CITY AND COUNTY OF SAN FRANCISCO

MAYOR'S PROPOSED INTERIM BUDGET AND APPROPRIATION ORDINANCE

AS OF MAY 30, 2025

File No. 250587 **Ordinance No. 103-25**

FISCAL YEAR ENDING JUNE 30, 2026 and
FISCAL YEAR ENDING JUNE 30, 2027

OFFICE OF THE CONTROLLER

CITY AND COUNTY OF SAN FRANCISCO

Greg Wagner
Controller

ChiaYu Ma
Deputy Controller

PROPOSED INTERIM BUDGET AND APPROPRIATION ORDINANCE

AS OF MAY 30, 2025

FISCAL YEAR ENDING JUNE 30, 2026

and

FISCAL YEAR ENDING JUNE 30, 2027

The Proposed Interim Budget and Appropriation Ordinance as of May 30, 2025 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
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1 Dr. Carlton B. Goodlett Place, Room 244

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Table of Contents

		Page
Annual Appropriation Ordinance (Sections 1 & 2)		7
Consolidated Schedule of Sources and Uses		9
Sources of Funds by Major Service Area and Department		13
Sources of Funds		17
Uses of Funds		23
Positions by Major Service Area and Department		29
Major Fund Budgetary Recap		33
Appropriation Detail by Department:		
A		
SCI	ACADEMY OF SCIENCES	39
ADP	ADULT PROBATION	41
AIR	AIRPORT	44
ART	ARTS COMMISSION	52
AAM	ASIAN ART MUSEUM	56
ASR	ASSESSOR / RECORDER	58
B		
BOA	BOARD OF APPEALS	60
BOS	BOARD OF SUPERVISORS	62
DBI	BUILDING INSPECTION	64
C		
CHF	CHILDREN, YOUTH & THEIR FAMILIES	67
CSS	CHILD SUPPORT SERVICES	71
CAT	CITY ATTORNEY	73
CPC	CITY PLANNING	75
CSC	CIVIL SERVICE COMMISSION	79
CON	CONTROLLER	81
D		
DPA	DEPARTMENT OF POLICE ACCOUNTABILITY	84
DEC	DEPARTMENT OF EARLY CHILDHOOD	86
DAT	DISTRICT ATTORNEY	89
E		
ECN	ECONOMIC & WORKFORCE DEVELOPMENT	92
REG	ELECTIONS	96
DEM	EMERGENCY MANAGEMENT	98
ENV	ENVIRONMENT	101
ETH	ETHICS	105
F		
FAM	FINE ARTS MUSEUM	107
FIR	FIRE DEPARTMENT	110

Table of Contents

		Page
G		
GEN	GENERAL CITY RESPONSIBILITY	113
ADM	GENERAL SERVICES AGENCY - CITY ADMINISTRATOR	117
TIS	GENERAL SERVICES AGENCY - TECHNOLOGY	123
H		
HSS	HEALTH SERVICE SYSTEM	126
HOM	HOMELESSNESS AND SUPPORTIVE HOUSING	128
HRD	HUMAN RESOURCES	134
HRC	HUMAN RIGHTS COMMISSION	138
HSA	HUMAN SERVICES	140
J		
JUV	JUVENILE PROBATION	145
L		
LLB	LAW LIBRARY	148
M		
MYR	MAYOR	149
MTA	MUNICIPAL TRANSPORTATION AGENCY	153
P		
POL	POLICE	159
PRT	PORT	164
PDR	PUBLIC DEFENDER	168
DPH	PUBLIC HEALTH	170
LIB	PUBLIC LIBRARY	184
PUC	PUBLIC UTILITIES COMMISSION	187
DPW	DEPARTMENT OF PUBLIC WORKS	194
R		
REC	RECREATION AND PARK	200
RNT	RENT ARBITRATION BOARD	208
RET	RETIREMENT SYSTEM	210
S		
SDA	OFFICE OF SHERIFF'S INSPECTOR GENERAL	212
SHF	SHERIFF	213
WOM	STATUS OF WOMEN	217
CRT	SUPERIOR COURT	219
T		
TTX	TREASURER / TAX COLLECTOR	220
W		
WAR	WAR MEMORIAL	223
Detail of Reserves		225
Administrative Provisions		229
Statement of Bond Redemption and Interest		263

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, 2026

and

THE FISCAL YEAR ENDING JUNE 30, 2027

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 2025-26			FY 2026-27		
	General Fund	Self Supporting	Total	General Fund	Self Supporting	Total
Prior Year Fund Balance	157,197,092	315,557,428	472,754,520	220,312,152	223,817,721	444,129,873
Prior Year Reserves	34,410,000	11,217,431	45,627,431	70,908,688		70,908,688
Regular Revenues	6,574,008,943	8,855,124,011	15,429,132,954	6,808,268,181	8,952,503,259	15,760,771,440
Transfers Into the General Fund	259,257,883	(259,257,883)		279,762,114	(279,762,114)	
Sources of Funds Total	**7,024,873,918**	**8,922,640,987**	**15,947,514,905**	**7,379,251,135**	**8,896,558,866**	**16,275,810,001**

Uses of Funds	FY 2025-26			FY 2026-27		
	General Fund	Self Supporting	Total	General Fund	Self Supporting	Total
Gross Expenditures	6,382,518,451	10,115,054,495	16,497,572,946	6,638,070,669	10,181,226,975	16,819,297,644
Less Interdepartmental Recoveries	(727,132,884)	(781,134,071)	(1,508,266,955)	(734,733,800)	(829,410,189)	(1,564,143,989)
Capital Projects	56,657,522	441,677,922	498,335,444	40,291,147	315,102,966	355,394,113
Facilities Maintenance	2,578,332	74,596,778	77,175,110	2,743,998	72,420,618	75,164,616
Reserves	61,872,277	320,826,083	382,698,360	87,723,430	502,374,187	590,097,617
Transfers From the General Fund	1,248,380,220	(1,248,380,220)		1,345,155,691	(1,345,155,691)	
Uses of Funds Total	**7,024,873,918**	**8,922,640,987**	**15,947,514,905**	**7,379,251,135**	**8,896,558,866**	**16,275,810,001**

* The table above reflects preliminary Fiscal Year 2026-27 appropriations for the Airport Commission, Municipal Transportation Agency, Port Commission, and Public Utilities Commission

SOURCES OF FUNDS BY MAJOR SERVICE AREA

AND DEPARTMENT

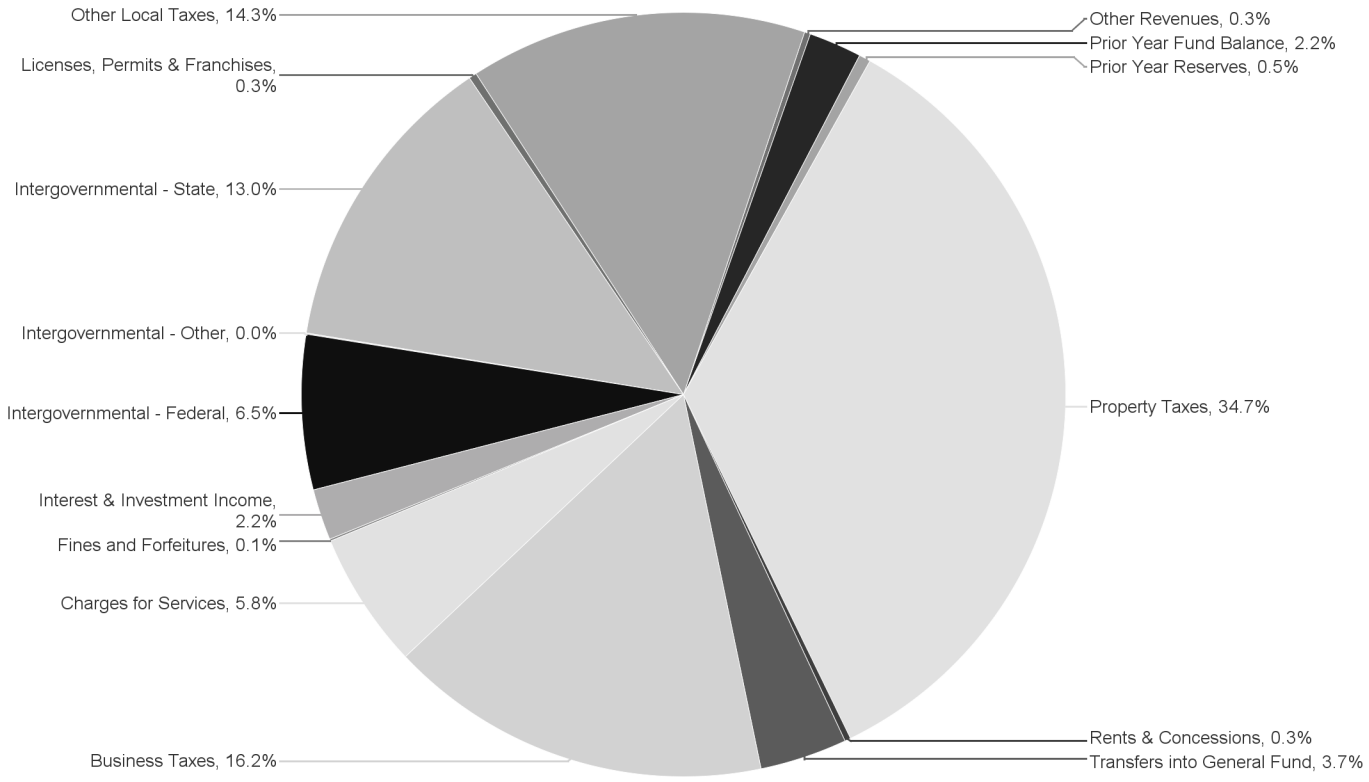
Department	Fiscal Year FY 2025-26			Fiscal Year FY 2026-27		
	Departmental Revenue and Recoveries	Allocated General Fund Support	Total Departmental Sources	Departmental Revenue and Recoveries	Allocated General Fund Support	Total Departmental Sources
01: Public Protection						
ADP Adult Probation	30,601,898	31,434,034	62,035,932	31,173,797	31,165,673	62,339,470
CRT Superior Court	0	33,205,508	33,205,508	0	33,205,508	33,205,508
DAT District Attorney	9,021,311	87,654,923	96,676,234	8,609,847	90,843,791	99,453,638
DEM Emergency Management	57,581,140	103,629,946	161,211,086	41,750,518	120,350,958	162,101,476
DPA Department Of Police Accountability	654,795	8,845,646	9,500,441	654,795	8,455,625	9,110,420
FIR Fire Department	175,479,307	378,276,529	553,755,836	178,142,301	384,280,763	562,423,064
JUV Juvenile Probation	21,865,145	31,199,375	53,064,520	17,884,691	29,986,645	47,871,336
PDR Public Defender	1,516,836	56,872,291	58,389,127	1,242,682	57,412,385	58,655,067
POL Police	167,964,911	681,297,152	849,262,063	171,671,908	685,647,921	857,319,829
SDA Office of Sheriff's Inspector General	0	1,217,923	1,217,923	0	1,244,683	1,244,683
SHF Sheriff	69,705,484	275,931,486	345,636,970	70,749,085	280,804,328	351,553,413
TOTAL Public Protection	**534,390,827**	**1,689,564,813**	**2,223,955,640**	**521,879,624**	**1,723,398,280**	**2,245,277,904**
02: Public Works, Transportation & Commerce						
AIR Airport Commission	1,789,868,715	0	1,789,868,715	1,808,323,688	0	1,808,323,688
BOA Board Of Appeals	1,254,289	0	1,254,289	1,244,217	0	1,244,217
DBI Building Inspection	88,131,270	0	88,131,270	92,054,975	0	92,054,975
DPW Public Works	317,073,813	109,704,305	426,778,118	322,795,833	116,315,883	439,111,716
ECN Economic And Workforce Development	31,251,830	52,381,818	83,633,648	29,567,160	56,777,555	86,344,715
MTA Municipal Transportation Agency	1,016,930,668	536,660,000	1,553,590,668	1,007,408,078	564,930,000	1,572,338,078
PRT Port	156,220,545	0	156,220,545	155,779,607	0	155,779,607
PUC Public Utilities Commission	2,130,411,833	0	2,130,411,833	2,193,782,318	0	2,193,782,318
TOTAL Public Works, Transportation & Commerce	**5,531,142,963**	**698,746,123**	**6,229,889,086**	**5,610,955,876**	**738,023,438**	**6,348,979,314**
03: Human Welfare & Neighborhood Development						
CHF Children; Youth & Their Families	273,219,130	75,300,850	348,519,980	261,127,630	94,351,638	355,479,268
CSS Child Support Services	13,310,465	0	13,310,465	13,908,589	0	13,908,589
DEC Dept of Early Childhood	293,905,005	48,078,690	341,983,695	292,421,633	55,648,861	348,070,494
ENV Environment	39,982,557	904,833	40,887,390	40,458,813	600,672	41,059,485
HOM Homelessness And Supportive Housing	463,486,544	279,163,614	742,650,158	484,672,531	275,669,942	760,342,473
HRC Human Rights Commission	300,584	27,647,678	27,948,262	300,584	27,903,836	28,204,420
HSA Human Services	958,881,127	352,935,461	1,311,816,588	981,376,360	389,482,216	1,370,858,576
MYR Mayor	20,824,664	150,747,081	171,571,745	22,763,052	170,094,028	192,857,080
RNT Rent Arbitration Board	14,501,458	0	14,501,458	15,070,971	0	15,070,971
TOTAL Human Welfare & Neighborhood Development	**2,078,411,534**	**934,778,207**	**3,013,189,741**	**2,112,100,163**	**1,013,751,193**	**3,125,851,356**
04: Community Health						
DPH Public Health	2,587,676,036	789,089,736	3,376,765,772	2,650,588,470	849,594,101	3,500,182,571
TOTAL Community Health	**2,587,676,036**	**789,089,736**	**3,376,765,772**	**2,650,588,470**	**849,594,101**	**3,500,182,571**

