509
22450 Total				**0**	**11,771,203**	**11,771,203**	**12,053,712**	**282,509**
Grants Projects Total				**225,698,420**	**276,897,247**	**51,198,827**	**297,736,973**	**20,839,726**
Work Orders/Overhead								
22265	MTA OH OPR AGENCYWIDE NEW	103745	MTASS Sustainable Streets	10,305,626	9,330,655	(974,971)	9,605,328	274,673
		103758	MTAHR Human Resources	23,504,978	21,134,321	(2,370,657)	20,923,980	(210,341)
		103773	MTAFA Fit Finance & Info Tech	46,739,792	52,263,646	5,523,854	53,689,844	1,426,198
		103776	MTAED Executive Director	8,909,648	6,984,801	(1,924,847)	6,943,199	(41,602)
		103788	MTABD Board Of Directors	685,495	695,184	9,689	719,880	24,696
		139648	MTAAW Agency-wide	89,846,693	86,606,625	(3,240,068)	92,711,697	6,105,072
		175644	MTACO Communications	8,313,399	6,913,663	(1,399,736)	7,208,397	294,734
		175649	MTAGA Government Affairs	2,282,841	2,085,213	(197,628)	2,178,438	93,225
		210685	MTAST Chief Strategy Office	3,221,686	8,873,188	5,651,502	10,085,223	1,212,035
			Transfer Adjustment - Uses	(193,810,158)	(169,981,887)	23,828,271	(185,663,075)	(15,681,188)
22265 Total				**0**	**24,905,409**	**24,905,409**	**18,402,911**	**(6,502,498)**
22305	MTA TS OPR PROJ SUP-PSF NEW	103745	MTASS Sustainable Streets	1,526,747	1,685,404	158,657	1,699,289	13,885
		103773	MTAFA Fit Finance & Info Tech	2,402,416	2,180,533	(221,883)	2,247,499	66,966
		138672	MTACC CV-Captl Progr & Constr	3,633,677	1,610,868	(2,022,809)	1,640,606	29,738
		138753	MTATS Transit Svc Division	1,048,951	476,081	(572,870)	476,081	
		210685	MTAST Chief Strategy Office		2,292,407	2,292,407	2,588,469	296,062
			Transfer Adjustment - Uses	(8,611,791)	(8,245,293)	366,498	(8,651,944)	(406,651)
22305 Total				**0**	**0**	**0**	**0**	**0**
Work Orders/Overhead Total				**0**	**24,905,409**	**24,905,409**	**18,402,911**	**(6,502,498)**

Department: MTA Municipal Transportation Agency

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Project Control								
22431	MTA TS CAP TSF TRANSIT	10012000	MT TSF-Svc&Reliabilty Regional	443,054	26,400	(416,654)	45,708	19,308
		10012001	MT TSF-Svc Exp&Reliability	4,300,739	691,196	(3,609,543)	731,328	40,132
		10040546	TSF Developer Agr Holding Acct		8,819,996	8,819,996	8,819,996	
22431 Total				**4,743,793**	**9,537,592**	**4,793,799**	**9,597,032**	**59,440**
22455	MTA TS CAP Projects Prop B Fun	10034129	MT SFMTA Pop Growth Alloc	32,120,000	38,742,500	6,622,500	41,102,500	2,360,000
22455 Total				**32,120,000**	**38,742,500**	**6,622,500**	**41,102,500**	**2,360,000**
22481	MTA TS SPE REV TCM Tax	10036279	MT Prop D TCM Tax	9,102,500	10,849,563	1,747,063	8,361,500	(2,488,063)
			Transfer Adjustment - Uses	(9,102,500)	(8,361,500)	741,000	(8,361,500)	
22481 Total				**0**	**2,488,063**	**2,488,063**	**0**	**(2,488,063)**
23021	MTA SS CAP TSF SSD	10010140	MS TSF-COMPLETE ST (BIKE&PED)	410,285	442,797	32,512	68,562	(374,235)
		10040546	TSF Developer Agr Holding Acct		4,632,364	4,632,364	4,632,364	
23021 Total				**410,285**	**5,075,161**	**4,664,876**	**4,700,926**	**(374,235)**
23035	MTA SS CAP Projects Prop B Fun	10034131	MS SFMTA POP GROWTH ALLOC SSD	20,710,000	22,910,000	2,200,000	24,300,000	1,390,000
23035 Total				**20,710,000**	**22,910,000**	**2,200,000**	**24,300,000**	**1,390,000**
23040	MTA SS CAP OTHER-FUNDED PRJ	10032485	MS WalkFirst Quick & Effective		550,000	550,000	550,000	
23040 Total				**0**	**550,000**	**550,000**	**550,000**	**0**
Continuing Projects - Project Control Total				**57,984,078**	**79,303,316**	**21,319,238**	**80,250,458**	**947,142**
Total Uses of Funds				**1,472,760,301**	**1,522,968,064**	**50,207,763**	**1,561,990,668**	**39,022,604**

Department: POL Police

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	520,225,129	561,464,570	41,239,441	577,786,538	16,321,968
Mandatory Fringe Benefits	133,896,688	142,230,026	8,333,338	147,860,917	5,630,891
Non-Personnel Services	18,509,488	18,580,013	70,525	17,030,691	(1,549,322)
Capital Outlay	4,253,366	4,509,206	255,840	2,932,347	(1,576,859)
Carry-Forward Budgets Only	494,805	494,805		494,805	
City Grant Program	166,122		(166,122)		
Debt Service	550,000	550,000		550,000	
Materials & Supplies	6,811,207	7,062,332	251,125	6,153,388	(908,944)
Programmatic Projects	17,059,353	9,458,353	(7,601,000)	4,170,973	(5,287,380)
Services Of Other Depts	72,945,553	77,284,017	4,338,464	82,472,126	5,188,109
Total Uses by Chart of Accounts	**774,911,711**	**821,633,322**	**46,721,611**	**839,451,785**	**17,818,463**
Sources Summary					
Intergovernmental: Federal	8,172,005	1,937,687	(6,234,318)	1,571,485	(366,202)
Intergovernmental: State	52,261,478	52,401,173	139,695	51,569,025	(832,148)
Charges for Services	9,170,626	9,045,630	(124,996)	9,045,630	
Fines, Forfeiture, & Penalties	795,454	795,454		795,454	
Licenses, Permits,& Franchises	1,489,610	1,278,109	(211,501)	1,381,499	103,390
Expenditure Recovery	6,016,843	7,042,994	1,026,151	7,262,134	219,140
Transfer Adjustment-Source	79,869,416	90,903,844	11,034,428	96,846,919	5,943,075
General Fund Support	617,136,279	658,228,431	41,092,152	670,979,639	12,751,208
Total Sources by Chart of Accounts	**774,911,711**	**821,633,322**	**46,721,611**	**839,451,785**	**17,818,463**
Fund Summary					
General Fund	679,690,106	721,253,409	41,563,303	735,613,757	14,360,348
Public Protection Fund	15,352,189	9,476,069	(5,876,120)	6,991,109	(2,484,960)
San Francisco Intl Airport	79,869,416	90,903,844	11,034,428	96,846,919	5,943,075
Total Uses by Funds	**774,911,711**	**821,633,322**	**46,721,611**	**839,451,785**	**17,818,463**
Division Summary					
POL - SOB - Special Operations	50,002,960	52,771,359	2,768,399	54,532,025	1,760,666

Department: POL Police

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
POL Admin	151,913,702	151,857,389	(56,313)	149,439,161	(2,418,228)
POL - FOB - Field Operations	493,125,633	526,100,730	32,975,097	538,633,680	12,532,950
POL - Airport	79,869,416	90,903,844	11,034,428	96,846,919	5,943,075
Total Uses by Division	**774,911,711**	**821,633,322**	**46,721,611**	**839,451,785**	**17,818,463**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	446,570,712	478,629,619	32,058,907	490,490,411	11,860,792
			Mandatory Fringe Benefits	113,853,058	121,254,722	7,401,664	125,213,074	3,958,352
			Non-Personnel Services	17,435,964	17,271,402	(164,562)	16,867,166	(404,236)
			Capital Outlay	2,476,690	2,080,947	(395,743)	1,000,000	(1,080,947)
			Debt Service	550,000	550,000		550,000	
			Materials & Supplies	6,306,630	5,606,630	(700,000)	5,606,630	
			Programmatic Projects		2,375,000	2,375,000	1,375,000	(1,000,000)
			Services Of Other Depts	72,401,411	76,764,120	4,362,709	81,929,859	5,165,739
10000 Total				**659,594,465**	**704,532,440**	**44,937,975**	**723,032,140**	**18,499,700**
17960	AIR Op Annual Account Ctrl		Salaries	60,022,538	70,097,765	10,075,227	74,295,333	4,197,568
			Mandatory Fringe Benefits	19,846,878	20,806,079	959,201	22,551,586	1,745,507
17960 Total				**79,869,416**	**90,903,844**	**11,034,428**	**96,846,919**	**5,943,075**
Operating Total				**739,463,881**	**795,436,284**	**55,972,403**	**819,879,059**	**24,442,775**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17265	S.Francisco Safe;Inc	1,195,702	125,795	(1,069,907)	131,715	5,920
		17275	PC Ples - Hud-oig Operation Sa	1,017,272	1,017,274	2	1,017,274	
		17293	D9 Foot Patrol-2014 Bos Addabc	162,477	162,477		162,477	
10010 Total				**2,375,451**	**1,305,546**	**(1,069,905)**	**1,311,466**	**5,920**
Annual Projects - Authority Control Total				**2,375,451**	**1,305,546**	**(1,069,905)**	**1,311,466**	**5,920**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	11484	PC Hazmat Abatement	32,504	34,129	1,625	35,835	1,706

Department: POL Police

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
		11492	PC Pol Station Security Camera	100,000	180,000	80,000	200,000	20,000
		16466	Var Loc-Misc Fac Maint Proj	169,172	177,630	8,458	186,512	8,882
		17066	Mission Bay Transportation Imp	3,051,000		(3,051,000)		
		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	119,902	119,901	(1)	119,901	
		19563	PC Pol Facility Renewal	775,000	1,205,000	430,000	910,000	(295,000)
		21851	NIBRS Compliant RMS	4,900,000	4,100,000	(800,000)		(4,100,000)
10020 Total				**11,943,551**	**8,612,633**	**(3,330,918)**	**4,248,221**	**(4,364,412)**
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	1,293,454	1,081,953	(211,501)	1,185,343	103,390
13590 Total				**1,293,454**	**1,081,953**	**(211,501)**	**1,185,343**	**103,390**
13610	SR Traffic Offender	17256	PC S F Traffic Offender Progra	100,000	100,000		100,000	
13610 Total				**100,000**	**100,000**	**0**	**100,000**	**0**
13630	SR Police Law Enforcement Svcs	19739	Transit Center Police Security	2,743,642	2,743,646	4	2,743,646	
13630 Total				**2,743,642**	**2,743,646**	**4**	**2,743,646**	**0**
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				**17,097,257**	**13,554,842**	**(3,542,415)**	**9,293,820**	**(4,261,022)**
Grants Projects								
13550	SR Public Protection-Grant	10038274	CH FY23-24 Federal JAG Grant	51,320		(51,320)		
		10038383	PC FY23-24 B&W Grant	200,000		(200,000)		
		10038384	PC Bulletproof Vest 2023	137,683		(137,683)		
		10038386	PC 2023 Coverdell	70,549		(70,549)		
		10038387	PC 2023 Forensic DNA Backlog R	423,298		(423,298)		
		10038388	PC 2023 STEP Program - DUI	120,000		(120,000)		
		10038389	PC 2023 STEP Program - Ped & B	120,000		(120,000)		

Department: POL Police

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10038398	PC 2023 Port Security Grant Pr	500,000	131,500	(368,500)		(131,500)
		10038474	PC 2021 COPS Hiring Program	6,125,000		(6,125,000)		
		10039713	CH FY24-25 Federal JAG Grant		58,229	58,229		(58,229)
		10039739	PC FY24-25 B&W Safety Grant		200,000	200,000		(200,000)
		10039740	PC 2024 Bulletproof Vest		137,683	137,683		(137,683)
		10039742	PC 2024 Coverdell		72,275	72,275		(72,275)
		10039743	PC 2024 Forensic DNA Backlog R		423,298	423,298		(423,298)
		10039744	PC 2024 STEP Program - DUI		120,000	120,000		(120,000)
		10039745	PC 2024 STEP Program - Ped & B		120,000	120,000		(120,000)
		10039746	PC 2024 Port Security Grant		500,000	500,000		(500,000)
		10039822	PC PSN 2021	364,155		(364,155)		
		10039823	PC Motorcycle Safety 2023	60,000		(60,000)		
		10040857	Body-Worn Camera Program 2023		134,702	134,702		(134,702)
		10040960	PC FY25-26 B&W Grant				100,000	100,000
		10040961	PC Motorcycle Safety Program 2		40,000	40,000		(40,000)
		10040962	PC Bulletproof Vest Partnershi				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				120,000	120,000
		10040967	PC 2025 STEP Program - Ped & B				120,000	120,000
		10040968	PC Motorcycle Safety Program 2				40,000	40,000
		10040969	PC 2025 Port Security Grant Pr				500,000	500,000
		10040970	CH FY25-26 Federal JAG Grant				58,229	58,229
13550 Total				**8,172,005**	**1,937,687**	**(6,234,318)**	**1,571,485**	**(366,202)**
13720	SR Public Protection-Grant Sta	10035818	CH FY21-22 SFCOPS Program	51,936		(51,936)		
		10037204	CH FY22-23 SFCOPS Program		68,395	68,395		(68,395)
		10038289	CH FY23-24 SFCOPS Program	79,381		(79,381)		
		10038382	PC ABC 23-24 Grant Assistance	100,000		(100,000)		
		10038385	PC 2023 CalMMET	195,161		(195,161)		
		10039306	PC SB154 Use of Force Training	1,000,000		(1,000,000)		

Department: POL Police

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10039715	CH FY24-25 SFCOPS Program		232,617	232,617		(232,617)
		10039738	PC ABC 24-25 Grant Assistance		100,000	100,000		(100,000)
		10039741	PC 2024 CalMMET		195,161	195,161		(195,161)
		10039863	PC Firearm Relinquishment 2023	600,000		(600,000)		
		10040959	PC ABC 25-26 Grant Assistance				100,000	100,000
		10040963	PC 2025 CalMMET				195,161	195,161
		10041004	CH FY25-26 SFCOPS Program				78,864	78,864
		10051201	Real Time Investigation Center		2,000,000	2,000,000		(2,000,000)
13720 Total				**2,026,478**	**2,596,173**	**569,695**	**374,025**	**(2,222,148)**
Grants Projects Total				**10,198,483**	**4,533,860**	**(5,664,623)**	**1,945,510**	**(2,588,350)**
Work Orders/Overhead								
10060	GF Work Order	207909	POL - SOB - Special Operations	5,420,844	6,442,150	1,021,306	6,656,502	214,352
		232091	POL - FOB - Field Operations	355,795	360,640	4,845	365,428	4,788
10060 Total				**5,776,639**	**6,802,790**	**1,026,151**	**7,021,930**	**219,140**
Work Orders/Overhead Total				**5,776,639**	**6,802,790**	**1,026,151**	**7,021,930**	**219,140**
Total Uses of Funds				**774,911,711**	**821,633,322**	**46,721,611**	**839,451,785**	**17,818,463**

Department: PRT Port

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	35,827,687	36,576,100	748,413	38,241,428	1,665,328
Mandatory Fringe Benefits	15,307,798	15,499,943	192,145	16,239,251	739,308
Non-Personnel Services	15,248,943	16,081,866	832,923	15,355,104	(726,762)
Capital Outlay	33,740,034	33,073,039	(666,995)	25,849,542	(7,223,497)
Debt Service	6,135,955	6,445,497	309,542	6,483,792	38,295
Materials & Supplies	1,333,905	1,621,672	287,767	1,680,700	59,028
Programmatic Projects	4,551,589	4,708,062	156,473	4,547,062	(161,000)
Services Of Other Depts	36,777,968	40,957,071	4,179,103	43,008,615	2,051,544
Overhead and Allocations		1,950,841	1,950,841	1,994,105	43,264
Transfers Out	31,713	31,713		31,713	
Intrafund Transfers Out	47,106,318	30,699,539	(16,406,779)	18,329,705	(12,369,834)
Unappropriated Rev-Designated	2,270		(2,270)		
Unappropriated Rev Retained	1,167,414	10,310	(1,157,104)	3,005,693	2,995,383
Transfer Adjustment - Uses	(47,106,318)	(30,699,539)	16,406,779	(18,329,705)	12,369,834
Total Uses by Chart of Accounts	**150,125,276**	**156,956,114**	**6,830,838**	**156,437,005**	**(519,109)**
Sources Summary					
Intergovernmental: Federal	27,279,000	118,314	(27,160,686)		(118,314)
Intergovernmental: Other	1,000,774	1,005,933	5,159	1,416,713	410,780
Charges for Services	20,633,997	30,728,795	10,094,798	30,447,075	(281,720)
Fines, Forfeiture, & Penalties	2,819,552	8,614,839	5,795,287	9,644,874	1,030,035
Rents & Concessions	85,976,464	93,369,096	7,392,632	98,484,515	5,115,419
Other Revenues	11,415,489	8,256,087	(3,159,402)	13,520,093	5,264,006
Interest & Investment Income	1,000,000	2,908,935	1,908,935	2,903,735	(5,200)
Expenditure Recovery		20,000	20,000	20,000	
IntraFund Transfers In	47,106,318	30,699,539	(16,406,779)	18,329,705	(12,369,834)
Beg Fund Balance - Budget Only		11,934,115	11,934,115		(11,934,115)
Transfer Adjustment-Source	(47,106,318)	(30,699,539)	16,406,779	(18,329,705)	12,369,834
General Fund Support					
Total Sources by Chart of Accounts	**150,125,276**	**156,956,114**	**6,830,838**	**156,437,005**	**(519,109)**

Department: PRT Port

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Fund Summary					
Port of San Francisco	150,125,276	156,956,114	6,830,838	156,437,005	(519,109)
Total Uses by Funds	**150,125,276**	**156,956,114**	**6,830,838**	**156,437,005**	**(519,109)**
Division Summary					
PRT Real Estate & Development	18,867,281	19,732,529	865,248	20,026,089	293,560
PRT Planning & Environment	3,161,954	4,037,752	875,798	4,139,585	101,833
PRT Maritime	14,313,579	14,029,490	(284,089)	14,596,708	567,218
PRT Finance And Administration	35,149,829	39,821,689	4,671,860	42,334,567	2,512,878
PRT Maintenance	24,242,772	24,117,883	(124,889)	25,212,339	1,094,456
PRT Executive	8,927,105	10,417,942	1,490,837	9,357,759	(1,060,183)
PRT Port Commission (Portwide)	38,164,532	36,485,146	(1,679,386)	32,178,415	(4,306,731)
PRT Engineering	7,298,224	8,313,683	1,015,459	8,591,543	277,860
Total Uses by Division	**150,125,276**	**156,956,114**	**6,830,838**	**156,437,005**	**(519,109)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
23680	PRT-OP Annual Account Ctrl		Salaries	34,568,906	35,458,189	889,283	37,063,466	1,605,277
			Mandatory Fringe Benefits	14,771,182	15,015,611	244,429	15,727,060	711,449
			Non-Personnel Services	15,248,943	16,081,866	832,923	15,355,104	(726,762)
			Capital Outlay	1,051,943	1,063,703	11,760	981,320	(82,383)
			Debt Service	5,600,000	5,909,542	309,542	5,947,837	38,295
			Materials & Supplies	1,333,905	1,621,672	287,767	1,680,700	59,028
			Services Of Other Depts	35,349,567	39,501,187	4,151,620	41,524,614	2,023,427
			Overhead and Allocations		1,950,841	1,950,841	1,994,105	43,264
			Transfers Out	31,713	31,713		31,713	
			Intrafund Transfers Out	18,271,527	28,811,334	10,539,807	16,385,782	(12,425,552)
			Unappropriated Rev-Designated	2,270		(2,270)		
			Unappropriated Rev Retained	1,167,414	10,310	(1,157,104)	3,005,693	2,995,383

Department: PRT Port

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
			Transfer Adjustment - Uses	(18,271,527)	(28,811,334)	(10,539,807)	(16,385,782)	12,425,552
23680 Total				**109,125,843**	**116,644,634**	**7,518,791**	**123,311,612**	**6,666,978**
Operating Total				**109,125,843**	**116,644,634**	**7,518,791**	**123,311,612**	**6,666,978**
Annual Projects - Authority Control								
23690	PRT-OP Annual Authority Ctrl	12698	PO Homeland Security Enhanceme		145,000	145,000	75,000	(70,000)
		16294	Stormwater Pollution Control	200,000	200,000		200,000	
		16296	Public Access Improvements	60,000	60,000		60,000	
		16297	Miscellaneous Tenant Faciltiy	400,000	400,000		400,000	
		16303	PO Facility Maint Repair P1	50,000	50,000		50,000	
		16308	Abondoned Mat-Illegal Dumpin C	200,000	200,000		200,000	
		16316	Utility Annual Maintenance	80,000	80,000		80,000	
		16317	Oil Spill Response Training &	90,000	90,000		90,000	
		16325	Sanitary Sewer Management Plan	250,000	100,000	(150,000)	100,000	
		16334	Tree Replacement & Maintenance		180,000	180,000	189,000	9,000
		16338	PO Cargo Fac Repair	109,000	109,000		109,000	
		16339	Heron'S Head Park (Pier 98)	82,000	82,000		82,000	
		17726	GE Youth Employment & Environm	415,000	415,000		415,000	
		21275	PO Racial Equity Econ Impact P	510,000	560,000	50,000	560,000	
		21276	PO Facility Maint Repair P50	407,000	407,000		407,000	
		21277	PO Env Cleanup Pier 39-45	50,000	50,000		50,000	
		21279	PO Crane Cove Park	368,527	200,000	(168,527)	200,000	
		21763	Finance and Admin		100,000	100,000		(100,000)
23690 Total				**3,271,527**	**3,428,000**	**156,473**	**3,267,000**	**(161,000)**
24530	PRT-SBH Annual Authority Ctrl	17321	South Beach Harbor Project	4,002,315	3,836,644	(165,671)	3,952,671	116,027
24530 Total				**4,002,315**	**3,836,644**	**(165,671)**	**3,952,671**	**116,027**
Annual Projects - Authority Control Total				**7,273,842**	**7,264,644**	**(9,198)**	**7,219,671**	**(44,973)**
Continuing Projects - Authority Control								
23700	PRT-OP ContinuingAuthorityCtrl	12672	PO Waterfront Resilience Progm	3,181,424	1,670,114	(1,511,310)	2,617,636	947,522
		12688	PO Southern Waterfront Beautif	2,222,000	2,200,000	(22,000)	1,471,000	(729,000)

Department: PRT Port

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
		12698	PO Homeland Security Enhanceme		39,438	39,438		(39,438)
		12740	PO Waterfront Development Proj	9,687,800	5,656,983	(4,030,817)	10,843,017	5,186,034
		20125	Capital Proj Implement Team		533,000	533,000	559,000	26,000
		21270	PO Environment		2,006,000	2,006,000	958,000	(1,048,000)
		21271	PO Maritime		809,000	809,000	800,000	(9,000)
		21272	PO Real Estate & Development	4,540,573	2,092,472	(2,448,101)	4,623,000	2,530,528
		21274	PO Engineering		700,000	700,000		(700,000)
		21763	Finance and Admin	5,056,003	3,399,195	(1,656,808)	2,090,146	(1,309,049)
		22119	ARPA STIMULUS	7,482,000	11,723,955	4,241,955		(11,723,955)
		22506	Low Carbon Fuel (LCFS) Credit		210,160	210,160		(210,160)
23700 Total				**32,169,800**	**31,040,317**	**(1,129,483)**	**23,961,799**	**(7,078,518)**
24540	PRT-SBHContinuingAuthorityCtrl	12726	PO Sf Port Marina Repairs & Up	1,555,791	1,888,205	332,414	1,943,923	55,718
24540 Total				**1,555,791**	**1,888,205**	**332,414**	**1,943,923**	**55,718**
Continuing Projects - Authority Control Total				**33,725,591**	**32,928,522**	**(797,069)**	**25,905,722**	**(7,022,800)**
Grants Projects								
24090	PRT-CP PROJ-Federal	10041086	PO FY2021 Port Security Grant		118,314	118,314		(118,314)
24090 Total				**0**	**118,314**	**118,314**	**0**	**(118,314)**
Grants Projects Total				**0**	**118,314**	**118,314**	**0**	**(118,314)**
Total Uses of Funds				**150,125,276**	**156,956,114**	**6,830,838**	**156,437,005**	**(519,109)**

Department: PDR Public Defender

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	36,100,458	38,066,410	1,965,952	39,035,460	969,050
Mandatory Fringe Benefits	11,838,294	12,347,468	509,174	12,623,386	275,918
Non-Personnel Services	1,342,751	1,250,242	(92,509)	1,230,988	(19,254)
City Grant Program	414,239	301,904	(112,335)		(301,904)
Materials & Supplies	131,809	131,809		131,809	
Programmatic Projects	333,212	333,212		333,212	
Services Of Other Depts	2,449,336	2,457,604	8,268	2,701,983	244,379
Total Uses by Chart of Accounts	**52,610,099**	**54,888,649**	**2,278,550**	**56,056,838**	**1,168,189**
Sources Summary					
Intergovernmental: Federal	54,063	55,275	1,212	55,275	
Intergovernmental: State	1,798,979	1,610,250	(188,729)	740,000	(870,250)
Other Revenues	588,142	250,000	(338,142)		(250,000)
Expenditure Recovery	92,000	92,000		92,000	
General Fund Support	50,076,915	52,881,124	2,804,209	55,169,563	2,288,439
Total Sources by Chart of Accounts	**52,610,099**	**54,888,649**	**2,278,550**	**56,056,838**	**1,168,189**
Fund Summary					
General Fund	50,765,915	53,683,124	2,917,209	56,001,563	2,318,439
Public Protection Fund	1,844,184	1,205,525	(638,659)	55,275	(1,150,250)
Total Uses by Funds	**52,610,099**	**54,888,649**	**2,278,550**	**56,056,838**	**1,168,189**
Division Summary					
PDR Public Defender	52,610,099	54,888,649	2,278,550	56,056,838	1,168,189
Total Uses by Division	**52,610,099**	**54,888,649**	**2,278,550**	**56,056,838**	**1,168,189**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	35,174,699	37,443,478	2,268,779	39,035,460	1,591,982

Department: PDR Public Defender

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
			Mandatory Fringe Benefits	11,492,187	12,122,054	629,867	12,623,386	501,332
			Non-Personnel Services	1,184,672	1,184,672		1,175,713	(8,959)
			Materials & Supplies	131,809	131,809		131,809	
			Services Of Other Depts	2,449,336	2,457,604	8,268	2,701,983	244,379
10000 Total				**50,432,703**	**53,339,617**	**2,906,914**	**55,668,351**	**2,328,734**
Operating Total				**50,432,703**	**53,339,617**	**2,906,914**	**55,668,351**	**2,328,734**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	22262	PDR Enhancement	333,212	333,212		333,212	
10010 Total				**333,212**	**333,212**	**0**	**333,212**	**0**
Annual Projects - Authority Control Total				**333,212**	**333,212**	**0**	**333,212**	**0**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	22377	Immigration Recovery		10,295	10,295		(10,295)
10020 Total				**0**	**10,295**	**10,295**	**0**	**(10,295)**
Continuing Projects - Authority Control Total				**0**	**10,295**	**10,295**	**0**	**(10,295)**
Grants Projects								
13550	SR Public Protection-Grant	10038274	CH FY23-24 Federal JAG Grant	54,063		(54,063)		
		10039713	CH FY24-25 Federal JAG Grant		55,275	55,275		(55,275)
		10040970	CH FY25-26 Federal JAG Grant				55,275	55,275
13550 Total				**54,063**	**55,275**	**1,212**	**55,275**	**0**
13720	SR Public Protection-Grant Sta	10039312	PDR Public Defense Pilot Y2	1,201,979		(1,201,979)		
		10040736	PDR Public Defense Pilot Y3		900,250	900,250		(900,250)
13720 Total				**1,201,979**	**900,250**	**(301,729)**	**0**	**(900,250)**
13730	SR Public Protection-Grant Oth	10038845	PDR Clean Slate Program FY23	588,142		(588,142)		
		10040923	PDR Clean Slate Program FY24		250,000	250,000		(250,000)
13730 Total				**588,142**	**250,000**	**(338,142)**	**0**	**(250,000)**
Grants Projects Total				**1,844,184**	**1,205,525**	**(638,659)**	**55,275**	**(1,150,250)**
Total Uses of Funds				**52,610,099**	**54,888,649**	**2,278,550**	**56,056,838**	**1,168,189**

Department: DPH Public Health

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	1,150,953,319	1,222,718,871	71,765,552	1,281,846,161	59,127,290
Mandatory Fringe Benefits	413,688,719	439,182,361	25,493,642	461,477,181	22,294,820
Non-Personnel Services	1,048,601,170	1,060,129,156	11,527,986	1,007,486,556	(52,642,600)
Capital Outlay	79,251,959	26,014,261	(53,237,698)	4,619,546	(21,394,715)
City Grant Program	10,949,501	11,613,957	664,456	11,613,957	
Debt Service	17,737,015	23,180,854	5,443,839	24,210,040	1,029,186
Facilities Maintenance	4,301,526	4,516,603	215,077	4,742,433	225,830
Materials & Supplies	187,027,423	203,301,446	16,274,023	215,336,590	12,035,144
Programmatic Projects	84,215,305	51,493,024	(32,722,281)	29,014,777	(22,478,247)
Services Of Other Depts	187,288,780	193,153,008	5,864,228	184,990,254	(8,162,754)
Overhead and Allocations	5,008,220	1,816,576	(3,191,644)	1,982,989	166,413
Transfers Out	106,796,804	107,280,093	483,289	105,538,155	(1,741,938)
Intrafund Transfers Out	12,184,544	40,334,086	28,149,542	28,080,524	(12,253,562)
Unappropriated Rev Retained	1,069,065		(1,069,065)		
Transfer Adjustment - Uses	(118,981,348)	(147,614,179)	(28,632,831)	(133,618,679)	13,995,500
Total Uses by Chart of Accounts	**3,190,092,002**	**3,237,120,117**	**47,028,115**	**3,227,320,484**	**(9,799,633)**
Sources Summary					
Business Taxes	72,815,050	67,770,000	(5,045,050)	69,190,000	1,420,000
Intergovernmental: Federal	88,296,193	91,707,135	3,410,942	92,798,285	1,091,150
Intergovernmental: Other	600,000	600,000		600,000	
Intergovernmental: State	576,515,893	388,092,741	(188,423,152)	359,083,198	(29,009,543)
Charges for Services	1,366,624,825	1,609,022,438	242,397,613	1,556,588,757	(52,433,681)
Fines, Forfeiture, & Penalties	58,097,000	34,865,257	(23,231,743)	35,753,597	888,340
Licenses, Permits,& Franchises	11,510,407	12,111,790	601,383	12,478,196	366,406
Rents & Concessions	747,990	747,990		747,990	
Other Revenues	50,095,394	57,353,393	7,257,999	26,993,505	(30,359,888)
Interest & Investment Income	11,010,358	10,844,438	(165,920)	15,872,434	5,027,996
Expenditure Recovery	55,657,572	46,843,658	(8,813,914)	46,373,499	(470,159)
IntraFund Transfers In	12,184,544	40,334,086	28,149,542	28,080,524	(12,253,562)

Department: DPH Public Health

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Transfers In	108,398,459	108,881,834	483,375	107,140,543	(1,741,291)
Other Financing Sources	2,600,000		(2,600,000)		
Beg Fund Balance - Budget Only	22,329,670	80,785,745	58,456,075	53,028,598	(27,757,147)
Transfer Adjustment-Source	(118,981,348)	(147,614,179)	(28,632,831)	(133,618,679)	13,995,500
General Fund Support	871,589,995	834,773,791	(36,816,204)	956,210,037	121,436,246
Total Sources by Chart of Accounts	**3,190,092,002**	**3,237,120,117**	**47,028,115**	**3,227,320,484**	**(9,799,633)**
Fund Summary					
City Facilities Improvement Fd	2,600,000		(2,600,000)		
Community Health Services Fund	318,583,652	255,518,807	(63,064,845)	199,348,844	(56,169,963)
General Fund	1,175,227,738	1,187,370,076	12,142,338	1,199,358,245	11,988,169
General Obligation Bond Fund		1,660,648	1,660,648		(1,660,648)
Gift and Other Exp Trust Fund	255,000	255,000		255,000	
Laguna Honda Hospital	338,283,673	357,649,508	19,365,835	360,635,371	2,985,863
Medical Reimbursement Accounts	9,123,994	9,123,994		9,123,994	
Our City Our Home Fund	98,059,840	108,118,075	10,058,235	112,074,905	3,956,830
General Hospital Medical Ctr	1,247,958,105	1,317,424,009	69,465,904	1,346,524,125	29,100,116
Total Uses by Funds	**3,190,092,002**	**3,237,120,117**	**47,028,115**	**3,227,320,484**	**(9,799,633)**
Division Summary					
HBH Behavioral Health	719,566,016	663,407,912	(56,158,104)	607,891,463	(55,516,449)
HNS Health Network Services	372,754,342	391,042,785	18,288,443	386,724,723	(4,318,062)
HPC Primary Care	140,913,999	144,676,918	3,762,919	149,606,305	4,929,387
HHH Health At Home	9,756,723		(9,756,723)		
HLH Laguna Honda Hospital	342,383,673	359,310,156	16,926,483	360,635,371	1,325,215
HPH Population Health Division	172,908,733	156,046,697	(16,862,036)	159,046,198	2,999,501
HGH Zuckerberg SF General	1,203,933,922	1,272,888,438	68,954,516	1,300,650,710	27,762,272
HAD Public Health Admin	184,912,798	203,609,079	18,696,281	214,506,806	10,897,727
HJH Jail Health	42,961,796	46,138,132	3,176,336	48,258,908	2,120,776
Total Uses by Division	**3,190,092,002**	**3,237,120,117**	**47,028,115**	**3,227,320,484**	**(9,799,633)**

Uses of Funds Detail Appropriation

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	329,225,104	346,786,127	17,561,023	362,097,150	15,311,023
			Mandatory Fringe Benefits	113,448,049	118,332,942	4,884,893	123,252,352	4,919,410
			Non-Personnel Services	444,841,013	451,533,048	6,692,035	438,443,840	(13,089,208)
			Capital Outlay	167,641	574,301	406,660	5,925	(568,376)
			City Grant Program	10,949,501	11,613,957	664,456	11,613,957	
			Debt Service	6,080,495	9,922,375	3,841,880	13,777,375	3,855,000
			Materials & Supplies	26,142,096	28,699,094	2,556,998	30,559,227	1,860,133
			Services Of Other Depts	31,329,807	34,896,662	3,566,855	34,187,354	(709,308)
			Overhead and Allocations	(12,074,462)	(7,103,310)	4,971,152	(7,199,963)	(96,653)
10000 Total				**950,109,244**	**995,255,196**	**45,145,952**	**1,006,737,217**	**11,482,021**
17630	DSGOB SB1128 REV FOR LHH GOB		Debt Service		1,660,648	1,660,648		(1,660,648)
17630 Total				**0**	**1,660,648**	**1,660,648**	**0**	**(1,660,648)**
21080	SFGH-Op Annual Account Ctrl		Salaries	492,751,573	542,678,760	49,927,187	567,522,881	24,844,121
			Mandatory Fringe Benefits	187,168,508	197,784,714	10,616,206	207,757,985	9,973,271
			Non-Personnel Services	302,103,806	321,588,892	19,485,086	339,235,650	17,646,758
			Capital Outlay	183,214	4,687,501	4,504,287	1,901,389	(2,786,112)
			Debt Service	2,406,520	2,347,331	(59,189)	1,178,415	(1,168,916)
			Materials & Supplies	127,098,077	138,490,649	11,392,572	148,716,900	10,226,251
			Services Of Other Depts	72,533,540	72,106,156	(427,384)	75,066,711	2,960,555
			Overhead and Allocations	69,547	69,547		69,547	
			Transfers Out	106,796,804	105,619,445	(1,177,359)	105,538,155	(81,290)
			Intrafund Transfers Out	6,181,766	7,875,854	1,694,088	4,274,647	(3,601,207)
			Transfer Adjustment - Uses	(112,978,570)	(113,495,299)	(516,729)	(109,812,802)	3,682,497
21080 Total				**1,184,314,785**	**1,279,753,550**	**95,438,765**	**1,341,449,478**	**61,695,928**
21490	LHH-Op Annual Account Ctrl		Salaries	178,843,707	187,010,871	8,167,164	200,247,864	13,236,993
			Mandatory Fringe Benefits	73,014,174	74,096,489	1,082,315	79,926,794	5,830,305
			Non-Personnel Services	21,600,298	21,963,034	362,736	13,963,034	(8,000,000)
			Capital Outlay	181,365	852,459	671,094	387,232	(465,227)
			Materials & Supplies	26,492,216	28,922,411	2,430,195	28,922,411	
			Services Of Other Depts	23,394,367	24,807,035	1,412,668	26,101,723	1,294,688