Department	Fiscal Year FY 2025-26			Fiscal Year FY 2026-27		
	Departmental Revenue and Recoveries	Allocated General Fund Support	Total Departmental Sources	Departmental Revenue and Recoveries	Allocated General Fund Support	Total Departmental Sources
05: Culture & Recreation						
AAM Asian Art Museum	405,686	12,572,351	12,978,037	423,484	12,801,765	13,225,249
ART Arts Commission	16,738,176	7,681,808	24,419,984	16,836,883	7,347,326	24,184,209
FAM Fine Arts Museum	1,398,750	22,849,520	24,248,270	1,435,343	23,802,388	25,237,731
LIB Public Library	87,477,478	106,520,000	193,997,478	79,073,786	112,810,000	191,883,786
LLB Law Library	0	1,240,588	1,240,588	0	1,427,670	1,427,670
REC Recreation And Park Commission	172,812,387	91,049,744	263,862,131	245,771,552	96,126,704	341,898,256
SCI Academy Of Sciences	0	8,112,940	8,112,940	0	8,736,106	8,736,106
WAR War Memorial	23,044,968	9,072,505	32,117,473	23,946,058	9,118,254	33,064,312
TOTAL Culture & Recreation	**301,877,445**	**259,099,456**	**560,976,901**	**367,487,106**	**272,170,213**	**639,657,319**
06: General Administration & Finance						
ADM General Services Agency - City Admin	536,250,038	74,260,580	610,510,618	542,676,190	95,151,507	637,827,697
ASR Assessor / Recorder	3,008,874	39,074,328	42,083,202	3,094,124	38,953,194	42,047,318
BOS Board Of Supervisors	710,146	25,373,116	26,083,262	710,146	24,069,076	24,779,222
CAT City Attorney	88,671,212	36,763,680	125,434,892	89,590,022	39,854,059	129,444,081
CON Controller	73,172,712	12,977,067	86,149,779	72,194,689	13,278,024	85,472,713
CPC City Planning	51,811,333	6,397,778	58,209,111	41,892,873	7,623,572	49,516,445
CSC Civil Service Commission	430,839	1,066,520	1,497,359	430,839	1,081,966	1,512,805
ETH Ethics Commission	157,200	6,325,272	6,482,472	157,200	8,701,540	8,858,740
HRD Human Resources	141,087,591	16,892,583	157,980,174	141,360,724	15,779,715	157,140,439
HSS Health Service System	12,262,123	200,000	12,462,123	12,690,494	200,000	12,890,494
MYR Mayor	3,039,592	8,362,998	11,402,590	3,141,026	8,680,293	11,821,319
REG Elections	509,748	22,349,650	22,859,398	923,191	23,187,175	24,110,366
RET Retirement System	55,680,767	0	55,680,767	57,273,698	0	57,273,698
TIS General Services Agency - Technology	166,669,516	7,038,362	173,707,878	175,329,904	6,541,018	181,870,922
TTX Treasurer/Tax Collector	32,730,371	22,299,486	55,029,857	27,569,876	21,401,889	48,971,765
TOTAL General Administration & Finance	**1,166,192,062**	**279,381,420**	**1,445,573,482**	**1,169,034,996**	**304,503,028**	**1,473,538,024**
07: General City Responsibilities						
GEN General City Responsibility	6,335,309,530	(4,650,659,755)	1,684,649,775	6,509,610,967	(4,901,440,253)	1,608,170,714
TOTAL General City Responsibilities	**6,335,309,530**	**(4,650,659,755)**	**1,684,649,775**	**6,509,610,967**	**(4,901,440,253)**	**1,608,170,714**
Less Citywide Transfer Adjustments	(1,079,218,537)	0	(1,079,218,537)	(1,101,703,212)	0	(1,101,703,212)
Less Interdepartmental Recoveries	(1,508,266,955)	0	(1,508,266,955)	(1,564,143,989)	0	(1,564,143,989)
Net Total Sources of Funds	**15,947,514,905**	**0**	**15,947,514,905**	**16,275,810,001**	**0**	**16,275,810,001**

* The table above reflects preliminary Fiscal Year 2026-27 appropriations for the Airport Commission, Municipal Transportation Agency, Port Commission, and Public Utilities Commission

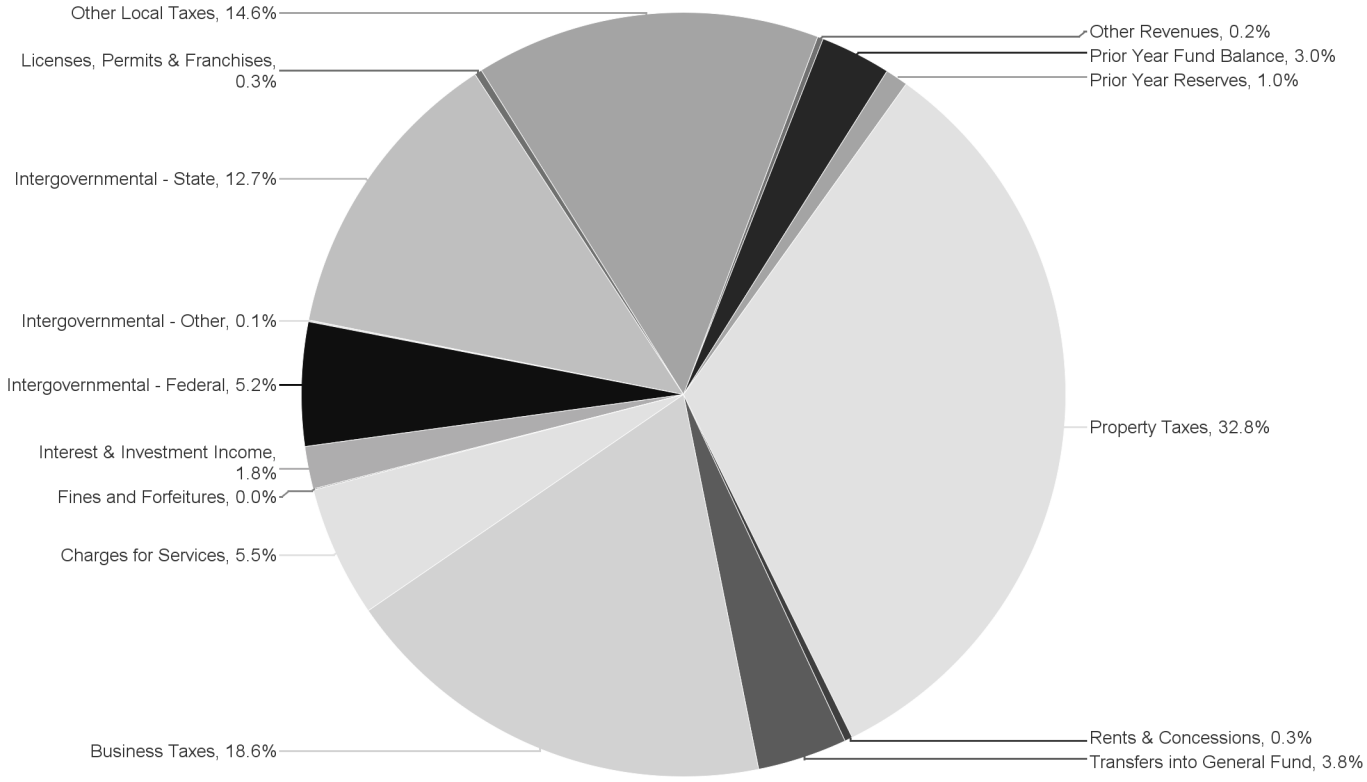
SOURCES OF FUNDS

Sources of Funds - FY 2025-26
General Fund



All Funds	Sorted by Size	
Sources of Funds	**FY 2025-26**	**% of Total**
Property Taxes	2,437,000,000	34.7%
Business Taxes	1,139,600,000	16.2%
Other Local Taxes	1,002,170,000	14.3%
Intergovernmental - State	910,324,696	13.0%
Intergovernmental - Federal	459,672,122	6.5%
Charges for Services	405,184,173	5.8%
Interest & Investment Income	151,881,895	2.2%
Licenses, Permits & Franchises	23,126,250	0.3%
Other Revenues	17,908,890	0.3%
Rents & Concessions	17,673,791	0.3%
Fines and Forfeitures	6,037,823	0.1%
Intergovernmental - Other	3,429,303	0.0%
Regular Revenues	**6,574,008,943**	**93.6%**
Transfers into General Fund	259,257,883	3.7%
Prior Year Fund Balance	157,197,092	2.2%
Prior Year Reserves	34,410,000	0.5%
	450,864,975	**6.4%**
Total Sources	**7,024,873,918**	**100.0%**

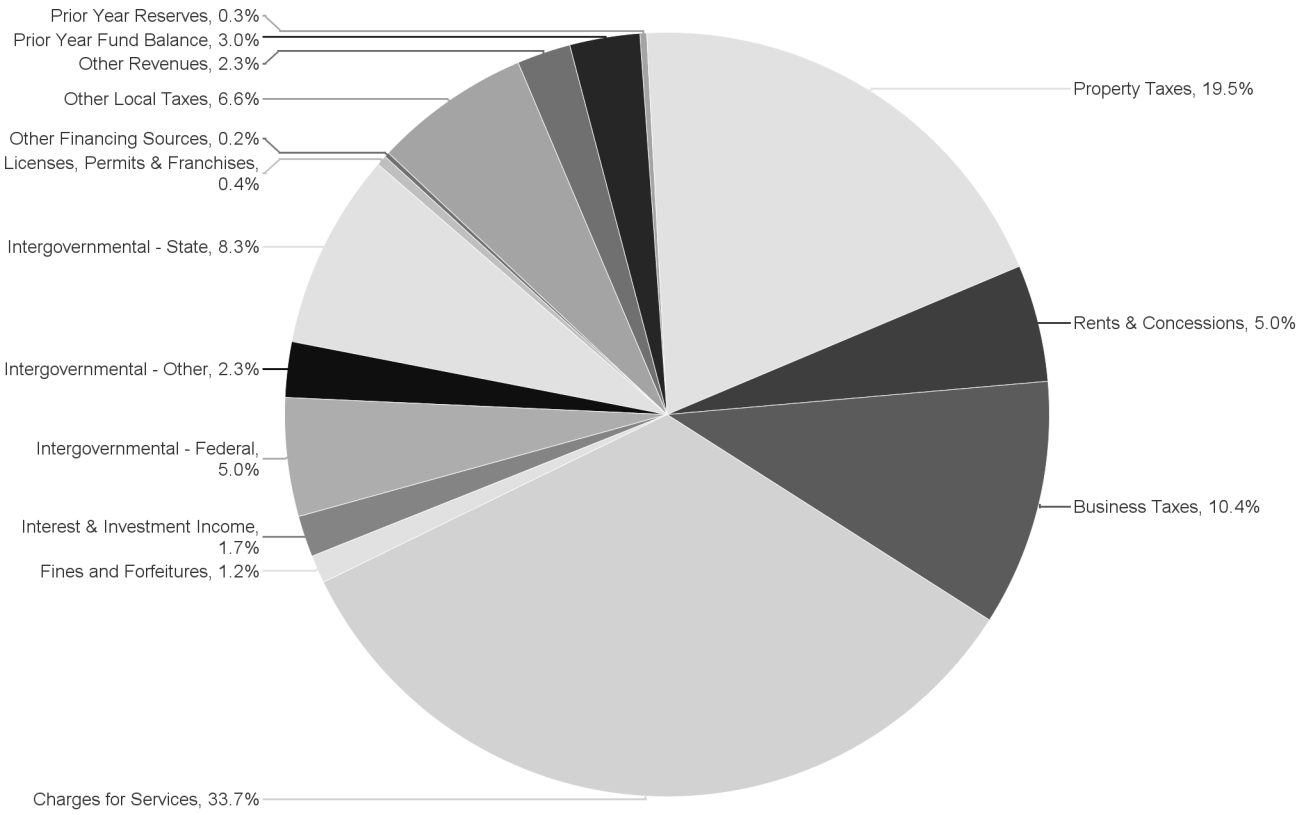
Sources of Funds - FY 2026-27
General Fund



All Funds	Sorted by Size	
Sources of Funds	**FY 2026-27**	**% of Total**
Property Taxes	2,422,170,000	32.8%
Business Taxes	1,371,500,000	18.6%
Other Local Taxes	1,076,350,000	14.6%
Intergovernmental - State	936,332,547	12.7%
Charges for Services	409,150,631	5.5%
Intergovernmental - Federal	386,154,919	5.2%
Interest & Investment Income	132,660,976	1.8%
Rents & Concessions	24,443,069	0.3%
Licenses, Permits & Franchises	23,051,472	0.3%
Other Revenues	17,932,244	0.2%
Intergovernmental - Other	4,914,500	0.1%
Fines and Forfeitures	3,607,823	0.0%
Regular Revenues	**6,808,268,181**	**92.3%**
Transfers into General Fund	279,762,114	3.8%
Prior Year Fund Balance	220,312,152	3.0%
Prior Year Reserves	70,908,688	1.0%
	570,982,954	**7.7%**
Total Sources	**7,379,251,135**	**100.0%**

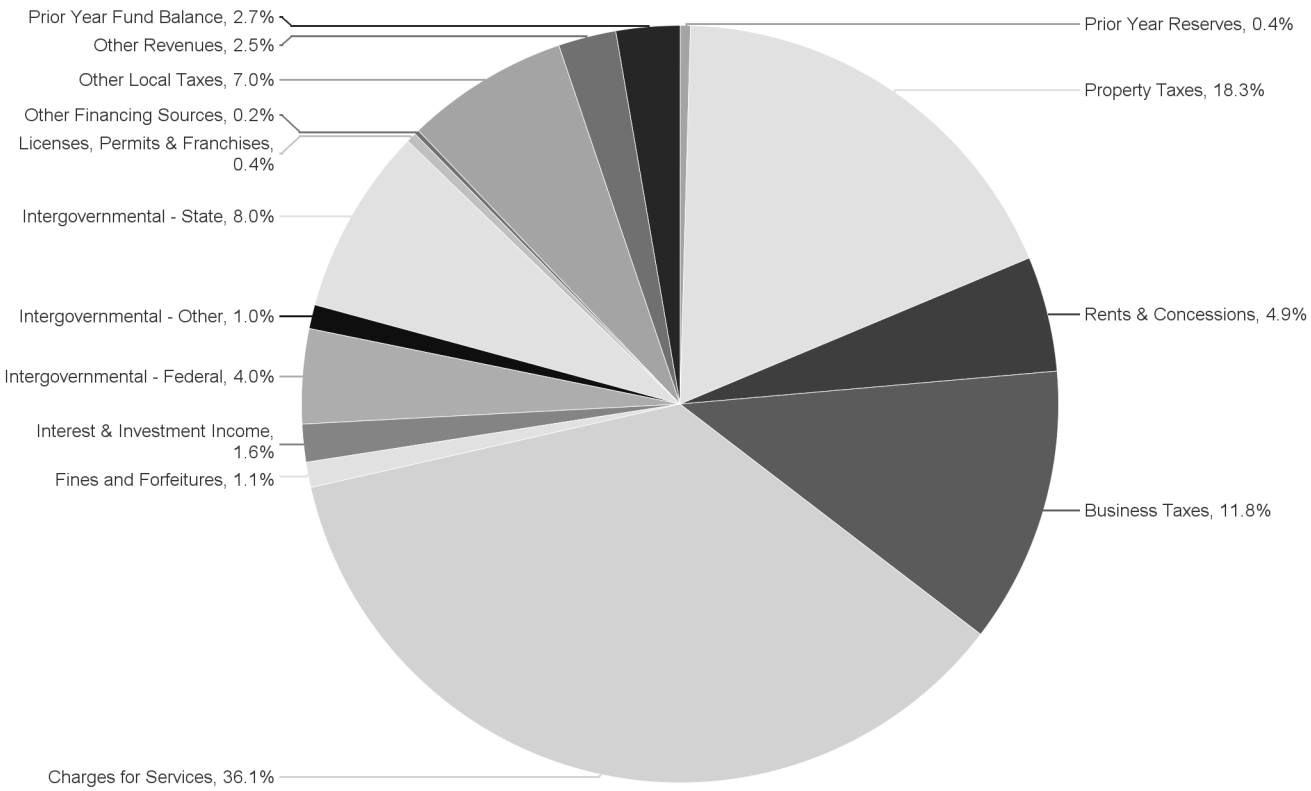
* The table above reflects preliminary Fiscal Year 2026-27 appropriations for the Airport Commission, Municipal Transportation Agency, Port Commission, and Public Utilities Commission

Sources of Funds FY 2025-26
All Funds



All Funds	Sorted by Size	
Sources of Funds	**FY 2025-26**	**% of Total**
Charges for Services	5,379,578,507	33.7%
Property Taxes	3,110,931,159	19.5%
Business Taxes	1,662,357,961	10.4%
Intergovernmental - State	1,323,462,755	8.3%
Other Local Taxes	1,057,163,000	6.6%
Intergovernmental - Federal	799,110,404	5.0%
Rents & Concessions	790,003,971	5.0%
Intergovernmental - Other	374,720,419	2.3%
Other Revenues	362,030,339	2.3%
Interest & Investment Income	278,105,792	1.7%
Fines and Forfeitures	189,469,231	1.2%
Licenses, Permits & Franchises	69,699,416	0.4%
Other Financing Sources	32,500,000	0.2%
Regular Revenues	**15,429,132,954**	**96.7%**
Prior Year Fund Balance	472,754,520	3.0%
Prior Year Reserves	45,627,431	0.3%
	518,381,951	**3.3%**
Total Sources	**15,947,514,905**	**100.0%**

Sources of Funds FY 2026-27
All Funds

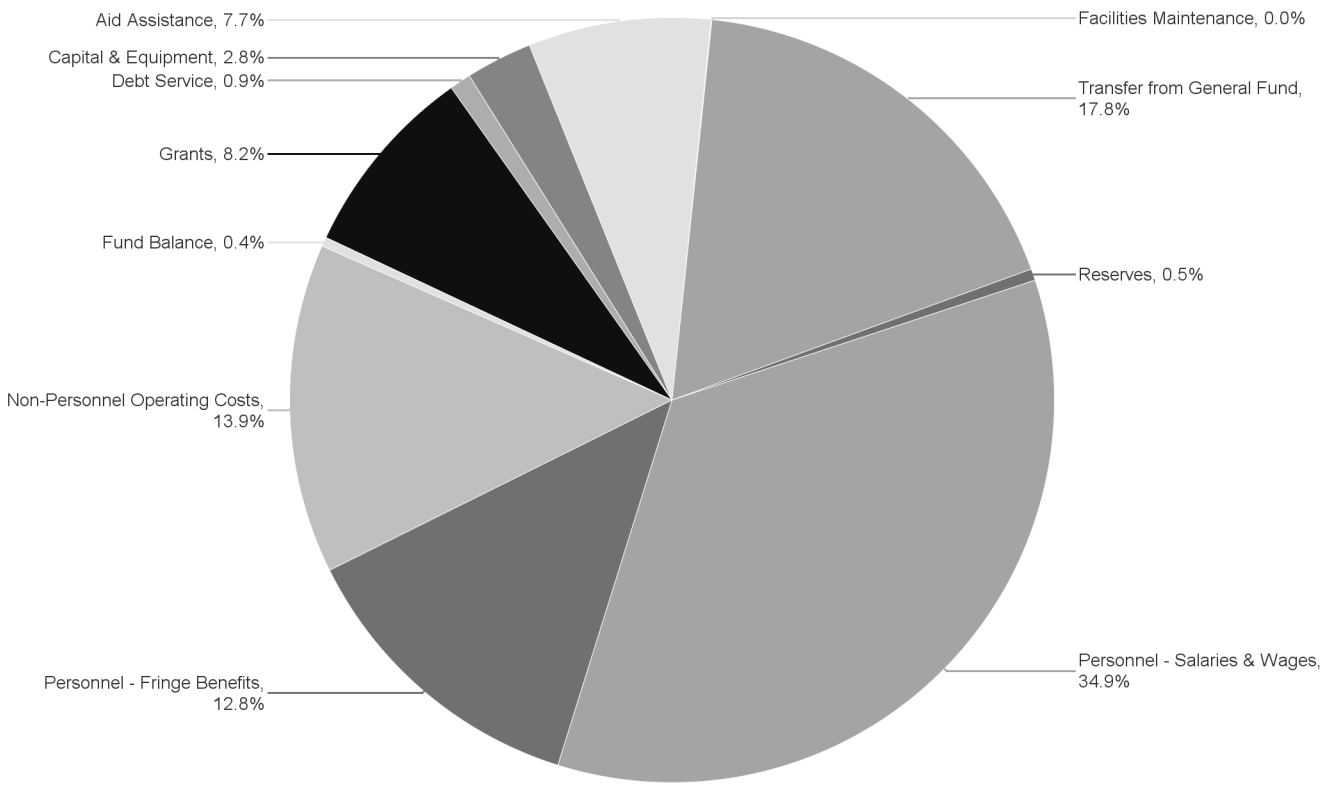


All Funds	Sorted by Size	
Sources of Funds	**FY 2026-27**	**% of Total**
Charges for Services	5,869,454,562	36.1%
Property Taxes	2,971,073,544	18.3%
Business Taxes	1,918,657,873	11.8%
Intergovernmental - State	1,300,998,318	8.0%
Other Local Taxes	1,132,857,500	7.0%
Rents & Concessions	799,849,549	4.9%
Intergovernmental - Federal	657,793,004	4.0%
Other Revenues	401,946,024	2.5%
Interest & Investment Income	262,992,494	1.6%
Fines and Forfeitures	175,628,335	1.1%
Intergovernmental - Other	166,753,763	1.0%
Licenses, Permits & Franchises	70,266,474	0.4%
Other Financing Sources	32,500,000	0.2%
Regular Revenues	**15,760,771,440**	**96.8%**
Prior Year Fund Balance	444,129,873	2.7%
Prior Year Reserves	70,908,688	0.4%
	515,038,561	**3.2%**
Total Sources	**16,275,810,001**	**100.0%**

* The table above reflects preliminary Fiscal Year 2026-27 appropriations for the Airport Commission, Municipal Transportation Agency, Port Commission, and Public Utilities Commission

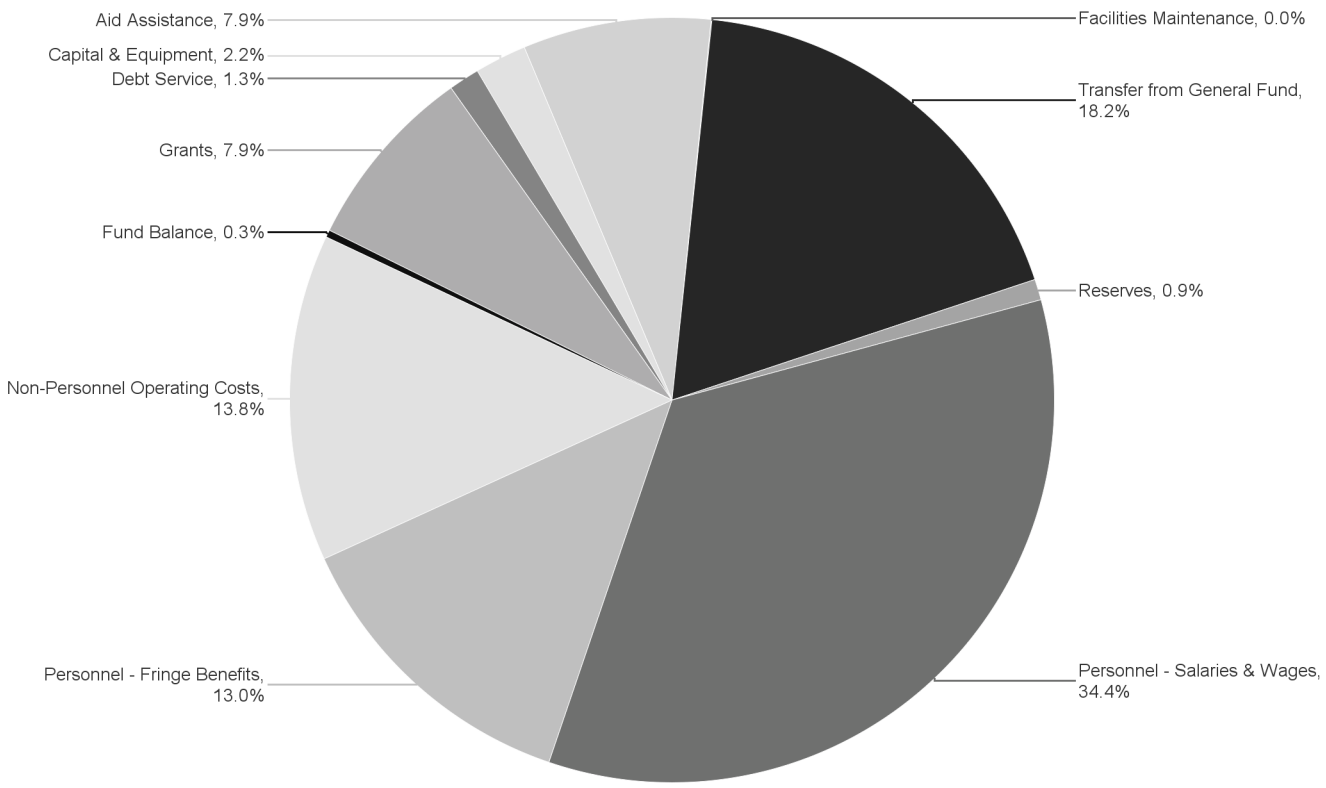
USES OF FUNDS

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	2,492,538,592	35.5%	2,451,671,131	34.9%
Personnel - Fringe Benefits	916,632,703	13.0%	901,603,668	12.8%
Personnel - Sub Total	**3,409,171,295**	**48.5%**	**3,353,274,799**	**47.7%**
Non-Personnel Operating Costs	995,130,502	14.2%	978,814,423	13.9%
Grants	577,003,673	8.2%	577,003,673	8.2%
Aid Assistance	542,289,418	7.7%	542,289,418	7.7%
Capital & Equipment	197,231,259	2.8%	197,231,259	2.8%
Debt Service	63,429,517	0.9%	63,429,517	0.9%
Reserves	34,292,277	0.5%	34,292,277	0.5%
Fund Balance	27,580,000	0.4%	27,580,000	0.4%
Facilities Maintenance	2,578,332	0.0%	2,578,332	0.0%
Services of Other Depts, Recoveries & Ov	(72,212,575)	(1.0%)	0	0.0%
Transfer from General Fund	1,248,380,220	17.8%	1,248,380,220	17.8%
Non-Personnel - Sub Total	**3,615,702,623**	**51.5%**	**3,671,599,119**	**52.3%**
Grand Total	**7,024,873,918**	**100.0%**	**7,024,873,918**	**100.0%**