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
			Overhead and Allocations	29,627	29,627		29,627	
			Intrafund Transfers Out	2,475,792	10,707,082	8,231,290	1,792,436	(8,914,646)
			Transfer Adjustment - Uses	(2,475,792)	(10,707,082)	(8,231,290)	(1,792,436)	8,914,646
21490 Total				**323,555,754**	**337,681,926**	**14,126,172**	**349,578,685**	**11,896,759**
21941	LHH-Refunding COP-DSF		Debt Service	9,250,000	9,250,500	500	9,254,250	3,750
			Transfers Out		1,660,648	1,660,648		(1,660,648)
			Intrafund Transfers Out	3,526,986	21,751,150	18,224,164	22,013,441	262,291
			Unappropriated Rev Retained	1,069,065		(1,069,065)		
			Transfer Adjustment - Uses	(3,526,986)	(23,411,798)	(19,884,812)	(22,013,441)	1,398,357
21941 Total				**10,319,065**	**9,250,500**	**(1,068,565)**	**9,254,250**	**3,750**
29050	DPH HCSO		Non-Personnel Services	9,123,994	9,123,994		9,123,994	
29050 Total				**9,123,994**	**9,123,994**	**0**	**9,123,994**	**0**
Operating Total				**2,477,422,842**	**2,632,725,814**	**155,302,972**	**2,716,143,624**	**83,417,810**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	16185	Var Loc-Misc Fac Maint Projs	793,968	833,667	39,699	875,350	41,683
		17077	HC Centralized It	82,846,614	87,831,927	4,985,313	91,216,829	3,384,902
		19611	HC Dph System Wide Security Im	300,000	300,000		300,000	
		20324	Sugar-Sweetened Beverages Tax	5,964,621	3,038,600	(2,926,021)	3,072,214	33,614
		80000	EHR Go-Forward Initiative	35,198,932	37,087,964	1,889,032	37,935,539	847,575
10010 Total				**125,104,135**	**129,092,158**	**3,988,023**	**133,399,932**	**4,307,774**
21110	SFGH-Annual Authority Ctrl	15783	HG Misc Fac Maint Proj	1,881,766	1,975,854	94,088	2,074,647	98,793
21110 Total				**1,881,766**	**1,975,854**	**94,088**	**2,074,647**	**98,793**
21500	LHH-Annual Authority Ctrl	15784	HL Dph - Facilities Maintenanc	1,625,792	1,707,082	81,290	1,792,436	85,354
21500 Total				**1,625,792**	**1,707,082**	**81,290**	**1,792,436**	**85,354**
Annual Projects - Authority Control Total				**128,611,693**	**132,775,094**	**4,163,401**	**137,267,015**	**4,491,921**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	11159	HC Dph Civic Center Relocation	8,300,000		(8,300,000)		
		11181	HC Local Dental Pilot Project	29,414		(29,414)		
		11183	HC Practice Improvement Progra	2,500,000	3,250,001	750,001	3,250,001	

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
		17077	HC Centralized It	8,780,076	8,780,076		8,780,076	
		17078	HC Deemed Approved Off-sale Al	155,876		(155,876)		
		17128	HB Managed Care	4,775,053	3,075,053	(1,700,000)	3,075,053	
		19611	HC Dph System Wide Security Im		300,000	300,000	125,000	(175,000)
		20826	HB Mental Health Reform	920,184		(920,184)		
		20972	DPH MentalHlth ResTreatmntBeds		3,300,000	3,300,000		(3,300,000)
		21748	Reinvestment Initiatives	15,165,000	1,785,735	(13,379,265)	1,429,268	(356,467)
		22071	HN CALAIM Implementation	787,273		(787,273)		
		22422	HB Care Court Implementation	4,296,304	2,000,000	(2,296,304)	2,000,000	
		80000	EHR Go-Forward Initiative	5,054,631		(5,054,631)		
10020 Total				**50,763,811**	**22,490,865**	**(28,272,946)**	**18,659,398**	**(3,831,467)**
10582	SR OCOH Nov18 PropCHomelessSvc	21531	Mental Health SF	98,059,840	108,118,075	10,058,235	112,074,905	3,956,830
10582 Total				**98,059,840**	**108,118,075**	**10,058,235**	**112,074,905**	**3,956,830**
11630	SR Public Health	17079	HC Ph Environmental Health Cod		50,000	50,000	52,500	2,500
		17083	HC Vital & Health Stats Fd	130,000	130,000		130,000	
		17084	HC Sb 1773 Emergency Medical S	214,000	214,000		214,000	
		17095	HC Emergency Med Svc Fund	214,000	214,000		214,000	
		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	92,443,919	75,924,325	(16,519,594)	46,856,932	(29,067,393)
		21177	HC Lead Paint Settlement	3,375,715	3,375,715		3,375,715	
11630 Total				**97,418,634**	**80,949,040**	**(16,469,594)**	**51,884,147**	**(29,064,893)**
11650	SR Opioid Settlement Fund	80501	Citywide Opioid Settlements	52,690,468	53,902,475	1,212,007	30,791,932	(23,110,543)
11650 Total				**52,690,468**	**53,902,475**	**1,212,007**	**30,791,932**	**(23,110,543)**
15384	CPXCF COP Crit Reprs/Rcv Stmls	11332	HL Lhh Water Tank Replacement	4,100,000		(4,100,000)		
		21798	DPH ZSFG Childcare Ctr RS	(1,500,000)		1,500,000		
15384 Total				**2,600,000**	**0**	**(2,600,000)**	**0**	**0**
21120	SFGH-Continuing Authority Ctrl	11244	HG Sfgh Bldg 5 Ff&e And Moving	3,500,000		(3,500,000)		
		19534	HG Clinical Laboratory Automat		5,400,000	5,400,000		(5,400,000)

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Continuing Projects - Authority Control								
		19542	HG Sfgh Rebuild Proj-close Out	75,000		(75,000)		
		19543	HG Sfgh Rebuild Transition Pla	361,412		(361,412)		
		21391	HG UCSF Parking Reimbursement		3,192,853	3,192,853	800,000	(2,392,853)
		22502	HG Colonnade Repairs	400,000		(400,000)		
		22504	HG Bld5 2M Mechanical Project	400,000		(400,000)		
		22831	ZSFG-NPC4 Compliance		500,000	500,000	2,200,000	1,700,000
21120 Total				**4,736,412**	**9,092,853**	**4,356,441**	**3,000,000**	**(6,092,853)**
21260	SFGH-Capital Projects-Other	10001	Grants	18,359,117	21,657,357	3,298,240		(21,657,357)
21260 Total				**18,359,117**	**21,657,357**	**3,298,240**	**0**	**(21,657,357)**
21510	LHH-Continuing Authority Ctrl	11332	HL Lhh Water Tank Replacement		1,500,000	1,500,000		(1,500,000)
		17117	HL Lhh - Gift Shop	10,000	10,000		10,000	
		17120	HL Lhh - General Store	32,000		(32,000)		
		20006	HL LHH Emergency Power		4,500,000	4,500,000		(4,500,000)
		20754	HL Roof Replacement-Admin Bdgs		600,000	600,000		(600,000)
		21290	HL Kitchen Coil Design		600,000	600,000		(600,000)
		22205	HL F Wing Structural Damage	500,000		(500,000)		
		22206	HL Pharmacy Auto Packagers	350,000		(350,000)		
		22485	HL X-Ray Replacement		1,000,000	1,000,000		(1,000,000)
		22830	HL LHH NPC Sewage Emerg Cont		800,000	800,000		(800,000)
21510 Total				**892,000**	**9,010,000**	**8,118,000**	**10,000**	**(9,000,000)**
Continuing Projects - Authority Control Total				**325,520,282**	**305,220,665**	**(20,299,617)**	**216,420,382**	**(88,800,283)**
Grants Projects								
11580	SR Community Health-Grants	10037064	HC 2122 CALCRG	174,306		(174,306)		
		10037070	HD EHS PD108 2122 CDPH Prop 56	434,750		(434,750)		
		10037463	HC PC105 2122 RISE	141,488	141,488		141,488	
		10038076	HD HIV PD117 2223 TORO-SRO				350,000	350,000
		10038172	HD EHS PD116 2223 TobaccoGrant	350,000		(350,000)		
		10038195	HD HIV IV24 2223 UCSF 10409sc				12,216	12,216
		10039164	HB SA SA18 2327 P47 STARR C3		516	516	471	(45)
		10039337	HD HIV PD151 2324 PS20-2010: I	3,197,784		(3,197,784)		

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Grants Projects								
		10039339	HD STD CD142 2324, Core Mgmt L	281,718		(281,718)		
		10039340	HB MH M007 2324 Samhsa-MHBG	4,593,470		(4,593,470)		
		10039341	HB HM M005 2324 Hrsa Title Iv	102,205		(102,205)		
		10039347	HB MH HM105 2324 Pre-Trial Fel	737,671		(737,671)		
		10039348	HD STD PD156 2324 Hellman Foun	135,000	135,000		135,000	
		10039350	HD HIV PD153 2324 PCORI	171,372	183,134	11,762	213,169	30,035
		10039356	HD HIV AO73 2324 SFDPH High Im	990,520		(990,520)		
		10039358	HD HED PH01 2324 Tobacco Free	984,491		(984,491)		
		10039362	HB MH AD04 2324 State Vocation	265,175		(265,175)		
		10039363	HD HIV D134 2324 UCSF-CFAR	99,314		(99,314)		
		10039365	HD HIV AO54 2324 UCSF TA 8940	57,730	68,302	10,572	88,635	20,333
		10039367	HM109-24 Mental Health Student	1,627,176		(1,627,176)		
		10039374	HM111-24 Crisis Care Mobile Un	530,501		(530,501)		
		10039375	HB MH HM107 2324 Early Psychos	522,924	522,924			(522,924)
		10039376	HB HM HM112 2324 MHBG-Americ	1,073,434		(1,073,434)		
		10039377	HN HIV AO60 2324 Ryan White P	325,801		(325,801)		
		10039378	HN HIV AO16 2324 HCP SAM	3,260,304		(3,260,304)		
		10039379	HD HIV PD90 2324 SFDPH High Im	5,008,377		(5,008,377)		
		10039380	HD HIV AO05 2324 MMP	582,307		(582,307)		
		10039381	HD HIV PD14 2324 State HIV Sur	715,084		(715,084)		
		10039382	HD STD PD131-2324 CDPH DPC L	259,455		(259,455)		
		10039384	HD HIV D123 2324 NHBS	1,254,648		(1,254,648)		
		10039386	HD HIV PD113 2324 UCSF 11580sc	43,173		(43,173)		
		10039387	HD STD PD132 2324 CDPH STD Pr	369,754		(369,754)		
		10039390	HD STD D141 2324 ELC GC Rapid	422,064		(422,064)		
		10039391	HD HIV PD121 2324 UCSF 11644sc	21,404		(21,404)		
		10039393	HD STD DC01 2324 Surveillance	250,000		(250,000)		
		10039394	HD HIV PD123 2324 UCSF 11626sc	70,132		(70,132)		
		10039396	HD HIV IV14 2324 Mandel	29,169	29,169		29,169	
		10039397	HD STD PD16 2324 Std Preventio	3,469,838		(3,469,838)		

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Grants Projects								
		10039399	HD STD PD126 2324 Hepatitis C	380,812		(380,812)		
		10039400	HD HIV PD154 2324 UCSF 12518sc	18,779		(18,779)		
		10039401	HD HIV IV08 2324 Mid-Career	204,252		(204,252)		
		10039402	HD HIV AO78 2425 REBOOT	100,865		(100,865)		
		10039403	HD HIV PD118 2324 OD2A Academi	300,000	300,000		300,000	
		10039404	HD PD180-24 Future of Public	4,534,040		(4,534,040)		
		10039405	HD HIV PD124 2324 OD2A Peer	250,000	250,000		250,000	
		10039406	HD TB DC22 2324 Ca Tb Controll	243,945		(243,945)		
		10039407	HD TB PD17 2324 TB/HIV Control	976,318		(976,318)		
		10039409	HD HIV PD138 2324 Expanding Ac	7,380	7,380		7,380	
		10039410	HD HIV PD139 2425 Western Stat	26,262		(26,262)		
		10039411	HD HIV PD152 2324 PRIME	97,262		(97,262)		
		10039412	HD TB PD21 2324 Tuberculosis S	337,200		(337,200)		
		10039413	HD HIV PD161 2324 Mirtazapine	56,124		(56,124)		
		10039415	HD HIV AO86 2324 Leadershp LOC	88,065	91,569	3,504	95,376	3,807
		10039416	HD HIV D128 2324 HVTN Scientif	158,956		(158,956)		
		10039418	HD HIV D119 2324 SF Bay CTU	162,435		(162,435)		
		10039419	HD HIV PD158 2324 Integrated	316,125		(316,125)		
		10039420	HD HIV AO67 2324 HPTN Leadersh	38,120		(38,120)		
		10039422	HD HIV PD111 2324 DoxyPrep	44,594		(44,594)		
		10039423	HD CH12 2324 ASHS	226,000		(226,000)		
		10039424	HD HIV PD112 2324 PrEP-3D	166,602		(166,602)		
		10039425	HD HIV PD155 2324 AMBER SOW	32,451		(32,451)		
		10039426	HD HIV PD114 2223 COPING	51,841	51,841		51,841	
		10039429	HD HED CH11-2324 RHAP	324,061		(324,061)		
		10039431	HD HIV PD163 2324 RWJF Data-to	84,080	84,080		84,080	
		10039437	HD HIV PD164 2324 HPTN	133,474	133,474		133,474	
		10039439	HD HIV PD165 2324 UCSF 12855sc	11,875		(11,875)		
		10039440	HD HIV PD169 2324 ONE BALLROOM	5,875		(5,875)		

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Grants Projects								
		10039442	HD HIV PD172 2324 ViiV Interve	55,255		(55,255)		
		10039443	HD HIV PD173 2324 Leveraging	39,585		(39,585)		
		10039444	HD HIV PD174 2324 PROTECT	22,810		(22,810)		
		10039445	HD HIV PD175 2324 UCSF 12668sc	43,611		(43,611)		
		10039447	HD HIV PD176 2324 UCSF 13199sc	15,207		(15,207)		
		10039448	HD HIV PD178 2324 BLISS	205,679		(205,679)		
		10039459	HD ENV PD143 2324 Strengthenin	39,746		(39,746)		
		10039461	HN MCH PM105 FY 2324 CYSHCN	395,500		(395,500)		
		10039464	HD HIV PD179 2324 UCSF 13184sc	14,193		(14,193)		
		10039466	HD EHS PB02 2324 State CLPPP	891,290		(891,290)		
		10039467	HN HIV PD13 2324 RWPA	16,277,425		(16,277,425)		
		10039487	HD HIV AO99 2324 Transnational	44,461	44,936	475	44,936	
		10039488	HD HIV PD141 2324 SHINE	20,415	20,415		20,415	
		10039489	HD HIV PD142 2324 Biomedical	21,587		(21,587)		
		10039490	HD HIV AO98 2324 Western State	38,713	39,025	312	39,025	
		10039491	HD ENV2425 PD136 Noxious Weed	44,630		(44,630)		
		10039492	HN HIV PD140 2425 RWPA & B	3,639,909		(3,639,909)		
		10039503	HN MCH 2324 HCMC02	1,367,293		(1,367,293)		
		10039504	HN MCH PM02 2324 Black Infant	2,252,216		(2,252,216)		
		10039506	HN MCH 2324 HCPM03	8,380,255		(8,380,255)		
		10039510	HN MCH PM101 2324 Oral Health	308,879		(308,879)		
		10039513	HN MCH PM102 2324 CA Perinatal	459,560		(459,560)		
		10039516	HN MCH PM103 2324 CHVP SGF Inn	1,000,000		(1,000,000)		
		10039517	HN MCH PM104 2324 CHVP SGF Exp	329,075		(329,075)		
		10039519	HD EPR CD113 2324 Pan Flu	99,821		(99,821)		
		10039520	HD EPR PD69 2324 PHEP	712,140		(712,140)		
		10039521	HD EPR PD95 2324 CRI	195,536		(195,536)		
		10039522	HD EPI PD29 2324 Immunization	301,282		(301,282)		
		10039523	HC ADM GLSC 2324 RWPC LSYC	75,700		(75,700)		
		10039524	HC ADM GMCK 2324 Mckinney Home	1,255,850		(1,255,850)		

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Grants Projects								
		10039526	HC ADM GTWC 2324 RWPC TWC	88,800		(88,800)		
		10039528	HD ADM AC13 2324 Enhancing Hea	300,000		(300,000)		
		10039529	HD ENV 2324 PD150 SFDPH DOJ PR	487,060		(487,060)		
		10039538	HD EHS EH15 2324 Beach Water	29,225		(29,225)		
		10039547	HD EPR AC11 2324 HPP	300,290		(300,290)		
		10039552	HN MCH PM08 2324 WIC	3,028,924		(3,028,924)		
		10039553	HN MCH PM05 2324 CHDP	1,590,585		(1,590,585)		
		10039554	HN MCH PM13 2324 NUTRITION	921,750		(921,750)		
		10039555	HN MCH PM14 2324 Foster Care	825,436		(825,436)		
		10039556	HB SA SA102 2324 SABG ARPA	1,574,980		(1,574,980)		
		10039633	HD CH13-24 RHPP	74,328		(74,328)		
		10039685	BHCIP Round 3: Launch Ready	6,774,965		(6,774,965)		
		10039759	PD185-24 STD SOS	889,417		(889,417)		
		10039760	HD HIV PD183 2324 ASTHO OPPR	20,000		(20,000)		
		10039783	HD ADM PD186-24 Project INVEST	3,593,597		(3,593,597)		
		10039878	LAB PD187 2324 CDPH - LabAspi	44,450	44,450		44,450	
		10039892	PD HIV PD188 2324 UCSF Bay Ar	69,259		(69,259)		
		10039973	HB SA104 FY 2324 SABG Block Gr	8,913,363		(8,913,363)		
		10040036	HN WPC WP101 2324 PATH CITED	3,862,930		(3,862,930)		
		10040040	HN PC PC109 FY2324 PCORI HSII	485,606		(485,606)		
		10040041	HN PC PC110 FY2324 Primary Car	1,200,000		(1,200,000)		
		10040050	HB MH HM114 2324 Behavioral He	32,265,440		(32,265,440)		
		10040052	HN WPC WP102 FY 2425 HHIP	3,375,884		(3,375,884)		
		10040089	HB SA105 FY 2426 CCE Treasure	9,500,000		(9,500,000)		
		10040211	HD STD PD192 2324 CDC-ELC	148,691		(148,691)		
		10040218	HD STD PD193 2324 PS20-2010:	200,000		(200,000)		
		10040235	HB HM HM115 2324 Community Car	7,431,615		(7,431,615)		
		10040566	HB HM HM119-24 PATH Justice-In		2,597,683	2,597,683		(2,597,683)
		10040625	HD HIV PD90 2425 SFDPH High Im		5,053,105	5,053,105	5,199,640	146,535
		10040626	HD HIV AO05 2425 MMP		583,532	583,532	583,362	(170)

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Grants Projects								
		10040627	HD HIV PD14 2425 State HIV Sur		719,707	719,707	718,928	(779)
		10040629	HD STD D141 2425 ELC GC Rapid		427,734	427,734	442,547	14,813
		10040630	HD STD CD142 2425 Core Mgmt L		651,972	651,972	445,657	(206,315)
		10040631	HD STD DC01 2425 Surveillance		271,417	271,417	271,283	(134)
		10040632	HN MCH 2425 HCMC02		1,435,336	1,435,336	1,443,732	8,396
		10040633	HN MCH 2425 HCPM03		9,176,857	9,176,857	9,255,994	79,137
		10040634	HD EPR PD69 2425 PHEP		739,959	739,959	754,815	14,856
		10040635	HD STD PD16 2425 Std Preventio		3,490,435	3,490,435	4,272,808	782,373
		10040636	HD STD PD126 2425 Hepatitis C		380,812	380,812	380,812	
		10040637	HD PD180-25 Future of Public		4,020,260	4,020,260	4,168,586	148,326
		10040638	PD185-25 STD SOS		889,418	889,418	889,418	
		10040639	HD ADM PD186-25 Project INVEST		3,994,325	3,994,325	4,107,250	112,925
		10040641	HD EPR CD113 2425 Pan Flu		130,910	130,910	134,917	4,007
		10040643	HD TB DC22 2425 Ca Tb Controll		243,945	243,945	243,945	
		10040644	HD TB PD17 2425 TB/HIV Control		985,232	985,232	997,924	12,692
		10040645	HD HED CH11-2425 RHAP		325,744	325,744	325,584	(160)
		10040647	HD CH12 2425 ASHS		226,730	226,730	226,658	(72)
		10040648	HD EPR PD95 2425 CRI		238,982	238,982	238,954	(28)
		10040650	HD CH13-25 RHPP		74,484	74,484	74,469	(15)
		10040654	HN HIV AO60 2425 Ryan White P		325,801	325,801	325,801	
		10040656	HD HIV PD158 2425 Integrated		334,219	334,219	341,182	6,963
		10040658	HN HIV AO16 2425 HCP SAM		3,250,103	3,250,103	3,262,217	12,114
		10040663	HD TB PD21 2425 Tuberculosis S		341,363	341,363	369,781	28,418
		10040666	HN HIV PD13 2425 RWPA		16,318,554	16,318,554	16,368,331	49,777
		10040670	HN HIV PD140 2526 RWPA & B		2,733,626	2,733,626	2,745,826	12,200
		10040674	HB MH AD04 2425 State Vocation		266,010	266,010	265,723	(287)
		10040680	HD ADM AC13 2425 Enhancing Hea		302,108	302,108	301,876	(232)
		10040684	HM109-25 Mental Health Student		1,634,360	1,634,360	389,851	(1,244,509)
		10040686	HC ADM GLSC 2425 RWPC LSYC		75,700	75,700	75,700	
		10040690	HC ADM GMCK 2425 Mckinney Home		1,111,095	1,111,095	1,111,304	209

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Grants Projects								
		10040694	HD ENV PD143 2425 Strengthenin		46,747	46,747	46,114	(633)
		10040697	HM112-25 MHBG-American Rescue		1,124,757	1,124,757	1,008,575	(116,182)
		10040698	HD EHS PB02 2425 State CLPPP		897,491	897,491	906,053	8,562
		10040699	HC ADM GTWC 2425 RWPC TWC		88,800	88,800	88,800	
		10040700	HD EPI PD29 2425 Immunization		312,180	312,180	322,763	10,583
		10040701	HD ENV2526 PD136 Noxious Weed		44,640	44,640	44,640	
		10040702	HN MCH PM105 FY 2425 CYSHCN		395,500	395,500	395,500	
		10040703	HD EHS EH15 2425 Beach Water		29,506	29,506	29,454	(52)
		10040704	HD HED PH01 2425 Tobacco Free		816,171	816,171	1,916,692	1,100,521
		10040705	HN MCH PM02 2425 Black Infant		2,766,816	2,766,816	2,900,762	133,946
		10040707	HD HIV AO73 2425 SFDPH High Im		1,400,000	1,400,000	1,400,000	
		10040711	HN MCH PM101 2425 Oral Health		308,878	308,878	308,878	
		10040713	HN MCH PM102 2425 CA Perinatal		459,561	459,561	459,561	
		10040716	HD ENV 2425 PD203 SFDPH DOJ PR		1,151,467	1,151,467	1,119,966	(31,501)
		10040717	HN MCH PM103 2425 CHVP SGF Inn		1,000,000	1,000,000	1,000,000	
		10040718	HN MCH PM104 2425 CHVP SGF Exp		676,889	676,889	676,652	(237)
		10040726	HD HIV PD151 2425 PS20-2010: I		3,337,501	3,337,501	3,416,776	79,275
		10040729	HB HM M005 2425 Hrsa Title Iv		113,327	113,327	119,703	6,376
		10040730	HN MCH PM01 2425 Title X Famil		120,000	120,000	122,151	2,151
		10040731	HB MH 2425 M007 Samhsa-MHBG		4,626,823	4,626,823	4,629,518	2,695
		10040746	HD HIV PD123 2425 UCSF 11626sc		70,132	70,132	70,132	
		10040747	HD HIV PD121 2425 UCSF 11644sc		21,404	21,404	21,404	
		10040748	HD HIV PD113 2425 UCSF 11580sc		43,173	43,173	43,173	
		10040750	HB HM M118 2425 Building City-		500,000	500,000	500,000	
		10040751	HD HIV D134 2425 UCSF-CFAR		74,236	74,236	74,236	
		10040752	HD HIV D123 2425 NHBS		1,254,038	1,254,038	1,078,680	(175,358)
		10040753	HN MCH PM08 2425 WIC		3,058,130	3,058,130	3,051,817	(6,313)
		10040754	HD HIV PD154 2425 UCSF 12518sc		18,779	18,779	18,779	
		10040755	HN MCH PM13 2425 NUTRITION		915,601	915,601	945,227	29,626
		10040756	HD HIV IV08 2425 Mid-Career		205,777	205,777	179,433	(26,344)

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10040757	HN MCH PM14 2425 Foster Care		865,471	865,471	896,341	30,870
		10040758	HD EPR AC11 2425 HPP		302,671	302,671	399,556	96,885
		10040759	HD HIV PD152 2425 PRIME		100,947	100,947	104,843	3,896
		10040760	HN MCH PM05 2425 CHDP		515,887	515,887	558,122	42,235
		10040761	HB SA SA102 2425 SABG ARPA		1,574,978	1,574,978	1,574,978	
		10040762	HD HIV AO78 2526 REBOOT		106,012	106,012	110,811	4,799
		10040763	HB SA SA106 2425 SSOPC		2,225,000	2,225,000	2,225,000	
		10040764	HD HIV PD139 2526 Western Stat		26,262	26,262	26,262	
		10040765	HB SA104 FY 2425 SABG Block Gr		8,913,363	8,913,363	8,913,363	
		10040766	HD HIV PD161 2425 Mirtazapine		56,124	56,124	56,124	
		10040767	HD HIV D128 2425 HVTN Scientif		166,748	166,748	174,951	8,203
		10040768	HD HIV D119 2425 SF Bay CTU		195,480	195,480	229,051	33,571
		10040769	HD HIV AO67 2425 HPTN Leadersh		38,145	38,145	22,994	(15,151)
		10040770	HD HIV PD111 2425 DoxyPrep		44,594	44,594	44,594	
		10040771	HD HIV PD112 2425 PrEP-3D		166,602	166,602	166,602	
		10040772	HD HIV PD155 2425 AMBER SOW		32,451	32,451	32,451	
		10040773	HD HIV PD165 2425 UCSF 12855sc		11,875	11,875	11,875	
		10040774	HD HIV PD169 2425 ONE BALLROOM		5,875	5,875	5,875	
		10040779	HD EPR PD168 2425 WFD		1,557,822	1,557,822	1,557,822	
		10040781	HD HIV PD172 2425 ViiV Interve		55,255	55,255	55,255	
		10040782	HD HIV PD173 2425 Leveraging		39,585	39,585	39,585	
		10040783	HD HIV PD174 2425 PROTECT		22,810	22,810	22,810	
		10040784	HD HIV PD175 2425 UCSF 12668sc		43,611	43,611	43,611	
		10040785	HD HIV PD176 2425 UCSF 13199sc		15,207	15,207	15,207	
		10040786	HD HIV PD178 2425 BLISS		235,470	235,470		(235,470)
		10040788	HD HIV PD179 2425 UCSF 13184sc		14,193	14,193	14,193	
		10040789	HD HIV PD142 2425 Biomedical		21,587	21,587	21,587	
		10040790	HD HIV PD183 2425 ASTHO OPPR		20,000	20,000	20,000	
		10040791	PD HIV PD188 2425 UCSF Bay Are		69,259	69,259	69,259	

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10040828	HN WPC WP102 FY 2425 HHIP		3,375,884	3,375,884	3,375,884	
		10040838	HN WPC WP101 2425 PATH CITED		3,862,930	3,862,930	3,862,930	
		10040853	HM111-25 Crisis Mobile Unit Pr		757,621	757,621	550,862	(206,759)
		10041114	HN PC PC109 FY2425 PCORI HSII		500,000	500,000	500,000	
		10041115	HN PC PC110 FY2425 Primary Car		200,000	200,000	200,000	
		10041117	HC PC111 FY2425 CALHIVE BHI		35,000	35,000	35,000	
		10041165	HB SA SA107 2425 Fentanyl Over		427,000	427,000	427,000	
		10041168	PM107 2425 SFDPH MCAH CCHP OC		191,313	191,313	191,313	
		10041183	HN FY2425 IPP Loop Referals		1,301,500	1,301,500		(1,301,500)
		10041198	HD HIV PD141 2324 SHINE		30,488	30,488	30,488	
		10041199	HD HIV PD189 2425 UCSF-Bay Ar		15,115	15,115	15,115	
		10041200	HD HIV PD196 2425 NIDA Clinica		40,196	40,196	40,196	
		10041201	HD HIV PD200 2425 Statistical		30,540	30,540	30,540	
		10041202	HD HIV PD201 2425 Staged		13,876	13,876	13,876	
		10041476	HD HIV PD158 2526 Integrated		315,000	315,000	315,000	
		10041482	HB HM120 2425 CYBHI R1-Parent		750,000	750,000		(750,000)
11580 Total				**168,474,550**	**120,667,292**	**(47,807,258)**	**116,672,765**	**(3,994,527)**
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	
14820 Total				**255,000**	**255,000**	**0**	**255,000**	**0**
Grants Projects Total				**168,729,550**	**120,922,292**	**(47,807,258)**	**116,927,765**	**(3,994,527)**
Work Orders/Overhead								
10060	GF Work Order	207703	HBH Behavioral Health	25,657,468	20,240,897	(5,416,571)	20,240,897	
		207705	HNS Health Network Services	12,939,150	12,423,812	(515,338)	12,423,812	
		240642	HPC Primary Care	1,944,736	2,171,782	227,046	2,171,782	
		240661	HPH Population Health Division	7,380,964	5,097,804	(2,283,160)	5,127,645	29,841
		251961	HAD Public Health Admin	1,328,230	597,562	(730,668)	597,562	
10060 Total				**49,250,548**	**40,531,857**	**(8,718,691)**	**40,561,698**	**29,841**
Work Orders/Overhead Total				**49,250,548**	**40,531,857**	**(8,718,691)**	**40,561,698**	**29,841**

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Project Control								
21131	SFGH-OPERATING GRANTS-STATE	10039989	HG COVID19 Test 2 Treat Equity	496,065		(496,065)		
		10041519	HG GUIDE Model		115,320	115,320		(115,320)
21131 Total				**496,065**	**115,320**	**(380,745)**	**0**	**(115,320)**
21132	SFGH-OPERATING GRANTS-PRIVATE	10038609	HG GED Implementation at ZSFG	1,497,930		(1,497,930)		
		10038610	HG GED Implementation at ZSFG		1,458,730	1,458,730		(1,458,730)
		10039876	HG Equity&Innovation (Hearts)	721,847		(721,847)		
		10039879	HG Pediatrics-Children's HLTH	256,786		(256,786)		
		10039880	HG SolidStarts Initiative FY24	308,905		(308,905)		
		10039881	HG Nursing General Account	50,735		(50,735)		
		10039882	HG Social Med-Physic. Consult	186,548		(186,548)		
		10039912	HG Child Trauma Research Prog	918,000		(918,000)		
		10040037	HG CTRP Covid-19 Tech Support	132,547		(132,547)		
		10040230	HG EHI-SM Opioid Use Disorder	50,000		(50,000)		
		10040246	HG OB/GYN Dept. Program	311,557		(311,557)		
		10041164	HG Solid Start_FY25		774,500	774,500		(774,500)
		10041203	HG TMBHF ACT_Benioff		900,000	900,000		(900,000)
		10041416	HG IT Trainings		6,550	6,550		(6,550)
		10041418	HG Wellness & Staff Experience		54,231	54,231		(54,231)
		10041463	HG Interpreter Services		76,140	76,140		(76,140)
		10041464	HG Telehealth Covid-19_FY25		150,223	150,223		(150,223)
		10041465	HG TMBH Round 3		1,276,941	1,276,941		(1,276,941)
		10041466	HG DET AHA		131,760	131,760		(131,760)
21132 Total				**4,434,855**	**4,829,075**	**394,220**	**0**	**(4,829,075)**
21270	SFGH-Capital Projects-State	10040228	HG Intensive Youth Behav. HLTH	33,735,105		(33,735,105)		
21270 Total				**33,735,105**	**0**	**(33,735,105)**	**0**	**0**
21680	LHH-OP Grants-State	10040223	HL Infection Control Grant	1,891,062		(1,891,062)		
21680 Total				**1,891,062**	**0**	**(1,891,062)**	**0**	**0**
Continuing Projects - Project Control Total				**40,557,087**	**4,944,395**	**(35,612,692)**	**0**	**(4,944,395)**
Total Uses of Funds				**3,190,092,002**	**3,237,120,117**	**47,028,115**	**3,227,320,484**	**(9,799,633)**

Department: LIB Public Library

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	74,929,839	80,504,266	5,574,427	83,471,266	2,967,000
Mandatory Fringe Benefits	38,573,292	41,908,961	3,335,669	43,643,994	1,735,033
Non-Personnel Services	10,614,533	11,502,010	887,477	10,594,589	(907,421)
Capital Outlay	33,758,000	10,883,392	(22,874,608)	7,950,000	(2,933,392)
City Grant Program	650,000	826,081	176,081	847,231	21,150
Materials & Supplies	26,119,071	26,359,318	240,247	26,359,318	
Services Of Other Depts	14,784,501	16,374,233	1,589,732	16,433,525	59,292
Overhead and Allocations	485	638	153	638	
Intrafund Transfers Out	32,780,000	11,726,121	(21,053,879)	8,607,419	(3,118,702)
Unappropriated Rev-Designated	825,241		(825,241)	459,558	459,558
Transfer Adjustment - Uses	(32,780,000)	(11,726,121)	21,053,879	(8,607,419)	3,118,702
Total Uses by Chart of Accounts	**200,254,962**	**188,358,899**	**(11,896,063)**	**189,760,119**	**1,401,220**
Sources Summary					
Property Taxes	79,520,000	79,330,000	(190,000)	79,600,000	270,000
Intergovernmental: State	250,000	250,400	400	250,400	
Charges for Services	175,000	175,000		175,000	
Rents & Concessions	26,115	26,115		26,115	
Other Revenues	1,020,000	20,000	(1,000,000)	20,000	
Interest & Investment Income	237,400	42,430	(194,970)	32,201	(10,229)
Expenditure Recovery	87,636	90,584	2,948	93,903	3,319
IntraFund Transfers In	32,780,000	11,726,121	(21,053,879)	8,607,419	(3,118,702)
Transfers In	20,000		(20,000)		
Beg Fund Balance - Budget Only	16,128,811	4,824,370	(11,304,441)	2,382,500	(2,441,870)
Transfer Adjustment-Source	(32,780,000)	(11,726,121)	21,053,879	(8,607,419)	3,118,702
General Fund Support	102,790,000	103,600,000	810,000	107,180,000	3,580,000
Total Sources by Chart of Accounts	**200,254,962**	**188,358,899**	**(11,896,063)**	**189,760,119**	**1,401,220**