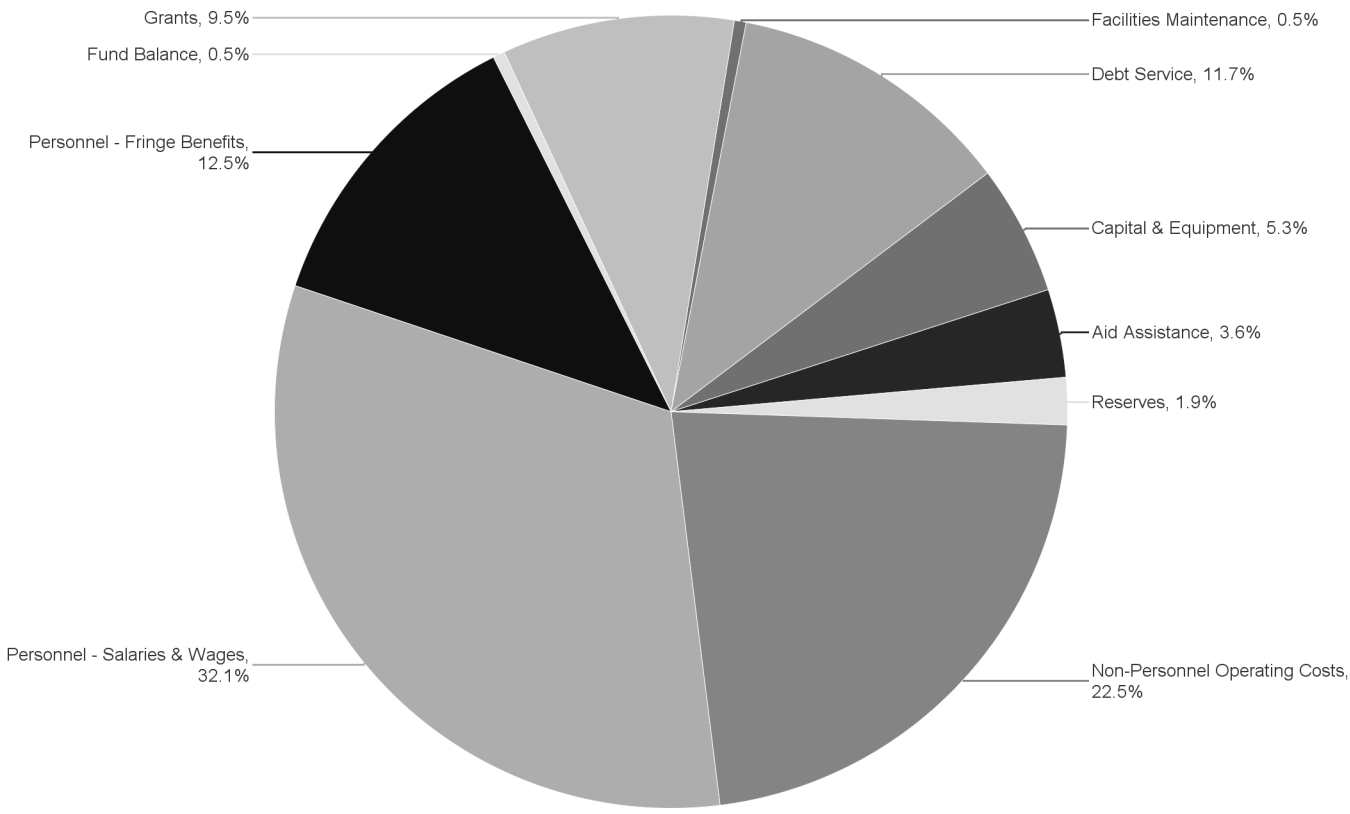
Uses of Funds - FY 2026-27
General Fund



	Gross		Net Recoveries	
Types of Uses	**FY 2026-27**	**% of Total**	**FY 2026-27**	**% of Total**
Personnel - Salaries & Wages	2,565,510,903	34.8%	2,541,661,294	34.4%
Personnel - Fringe Benefits	966,071,773	13.1%	957,090,936	13.0%
Personnel - Sub Total	**3,531,582,676**	**47.9%**	**3,498,752,230**	**47.4%**
Non-Personnel Operating Costs	1,029,500,638	14.0%	1,019,930,151	13.8%
Aid Assistance	586,371,421	7.9%	586,371,421	7.9%
Grants	580,663,187	7.9%	580,663,187	7.9%
Capital & Equipment	161,578,882	2.2%	161,578,882	2.2%
Debt Service	96,332,145	1.3%	96,332,145	1.3%
Reserves	64,847,430	0.9%	64,847,430	0.9%
Fund Balance	22,876,000	0.3%	22,876,000	0.3%
Facilities Maintenance	2,743,998	0.0%	2,743,998	0.0%
Services of Other Depts, Recoveries & Ov	(42,400,933)	(0.6%)	0	0.0%
Transfer from General Fund	1,345,155,691	18.2%	1,345,155,691	18.2%
Non-Personnel - Sub Total	**3,847,668,459**	**52.1%**	**3,880,498,905**	**52.6%**
Grand Total	**7,379,251,135**	**100.0%**	**7,379,251,135**	**100.0%**

* The table above reflects preliminary Fiscal Year 2026-27 appropriations for the Airport Commission, Municipal Transportation Agency, Port Commission, and Public Utilities Commission

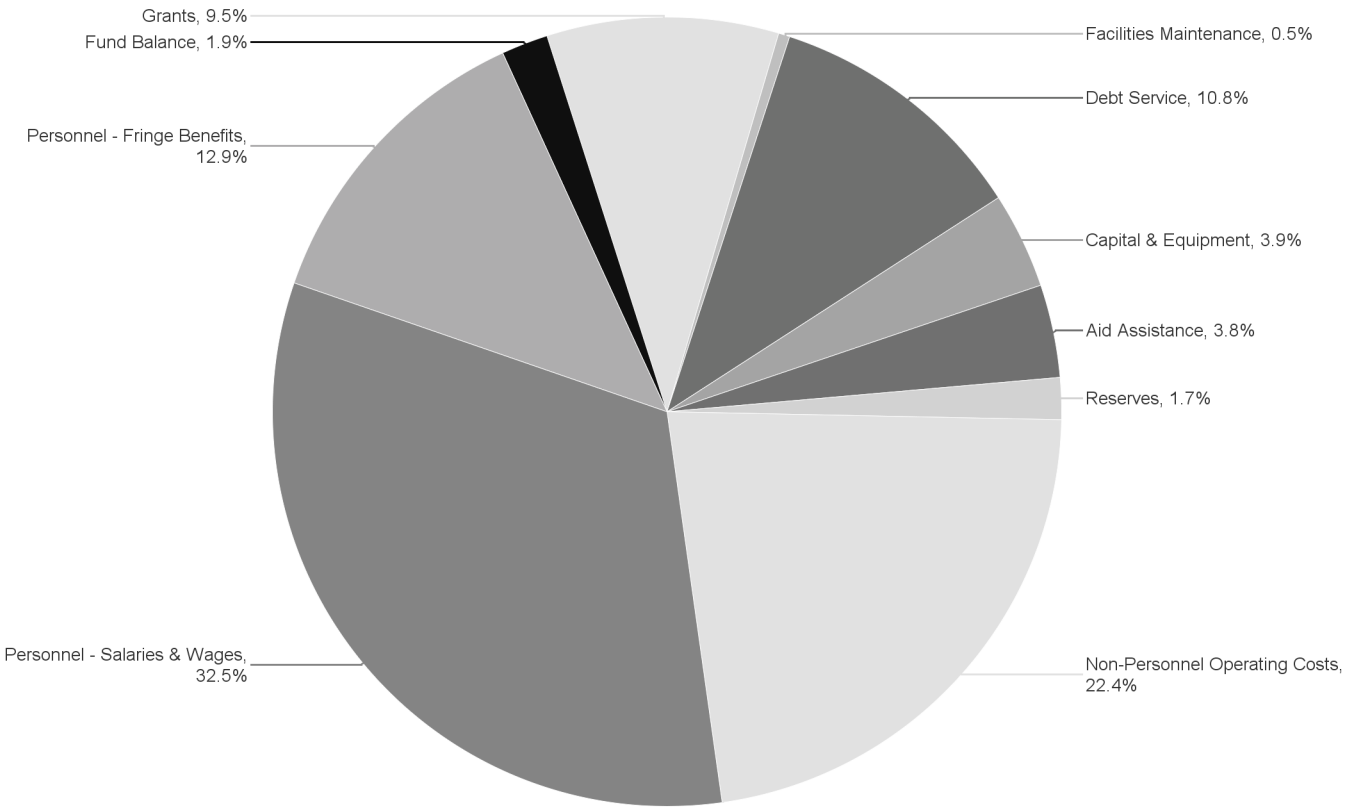
Uses of Funds - FY 2025-26
All Funds



	Gross		Net Recoveries	
Types of Uses	**FY 2025-26**	**% of Total**	**FY 2025-26**	**% of Total**
Personnel - Salaries & Wages	5,251,849,677	32.9%	5,122,968,606	32.1%
Personnel - Fringe Benefits	2,035,880,258	12.8%	1,985,919,493	12.5%
Personnel - Sub Total	**7,287,729,935**	**45.7%**	**7,108,888,099**	**44.6%**
Non-Personnel Operating Costs	3,677,541,092	23.1%	3,587,293,757	22.5%
Debt Service	1,863,111,834	11.7%	1,863,111,834	11.7%
Capital & Equipment	844,776,884	5.3%	844,776,884	5.3%
Aid Assistance	572,827,244	3.6%	572,827,244	3.6%
Grants	1,510,743,617	9.5%	1,510,743,617	9.5%
Reserves	306,463,813	1.9%	306,463,813	1.9%
Fund Balance	76,234,547	0.5%	76,234,547	0.5%
Facilities Maintenance	77,175,110	0.5%	77,175,110	0.5%
Services of Other Depts, Recoveries & Ov	(269,089,171)	(1.7%)	0	0.0%
Non-Personnel - Sub Total	**8,659,784,970**	**54.3%**	**8,838,626,806**	**55.4%**
Grand Total	**15,947,514,905**	**100.0%**	**15,947,514,905**	**100.0%**

Average Per Employee (FTE)		
Personnel - Salary & Wages	160,157	72.1%
Personnel - Fringe Benefits	62,085	27.9%
Grand Total	**222,242**	**100.0%**

Uses of Funds - FY 2026-27
All Funds



	Gross		Net Recoveries	
Types of Uses	**FY 2026-27**	**% of Total**	**FY 2026-27**	**% of Total**
Personnel - Salaries & Wages	5,425,854,950	33.3%	5,293,868,610	32.5%
Personnel - Fringe Benefits	2,146,489,346	13.2%	2,094,275,036	12.9%
Personnel - Sub Total	**7,572,344,296**	**46.5%**	**7,388,143,647**	**45.4%**
Non-Personnel Operating Costs	3,744,249,741	23.0%	3,653,169,197	22.4%
Debt Service	1,765,049,838	10.8%	1,765,049,838	10.8%
Capital & Equipment	639,736,400	3.9%	639,736,400	3.9%
Aid Assistance	619,335,653	3.8%	619,335,653	3.8%
Grants	1,545,113,033	9.5%	1,545,113,033	9.5%
Reserves	278,535,702	1.7%	278,535,702	1.7%
Fund Balance	311,561,915	1.9%	311,561,915	1.9%
Facilities Maintenance	75,164,616	0.5%	75,164,616	0.5%
Services of Other Depts, Recoveries & Ov	(275,281,193)	(1.7%)	0	0.0%
Non-Personnel - Sub Total	**8,703,465,705**	**53.5%**	**8,887,666,354**	**54.6%**
Grand Total	**16,275,810,001**	**100.0%**	**16,275,810,001**	**100.0%**

Average Per Employee (FTE)		
Personnel - Salary & Wages	165,483	71.7%
Personnel - Fringe Benefits	65,466	28.3%
Grand Total	**230,948**	**100.0%**

* The table above reflects preliminary Fiscal Year 2026-27 appropriations for the Airport Commission, Municipal Transportation Agency, Port Commission, and Public Utilities Commission

POSITIONS BY MAJOR SERVICE AREA

AND DEPARTMENT

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Service Area: A, Public Protection					
Adult Probation	144.06	146.87	2.81	147.35	0.48
Department Of Police Accountability	39.82	34.75	(5.07)	33.69	(1.06)
District Attorney	292.99	282.51	(10.48)	281.39	(1.12)
Emergency Management	304.11	308.57	4.46	313.57	5.00
Fire Department	1,815.47	1,851.54	36.07	1,867.46	15.92
Juvenile Probation	174.89	177.97	3.08	177.72	(0.25)
Police	2,974.30	2,904.16	(70.14)	2,892.64	(11.52)
Public Defender	228.37	215.02	(13.35)	206.69	(8.33)
Sheriff	1,002.80	944.75	(58.05)	939.77	(4.98)
Office of Sheriff's Inspector General	1.15	1.71	0.56	1.44	(0.27)
Service Area: A, Public Protection Total	**6,977.96**	**6,867.85**	**(110.11)**	**6,861.72**	**(6.13)**
Service Area: B, Public Works, Transportation & Commerce					
Airport Commission	1,763.79	1,820.44	56.65	1,820.44	0.00
Board Of Appeals	3.94	3.50	(0.44)	3.50	0.00
Building Inspection	278.68	291.49	12.81	291.87	0.38
Economic And Workforce Development	115.10	103.69	(11.41)	101.75	(1.94)
Municipal Transportation Agency	5,472.06	5,169.36	(302.70)	5,176.04	6.68
Port	241.66	243.93	2.27	243.93	0.00
Public Utilities Commission	1,750.12	1,781.15	31.03	1,783.72	2.57
Public Works	1,151.19	1,090.87	(60.32)	1,078.76	(12.11)
Service Area: B, Public Works, Transportation & Commerc	**10,776.54**	**10,504.43**	**(272.11)**	**10,500.01**	**(4.42)**
Service Area: C, Human Welfare & Neighborhood Development					
Children; Youth & Their Families	66.83	68.03	1.20	68.01	(0.02)
Child Support Services	59.76	59.43	(0.33)	59.43	0.00
Dept of Early Childhood	69.89	67.89	(2.00)	67.89	0.00
Environment	92.31	95.92	3.61	96.74	0.82
Homelessness And Supportive Housing	256.63	254.67	(1.96)	253.95	(0.72)
Human Rights Commission	33.39	26.99	(6.40)	26.59	(0.40)
Human Services	2,292.21	2,306.87	14.66	2,297.37	(9.50)
Mayor	37.14	46.77	9.63	46.77	0.00
Rent Arbitration Board	49.94	47.49	(2.45)	47.43	(0.06)
Status Of Women	8.24	0.00	(8.24)	0.00	0.00
Service Area: C, Human Welfare & Neighborhood Develop	**2,966.34**	**2,974.06**	**7.72**	**2,964.18**	**(9.88)**
Service Area: D, Community Health					
Public Health	7,620.61	7,625.59	4.98	7,649.99	24.40
Service Area: D, Community Health Total	**7,620.61**	**7,625.59**	**4.98**	**7,649.99**	**24.40**
Service Area: E, Culture & Recreation					
Academy Of Sciences	13.35	12.20	(1.15)	13.17	0.97
Arts Commission	28.13	26.13	(2.00)	26.05	(0.08)

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Service Area: E, Culture & Recreation					
Asian Art Museum	52.07	54.41	2.34	54.28	(0.13)
Fine Arts Museum	107.97	102.71	(5.26)	102.47	(0.24)
Law Library	2.41	1.54	(0.87)	2.23	0.69
Public Library	723.73	734.24	10.51	736.87	2.63
Recreation And Park Commission	987.24	970.37	(16.87)	983.60	13.23
War Memorial	66.41	65.06	(1.35)	64.88	(0.18)
Service Area: E, Culture & Recreation Total	**1,981.31**	**1,966.66**	**(14.65)**	**1,983.55**	**16.89**
Service Area: F, General Administration & Finance					
Assessor / Recorder	177.11	178.68	1.57	175.94	(2.74)
Board Of Supervisors	92.92	92.97	0.05	92.66	(0.31)
City Attorney	334.03	339.18	5.15	338.75	(0.43)
City Planning	168.72	161.45	(7.27)	155.11	(6.34)
Civil Service Commission	6.00	5.34	(0.66)	5.10	(0.24)
Controller	245.25	247.98	2.73	245.65	(2.33)
Elections	57.53	53.10	(4.43)	53.05	(0.05)
Ethics Commission	27.61	24.49	(3.12)	23.61	(0.88)
General Services Agency - City Admin	941.58	898.34	(43.24)	890.72	(7.62)
General Services Agency - Technology	258.31	253.57	(4.74)	253.42	(0.15)
Health Service System	43.04	38.24	(4.80)	38.55	0.31
Human Resources	200.86	186.68	(14.18)	184.55	(2.13)
Mayor	42.08	41.09	(0.99)	40.84	(0.25)
Retirement System	154.45	156.82	2.37	156.82	0.00
Treasurer/Tax Collector	189.30	175.31	(13.99)	173.83	(1.48)
Service Area: F, General Administration & Finance Total	**2,938.79**	**2,853.24**	**(85.55)**	**2,828.6**	**(24.64)**
Grand Total	**33,261.55**	**32,791.83**	**(469.72)**	**32,788.05**	**(3.78)**

* The table above reflects preliminary Fiscal Year 2026-27 appropriations for the Airport Commission, Municipal Transportation Agency, Port Commission, and Public Utilities Commission

MAJOR FUND BUDGETARY RECAP

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	157,197	181,036		2,623	124,262	7,574	63	472,755
Prior Year Reserves	34,410	11,217						45,627
Prior Year Sources Total	**191,607**	**192,254**		**2,623**	**124,262**	**7,574**	**63**	**518,382**
Property Taxes	2,437,000	285,590		388,341				3,110,931
Other Local Taxes	1,002,170	54,993						1,057,163
Business Taxes	1,139,600	522,758						1,662,358
Rents & Concessions	17,674	72,825			685,222	597	13,686	790,004
Fines and Forfeitures	6,038	43,696		14,766	124,969			189,469
Interest & Investment Income	151,882	42,416			74,381		9,427	278,106
Licenses, Permits & Franchises	23,126	16,080			30,494			69,699
Intergovernmental - State	910,325	262,733	500	700	149,205			1,323,463
Intergovernmental - Federal	459,672	226,381			113,057			799,110
Intergovernmental - Other	3,429	7,255			363,788	247		374,720
Charges for Services	405,184	163,688	13		4,809,549	1,045	100	5,379,579
Other Revenues	17,909	80,237	375	10,664	186,457		66,388	362,030
Other Financing Sources			32,500					32,500
Current Year Sources Total	**6,574,009**	**1,778,652**	**33,388**	**414,471**	**6,537,122**	**1,889**	**89,601**	**15,429,133**
Contribution Transfers In		319,920			676,880			996,800
Operating Transfer In	259,258	178,556		2,000	301,391			741,205
Transfer In Total	**259,258**	**498,476**		**2,000**	**978,271**			**1,738,005**
Available Sources Total	**7,024,874**	**2,469,382**	**33,388**	**419,094**	**7,639,655**	**9,463**	**89,663**	**17,685,520**
Community Health	(1,233,979)	(344,370)			(1,743,241)		(9,124)	(3,330,715)
Culture & Recreation	(205,253)	(347,814)	(375)				(115)	(553,557)
General Administration & Finance	(339,303)	(188,699)				(8,713)	(80,424)	(617,140)
General City Responsibilities	(203,442)	(70,373)		(419,094)				(692,909)
Human Welfare & Neighborhood Development	(1,669,514)	(1,157,565)						(2,827,080)
Public Protection	(1,922,568)	(82,626)			(134,976)			(2,140,170)
Public Works, Transportation & Commerce	(174,854)	(219,568)	(33,013)		(5,282,275)			(5,709,711)
Current Year Uses Total	**(5,748,914)**	**(2,411,015)**	**(33,388)**	**(419,094)**	**(7,160,493)**	**(8,713)**	**(89,663)**	**(15,871,280)**
Contribution Transfers Out	(996,800)							(996,800)
Operating Transfer Out	(251,580)	(54,885)			(433,990)	(750)		(741,205)
Transfer Out Total	**(1,248,380)**	**(54,885)**			**(433,990)**	**(750)**		**(1,738,005)**
Proposed Uses Total	**(6,997,294)**	**(2,465,900)**	**(33,388)**	**(419,094)**	**(7,594,483)**	**(9,463)**	**(89,663)**	**(17,609,285)**
Fund Balance	27,580	3,482			45,172			76,235

City and County of San Francisco
Major Fund Budgetary Recap
Budget Year 2026-2027

(in Thousands of Dollars)

	Governmental Funds							
	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Other Agency/ Trust	Total All Funds
Prior Year Fund Balance	220,312	178,899		3,079	34,627	7,150	63	444,130
Prior Year Reserves	70,909							70,909
Prior Year Sources Total	**291,221**	**178,899**		**3,079**	**34,627**	**7,150**	**63**	**515,039**
Property Taxes	2,422,170	282,130		266,774				2,971,074
Other Local Taxes	1,076,350	56,508						1,132,858
Business Taxes	1,371,500	547,158						1,918,658
Rents & Concessions	24,443	72,731			688,387	616	13,673	799,850
Fines and Forfeitures	3,608	37,602		14,315	120,104			175,628
Interest & Investment Income	132,661	41,286			79,614		9,431	262,992
Licenses, Permits & Franchises	23,051	16,721			30,494			70,266
Intergovernmental - State	936,333	213,831		700	150,135			1,300,998
Intergovernmental - Federal	386,155	217,703			53,935			657,793
Intergovernmental - Other	4,915	7,123			154,460	256		166,754
Charges for Services	409,151	180,775			5,278,384	1,045	100	5,869,455
Other Revenues	17,932	148,630		2,713	163,346		69,325	401,946
Other Financing Sources			32,500					32,500
Current Year Sources Total	**6,808,268**	**1,822,197**	**32,500**	**284,501**	**6,718,859**	**1,916**	**92,530**	**15,760,771**
Contribution Transfers In		354,720			734,991			1,089,711
Operating Transfer In	279,762	182,665		2,000	301,416			765,843
Transfer In Total	**279,762**	**537,385**		**2,000**	**1,036,407**			**1,855,553**
Available Sources Total	**7,379,251**	**2,538,481**	**32,500**	**289,580**	**7,789,893**	**9,066**	**92,592**	**18,131,363**
Community Health	(1,298,748)	(348,970)			(1,796,764)		(9,124)	(3,453,606)
Culture & Recreation	(221,409)	(403,803)					(115)	(625,327)
General Administration & Finance	(364,517)	(162,028)				(9,066)	(83,353)	(618,964)
General City Responsibilities	(243,844)	(68,834)		(289,580)				(602,258)
Human Welfare & Neighborhood Development	(1,737,277)	(1,206,022)						(2,943,299)
Public Protection	(1,961,183)	(76,002)			(139,093)			(2,176,278)
Public Works, Transportation & Commerce	(184,241)	(214,091)	(32,500)		(5,113,683)			(5,544,515)
Current Year Uses Total	**(6,011,219)**	**(2,479,750)**	**(32,500)**	**(289,580)**	**(7,049,540)**	**(9,066)**	**(92,592)**	**(15,964,248)**
Contribution Transfers Out	(1,089,711)							(1,089,711)
Operating Transfer Out	(255,445)	(53,597)			(456,801)			(765,843)
Transfer Out Total	**(1,345,156)**	**(53,597)**			**(456,801)**			**(1,855,553)**
Proposed Uses Total	**(7,356,375)**	**(2,533,347)**	**(32,500)**	**(289,580)**	**(7,506,341)**	**(9,066)**	**(92,592)**	**(17,819,802)**
Fund Balance	22,876	5,134			283,552			311,562

* The table above reflects preliminary Fiscal Year 2026-27 appropriations for the Airport Commission, Municipal Transportation Agency, Port Commission, and Public Utilities Commission

APPROPRIATION DETAIL BY DEPARTMENT

Department: SCI Academy Of Sciences

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	1,906,527	1,812,990	(93,537)	2,011,755	198,765
Mandatory Fringe Benefits	705,852	677,387	(28,465)	767,494	90,107
Non-Personnel Services	1,140,081	1,140,081		1,140,081	
Capital Outlay	928,782	1,327,221	398,439	1,240,582	(86,639)
Services Of Other Depts	2,977,560	3,155,261	177,701	3,576,194	420,933
Total Uses by Chart of Accounts	**7,658,802**	**8,112,940**	**454,138**	**8,736,106**	**623,166**
Sources Summary					
General Fund Support	7,658,802	8,112,940	454,138	8,736,106	623,166
Total Sources by Chart of Accounts	**7,658,802**	**8,112,940**	**454,138**	**8,736,106**	**623,166**
Fund Summary					
General Fund	7,658,802	8,112,940	454,138	8,736,106	623,166
Total Uses by Funds	**7,658,802**	**8,112,940**	**454,138**	**8,736,106**	**623,166**
Division Summary					
SCI Academy of Sciences	7,658,802	8,112,940	454,138	8,736,106	623,166
Total Uses by Division	**7,658,802**	**8,112,940**	**454,138**	**8,736,106**	**623,166**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	1,906,527	1,812,990	(93,537)	2,011,755	198,765
			Mandatory Fringe Benefits	705,852	677,387	(28,465)	767,494	90,107
			Non-Personnel Services	1,140,081	1,140,081		1,140,081	
			Services Of Other Depts	2,977,560	3,155,261	177,701	3,576,194	420,933
10000 Total				**6,730,020**	**6,785,719**	**55,699**	**7,495,524**	**709,805**
Operating Total				**6,730,020**	**6,785,719**	**55,699**	**7,495,524**	**709,805**
Annual Projects - Authority Control								

Department: SCI Academy Of Sciences

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	15806	Sci - Facility Maintenance	928,782	1,327,221	398,439	1,240,582	(86,639)
10010 Total				**928,782**	**1,327,221**	**398,439**	**1,240,582**	**(86,639)**
Annual Projects - Authority Control Total				**928,782**	**1,327,221**	**398,439**	**1,240,582**	**(86,639)**
Total Uses of Funds				**7,658,802**	**8,112,940**	**454,138**	**8,736,106**	**623,166**

Department: ADP Adult Probation

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	19,404,639	20,654,548	1,249,909	21,593,864	939,316
Mandatory Fringe Benefits	10,916,334	10,143,992	(772,342)	10,721,538	577,546
Non-Personnel Services	6,865,396	6,848,340	(17,056)	6,680,228	(168,112)
City Grant Program	17,744,868	17,456,172	(288,696)	16,974,391	(481,781)
Materials & Supplies	588,570	682,572	94,002	681,070	(1,502)
Programmatic Projects	3,120,659	3,194,935	74,276	2,739,664	(455,271)
Services Of Other Depts	2,957,212	3,055,373	98,161	2,948,715	(106,658)
Total Uses by Chart of Accounts	**61,597,678**	**62,035,932**	**438,254**	**62,339,470**	**303,538**
Sources Summary					
Intergovernmental: Federal	466,004	160,729	(305,275)	160,729	
Intergovernmental: Other	531,618		(531,618)		
Intergovernmental: State	23,358,449	22,675,132	(683,317)	23,209,832	534,700
Charges for Services	2,500	500	(2,000)	500	
Expenditure Recovery	7,584,977	7,765,537	180,560	7,802,736	37,199
General Fund Support	29,654,130	31,434,034	1,779,904	31,165,673	(268,361)
Total Sources by Chart of Accounts	**61,597,678**	**62,035,932**	**438,254**	**62,339,470**	**303,538**
Fund Summary					
General Fund	57,743,225	58,140,071	396,846	58,518,909	378,838
Public Protection Fund	3,854,453	3,895,861	41,408	3,820,561	(75,300)
Total Uses by Funds	**61,597,678**	**62,035,932**	**438,254**	**62,339,470**	**303,538**
Division Summary					
ADP Adult Probation	61,597,678	62,035,932	438,254	62,339,470	303,538
Total Uses by Division	**61,597,678**	**62,035,932**	**438,254**	**62,339,470**	**303,538**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								

Department: ADP Adult Probation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	18,417,937	19,624,603	1,206,666	20,528,371	903,768
			Mandatory Fringe Benefits	10,453,247	9,649,236	(804,011)	10,205,273	556,037
			Non-Personnel Services	6,724,853	6,697,439	(27,414)	6,617,439	(80,000)
			City Grant Program	15,988,217	15,793,383	(194,834)	15,355,847	(437,536)
			Materials & Supplies	81,100	125,102	44,002	123,600	(1,502)
			Services Of Other Depts	2,957,212	3,055,373	98,161	2,948,715	(106,658)
10000 Total				**54,622,566**	**54,945,136**	**322,570**	**55,779,245**	**834,109**
Operating Total				**54,622,566**	**54,945,136**	**322,570**	**55,779,245**	**834,109**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	21824	Treatment Recovery Prevention	3,120,659	3,194,935	74,276	2,739,664	(455,271)
10010 Total				**3,120,659**	**3,194,935**	**74,276**	**2,739,664**	**(455,271)**
Annual Projects - Authority Control Total				**3,120,659**	**3,194,935**	**74,276**	**2,739,664**	**(455,271)**
Continuing Projects - Authority Control								
13470	SR ADP Special Rev Fund	16547	AP Comm Corrections Perf Incen	2,805,679	3,152,362	346,683	3,152,362	
13470 Total				**2,805,679**	**3,152,362**	**346,683**	**3,152,362**	**0**
Continuing Projects - Authority Control Total				**2,805,679**	**3,152,362**	**346,683**	**3,152,362**	**0**
Grants Projects								
13550	SR Public Protection-Grant	10037387	ADP FY 22-23 JUS & MH Collab	287,356		(287,356)		
		10039713	CH FY24-25 Federal JAG Grant	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)		
		10040872	ADP FY 2024-25 Cal -OES DV	100,000		(100,000)		
		10040873	ADP FY 2025-26 Cal -OES DV		100,000	100,000		(100,000)
		10040874	ADP FY 2025-26 BSCC STC		75,300	75,300		(75,300)
		10040970	CH FY25-26 Federal JAG Grant		60,729	60,729		(60,729)
		10041869	ADP FY 2026-27 Cal -OES DV				100,000	100,000
		10042164	CH FY26-27 Federal JAG Grant				60,729	60,729
13550 Total				**1,048,774**	**743,499**	**(305,275)**	**668,199**	**(75,300)**

Department: ADP Adult Probation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Grants Projects								
Grants Projects Total				**1,048,774**	**743,499**	**(305,275)**	**668,199**	**(75,300)**
Total Uses of Funds				**61,597,678**	**62,035,932**	**438,254**	**62,339,470**	**303,538**