Department: LIB Public Library

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Fund Summary					
Bequest Fund	1,115,000	115,000	(1,000,000)	115,000	
Gift and Other Exp Trust Fund	5,000	5,000		5,000	
Public Library Fund	199,134,962	188,238,899	(10,896,063)	189,640,119	1,401,220
Total Uses by Funds	**200,254,962**	**188,358,899**	**(11,896,063)**	**189,760,119**	**1,401,220**
Division Summary					
LIB Public Library	200,254,962	188,358,899	(11,896,063)	189,760,119	1,401,220
Total Uses by Division	**200,254,962**	**188,358,899**	**(11,896,063)**	**189,760,119**	**1,401,220**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
13140	SR Public Library Preserv		Salaries	74,929,839	80,504,266	5,574,427	83,471,266	2,967,000
			Mandatory Fringe Benefits	38,573,292	41,908,961	3,335,669	43,643,994	1,735,033
			Non-Personnel Services	9,875,533	11,183,010	1,307,477	10,575,589	(607,421)
			Capital Outlay	978,000	107,000	(871,000)		(107,000)
			City Grant Program	650,000	826,081	176,081	847,231	21,150
			Materials & Supplies	25,588,556	25,698,556	110,000	25,698,556	
			Services Of Other Depts	14,784,501	16,154,504	1,370,003	16,206,106	51,602
			Intrafund Transfers Out	32,780,000	11,726,121	(21,053,879)	8,607,419	(3,118,702)
			Unappropriated Rev-Designated	825,241		(825,241)	459,558	459,558
			Transfer Adjustment - Uses	(32,780,000)	(11,726,121)	21,053,879	(8,607,419)	3,118,702
13140 Total				**166,204,962**	**176,382,378**	**10,177,416**	**180,902,300**	**4,519,922**
Operating Total				**166,204,962**	**176,382,378**	**10,177,416**	**180,902,300**	**4,519,922**
Continuing Projects - Authority Control								
13080	SR Library Fund - Continuing	17146	LB Library-summer Reading Prog	20,000		(20,000)		
		19559	LB Sfpl Capital Improvement Pr	32,780,000	11,726,121	(21,053,879)	8,607,419	(3,118,702)
13080 Total				**32,800,000**	**11,726,121**	**(21,073,879)**	**8,607,419**	**(3,118,702)**
13150	SR Library Special Revenue	17144	LB Library Special Collection-	25,000	25,000		25,000	

Department: LIB Public Library

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
13150 Total				**25,000**	**25,000**	**0**	**25,000**	**0**
Continuing Projects - Authority Control Total				**32,825,000**	**11,751,121**	**(21,073,879)**	**8,632,419**	**(3,118,702)**
Grants Projects								
13120	SR Library Grants; Cont Sta	10038048	LB-FY24 Project Read CLLS	60,000		(60,000)		
		10039805	LIB-FY24 PLP CLSA Funds	19,000		(19,000)		
		10039806	LIB-FY25 PLP CLSA Funds		19,000	19,000		(19,000)
		10039807	LB-FY25 Project Read CLLS		60,000	60,000		(60,000)
		10039927	LB-FY24 CLLS - ESL Program	26,000		(26,000)		
		10039928	LB-FY25 CLLS - ESL Program		26,400	26,400		(26,400)
		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
13120 Total				**105,000**	**105,400**	**400**	**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	
		10039890	LIB-Estate of Howard A. Cooper	1,000,000		(1,000,000)		
17860 Total				**1,115,000**	**115,000**	**(1,000,000)**	**115,000**	**0**
Grants Projects Total				**1,225,000**	**225,400**	**(999,600)**	**225,400**	**0**
Total Uses of Funds				**200,254,962**	**188,358,899**	**(11,896,063)**	**189,760,119**	**1,401,220**

Department: PUC Public Utilities Commission

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	316,251,021	337,879,360	21,628,339	354,423,984	16,544,624
Mandatory Fringe Benefits	126,852,172	134,719,440	7,867,268	141,859,782	7,140,342
Non-Personnel Services	583,597,873	653,357,857	69,759,984	667,418,080	14,060,223
Capital Outlay	15,581,607	17,156,147	1,574,540	17,586,577	430,430
City Grant Program	2,831,524	3,181,524	350,000	3,178,837	(2,687)
Debt Service	435,545,028	466,743,203	31,198,175	524,540,803	57,797,600
Facilities Maintenance	46,886,510	61,731,170	14,844,660	62,676,503	945,333
Materials & Supplies	39,875,564	44,364,049	4,488,485	44,742,650	378,601
Programmatic Projects	2,851,014	2,746,932	(104,082)	2,512,012	(234,920)
Services Of Other Depts	111,600,913	121,978,977	10,378,064	127,227,676	5,248,699
Overhead and Allocations	(92,597,355)	(101,031,279)	(8,433,924)	(104,443,471)	(3,412,192)
Transfers Out	46,614,485	53,451,749	6,837,264	52,999,282	(452,467)
Intrafund Transfers Out	214,138,146	321,750,973	107,612,827	365,634,612	43,883,639
Unappropriated Rev-Designated	66,434,681	41,961,494	(24,473,187)	38,173,912	(3,787,582)
Unappropriated Rev Retained	132,691,774	236,780,933	104,089,159	279,675,973	42,895,040
Transfer Adjustment - Uses	(260,657,494)	(371,607,585)	(110,950,091)	(418,538,757)	(46,931,172)
Total Uses by Chart of Accounts	**1,788,497,463**	**2,025,164,944**	**236,667,481**	**2,159,668,455**	**134,503,511**
Sources Summary					
Charges for Services	1,496,497,235	1,656,143,599	159,646,364	1,748,281,503	92,137,904
Rents & Concessions	14,640,400	13,382,096	(1,258,304)	13,849,077	466,981
Other Revenues	40,292,320	44,991,814	4,699,494	46,246,347	1,254,533
Interest & Investment Income	4,507,000	14,645,157	10,138,157	10,659,609	(3,985,548)
Expenditure Recovery	197,117,443	217,434,568	20,317,125	249,454,799	32,020,231
IntraFund Transfers In	214,138,146	321,750,973	107,612,827	365,634,612	43,883,639
Transfers In	46,523,886	49,861,150	3,337,264	52,908,683	3,047,533
Beg Fund Balance - Budget Only	35,438,527	78,563,172	43,124,645	91,172,582	12,609,410
Transfer Adjustment-Source	(260,657,494)	(371,607,585)	(110,950,091)	(418,538,757)	(46,931,172)
General Fund Support					
Total Sources by Chart of Accounts	**1,788,497,463**	**2,025,164,944**	**236,667,481**	**2,159,668,455**	**134,503,511**

Department: PUC Public Utilities Commission

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Fund Summary					
CleanPowerSF	369,554,174	464,121,833	94,567,659	463,274,699	(847,134)
Hetch Hetchy Water and Power	315,158,785	346,411,077	31,252,292	382,248,993	35,837,916
San Francisco Water Enterprise	675,458,220	739,701,237	64,243,017	785,969,281	46,268,044
San Francisco Wastewater Ent	428,326,284	474,930,797	46,604,513	528,175,482	53,244,685
Total Uses by Funds	**1,788,497,463**	**2,025,164,944**	**236,667,481**	**2,159,668,455**	**134,503,511**
Division Summary					
HHP CleanPowerSF	369,554,174	464,121,833	94,567,659	463,274,699	(847,134)
WWE Wastewater Enterprise	428,326,284	474,930,797	46,604,513	528,175,482	53,244,685
HHP Hetch Hetchy Water & Power	315,158,785	346,411,077	31,252,292	382,248,993	35,837,916
PUB Public Utilities Bureaus	974,788	938,043	(36,745)	960,480	22,437
WTR Water Enterprise	674,483,432	738,763,194	64,279,762	785,008,801	46,245,607
Total Uses by Division	**1,788,497,463**	**2,025,164,944**	**236,667,481**	**2,159,668,455**	**134,503,511**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
20160	WWE Op Annual Account Ctrl		Salaries	61,921,967	64,194,765	2,272,798	67,539,194	3,344,429
			Mandatory Fringe Benefits	25,647,782	26,131,213	483,431	27,630,141	1,498,928
			Non-Personnel Services	27,695,904	29,485,325	1,789,421	29,888,019	402,694
			Capital Outlay	2,038,175	1,738,765	(299,410)	2,485,677	746,912
			City Grant Program	250,000	600,000	350,000	600,000	
			Debt Service	98,039,423	122,615,091	24,575,668	144,013,267	21,398,176
			Materials & Supplies	13,204,682	15,878,756	2,674,074	15,672,810	(205,946)
			Services Of Other Depts	38,793,475	38,815,571	22,096	41,243,367	2,427,796
			Overhead and Allocations	39,042,421	47,848,212	8,805,791	49,795,627	1,947,415
			Transfers Out	31,713	31,713		31,713	
			Intrafund Transfers Out	87,584,667	117,865,132	30,280,465	139,259,810	21,394,678
			Unappropriated Rev-Designated	27,805,077	674,646	(27,130,431)	900,000	225,354

Department: PUC Public Utilities Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
			Transfer Adjustment - Uses	(87,584,667)	(117,865,132)	(30,280,465)	(139,259,810)	(21,394,678)
20160 Total				**334,470,619**	**348,014,057**	**13,543,438**	**379,799,815**	**31,785,758**
24750	HH CleanPowerSF Op Annual Acco		Salaries	6,227,753	6,962,733	734,980	7,499,657	536,924
			Mandatory Fringe Benefits	1,871,848	2,050,051	178,203	2,229,150	179,099
			Non-Personnel Services	11,964,028	10,936,438	(1,027,590)	11,216,612	280,174
			Materials & Supplies	229,358	137,000	(92,358)	137,200	200
			Services Of Other Depts	4,169,830	1,899,025	(2,270,805)	1,926,481	27,456
			Overhead and Allocations	6,141,614	7,741,252	1,599,638	8,055,162	313,910
			Unappropriated Rev-Designated		113,618	113,618	199,998	86,380
24750 Total				**30,604,431**	**29,840,117**	**(764,314)**	**31,264,260**	**1,424,143**
24970	HHWP Op Annual Account Ctrl		Salaries	38,606,583	42,088,764	3,482,181	44,439,541	2,350,777
			Mandatory Fringe Benefits	15,865,583	17,616,112	1,750,529	18,692,938	1,076,826
			Non-Personnel Services	195,221,441	183,271,855	(11,949,586)	196,076,565	12,804,710
			Capital Outlay	2,598,647	2,514,615	(84,032)	2,999,313	484,698
			Debt Service	3,813,501	10,498,877	6,685,376	13,577,209	3,078,332
			Materials & Supplies	3,451,842	3,751,842	300,000	4,351,842	600,000
			Services Of Other Depts	8,557,873	9,925,462	1,367,589	10,314,457	388,995
			Overhead and Allocations	24,963,753	28,868,969	3,905,216	30,054,284	1,185,315
			Transfers Out	285,060	4,147,681	3,862,621	727,356	(3,420,325)
			Intrafund Transfers Out	18,992,204	36,662,185	17,669,981	53,633,949	16,971,764
			Unappropriated Rev-Designated		628,190	628,190	800,000	171,810
			Transfer Adjustment - Uses	(19,245,552)	(37,278,154)	(18,032,602)	(54,329,593)	(17,051,439)
24970 Total				**293,110,935**	**302,696,398**	**9,585,463**	**321,337,861**	**18,641,463**
25940	WTR Op Annual Account Ctrl		Salaries	80,858,297	86,110,470	5,252,173	89,410,929	3,300,459
			Mandatory Fringe Benefits	34,085,157	35,841,913	1,756,756	37,430,725	1,588,812
			Non-Personnel Services	18,629,838	18,950,289	320,451	18,562,043	(388,246)
			Capital Outlay	2,647,308	4,405,937	1,758,629	3,748,161	(657,776)
			City Grant Program	2,581,524	2,581,524		2,578,837	(2,687)
			Debt Service	333,692,104	333,629,235	(62,869)	366,950,327	33,321,092
			Materials & Supplies	19,074,652	20,323,920	1,249,268	20,305,626	(18,294)

Department: PUC Public Utilities Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
			Services Of Other Depts	27,589,640	31,960,752	4,371,112	34,087,105	2,126,353
			Overhead and Allocations	66,107,444	65,813,394	(294,050)	68,280,274	2,466,880
			Transfers Out	46,297,712	49,272,355	2,974,643	52,240,213	2,967,858
			Intrafund Transfers Out	76,047,844	127,949,522	51,901,678	132,299,224	4,349,702
			Unappropriated Rev-Designated	5,918,777	567,839	(5,350,938)	775,897	208,058
			Transfer Adjustment - Uses	(122,313,844)	(177,190,165)	(54,876,321)	(184,507,725)	(7,317,560)
25940 Total				**591,216,453**	**600,216,985**	**9,000,532**	**642,161,636**	**41,944,651**
27180	PUC Operating Fund		Salaries	62,034,300	69,480,520	7,446,220	73,863,540	4,383,020
			Mandatory Fringe Benefits	27,206,929	29,999,723	2,792,794	31,916,179	1,916,456
			Non-Personnel Services	23,832,996	25,226,445	1,393,449	24,938,908	(287,537)
			Capital Outlay	1,007,477	1,496,830	489,353	1,353,426	(143,404)
			Materials & Supplies	2,878,423	3,323,048	444,625	3,308,913	(14,135)
			Services Of Other Depts	30,360,075	33,303,292	2,943,217	33,313,763	10,471
			Overhead and Allocations	(147,096,662)	(162,713,820)	(15,617,158)	(168,578,691)	(5,864,871)
27180 Total				**223,538**	**116,038**	**(107,500)**	**116,038**	**0**
Operating Total				**1,249,625,976**	**1,280,883,595**	**31,257,619**	**1,374,679,610**	**93,796,015**
Annual Projects - Authority Control								
20170	WWE Annual Authority Ctrl	17726	GE Youth Employment & Environm	697,000	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	1,372,000	2,634,881	1,262,881	2,634,881	
		19461	UW 525 Golden Gate - Lease Pay	2,416,551	4,106,484	1,689,933	4,071,036	(35,448)
		19466	WW Urban Ag-college Hill Proje	681,000	681,000		681,000	
		80068	WWE Neighborhood Steward Prog2	620,000		(620,000)		
		80547	ITS Project		337,303	337,303	275,809	(61,494)
20170 Total				**8,386,551**	**11,056,668**	**2,670,117**	**10,959,726**	**(96,942)**
20210	WWE Work Order	10002	Interdepartmental-Overhead	4,130,998	3,444,665	(686,333)	3,524,725	80,060
20210 Total				**4,130,998**	**3,444,665**	**(686,333)**	**3,524,725**	**80,060**
24765	Clean Pw Annual Authority Ctrl	19460	UW 525 Golden Gate - O & M		486,303	486,303	486,303	
		19461	UW 525 Golden Gate - Lease Pay		757,977	757,977	751,432	(6,545)
		20993	CPSF Neighborhood Steward Prog	150,000		(150,000)		

Department: PUC Public Utilities Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Annual Projects - Authority Control								
		80233	Local Renewable Energy Program		6,398,147	6,398,147	7,398,147	1,000,000
		80547	ITS Project		30,643	30,643	25,057	(5,586)
24765 Total				**150,000**	**7,673,070**	**7,523,070**	**8,660,939**	**987,869**
24980	HHWP Annual Authority Ctrl	15812	Hetchy Water - Facilities Main	3,000,000	3,500,000	500,000	3,500,000	
		17661	Wecc-Nerc Compliance	4,449,000	5,500,000	1,051,000	5,500,000	
		17662	Wecc-Nerc Transmission Line Cl	208,000	215,000	7,000	223,000	8,000
		17726	GE Youth Employment & Environm	150,000	150,000		150,000	
		19459	UW Treasure Island - Maintena	4,428,000	5,200,000	772,000	5,400,000	200,000
		19460	UW 525 Golden Gate - O & M	826,000	2,098,749	1,272,749	2,098,749	
		19461	UW 525 Golden Gate - Lease Pay	1,244,204	2,513,552	1,269,348	2,491,853	(21,699)
		80427	Grid Connections		3,565,000	3,565,000	3,573,000	8,000
		80547	ITS Project		234,089	234,089	191,412	(42,677)
24980 Total				**14,305,204**	**22,976,390**	**8,671,186**	**23,128,014**	**151,624**
25030	HHWP Work Order Fund	10002	Interdepartmental-Overhead	2,727,646	515,807	(2,211,839)	544,967	29,160
25030 Total				**2,727,646**	**515,807**	**(2,211,839)**	**544,967**	**29,160**
25950	WTR Annual Authority Ctrl	17726	GE Youth Employment & Environm	1,290,000	1,290,000		1,290,000	
		19158	UW Awss Maintenance - Cdd	2,500,000	2,500,000		2,500,000	
		19159	UW Water Enterprise-watershed	6,586,000	7,000,000	414,000	7,000,000	
		19458	UW Water Resources Planning An	500,000	500,000		500,000	
		19459	UW Treasure Island - Maintena	1,350,000	500,000	(850,000)	500,000	
		19460	UW 525 Golden Gate - O & M	4,441,000	3,405,370	(1,035,630)	3,405,370	
		19461	UW 525 Golden Gate - Lease Pay	9,139,186	9,060,928	(78,258)	8,982,736	(78,192)
		80065	WTR Neighborhood Steward Progr	770,000		(770,000)		
		80424	Drought Response Program	500,000		(500,000)		
		80547	ITS Project		495,007	495,007	404,763	(90,244)
25950 Total				**27,076,186**	**24,751,305**	**(2,324,881)**	**24,582,869**	**(168,436)**
26000	WTR Work Order	10002	Interdepartmental-Overhead	4,072,385	4,056,125	(16,260)	4,078,562	22,437
26000 Total				**4,072,385**	**4,056,125**	**(16,260)**	**4,078,562**	**22,437**
Annual Projects - Authority Control Total				**60,848,970**	**74,474,030**	**13,625,060**	**75,479,802**	**1,005,772**

Continuing Projects - Authority Control

Department: PUC Public Utilities Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
20550	WWE CPF Repair & Replace	19135	WW Cwp_revenue Transfer-sub Fu	81,338,116	112,415,407	31,077,291	133,891,216	21,475,809
20550 Total				**81,338,116**	**112,415,407**	**31,077,291**	**133,891,216**	**21,475,809**
24761	CleanPowerSF Cap Revenue Fund	80233	Local Renewable Energy Program	759,000	582,260	(176,740)	516,430	(65,830)
24761 Total				**759,000**	**582,260**	**(176,740)**	**516,430**	**(65,830)**
24870	HH CleanPowerSF Cust Trust Fd	20543	CleanPowerSF Customer Trst Fnd	338,040,743	424,977,774	86,937,031	421,745,612	(3,232,162)
24870 Total				**338,040,743**	**424,977,774**	**86,937,031**	**421,745,612**	**(3,232,162)**
24990	HHWP ContinuingAuthorityCtrl	15365	UH Hetchy Water - Joint Projec		3,451,858	3,451,858	8,772,339	5,320,481
		15405	UH Hhp_revenue Transfer-sub Fu	5,015,000	16,770,624	11,755,624	28,465,812	11,695,188
24990 Total				**5,015,000**	**20,222,482**	**15,207,482**	**37,238,151**	**17,015,669**
25960	WTR ContinuingAuthorityCtrl	19047	UW Alameda Creek Watershed Mgm	900,000	1,500,000	600,000	1,500,000	
		19052	UW Water Efficient Fixtures -	1,000,000		(1,000,000)		
		19055	UW Alameda Watershed Hcp	4,890,000	5,500,000	610,000	5,500,000	
		19133	UW Wtr_revenue Transfer-sub Fu	20,579,658	83,547,880	62,968,222	63,500,163	(20,047,717)
		19463	UW Retrofit Grant Program	500,000		(500,000)		
25960 Total				**27,869,658**	**90,547,880**	**62,678,222**	**70,500,163**	**(20,047,717)**
26603	Water Regional Revenue Fund	19133	UW Wtr_revenue Transfer-sub Fu	25,000,000	20,012,904	(4,987,096)	44,530,013	24,517,109
26603 Total				**25,000,000**	**20,012,904**	**(4,987,096)**	**44,530,013**	**24,517,109**
Continuing Projects - Authority Control Total				**478,022,517**	**668,758,707**	**190,736,190**	**708,421,585**	**39,662,878**
Work Orders/Overhead								
20205	WWE Paid Time Off	229309	WWE Wastewater Enterprise	2,700,000	500,000	(2,200,000)	500,000	
			Transfer Adjustment - Uses	(2,700,000)	(500,000)	2,200,000	(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	5,700,000	3,700,000	(2,000,000)	3,700,000	
			Transfer Adjustment - Uses	(5,700,000)	(3,700,000)	2,000,000	(3,700,000)	

Department: PUC Public Utilities Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Work Orders/Overhead								
25985 Total				**0**	**0**	**0**	**0**	**0**
27190	PUC Personnel Fund	232176	PUB Public Utilities Bureaus	84,260,437	89,466,665	5,206,228	92,909,803	3,443,138
			Transfer Adjustment - Uses	(84,260,437)	(89,466,665)	(5,206,228)	(92,909,803)	(3,443,138)
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		802,956	802,956	827,045	24,089
		10038941	DAC Community Solar Program		245,656	245,656	260,413	14,757
25160 Total				**0**	**1,048,612**	**1,048,612**	**1,087,458**	**38,846**
Continuing Projects - Project Control Total				**0**	**1,048,612**	**1,048,612**	**1,087,458**	**38,846**
Total Uses of Funds				**1,788,497,463**	**2,025,164,944**	**236,667,481**	**2,159,668,455**	**134,503,511**

Department: DPW Public Works

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	153,580,638	157,264,751	3,684,113	161,883,815	4,619,064
Mandatory Fringe Benefits	62,843,271	65,007,650	2,164,379	67,263,639	2,255,989
Non-Personnel Services	24,224,748	26,560,886	2,336,138	27,576,147	1,015,261
Capital Outlay	107,573,262	103,106,781	(4,466,481)	58,717,682	(44,389,099)
City Grant Program	9,234,885	7,617,105	(1,617,780)	7,613,676	(3,429)
Debt Service	10,477,000	8,650,000	(1,827,000)		(8,650,000)
Facilities Maintenance	1,040,738		(1,040,738)		
Materials & Supplies	21,074,722	4,807,789	(16,266,933)	4,743,982	(63,807)
Programmatic Projects	9,141,865	25,269,032	16,127,167	22,829,510	(2,439,522)
Services Of Other Depts	46,910,815	47,324,756	413,941	50,258,244	2,933,488
Overhead and Allocations	928,053	1,206	(926,847)	3,317	2,111
Transfers Out	5,396,207	5,484,232	88,025	5,423,644	(60,588)
Intrafund Transfers Out	1,702,399	1,075,900	(626,499)	1,800,588	724,688
Unappropriated Rev-Designated	3,100,656	2,160,483	(940,173)	993,758	(1,166,725)
Transfer Adjustment - Uses	(4,000,081)	(3,530,698)	469,383	(4,255,386)	(724,688)
Total Uses by Chart of Accounts	**453,229,178**	**450,799,873**	**(2,429,305)**	**404,852,616**	**(45,947,257)**
Sources Summary					
Intergovernmental: State	63,855,791	64,285,524	429,733	65,493,545	1,208,021
Charges for Services	29,749,413	34,496,036	4,746,623	35,124,751	628,715
Licenses, Permits,& Franchises	498,000	516,277	18,277	531,817	15,540
Other Revenues	508,002		(508,002)		
Interest & Investment Income	14,331,944	14,069,552	(262,392)	28,484	(14,041,068)
Expenditure Recovery	159,979,279	157,541,352	(2,437,927)	176,214,541	18,673,189
IntraFund Transfers In	1,702,399	1,075,900	(626,499)	1,800,588	724,688
Transfers In	2,297,682	2,454,798	157,116	2,454,798	
Other Financing Sources	44,426,849	37,962,947	(6,463,902)		(37,962,947)
Beg Fund Balance - Budget Only	17,041,007	22,316,143	5,275,136	6,503,379	(15,812,764)
Transfer Adjustment-Source	(4,000,081)	(3,530,698)	469,383	(4,255,386)	(724,688)
General Fund Support	122,838,893	119,612,042	(3,226,851)	120,956,099	1,344,057

Department: DPW Public Works

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Total Sources by Chart of Accounts	**453,229,178**	**450,799,873**	**(2,429,305)**	**404,852,616**	**(45,947,257)**
Fund Summary					
City Facilities Improvement Fd	15,374,532	19,440,440	4,065,908		(19,440,440)
Community / Neighborhood Dev	508,002		(508,002)		
Gasoline Tax Fund	65,698,373	67,831,125	2,132,752	71,466,246	3,635,121
General Fund	276,945,854	273,141,416	(3,804,438)	292,876,295	19,734,879
Public Wks Trans and Commerce	49,434,817	57,823,945	8,389,128	40,510,075	(17,313,870)
Street Improvement Fund	45,267,600	32,562,947	(12,704,653)		(32,562,947)
Total Uses by Funds	**453,229,178**	**450,799,873**	**(2,429,305)**	**404,852,616**	**(45,947,257)**
Division Summary					
DPW Infrastructure	177,206,970	170,407,899	(6,799,071)	143,436,427	(26,971,472)
DPW Buildings	47,344,557	48,375,368	1,030,811	33,148,198	(15,227,170)
DPW Operations	236,784,168	236,344,261	(439,907)	237,232,186	887,925
DPW Public Works Oversight	409,213	424,758	15,545	438,805	14,047
DPW Administration	(8,515,730)	(4,752,413)	3,763,317	(9,403,000)	(4,650,587)
Total Uses by Division	**453,229,178**	**450,799,873**	**(2,429,305)**	**404,852,616**	**(45,947,257)**

Reserved Appropriations

Controller Reserves

10030254	PW PHS Master Project Reserves	2,878,165
10034764	PW Street Resurfacing Budget	32,562,947
10037814	PW Sunset Blvd Recycl Wtr Impr	2,900,000
10041408	PW 4th St Brg Corrosion Repir	2,500,000
Controller Reserves: Total		**40,841,112**

0

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	30,809,675	30,871,677	62,002	29,963,782	(907,895)

Department: DPW Public Works

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
			Mandatory Fringe Benefits	11,689,011	11,652,794	(36,217)	11,408,875	(243,919)
			Non-Personnel Services	1,919,191	1,927,531	8,340	863,706	(1,063,825)
			Capital Outlay	2,700,000		(2,700,000)		
			City Grant Program	6,865,357	5,197,577	(1,667,780)	5,194,148	(3,429)
			Materials & Supplies	1,526,307	1,283,676	(242,631)	1,193,268	(90,408)
			Services Of Other Depts	1,718,702	5,633,552	3,914,850	5,890,856	257,304
			Overhead and Allocations	42,430,136	37,701,194	(4,728,942)	41,477,556	3,776,362
10000 Total				**99,658,379**	**94,268,001**	**(5,390,378)**	**95,992,191**	**1,724,190**
Operating Total				**99,658,379**	**94,268,001**	**(5,390,378)**	**95,992,191**	**1,724,190**
Annual Projects - Authority Control								
12769	SR Gas Tax Annual Authority	20680	PW SES - Street Env Services	8,717,317	8,954,375	237,058	9,715,262	760,887
		20681	PW BUF - Urban Forestry	9,334,661	9,093,637	(241,024)	10,185,366	1,091,729
		21412	IT Systems and Equipment	5,500	5,500		5,500	
12769 Total				**18,057,478**	**18,053,512**	**(3,966)**	**19,906,128**	**1,852,616**
12789	SR Road Annual Authority	20676	PW BBR - Building Repair	7,154,271	7,482,613	328,342	7,909,118	426,505
		20679	PW SSR - Street & Sewer Repair	186,624		(186,624)		
12789 Total				**7,340,895**	**7,482,613**	**141,718**	**7,909,118**	**426,505**
Annual Projects - Authority Control Total				**25,398,373**	**25,536,125**	**137,752**	**27,815,246**	**2,279,121**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	17066	Mission Bay Transportation Imp	1,081,000		(1,081,000)		
		18883	PW District 2 Addback (Green)	850,000	476,000	(374,000)		(476,000)
		19038	WU Interest	1,271,532		(1,271,532)	1,285,109	1,285,109
		19145	PW Facilities Maintenance	540,738	767,775	227,037	996,164	228,389
		19329	WI Infrastructure Debt Service	5,565,956	6,806,507	1,240,551	9,255,482	2,448,975
		19374	PW Addbacks	450,000		(450,000)		
		19441	PW Potholes	1,500,000	2,000,000	500,000	1,500,000	(500,000)
		19454	PW Median Maintenance Budget	100,000	150,000	50,000	100,000	(50,000)
		20683	PW Citywide Projects	11,388,574	11,730,600	342,026	11,725,620	(4,980)
		20685	PW District 2 Projects	230,000	230,000		230,000	

Department: DPW Public Works

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
		20686	PW District 3 Projects	200,000		(200,000)		
		20687	PW District 4 Projects	124,000		(124,000)		
		20688	PW District 5 Projects	30,000	30,000		30,000	
		20689	PW District 6 Projects	12,000	12,000		12,000	
		20690	PW District 7 Projects	50,000		(50,000)		
		20692	PW District 9 Projects	56,000		(56,000)		
		20694	PW District 11 Projects	38,000	38,000		38,000	
		21850	ART MCCLA Retrofit CR RS	(8,838,751)		8,838,751		
		22218	PW Snst Blvd Rcycl Wtr Irrgtn	1,200,000		(1,200,000)		
		22287	PW Great Highway Sand Removal		200,000	200,000		(200,000)
		22364	PW Sunset Blvd Hosebib Inst	935,000		(935,000)		
		22812	PW Hallidie Plaza - Dsn Chare		200,000	200,000		(200,000)
		80142	PW Pub Realm Revitalize FY 24	2,980,751		(2,980,751)		
		80143	PW Curb Ramp Insp & Rpr FY 24	2,000,000	4,000,000	2,000,000	4,000,000	
		80145	PW United Nations Plaza		250,000	250,000	250,000	
		80146	PW Plaza Inspect & Rpr FY 20	135,963	551,022	415,059	250,000	(301,022)
		80147	PW Islais Creek Bridge FY 23	2,120,000		(2,120,000)		
		80149	PW Street Tree Establishment	600,000	1,300,000	700,000	500,000	(800,000)
		80150	PW Structure Inspect FY 20	623,250	1,081,913	458,663	841,009	(240,904)
		80151	PW Capital Repairs FY 24	408,178	603,924	195,746	624,120	20,196
		80500	PW DPH Roof and Elevator	3,547,000	1,950,000	(1,597,000)	250,000	(1,700,000)
10020 Total				**29,199,191**	**32,377,741**	**3,178,550**	**31,887,504**	**(490,237)**
10610	SR Balboa Park CI	18883	PW District 2 Addback (Green)	50,000		(50,000)		
10610 Total				**50,000**	**0**	**(50,000)**	**0**	**0**
10670	SR Eastern Neighborhood CI	18883	PW District 2 Addback (Green)	60,000		(60,000)		
10670 Total				**60,000**	**0**	**(60,000)**	**0**	**0**
10860	SR Rincon Hill and SOMA CI	22531	PW Rincon Hill CFD	398,002		(398,002)		
10860 Total				**398,002**	**0**	**(398,002)**	**0**	**0**
12760	SR Special Gas Tax St Impvt	80148	PW Street Resurfacing FY 20	6,900,000	6,965,000	65,000	6,930,000	(35,000)
12760 Total				**6,900,000**	**6,965,000**	**65,000**	**6,930,000**	**(35,000)**

Department: DPW Public Works

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
12775	SR RMRA City Capital Funding	80148	PW Street Resurfacing FY 20	19,200,000	20,900,000	1,700,000	21,841,000	941,000
12775 Total				**19,200,000**	**20,900,000**	**1,700,000**	**21,841,000**	**941,000**
12780	SR Road	80148	PW Street Resurfacing FY 20	3,900,000	3,980,000	80,000	3,960,000	(20,000)
12780 Total				**3,900,000**	**3,980,000**	**80,000**	**3,960,000**	**(20,000)**
12785	SR RMRA County Capital Funding	80148	PW Street Resurfacing FY 20	10,300,000	10,450,000	150,000	10,920,000	470,000
12785 Total				**10,300,000**	**10,450,000**	**150,000**	**10,920,000**	**470,000**
13970	SR Services to Outside Agncy	21656	SoMa 5th&Brannan St Develop	200,000	200,000		200,000	
		22622	OCII Investment and Infrastruc		83,125	83,125	83,125	
13970 Total				**200,000**	**283,125**	**83,125**	**283,125**	**0**
13980	SR Other Special Revenue	19404	PW ASAP Private Property Bdgt	2,434,962	2,556,709	121,747	2,684,545	127,836
		20680	PW SES - Street Env Services	250,000	300,000	50,000	300,000	
13980 Total				**2,684,962**	**2,856,709**	**171,747**	**2,984,545**	**127,836**
13985	SR 2016 Prop E StreetTreeMaint	20681	PW BUF - Urban Forestry	22,627,968	22,757,451	129,483	23,536,823	779,372
		21412	IT Systems and Equipment	232,032	230,000	(2,032)	230,000	
13985 Total				**22,860,000**	**22,987,451**	**127,451**	**23,766,823**	**779,372**
14000	SR Solid Waste Projects	20680	PW SES - Street Env Services	12,808,301	14,471,317	1,663,016	12,036,775	(2,434,542)
14000 Total				**12,808,301**	**14,471,317**	**1,663,016**	**12,036,775**	**(2,434,542)**
15384	CPXCF COP Crit Reprs/Rcv Stmls	18883	PW District 2 Addback (Green)	(500,000)		500,000		
		22218	PW Snst Blvd Rcycl Wtr Irrgtn	(1,200,000)	2,900,000	4,100,000		(2,900,000)
		22364	PW Sunset Blvd Hosebib Inst	(935,000)		935,000		
		80142	PW Pub Realm Revitalize FY 24	(2,580,751)		2,580,751		
		80150	PW Structure Inspect FY 20		2,500,000	2,500,000		(2,500,000)
		80500	PW DPH Roof and Elevator	6,300,000		(6,300,000)		
15384 Total				**1,084,249**	**5,400,000**	**4,315,751**	**0**	**(5,400,000)**
15460	CPXCF 10 EQ SFTY&EMY RE S2010E	17905	PW ESER 2010 NFS	138,382		(138,382)		
15460 Total				**138,382**	**0**	**(138,382)**	**0**	**0**
15470	CPXCF 10 EQ SFTY&EMY RE S2012A	17905	PW ESER 2010 NFS	295,812		(295,812)		
15470 Total				**295,812**	**0**	**(295,812)**	**0**	**0**
15480	CPXCF 10 EQ SFTY&EMY RE S2012E	17905	PW ESER 2010 NFS	8,524		(8,524)		
15480 Total				**8,524**	**0**	**(8,524)**	**0**	**0**