Department: AIR Airport Commission

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	244,616,243	260,478,263	15,862,020	269,863,633	9,385,370
Mandatory Fringe Benefits	102,459,671	110,658,226	8,198,555	116,363,609	5,705,383
Non-Personnel Services	267,341,794	302,769,394	35,427,600	300,999,194	(1,770,200)
Capital Outlay	563,310,582	197,758,979	(365,551,603)	53,011,983	(144,746,996)
Debt Service	631,236,669	719,304,175	88,067,506	719,304,175	
Facilities Maintenance	15,750,000	15,750,000		15,750,000	
Materials & Supplies	22,571,722	22,478,649	(93,073)	22,376,817	(101,832)
Services Of Other Depts	104,624,263	105,945,638	1,321,375	117,435,971	11,490,333
Overhead and Allocations	(6,509,123)	(6,576,322)	(67,199)	(6,805,345)	(229,023)
Transfers Out	58,360,713	61,301,713	2,941,000	64,391,713	3,090,000
Intrafund Transfers Out	625,427,660	436,731,315	(188,696,345)	302,543,087	(134,188,228)
Unappropriated Rev-Designated				135,631,938	135,631,938
Transfer Adjustment - Uses	(625,427,660)	(436,731,315)	188,696,345	(302,543,087)	134,188,228
Total Uses by Chart of Accounts	**2,003,762,534**	**1,789,868,715**	**(213,893,819)**	**1,808,323,688**	**18,454,973**
Sources Summary					
Intergovernmental: Federal	138,710,000	83,310,000	(55,400,000)	48,010,000	(35,300,000)
Charges for Services	1,008,980,000	1,263,856,000	254,876,000	1,309,406,104	45,550,104
Fines, Forfeiture, & Penalties	1,924,000	1,950,000	26,000	1,585,000	(365,000)
Rents & Concessions	451,312,000	450,144,000	(1,168,000)	456,794,000	6,650,000
Other Revenues	74,893,000	77,762,000	2,869,000	77,144,000	(618,000)
Interest & Investment Income	34,756,291	43,383,939	8,627,648	54,438,203	11,054,264
Expenditure Recovery	38,994	39,644	650	39,644	
IntraFund Transfers In	625,427,660	436,731,315	(188,696,345)	302,543,087	(134,188,228)
Other Financing Sources	3,000,000		(3,000,000)		
Beg Fund Balance - Budget Only	417,165,457	4,399,332	(412,766,125)		(4,399,332)
Transfer Adjustment-Source	(752,444,868)	(571,707,515)	180,737,353	(441,636,350)	130,071,165
General Fund Support					
Total Sources by Chart of Accounts	**2,003,762,534**	**1,789,868,715**	**(213,893,819)**	**1,808,323,688**	**18,454,973**

Department: AIR Airport Commission

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Fund Summary					
San Francisco Intl Airport	2,003,762,534	1,789,868,715	(213,893,819)	1,808,323,688	18,454,973
Total Uses by Funds	**2,003,762,534**	**1,789,868,715**	**(213,893,819)**	**1,808,323,688**	**18,454,973**
Division Summary					
AIR Chief Operating Office	433,085,752		(433,085,752)		
AIR Operations		455,254,858	455,254,858	462,378,221	7,123,363
AIR Airport Director	3,412,717	3,512,687	99,970	3,627,389	114,702
AIR Offce of General Counsel	5,654,486		(5,654,486)		
AIR Office of General Counsel		6,352,085	6,352,085	6,577,749	225,664
AIR Commission Secretary	741,888	765,416	23,528	792,752	27,336
AIR Chief Development Office	81,395,984		(81,395,984)		
AIR Design & Construction		86,622,726	86,622,726	94,860,022	8,237,296
AIR Capital Projects	203,959,343	103,571,983	(100,387,360)	54,021,983	(49,550,000)
AIR Facilities; Maintenance	15,750,000	15,750,000		15,750,000	
AIR Information Tech & Telecom	53,650,501	59,256,621	5,606,120	59,861,923	605,302
AIR Resilience & Sustainabilty	28,572,951	27,999,839	(573,112)	27,767,996	(231,843)
AIR Finance & Commercial	756,124,133	864,173,521	108,049,388	867,101,296	2,927,775
AIR ORCIF	348,306,000	89,888,000	(258,418,000)		(89,888,000)
AIR External Affairs	12,106,931	12,778,131	671,200	12,919,571	141,440
AIR General	61,001,848	63,942,848	2,941,000	202,664,786	138,721,938
Total Uses by Division	**2,003,762,534**	**1,789,868,715**	**(213,893,819)**	**1,808,323,688**	**18,454,973**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
17960	AIR Op Annual Account Ctrl		Salaries	235,726,555	251,438,571	15,712,016	260,659,706	9,221,135
			Mandatory Fringe Benefits	96,772,976	104,917,618	8,144,642	110,558,213	5,640,595
			Non-Personnel Services	267,341,794	302,769,394	35,427,600	300,999,194	(1,770,200)
			Capital Outlay	12,055,239	5,308,996	(6,746,243)		(5,308,996)

Department: AIR Airport Commission

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
			Debt Service	631,236,669	719,304,175	88,067,506	719,304,175	
			Materials & Supplies	22,571,722	22,478,649	(93,073)	22,376,817	(101,832)
			Services Of Other Depts	104,624,263	105,945,638	1,321,375	117,435,971	11,490,333
			Overhead and Allocations	4,557,260	4,693,978	136,718	4,693,978	
			Transfers Out	58,360,713	61,301,713	2,941,000	64,391,713	3,090,000
			Intrafund Transfers Out	372,392,876	114,149,983	(258,242,893)	24,261,983	(89,888,000)
			Unappropriated Rev-Designated				135,631,938	135,631,938
			Transfer Adjustment - Uses	(372,392,876)	(114,149,983)	258,242,893	(24,261,983)	89,888,000
17960 Total				**1,433,247,191**	**1,578,158,732**	**144,911,541**	**1,736,051,705**	**157,892,973**
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				**1,435,747,191**	**1,580,658,732**	**144,911,541**	**1,738,551,705**	**157,892,973**
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)		
18480 Total				**58,824**	**0**	**(58,824)**	**0**	**0**
18500	AIR CAP 2013C BD TAX 13C	10340	AC Airport Support Improvement	17,046		(17,046)		
18500 Total				**17,046**	**0**	**(17,046)**	**0**	**0**
18525	AIR CAP 2016A BD NAMT 16A	10340	AC Airport Support Improvement	1,879		(1,879)		
18525 Total				**1,879**	**0**	**(1,879)**	**0**	**0**
18535	AIR CAP 2016B BD AMT 16B	10345	AC Terminal Improvements	1,554,331		(1,554,331)		
18535 Total				**1,554,331**	**0**	**(1,554,331)**	**0**	**0**
18545	AIR CAP 2016C BD NAMT 16C	10340	AC Airport Support Improvement	359,966		(359,966)		
		10343	AC Groundside Improvements	95,307		(95,307)		
18545 Total				**455,273**	**0**	**(455,273)**	**0**	**0**
18565	AIR CAP 2016B BD AMT 16G	10345	AC Terminal Improvements	62,651		(62,651)		
18565 Total				**62,651**	**0**	**(62,651)**	**0**	**0**
18951	AIR CAP 2020 APPN Capital Proj	10340	AC Airport Support Improvement	(50,000,000)		50,000,000		
		10345	AC Terminal Improvements	100,000,000		(100,000,000)		

Department: AIR Airport Commission

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Continuing Projects - Authority Control								
		19697	AC Terminal 1 Program CAC077	(50,000,000)		50,000,000		
18951 Total				**0**	**0**	**0**	**0**	**0**
19120	AIR CAP OPERATING FUND AOF	10337	AC Airfield Improvements	(2,500,000)	1,000,000	3,500,000	1,000,000	
		10340	AC Airport Support Improvement	100,000	100,000		100,000	
		10343	AC Groundside Improvements	2,000,000	1,500,000	(500,000)	1,500,000	
		10345	AC Terminal Improvements	4,236,876	1,911,983	(2,324,893)	1,911,983	
		10347	AC Utility Improvements	2,000,000	1,500,000	(500,000)	1,500,000	
19120 Total				**5,836,876**	**6,011,983**	**175,107**	**6,011,983**	**0**
19125	AIR CAP UNA Replacmnt Proceeds	10343	AC Groundside Improvements	1,500,000	1,000,000	(500,000)		(1,000,000)
19125 Total				**1,500,000**	**1,000,000**	**(500,000)**	**0**	**(1,000,000)**
19230	AIR CAP 2013A CP AMT J-D C3D	10345	AC Terminal Improvements	2,874		(2,874)		
19230 Total				**2,874**	**0**	**(2,874)**	**0**	**0**
19260	AIR CAP 2014A CP AMT J-J C4A	10345	AC Terminal Improvements	234,352		(234,352)		
19260 Total				**234,352**	**0**	**(234,352)**	**0**	**0**
19270	AIR CAP 2014B CP NAMT J-J C4B	10340	AC Airport Support Improvement	58,338		(58,338)		
19270 Total				**58,338**	**0**	**(58,338)**	**0**	**0**
19290	AIR CAP 2015A CP AMT J-J C5A	10345	AC Terminal Improvements	9,565		(9,565)		
19290 Total				**9,565**	**0**	**(9,565)**	**0**	**0**
19320	AIR CAP 2015A CP AMT J-D C6A	10345	AC Terminal Improvements	379,989		(379,989)		
19320 Total				**379,989**	**0**	**(379,989)**	**0**	**0**
19330	AIR CAP 2015B CP NAMT J-D C6B	10340	AC Airport Support Improvement	28,614		(28,614)		
19330 Total				**28,614**	**0**	**(28,614)**	**0**	**0**
19350	AIR CAP 2016A CP AMT J-J C6D	10345	AC Terminal Improvements	277,243		(277,243)		
19350 Total				**277,243**	**0**	**(277,243)**	**0**	**0**
19360	AIR CAP 2016B CP NAMT J-J C6E	10340	AC Airport Support Improvement	30,790		(30,790)		
19360 Total				**30,790**	**0**	**(30,790)**	**0**	**0**
19380	AIR CAP 2015A CP AMT J-D C6G	10345	AC Terminal Improvements	3,489		(3,489)		
19380 Total				**3,489**	**0**	**(3,489)**	**0**	**0**
19383	AIR CAP 2017A CP AMT J-J C7D	10345	AC Terminal Improvements	597,899		(597,899)		
19383 Total				**597,899**	**0**	**(597,899)**	**0**	**0**

Department: AIR Airport Commission

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Continuing Projects - Authority Control								
19384	AIR CAP 2017B CP NAMT J-J C7E	10340	AC Airport Support Improvement	547,801		(547,801)		
19384 Total				**547,801**	**0**	**(547,801)**	**0**	**0**
19391	AIR CAP 2018A CP AMT J-J C8J	10345	AC Terminal Improvements	2,394,611		(2,394,611)		
19391 Total				**2,394,611**	**0**	**(2,394,611)**	**0**	**0**
19392	AIR CAP 2018B CP NAMT J-J C8K	10340	AC Airport Support Improvement	994,627		(994,627)		
19392 Total				**994,627**	**0**	**(994,627)**	**0**	**0**
19397	AIR CAP 2018A CP AMT J-D C9J	10345	AC Terminal Improvements	2,527,331		(2,527,331)		
19397 Total				**2,527,331**	**0**	**(2,527,331)**	**0**	**0**
19398	AIR CAP 2018B CP NAMT J-D C9K	10340	AC Airport Support Improvement	987,591		(987,591)		
19398 Total				**987,591**	**0**	**(987,591)**	**0**	**0**
19399	AIR CAP 2018C CP TAX J-D C9L	10340	AC Airport Support Improvement	183,173		(183,173)		
19399 Total				**183,173**	**0**	**(183,173)**	**0**	**0**
19401	AIR Cap 2019A CP AMT J-D C20A	10345	AC Terminal Improvements	34,606		(34,606)		
19401 Total				**34,606**	**0**	**(34,606)**	**0**	**0**
19402	AIR Cap 2019B CP NAMT J-D C20B	10340	AC Airport Support Improvement	278,734		(278,734)		
19402 Total				**278,734**	**0**	**(278,734)**	**0**	**0**
19403	AIR Cap 2019C CP TAX J-D C20C	10340	AC Airport Support Improvement	21,762		(21,762)		
19403 Total				**21,762**	**0**	**(21,762)**	**0**	**0**
19404	AIR Cap 2020A CP AMT J-D C21A	10345	AC Terminal Improvements	37,039		(37,039)		
19404 Total				**37,039**	**0**	**(37,039)**	**0**	**0**
19405	AIR Cap 2020B CP NAMT J-D C21B	10340	AC Airport Support Improvement	157,043		(157,043)		
19405 Total				**157,043**	**0**	**(157,043)**	**0**	**0**
19411	AIR Cap 2021A CP AMT J-J C21D	10345	AC Terminal Improvements	307,562		(307,562)		
19411 Total				**307,562**	**0**	**(307,562)**	**0**	**0**
19412	AIR Cap 2021B CP NAMT J-J C21E	10340	AC Airport Support Improvement	210,825		(210,825)		
19412 Total				**210,825**	**0**	**(210,825)**	**0**	**0**
19413	AIR Cap 2021C CP TAX J-J C21F	10340	AC Airport Support Improvement	165,453		(165,453)		
19413 Total				**165,453**	**0**	**(165,453)**	**0**	**0**
19414	AIR Cap 2021A CP AMT J-D C22A	10345	AC Terminal Improvements	487,032		(487,032)		
19414 Total				**487,032**	**0**	**(487,032)**	**0**	**0**

Department: AIR Airport Commission

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Continuing Projects - Authority Control								
19415	AIR Cap 2021B CP NAMT J-D C22B	10340	AC Airport Support Improvement	153,943		(153,943)		
19415 Total				**153,943**	**0**	**(153,943)**	**0**	**0**
19416	AIR Cap 2021C CP TAX J-D C22C	10340	AC Airport Support Improvement	12,235		(12,235)		
19416 Total				**12,235**	**0**	**(12,235)**	**0**	**0**
19417	AIR Cap 2022A CP AMT J-J C22D	10345	AC Terminal Improvements	938,583		(938,583)		
19417 Total				**938,583**	**0**	**(938,583)**	**0**	**0**
19418	AIR Cap 2022B CP NAMT J-J C22E	10340	AC Airport Support Improvement	333,400		(333,400)		
19418 Total				**333,400**	**0**	**(333,400)**	**0**	**0**
19419	AIR Cap 2022C CP TAX J-J C22F	10340	AC Airport Support Improvement	40,120		(40,120)		
19419 Total				**40,120**	**0**	**(40,120)**	**0**	**0**
19421	AIR Cap 2022A CP AMT J-D C23A	10345	AC Terminal Improvements	2,458,863		(2,458,863)		
19421 Total				**2,458,863**	**0**	**(2,458,863)**	**0**	**0**
19422	AIR Cap 2022B CP NAMT J-D C23B	10340	AC Airport Support Improvement	191,530		(191,530)		
19422 Total				**191,530**	**0**	**(191,530)**	**0**	**0**
19423	AIR Cap 2022C CP TAX J-D C23C	10340	AC Airport Support Improvement	26,402		(26,402)		
19423 Total				**26,402**	**0**	**(26,402)**	**0**	**0**
19424	AIR Cap 2023A CP AMT J-J C23D	10345	AC Terminal Improvements	270,549		(270,549)		
19424 Total				**270,549**	**0**	**(270,549)**	**0**	**0**
19425	AIR Cap 2023B CP NAMT J-J C23E	10340	AC Airport Support Improvement	11,706		(11,706)		
19425 Total				**11,706**	**0**	**(11,706)**	**0**	**0**
19580	AIR CAP COI PROCEEDS AMT P3A	10345	AC Terminal Improvements	1,078,789		(1,078,789)		
19580 Total				**1,078,789**	**0**	**(1,078,789)**	**0**	**0**
19590	AIR CAP COI PROCEEDS NAMT P3B	10337	AC Airfield Improvements	1,000,000		(1,000,000)		
		10340	AC Airport Support Improvement	21,652		(21,652)		
19590 Total				**1,021,652**	**0**	**(1,021,652)**	**0**	**0**
19600	AIR CAP COI PROCEEDS TAX P3C	10340	AC Airport Support Improvement	1,015,219		(1,015,219)		
19600 Total				**1,015,219**	**0**	**(1,015,219)**	**0**	**0**
19610	AIR CAP PASSENGER FAC CHG PFC	10718	AC Passenger Facility Charge P	253,034,784	322,581,332	69,546,548	278,281,104	(44,300,228)
			Transfer Adjustment - Uses	(253,034,784)	(322,581,332)	(69,546,548)	(278,281,104)	44,300,228
19610 Total				**0**	**0**	**0**	**0**	**0**

Department: AIR Airport Commission

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Continuing Projects - Authority Control								
19611	AIR CAP CUSTOMER FAC CHG - CFC	10343	AC Groundside Improvements	37,000,000	13,000,000	(24,000,000)		(13,000,000)
19611 Total				**37,000,000**	**13,000,000**	**(24,000,000)**	**0**	**(13,000,000)**
19630	AIR CAP 2016A AMT J-J C6H	10345	AC Terminal Improvements	1,129		(1,129)		
19630 Total				**1,129**	**0**	**(1,129)**	**0**	**0**
19961	AIR Continuing ORCIF Fund	22725	AC ORCIF Authority	348,306,000	89,888,000	(258,418,000)		(89,888,000)
19961 Total				**348,306,000**	**89,888,000**	**(258,418,000)**	**0**	**(89,888,000)**
19962	AIR Cont Sustainability Credit	10347	AC Utility Improvements	250,000	250,000			(250,000)
19962 Total				**250,000**	**250,000**	**0**	**0**	**(250,000)**
Continuing Projects - Authority Control Total				**429,305,343**	**125,899,983**	**(303,405,360)**	**21,761,983**	**(104,138,000)**
Grants Projects								
19540	AIR CAP PROJ FUND FED	10003760	AC Airfield Unallocated-Ordina	10,000,000	10,000,000			(10,000,000)
		10004055	AC Air Support Unallocated-Ord		9,600,000	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	12,000,000	(28,000,000)		(12,000,000)
		10004436	AC Utilities Unallocated-Ordin	84,000,000	47,000,000	(37,000,000)	47,000,000	
19540 Total				**137,700,000**	**82,300,000**	**(55,400,000)**	**47,000,000**	**(35,300,000)**
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				**138,710,000**	**83,310,000**	**(55,400,000)**	**48,010,000**	**(35,300,000)**
Work Orders/Overhead								
18000	AIR Overhead OHF	109711	AIR Chief Development Office	4,675,385		(4,675,385)		
			AIR Design & Construction		4,861,452	4,861,452	5,069,756	208,304
		210840	AIR Resilience & Sustainabilty	487,022	504,872	17,850	525,591	20,719
			Transfer Adjustment - Uses	(5,162,407)	(5,366,324)	(203,917)	(5,595,347)	(229,023)
18000 Total				**0**	**0**	**0**	**0**	**0**
18040	AIR Paid Time Off PTO	228994	AIR General	5,903,976	5,903,976		5,903,976	
			Transfer Adjustment - Uses	(5,903,976)	(5,903,976)		(5,903,976)	
18040 Total				**0**	**0**	**0**	**0**	**0**
Work Orders/Overhead Total				**0**	**0**	**0**	**0**	**0**

Department: AIR Airport Commission

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Total Uses of Funds				**2,003,762,534**	**1,789,868,715**	**(213,893,819)**	**1,808,323,688**	**18,454,973**

* The table above reflects preliminary Fiscal Year 2026-27 appropriations for the Airport Commission

Department: ART Arts Commission

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	3,638,915	3,524,644	(114,271)	3,657,762	133,118
Mandatory Fringe Benefits	1,567,576	1,537,126	(30,450)	1,615,480	78,354
Non-Personnel Services	6,970,529	5,571,150	(1,399,379)	5,652,019	80,869
Capital Outlay	2,910,004	1,526,804	(1,383,200)	1,018,395	(508,409)
City Grant Program	10,617,614	8,106,102	(2,511,512)	7,963,012	(143,090)
Materials & Supplies	22,706	22,706		22,138	(568)
Programmatic Projects	2,734,497	2,464,025	(270,472)	2,544,600	80,575
Services Of Other Depts	1,153,461	1,347,733	194,272	1,391,109	43,376
Overhead and Allocations	296,001	319,694	23,693	319,694	
Total Uses by Chart of Accounts	**29,911,303**	**24,419,984**	**(5,491,319)**	**24,184,209**	**(235,775)**
Sources Summary					
Other Local Taxes	14,204,000	13,094,500	(1,109,500)	13,695,400	600,900
Intergovernmental: Federal	60,000		(60,000)		
Intergovernmental: State	65,000	65,000		65,000	
Charges for Services	1,796,752	1,750,986	(45,766)	1,753,846	2,860
Other Revenues	1,500,000		(1,500,000)		
Interest & Investment Income	(272)	(255)	17	(233)	22
Expenditure Recovery	1,641,640	924,330	(717,310)	935,449	11,119
IntraFund Transfers In	2,671		(2,671)		
Transfers In	208,823	208,823		208,823	
Beg Fund Balance - Budget Only	1,117,131	694,792	(422,339)	178,598	(516,194)
General Fund Support	9,315,558	7,681,808	(1,633,750)	7,347,326	(334,482)
Total Sources by Chart of Accounts	**29,911,303**	**24,419,984**	**(5,491,319)**	**24,184,209**	**(235,775)**
Fund Summary					
Culture and Recreation Fund	17,528,206	14,440,643	(3,087,563)	14,528,231	87,588
General Fund	12,383,097	9,979,341	(2,403,756)	9,655,978	(323,363)
Total Uses by Funds	**29,911,303**	**24,419,984**	**(5,491,319)**	**24,184,209**	**(235,775)**
Division Summary					

Department: ART Arts Commission

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
ART Public Art & Collections	3,426,292	2,026,711	(1,399,581)	1,799,768	(226,943)
ART Street Artist Program	208,551	208,568	17	208,590	22
ART Municipal Galleries	913,423	769,338	(144,085)	793,560	24,222
ART Civic Design	100,921	147,758	46,837	150,618	2,860
ART Community Investments	16,841,644	14,434,478	(2,407,166)	14,485,303	50,825
ART Administration	8,420,472	6,833,131	(1,587,341)	6,746,370	(86,761)
Total Uses by Division	**29,911,303**	**24,419,984**	**(5,491,319)**	**24,184,209**	**(235,775)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	657,121	316,663	(340,458)	328,640	11,977
			Mandatory Fringe Benefits	401,955	283,426	(118,529)	297,637	14,211
			Non-Personnel Services	65,414	68,414	3,000	68,414	
			Materials & Supplies	22,706	22,706		22,138	(568)
			Services Of Other Depts	721,468	862,381	140,913	880,507	18,126
			Overhead and Allocations	296,001	319,694	23,693	319,694	
10000 Total				**2,164,665**	**1,873,284**	**(291,381)**	**1,917,030**	**43,746**
Operating Total				**2,164,665**	**1,873,284**	**(291,381)**	**1,917,030**	**43,746**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	15759	Civic Collection - Maintenance	599,484	621,729	22,245	647,688	25,959
		16549	AR Art Commission - Symphony O	4,420,000	4,520,000	100,000	4,600,000	80,000
		16617	AR Galleries-administration	813,423	704,338	(109,085)	728,560	24,222
10010 Total				**5,832,907**	**5,846,067**	**13,160**	**5,976,248**	**130,181**
Annual Projects - Authority Control Total				**5,832,907**	**5,846,067**	**13,160**	**5,976,248**	**130,181**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10829	AR Civic Collecn Restoration;	2,444,000	900,000	(1,544,000)	640,000	(260,000)
		15760	Maintenance - Civic Collection	135,197	141,957	6,760	149,055	7,098
		15761	AR Maintenance - Culutral Cent	180,807	189,847	9,040	199,340	9,493

Department: ART Arts Commission

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Continuing Projects - Authority Control								
		16592	AR Recreation & Park Arts Proj		13,000	13,000	13,000	
		16612	AR Community Investments Admin	58,881	58,881		58,881	
		19600	AR Bos Funding	200,000		(200,000)		
		21748	Reinvestment Initiatives	500,000		(500,000)		
		22827	AR GAL Lighting Replacement	100,000		(100,000)		
		22828	AR Centers Door Replace Prog	50,000	75,000	25,000	30,000	(45,000)
		23051	AR BVOH Fire Sprinkler System		20,000	20,000		(20,000)
		23052	AR BVOH Lower Roof Replacement		200,000	200,000		(200,000)
10020 Total				**3,668,885**	**1,598,685**	**(2,070,200)**	**1,090,276**	**(508,409)**
11740	SR Arts Com-Public Arts	16557	AR Public Art - Market Street	109,586	150,000	40,414	150,000	
		16558	AR Public Art - Jc Decaux	30,000	30,000		30,000	
		16577	AR Arts Commission-civic Desig	100,921	147,758	46,837	150,618	2,860
		16586	AR Civic Collection - Airport		50,025	50,025	50,025	
		16612	AR Community Investments Admin	133,017		(133,017)		
11740 Total				**373,524**	**377,783**	**4,259**	**380,643**	**2,860**
11750	SR Arts Com-Strt Artist Prog	16562	AR Street Artist License Admin	208,551	208,568	17	208,590	22
11750 Total				**208,551**	**208,568**	**17**	**208,590**	**22**
11802	SR Culture & Rec Hotel Tax	20331	AR HTA Arts Impact Endow	2,888,271	2,655,598	(232,673)	2,773,598	118,000
		20449	AR HTA Cultural Centers	4,806,509	4,330,434	(476,075)	4,097,400	(233,034)
		20450	AR HTA Cultural Equity Endow	7,626,351	6,803,260	(823,091)	7,003,000	199,740
11802 Total				**15,321,131**	**13,789,292**	**(1,531,839)**	**13,873,998**	**84,706**
Continuing Projects - Authority Control Total				**19,572,091**	**15,974,328**	**(3,597,763)**	**15,553,507**	**(420,821)**
Grants Projects								
11870	SR Culture & Rec Grants; C	10039885	AR CAC FY25	65,000		(65,000)		
		10039887	AR NEA FY25	60,000		(60,000)		
		10040360	AR Mellon Pulse Check	1,500,000		(1,500,000)		
		10041207	AR CAC FY26		65,000	65,000		(65,000)
		10041988	AR CAC FY27				65,000	65,000
11870 Total				**1,625,000**	**65,000**	**(1,560,000)**	**65,000**	**0**
Grants Projects Total				**1,625,000**	**65,000**	**(1,560,000)**	**65,000**	**0**

Department: ART Arts Commission

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Work Orders/Overhead								
10060	GF Work Order	163646	ART Public Art & Collections	138,025	150,000	11,975	150,000	
		187644	ART Community Investments	578,615	511,305	(67,310)	522,424	11,119
10060 Total				**716,640**	**661,305**	**(55,335)**	**672,424**	**11,119**
Work Orders/Overhead Total				**716,640**	**661,305**	**(55,335)**	**672,424**	**11,119**
Total Uses of Funds				**29,911,303**	**24,419,984**	**(5,491,319)**	**24,184,209**	**(235,775)**

Department: AAM Asian Art Museum

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	5,743,126	6,103,934	360,808	6,330,836	226,902
Mandatory Fringe Benefits	2,313,738	2,480,665	166,927	2,608,480	127,815
Non-Personnel Services	1,041,116	1,041,116		1,031,116	(10,000)
Capital Outlay	864,807	1,072,547	207,740	941,175	(131,372)
Services Of Other Depts	1,839,187	2,268,736	429,549	2,302,603	33,867
Overhead and Allocations	12,532	11,039	(1,493)	11,039	
Total Uses by Chart of Accounts	**11,814,506**	**12,978,037**	**1,163,531**	**13,225,249**	**247,212**
Sources Summary					
Charges for Services	388,636	405,686	17,050	423,484	17,798
General Fund Support	11,425,870	12,572,351	1,146,481	12,801,765	229,414
Total Sources by Chart of Accounts	**11,814,506**	**12,978,037**	**1,163,531**	**13,225,249**	**247,212**
Fund Summary					
Culture and Recreation Fund	388,636	405,686	17,050	423,484	17,798
General Fund	11,425,870	12,572,351	1,146,481	12,801,765	229,414
Total Uses by Funds	**11,814,506**	**12,978,037**	**1,163,531**	**13,225,249**	**247,212**
Division Summary					
AAM Asian Art Museum	11,814,506	12,978,037	1,163,531	13,225,249	247,212
Total Uses by Division	**11,814,506**	**12,978,037**	**1,163,531**	**13,225,249**	**247,212**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	5,508,457	5,859,625	351,168	6,075,851	216,226
			Mandatory Fringe Benefits	2,172,303	2,330,327	158,024	2,451,020	120,693
			Non-Personnel Services	1,041,116	1,041,116		1,031,116	(10,000)
			Services Of Other Depts	1,839,187	2,268,736	429,549	2,302,603	33,867
10000 Total				**10,561,063**	**11,499,804**	**938,741**	**11,860,590**	**360,786**