Department: DPW Public Works

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
15490	CPXCF 10 EQ SFTY&EMY RE S2013B	17905	PW ESER 2010 NFS	10,186		(10,186)		
15490 Total				**10,186**	**0**	**(10,186)**	**0**	**0**
15500	CPXCF 10 EQ SFTY&EMY RE S2014C	17905	PW ESER 2010 NFS	903,681		(903,681)		
15500 Total				**903,681**	**0**	**(903,681)**	**0**	**0**
15510	CPXCF 14 EQ SFTY&EMY RE S2014D	17906	PW 2014 Earthquake Safety Bond	1,151,638		(1,151,638)		
15510 Total				**1,151,638**	**0**	**(1,151,638)**	**0**	**0**
15511	CPXCF 14 EQ SFTY&EMY RE S2018C	17906	PW 2014 Earthquake Safety Bond	8,714,287		(8,714,287)		
15511 Total				**8,714,287**	**0**	**(8,714,287)**	**0**	**0**
15515	CPXCF 16 PH & SFTY 1St S17A	19565	HB 2016 Public Health And Safe		8,944,251	8,944,251		(8,944,251)
15515 Total				**0**	**8,944,251**	**8,944,251**	**0**	**(8,944,251)**
15516	CPXCF 16 PH & SFTY 2nd S18E	19565	HB 2016 Public Health And Safe		2,218,024	2,218,024		(2,218,024)
15516 Total				**0**	**2,218,024**	**2,218,024**	**0**	**(2,218,024)**
15517	CPXCF 16 PH & SFTY 3rd S20D	19565	HB 2016 Public Health And Safe		2,878,165	2,878,165		(2,878,165)
15517 Total				**0**	**2,878,165**	**2,878,165**	**0**	**(2,878,165)**
15770	CPXCF 10 EQ SFTY&EMY RE S2016C	17905	PW ESER 2010 NFS	925,748		(925,748)		
15770 Total				**925,748**	**0**	**(925,748)**	**0**	**0**
15780	CPXCF 14 EQ SFTY&EMY RE S2016D	17906	PW 2014 Earthquake Safety Bond	2,142,025		(2,142,025)		
15780 Total				**2,142,025**	**0**	**(2,142,025)**	**0**	**0**
17105	CPSIF COP Street Repaving	80148	PW Street Resurfacing FY 20	43,342,600		(43,342,600)		
17105 Total				**43,342,600**	**0**	**(43,342,600)**	**0**	**0**
17106	CPSIF COP Street Resurfacing	80148	PW Street Resurfacing FY 20		32,562,947	32,562,947		(32,562,947)
17106 Total				**0**	**32,562,947**	**32,562,947**	**0**	**(32,562,947)**
Continuing Projects - Authority Control Total				**167,277,588**	**167,274,730**	**(2,858)**	**114,609,772**	**(52,664,958)**
Work Orders/Overhead								
10040	GF PW Work Order	207988	DPW Infrastructure	67,321,231	61,791,881	(5,529,350)	70,988,384	9,196,503
		207989	DPW Buildings	29,828,061	30,106,198	278,137	32,005,931	1,899,733
		207990	DPW Operations	52,793,089	54,004,493	1,211,404	61,347,466	7,342,973
		229889	DPW Administration	(1,854,097)	593,102	2,447,199	654,819	61,717
10040 Total				**148,088,284**	**146,495,674**	**(1,592,610)**	**164,996,600**	**18,500,926**
13920	SR PW-Overhead	207988	DPW Infrastructure	23,714,215	22,809,924	(904,291)	25,282,681	2,472,757

Department: DPW Public Works

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Work Orders/Overhead								
		207989	DPW Buildings	12,974,388	12,441,622	(532,766)	13,294,909	853,287
		207990	DPW Operations	26,428,979	24,771,124	(1,657,855)	25,708,190	937,066
		229889	DPW Administration	53,255,384	56,528,444	3,273,060	59,591,215	3,062,771
			Transfer Adjustment - Uses	(108,206,502)	(104,646,743)	3,559,759	(122,438,188)	(17,791,445)
13920 Total				**8,166,464**	**11,904,371**	**3,737,907**	**1,438,807**	**(10,465,564)**
13940	SR PW Paid Time Off	207988	DPW Infrastructure	16,415,157	14,360,957	(2,054,200)	14,038,484	(322,473)
		207989	DPW Buildings	7,782,014	8,503,047	721,033	7,494,686	(1,008,361)
		207990	DPW Operations	20,218,301	18,052,434	(2,165,867)	18,959,736	907,302
		229889	DPW Administration	7,248,682	6,804,925	(443,757)	7,066,403	261,478
			Transfer Adjustment - Uses	(48,949,064)	(42,400,391)	6,548,673	(47,559,309)	(5,158,918)
13940 Total				**2,715,090**	**5,320,972**	**2,605,882**	**0**	**(5,320,972)**
Work Orders/Overhead Total				**158,969,838**	**163,721,017**	**4,751,179**	**166,435,407**	**2,714,390**
Continuing Projects - Project Control								
17220	CPSIF Street Impvt-Sta	10037693	PW SOMA Tree Nursery	1,925,000		(1,925,000)		
17220 Total				**1,925,000**	**0**	**(1,925,000)**	**0**	**0**
Continuing Projects - Project Control Total				**1,925,000**	**0**	**(1,925,000)**	**0**	**0**
Total Uses of Funds				**453,229,178**	**450,799,873**	**(2,429,305)**	**404,852,616**	**(45,947,257)**

Department: REC Recreation And Park Commission

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	101,853,163	104,523,036	2,669,873	105,874,075	1,351,039
Mandatory Fringe Benefits	41,871,501	43,154,711	1,283,210	44,023,057	868,346
Non-Personnel Services	25,639,466	25,051,797	(587,669)	25,060,089	8,292
Capital Outlay	39,508,959	24,110,059	(15,398,900)	22,680,851	(1,429,208)
Carry-Forward Budgets Only	(100,000)		100,000		
City Grant Program	2,263,831	2,365,127	101,296	2,291,806	(73,321)
Debt Service	1,458,020	1,458,020		1,458,020	
Facilities Maintenance	2,153,000	5,004,135	2,851,135	4,855,040	(149,095)
Materials & Supplies	6,205,446	5,988,946	(216,500)	5,988,946	
Programmatic Projects	8,295,406	11,323,763	3,028,357	8,388,769	(2,934,994)
Services Of Other Depts	35,325,393	34,609,770	(715,623)	37,022,346	2,412,576
Overhead and Allocations	(1,373,795)	(1,663,290)	(289,495)	(1,886,570)	(223,280)
Transfers Out	24,069,033	15,066,582	(9,002,451)	12,706,328	(2,360,254)
Intrafund Transfers Out	8,160,836	10,522,058	2,361,222	10,666,072	144,014
Transfer Adjustment - Uses	(32,229,869)	(25,588,640)	6,641,229	(23,372,400)	2,216,240
Total Uses by Chart of Accounts	**263,100,390**	**255,926,074**	**(7,174,316)**	**255,756,429**	**(169,645)**
Sources Summary					
Property Taxes	79,520,000	79,330,000	(190,000)	79,600,000	270,000
Intergovernmental: Federal		2,000,000	2,000,000		(2,000,000)
Intergovernmental: Other	3,387,123	3,584,059	196,936	3,696,523	112,464
Intergovernmental: State	145,000	1,164,085	1,019,085	145,000	(1,019,085)
Charges for Services	45,776,257	45,757,579	(18,678)	48,921,382	3,163,803
Fines, Forfeiture, & Penalties	11,000,000		(11,000,000)		
Rents & Concessions	19,590,095	18,978,238	(611,857)	20,360,158	1,381,920
Other Revenues	5,112,746	1,593,489	(3,519,257)	1,109,587	(483,902)
Interest & Investment Income		630,498	630,498	(64,282)	(694,780)
Expenditure Recovery	4,120,169	4,499,262	379,093	4,531,312	32,050
IntraFund Transfers In	8,160,836	10,522,058	2,361,222	10,666,072	144,014
Transfers In	24,069,033	15,507,469	(8,561,564)	12,706,328	(2,801,141)

Department: REC Recreation And Park Commission

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Beg Fund Balance - Budget Only	6,505,711	9,927,213	3,421,502	7,281,839	(2,645,374)
Transfer Adjustment-Source	(32,229,869)	(25,588,640)	6,641,229	(23,372,400)	2,216,240
General Fund Support	87,943,289	88,020,764	77,475	90,174,910	2,154,146
Total Sources by Chart of Accounts	**263,100,390**	**255,926,074**	**(7,174,316)**	**255,756,429**	**(169,645)**
Fund Summary					
Bequest Fund	221,578		(221,578)		
City Facilities Improvement Fd	6,000		(6,000)		
Culture and Recreation Fund	24,030,123	15,921,185	(8,108,938)	12,584,619	(3,336,566)
Community / Neighborhood Dev	2,259,318	1,005,250	(1,254,068)		(1,005,250)
General Fund	140,652,563	133,350,481	(7,302,082)	138,673,312	5,322,831
Gift and Other Exp Trust Fund	781,496	781,310	(186)	793,420	12,110
Golf Fund	21,133,536	21,748,542	615,006	22,286,870	538,328
Open Space and Park Fund	71,215,776	82,422,256	11,206,480	81,418,208	(1,004,048)
Recreation and Park Projects	2,800,000	697,050	(2,102,950)		(697,050)
Total Uses by Funds	**263,100,390**	**255,926,074**	**(7,174,316)**	**255,756,429**	**(169,645)**
Division Summary					
REC Operations	230,847,295	232,548,956	1,701,661	233,884,102	1,335,146
REC Admin Services	(3,481,146)	3,038,798	6,519,944	2,999,316	(39,482)
REC Zoo	4,000,000	4,000,000		4,000,000	
REC Capital Division	31,734,241	16,338,320	(15,395,921)	14,873,011	(1,465,309)
Total Uses by Division	**263,100,390**	**255,926,074**	**(7,174,316)**	**255,756,429**	**(169,645)**

Reserved Appropriations

Controller Reserves

10031217 RP 11th Street And Natoma Park		505,250			
Controller Reserves: Total		**505,250**		**0**	

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25

Department: REC Recreation And Park Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	50,330,966	46,841,634	(3,489,332)	48,514,185	1,672,551
			Mandatory Fringe Benefits	19,387,351	19,302,287	(85,064)	20,064,131	761,844
			Non-Personnel Services	225,000	225,000		225,000	
			City Grant Program	2,165,396	2,281,692	116,296	2,208,371	(73,321)
			Materials & Supplies	25,000	17,500	(7,500)	17,500	
			Services Of Other Depts	349,849	382,178	32,329	284,711	(97,467)
			Overhead and Allocations	33,491,437	30,248,304	(3,243,133)	32,805,915	2,557,611
			Transfers Out	7,285,441	6,790,704	(494,737)	5,799,207	(991,497)
			Transfer Adjustment - Uses	(7,285,441)	(6,790,704)	494,737	(5,799,207)	991,497
10000 Total				**105,974,999**	**99,298,595**	**(6,676,404)**	**104,119,813**	**4,821,218**
11902	SR R&P-Marina -Annual		Salaries	1,196,934	1,220,914	23,980	1,258,979	38,065
			Mandatory Fringe Benefits	553,846	627,217	73,371	653,293	26,076
			Non-Personnel Services	224,097	224,097		224,097	
			Debt Service	1,458,020	1,458,020		1,458,020	
			Materials & Supplies	112,000	112,000		112,000	
			Services Of Other Depts	210,950	303,685	92,735	330,189	26,504
			Overhead and Allocations	681,195	654,599	(26,596)	689,757	35,158
			Intrafund Transfers Out	420,879	174,868	(246,011)	281,144	106,276
			Transfer Adjustment - Uses	(420,879)	(174,868)	246,011	(281,144)	(106,276)
11902 Total				**4,437,042**	**4,600,532**	**163,490**	**4,726,335**	**125,803**
12360	SR Golf Fund Annual		Salaries	4,812,204	4,882,734	70,530	4,940,128	57,394
			Mandatory Fringe Benefits	1,951,161	1,976,738	25,577	2,004,823	28,085
			Non-Personnel Services	6,934,955	6,934,955		6,934,955	
			Materials & Supplies	726,101	656,101	(70,000)	656,101	
			Services Of Other Depts	2,692,767	3,334,904	642,137	3,647,159	312,255
			Overhead and Allocations	2,766,348	2,654,118	(112,230)	2,751,525	97,407
			Transfers Out	1,180,000	1,180,000		1,180,000	
			Intrafund Transfers Out	500,000	536,492	36,492	552,641	16,149
			Transfer Adjustment - Uses	(1,680,000)	(1,716,492)	(36,492)	(1,732,641)	(16,149)
12360 Total				**19,883,536**	**20,439,550**	**556,014**	**20,934,691**	**495,141**

Department: REC Recreation And Park Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
13370	SR Open Space&Park-Annual		Salaries	25,418,804	31,116,175	5,697,371	29,839,022	(1,277,153)
			Mandatory Fringe Benefits	12,557,109	13,736,155	1,179,046	13,444,612	(291,543)
			Non-Personnel Services	4,524,983	4,528,853	3,870	4,537,145	8,292
			Services Of Other Depts	252,066	255,144	3,078	255,047	(97)
			Overhead and Allocations	21,294,298	23,046,672	1,752,374	23,581,536	534,864
			Transfers Out	15,010,671	7,095,878	(7,914,793)	5,727,121	(1,368,757)
			Intrafund Transfers Out	7,168,516	9,739,257	2,570,741	9,760,846	21,589
			Transfer Adjustment - Uses	(22,179,187)	(16,835,135)	5,344,052	(15,487,967)	1,347,168
13370 Total				**64,047,260**	**72,682,999**	**8,635,739**	**71,657,362**	**(1,025,637)**
Operating Total				**194,342,837**	**197,021,676**	**2,678,839**	**201,438,201**	**4,416,525**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17856	Zoo Operations Project	4,000,000	4,000,000		4,000,000	
		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		40,000	
		20137	Cultural Arts Gen Operating	92,195	92,195		92,195	
		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	1,724,481	1,474,481	(250,000)	1,474,481	
		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	247,157	222,157	(25,000)	222,157	
		20148	Park Service Area 2 Operating	253,934	233,934	(20,000)	233,934	
		20149	Park Service Area 3 Operating	163,428	143,428	(20,000)	143,428	
		20150	Park Service Area 4 Operating	154,158	134,158	(20,000)	134,158	
		20151	Park Service Area 5 Operating	153,212	133,212	(20,000)	133,212	
		20152	Park Service Area 6 Operating	155,463	135,463	(20,000)	135,463	

Department: REC Recreation And Park Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Annual Projects - Authority Control								
		20154	Permit & Reservation Operating	67,050	67,050		67,050	
		20156	Structural Maint Operating	1,129,600	1,129,600		1,129,600	
		20158	Support Services Operating	482,013	482,013		482,013	
		20159	Turf Operating	146,464	111,464	(35,000)	111,464	
		20192	RP SM Operating Work Orders	482,710	482,710		482,710	
		20193	RP Capital Budget Baseline	800,000	900,000	100,000	900,000	
10010 Total				**11,538,120**	**11,228,120**	**(310,000)**	**11,228,120**	**0**
13350	Open Space & Park-Annual Proj	20133	Apprentice Operating	61,500	61,500		61,500	
		20145	Natural Areas Operating	165,400	165,400		165,400	
		20155	Planning Operating	40,000	40,000		40,000	
		20157	Sports & Athletics Operating	744,768	480,768	(264,000)	480,768	
		20160	Urban Forestry Operating	101,475	101,475		101,475	
		20161	Volunteer Operating	680,902	530,902	(150,000)	530,902	
		22430	Asset Management	30,000	30,000		30,000	
13350 Total				**1,824,045**	**1,410,045**	**(414,000)**	**1,410,045**	**0**
Annual Projects - Authority Control Total				**13,362,165**	**12,638,165**	**(724,000)**	**12,638,165**	**0**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10000	Operating		2,581,876	2,581,876	2,634,447	52,571
		19701	RP BOS District Projects	(14,926)		14,926		
		20191	RP PUC Garage CO Repayment	104,781	104,781		104,781	
		20193	RP Capital Budget Baseline	14,154,763	13,402,950	(751,813)	14,100,000	697,050
		20324	Sugar-Sweetened Beverages Tax	2,678,734	772	(2,677,962)	772	
		20361	RP Equipment	1,500,899	1,539,101	38,202	1,509,043	(30,058)
		21673	Park Health and Safety	582,024	682,024	100,000	432,024	(250,000)
		80337	Coit Tower Mural Maintenace	13,000	13,000		13,000	
10020 Total				**19,019,275**	**18,324,504**	**(694,771)**	**18,794,067**	**469,563**
10610	SR Balboa Park Cl	18914	RP Balboa Park Rec And Open Sp	27,000		(27,000)		
10610 Total				**27,000**	**0**	**(27,000)**	**0**	**0**
10660	SR Downtown Park	18934	RP Downtown Park Fund Reserve	1,127,445	500,000	(627,445)		(500,000)
10660 Total				**1,127,445**	**500,000**	**(627,445)**	**0**	**(500,000)**

Department: REC Recreation And Park Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
10670	SR Eastern Neighborhood CI	18937	RP Central Waterfront	599,623		(599,623)		
10670 Total				**599,623**	**0**	**(599,623)**	**0**	**0**
10820	SR Market & Octavia CI	18975	RP Market Octavia Community Im	505,250	505,250			(505,250)
10820 Total				**505,250**	**505,250**	**0**	**0**	**(505,250)**
11895	SR R&P Maintenance Fund	17379	Yerba Buena Gardens Project	296,063	747,816	451,753	316,167	(431,649)
		19385	RP 11th Street And Natoma Park	485,000	200,000	(285,000)	200,000	
		19387	RP Botanical Garden Improvemen	3,004,016	2,478,048	(525,968)	1,978,048	(500,000)
		22063	GGP - Tennis Center	150,000	250,000	100,000	500,000	250,000
		22486	Park Service Area 7 Operating	2,484,106	2,473,589	(10,517)	2,559,647	86,058
		22496	RP Shipyard	903,017	1,110,470	207,453	1,136,876	26,406
		22497	RP GGP Pagoda	300,000	300,000		300,000	
11895 Total				**7,622,202**	**7,559,923**	**(62,279)**	**6,990,738**	**(569,185)**
11900	SR R&P-Marina Yacht Harbor	18931	RP Marina Dbw Loan Reserve	77,300	91,508	14,208	96,150	4,642
		18936	RP East Harbor Sediment Remedi	11,000,000		(11,000,000)		
		19012	RP Security And Lighting Syste	(100,000)		100,000		
		19034	RP Yacht Harbor-dredging	550,000	569,250	19,250	589,174	19,924
		19035	RP Marina Yacht Renovtn Contro	5,579	5,558	(21)	5,554	(4)
		19156	RP Myh-facilities Maintenance-	438,000	75,329	(362,671)	176,668	101,339
11900 Total				**11,970,879**	**741,645**	**(11,229,234)**	**867,546**	**125,901**
12350	SR Golf Fund -Continuing	18953	RP Golf Program	500,000	536,492	36,492	552,641	16,149
		20643	RP Golf Maintenance Fund	750,000	772,500	22,500	799,538	27,038
12350 Total				**1,250,000**	**1,308,992**	**58,992**	**1,352,179**	**43,187**
13360	SR Open Space-Continuing	18905	RP OS ACQ Noe Valley I	976,000	3,966,500	2,990,500	3,980,000	13,500
		18925	RP Open Space Audit Services	15,490	15,431	(59)	15,420	(11)
		18927	RP CON 25% Brooks Park	2,385,600	2,379,900	(5,700)	2,388,000	8,100
		18928	RP OS CPM Civic Center PG 1	1,692,381	1,692,381		1,692,381	
		18944	RP Bernal Heights (nrpa)	275,000	275,000		275,000	
13360 Total				**5,344,471**	**8,329,212**	**2,984,741**	**8,350,801**	**21,589**
15789	CPXCF CFD Spcl Tax Bd S19A-TTC	19021	RP Transit Center -guy Place B	6,000		(6,000)		
15789 Total				**6,000**	**0**	**(6,000)**	**0**	**0**

Department: REC Recreation And Park Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
16860	CPRPF 12 CLN&SF NEIG PK S2016B	18980	RP Go Boc Audits & Controller'		86,275	86,275		(86,275)
16860 Total				**0**	**86,275**	**86,275**	**0**	**(86,275)**
16861	CPRPF 12 CLN&SF NEIG PK S2018A	18980	RP Go Boc Audits & Controller'		610,775	610,775		(610,775)
16861 Total				**0**	**610,775**	**610,775**	**0**	**(610,775)**
Continuing Projects - Authority Control Total				**47,472,145**	**37,966,576**	**(9,505,569)**	**36,355,331**	**(1,611,245)**
Grants Projects								
14820	SR ETF-Gift	10001169	RP National Aids Mem Grove	141,812	134,518	(7,294)	139,467	4,949
		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	206,249	213,357	7,108	220,518	7,161
14820 Total				**781,496**	**781,310**	**(186)**	**793,420**	**12,110**
17860	Perm ETF-Bequests	10001141	RP Fuhrman Bequest	196,051		(196,051)		
		10040029	RP Milton J Mosk Bequest	25,527		(25,527)		
17860 Total				**221,578**	**0**	**(221,578)**	**0**	**0**
Grants Projects Total				**1,003,074**	**781,310**	**(221,764)**	**793,420**	**12,110**
Work Orders/Overhead								
10060	GF Work Order	207912	REC Operations	3,884,680	4,263,773	379,093	4,295,823	32,050
		262668	REC Capital Division	235,489	235,489		235,489	
10060 Total				**4,120,169**	**4,499,262**	**379,093**	**4,531,312**	**32,050**
10080	GF Overhead-Recreation & Parks	207912	REC Operations	2,770,750	2,930,680	159,930	3,015,425	84,745
		232199	REC Admin Services	53,473,839	52,093,544	(1,380,295)	55,335,837	3,242,293
		262668	REC Capital Division	3,362,484	3,242,759	(119,725)	3,364,041	121,282
			Transfer Adjustment - Uses	(59,607,073)	(58,266,983)	1,340,090	(61,715,303)	(3,448,320)
10080 Total				**0**	**0**	**0**	**0**	**0**
Work Orders/Overhead Total				**4,120,169**	**4,499,262**	**379,093**	**4,531,312**	**32,050**
Continuing Projects - Project Control								
11820	SR Culture & Rec Grants; A Fed	10041520	RP USDA Reforestation Project		2,000,000	2,000,000		(2,000,000)
11820 Total				**0**	**2,000,000**	**2,000,000**	**0**	**(2,000,000)**

Department: REC Recreation And Park Commission

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Project Control								
11830	SR Culture & Rec Grants; A Sta	10041460	RP Habitat Conserv - YSP		200,000	200,000		(200,000)
		10041461	RP Habitat Conserv - Greenager		200,000	200,000		(200,000)
		10041518	RP BAAQMD EV charge stations		619,085	619,085		(619,085)
11830 Total				**0**	**1,019,085**	**1,019,085**	**0**	**(1,019,085)**
16940	CP R&P Capital Impvt-Oth	10013270	RP Portsmouth Square HR Bond	2,800,000		(2,800,000)		
16940 Total				**2,800,000**	**0**	**(2,800,000)**	**0**	**0**
Continuing Projects - Project Control Total				**2,800,000**	**3,019,085**	**219,085**	**0**	**(3,019,085)**
Total Uses of Funds				**263,100,390**	**255,926,074**	**(7,174,316)**	**255,756,429**	**(169,645)**

Department: RNT Rent Arbitration Board

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	7,747,722	8,059,286	311,564	8,352,425	293,139
Mandatory Fringe Benefits	2,965,934	3,124,203	158,269	3,249,803	125,600
Non-Personnel Services	4,087,558	353,232	(3,734,326)	388,778	35,546
Materials & Supplies	40,250	46,759	6,509	55,499	8,740
Services Of Other Depts	2,549,588	1,965,002	(584,586)	2,061,024	96,022
Overhead and Allocations	334,171	263,871	(70,300)	263,871	
Total Uses by Chart of Accounts	**17,725,223**	**13,812,353**	**(3,912,870)**	**14,371,400**	**559,047**
Sources Summary					
Charges for Services	12,950,258	12,769,423	(180,835)	13,624,148	854,725
Beg Fund Balance - Budget Only	4,774,965	1,042,930	(3,732,035)	747,252	(295,678)
General Fund Support					
Total Sources by Chart of Accounts	**17,725,223**	**13,812,353**	**(3,912,870)**	**14,371,400**	**559,047**
Fund Summary					
Community / Neighborhood Dev	17,725,223	13,812,353	(3,912,870)	14,371,400	559,047
Total Uses by Funds	**17,725,223**	**13,812,353**	**(3,912,870)**	**14,371,400**	**559,047**
Division Summary					
RNT Rent Arbitration Board	17,725,223	13,812,353	(3,912,870)	14,371,400	559,047
Total Uses by Division	**17,725,223**	**13,812,353**	**(3,912,870)**	**14,371,400**	**559,047**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10850	SR Rent Arbitration Board		Salaries	7,747,722	8,059,286	311,564	8,352,425	293,139
			Mandatory Fringe Benefits	2,965,934	3,124,203	158,269	3,249,803	125,600
			Non-Personnel Services	4,087,558	353,232	(3,734,326)	388,778	35,546
			Materials & Supplies	40,250	46,759	6,509	55,499	8,740
			Services Of Other Depts	2,549,588	1,965,002	(584,586)	2,061,024	96,022

Department: RNT Rent Arbitration Board

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
			Overhead and Allocations	334,171	263,871	(70,300)	263,871	
10850 Total				**17,725,223**	**13,812,353**	**(3,912,870)**	**14,371,400**	**559,047**
Operating Total				**17,725,223**	**13,812,353**	**(3,912,870)**	**14,371,400**	**559,047**
Total Uses of Funds				**17,725,223**	**13,812,353**	**(3,912,870)**	**14,371,400**	**559,047**

Department: RET Retirement System

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	27,792,434	29,620,107	1,827,673	31,009,629	1,389,522
Mandatory Fringe Benefits	9,382,028	10,034,390	652,362	10,554,788	520,398
Non-Personnel Services	5,329,173	14,394,235	9,065,062	6,609,235	(7,785,000)
Capital Outlay	37,049	20,000	(17,049)		(20,000)
Materials & Supplies	215,000	215,000		215,000	
Programmatic Projects	50,000		(50,000)		
Services Of Other Depts	7,627,628	7,946,423	318,795	7,877,872	(68,551)
Overhead and Allocations	547,081	1,401,092	854,011	1,401,092	
Unappropriated Rev-Designated	489,110		(489,110)		
Total Uses by Chart of Accounts	**51,469,503**	**63,631,247**	**12,161,744**	**57,667,616**	**(5,963,631)**
Sources Summary					
Charges for Services	1,921,150	1,992,657	71,507	2,070,007	77,350
Contributions Ret/HSS/HlthCare	49,037,353	61,244,464	12,207,111	55,207,181	(6,037,283)
Interest & Investment Income	401,000	284,126	(116,874)	280,428	(3,698)
Expenditure Recovery	110,000	110,000		110,000	
General Fund Support					
Total Sources by Chart of Accounts	**51,469,503**	**63,631,247**	**12,161,744**	**57,667,616**	**(5,963,631)**
Fund Summary					
OPEB Trust Fund: Retiree Hlth	1,688,430	1,688,565	135	1,618,565	(70,000)
General Fund	1,922,150	1,992,657	70,507	2,070,007	77,350
Pension Trust Fund: SFERS	47,858,923	59,950,025	12,091,102	53,979,044	(5,970,981)
Total Uses by Funds	**51,469,503**	**63,631,247**	**12,161,744**	**57,667,616**	**(5,963,631)**
Division Summary					
RET SF Deferred Comp Program	1,922,150	1,992,657	70,507	2,070,007	77,350
RET Health Care Trust	1,688,430	1,688,565	135	1,618,565	(70,000)
RET Retirement Services	19,618,130	21,375,157	1,757,027	22,040,771	665,614
RET Investment	13,233,004	13,336,627	103,623	13,876,551	539,924
RET Administration	15,007,789	25,238,241	10,230,452	18,061,722	(7,176,519)

Department: RET Retirement System

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Total Uses by Division	**51,469,503**	**63,631,247**	**12,161,744**	**57,667,616**	**(5,963,631)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
31330	Employees Retirement Trust		Salaries	26,809,290	28,598,849	1,789,559	29,930,747	1,331,898
			Mandatory Fringe Benefits	9,029,613	9,668,094	638,481	10,168,799	500,705
			Non-Personnel Services	3,810,243	12,864,170	9,053,927	5,079,170	(7,785,000)
			Capital Outlay	37,049	20,000	(17,049)		(20,000)
			Materials & Supplies	210,000	210,000		210,000	
			Programmatic Projects	50,000		(50,000)		
			Services Of Other Depts	6,876,537	7,187,820	311,283	7,189,236	1,416
			Overhead and Allocations	547,081	1,401,092	854,011	1,401,092	
			Unappropriated Rev-Designated	489,110		(489,110)		
31330 Total				**47,858,923**	**59,950,025**	**12,091,102**	**53,979,044**	**(5,970,981)**
31440	Health Care-Prop B Trust Fund		Non-Personnel Services	1,308,430	1,308,565	135	1,308,565	
			Services Of Other Depts	380,000	380,000		310,000	(70,000)
31440 Total				**1,688,430**	**1,688,565**	**135**	**1,618,565**	**(70,000)**
Operating Total				**49,547,353**	**61,638,590**	**12,091,237**	**55,597,609**	**(6,040,981)**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17410	RS Employee Deferred Compensat	1,922,150	1,992,657	70,507	2,070,007	77,350
10010 Total				**1,922,150**	**1,992,657**	**70,507**	**2,070,007**	**77,350**
Annual Projects - Authority Control Total				**1,922,150**	**1,992,657**	**70,507**	**2,070,007**	**77,350**
Total Uses of Funds				**51,469,503**	**63,631,247**	**12,161,744**	**57,667,616**	**(5,963,631)**

Department: SDA Sheriff's Department Office of Inspector General

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	820,893	394,625	(426,268)	410,560	15,935
Mandatory Fringe Benefits	250,391	79,831	(170,560)	74,049	(5,782)
Non-Personnel Services	334,336	203,742	(130,594)	203,742	
Materials & Supplies	4,821	4,821		4,821	
Services Of Other Depts	346,287	722,682	376,395	724,358	1,676
Total Uses by Chart of Accounts	**1,756,728**	**1,405,701**	**(351,027)**	**1,417,530**	**11,829**
Sources Summary					
General Fund Support	1,756,728	1,405,701	(351,027)	1,417,530	11,829
Total Sources by Chart of Accounts	**1,756,728**	**1,405,701**	**(351,027)**	**1,417,530**	**11,829**
Fund Summary					
General Fund	1,756,728	1,405,701	(351,027)	1,417,530	11,829
Total Uses by Funds	**1,756,728**	**1,405,701**	**(351,027)**	**1,417,530**	**11,829**
Division Summary					
SDA Inspector General	1,299,777	909,372	(390,405)	908,437	(935)
SDA Sheriff Oversight	456,951	496,329	39,378	509,093	12,764
Total Uses by Division	**1,756,728**	**1,405,701**	**(351,027)**	**1,417,530**	**11,829**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	21789	SDA Operations	1,756,728	1,405,701	(351,027)	1,417,530	11,829
10010 Total				**1,756,728**	**1,405,701**	**(351,027)**	**1,417,530**	**11,829**
Annual Projects - Authority Control Total				**1,756,728**	**1,405,701**	**(351,027)**	**1,417,530**	**11,829**
Total Uses of Funds				**1,756,728**	**1,405,701**	**(351,027)**	**1,417,530**	**11,829**

Department: SHF Sheriff

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	157,224,548	171,249,883	14,025,335	174,762,325	3,512,442
Mandatory Fringe Benefits	73,221,065	80,321,756	7,100,691	84,593,290	4,271,534
Non-Personnel Services	15,711,272	15,791,868	80,596	14,933,180	(858,688)
Capital Outlay	349,457	5,344,280	4,994,823	2,033,994	(3,310,286)
City Grant Program	12,198,047	12,647,250	449,203	12,647,250	
Materials & Supplies	7,564,112	8,560,404	996,292	7,199,130	(1,361,274)
Programmatic Projects	1,740,235	6,500,000	4,759,765		(6,500,000)
Services Of Other Depts	23,005,866	23,141,578	135,712	24,666,571	1,524,993
Total Uses by Chart of Accounts	**291,014,602**	**323,557,019**	**32,542,417**	**320,835,740**	**(2,721,279)**
Sources Summary					
Intergovernmental: Federal				18,595	18,595
Intergovernmental: State	36,019,808	41,609,174	5,589,366	36,115,790	(5,493,384)
Charges for Services	529,965	967,073	437,108	967,073	
Fines, Forfeiture, & Penalties	193,610	50,000	(143,610)	50,000	
Expenditure Recovery	33,032,950	33,108,653	75,703	32,239,317	(869,336)
Transfers In		237,289	237,289	248,806	11,517
Other Financing Sources	(1,407,000)	1,000,000	2,407,000		(1,000,000)
General Fund Support	222,645,269	246,584,830	23,939,561	251,196,159	4,611,329
Total Sources by Chart of Accounts	**291,014,602**	**323,557,019**	**32,542,417**	**320,835,740**	**(2,721,279)**
Fund Summary					
City Facilities Improvement Fd	(1,407,000)	1,000,000	2,407,000		(1,000,000)
Environmental Protection Fund	22,133		(22,133)		
General Fund	288,297,577	314,265,974	25,968,397	318,757,967	4,491,993
Public Protection Fund	4,101,892	8,291,045	4,189,153	2,077,773	(6,213,272)
Total Uses by Funds	**291,014,602**	**323,557,019**	**32,542,417**	**320,835,740**	**(2,721,279)**
Division Summary					
SHF Custody	138,940,473	153,228,812	14,288,339	155,765,528	2,536,716
SHF Field	74,432,606	78,157,992	3,725,386	81,210,229	3,052,237

Department: SHF Sheriff

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
SHF Planning	10,982,140	15,985,805	5,003,665	13,076,055	(2,909,750)
SHF Administration	66,659,383	76,184,410	9,525,027	70,783,928	(5,400,482)
Total Uses by Division	**291,014,602**	**323,557,019**	**32,542,417**	**320,835,740**	**(2,721,279)**

Reserved Appropriations

Controller Reserves

10041428	San Bruno Water Line		1,000,000		
Controller Reserves: Total			**1,000,000**		**0**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	132,985,730	147,090,377	14,104,647	152,395,587	5,305,210
			Mandatory Fringe Benefits	64,184,797	70,622,508	6,437,711	74,595,986	3,973,478
			Non-Personnel Services	13,728,219	13,730,569	2,350	13,491,881	(238,688)
			Capital Outlay		700,000	700,000		(700,000)
			City Grant Program	11,028,061	11,786,390	758,329	11,786,390	
			Materials & Supplies	5,857,365	6,947,082	1,089,717	6,173,704	(773,378)
			Services Of Other Depts	22,674,035	23,141,578	467,543	24,666,571	1,524,993
10000 Total				**250,458,207**	**274,018,504**	**23,560,297**	**283,110,119**	**9,091,615**
Operating Total				**250,458,207**	**274,018,504**	**23,560,297**	**283,110,119**	**9,091,615**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	15808	Shf - Facilites Maintenance	756,457	794,280	37,823	833,994	39,714
		17425	Msa Fit Program	4,049	4,049		4,049	
		17427	Violence Prevention Programmin	821,722	842,265	20,543	842,265	
10010 Total				**1,582,228**	**1,640,594**	**58,366**	**1,680,308**	**39,714**
Annual Projects - Authority Control Total				**1,582,228**	**1,640,594**	**58,366**	**1,680,308**	**39,714**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	15244	SH Roads & Urban Forestry		150,000	150,000	150,000	

Department: SHF Sheriff

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Continuing Projects - Authority Control								
		21788	SH Jail Monitoring System JMS	2,715,093	3,116,991	401,898	996,991	(2,120,000)
		21807	SHF Fire Life Safety CR	1,000,000		(1,000,000)		
		22249	Exterior Paint		600,000	600,000		(600,000)
		22250	SBJ Boiler Repair		500,000	500,000	500,000	
		22251	CJ3 Roof-Painting		500,000	500,000		(500,000)
		22833	CJ3- Outdoor Recreation		500,000	500,000	250,000	(250,000)
		22835	San Bruno Water Heaters		600,000	600,000	300,000	(300,000)
10020 Total				**3,715,093**	**5,966,991**	**2,251,898**	**2,196,991**	**(3,770,000)**
12210	SR Env-Continuing Projects	10000	Operating	22,133		(22,133)		
12210 Total				**22,133**	**0**	**(22,133)**	**0**	**0**
13520	SR DNA Id Fund -Prop 69-2004	17424	SH Sheriff Dna Identification	193,610	287,289	93,679	298,806	11,517
13520 Total				**193,610**	**287,289**	**93,679**	**298,806**	**11,517**
13660	SR Sheriff-State Authorized	17420	SH Ab1109 Sheriff Vehicle Main	68,156	68,156		68,156	
		17421	SH Ab1109 Sheriff Vehicle Repl	40,415	40,415		40,415	
		17422	SH Furniture & Equiptment	169,851	306,959	137,108	306,959	
		17423	SH Ab709 - Sheriff Civil Admin	19,052	19,052		19,052	
13660 Total				**297,474**	**434,582**	**137,108**	**434,582**	**0**
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	21807	SHF Fire Life Safety CR	(1,407,000)		1,407,000		
		22246	SHF Building Management System	1,400,000		(1,400,000)		
		22247	Roof Replacement	2,025,000		(2,025,000)		
		22252	CJ3 Annex roof	(3,425,000)		3,425,000		
		22834	San Bruno Water Line		1,000,000	1,000,000		(1,000,000)
15384 Total				**(1,407,000)**	**1,000,000**	**2,407,000**	**0**	**(1,000,000)**
Continuing Projects - Authority Control Total				**3,171,310**	**8,038,862**	**4,867,552**	**3,280,379**	**(4,758,483)**
Grants Projects								
13550	SR Public Protection-Grant	10038274	CH FY23-24 Federal JAG Grant	17,264		(17,264)		
		10038444	SHF21-24 Gun Reduction Program	301,554		(301,554)		
		10038545	SH FY23-24 CSA STC Grant	297,988		(297,988)		

Department: SHF Sheriff

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10039690	SHF PATH Grant	662,831	5,000,000	4,337,169		(5,000,000)
		10039713	CH FY24-25 Federal JAG Grant		18,595	18,595		(18,595)
		10039782	SH FY24-25 CSA STC Grant		297,988	297,988		(297,988)
		10039995	SHF Officer Wellness	536,391		(536,391)		
		10040310	COVID 19-Confinement Facilitie	315,982		(315,982)		
		10040970	CH FY25-26 Federal JAG Grant				18,595	18,595
		10041125	SH FY25-26 CSA STC Grant				297,988	297,988
		10041167	SHF23-25 Firearms Relinquishme		636,893	636,893		(636,893)
13550 Total				**2,132,010**	**5,953,476**	**3,821,466**	**316,583**	**(5,636,893)**
13720	SR Public Protection-Grant Sta	10035818	CH FY21-22 SFCOPS Program	446,460		(446,460)		
		10037204	CH FY22-23 SFCOPS Program		587,896	587,896		(587,896)
		10038289	CH FY23-24 SFCOPS Program	682,338		(682,338)		
		10039715	CH FY24-25 SFCOPS Program		677,802	677,802		(677,802)
		10041004	CH FY25-26 SFCOPS Program				677,802	677,802
13720 Total				**1,128,798**	**1,265,698**	**136,900**	**677,802**	**(587,896)**
Grants Projects Total				**3,260,808**	**7,219,174**	**3,958,366**	**994,385**	**(6,224,789)**
Work Orders/Overhead								
10060	GF Work Order	210738	SHF Field	33,015,395	33,223,810	208,415	32,421,996	(801,814)
		232331	SHF Administration	(473,346)	(583,925)	(110,579)	(651,447)	(67,522)
10060 Total				**32,542,049**	**32,639,885**	**97,836**	**31,770,549**	**(869,336)**
Work Orders/Overhead Total				**32,542,049**	**32,639,885**	**97,836**	**31,770,549**	**(869,336)**
Total Uses of Funds				**291,014,602**	**323,557,019**	**32,542,417**	**320,835,740**	**(2,721,279)**

Department: WOM Status Of Women

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	1,346,799	1,195,038	(151,761)	1,130,113	(64,925)
Mandatory Fringe Benefits	506,973	424,484	(82,489)	397,022	(27,462)
Non-Personnel Services	71,864	141,500	69,636	141,500	
City Grant Program	11,823,828	10,276,051	(1,547,777)	528,490	(9,747,561)
Materials & Supplies	31,684	28,516	(3,168)	28,516	
Services Of Other Depts	185,394	174,982	(10,412)	192,337	17,355
Total Uses by Chart of Accounts	**13,966,542**	**12,240,571**	**(1,725,971)**	**2,417,978**	**(9,822,593)**
Sources Summary					
Licenses, Permits,& Franchises	200,000	200,000		200,000	
General Fund Support	13,766,542	12,040,571	(1,725,971)	2,217,978	(9,822,593)
Total Sources by Chart of Accounts	**13,966,542**	**12,240,571**	**(1,725,971)**	**2,417,978**	**(9,822,593)**
Fund Summary					
General Fund	13,766,542	12,040,571	(1,725,971)	2,217,978	(9,822,593)
Human Welfare Fund	200,000	200,000		200,000	
Total Uses by Funds	**13,966,542**	**12,240,571**	**(1,725,971)**	**2,417,978**	**(9,822,593)**
Division Summary					
WOM Status Of Women	13,966,542	12,240,571	(1,725,971)	2,417,978	(9,822,593)
Total Uses by Division	**13,966,542**	**12,240,571**	**(1,725,971)**	**2,417,978**	**(9,822,593)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	1,346,799	1,195,038	(151,761)	1,130,113	(64,925)
			Mandatory Fringe Benefits	506,973	424,484	(82,489)	397,022	(27,462)
			Non-Personnel Services	71,864	141,500	69,636	141,500	
			City Grant Program	11,623,828	10,076,051	(1,547,777)	328,490	(9,747,561)
			Materials & Supplies	31,684	28,516	(3,168)	28,516	

Department: WOM Status Of Women

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
			Services Of Other Depts	185,394	174,982	(10,412)	192,337	17,355
10000 Total				**13,766,542**	**12,040,571**	**(1,725,971)**	**2,217,978**	**(9,822,593)**
12900	SR WOM Domestic Violence Prog		City Grant Program	200,000	200,000		200,000	
12900 Total				**200,000**	**200,000**	**0**	**200,000**	**0**
Operating Total				**13,966,542**	**12,240,571**	**(1,725,971)**	**2,417,978**	**(9,822,593)**
Total Uses of Funds				**13,966,542**	**12,240,571**	**(1,725,971)**	**2,417,978**	**(9,822,593)**

Department: CRT Superior Court

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Mandatory Fringe Benefits	665,000	665,000		665,000	
Non-Personnel Services	32,095,944	32,295,944	200,000	32,544,508	248,564
Services Of Other Depts	21,000	21,000		21,000	
Total Uses by Chart of Accounts	**32,781,944**	**32,981,944**	**200,000**	**33,230,508**	**248,564**
Sources Summary					
General Fund Support	32,781,944	32,981,944	200,000	33,230,508	248,564
Total Sources by Chart of Accounts	**32,781,944**	**32,981,944**	**200,000**	**33,230,508**	**248,564**
Fund Summary					
General Fund	32,781,944	32,981,944	200,000	33,230,508	248,564
Total Uses by Funds	**32,781,944**	**32,981,944**	**200,000**	**33,230,508**	**248,564**
Division Summary					
CRT Superior Court	32,781,944	32,981,944	200,000	33,230,508	248,564
Total Uses by Division	**32,781,944**	**32,981,944**	**200,000**	**33,230,508**	**248,564**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Mandatory Fringe Benefits	665,000	665,000		665,000	
			Non-Personnel Services	32,095,944	32,295,944	200,000	32,544,508	248,564
			Services Of Other Depts	21,000	21,000		21,000	
10000 Total				**32,781,944**	**32,981,944**	**200,000**	**33,230,508**	**248,564**
Operating Total				**32,781,944**	**32,981,944**	**200,000**	**33,230,508**	**248,564**
Total Uses of Funds				**32,781,944**	**32,981,944**	**200,000**	**33,230,508**	**248,564**

Department: TTX Treasurer/Tax Collector

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	24,766,455	24,234,497	(531,958)	25,217,142	982,645
Mandatory Fringe Benefits	9,445,424	9,569,957	124,533	9,916,133	346,176
Non-Personnel Services	7,029,435	7,621,319	591,884	6,636,410	(984,909)
Materials & Supplies	115,343	86,717	(28,626)	66,717	(20,000)
Programmatic Projects	3,111,000	2,710,000	(401,000)	800,000	(1,910,000)
Services Of Other Depts	6,090,300	5,062,839	(1,027,461)	5,908,885	846,046
Overhead and Allocations	(697)	(33,518)	(32,821)	(36,044)	(2,526)
Total Uses by Chart of Accounts	**50,557,260**	**49,251,811**	**(1,305,449)**	**48,509,243**	**(742,568)**
Sources Summary					
Property Taxes	450,000	800,000	350,000	800,000	
Intergovernmental: Other		35,000	35,000	35,000	
Intergovernmental: State	582,131	650,000	67,869		(650,000)
Charges for Services	4,249,350	4,669,637	420,287	4,672,137	2,500
Other Revenues	1,526,311	1,451,940	(74,371)	699,172	(752,768)
Interest & Investment Income	6,226,329	6,271,329	45,000	6,271,329	
Expenditure Recovery	10,678,462	11,912,975	1,234,513	12,488,932	575,957
General Fund Support	26,844,677	23,460,930	(3,383,747)	23,542,673	81,743
Total Sources by Chart of Accounts	**50,557,260**	**49,251,811**	**(1,305,449)**	**48,509,243**	**(742,568)**
Fund Summary					
General Fund	48,508,818	47,209,871	(1,298,947)	47,870,071	660,200
General Services Fund	2,048,442	2,041,940	(6,502)	639,172	(1,402,768)
Total Uses by Funds	**50,557,260**	**49,251,811**	**(1,305,449)**	**48,509,243**	**(742,568)**
Division Summary					
TTX Impact	6,940,247	5,017,324	(1,922,923)	3,690,141	(1,327,183)
TTX Management	7,745,116	5,558,003	(2,187,113)	6,483,854	925,851
TTX Treasury	7,501,744	6,620,132	(881,612)	6,924,488	304,356
TTX Collection	28,370,153	32,056,352	3,686,199	31,410,760	(645,592)
Total Uses by Division	**50,557,260**	**49,251,811**	**(1,305,449)**	**48,509,243**	**(742,568)**

Department: TTX Treasurer/Tax Collector

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Salaries	14,452,441	13,954,977	(497,464)	14,571,834	616,857
			Mandatory Fringe Benefits	6,079,414	6,119,070	39,656	6,367,643	248,573
			Non-Personnel Services	3,270,675	2,914,052	(356,623)	2,985,039	70,987
			Materials & Supplies	75,241	66,717	(8,524)	66,717	
			Services Of Other Depts	4,421,637	2,743,531	(1,678,106)	3,471,753	728,222
			Overhead and Allocations	(627,691)	(654,322)	(26,631)	(646,238)	8,084
10000 Total				**27,671,717**	**25,144,025**	**(2,527,692)**	**26,816,748**	**1,672,723**
Operating Total				**27,671,717**	**25,144,025**	**(2,527,692)**	**26,816,748**	**1,672,723**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17617	Bank On San Francisco Project	853,009	879,174	26,165	905,004	25,830
		17622	Kinder2College Annual Project	1,415,859	1,450,829	34,970	1,484,784	33,955
10010 Total				**2,268,868**	**2,330,003**	**61,135**	**2,389,788**	**59,785**
Annual Projects - Authority Control Total				**2,268,868**	**2,330,003**	**61,135**	**2,389,788**	**59,785**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10002	Interdepartmental-Overhead	335,000		(335,000)		
		17621	TX Gross Receipts Tax Implemen	5,478,771	5,812,868	334,097	6,174,603	361,735
		21854	First Year Free	2,076,000		(2,076,000)		
		22562	Empty Homes Tax		510,000	510,000		(510,000)
		22844	TTX - Business Tax Application		1,500,000	1,500,000		(1,500,000)
10020 Total				**7,889,771**	**7,822,868**	**(66,903)**	**6,174,603**	**(1,648,265)**
Continuing Projects - Authority Control Total				**7,889,771**	**7,822,868**	**(66,903)**	**6,174,603**	**(1,648,265)**
Grants Projects								
12550	SR Grants; GSF Continuing	10037184	TX-OFE Earn FY22-23	305,817		(305,817)		
		10037186	TX-FJP Earn FY22-23	509,126		(509,126)		
		10037401	TX-OFE MOTT	200,000	165,000	(35,000)		(165,000)
		10038700	TX-FJP Arnold Ventures FY22-FY	235,000	25,000	(210,000)		(25,000)
		10038701	TX-FJP Policy Link FY22-FY23	100,000		(100,000)		
		10038971	TX-OFE Larkin St Rising FYE23	116,368		(116,368)		

Department: TTX Treasurer/Tax Collector

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Grants Projects								
		10040314	TX-OFE Scholar Share	582,131		(582,131)		
		10041071	TX-FJP Arnold Ventures		250,000	250,000		(250,000)
		10041072	TX-FJP Crankstart		250,000	250,000		(250,000)
		10041073	TX-FJP SF Foundation		75,000	75,000		(75,000)
		10041118	TX-OFE Larkin Street FY25		181,368	181,368	19,462	(161,906)
		10041163	TX-FJP Judicial Council of CA		650,000	650,000		(650,000)
		10041213	TX-OFE Earn FY24-25		26,495	26,495		(26,495)
		10041214	TX-FJP Earn FY24-25		419,077	419,077	619,710	200,633
12550 Total				**2,048,442**	**2,041,940**	**(6,502)**	**639,172**	**(1,402,768)**
Grants Projects Total				**2,048,442**	**2,041,940**	**(6,502)**	**639,172**	**(1,402,768)**
Work Orders/Overhead								
10060	GF Work Order	210663	TTX Impact	546,910	645,354	98,444	661,155	15,801
		232346	TTX Management	373,002	266,722	(106,280)	278,666	11,944
		232350	TTX Treasury	1,182,758	975,243	(207,515)	998,256	23,013
		232360	TTX Collection	8,575,792	10,025,656	1,449,864	10,550,855	525,199
10060 Total				**10,678,462**	**11,912,975**	**1,234,513**	**12,488,932**	**575,957**
Work Orders/Overhead Total				**10,678,462**	**11,912,975**	**1,234,513**	**12,488,932**	**575,957**
Total Uses of Funds				**50,557,260**	**49,251,811**	**(1,305,449)**	**48,509,243**	**(742,568)**

Department: WAR War Memorial

	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Uses Summary					
Salaries	8,047,852	8,317,532	269,680	8,599,834	282,302
Mandatory Fringe Benefits	3,491,587	3,586,326	94,739	3,739,538	153,212
Non-Personnel Services	1,135,920	902,450	(233,470)	902,450	
Capital Outlay	7,639,740	671,727	(6,968,013)	705,313	33,586
Debt Service	9,079,743	8,534,566	(545,177)	8,531,375	(3,191)
Materials & Supplies	292,017	220,000	(72,017)	247,841	27,841
Services Of Other Depts	7,958,558	8,378,806	420,248	9,093,929	715,123
Total Uses by Chart of Accounts	**37,645,417**	**30,611,407**	**(7,034,010)**	**31,820,280**	**1,208,873**
Sources Summary					
Charges for Services	513,804	549,882	36,078	561,186	11,304
Rents & Concessions	3,289,725	3,569,719	279,994	3,693,926	124,207
Expenditure Recovery	273,987	290,424	16,437	290,424	
Transfers In	16,236,937	16,159,934	(77,003)	17,758,996	1,599,062
Other Financing Sources	7,000,000		(7,000,000)		
Beg Fund Balance - Budget Only	760,386	953,164	192,778	348,223	(604,941)
General Fund Support	9,570,578	9,088,284	(482,294)	9,167,525	79,241
Total Sources by Chart of Accounts	**37,645,417**	**30,611,407**	**(7,034,010)**	**31,820,280**	**1,208,873**
Fund Summary					
City Facilities Improvement Fd	7,000,000		(7,000,000)		
General Fund	9,570,578	9,088,284	(482,294)	9,167,525	79,241
War Memorial Fund	21,074,839	21,523,123	448,284	22,652,755	1,129,632
Total Uses by Funds	**37,645,417**	**30,611,407**	**(7,034,010)**	**31,820,280**	**1,208,873**
Division Summary					
WAR War Memorial	37,645,417	30,611,407	(7,034,010)	31,820,280	1,208,873
Total Uses by Division	**37,645,417**	**30,611,407**	**(7,034,010)**	**31,820,280**	**1,208,873**

Uses of Funds Detail Appropriation

Department: WAR War Memorial

Fund Code	Fund Title	Code	Title	2023-24 Original Budget	2024-25 Proposed Budget	2024-25 Change From 2023-24	2025-26 Proposed Budget	2025-26 Change From 2024-25
Operating								
10000	GF Annual Account Ctrl		Debt Service	9,079,743	8,534,566	(545,177)	8,531,375	(3,191)
			Services Of Other Depts	490,835	553,718	62,883	636,150	82,432
10000 Total				**9,570,578**	**9,088,284**	**(482,294)**	**9,167,525**	**79,241**
14670	SR War Memorial-Operating		Salaries	8,047,852	8,317,532	269,680	8,599,834	282,302
			Mandatory Fringe Benefits	3,491,587	3,586,326	94,739	3,739,538	153,212
			Non-Personnel Services	1,135,920	902,450	(233,470)	902,450	
			Materials & Supplies	292,017	220,000	(72,017)	247,841	27,841
			Services Of Other Depts	7,467,723	7,825,088	357,365	8,457,779	632,691
14670 Total				**20,435,099**	**20,851,396**	**416,297**	**21,947,442**	**1,096,046**
Operating Total				**30,005,677**	**29,939,680**	**(65,997)**	**31,114,967**	**1,175,287**
Annual Projects - Authority Control								
14680	SR WAR - Annual Authority Ctrl	15835	War - Facility Maintenance	639,740	671,727	31,987	705,313	33,586
14680 Total				**639,740**	**671,727**	**31,987**	**705,313**	**33,586**
Annual Projects - Authority Control Total				**639,740**	**671,727**	**31,987**	**705,313**	**33,586**
Continuing Projects - Authority Control								
15384	CPXCF COP Crit Reprs/Rcv Stmls	15703	WM Opera House Renewal Project	7,000,000		(7,000,000)		
15384 Total				**7,000,000**	**0**	**(7,000,000)**	**0**	**0**
Continuing Projects - Authority Control Total				**7,000,000**	**0**	**(7,000,000)**	**0**	**0**
Total Uses of Funds				**37,645,417**	**30,611,407**	**(7,034,010)**	**31,820,280**	**1,208,873**

DETAIL OF RESERVES

Detail of Contribution to Budgetary Reserves

BUDGETARY RESERVES

		FY 2024-25		FY 2025-26
Unappropriated Designed Reserves - (require subsequent Board appropriation to spend)				
GENERAL CITY RESPONSIBILITY - DESIGNATED FOR GENERAL RESERVE	$	14,570,000	$	22,600,000
MUNICIPAL TRANSPORTATION AGENCY - DESIGNATED FOR CONTINGENCIES	$	(4,900,000)	$	-
MUNICIPAL TRANSPORTATION AGENCY - DESIGNATED FOR GENERAL RESERVE	$	930,000	$	4,430,000
PUBLIC LIBRARY - DESIGNATED FOR GENERAL RESERVE	$	-	$	459,558
PUBLIC WORKS - DESIGNATED FOR GENERAL RESERVE	$	2,160,483	$	993,758
PUC HHP CLEANPOWERSF - DESIGNATED FOR GENERAL RESERVE	$	40,090,819	$	35,698,015
PUC HHP HETCH HETCHY WATER & POWER - DESIGNATED FOR GENERAL RESERVE	$	628,190	$	800,000
PUC WTR WATER ENTERPRISE - DESIGNATED FOR GENERAL RESERVE	$	567,839	$	775,897
PUC WWE WASTEWATER ENTERPRISE - DESIGNATED FOR GENERAL RESERVE	$	674,646	$	900,000
Subtotal - Unappropriated Designated Reserves	**$**	**54,721,977**	**$**	**66,657,228**
Appropriated Reserves				
GENERAL CITY RESPONSIBILITY - RESERVE FOR LITIGATION	$	11,000,000	$	11,000,000
GENERAL CITY RESPONSIBILITY - RESERVE FOR TECHNICAL ADJS	$	5,000,000	$	5,000,000
GENERAL CITY RESPONSIBILITY - SALARIES AND BENEFITS	$	20,500,000	$	21,539,700
MUNICIPAL TRANSPORTATION AGENCY - GENERAL RESERVE	$	4,900,000	$	-
PORT - GENERAL RESERVE	$	10,310	$	3,005,693
PUC HHP CLEANPOWERSF - RESERVE FOR CAPTL IMPROVEMENT	$	582,260	$	516,430
PUC HHP HETCH HETCHY WATER & POWER - RESERVE FOR CAPTL IMPROVEMENT	$	20,222,482	$	37,238,151
PUC WTR WATER ENTERPRISE - RESERVE FOR CAPTL IMPROVEMENT	$	103,560,784	$	108,030,176
PUC WWE WASTEWATER ENTERPRISE - RESERVE FOR CAPTL IMPROVEMENT	$	112,415,407	$	133,891,216
Subtotal - Designated Reserves	**$**	**278,191,243**	**$**	**320,221,366**
Total Budgetary Reserves	**$**	**332,913,220**	**$**	**386,878,594**

APPROPRIATION RESERVES

Department Reserve Description	FY 2024-25	FY 2025-26	Releasing Authority	Reserve Reason/ Follow up Action Required
AIRPORT COMMISSION CAPITAL PROJECTS	$ 100,000,000	$ -	CONTROLLER	Pending Receipt of Revenue
CHILDREN; YOUTH & THEIR FAMILIES CHILDREN SERVICES	$ -	$ 850,000	CONTROLLER	Pending Receipt of Revenue
CHILDREN; YOUTH & THEIR FAMILIES CITY COLLEGE	$ -	$ 7,150,000	CONTROLLER	Pending Receipt of Revenue
CITY PLANNING IPIC	$ 336,167	$ 360,831	CONTROLLER	Pending Receipt of Revenue
DEPT OF EARLY CHILDHOOD IPIC	$ 2,500,000	$ 2,500,000	CONTROLLER	Pending Receipt of Revenue
ETHICS COMMISSION PROP D MARCH 2024	$ 25,700	$ 26,400	CONTROLLER	Pending Depletion of Original Appropriation
GENERAL SERVICES AGENCY - CITY ADMIN COP	$ 22,432,053	$ -	CONTROLLER	Pending Receipt of Revenue
HOMELESSNESS AND SUPPORTIVE HOUSING OCOH	$ 24,254,838	$ -	MAYOR	Pending Revenue Details
MUNICIPAL TRANSPORTATION AGENCY SS CAP TSF SSD	$ 5,075,161	$ 4,700,926	CONTROLLER	Pending Receipt of Revenue
MUNICIPAL TRANSPORTATION AGENCY TS CAP TSF TRANSIT	$ 9,537,592	$ 9,597,032	CONTROLLER	Pending Receipt of Revenue
MUNICIPAL TRANSPORTATION AGENCY TS SPE REV TIDF	$ 831,600	$ 1,439,802	CONTROLLER	Pending Receipt of Revenue
PUBLIC WORKS COP	$ 37,962,947	$ -	CONTROLLER	Pending Receipt of Revenue
PUBLIC WORKS HB 2016 PUBLIC HEALTH AND SAFE	$ 2,878,165	$ -	CONTROLLER	Pending Receipt of Revenue and Arbitrage Calculation
RECREATION AND PARK COMMISSION IPIC	$ 505,250	$ -	CONTROLLER	Pending Receipt of Revenue
SHERIFF COP	$ 1,000,000	$ -	CONTROLLER	Pending Receipt of Revenue
Grand Total	**$ 207,339,473**	**$ 26,624,991**		

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 or for projects previously approved by the Board of Supervisors or are required for emergency operations or where such positions would result in a net increase in revenues or where such positions are 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 all applicable ordinances to reflect said reorganization, transfer of duty or performance between departments.

SECTION 5.1 Agencies Organized under One Department.
Where one or more offices or agencies are organized under a single appointing officer or department head, the component units may continue to be shown as separate agencies for budgeting and accounting purposes to facilitate reporting. However, the entity shall be considered a single department for purposes of employee assignment and seniority, position transfers, and transfers of monies among funds within the department, and reappropriation of funds.

SECTION 5.2 Continuing Funds Appropriated.
In addition to the amount provided from taxes, the Controller shall make available for expenditure the amount of actual receipts from special funds whose receipts are continuously appropriated as provided in the Municipal Codes.

SECTION 5.3 Multi-Year Revenues.
In connection with money received in one fiscal year for departmental services to be performed in a subsequent year, the Controller is authorized to establish an account for depositing revenues that are applicable to the ensuing fiscal year, said revenue shall be carried forward and become a part of the funds available for appropriation in said ensuing fiscal year.

SECTION 5.4 Contracting Funds.
All money received in connection with contracts under which a portion of the moneys received is to be paid to the contractors and the remainder of the moneys received inures to the City shall be deposited in the Treasury.

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

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

SECTION 5.5 Real Estate Services.
Rents received from properties acquired or held in trust for specific purposes are hereby appropriated to the extent necessary for maintenance of said properties, including services of the General Services Agency.

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

SECTION 5.6 Collection Services.
In any contracts for the collection of unpaid bills for services rendered to clients, patients or both by the Department of Public Health in which said unpaid bills have not become delinquent pursuant to Article V of Chapter 10 of the Administrative Code, the Controller is hereby authorized to adjust the estimated revenues and expenditures of the various divisions and institutions of the Department of Public Health to record such recoveries. Any percentage of the amounts, not to exceed 25 percent, recovered from such unpaid bills by a contractor is hereby appropriated to pay the costs of said contract. The Controller is authorized and is hereby directed to establish appropriate accounts to record total collections and contract payments relating to such unpaid bills.

SECTION 5.7 Contract Amounts Based on Savings.
When the terms of a contract provide for payment amounts to be determined by a percentage of cost savings or previously unrecognized revenues, such amounts as are actually realized from either said cost savings or unrecognized revenues are hereby appropriated to the extent necessary to pay contract amounts due. The Controller is authorized and is hereby directed to establish appropriate accounts to record such transactions.

SECTION 6. Bond Interest and Redemption.
In the event that estimated receipts from other than utility revenues, but including amounts from ad-valorem taxes, shall exceed the actual requirements for bond interest and redemption, said excess shall be transferred to a General Bond Interest and Redemption Reserve account. The Bond Interest and Redemption Reserve is hereby appropriated to meet debt service requirements including printing of bonds, cost of bond rating services, funds due to the Internal Revenue Service, and the legal opinions approving the validity of bonds authorized to be sold not otherwise provided for herein.

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

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

SECTION 7. Allotment Controls.
Since several items of expenditures herein appropriated are based on estimated receipts, income or revenues which may not be fully realized, it shall be incumbent upon the Controller to establish a schedule of allotments, of such duration as the Controller may determine, under which the sums appropriated to the several departments shall be expended. The Controller shall revise such revenue estimates periodically. If such revised estimates indicate a shortage, the Controller shall hold in reserve an equivalent amount of the corresponding expenditure appropriations set forth herein until the collection of the amounts as originally estimated is assured, and in all cases where it is provided by the Charter that a specified or minimum tax shall be levied for any department the amount of appropriation herein provided derived from taxes shall not exceed the amount actually produced by the levy made for such department.

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

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

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

SECTION 7.1 Prior Year Encumbrances.
The Controller is hereby authorized to establish reserves for the purpose of providing funds for adjustments in connection with liquidation of encumbrances and other obligations of prior years.

SECTION 7.2 Equipment Purchases.
Funds for the purchase of items of equipment having a significant 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 of 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 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 and 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 the 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, and/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 the 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 and 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 was 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, which 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 and 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 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 11.11 Hotel Tax – Special Situations.
The Controller is hereby authorized and directed to make such interfund transfers or other adjustments as may be necessary to conform budget allocations to the requirements of the agreements and indentures of the 1994 Lease Revenue and/or San Francisco Redevelopment Agency Hotel Tax Revenue Bond issues.

SECTION 11.12 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 and 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 the 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 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 the 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 this Board has set aside a portion of the General Reserve for a new project or program approved by a supplemental appropriation, any funds not required for the approved supplemental appropriation shall be returned to the General Fund General Reserve by the Controller. The Controller is authorized to allocate project budgets appropriated in citywide accounts to the department where the expense will be incurred.

SECTION 12.5 Aid Payments.
Aid paid from funds herein provided and refunded during the fiscal year hereof shall be credited to, and made available in, the appropriation from which said aid was provided.

SECTION 12.6 Department of Public Health Transfer Payments, Indigent Health Revenues, and Realignment Funding to Offset for Low Income Health Programs.
To more accurately reflect the total net budget of the Department of Public Health, this ordinance shows net revenues received from certain State and Federal health programs. Funds necessary to participate in such programs that require transfer payments are hereby appropriated. The Controller is authorized to defer surplus transfer payments, indigent health revenues, and Realignment funding to offset future reductions or audit adjustments associated with funding allocations for health services for low income individuals.

SECTION 12.7 Municipal Transportation Agency.
Consistent with the provisions of Article VIIIA of the Charter, the Controller is authorized to make such transfers and reclassification of accounts necessary to properly reflect the provision of central services to the Municipal Transportation Agency in the books and accounts of the City. No change can increase or decrease the overall level of the City's budget.

SECTION 12.8 Treasure Island Authority.
Should the Treasure Island property be conveyed and deed transferred from the Federal Government, the Controller is hereby authorized to make budgetary adjustments necessary to ensure that there is no General Fund impact from this conveyance, and that expenditures of special assessment revenues conform to governmental accounting standards and requirements of the special assessment as adopted by voters and approved by the Board of Supervisors.

SECTION 12.9 Hetch Hetchy Power Stabilization Fund.
Hetch Hetchy has entered into a long-term agreement to purchase a fixed amount of power. Any excess power from this contract will be sold back to the power market.

To limit Hetch Hetchy's risk from adverse market conditions in the future years of the contract, the Controller is authorized to establish a power stabilization account that reserves any excess revenues from power sales in the early years of the contract. These funds may be used to offset potential losses in the later years of the contract. The balance in this fund may be reviewed and adjusted annually.

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

SECTION 12.10 Closure of Special Funds, Projects, and Accounts
In accordance with Administrative Code Section 10.100-1(d), if there has been no expenditure activity for the past two fiscal years, a special fund or project can be closed and repealed. The Controller is hereby authorized and directed to reconcile and balance funds, projects and accounts, and to close completed projects. The Controller is directed to create a clearing account for the purpose of balancing surpluses and deficits in such funds, projects and accounts, and funding administrative costs incurred to perform such reconciliations.

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

SECTION 12.11 Charter-Mandated Baseline Appropriations.
The Controller is authorized to increase or reduce budgetary appropriations as required by the Charter for baseline allocations to align allocations to the amounts required by formula based on actual revenues received during the fiscal year. Departments must obtain Board of Supervisors' approval prior to any expenditure supported by increasing baseline allocations as required under the Charter and the Municipal Code.

SECTION 12.12 Parking Tax Allocation.
The Controller is authorized to increase or decrease final budgetary allocation of parking tax in-lieu transfers to reflect actual collections to the Municipal Transportation Agency. The Municipal Transportation Agency must obtain Board of Supervisors' approval prior to any expenditure supported by allocations that accrue to the Agency that are greater than those already appropriated in the Annual Appropriation Ordinance.

SECTION 12.13 Former Redevelopment Agency Funds.
Pursuant to Board of Supervisors Ordinance 215-12, the Successor Agency to the San Francisco Redevelopment Agency (also known as the Office of Community Investment and Infrastructure, or OCII) is a separate legal entity from the City and its budget is subject to separate approval by resolution of the Board of Supervisors. The Controller is authorized to transfer funds and appropriation authority between and within accounts related to former San Francisco Redevelopment Agency (SFRA) fund balances to serve the accounting requirements of the OCII, the Port, the Mayor's Office of Housing and 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 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, 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 Aging and Adult 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 Aging and Adult Services Commission over matters under the jurisdiction of the Commission.

(d) 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 said 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 and/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 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 COP-funded capital projects across General Fund departments to ensure the most efficient and cost-effective administration of COP funds, provided there is no net increase or decrease in project budgets.

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

SECTION 30. Business Improvement Districts.
Proceeds from all special assessments levied on real property included in the property-based business improvement districts in the City are hereby appropriated in the respective amounts actually received by the City in such fiscal year for each such district.

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

SECTION 31. Infrastructure Financing, Infrastructure Revitalization and Financing, and Enhanced Infrastructure Financing Districts.
Within the City, the Board of Supervisors has formed certain voluntary tax increment financing districts under State legislation:

- Pursuant to California Government Code Section 53395 et seq. (IFD Law), the Board of Supervisors formed Infrastructure Financing Districts (IFD)
- Pursuant to California Government Code Section 53369 et seq. (IRFD Law), the Board of Supervisors formed Infrastructure and Revitalization Financing Districts (IRFD) within the City.

- Pursuant to California Government Code Section 55398.50 et seq. (EIFD Law), the Board of Supervisors and Enhanced Infrastructure Financing District Public Financing Authority No. 1 formed an Enhanced Infrastructure Financing District (EIFD).

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

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

IFD/IRFD/EIFD No / Title	Ordinance/ Resolution	Estimated Tax Increment *	
		FY 2024-25	FY 2025-26
IFD 2 Port Infrastructure Financing District Subproject Area Pier 70 G-1 Historic Core	27-16	$ 794,000	$ 811,000
IFD 2 Port Infrastructure Financing District Subproject Areas Pier 70 G-2, G-3, and G-4	220-18	$ 4,323,000	$ 7,975,000
IFD 2 Port Infrastructure Financing District Subproject Area I (Mission Rock)	34-18	$ 5,305,000	$ 11,035,000
IRFD 1 Treasure Island Infrastructure and Revitalization Financing District	21-17	$ 11,612,000	$ 13,538,000
IRFD 2 Hoedown Yard Infrastructure and Revitalization Financing District	348-18	$ 1,830,000	$ 1,867,000
EIFD 1 Power Station Enhanced Infrastructure and Financing District**	113-24	$ -	$ -

*Estimated tax increment per approved Infrastructure Financing Plans.

**Increment allocated beginning FY 2026-27.

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.

		Projected Special Tax Levy*	
District	**Ordinance**	**(FY 2024-25)**	**(FY 2025-26)**
STD No. 2009-1 - Improvement Area No. 1	16-10	$ 106,731	$ 108,735
STD No. 2009-1 - Improvement Area No. 2	16-10	$ 167,903	$ 167,903
CFD No. 2014-1 (Transbay) (1)	001-15	$ 33,365,906	$ 34,033,224
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 1 (2)(3)	022-17	$ 3,674,073	$ 3,747,554
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 2 (2)(3)	022-17	$ 3,139,353	$ 3,202,140
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 3 (2)(3)(4)	022-17	$ 1,293,535	$ 1,319,405
STD No. 2018-1 (Central SoMa)	021-19	$ -	$ -
STD No. 2019-1 (Pier 70 Condos) (5)	027-20		
Facilities Special Tax		$ 1,204,530	$ 1,228,621
Arts Building Special Tax		$ -	$ -
Services Special Tax		$ -	$ -
STD No. 2019-2 (Pier 70 Leased) (6)	028-20		
Facilities Special Tax		$ 573,336	$ 584,803
Arts Building Special Tax		$ -	$ -
Shoreline Special Tax		$ -	$ -
Services Special Tax		$ -	$ -
STD No. 2020-1 (Mission Rock) (7)	079-20		
Development Special Tax		$ 6,713,922	$ 6,848,201
Office Special Tax		$ 1,285,040	$ 1,310,741
Shoreline Special Tax		$ 1,218,111	$ 1,242,473
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 5, 2024.
(3) Special tax projections are subject to change if additional parcels issue building permits prior to the June 30th cut-off date.
(4) Special tax estimates based on Attachment 2 of the RMA.
(5) Based on VDDA Execution Dates and COOs as of April 5, 2024. PKN is the only property that has had a VDDA Execution Date, no property has issued a COO. Special tax estimates based on Attachment 3 of the RMA.
(6) Based on VDDA Execution Dates and COOs as of April 5, 2024. Building 12 is the only property that has had a VDDA Execution Date and issued a COO.
(7) Based on Parcel Lease Execution Dates as of April 5, 2024. Parcel G was Developed as of FY 2022-23 and the remaining Tax Zone 1 parcels are Developed as of FY 2023-24.

SECTION 32.1. Exclusion of Projected Unassigned Fund Balance from Budget Stabilization Reserve.
One hundred fifty-four million, eight hundred sixty thousand and nine hundred forty-three dollars ($154,860,943) of projected but unbudgeted, unassigned fund balance from fiscal year 2023-24 is designated for balancing future budget shortfalls in FY 2025-26 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. Federal and State Emergency Revenue Revisions.
The Controller is authorized to revise approved revenue budgets for federal and state emergency-related revenues to manage timing differences and cash flow needs driven by changing granting agencies' guidance and approvals, provided that such adjustments shall not change cumulative total revenue budgets in a given fund for the period from fiscal years 2020-21 through 2025-26. Such revisions shall not change approved expenditure authority. The Controller shall report any such revisions to the Mayor and Board within 30 days of their enactment.

SECTION 32.3. Fiscal Cliff Reserve.
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. In addition to that purpose, the Fiscal Cliff Reserve is hereby amended to include that it also serves the purpose of managing business tax revenue shortfalls. This assignment 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 Overtime Reporting.
The Police Department shall provide a quarterly report 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/_____
ANNE PEARSON
Deputy City Attorney

STATEMENT OF BOND REDEMPTION

AND INTEREST

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Fiscal Years 2024-2025 and 2025-2026
Summary

	FY 2024-2025				FY 2025-2026			
	Principal	Interest	Adm Expense/ Additional Rental/ Property Insurance	Total	Principal	Interest	Adm Expense/ Additional Rental/ Property Insurance	Total
GENERAL OBLIGATION BONDS								
CITY AND COUNTY OF SAN FRANCISCO	$ 286,656,476	$ 118,357,703	$ 800	$ 405,014,979	$ 167,811,279	$ 112,582,314	$ 800	$ 280,394,393
SAN FRANCISCO COMMUNITY COLLEGE DISTRICT	41,690,000	26,495,418	-	68,185,418	34,790,000	24,728,644	-	59,518,644
SAN FRANCISCO UNIFIED SCHOOL DISTRICT	77,190,000	40,909,772	-	118,099,772	72,320,000	37,381,484	-	109,701,484
BAY AREA RAPID TRANSIT DISTRICT	18,431,843	33,125,391	-	51,557,234	20,773,364	42,367,069	-	63,140,433
SUB-TOTAL GENERAL OBLIGATIONS - FROM AD VALOREM PROPERTY TAXES	**$ 423,968,319**	**$ 218,888,284**	**$ 800**	**$ 642,857,403**	**$ 295,694,643**	**$ 217,059,511**	**$ 800**	**$ 512,754,954**
OTHER DEBTS - GOVERNMENTAL ACTIVITIES	$ 55,759,136	$ 66,184,540	$ 5,731,487	$ 127,675,163	$ 64,448,862	$ 76,439,418	$ 6,686,340	$ 147,574,620
SUB-TOTAL OTHER DEBTS - GOVERNMENTAL ACTIVITIES	**$ 55,759,136**	**$ 66,184,540**	**$ 5,731,487**	**$ 127,675,163**	**$ 64,448,862**	**$ 76,439,418**	**$ 6,686,340**	**$ 147,574,620**
PUBLIC SERVICE ENTERPRISE - REV BONDS, CERTICATES OF PARTICIPATION AND LOANS	**$ 385,484,468**	**$ 770,731,117**	**$ 2,382,989**	**$ 1,158,598,574**	**$ 439,505,413**	**$ 861,280,274**	**$ 2,747,847**	**$ 1,303,533,534**
TOTAL DEBT PAYMENTS	**$ 865,211,923**	**$ 1,055,803,941**	**$ 8,115,276**	**$ 1,929,131,140**	**$ 799,648,918**	**$ 1,154,779,203**	**$ 9,434,987**	**$ 1,963,863,108**

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
General Obligation
Fiscal Years 2024-2025 and 2025-2026

	FY 2024-2025				FY 2025-2026			
	Principal	Interest	Adm Expense	Total	Principal	Interest	Adm Expense	Total
GENERAL CITY								
1992 UMB Program - Seismic Safety, Series 2007A - Drawdown 1-7	$ 1,916,476	$ 494,278	$ -	$ 2,410,754	$ 2,011,279	$ 399,475	$ -	$ 2,410,754
2016 Preservation and Seismic Safety, Series 2019A	1,020,000	2,729,243	-	3,749,243	1,050,000	2,699,132	-	3,749,132
2016 Preservation and Seismic Safety, Series 2020C	1,675,000	2,459,302	-	4,134,302	1,690,000	2,446,471	-	4,136,471
2008 Clean and Safe Neighborhood Parks, BAB Series 2010D (1)	3,205,000	1,234,515	150	4,439,665	3,320,000	1,059,843	150	4,379,993
2008 Clean and Safe Neighborhood Parks, Series 2016A	420,000	155,550	-	575,550	430,000	147,150	-	577,150
2012 Clean and Safe Neighborhood Parks, Series 2016B	1,360,000	504,950	-	1,864,950	1,390,000	477,750	-	1,867,750
2008 San Francisco General Hospital Improvement, BAB Series 2010C (1)	15,630,000	6,019,827	150	21,649,977	16,185,000	5,167,992	150	21,353,142
2010 Earthquake Safety & Emergency Response Series 2016C	1,255,000	469,575	-	1,724,575	1,295,000	431,925	-	1,726,925
2014 Earthquake Safety & Emergency Response Series 2016D	4,235,000	1,584,263	-	5,819,263	4,360,000	1,457,213	-	5,817,213
2020 Earthquake Safety & Emergency Response Series 2021-B1	1,750,000	2,603,400	-	4,353,400	1,840,000	2,515,900	-	4,355,900
2020 Earthquake Safety & Emergency Response, Series 2021E-1	1,620,000	2,408,500	-	4,028,500	1,700,000	2,327,500	-	4,027,500
2011 Road Repaving and Street Safety, Series 2016E	2,195,000	822,150	-	3,017,150	2,265,000	756,300	-	3,021,300
2014 Transportation & Road Improvements Series 2020B	5,120,000	1,908,600	-	7,028,600	5,220,000	1,806,200	-	7,026,200
2014 Transportation & Road Improvements Series 2021C-1	2,265,000	3,368,050	-	5,633,050	2,380,000	3,254,800	-	5,634,800
2015 Affordable Housing Series 2016F	2,605,000	1,031,335	-	3,636,335	2,665,000	971,680	-	3,636,680
2015 Affordable Housing Series 2018D	4,520,000	3,122,443	-	7,642,443	4,690,000	2,952,943	-	7,642,943
2015 Affordable Housing, Series 2019C	1,185,000	479,915	-	1,664,915	1,205,000	458,585	-	1,663,585
2019 Social Bonds-Affordable Housing, Series 2021A	6,020,000	3,740,553	-	9,760,553	6,065,000	3,696,727	-	9,761,727
2019 Social Bonds-Affordable Housing, Series 2023C	2,215,000	5,320,978	-	7,535,978	2,345,000	5,188,078	-	7,533,078
2016 Public Health and Safety, Series 2020D-1	2,360,000	3,171,850	-	5,531,850	2,450,000	3,053,850	-	5,503,850
2020 Health and Recovery, Series 2021D-1	4,475,000	6,652,550	-	11,127,550	4,700,000	6,428,800	-	11,128,800
2020 Health and Recovery, Series 2023A	1,760,000	1,232,750	-	2,992,750	685,000	1,144,750	-	1,829,750
General Obligation Bond Refunding, Series 2020 R1	18,570,000	6,760,950	500	25,331,450	12,240,000	5,832,450	500	18,072,950
General Obligation Bond Refunding, Series 2021 R1	8,870,000	3,295,050	-	12,165,050	4,840,000	2,851,550	-	7,691,550
General Obligation Bond Refunding, Series 2021 R2 (2)	13,955,000	1,260,250	-	15,215,250	3,570,000	562,500	-	4,132,500
General Obligation Bond Refunding, Series 2022-R1	25,835,000	13,872,250	-	39,707,250	27,120,000	12,580,500	-	39,700,500
General Obligation Bond Refunding, Series 2024-R1 (2)	20,025,000	18,118,826	-	38,143,826	42,755,000	16,029,500	-	58,784,500
2020 Earthquake Safety & Emergency Response, Series 2024A (estimated) - $150M	40,000,000	6,350,000	-	46,350,000	2,165,000	6,600,000	-	8,765,000
2019 Affordable Housing, Series 2024B (estimated) - $174.4M	50,000,000	8,139,133	-	58,139,133	2,140,000	8,708,700	-	10,848,700
2024 Affordable Housing, Series 2024C (estimated) - $30M	10,000,000	1,400,000	-	11,400,000	345,000	1,400,000	-	1,745,000
2018 Embarcadero Seawall Earthquake Safety, Series 2024D (estimated) - $120M	30,000,000	5,080,000		35,080,000	1,770,000	5,400,000		7,170,000
2016 Preservation and Seismic Safety, Series 2024E (estimated) - $55M	595,000	2,566,667	-	3,161,667	925,000	3,774,050	-	4,699,050
TOTAL BEFORE OFFSET FOR FEDERAL SUBSIDY, NET BID PREMIUM & TOBACCO SETTLEMENT REVENUE	$ 286,656,476	$ 118,357,703	$ 800	$ 405,014,979	$ 167,811,279	$ 112,582,314	$ 800	$ 280,394,393
NET BID PREMIUM, FEDERAL SUBSIDY & TSR								
2020 Health and Recovery, Series 2023A	-	(1,232,750)	-	(1,232,750)	-	(67,685)	-	(67,685)
2008 San Francisco General Hospital Improvement, BAB Series 2010C (1)	-	(1,986,844)	-	(1,986,844)	-	(1,705,696)	-	(1,705,696)
2008 Clean and Safe Neighborhood Parks, BAB Series 2010D (1)	-	(407,452)	-	(407,452)	-	(349,801)	-	(349,801)
Tobacco Settlement Revenue Reimbursement (2)	(13,503,265)	(2,655,437)	-	(16,158,702)	(13,962,000)	(3,427,000)	-	(17,389,000)
SB 1128 Reimbursement (2)	-	(1,660,648)	-	(1,660,648)	-	-	-	-
PASS Program-Affordable Housing Loan Repayments	(2,695,000)	(5,188,545)	-	(7,883,545)	-	(2,728,469)	-	(2,728,469)
GENERAL CITY, NET OF FEDERAL SUBSIDY, BID PREMIUM & TSR	$ 270,458,211	$ 105,226,027	$ 800	$ 375,685,038	$ 153,849,279	$ 104,303,663	$ 800	$ 258,153,742

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
General Obligation
Fiscal Years 2024-2025 and 2025-2026

	FY 2024-2025				FY 2025-2026			
	Principal	Interest	Adm Expense	Total	Principal	Interest	Adm Expense	Total
OUTSIDE CITY BUDGET								
SAN FRANCISCO COMMUNITY COLLEGE DISTRICT (SFCCD), PROP 39								
2015 Community College District Refunding Bonds	$ 13,790,000	$ 4,709,000	$ -	$ 18,499,000	$ 14,490,000	$ 4,019,500	$ -	$ 18,509,500
2020 Community College District Refunding Bonds	1,430,000	854,450	-	2,284,450	1,500,000	782,950	-	2,282,950
2020 Community College District, 2020 Series A	-	2,979,450	-	2,979,450	-	2,979,450	-	2,979,450
2020 Community College District, 2020 Series A-1	4,210,000	4,602,518	-	8,812,518	4,705,000	4,559,744	-	9,264,744
2020 Community College District, 2024 Series B	22,260,000	13,350,000	-	35,610,000	14,095,000	12,387,000	-	26,482,000
SF COMMUNITY COLLEGE DISTRICT TOTAL	$ 41,690,000	$ 26,495,418	$ -	$ 68,185,418	$ 34,790,000	$ 24,728,644	$ -	$ 59,518,644
NET BID PREMIUM								
2020 Community College District, 2024 Series B	-	(9,216,279)	-	(9,216,279)	-	-	-	-
SF COMMUNITY COLLEGE DISTRICT, NET OF BID PREMIUM	$ 41,690,000	$ 17,279,139	$ -	$ 58,969,139	$ 34,790,000	$ 24,728,644	$ -	$ 59,518,644
SAN FRANCISCO UNIFIED SCHOOL DISTRICT (SFUSD) PROP 39								
2006 Unified School District, 2010 Series C (QSCBs) (1)	$ -	$ 742,969	$ -	$ 742,969	$ -	$ 742,969	$ -	$ 742,969
2006 Unified School District, 2010 Series D (BABs) (1)	11,325,000	3,535,914	-	14,860,914	11,755,000	2,886,426	-	14,641,426
2006 Unified School District, 2015 Series F	720,000	396,463	-	1,116,463	755,000	360,463	-	1,115,463
2011 Unified School District, 2015 Series C	10,130,000	5,572,863	-	15,702,863	10,635,000	5,066,363	-	15,701,363
2015 Unified School District Refunding Bonds	3,265,000	165,050	-	3,430,050	3,325,000	99,750	-	3,424,750
2016 Unified School District, Series A	6,605,000	4,511,863	-	11,116,863	6,935,000	4,181,613	-	11,116,613
2016 Unified School District, Series B	8,940,000	7,053,150	-	15,993,150	9,260,000	6,733,200	-	15,993,200
2020 General Obligation Refunding Bonds	18,945,000	2,781,000	-	21,726,000	11,535,000	2,023,200	-	13,558,200
2016 Unified School District, Series C	7,760,000	10,915,500	-	18,675,500	8,150,000	10,527,500	-	18,677,500
2022 General Obligation Refunding Bonds	9,500,000	5,235,000	-	14,735,000	9,970,000	4,760,000	-	14,730,000
TOTAL BEFORE OFFSET FOR FEDERAL SUBSIDY	$ 77,190,000	$ 40,909,772	$ -	$ 118,099,772	$ 72,320,000	$ 37,381,484	$ -	$ 109,701,484
FEDERAL SUBSIDY								
2006 Unified School District, 2010 Series C (QSCBs) (1)	-	(245,217)	-	(245,217)	-	(245,217)	-	(245,217)
2006 Unified School District, 2010 Series D (BABs) (1)	-	(1,167,029)	-	(1,167,029)	-	(952,665)	-	(952,665)
SF UNIFIED SCHOOL DISTRICT, NET OF FEDERAL SUBSIDY	$ 77,190,000	$ 39,497,526	$ -	$ 116,687,526	$ 72,320,000	$ 36,183,602	$ -	$ 108,503,602
BAY AREA RAPID TRANSIT DISTRICT (BART)								
2004 BART Earthquake Safety Bonds 2013 Series C	$ 3,610,693	$ 763,650	$ -	$ 4,374,343	$ 3,536,036	$ 595,612	$ -	$ 4,131,648
2004 BART Gen Obligation Bonds Refunding 2015 Series D	3,870,297	3,739,867	-	7,610,164	4,275,821	3,555,566	-	7,831,387
2004 BART Gen Obligation Bonds Refunding 2017 Series E	-	1,048,102	-	1,048,102	-	1,048,102	-	1,048,102
2004 BART Gen Obligation Bonds 2019 Series F-1	2,260,077	2,627,645	-	4,887,722	2,350,005	2,523,693	-	4,873,698
2004 BART Gen Obligation Bonds Refunding 2019 Series G	-	416,857	-	416,857	-	416,857	-	416,857
2016 BART General Obligation Bonds 2017 Series A	1,922,423	3,720,600	-	5,643,023	2,019,138	3,622,061	-	5,641,199
2016 BART General Obligation Bonds 2019 Series B-1	2,066,647	3,805,548	-	5,872,195	2,170,149	3,699,629	-	5,869,778
2016 BART General Obligation Bonds 2020 Series C	3,244,194	6,841,075	-	10,085,269	3,405,386	6,674,836	-	10,080,222
2016 BART General Obligation Bonds 2022 Series D	1,457,512	10,162,047	-	11,619,559	1,532,169	10,087,305	-	11,619,474
Proposed 2016 BART General Obligation Bonds 2025 Series E	-	-	-	-	1,484,660	10,143,408	-	11,628,068
TOTAL BART	$ 18,431,843	$ 33,125,391	$ -	$ 51,557,234	$ 20,773,364	$ 42,367,069	$ -	$ 63,140,433
SUB-TOTAL SFCCD, SFUSD AND BART	$ 137,311,843	$ 100,530,581	$ -	$ 237,842,424	$ 127,883,364	$ 104,477,197	$ -	$ 232,360,561
TOTAL GEN OBLIGATION - GENERAL CITY, SFCCD, SFUSD AND BART (3)	$ 423,968,319	$ 218,888,284	$ 800	$ 642,857,403	$ 295,694,643	$ 217,059,511	$ 800	$ 512,754,954

(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 (LHH) Series 2008-R3 and LHH Series 2005A & 200 Series 2005A & 2005I were refunded by GOB Refunding Series 2011-R1 and Series 2008-R3 by GOB Refunding Series 2015-R1. GOB Refunding Series 2011-R1 was subsequently refunded by GOB Series 2021-R2 and Series 2015-R1 was subsequently refunded by GOB Series 2024-R1.

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

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Other Debt Service
Fiscal Years 2024-2025 and 2025-2026

	FY 2024-2025					FY 2025-2026				
	Principal	Interest	Total Debt Service	Additional Rental [5]	Total [4]	Principal	Interest	Total Debt Service	Additional Rental [5]	Total [4]
CERTIFICATES OF PARTICIPATION [6]										
Moscone Center South Refunding Project, Series 2011A	$ 2,340,000	$ 58,500	$ 2,398,500	$ 10,000	$ 2,408,500	$ -	$ -	$ -	$ -	$ -
Refunding Certificates of Participation Series 2024-R1:										
Refunding of Multiple Capital Improvement Projects, Series 2012A	1,455,000	879,725	2,334,725	5,000	2,339,725	1,380,000	955,500	2,335,500	2,750	2,338,250
Refunding of Certificate of Participation Series 2014-R2 (Juvenile Hall Proj)	1,530,000	760,375	2,290,375	5,000	2,295,375	1,475,000	812,250	2,287,250	2,750	2,290,000
Refunding of War Memorial Veterans Building Improvements Series 2015A	3,325,000	3,902,232	7,227,232	5,000	7,232,232	2,830,000	4,394,800	7,224,800	2,750	7,227,550
Refunding of Certificate of Participation Series 2015-R1 (City office Bldgs.)	3,640,000	3,412,811	7,052,811	5,000	7,057,811	3,245,000	3,807,000	7,052,000	2,750	7,054,750
War Memorial Veterans Building Improvement Series 2016A	1,000,000	295,335	1,295,335	7,000	1,302,335	1,030,000	266,825	1,296,825	7,000	1,303,825
Hope SF Series 2017A	685,000	908,143	1,593,143	7,000	1,600,143	705,000	884,168	1,589,168	7,000	1,596,168
Moscone Expansion Project Series 2017B	13,140,000	14,053,963	27,193,963	11,000	27,204,963	13,800,000	13,396,963	27,196,963	11,000	27,207,963
Less: MED Assessments	(13,140,000)	(4,273,734)	(17,413,734)	-	(17,413,734)	(13,800,000)	(3,322,997)	(17,122,997)	-	(17,122,997)
Net City Contribution:	-	9,780,229	9,780,229	11,000	9,791,229	-	10,073,966	10,073,966	11,000	10,084,966
Refunding Certificate of Participation Series 2019-R1	1,510,000	663,413	2,173,413	8,250	2,181,663	1,585,000	587,913	2,172,913	8,250	2,181,163
Refunding Certificate of Participation Series 2020-R1 (Multpl Capital Impr.)	4,680,000	2,128,200	6,808,200	11,000	6,819,200	4,920,000	1,888,200	6,808,200	12,530	6,820,730
49 South Van Ness Project, Series 2019A	4,590,000	9,575,450	14,165,450	10,250	14,175,700	5,525,000	9,345,950	14,870,950	10,250	14,881,200
Animal Care and Control, Series 2020	1,740,000	1,748,100	3,488,100	10,250	3,498,350	1,830,000	1,661,100	3,491,100	10,250	3,501,350
Multiple Capital Improvement Projects, Series 2021A	2,850,000	3,022,650	5,872,650	11,000	5,883,650	2,985,000	2,880,150	5,865,150	11,000	5,876,150
Affordable Housing & Community Facilities Projects Series 2023A	2,740,000	6,289,925	9,029,925	7,500	9,037,425	2,910,000	6,120,425	9,030,425	7,500	9,037,925
Multiple Capl Improv Projects Series 2023B	2,445,000	3,611,788	6,056,788	16,500	6,073,288	2,570,000	3,486,413	6,056,413	16,500	6,072,913
Approved Department of Public Health Facilities (101 Grove)	-	9,722,375	9,722,375	200,000	9,922,375	3,855,000	9,722,375	13,577,375	200,000	13,777,375
Approved HOJ Relocation Improvement Projects	-	-	-	-	-	605,000	760,175	1,365,175	200,000	1,565,175
Approved Affordable Housing and Community Development	305,000	438,550	743,550	200,000	943,550	325,000	855,750	1,180,750	200,000	1,380,750
Approved Critical Repairs (Unissued FY22 & FY23)	1,515,000	1,913,113	3,428,113	200,000	3,628,113	1,615,000	3,727,750	5,342,750	200,000	5,542,750
Approved Economic Recovery Stimulus (Unissued FY22 & FY23)	920,000	1,160,413	2,080,413	200,000	2,280,413	980,000	2,261,025	3,241,025	200,000	3,441,025
Approved Street Repaving Program (FY24)	-	-	-	-	-	995,000	1,258,075	2,253,075	200,000	2,453,075
Approved Critical Repairs & Recession Allowance (FY24)	-	-	-	-	-	785,000	988,488	1,773,488	200,000	1,973,488
Approved HOPE SF COPs	-	-	-	-	-	590,000	281,575	871,575	200,000	1,071,575
Proposed 170 Otis Exit Project	1,060,000	1,340,463	2,400,463	200,000	2,600,463	2,190,000	3,952,488	6,142,488	400,000	6,542,488
[Placeholder] Proposed Critical Repairs & Streets (FY25, $45M)	-	-	-	-	-	1,360,000	1,714,863	3,074,863	200,000	3,274,863
TOTAL CERTIFICATES OF PARTICIPATION	$ 38,330,000	$ 61,611,790	$ 99,941,790	$ 1,129,750	$ 101,071,540	$ 46,290,000	$ 72,687,224	$ 118,977,224	$ 2,312,280	$ 121,289,504
LOANS AND LEASES										
San Francisco Marina-West Harbor Loan	$ 564,508	$ 893,512	$ 1,458,020	$ -	$ 1,458,020	$ 592,987	$ 865,033	$ 1,458,020	$ -	$ 1,458,020
Citywide Emergency Radio Replacement Project	3,589,628	139,244	3,728,872	11,000	3,739,872	3,650,875	77,997	3,728,872	11,000	3,739,872
TOTAL LOANS AND LEASES	$ 4,154,136	$ 1,032,756	$ 5,186,892	$ 11,000	$ 5,197,892	$ 4,243,862	$ 943,030	$ 5,186,892	$ 11,000	$ 5,197,892
SAN FRANCISCO FINANCE CORP LEASE REVENUE BONDS										
OPEN SPACE FUND (VARIOUS PARK PROJECTS)										
LRB Refunding Open Space Fund Series 2018A	$ 3,655,000	$ 805,750	$ 4,460,750	$ 68,103	$ 4,528,853	$ 3,840,000	$ 623,000	$ 4,463,000	$ 74,145	$ 4,537,145
MOSCONE CENTER EXPANSION PROJECT										
LR Refunding Bonds Series 2008 -1, 2	$ 8,200,000	$ 2,493,044	$ 10,693,044	$ 290,413	$ 10,983,457	$ 8,600,000	$ 2,001,764	$ 10,601,764	$ 285,994	$ 10,887,758
LIBRARY PRESERVATION FUND										
LRB Refunding Series 2018B	$ 1,420,000	$ 241,200	$ 1,661,200	$ 40,150	$ 1,701,350	$ 1,475,000	$ 184,400	$ 1,659,400	$ 42,208	$ 1,701,608
Property Insurance on Existing Debt [5]	$ -	$ -	$ -	$ 4,192,071	$ 4,192,071	$ -	$ -	$ -	$ 3,960,713	$ 3,960,713
TOTAL OTHER DEBT SERVICE	$ 55,759,136	$ 66,184,540	$ 121,943,676	$ 5,731,487	$ 127,675,163	$ 64,448,862	$ 76,439,418	$ 140,888,280	$ 6,686,340	$ 147,574,620

(4) A portion or all debt service payment is payable from non-general fund revenue.
(5) Additional Rental includes bond-related expenses such as trustee and arbitrage rebate computation fees shown by issue. Property insurance for outstanding COPs is shown as a total at the bottom of the table.
(6) Does not include budgeted optional paydowns for commercial paper on Police Vehicle Acquisition.

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans
Fiscal Years 2024-2025 and 2025-2026

	FY 2024-2025				FY 2025-2026			
	Principal	Interest	Additional Rental [10]	Total	Principal	Interest	Additional Rental [10]	Total
HETCH HETCHY WATER & POWER ENTERPRISE								
2011 Qualified Energy Conservation Bonds	$ 568,690	$ 89,053	$ -	$ 657,743	$ 575,523	$ 62,016	$ -	$ 637,539
2015 New Clean Renewable Energy Bonds	149,916	60,311	-	210,227	152,001	53,361	-	205,362
2015 Power Revenue Bonds Series A (Green)	-	1,592,950	-	1,592,950	-	1,592,950	-	1,592,950
2015 Power Revenue Bonds Series B	910,000	62,000	-	972,000	945,000	24,900	-	969,900
2021 Power Revenue Bonds Series A	1,385,000	3,050,425	-	4,435,425	1,455,000	2,979,425	-	4,434,425
2021 Power Revenue Bonds Series B	585,000	2,030,375	-	2,615,375	620,000	2,000,250	-	2,620,250
2023 Power Revenue Bonds Series A	-	-	-	-	-	3,097,625	-	3,097,625
SRF Loan:								
Mt. Tunnel Improvements Project	-	-	-	-	-	-	-	-
COP 525 Golden Gate Office Space, Series 2009 D (COPs 9.72%)	463,176	769,450	923	1,233,549	482,617	739,364	923	1,222,904
Trustee and Arbitrage Computation Fee (Power Bonds)	-	14,895	-	14,895	-	18,895	-	18,895
TOTAL HETCH HETCHY WATER & POWER BEFORE OFFSET	$ 4,061,782	$ 7,669,459	$ 923	$ 11,732,164	$ 4,230,141	$ 10,568,786	$ 923	$ 14,799,850
Federal Offsets								
2011 Qualified Energy Conservation Bonds Federal Offset	-	(58,784)	-	(58,784)	-	(40,937)	-	(40,937)
2015 New Clean Renewable Energy Bonds Federal Offset	-	(39,811)	-	(39,811)	-	(35,224)	-	(35,224)
COP 525 Golden Gate Office Space, Series 2009 Federal Offset	-	(253,957)	-	(253,957)	-	(244,027)	-	(244,027)
TOTAL HETCH HETCHY WATER & POWER	$ 4,061,782	$ 7,316,907	$ 923	$ 11,379,612	$ 4,230,141	10,248,599	$ 923	$ 14,479,663
LAGUNA HONDA HOSPITAL [7]								
COP Refunding Series 2019-R1	$ 7,025,000	$ 2,217,250	$ 8,250	$ 9,250,500	$ 7,380,000	$ 1,866,000	$ 8,250	$ 9,254,250
SB 1128 Reimbursement Offset	(7,025,000)	(623,759)	-	(7,648,759)	(7,380,000)	(271,862)	-	(7,651,862)
TOTAL LAGUNA HONDA HOSPITAL	$ -	$ 1,593,491	$ 8,250	$ 1,601,741	$ -	$ 1,594,138	$ 8,250	$ 1,602,388
SAN FRANCISCO MUNICIPAL TRANSPORTATION AGENCY								
SFMTA 2017 Series Revenue Bonds	$ 4,070,000	$ 5,914,204	$ -	$ 9,984,204	$ 4,275,000	$ 5,707,288	$ -	$ 9,982,288
SFMTA 2021 Series A Refunding Revenue Bonds	10,110,000	2,970,947	-	13,080,947	10,170,000	2,898,934	-	13,068,934
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
TOTAL SF MUNICIPAL TRANSPORTATION AGENCY	$ 14,180,000	$ 13,660,451	$ -	$ 27,840,451	$ 14,445,000	$ 13,381,522	$ -	$ 27,826,522
PORT OF SAN FRANCISCO								
Hyde Street Harbor Loan	$ 185,977	$ 45,783	$ -	$ 231,760	$ 194,346	$ 37,414	$ -	$ 231,760
Refunding Revenue Bonds, Series 2020A/B	1,275,000	670,361	-	1,945,361	1,295,000	646,213	-	1,941,213
Revenue Bonds, Series 2014A/B	565,000	762,631	-	1,327,631	595,000	734,381	-	1,329,381
COP Port Facilities Project Series 2013 B & C	780,000	1,216,338	10,500	2,006,838	815,000	1,177,338	10,500	2,002,838
SBH - CalBoating Loan - $400K	13,816	10,665	-	24,481	14,438	10,043	-	24,481
SBH - CalBoating Loan - $3.1M	125,104	87,057	-	212,161	130,734	81,427	-	212,161
SBH - CalBoating Loan - $4.5M	184,437	114,876	-	299,313	192,736	106,577	-	299,313
Other Fiscal Charges	-	100,000	-	100,000	-	100,000	-	100,000
TOTAL PORT OF SAN FRANCISCO	$ 3,129,334	$ 3,007,711	$ 10,500	$ 6,147,545	$ 3,237,254	$ 2,893,393	$ 10,500	$ 6,141,147

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans
Fiscal Years 2024-2025 and 2025-2026

	FY 2024-2025				FY 2025-2026			
	Principal	Interest	Additional Rental (10)	Total	Principal	Interest	Additional Rental (10)	Total
SAN FRANCISCO GENERAL HOSPITAL								
Capital Lease - Emergency Back-up Generators	$ 2,183,409	$ 154,422	$ 9,500	$ 2,347,331	$ 1,137,354	$ 31,562	$ 9,500	$ 1,178,416
TOTAL SAN FRANCISCO GENERAL HOSPITAL	$ 2,183,409	$ 154,422	$ 9,500	$ 2,347,331	$ 1,137,354	$ 31,562	$ 9,500	$ 1,178,416
SAN FRANCISCO INTERNATIONAL AIRPORT								
2009 Airport 2nd Series Revenue Refunding Bonds Series 2009D	$ 6,487,500	$ 1,708,325	$ -	$ 8,195,825	$ 9,038,333	$ 1,510,263	$ -	$ 10,548,596
2014 Airport 2nd Series Revenue Bonds Series 2014	-	23,680,000	-	23,680,000	-	23,680,000	-	23,680,000
2016 Airport 2nd Series Revenue Refunding Bonds Series 2016A	28,341,667	5,458,292	-	33,799,959	50,499,167	4,157,875	-	54,657,042
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	31,439,167	3,397,875	-	34,837,042	12,375,000	1,825,917	-	14,200,917
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	24,592,500	2,105,542	-	26,698,042	12,385,000	875,917	-	13,260,917
2018 Airport 2nd Series Variable Rate Revenue Bonds Series 2018B/C	-	9,709,329	-	9,709,329	118,333	9,727,168	-	9,845,501
2018 Airport 2nd Series Revenue Bonds Series 2018D	-	36,640,000	-	36,640,000	-	36,640,000	-	36,640,000
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	-	266,950	-	266,950	1,170,833	266,950	-	1,437,783
2018 Airport 2nd Series Revenue Refunding Bonds Series 2018G	-	1,783,000	-	1,783,000	5,943,333	1,783,000	-	7,726,333
2019 Airport 2nd Series Revenue Bonds Series 2019A	-	57,560,750	-	57,560,750	-	57,560,750	-	57,560,750
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	-	281,471	-	281,471
2019 Airport 2nd Series Revenue Refunding Bonds Series 2019D	18,210,000	18,514,250	-	36,724,250	19,117,500	17,603,750	-	36,721,250
2019 Airport 2nd Series Revenue Bonds Series 2019E	-	37,673,750	-	37,673,750	-	37,673,750	-	37,673,750
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	1,535,833	213,687	-	1,749,520	1,570,833	181,808	-	1,752,641
2019 Airport 2nd Series Revenue Refunding Bonds Series 2019H	31,807,500	7,117,583	-	38,925,083	18,644,167	5,527,208	-	24,171,375
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	13,029,167	14,191,963	-	27,221,130	36,845,000	13,690,083	-	50,535,083
2022 Airport 2nd Series Revenue and Refunding Bonds Series 2022B	4,192,500	11,226,900	-	15,419,400	24,615,833	11,017,275	-	35,633,108
2022 Airport 2nd Series Revenue and Refunding Bonds Series 2022C	-	5,610,052	-	5,610,052	-	5,648,825	-	5,648,825
2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023A	10,511,667	7,473,833	-	17,985,500	11,962,500	6,948,250	-	18,910,750
2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023B	-	3,975,500	-	3,975,500	-	3,975,500	-	3,975,500
2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023C	-	30,349,618	-	30,349,618	-	33,839,718	-	33,839,718
2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023D	-	1,074,823	-	1,074,823	-	2,180,703	-	2,180,703
Proposed Series 2024A	-	33,125,811	-	33,125,811	-	50,892,489	-	50,892,489
Proposed Series 2025A	-	7,852,631	-	7,852,631	-	35,662,534	-	35,662,534
Proposed Series 2026A	-	-	-	-	-	11,769,333	-	11,769,333
Commercial Paper Interest	-	18,090,000	-	18,090,000	-	18,090,000	-	18,090,000
Letter of Credit Fees								
LOC Fees for VRDBs	-	997,456	-	997,456	-	997,456	-	997,456
LOC Fees for Commercial Paper	-	4,469,389	-	4,469,389	-	4,469,389	-	4,469,389
Remarketing Fees	-	275,771	-	275,771	-	276,340	-	276,340
TOTAL SAN FRANCISCO INTERNATIONAL AIRPORT	$ 170,147,501	$ 461,089,170	$ -	$ 631,236,671	$ 204,285,832	$ 515,018,341	$ -	$ 719,304,173

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans
Fiscal Years 2024-2025 and 2025-2026

	FY 2024-2025				FY 2025-2026			
	Principal	Interest	Additional Rental [10]	Total	Principal	Interest	Additional Rental [10]	Total
WASTEWATER ENTERPRISE								
2010 Wastewater Revenue Bonds, Series B BABs	$ 7,745,000	$ 9,800,666	$ -	$ 17,545,666	$ 8,000,000	$ 9,408,913	$ -	$ 17,408,913
2013 Wastewater Revenue Bonds, Series B	-	3,723,800	-	3,723,800	-	3,723,800	-	3,723,800
2016 Wastewater Revenue Bonds, Series A	5,760,000	10,228,000	-	15,988,000	6,055,000	9,962,900	-	16,017,900
2016 Wastewater Revenue Bonds, Series B	1,625,000	2,883,175	-	4,508,175	1,705,000	2,808,450	-	4,513,450
2018 Wastewater Revenue Bonds, Series A	6,580,000	9,835,600	-	16,415,600	6,915,000	9,498,225	-	16,413,225
2018 Wastewater Revenue Bonds, Series B	5,335,000	8,560,625	-	13,895,625	5,610,000	8,287,000	-	13,897,000
2021 Wastewater Revenue Notes, Series A*	-	2,183,550	-	2,183,550	-	1,091,775	-	1,091,775
2021 Wastewater Revenue Notes, Series B*	-	1,291,100	-	1,291,100	-	1,291,100	-	1,291,100
2021 Wastewater Revenue Bonds, Series A	-	10,000,638	-	10,000,638	-	11,465,700	-	11,465,700
2021 Wastewater Revenue Bonds, Series B	-	1,615,574	-	1,615,574	-	1,852,250	-	1,852,250
2022 Wastewater Revenue Bonds, Series B	8,325,000	6,645,875	-	14,970,875	10,175,000	6,183,375	-	16,358,375
2023 Wastewater Revenue Bonds, Series A	-	-	-	-		13,317,531	-	13,317,531
2023 Wastewater Revenue Bonds, Series B	-	3,553,250	-	3,553,250	-	8,480,500	-	8,480,500
2023 Wastewater Revenue Bonds, Series C	-	6,626,400	-	6,626,400	-	6,626,400	-	6,626,400
SRF Loans:								
North Point Facility Outfall Rehabilitation	496,574	265,383	-	761,957	505,512	256,445	-	761,957
SEP Primary/Secondary Clarifier Upgrades	823,330	440,011	-	1,263,341	838,150	425,191	-	1,263,341
SEP 521/522 and Disinfection Upgrades	1,078,174	636,301	-	1,714,475	1,097,581	616,893	-	1,714,474
Lake Merced Green Infrastructure OSP Gas Utilization	172,681	92,397	-	265,078	175,444	89,635	-	265,079
OSP Gas Utilization	1,363,061	705,432	-	2,068,493	1,382,144	686,349	-	2,068,493
SEP Headworks Project	3,011,799	1,067,150	-	4,078,949	3,239,521	1,170,725	-	4,410,246
WIFIA Loan N17128CA (BDFP)	-	-	-	-	-	919,713	-	919,713
WIFIA Construction Period Loan Servicing Fee (BDFP)	-	32,000	-	32,000	-	33,000	-	33,000
WIFIA Construction Period Loan Servicing Fee (SEP Headworks)	-	32,000	-	32,000	-	33,000	-	33,000
WIFIA Construction Period Loan Servicing Fee (Master Agreement)	-	32,000	-	32,000	-	33,000	-	33,000
COP 525 Golden Gate Office Space, Series 2009 D (COPs 18.88%)	899,603	1,494,461	1,794	2,395,858	937,362	1,436,028	1,794	2,375,184
Trustee and Arbitrage Computation Fee (Wastewater Revenue Bonds)	-	48,035	-	48,035	-	52,535	-	52,535
TOTAL WASTEWATER ENTERPRISE BEFORE OFFSET	$ 43,215,222	$ 81,793,423	$ 1,794	$ 125,010,439	$ 46,635,714	$ 99,750,433	$ 1,794	$ 146,387,941
Federal Offsets								
2010 Wastewater Revenue Bonds, Series B BABs Federal Offset	-	(3,234,710)	-	(3,234,710)	-	(3,105,412)	-	(3,105,412)
COP 525 Golden Gate Office Space, Series 2009	-	(493,247)	-	(493,247)	-	(473,961)	-	(473,961)
TOTAL WASTEWATER ENTERPRISE	$ 43,215,222	$ 78,065,466	$ 1,794	$ 121,282,482	$ 46,635,714	$ 96,171,060	$ 1,794	$ 142,808,568
WATER ENTERPRISE								
2010 Water Revenue Bonds, Series B BABs	$ 13,725,000	18,871,513	$ -	$ 32,596,513	$ 14,225,000	18,102,888	$ -	$ 32,327,888
2010 Water Revenue Bonds, Series E BABs	13,610,000	18,417,800	-	32,027,800	14,080,000	17,690,820	-	31,770,820
2010 Water Revenue Bonds, Series G BABs	-	24,427,165	-	24,427,165	-	24,427,165	-	24,427,165
2015 Water Revenue Bonds, Series A	29,485,000	12,072,719	-	41,557,719	30,990,000	10,571,094	-	41,561,094
2016 Water Revenue Bonds, Series A	24,800,000	25,663,750	-	50,463,750	26,050,000	24,392,500	-	50,442,500

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans
Fiscal Years 2024-2025 and 2025-2026

	FY 2024-2025				FY 2025-2026			
	Principal	Interest	Additional Rental (10)	Total	Principal	Interest	Additional Rental (10)	Total
2016 Water Revenue Bonds, Series B	13,720,000	1,569,150	-	15,289,150	7,715,000	1,209,050	-	8,924,050
2016 Water Revenue Bonds, Series C	6,275,000	8,297,667	-	14,572,667	6,455,000	8,117,789	-	14,572,789
2017 Water Revenue Bonds, Series A	2,570,000	1,047,250	-	3,617,250	2,705,000	915,375	-	3,620,375
2017 Water Revenue Bonds, Series B	3,135,000	1,277,125	-	4,412,125	3,295,000	1,116,375	-	4,411,375
2017 Water Revenue Bonds, Series C	1,500,000	611,000	-	2,111,000	1,575,000	534,125	-	2,109,125
2017 Water Revenue Bonds, Series D	10,230,000	12,504,300	-	22,734,300	20,515,000	11,735,675	-	32,250,675
2017 Water Revenue Bonds, Series E	835,000	2,296,375	-	3,131,375	7,425,000	2,089,875	-	9,514,875
2017 Water Revenue Bonds, Series F	770,000	344,250	-	1,114,250	875,000	303,125	-	1,178,125
2017 Water Revenue Bonds, Series G	5,225,000	75,919	-	5,300,919	-	-	-	-
2019 Water Revenue Bonds, Series A	2,700,000	12,943,214	-	15,643,214	2,760,000	12,883,905	-	15,643,905
2019 Water Revenue Bonds, Series B	75,000	553,332	-	628,332	75,000	550,967	-	625,967
2019 Water Revenue Bonds, Series C	80,000	602,746	-	682,746	80,000	600,223	-	680,223
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	915,000	5,224,480	-	6,139,480	940,000	5,198,279	-	6,138,279
2020 Water Revenue Bonds, Series F	1,440,000	3,585,240	-	5,025,240	1,450,000	3,573,923	-	5,023,923
2020 Water Revenue Bonds, Series G	6,360,000	1,104,935	-	7,464,935	7,635,000	1,049,762	-	8,684,762
2020 Water Revenue Bonds, Series H	690,000	1,715,384	-	2,405,384	695,000	1,709,960	-	2,404,960
2023 Water Revenue Bonds, Series A	-	-	-	-	-	17,921,188	-	17,921,188
2023 Water Revenue Bonds, Series B	-	-	-	-	-	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	-	1,399,000	-	1,399,000	-	1,399,000	-	1,399,000
SRF Loan:								
Westside Recycled Water Project	-	-	-	-	5,069,097	1,763,280	-	6,832,377
Mt. Tunnel Improvements Project	-	2,246,093	-	2,246,093	-	2,536,624	-	2,536,624
COP 525 Golden Gate Office Space, Series 2009 D BAB (COPs 71.40%)	3,402,220	5,651,923	6,783	9,060,927	3,545,021	5,430,932	6,783	8,982,736
Trustee and Arbitrage Computation Fee (Water Revenue Bonds)	-	92,400	-	92,400	-	92,400	-	92,400
TOTAL WATER ENTERPRISE BEFORE OFFSET	$ 141,542,220	$ 201,139,231	$ 6,783	$ 342,688,234	$ 158,154,118	$ 217,770,237	$ 6,783	$ 375,931,138
Federal Offsets								
2010 Water Revenue Bonds, Series B BABs Federal Offset	-	(6,228,543)	-	(6,228,543)	-	(5,974,858)	-	(5,974,858)
2010 Water Revenue Bonds, Series E BABs Federal Offset	-	(6,078,795)	-	(6,078,795)	-	(5,838,855)	-	(5,838,855)
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	-	(1,865,417)	-	(1,865,417)	-	(1,792,479)	-	(1,792,479)
TOTAL WATER ENTERPRISE	$ 141,542,220	$ 178,904,290	$ 6,783	$ 320,453,293	$ 158,154,118	$ 196,101,859	$ 6,783	$ 354,262,760
Property Insurance on Existing COP Debt (Enterprise) (10)	$ -	$ -	$ 2,345,239	$ 2,345,239	$ -	$ -	$ 2,710,097	$ 2,710,097
TOTAL PUBLIC SERVICE ENTERPRISES	$ 385,484,468	$ 770,731,117	$ 2,382,989	$ 1,158,598,574	$ 439,505,413	$ 861,280,274	$ 2,747,847	$ 1,303,533,534
TOTAL GENERAL FUND & PUBLIC SERVICE ENTERPRISES	$ 441,243,604	$ 836,915,657	$ 8,114,476	$ 1,286,273,737	$ 503,954,275	$ 937,719,692	$ 9,434,187	$ 1,451,108,154

(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 and Wastewater Enterprise and Water Enterprise are on a fixed two-year budget (FY 2024-2025 and FY 2025-2026). The debt service schedule for FY 2024-2025 and FY 2025-2026 for these departments are updated in this AAO.

(9) The Airport is on a fixed two-year budget and the FY 2024-2025 and FY 2025-2026 amounts are 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.

* Debt Service for the 2023 Wastewater Revenue Bonds and 2023 Water Revenue Bonds not available for FY 2024 Budget submission. Debt Service for the FY 2025 Budget Submission is preliminary and subject to change.

Board of Supervisors Budget Spending Plan

	FY 2024-25			FY 2025-26			All Years		
	General Fund	Non General Fund	**Total**	General Fund	Non General Fund	**Total**	General Fund	Non General Fund	**Total**
Department Budget Reductions									
General Fund	29,009,375	-	**29,009,375**	11,866,684	-	**11,866,684**	40,876,059	-	**40,876,059**
Non General Fund	-	24,168,277	**24,168,277**	-	8,548,930	**8,548,930**	-	32,717,207	**32,717,207**
Supplementary Committee Reductions:									
HRD-5 Fellows Program									
DPH	120,000		**120,000**	-	-	**-**	120,000	-	**120,000**
DBI		360,000	**360,000**	-	-	**-**	-	360,000	**360,000**
PUC		120,000	**120,000**	-	-	**-**	-	120,000	**120,000**
DBI		120,000	**120,000**	-	-	**-**	-	120,000	**120,000**
Additional Budgetary Actions*									
Current Year Savings*	2,397,190	-	**2,397,190**	-	-	**-**	2,397,190	-	**2,397,190**
Project encumbrance closeouts*	7,399,994	10,869,955	**18,269,949**	-	-	**-**	7,399,994	10,869,955	**18,269,949**
TOTAL SOURCES	**38,926,559**	**35,638,232**	**74,564,791**	**11,866,684**	**8,548,930**	**20,415,614**	**50,793,243**	**44,187,162**	**94,980,405**

*Requires technical adjustments by the Mayor's Office.

Other Committee Actions

Placing $1,115,390 on expenditure reserve in the Retirement System in Fiscal Year 2025-26 pending development of a budget and timeline for the position reclassification project.

Placing $2,300,362 on expenditure reserve in the Homelessness and Supportive Housing in Fiscal year 2024-25 pending a report by the Department on Providence Foundation of San Francisco's audited financial statements, financial controls, board of director oversight, fundraising and leadership structure.

AAO Admin Provisions: 35. 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.

Board of Supervisors Spending Plan Fiscal Years 2024-25 and 2025-26

			Total FY 24-25				Total FY 25-26				Both Years Total		
Item #	Description	Dept	FY25 GFS	FY25 NGFS	1x	TOTAL FY24 ALL FUNDS	FY26 GFS	FY26 NGFS	1x	TOTAL FY25 ALL FUNDS	GFS	NGFS	All funds
RUNNING TOTAL			28,296,009	3,616,000		31,912,009	22,492,853	4,451,000		26,943,853	50,788,862	8,067,000	**58,855,862**
1	Restore legislative expense account including community facilitation.	BOS	41,853	-		41,853	41,853	-		41,853	83,706	-	83,706
2	Provide 4% COLA to Budget & Legislative Analyst Contract	BOS	33,000	-		33,000	33,000	-		33,000	66,000	-	66,000
3	Reclassify reduction in attrition savings in AAB to budget for temporary staff	BOS	-	-		-	-	-		-	-	-	-
4	Reclassify reduction in attrition savings in AAB to budget for temporary staff	BOS	-	-		-	-	-		-	-	-	-
5	Sugary Drink Tax Contract Restoration	DPH	2,700,000	-		2,700,000	2,700,000			2,700,000	5,400,000	-	5,400,000
6	TAY Outpatient and Behavioral Health Support	DPH	500,000	-	X	500,000	-			-	500,000	-	500,000
7	Grants For The Arts restoration of Arts and Cultural Program in the Mission Neighborhood	ADM-GFTA	975,156	-	X	975,156				-	975,156	-	975,156
8	Immigrant Worker Outreach	ADM-OLSE	383,000	-		383,000	383,000			383,000	766,000	-	766,000
9	Youth and Immigrant Worker Civic Engagement, Outreach and Education	ADM-OCEIA	495,000	-		495,000	495,000			495,000	990,000	-	990,000
10	Community Ambassador Program	ADM- OCEIA	-	-		-	3,300,000			3,300,000	3,300,000	-	3,300,000
11	Workforce Development Contracts, Sector Based Training, and women and victim services	ECN	3,700,000	-		3,700,000	3,700,000			3,700,000	7,400,000	-	7,400,000
12	Rental Assistance, Housing Subsidy, Tennant Counseling Services	MOHCD	5,000,000	-		5,000,000	-			-	5,000,000	-	5,000,000
13	Neighborhood Food Access	HSA	360,000	-		360,000	360,000			360,000	720,000	-	720,000
14	SRO/ Code Enforcement Outreach Program	DBI	680,000	-	X	680,000	-			-	680,000	-	680,000
15	CBO Program Restoration	DCYF	7,300,000	-		7,300,000	7,300,000			7,300,000	14,600,000	-	14,600,000
16	Violence Intervention Program	DCYF	2,700,000	-		2,700,000	2,700,000			2,700,000	5,400,000	-	5,400,000
17	Attrition Savings Relief	PDR	948,000	-	X	948,000				-	948,000	-	948,000
18	Cost of Doing Business for Federal Grants	DPH	500,000	-		500,000	500,000			500,000	1,000,000	-	1,000,000
19	Backfill of Court Fee Revenue	REC	380,000	-		380,000	380,000			380,000	760,000	-	760,000
20	TAY Homeless Youth Flex Pool Subsidy	HSH	1,000,000	-	X	1,000,000	-	-		-	1,000,000	-	1,000,000
21	Environmental Justice Outdoor Programming and Activations and Support	PUC	-	3,616,000		3,616,000	-	4,451,000		4,451,000	-	8,067,000	8,067,000
22	Culturally Affirming Spaces Program	ADM-ART	200,000	-		200,000	200,000	-		200,000	400,000	-	400,000
23	Pit Stop Program 24 hours Locations	DPW	400,000	-		400,000	400,000	-		400,000	800,000	-	800,000
24						-				-	-	-	-
25						-				-	-	-	-

OFFICE OF THE MAYOR
SAN FRANCISCO

LONDON N. BREED
MAYOR

June 14, 2024

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

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

Dear Chair Chan,

Per Charter Section 9.101, I am submitting the attached adjustments to the Mayor's Proposed Budget for FY 2024-25 and FY 2025-26.

Technical adjustments include:

- Correcting a position in the Human Services Agency to reflect an Interim Exception, as detailed in the budget submittal letter, with an offsetting step adjustment;
- Removing a duplicate revenue entry in the Human Services Agency;
- Correcting work orders for the Public Utilities Commission to reflect accurate divisions and enterprises;
- Correcting authority codes in the City Planning Department, the Department of Early Childhood, and the Department of Public Works;
- Backfilling funding in the Department of Public Health to account for a Federal funding reduction to the Ryan White programs;
- Aligning community based organization expenditures with workorder funding levels in the Adult Probation Department.

This set of technical adjustments will not grow the proposed FY 2024-25 and FY 2025-26 budget and is at a cost of $883,056 in FY 2024-25 and a cost of $326,207 in FY 2025-26. Over the two years, the net impact will be a General Fund cost of $1,209,263. The attached table details these changes. Please contact me with any questions or concerns.

Sincerely,

Anna Duning
Budget Director

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

1 DR. CARLTON B. GOODLETT PLACE, ROOM 200
SAN FRANCISCO, CALIFORNIA 94102-4681
TELEPHONE: (415) 554-6141

GFS Type	Dept	Division	Section	Dept ID	Fund	Project	Activity	Authority	Account	FY 2024-25 Change	FY 2024-25 Savings/(Cost)	FY 2025-26 Change	FY 2025-26 Savings/(Cost)
NGFS	CPC	229236	229236	229236	10840	10023007	0001	16956	581270	(80,000)	80,000	(80,000)	80,000
NGFS	CPC	229236	229236	229236	10840	10023007	0001	16956	581820	(14,000)	14,000	(14,000)	14,000
NGFS	CPC	229236	229236	229236	10840	10023007	0001	16949	581270	80,000	(80,000)	80,000	(80,000)
NGFS	CPC	229236	229236	229236	10840	10023007	0001	16949	581820	14,000	(14,000)	14,000	(14,000)
NGFS	PUC	229309	292647	292657	20160	10030001	0005	10000	581870	120,000	(120,000)	-	-
NGFS	PUC	229309	229271	229267	20160	10030000	0001	10000	598040	(120,000)	120,000	-	-
NGFS	PUC	232176	263643	267642	27180	10026775	0002	10000	581870	(120,000)	120,000	-	-
NGFS	PUC	232176	292653	153644	27180	10026772	0012	10000	581870	(120,000)	120,000	-	-
NGFS	PUC	232176	232130	232127	27180	10026772	0001	10000	520100	240,000	(240,000)	-	-
NGFS	PUC	232176	232149	276641	27180	10026778	0006	10000	581870	120,000	(120,000)	-	-
NGFS	PUC	232176	232149	276641	27180	10026778	0006	10000	520100	(120,000)	120,000	-	-
GFS	HSA	149655	149657	149657	10000	10001700	0003	10000	440134	-	-	(53,296)	(53,296)
GFS	DEC	229051	229051	229051	10000	10038709	0003	10000	538010	7,243	(7,243)	7,835	(7,835)
GFS	DEC	229051	229051	229051	10000	10038709	0002	10000	538010	47,534	(47,534)	48,794	(48,794)
GFS	DEC	229051	229051	229051	10000	10038709	0001	10000	538010	(28,771)	28,771	(29,511)	29,511
GFS	DPH	207705	162644	162644	10000	10026709	0001	10000	527000	197,850	(197,850)	197,850	(197,850)
GFS	ADP	228886	228886	228886	10000	10003101	0001	10000	538000	629,778	(629,778)	2,017,224	(2,017,224)
GFS	ADP	228886	228886	228886	10000	10001627	0001	10000	538000	29,422	(29,422)	(2,017,224)	2,017,224
GFS	ADP	228886	228886	228886	10010	10037753	0001	21824	506070	-	-	47,943	(47,943)
GFS	DPW	229889	229881	232636	10020	10041409	0002	15766	567000	(200,000)	200,000	(200,000)	200,000
GFS	DPW	207988	229863	207954	10020	10041409	0002	22853	567000	200,000	(200,000)	200,000	(200,000)
NGFS	DPW	207988	229863	207954	12760	10034764	0002	22166	567000	(6,965,000)	6,965,000	(6,930,000)	6,930,000
NGFS	DPW	207988	229863	207954	12760	10034764	0002	22444	567000	6,965,000	(6,965,000)	-	-
NGFS	DPW	207988	229863	207954	12760	10034764	0002	22814	567000	-	-	6,930,000	(6,930,000)
NGFS	DPW	207988	229863	207954	12775	10034764	0002	22166	567000	(20,900,000)	20,900,000	(21,841,000)	21,841,000
NGFS	DPW	207988	229863	207954	12775	10034764	0002	22444	567000	20,900,000	(20,900,000)	-	-
NGFS	DPW	207988	229863	207954	12775	10034764	0002	22814	567000	-	-	21,841,000	(21,841,000)
NGFS	DPW	207988	229863	207954	12780	10034764	0002	22166	567000	(3,980,000)	3,980,000	(3,960,000)	3,960,000
NGFS	DPW	207988	229863	207954	12780	10034764	0002	22444	567000	3,980,000	(3,980,000)	-	-
NGFS	DPW	207988	229863	207954	12780	10034764	0002	22814	567000	-	-	3,960,000	(3,960,000)
NGFS	DPW	207988	229863	207954	12785	10034764	0002	22166	567000	(10,450,000)	10,450,000	(10,920,000)	10,920,000
NGFS	DPW	207988	229863	207954	12785	10034764	0002	22444	567000	10,450,000	(10,450,000)	-	-
NGFS	DPW	207988	229863	207954	12785	10034764	0002	22814	567000			10,920,000	(10,920,000)

GFS Type	Dept	Position#	Division	Section	Dept ID	Fund	Project	Activity	Authority	Account Lvl	Job Class	Job Class Title	Status	Action	FY 2024-25 FTE Change	FY 2024-25 Amount Change	FY 2024-25 Savings/(Cost)	FY 2025-26 FTE Change	FY 2025-26 Amount Change	FY 2025-26 Savings/(Cost)
GFS	HSA	NEWP434427	149665	207765	149672	10020	10041505	0001	22849	5010/5130	1823	Sr. Administrative Analyst	A	N	0.21	41,544	(41,544)	-	-	-
GFS	HSA	SPCL	149665	207765	149672	10000	10001705	0001	10000	5010/5130	STEPM_C	Step Adjustments, Misc.	S			(41,544)	41,544	-	-	-
GFS	CPC	1138830	229236	229236	229236	10000	10001645	0001	16949	5010/5130	1051	IS Business Analyst- Asst.	A	R	(1.00)	(165,976)	165,976	(1.00)	(171,934)	171,934
GFS	CPC	1138830	229236	229236	229236	10000	10001645	0001	10000	5010/5130	1051	IS Business Analyst- Asst.	A	R	1.00	165,976	(165,976)	1.00	171,934	(171,934)

OFFICE OF THE MAYOR
SAN FRANCISCO

LONDON N. BREED
MAYOR

June 21, 2024

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

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

Dear Chair Chan,

Per Charter Section 9.101, I am submitting the attached adjustments to the Mayor's Proposed Budget for FY 2024-25 and FY 2025-26.

Technical adjustments include:

- Appropriating approximately $53 million annually of November 2020 Prop J parcel tax revenues and payments to SFUSD not previously appropriated in the budget to meet the requirements of Business and Tax Regulations Code;
- Correcting funding for community based organizations in the Department of Public Health to reflect planned expenditure levels;
- Appropriating additional state revenue and associated capital expenditures in the Department of Public Works;
- Correcting account codes in the Police Department, the Department of Police Accountability, the Recreation and Parks Department, and the Adult Probation Department;
- Adjusting the funding source for Employee Assistance Program in the Health Service System's budget to align with allowable uses;
- Correcting work order funding in the Status of Women, Mayor's Office of Housing and Community Development, Office of the City Administrator, and the Office of Economic and Workforce Development to reflect the appropriate department;
- Removing a workorder for legal services between the City Attorney and the Board of Supervisors.
- Aligning funding sources and uses for street response programs in the Fire Department, Department of Emergency Management, and the Department of Public Health;

This set of technical adjustments will grow the FY 2024-25 budget by $54,543,243 and will grow the FY 2025-26 budget by $55,119,170 This set of technical adjustments is at a cost of $590,927 in FY 2024-25. Over the two years, the net impact will be a General Fund cost of

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$590,927. The attached table details these changes. Please contact me with any questions or concerns.

Sincerely,

Anna Duning
Budget Director

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

GFS Type	Dept	Division	Section	Dept ID	Fund	Project	Activity	Authority	Account	FY 2024-25 Change	FY 2024-25 Savings/(Cost)	FY 2025-26 Change	FY 2025-26 Savings/(Cost)
NGFS	REC	207912	150722	150723	11895	10038559	0001	22134	500010	(2,478,048)	2,478,048	(1,978,048)	1,978,048
NGFS	REC	207912	150722	150723	11895	10038559	0001	22134	528000	2,478,048	(2,478,048)	1,978,048	(1,978,048)
GFS	DPA	209644	209644	209644	10000	10041484	0001	10000	506070	(150,000)	150,000	-	-
GFS	DPA	209644	209644	209644	10010	10041484	0001	10000	506070	150,000	(150,000)	-	-
GFS	POL	232086	232086	232086	10000	10041223	0001	10000	506070	(1,000,000)	1,000,000	-	-
GFS	POL	232086	232086	232086	10000	10041223	0001	10000	506070	(1,375,000)	1,375,000	(1,375,000)	1,375,000
GFS	POL	232086	232086	232086	10020	10041223	0001	22866	506070	1,000,000	(1,000,000)	-	-
GFS	POL	232086	232086	232086	10020	10041223	0001	22866	506070	1,375,000	(1,375,000)	1,375,000	(1,375,000)
GFS	ADP	228886	228886	228886	10000	10001626	0001	10000	540010	(376,340)	376,340	(385,749)	385,749
GFS	ADP	228886	228886	228886	10000	10001626	0001	10000	540010	376,340	(376,340)	385,749	(385,749)
GFS	HSS	291644	291644	291644	10000	10001707	0001	10000	479999	1,427,452	1,427,452	-	-
GFS	HSS	291644	291644	291644	10000	10001707	0001	10000	487990	-	-	1,466,342	1,466,342
GFS	HSS	291644	291644	291644	10000	10001707	0002	10000	522000	9,870	(9,870)	24,870	(24,870)
GFS	HSS	291644	291644	291644	10000	10001707	0002	10000	524010	1,872	(1,872)	1,872	(1,872)
GFS	HSS	291644	291644	291644	10000	10001707	0002	10000	526610	50	(50)	50	(50)
GFS	HSS	291644	291644	291644	10000	10001707	0002	10000	527000	787,223	(787,223)	787,223	(787,223)
GFS	HSS	291644	291644	291644	10000	10001707	0002	10000	535960	65,628	(65,628)	65,628	(65,628)
GFS	HSS	291644	291644	291644	10000	10001707	0002	10000	540000	200	(200)	4,185	(4,185)
GFS	CAT	229042	229042	229042	10000	10001638	0001	10000	486090	(284,209)	(284,209)	(347,172)	(347,172)
GFS	BOS	229019	229019	229019	10000	10003457	0001	10000	581270	(284,209)	284,209	(347,172)	347,172
GFS	DPW	207990	249642	207959	17220	10037693	0021	21460	567000	400,000	(400,000)	-	-
GFS	DPW	207990	249642	207959	17220	10037693	0021	21460	448999	400,000	400,000	-	-
GFS	GEN	230018	230018	230018	11022	10037798	0001	21840	552436	53,000,000	(53,000,000)	54,000,000	(54,000,000)
GFS	GEN	230018	230018	230018	11022	10037798	0001	21840	479999	53,000,000	53,000,000	54,000,000	54,000,000
GFS	WOM	232395	232395	232395	10000	10026801	0001	10000	538000	(50,000)	50,000	-	-
GFS	MYR	232065	232065	232065	10010	10023915	0001	17198	538010	50,000	(50,000)	-	-
NGFS	DPH	207703	210708	210708	10582	10037394	0001	21531	581350	(3,000,000)	3,000,000	(3,000,000)	3,000,000
GFS	DEM	229985	229985	229985	10020	10038982	0001	22839	486400	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)
NGFS	DPH	207703	210708	210708	10582	10037394	0001	21531	581390	3,000,000	(3,000,000)	3,000,000	(3,000,000)
GFS	FIR	130650	130650	130650	10060	10036838	0001	10002	486400	3,000,000	3,000,000	3,000,000	3,000,000
GFS	DPH	207703	240646	240646	10000	10001681	0003	10000	527000	195,001	(195,001)	-	-
GFS	DPH	207703	240646	240646	10000	10001681	0003	10000	527000	123,365	(123,365)	-	-
GFS	DPH	207703	251984	251984	10000	10001792	0001	10000	527000	109,463	(109,463)	-	-
GFS	DPH	207703	251984	251984	10000	10001792	0001	10000	527000	72,791	(72,791)	-	-
GFS	DPH	207703	251984	251984	10000	10001792	0001	10000	527000	13,768	(13,768)	-	-
GFS	DPH	207703	251984	251984	10000	10001792	0001	10000	527000	11,477	(11,477)	-	-
GFS	DPH	207703	251984	251984	10000	10001792	0001	10000	527000	2,562	(2,562)	-	-
GFS	DPH	240661	251975	251975	10000	10026708	0001	10000	527000	32,500	(32,500)	-	-
GFS	DPH	240661	251975	251975	10000	10026708	0001	10000	527000	30,000	(30,000)	-	-
GFS	ECN	207767	207767	207767	10010	10034959	0004	16652	538000	(375,000)	375,000	-	-
GFS	ADM	296645	267664	267664	10000	10003078	0008	10000	538010	375,000	(375,000)	-	-

GFS Type	Dept	Position#	Division	Section	Dept ID	Fund	Project	Activity	Authority	Account Lvl	Job Class	Job Class Title	Status	Action	FY 2024-25 FTE Change	FY 2024-25 Amount Change	FY 2024-25 Savings/(Cost)	FY 2025-26 FTE Change	FY 2025-26 Amount Change	FY 2025-26 Savings/(Cost)
GFS	HSS	01106127	291644	291644	291644	10000	10001707	0002	10000	5010/5130	2595	Sr. Employee Assistance Cou	A	C	1.00	189,917	(189,917)	1.00	196,627	(196,627)
GFS	HSS	01106127	291644	291644	291644	10000	10001707	0002	10000	5010/5130	2595	Sr. Employee Assistance Cou	O	C	(1.00)	-	-	(1.00)	-	-
GFS	HSS	01106128	291644	291644	291644	10000	10001707	0002	10000	5010/5130	2594	Employee Assist. Counselor	A	C	1.00	182,775	(182,775)	1.00	189,260	(189,260)
GFS	HSS	01106128	291644	291644	291644	10000	10001707	0002	10000	5010/5130	2594	Employee Assist. Counselor	O	C	(1.00)	-	-	(1.00)	-	-
GFS	HSS	01131394	291644	291644	291644	10000	10001707	0002	10000	5010/5130	2595	Sr. Employee Assistance Cou	A	C	1.00	189,917	(189,917)	1.00	196,627	(196,627)
GFS	HSS	01131394	291644	291644	291644	10000	10001707	0002	10000	5010/5130	2595	Sr. Employee Assistance Cou	O	C	(1.00)	-	-	(1.00)	-	-
GFS	FIR	SPCL	130650	130650	130650	10000	10036838	0001	10000	5010/5130	9993U_F	Attrition Savings - Fire	S			(3,000,000)	3,000,000		(3,000,000)	3,000,000
GFS	FIR	SPCL	130650	130650	130650	10060	10036838	0001	10001	5010/5130	PREMU_F	Premium Pay - Uniform	S			1,000,000	(1,000,000)		1,000,000	(1,000,000)
GFS	FIR	SPCL	130650	130650	130650	10060	10036838	0001	10002	5010/5130	OVERU_X	Overtime - Uniform	S			2,000,000	(2,000,000)		2,000,000	(2,000,000)

OFFICE OF THE MAYOR
SAN FRANCISCO

LONDON N. BREED
MAYOR

June 27, 2024

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

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

Dear Chair Chan,

Per Charter Section 9.101, I am submitting the attached adjustments to the Mayor's Proposed Budget for FY 2024-25 and FY 2025-26.

Technical adjustments include:

- Clerical corrections to AAO Administrative Provisions submitted with the Mayor's Proposed Budget;
- Restoring funding for community flea market operations in the Office of the City Administrator;
- Rebalancing expenditures in the Municipal Transportation Agency's budget following a baseline correction, a fee revenue reduction, and final MOU agreements;
- Correcting funding levels for community based organizations in the Status of Women, Department of Early Childhood, Department of Homelessness and Supportive Housing, and the Office of Economic and Workforce Development;
- Correcting funding levels based on updated health care rates in General City Responsibility;
- Allocating staffing funds and reclassifying positions for illegal vending enforcement in the Department of Public Works;
- Correcting account, authority, project and division codes in the Sheriff's Office, Office of the Treasurer and Tax Collector, Police Department, Department of Emergency Management, Sheriff's Department of Accountability, the Office of the City Administrator and the Department of Homelessness and Supportive Housing;
- Adding 5 FTE in the Public Defender's Office for two-year limited term positions to be placed on Mayor's Reserve;
- Transferring 4 FTE for the Office of Victim and Witness Rights from the Department of Public Health to the Police Department;
- Correcting division codes and funding amounts to reflect updated lease agreements in the Recreation and Parks Department;

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SAN FRANCISCO, CALIFORNIA 94102-4681
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- Correcting work order funding levels between the Airport and the Police Department;
- Adding equipment numbers for vehicle purchases funded in the Department of Public Health through the Our City, Our Home spending plan.

Additionally, the Mayor's Office proposes appropriating $9.8 million in encumbrances and project close-outs identified by the Budget and Legislative Analyst to enable the Board of Supervisors spending plan.

This set of technical adjustments will grow the budget by $8.4 million over the FY 2024-25 and FY 2025-26 two-year budget. The total General Fund cost of $4,374,431 in FY 2024-25 and $2,723,532 in FY 2025-26 will be funded through the use of the Technical Adjustment Reserve. The attached table details these changes. Please contact me with any questions or concerns.

Sincerely,

Anna Duning
Budget Director

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

GFS Type	Dept	Division	Section	Dept ID	Fund	Project	Activity	Authority	Account	FY 2024-25 Change	FY 2024-25 Savings/(Cost)	FY 2025-26 Change	FY 2025-26 Savings/(Cost)
GFS	GEN	230018	230018	230018	10000	10026734	0001	10000	597110	(5,000,000)	5,000,000	(3,898,153)	3,898,153
NGFS	MTA	149678	175654	207797	22260	10001726	0023	10000	549410	(200,000)	200,000	(200,000)	200,000
NGFS	MTA	103758	175653	207790	22265	10001719	0023	10000	527990	(200,000)	200,000	(200,000)	200,000
NGFS	MTA	210828	210828	210828	22260	10001719	0002	10000	530110	(240,000)	240,000	(240,000)	240,000
NGFS	MTA	103773	130667	138717	22870	10041343	0001	10000	527000	(50,348)	50,348	-	-
NGFS	MTA	175644	207773	207773	22265	10001719	0023	10000	527990	480,000	(480,000)	312,000	(312,000)
NGFS	MTA	139648	208656	208656	22870	10001719	0024	10000	460170	(1,200,000)	(1,200,000)	(1,200,000)	(1,200,000)
NGFS	MTA	139648	208657	208657	22260	10001719	0024	10000	591350	(1,239,207)	1,239,207	-	-
NGFS	MTA	103745	103742	207965	23035	10034131	0005	20561	567000	(1,239,207)	1,239,207	-	-
NGFS	MTA	139648	208657	208657	22260	10001719	0024	10000	595250	(402,500)	402,500	-	-
NGFS	MTA	138672	138678	138678	22455	10034129	0005	20560	567000	(6,986,893)	6,986,893	-	-
NGFS	MTA	103776	210688	210688	22265	10001719	0023	10000	527990	1,248,000	(1,248,000)	1,248,000	(1,248,000)
NGFS	MTA	103776	138701	138701	22265	10001719	0023	10000	549510	(2,958)	2,958	(2,958)	2,958
NGFS	MTA	103776	138701	138701	22265	10001719	0023	10000	535990	(616,752)	616,752	(616,752)	616,752
NGFS	MTA	103745	165649	165653	22870	10001723	0001	10000	527990	(100,000)	100,000	(100,000)	100,000
NGFS	MTA	139648	208657	208657	22260	10040608	0001	10000	412601	6,584,393	6,584,393	-	-
NGFS	MTA	138672	138678	138678	22455	10040737	0001	20560	412601	(6,584,393)	(6,584,393)	-	-
NGFS	MTA	138753	149702	149723	22260	10001724	0006	10000	545310	(700,000)	700,000	(700,000)	700,000
NGFS	MTA	103745	103742	207801	22260	10001723	0001	10000	506070	(2,000,000)	2,000,000	-	-
NGFS	MTA	138753	138773	149686	22260	10001724	0016	10000	506070	(2,647,000)	2,647,000	-	-
NGFS	MTA	138753	149702	149709	22260	10001724	0002	10000	506070	(740,000)	740,000	-	-
NGFS	MTA	138753	205653	207862	22260	10001724	0009	10000	506070	(1,130,000)	1,130,000	-	-
NGFS	MTA	138753	149697	207888	22260	10001724	0002	10000	506070	2,517,000	(2,517,000)	-	-
NGFS	MTA	139648	208650	208650	22260	10001719	0023	10000	541100	(80,683)	80,683	(80,683)	80,683
NGFS	MTA	139648	208657	208657	22280	10040496	0001	22616	598040	(930,000)	930,000	(2,000,000)	2,000,000
NGFS	MTA	139648	208657	208657	22260	10001719	0023	10000	595250	(930,000)	930,000	(2,000,000)	2,000,000
NGFS	MTA	139648	208657	208657	22280	10036269	0001	21333	493032	(100,000)	(100,000)	-	-
NGFS	MTA	139648	208657	208657	22280	10036269	0001	21333	597095	(100,000)	100,000	-	-
NGFS	MTA	139648	208657	208657	22260	10036269	0001	21333	493032	100,000	100,000	-	-
NGFS	MTA	139648	208657	208657	22265	10001719	0023	10000	520100	(896,803)	896,803	(680,693)	680,693
NGFS	MTA	139648	208657	208657	22265	10001719	0023	10000	520100	(243,385)	243,385	(249,346)	249,346
NGFS	MTA	139648	208650	208650	22260	10001719	0023	10000	520190	930,221	(930,221)	758,881	(758,881)
NGFS	MTA	139648	208656	208656	22870	10001723	0001	10000	520190	(33,418)	33,418	(44,470)	44,770
NGFS	MTA	139648	208657	208657	22260	10001719	0001	10000	493032	(3,479,169)	(3,479,169)	197,417	197,417
NGFS	MTA	103745	103742	207965	23035	10034131	0006	20561	493031	(1,239,207)	(1,239,207)	-	-
NGFS	MTA	138672	138678	138678	22455	10034129	0007	20560	495025	(402,500)	(402,500)	-	-
NGFS	MTA	139648	208657	208657	22280	10011820	0001	14084	495025	(930,000)	(930,000)	(2,000,000)	(2,000,000)
NGFS	MTA	139648	208656	208656	22890	10024207	0001	17304	591340	(100,000)	100,000	-	-
NGFS	MTA	139648	208656	208656	22890	10024201	0001	17304	591340	100,000	(100,000)	-	-
NGFS	MTA	139648	208656	208656	22870	10001719	0001	10000	591340	(3,479,169)	3,479,169	197,417	(197,417)
GFS	GEN	230018	230018	230018	10010	10025205	0001	17673	593010	6,584,393	(6,584,393)	-	-
GFS	GEN	230018	230018	230018	10010	10025205	0001	17673	593010	(6,584,393)	6,584,393	-	-
GFS	WOM	232395	232395	232395	10000	10026801	0001	10000	538000	-	-	471,510	(471,510)
GFS	ECN	207767	207767	207767	10020	10036606	0001	21748	538000	804,671	(804,671)	-	-
NGFS	ADM	284641	284641	284641	12550	10040274	0001	10001	506070	(404,656)	404,656	(386,523)	386,523
NGFS	ADM	284641	284641	284641	12550	10040274	0001	10001	448999	(404,656)	(404,656)	(386,523)	(386,523)
NGFS	ADM	284641	284641	284641	12550	10041543	0001	10001	506070	404,656	(404,656)	386,523	(386,523)
NGFS	ADM	284641	284641	284641	12550	10041543	0001	10001	448999	404,656	404,656	386,523	386,523
NGFS	HOM	203646	203646	203646	10582	10036748	0012	21528	581540	(2,400,000)	2,400,000	(1,900,000)	1,900,000
NGFS	HOM	203646	203646	203646	10582	10036748	0012	21532	581540	2,400,000	(2,400,000)	1,900,000	(1,900,000)
GFS	HOM	203646	203646	203646	10020	10026739	0001	17129	538010	438,000	(438,000)	438,000	(438,000)
GFS	HOM	203646	203646	203646	10020	10037475	0001	17129	538010	350,000	(350,000)	-	-

GFS Type	Dept	Division	Section	Dept ID	Fund	Project	Activity	Authority	Account	FY 2024-25 Change	FY 2024-25 Savings/(Cost)	FY 2025-26 Change	FY 2025-26 Savings/(Cost)
GFS	GEN	230018	230018	230018	10000	10026734	0001	10000	597100	(850,000)	850,000	(850,000)	850,000
GFS	ADM	296644	228875	228875	10020	10001302	0041	17378	506070	227,417	(227,417)	-	-
GFS	REC	207912	232264	262685	10080	10001742	0001	10002	520100	6,889	(6,889)	17,611	(17,611)
GFS	REC	232199	262684	262684	10080	10001738	0001	10002	520100	(6,889)	6,889	(17,611)	17,611
GFS	REC	207912	150722	150723	10000	10038559	0001	10000	538000	12,192	(12,192)	85,513	(85,513)
NGFS	REC	207912	150705	150705	13370	10001737	0001	10000	499999	12,192	12,192	85,513	85,513
GFS	REC	232199	232197	232197	10000	10001737	0001	10000	493017	12,192	12,192	85,513	85,513
NGFS	REC	207912	150705	150705	13370	10001737	0001	10000	591060	12,192	(12,192)	85,513	(85,513)
GFS	DEC	229051	229051	229051	10000	10038707	0005	10000	538010	53,715	(53,715)	247,072	(247,072)
GFS	DEC	229051	229051	229051	10000	10038707	0004	10000	538010	22,243	(22,243)	-	-
GFS	DEC	229051	229051	229051	10020	10031224	0001	17558	538010	8,750	(8,750)	-	-
GFS	DEC	229051	229051	229051	10020	10024553	0001	17555	538010	55,583	(55,583)	119,353	(119,353)
GFS	TTX	232360	232353	232353	10060	10037729	0001	10002	501000	(195,113)	195,113	(220,891)	220,891
GFS	TTX	232360	232353	232353	10060	10037729	0001	10002	527000	195,113	(195,113)	220,891	(220,891)
GFS	POL	232086	232086	232086	10000	10001906	0001	10000	486020	500,000	500,000	-	-
GFS	POL	232086	232086	232086	10000	10001906	0001	10000	527000	500,000	(500,000)	-	-
NGFS	AIR	228994	228994	228994	17960	10026671	0001	10000	499999	500,000	500,000	-	-
NGFS	AIR	109662	109732	109732	17960	10026671	0001	10000	581830	500,000	(500,000)	-	-
GFS	DPW	207988	229906	207957	10000	10034422	0001	20682	520190	551,524	(551,524)	-	-
GFS	DPW	207988	229906	207957	10000	10034422	0001	20682	520290	471,766	(471,766)	-	-
GFS	DPW	207988	229906	207957	10000	10034422	0001	20682	520990	290,386	(290,386)	-	-

GFS Type	Dept	Position#	Division	Section	Dept ID	Fund	Project	Activity	Authority	Account Lvl	Job Class	Job Class Title	Status	Action	FY 2024-25 FTE Change	FY 2024-25 Amount Change	FY 2024-25 Savings/(Cost)	FY 2025-26 FTE Change	FY 2025-26 Amount Change	FY 2025-26 Savings/(Cost)
NGFS	MTA	01152549	138753	205644	205645	22260	10001724	0009	10000	5010/5130	9102_C_MTA	Transit Car Cleaner	A	C	1.00	129,683	(129,683)	1.00	134,485	(134,485)
NGFS	MTA	01152769	139648	208655	208655	22265	10001719	0023	10000	5010/5130	9102_C_MTA	Transit Car Cleaner	A	D	(1.00)	(129,683)	129,683	(1.00)	(134,485)	134,485
NGFS	MTA	SPCL	139648	208655	208655	22265	10001719	0023	10000	5010/5130	9993M_C	Attrition Savings - Misc.	S			129,683	(129,683)		134,485	(134,485)
NGFS	MTA	SPCL	138753	149702	149723	22260	10001724	0006	10000	5010/5130	9993P_C	Attrition Savings - Platform	S			(1,840,440)	1,840,440		(1,552,320)	1,552,320
NGFS	MTA	SPCL	138753	149702	149720	22260	10001724	0005	10000	5010/5130	9993P_C	Attrition Savings - Platform	S			(1,489,880)	1,489,880		(1,256,640)	1,256,640
NGFS	MTA	SPCL	138753	149702	149716	22260	10001724	0007	10000	5010/5130	9993P_C	Attrition Savings - Platform	S			(1,314,600)	1,314,600		(1,108,800)	1,108,800
NGFS	MTA	SPCL	138753	149702	149718	22260	10001724	0006	10000	5010/5130	9993P_C	Attrition Savings - Platform	S			(1,314,600)	1,314,600		(1,108,800)	1,108,800
NGFS	MTA	SPCL	138753	149702	149721	22260	10001724	0005	10000	5010/5130	9993P_C	Attrition Savings - Platform	S			(1,139,320)	1,139,320		(960,960)	960,960
NGFS	MTA	SPCL	138753	149702	149715	22260	10001724	0006	10000	5010/5130	9993P_C	Attrition Savings - Platform	S			(1,051,680)	1,051,680		(887,040)	887,040
NGFS	MTA	SPCL	138753	186647	186651	22260	10001724	0004	10000	5010/5130	9993P_C	Attrition Savings - Platform	S			(613,480)	613,480		(517,440)	517,440
NGFS	MTA	SPCL	138753	202644	210846	22260	10001724	0009	10000	5010/5130	9993M_C	Attrition Savings - Misc.	S			(1,553,850)	1,553,850		(1,560,845)	1,560,845
NGFS	MTA	SPCL	138753	202644	210846	22260	10001724	0009	10000	5010/5130	HOLIM_E	Holiday Pay - Misc.	S			117,750	(117,750)		117,750	(117,750)
NGFS	MTA	SPCL	138753	202644	210846	22260	10001724	0009	10000	5010/5130	OVERM_E	Overtime - Misc.	S			592,144	(592,144)		592,144	(592,144)
NGFS	MTA	SPCL	138753	202644	210846	22260	10001724	0009	10000	5010/5130	PREMM_E	Premium Pay - Misc.	S			54,978	(54,978)		54,978	(54,978)
NGFS	MTA	SPCL	138753	149724	149725	22260	10001724	0002	10000	5010/5130	9993M_C	Attrition Savings - Misc.	S			15,731,393	(15,731,393)		3,851,939	(3,851,939)
NGFS	MTA	SPCL	138753	149702	149723	22260	10001724	0006	10000	5010/5130	9163_C_MTA	Transit Operator	S			3,100,000	(3,100,000)		6,200,000	(6,200,000)
NGFS	MTA	SPCL	103773	175646	207785	22260	10001719	0009	10000	5010/5130	9993M_C	Attrition Savings - Misc.	S			210,398	(210,398)		211,342	(211,342)
NGFS	MTA	SPCL	103773	175646	207785	22260	10001719	0009	10000	5010/5130	STEPM_C	Step Adjustments, Misc.	S			45,170	(45,170)		44,993	(44,993)
NGFS	MTA	SPCL	103773	175646	207784	22260	10001719	0009	10000	5010/5130	9993M_C	Attrition Savings - Misc.	S			69,637	(69,637)		69,950	(69,950)
NGFS	MTA	SPCL	103773	175646	207784	22260	10001719	0009	10000	5010/5130	STEPM_C	Step Adjustments, Misc.	S			5,610	(5,610)		5,588	(5,588)
NGFS	MTA	SPCL	103773	175646	207786	22260	10001719	0009	10000	5010/5130	9993M_C	Attrition Savings - Misc.	S			1,553,850	(1,553,850)		1,560,845	(1,560,845)
NGFS	MTA	SPCL	103773	175646	207786	22260	10001719	0009	10000	5010/5130	HOLIM_E	Holiday Pay - Misc.	S			(117,750)	117,750		(117,750)	117,750
NGFS	MTA	SPCL	103773	175646	207786	22260	10001719	0009	10000	5010/5130	OVERM_E	Overtime - Misc.	S			(592,144)	592,144		(592,144)	592,144
NGFS	MTA	SPCL	103773	175646	207786	22260	10001719	0009	10000	5010/5130	PREMM_E	Premium Pay - Misc.	S			(54,978)	54,978		(54,978)	54,978
NGFS	MTA	SPCL	103773	175646	207787	22260	10001719	0009	10000	5010/5130	HOLIM_E	Holiday Pay - Misc.	S			(1,130)	1,130		(1,130)	1,130
NGFS	MTA	SPCL	103773	175646	207787	22260	10001719	0009	10000	5010/5130	PREMM_E	Premium Pay - Misc.	S			(681)	681		(681)	681
NGFS	MTA	SPCL	103773	175646	207787	22260	10001719	0009	10000	5010/5130	STEPM_C	Step Adjustments, Misc.	S			4,009	(4,009)		3,994	(3,994)
NGFS	MTA	SPCL	103773	175648	207781	22260	10001719	0023	10000	5010/5130	9993M_C	Attrition Savings - Misc.	S			(280,035)	280,035		(282,012)	282,012
NGFS	MTA	SPCL	103773	175648	207781	22260	10001719	0023	10000	5010/5130	STEPM_C	Step Adjustments, Misc.	S			(54,789)	54,789		(54,575)	54,575
NGFS	MTA	SPCL	103773	175648	207781	22260	10001719	0023	10000	5010/5130	HOLIM_E	Holiday Pay - Misc.	S			1,130	(1,130)		1,130	(1,130)
NGFS	MTA	SPCL	103773	175648	207781	22260	10001719	0023	10000	5010/5130	PREMM_E	Premium Pay - Misc.	S			681	(681)		681	(681)
NGFS	MTA	SPCL	103745	168645	207964	22870	10022175	0001	10000	5010/5130	9993M_C	Attrition Savings - Misc.	S			2,462,935	(2,462,935)		(1,252,647)	1,252,647
NGFS	MTA	SPCL	138753	205644	205645	22260	10001724	0009	10000	5010/5130	9993M_C	Attrition Savings - Misc.	S			(129,683)	129,683		(134,485)	134,485
NGFS	MTA	SPCL	103773	103759	103760	22265	10001719	0023	10000	5010/5130	9993M_C	Attrition Savings - Misc.	S			231,898	(231,898)		189,749	(189,749)
GFS	DEM	SPCL	267659	267659	267659	10060	10001778	0009	10002	5010/5130	9993M_C	Attrition Savings - Misc.	S			(1)	1		(1)	1
GFS	DEM		267659	267659	267659	10060	10001778	0009	10002	501000		Perm Salaries-Misc-Budget				1	(1)		1	(1)
GFS	POL	SPCL	207909	232089	232089	10060	10001897	0009	10002	5010/5130	PREMU_X	Premium Pay - Misc	S			1,295,717	(1,295,717)		1,384,011	(1,384,011)
GFS	POL		207909	232088	232088	10060	10001897	0009	10002	501000		Perm Salaries-Misc-Budget				(1,295,717)	1,295,717		(1,384,011)	1,384,011
GFS	POL		207909	232088	232088	10000	10001897	0009	10002	501000		Perm Salaries-Misc-Budget				1,295,717	(1,295,717)		1,384,011	(1,384,011)
GFS	POL	SPCL	232091	232087	232087	10000	10001911	0002	10000	5010/5130	PREMU_X	Premium Pay - Misc	S			(1,295,717)	1,295,717		(1,384,011)	1,384,011
GFS	SHF		210738	210738	210738	10000	10001929	0006	10002	501000		Perm Salaries-Misc-Budget				(760,204)	760,204		(2,224,110)	2,224,110
GFS	SHF	SPCL	210737	210737	210737	10000	10001929	0006	10000	5010/5130	PREMU_X	Premium Pay - Misc	S			760,204	(760,204)		2,224,110	(2,224,110)
GFS	SHF		210738	210738	210738	10060	10001918	0003	10002	501000		Perm Salaries-Misc-Budget				760,204	(760,204)		2,224,110	(2,224,110)
GFS	SHF	SPCL	210738	210738	210738	10060	10001918	0003	10002	5010/5130	PREMU_X	Premium Pay - Misc	S			(760,204)	760,204		(2,224,110)	2,224,110
NGFS	ADM	01151278	284641	284641	284641	12550	10038975	0001	10001	5010/5130	1063_C	IS Programmer Analyst-Sr.	O	R	(1.00)	-	-	(1.00)	-	-
NGFS	ADM	01151278	284641	284641	284641	12550	10041543	0001	10001	5010/5130	1063_C	IS Programmer Analyst-Sr.	O	R	1.00	-	-	1.00	-	-
NGFS	ADM	01151279	284641	284641	284641	12550	10038975	0001	10001	5010/5130	2457_C	Forensic Toxicologist Sup.	O	R	(0.75)	-	-	(0.75)	-	-
NGFS	ADM	01151279	284641	284641	284641	12550	10041543	0001	10001	5010/5130	2457_C	Forensic Toxicologist Sup.	O	R	0.75	-	-	0.75	-	-
GFS	DPH	01137562	251961	251912	251912	10000	10001784	0007	10000	5010/5130	0952_C	Deputy Director II	A	TF	(1.00)	(263,282)	263,282	(1.00)	(272,940)	272,940
GFS	DPH	01154719	251961	251912	251912	10000	10001784	0007	10000	5010/5130	1840_C	Junior Management Assistant	A	TF	(1.00)	(143,045)	143,045	(1.00)	(148,264)	148,264
GFS	DPH	01154717	251961	251912	251912	10000	10001784	0007	10000	5010/5130	0961_C	Department Head I	A	TF	(1.00)	(279,898)	279,898	(1.00)	(290,076)	290,076
GFS	DPH	01154718	251961	251912	251912	10000	10001784	0007	10000	5010/5130	0922_C	Manager I	A	TF	(1.00)	(232,028)	232,028	(1.00)	(240,327)	240,327
GFS	POL	01137562	232086	232086	232086	10000	10041631	0001	10000	5010/5130	0952_C	Deputy Director II	A	TF	1.00	263,282	(263,282)	1.00	272,940	(272,940)
GFS	POL	01154719	232086	232086	232086	10000	10041631	0001	10000	5010/5130	1840_C	Junior Management Assistant	A	TF	1.00	143,045	(143,045)	1.00	148,264	(148,264)
GFS	POL	01154717	232086	232086	232086	10000	10041631	0001	10000	5010/5130	0961_C	Department Head I	A	TF	1.00	279,898	(279,898)	1.00	290,076	(290,076)
GFS	POL	01154718	232086	232086	232086	10000	10041631	0001	10000	5010/5130	0922_C	Manager I	A	TF	1.00	232,028	(232,028)	1.00	240,327	(240,327)
GFS	ADM	NEWP	296644	228875	228875	10020	10001302	0041	17378	5010/5130	1842_C	Management Assistant	O	N	0.78	-	-	-	-	-
GFS	PDR	NEWP	232082	232082	232082	10000	10001889	0001	10000	5010/5130	8177_C	Attorney (Civil/Criminal)	L	N	0.79	268,068	(268,068)	1.00	351,180	(351,180)
GFS	PDR	NEWP	232082	232082	232082	10000	10001889	0001	10000	5010/5130	8177_C	Attorney (Civil/Criminal)	L	N	0.79	268,068	(268,068)	1.00	351,180	(351,180)
GFS	PDR	NEWP	232082	232082	232082	10000	10001889	0001	10000	5010/5130	8177_C	Attorney (Civil/Criminal)	L	N	0.79	268,068	(268,068)	1.00	351,180	(351,180)
GFS	PDR	NEWP	232082	232082	232082	10000	10001889	0001	10000	5010/5130	8177_C	Attorney (Civil/Criminal)	L	N	0.79	268,068	(268,068)	1.00	351,180	(351,180)
GFS	PDR	NEWP	232082	232082	232082	10000	10001889	0001	10000	5010/5130	8173_C	Legal Assistant	L	N	0.79	130,885	(130,885)	1.00	171,624	(171,624)
GFS	PDR	SPCL	232082	232082	232082	10000	10001889	0001	10000	5010/5130	STEPM_C	Step Adjustments, Misc.	S			(304,410)	304,410		(399,357)	399,357
NGFS	POL	01151818	232091	232092	232092	13550	10038387	0001	10001	5010/5130	2416_C	Laboratory Technician II	O	R	(1.00)	-	-	(1.00)	-	-
NGFS	POL	01151818	232091	232092	232092	13550	10039743	0001	10001	5010/5130	2416_C	Laboratory Technician II	O	R	1.00	-	-	-	-	-
NGFS	POL	01151818	232091	232092	232092	13550	10040965	0001	10001	5010/5130	2416_C	Laboratory Technician II	O	R	-	-	-	1.00	-	-
NGFS	POL	01151818	232091	232092	232092	13550	10038387	0001	10001	5010/5130	2416_C	Laboratory Technician II	O	R	(1.00)	-	-	(1.00)	-	-
NGFS	POL	01151835	232091	232092	232092	13550	10039743	0001	10001	5010/5130	2416_C	Laboratory Technician II	O	R	1.00	-	-	-	-	-
NGFS	POL	01151835	232091	232092	232092	13550	10040965	0001	10001	5010/5130	2416_C	Laboratory Technician II	O	R	-	-	-	1.00	-	-
GFS	POL	01121627	232086	232086	232086	10000	10001893	0001	10000	5010/5130	8108_C	Sr. Legal Process Clerk	A	S	(1.00)	(131,668)	131,668	(1.00)	(136,532)	136,532
GFS	POL	01121627	232086	232086	232086	10000	10001893	0001	10000	5010/5130	1823_C	Sr. Administrative Analyst	A	S	1.00	197,393	(197,393)	1.00	204,334	(204,334)
GFS	POL	SPCL	232086	232086	232086	10000	10001893	0001	10000	5010/5130	9993U_P	Attrition Savings - Police	S			(65,725)	65,725		(67,802)	67,802
GFS	DPW	01131207	207988	229906	207957	10040	10016163	0002	10002	5010/5130	6231_C	Senior Street Inspector	O	C	(1.00)	-	-	(1.00)	-	-
GFS	DPW	01131207	207988	229906	207957	10000	10034422	0001	20682	5010/5130	6231_C	Senior Street Inspector	A	C	1.00	185,457	(185,457)	1.00	196,288	(196,288)
GFS	DPW	01096412	207988	229906	207957	10040	10016163	0002	10002	5010/5130	6231_C	Senior Street Inspector	O	C	(1.00)	-	-	(1.00)	-	-
GFS	DPW	01096412	207988	229906	207957	10000	10034422	0001	20682	5010/5130	6231_C	Senior Street Inspector	A	C	1.00	185,457	(185,457)	1.00	196,288	(196,288)
GFS	DPW	01130738	207990	229897	207956	10000	10034422	0001	20680	5010/5130	9922_C	PS Aide to Prof	A	S	(1.00)	(91,840)	91,840	(1.00)	(95,458)	95,458
GFS	DPW	01130738	207988	229906	207957	10000	10034422	0001	20682	5010/5130	6230_C	Street Inspector	A	S	1.00	162,820	(162,820)	1.00	172,362	(172,362)
GFS	DPW	01131338	207988	229906	207957	10040	10016163	0002	10002	5010/5130	5362_C	Engineering Assistant	A	S	(1.00)	(150,695)	150,695	(1.00)	(156,175)	156,175

GFS	DPW	01131338	207988	229906	207957	10000	10034422	0001	20682	5010/5130	6230_C	Street Inspector	A	S	1.00	162,820	(162,820)	1.00	172,362	(172,362)
GFS	DPW	01118063	207988	229863	207954	10040	10016163	0002	10002	5010/5130	5207_C	Associate Engineer	O	S	(1.00)	-	-	(1.00)	-	-
GFS	DPW	01118063	207988	229906	207957	10000	10034422	0001	20682	5010/5130	6232_C	Street Inspection Supervisor	A	S	1.00	210,971	(210,971)	1.00	223,251	(223,251)
GFS	DPW	01144505	207989	229802	207950	10040	10016163	0002	10002	5010/5130	6138_C	Industrial Hygienist	O	S	(1.00)	-	-	(1.00)	-	-
GFS	DPW	01144505	207988	229906	207957	10000	10034422	0001	20682	5010/5130	6230_C	Street Inspector	A	S	1.00	162,820	(162,820)	1.00	172,362	(172,362)
GFS	DPW	01144507	207989	229802	207950	10040	10016163	0002	10002	5010/5130	6139_C	Senior Industrial Hygienist	O	S	(1.00)	-	-	(1.00)	-	-
GFS	DPW	01144507	207988	229906	207957	10000	10034422	0001	20682	5010/5130	6230_C	Street Inspector	A	S	1.00	162,820	(162,820)	1.00	172,362	(172,362)
NFGS	DPW	01027673	207989	229802	207950	13920	10029981	0002	20675	5010/5130	1404_C	Clerk	A	S	(1.00)	(101,821)	101,821	(1.00)	(105,394)	105,394
GFS	DPW	01027673	207988	229906	207957	10000	10034422	0001	20682	5010/5130	6230_C	Street Inspector	A	S	1.00	162,820	(162,820)	1.00	172,362	(172,362)
GFS	SDA	SPCL	210721	210723	210723	10010	10037651	0001	21789	5010/5130	9993M_C	Attrition Savings - Miscellaneo	S			240,000	(240,000)		250,000	(250,000)
GFS	SDA	SPCL	210722	210722	210724	10010	10037650	0001	21789	5010/5130	9993M_C	Attrition Savings - Miscellaneo	S			(240,000)	240,000		(250,000)	250,000

Note: Additions are *single-underline italics Times New Roman*; deletions are ~~*strikethrough italics Times New Roman*~~. Board amendment additions are double underlined. Board amendment deletions are ~~strikethrough normal~~.

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

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 ~~action by the Board of Supervisors~~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 A~~a~~nnual ~~a~~Appropriation ~~o~~Ordinance and interim ~~a~~Annual ~~s~~Salary ~~o~~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 ~~passage~~ enactment of the budget ~~by the Board of Supervisors, and approval of the budget by the Mayor~~.

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 or for projects previously approved by the Board of Supervisors or are required for emergency operations or where such positions would result in a net increase in revenues or where such positions are 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 ~~his or her~~their former position pending action ~~by the Board of Supervisors~~ 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 ~~passage~~ enactment of the budget~~ by the Board of Supervisors, and approval of the budget by the Mayor~~.

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 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 ~~which~~ 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 ~~and County~~ shall be deposited in the Treasury.

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

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

SECTION 5.5 Real Estate Services.

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

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

SECTION 5.6 Collection Services.

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

SECTION 5.7 Contract Amounts Based on Savings.

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

~~**SECTION 5.8 Collection and Legal Services.**~~

~~In any contracts between the City Attorney's Office and outside counsel for legal services in connection with the prosecution of actions filed on behalf of the City or for assistance in the prosecution of actions that the City Attorney files in the name of the People, where the fee to outside counsel is contingent on the recovery of a judgment or other monies by the City through such action, the Controller is hereby authorized to adjust the estimated revenues and expenditures of the City Attorney's Office to record such recoveries. A percentage of such recoveries, not to exceed 25 percent plus the amount of any out-of-pocket costs the Controller determines were actually incurred to prosecute such action, is hereby appropriated from the~~

~~amount of such recoveries to pay the contingent fee due to such outside counsel under said contract and any costs incurred by the City or outside counsel in prosecuting the action. The Controller is authorized and hereby directed to establish appropriate accounts to record total collections and contingent fee and cost payments relating to such actions. The City Attorney as verified by the Controller shall report to the Board of Supervisors annually on the collections and costs incurred under this provision, including the case name, amount of judgment, the fund which the judgment was deposited, and the total cost of and funding source for the legal action.~~

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 ~~and County~~, 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 significant value of ~~under~~ 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 ~~the Board of Supervisors in the making of the~~ original appropriation ordinance.

Appropriations of 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 ~~and County of San Francisco~~ to backfill State 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 and 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 ~~and County~~ 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 ~~and County~~ 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 the 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, and/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 ~~and County~~ 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 the 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 ~~declared to be~~ a holiday for City employees under the terms of a Memorandum of Understanding~~by proclamation of the Mayor after such day has heretofore been declared a holiday by the Governor of the State of California or the President of the United States~~, 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 ~~and County of San Francisco~~ 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 and 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 was 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, which 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 department 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 County of San Francisco~~, 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 ~~and County of San Francisco~~ 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~~ in accordance with law and the conditions under which this appropriation is established~~.

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 and 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 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 ~~and County of San Francisco~~ 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 11.11 Hotel Tax – Special Situations.

The Controller is hereby authorized and directed to make such interfund transfers or other adjustments as may be necessary to conform budget allocations to the requirements of the agreements and indentures of the 1994 Lease Revenue and/or San Francisco Redevelopment Agency Hotel Tax Revenue Bond issues.

SECTION 11.12 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~~ and County~~ 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 ~~and County~~ is required to designate agents authorized to obtain state and 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 ~~and County of San Francisco~~, 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 ~~and County~~ 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 ~~and County~~ 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 ~~Administrative Code Chapter 14~~Labor & Employment Code Articles 21 and 121, the ~~San Francisco~~ 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 the 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 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 ~~if said Board,~~ by ordinance~~, has authorized an increase in said revolving fund amounts~~.

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 the 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 ~~and County of San Francisco~~ 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 this Board 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 ~~Proposition E and Proposition A creating the Municipal Transportation Agency and including the Parking and Traffic function as a part of the Municipal Transportation Agency~~Article VIIIA of the Charter, the Controller is authorized to make such transfers and reclassification of accounts necessary to properly reflect the provision of central services to the Municipal Transportation Agency in the books and

accounts of the City. No change can increase or decrease the overall level of the City's budget.

SECTION 12.8 Treasure Island Authority.

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

SECTION 12.9 Hetch Hetchy Power Stabilization Fund.

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

To limit Hetch Hetchy's risk from adverse market conditions in the future years of the contract, the Controller is authorized to establish a power stabilization account that reserves any excess revenues from power sales in the early years of the contract. These funds may be used to offset potential losses in the later years of the contract. The balance in this fund may be reviewed and adjusted annually.

The power purchase amount reflected in the Public Utility Commission's expenditure budget is the net amount of the cost of power purchased for Hetch Hetchy use. Power purchase appropriations may be increased by the Controller to reflect the pass through costs of power

purchased for resale under long-term fixed contracts previously approved by the Board of Supervisors.

SECTION 12.10 Closure of Special Funds, Projects, and Accounts

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

This budget ordinance appropriates fund balance from active project closeouts in continuing funds ~~as follows: $99.6 million~~ in the General Fund and a number of special revenue and enterprise funds. ~~, $77.4 million in the Homelessness Gross Receipts Tax Fund, $6.6 million in the Our City, Our Home Prop C Advance Fund, $10.7 million in the Building Inspection Fund, $3.5 million in the Building Inspection Repair and Demolition Fund, $4.2 million in the Zuckerberg San Francisco General hospital enterprise fund, $2.6 million in the Cable TV Access Fund, and $2.4 million in the Assessor's State Authorized Special Revenue Fund.~~ The Controller is directed to deappropriate projects ~~up to this amount~~ to realize the fund balance 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 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 ~~and County~~ 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 ~~and County of San Francisco~~ or in the official custody of an officer of the City ~~and County of San Francisco~~ 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 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 Public Works, 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, 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 Aging and Adult 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 Aging and Adult Services Commission over matters under the jurisdiction of the Commission.

(d) 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, ~~under~~ 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 said 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 County of San Francisco~~, 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 preestablished 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 ~~and County of San Francisco~~ 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 ~~and County~~ is restricted by law.

SECTION 19. Matching Funds for Federal or State Programs.

Funds contributed to meet operating deficits and/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 ~~and County~~ 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 ~~and County~~, 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 of the City~~ and County of San Francisco~~, 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 ~~and County~~ 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 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 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 ~~and County of San Francisco~~ are hereby appropriated in the respective amounts actually received by the City ~~and County~~ 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 ~~and~~, 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 ~~has~~ formed Infrastructure Financing Districts (IFD) ~~and~~
- Pursuant to California Government Code Section 53369 et seq. (IRFD Law), the Board of Supervisors formed Infrastructure and Revitalization Financing ~~(IRFD)~~ Districts (IRFD) within the City ~~and County of San Francisco~~.
- Pursuant to California Government Code Section 55398.50 et seq. (EIFD), 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 ~~and~~, 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~~ and County of San Francisco~~'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, ~~or~~ IRFD, or EIFD. Any increases to appropriations would be consistent with the Financing Plan previously approved by the Board of Supervisors.

IFD/IRFD No / Title	Ordinance	Estimated Tax Increment *	
		FY 2023-24	FY 2024-25
IFD 2 Port Infrastructure Financing District Subproject Area Pier 70 G-1 Historic Core	27-16	$ 779,000	$ 794,000
IFD 2 Port Infrastructure Financing District Subproject Areas Pier 70 G-2, G-3, and G-4	220-18	$ 2,283,000	$ 4,323,000
IFD 2 Port Infrastructure Financing District Subproject Area I (Mission Rock)	34-18	$ 5,103,000	$ 5,305,000
IRFD 1 Treasure Island Infrastructure and Revitalization Financing District	21-17	$ 8,897,000	$ 11,612,000
IRFD 2 Hoedown Yard Infrastructure and Revitalization Financing District	348-18	$ -	$ 1,830,000

*Estimated tax increment per approved Infrastructure Financing Plans.

SECTION 32. Community Facilities and Special Tax Districts.

Pursuant to California Government Code 53311 et seq. (~~the~~ 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 ~~has~~ 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 ~~descrbied~~described in the Board of Supervisors approved ~~CFD/STD Report~~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.

CFD/STD No / Title

CFD/STD No / Title	Ordinance	Estimated Special Tax Revenues (FY 2023-24)	Estimated Special Tax Revenues (FY 2024-25)
CFD No. 2014-1 (Transbay) (1)	001-15	$ 32,711,674	$ 33,365,908
CFD No. 2016-1 (T.I.) - IA No. 1 (2)(3)	022-17	$ 2,890,444	$ 2,948,253
CFD No. 2016-1 (T.I.) - IA No. 2 (2)(3)	022-17	$ 2,330,136	$ 2,376,739
CFD No. 2016-1 (T.I.) - IA No. 3 (4)	022-17	$ -	$ 1,293,535
STD No. 2018-1 (Central SoMa)	021-19	$ -	$ -
STD No. 2019-1 (P70 Condos) (5)	027-20	$ 1,180,912	$ 1,204,530
STD No. 2019-2 (P70 Leased) (6)	028-20	$ 562,094	$ 573,336
STD No. 2020-1 (Mission Rock) (7)	079-20	$ 8,843,065	$ 9,019,927
STD No. 2022-1 (Power Station)	061-22	$ -	$ -

*Preliminary, subject to change

Notes:

(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 10, 2023.

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

(4) Assumes the building permit for Sub-Block C3.5 is issued by September 2023. Special tax estimates based on Attachmei of the RMA.

(5) "Based on VDDA Execution Dates and COOs as of "&A1&". PKN is the only property that has had a VDDA Executio 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 "&A1&". 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 "&A1&". Parcel G was Developed as of FY 2022-23 and the remaining T Zone 1 parcels are Developed as of FY 2023-24.

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

~~Seventy-nine million, five hundred and five thousand ($79,505,000)~~ ~~Eighty-one million, one hundred and ninety thousand dollars~~ One hundred fifty-four million, eight hundred sixty thousand and nine hundred forty-~~threee~~three dollars (~~$81,190,000~~$154,860,943) of projected but unbudgeted, unassigned fund balance from fiscal year 202~~2~~3-2~~3~~4 is designated for balancing future budget shortfalls in FY 2024~~4~~5-2~~5~~6 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. Federal and State Emergency Revenue Revisions.

The Controller is authorized to revise approved revenue budgets for federal and state emergency-related revenues to manage timing differences and cash flow needs driven by changing granting agencies' guidance and approvals, provided that such adjustments shall not change cumulative total revenue budgets in a given fund for the period from fiscal years 2020-21 through 2024~~4~~5-25~~5~~6. Such revisions shall not change approved expenditure authority. The Controller shall report any such revisions to the Mayor and Board within 30 days of their enactment.

SECTION 32.3 Fiscal Cliff Reserve.

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 maintaining 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. In addition to that purpose, the Fiscal Cliff Reserve is hereby amended to include that it also serves the purpose of managing business tax revenue shortfalls. This assignment 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 Overtime Reporting.

The Police Department shall provide a quarterly report 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/_____
ANNE PEARSON
Deputy City Attorney