Department: AAM Asian Art Museum

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
Operating Total				**10,561,063**	**11,499,804**	**938,741**	**11,860,590**	**360,786**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	10325	Museum Repair Projects	510,000	700,000	190,000	550,000	(150,000)
		15741	Aam - Facility Maintenance	354,807	372,547	17,740	391,175	18,628
10010 Total				**864,807**	**1,072,547**	**207,740**	**941,175**	**(131,372)**
Annual Projects - Authority Control Total				**864,807**	**1,072,547**	**207,740**	**941,175**	**(131,372)**
Continuing Projects - Authority Control								
11940	SR Museums Admission	16472	AA Asian Arts Operating Rev-ex	388,636	405,686	17,050	423,484	17,798
11940 Total				**388,636**	**405,686**	**17,050**	**423,484**	**17,798**
Continuing Projects - Authority Control Total				**388,636**	**405,686**	**17,050**	**423,484**	**17,798**
Total Uses of Funds				**11,814,506**	**12,978,037**	**1,163,531**	**13,225,249**	**247,212**

Department: ASR Assessor / Recorder

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	23,262,337	24,177,339	915,002	24,929,408	752,069
Mandatory Fringe Benefits	8,913,955	9,327,245	413,290	9,701,613	374,368
Non-Personnel Services	2,503,126	2,882,965	379,839	3,157,464	274,499
Materials & Supplies	64,429	48,143	(16,286)	46,728	(1,415)
Programmatic Projects	1,500,000	1,560,000	60,000		(1,560,000)
Services Of Other Depts	3,313,073	3,890,055	576,982	4,014,650	124,595
Overhead and Allocations	154,769	197,455	42,686	197,455	
Total Uses by Chart of Accounts	**39,711,689**	**42,083,202**	**2,371,513**	**42,047,318**	**(35,884)**
Sources Summary					
Charges for Services	3,296,668	2,338,000	(958,668)	2,461,000	123,000
Beg Fund Balance - Budget Only	560,705	670,874	110,169	633,124	(37,750)
General Fund Support	35,854,316	39,074,328	3,220,012	38,953,194	(121,134)
Total Sources by Chart of Accounts	**39,711,689**	**42,083,202**	**2,371,513**	**42,047,318**	**(35,884)**
Fund Summary					
General Fund	37,871,081	40,556,328	2,685,247	40,513,194	(43,134)
General Services Fund	1,840,608	1,526,874	(313,734)	1,534,124	7,250
Total Uses by Funds	**39,711,689**	**42,083,202**	**2,371,513**	**42,047,318**	**(35,884)**
Division Summary					
ASR Transactions	2,342,875	1,925,514	(417,361)	1,969,134	43,620
ASR Exemptions	739,771	746,676	6,905	764,756	18,080
ASR Public Service	2,340,211	2,558,740	218,529	2,625,571	66,831
ASR Standards Mapping Analysis	3,419,552	4,302,269	882,717	4,412,689	110,420
ASR Real Property	15,456,603	16,389,807	933,204	15,158,350	(1,231,457)
ASR Personal Property	3,885,535	3,932,549	47,014	4,026,163	93,614
ASR Administration	8,990,812	10,024,038	1,033,226	10,869,091	845,053
ASR Recorder	2,536,330	2,203,609	(332,721)	2,221,564	17,955
Total Uses by Division	**39,711,689**	**42,083,202**	**2,371,513**	**42,047,318**	**(35,884)**

Uses of Funds Detail Appropriation

Department: ASR Assessor / Recorder

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	22,081,471	23,242,547	1,161,076	24,158,732	916,185
			Mandatory Fringe Benefits	8,433,203	8,932,618	499,415	9,352,878	420,260
			Non-Personnel Services	2,480,386	2,882,965	402,579	2,940,206	57,241
			Materials & Supplies	62,948	48,143	(14,805)	46,728	(1,415)
			Services Of Other Depts	1,513,073	2,090,055	576,982	2,214,650	124,595
10000 Total				**34,571,081**	**37,196,328**	**2,625,247**	**38,713,194**	**1,516,866**
Operating Total				**34,571,081**	**37,196,328**	**2,625,247**	**38,713,194**	**1,516,866**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16628	AS Assessment Appeals Research	1,800,000	1,800,000		1,800,000	
		16629	AS Property Tax Assessment Sys	1,500,000	1,560,000	60,000		(1,560,000)
10020 Total				**3,300,000**	**3,360,000**	**60,000**	**1,800,000**	**(1,560,000)**
12610	SR State Auth Special Rev	16627	AS Recorder - Erecording	108,796	206,584	97,788	78,176	(128,408)
		17402	AS Doc Storage Conver Fund Ab3	120,359	111,345	(9,014)	116,784	5,439
		17403	AS Page Recorders Modernizatio	613,961	448,709	(165,252)	434,830	(13,879)
		17405	AS Assessor 10% Alloc Real Est	150,893	76,843	(74,050)	80,788	3,945
		17409	AS Recorder Indexing Project	423,320	292,352	(130,968)	467,367	175,015
		19830	SB2 Building Homes & Jobs Fee	301,785	264,944	(36,841)	224,656	(40,288)
12610 Total				**1,719,114**	**1,400,777**	**(318,337)**	**1,402,601**	**1,824**
12650	SR Vital & Hlth Stat Fees	17404	AS Statistics Fee Collection-r	121,494	126,097	4,603	131,523	5,426
12650 Total				**121,494**	**126,097**	**4,603**	**131,523**	**5,426**
Continuing Projects - Authority Control Total				**5,140,608**	**4,886,874**	**(253,734)**	**3,334,124**	**(1,552,750)**
Total Uses of Funds				**39,711,689**	**42,083,202**	**2,371,513**	**42,047,318**	**(35,884)**

Department: BOA Board Of Appeals

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	519,560	505,780	(13,780)	521,876	16,096
Mandatory Fringe Benefits	276,527	243,256	(33,271)	254,687	11,431
Non-Personnel Services	34,158	77,958	43,800	34,658	(43,300)
Materials & Supplies	9,558	9,558		9,319	(239)
Services Of Other Depts	358,819	417,737	58,918	423,677	5,940
Total Uses by Chart of Accounts	**1,198,622**	**1,254,289**	**55,667**	**1,244,217**	**(10,072)**
Sources Summary					
Charges for Services	1,198,622	1,254,289	55,667	1,244,217	(10,072)
General Fund Support					
Total Sources by Chart of Accounts	**1,198,622**	**1,254,289**	**55,667**	**1,244,217**	**(10,072)**
Fund Summary					
General Fund	1,198,622	1,254,289	55,667	1,244,217	(10,072)
Total Uses by Funds	**1,198,622**	**1,254,289**	**55,667**	**1,244,217**	**(10,072)**
Division Summary					
BOA Board of Appeals	1,198,622	1,254,289	55,667	1,244,217	(10,072)
Total Uses by Division	**1,198,622**	**1,254,289**	**55,667**	**1,244,217**	**(10,072)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	519,560	505,780	(13,780)	521,876	16,096
			Mandatory Fringe Benefits	276,527	243,256	(33,271)	254,687	11,431
			Non-Personnel Services	34,158	77,958	43,800	34,658	(43,300)
			Materials & Supplies	9,558	9,558		9,319	(239)
			Services Of Other Depts	358,819	417,737	58,918	423,677	5,940
10000 Total				**1,198,622**	**1,254,289**	**55,667**	**1,244,217**	**(10,072)**
Operating Total				**1,198,622**	**1,254,289**	**55,667**	**1,244,217**	**(10,072)**

Department: BOA Board Of Appeals

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Total Uses of Funds				**1,198,622**	**1,254,289**	**55,667**	**1,244,217**	**(10,072)**

Department: BOS Board Of Supervisors

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	13,392,485	13,893,876	501,391	14,389,381	495,505
Mandatory Fringe Benefits	4,851,220	5,058,857	207,637	5,302,176	243,319
Non-Personnel Services	4,425,857	6,414,535	1,988,678	4,344,445	(2,070,090)
Capital Outlay	142,000		(142,000)		
Materials & Supplies	172,201	154,509	(17,692)	150,646	(3,863)
Programmatic Projects	12,000		(12,000)		
Services Of Other Depts	616,170	561,485	(54,685)	592,574	31,089
Total Uses by Chart of Accounts	**23,611,933**	**26,083,262**	**2,471,329**	**24,779,222**	**(1,304,040)**
Sources Summary					
Intergovernmental: Federal	154,000		(154,000)		
Charges for Services	638,150	638,150		638,150	
Expenditure Recovery	161,996	71,996	(90,000)	71,996	
General Fund Support	22,657,787	25,373,116	2,715,329	24,069,076	(1,304,040)
Total Sources by Chart of Accounts	**23,611,933**	**26,083,262**	**2,471,329**	**24,779,222**	**(1,304,040)**
Fund Summary					
General Fund	23,439,933	26,065,262	2,625,329	24,761,222	(1,304,040)
General Services Fund	18,000	18,000		18,000	
Public Protection Fund	154,000		(154,000)		
Total Uses by Funds	**23,611,933**	**26,083,262**	**2,471,329**	**24,779,222**	**(1,304,040)**
Division Summary					
BOS Youth Commission	459,146	474,545	15,399	493,928	19,383
BOS Sunshine Ord Task Force	203,404	210,482	7,078	218,798	8,316
BOS Budget & Legis Analysis	3,246,171	3,246,171		3,176,171	(70,000)
BOS Clerk Of The Board	5,994,941	7,985,880	1,990,939	6,173,211	(1,812,669)
BOS Assessment Appeals Board	1,113,181	1,145,567	32,386	1,182,997	37,430
BOS Supervisors	12,198,894	12,611,220	412,326	13,107,223	496,003
BOS Local Agncy Formation Comm	396,196	409,397	13,201	426,894	17,497
Total Uses by Division	**23,611,933**	**26,083,262**	**2,471,329**	**24,779,222**	**(1,304,040)**

Department: BOS Board Of Supervisors

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	13,104,505	13,595,034	490,529	14,078,537	483,503
			Mandatory Fringe Benefits	4,746,801	4,950,039	203,238	5,187,773	237,734
			Non-Personnel Services	4,387,838	4,378,502	(9,336)	4,308,502	(70,000)
			Materials & Supplies	172,201	154,509	(17,692)	150,646	(3,863)
			Services Of Other Depts	616,170	561,485	(54,685)	592,574	31,089
10000 Total				**23,027,515**	**23,639,569**	**612,054**	**24,318,032**	**678,463**
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				**23,045,515**	**23,657,569**	**612,054**	**24,336,032**	**678,463**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16641	BD Bd Of Supervisors Lafco Pro	396,196	409,397	13,201	426,894	17,497
		19667	BD Legislative Management Syst		2,000,000	2,000,000		(2,000,000)
		22688	BOS Charter Mandates	16,222	16,296	74	16,296	
10020 Total				**412,418**	**2,425,693**	**2,013,275**	**443,190**	**(1,982,503)**
Continuing Projects - Authority Control Total				**412,418**	**2,425,693**	**2,013,275**	**443,190**	**(1,982,503)**
Grants Projects								
13560	SR Homeland Security	10041033	Bay Area UASI-Urban Areas Sec	154,000		(154,000)		
13560 Total				**154,000**	**0**	**(154,000)**	**0**	**0**
Grants Projects Total				**154,000**	**0**	**(154,000)**	**0**	**0**
Total Uses of Funds				**23,611,933**	**26,083,262**	**2,471,329**	**24,779,222**	**(1,304,040)**

Department: DBI Building Inspection

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	43,689,504	47,628,857	3,939,353	50,002,089	2,373,232
Mandatory Fringe Benefits	17,593,102	19,132,512	1,539,410	20,295,886	1,163,374
Non-Personnel Services	3,756,165	3,767,000	10,835	3,698,000	(69,000)
Carry-Forward Budgets Only	(1,745,432)		1,745,432		
City Grant Program	4,800,000		(4,800,000)		
Materials & Supplies	442,000	381,000	(61,000)	285,000	(96,000)
Programmatic Projects	1,995,432	50,000	(1,945,432)	50,000	
Services Of Other Depts	17,352,660	17,171,901	(180,759)	17,724,000	552,099
Overhead and Allocations	457,525		(457,525)		
Intrafund Transfers Out	19,555,742	13,217,045	(6,338,697)	1,410,074	(11,806,971)
Transfer Adjustment - Uses	(19,555,742)	(13,217,045)	6,338,697	(1,410,074)	11,806,971
Total Uses by Chart of Accounts	**88,340,956**	**88,131,270**	**(209,686)**	**92,054,975**	**3,923,705**
Sources Summary					
Charges for Services	48,827,361	60,772,545	11,945,184	75,889,496	15,116,951
Fines, Forfeiture, & Penalties	650,000	650,000		650,000	
Licenses, Permits,& Franchises	12,083,145	12,728,050	644,905	13,341,775	613,725
Other Revenues	1,250,000	1,250,000		1,250,000	
Interest & Investment Income	1,262,379	884,676	(377,703)	760,074	(124,602)
Expenditure Recovery	162,329	163,630	1,301	163,630	
IntraFund Transfers In	19,555,742	13,217,045	(6,338,697)	1,410,074	(11,806,971)
Transfers In	5,000,000		(5,000,000)		
Prior Year Designated Reserve	10,105,742	11,217,431	1,111,689		(11,217,431)
Beg Fund Balance - Budget Only	9,000,000	464,938	(8,535,062)		(464,938)
Transfer Adjustment-Source	(19,555,742)	(13,217,045)	6,338,697	(1,410,074)	11,806,971
General Fund Support					
Total Sources by Chart of Accounts	**88,340,956**	**88,131,270**	**(209,686)**	**92,054,975**	**3,923,705**
Fund Summary					
Building Inspection Fund	88,340,956	88,131,270	(209,686)	92,054,975	3,923,705
Total Uses by Funds	**88,340,956**	**88,131,270**	**(209,686)**	**92,054,975**	**3,923,705**

Department: DBI Building Inspection

Division Summary

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
DBI Inspection Services	43,315,324	32,798,802	(10,516,522)	34,390,278	1,591,476
DBI AdminIstration	24,058,414	33,327,906	9,269,492	34,604,234	1,276,328
DBI Permit Services	20,967,218	22,004,562	1,037,344	23,060,463	1,055,901
Total Uses by Division	**88,340,956**	**88,131,270**	**(209,686)**	**92,054,975**	**3,923,705**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10190	SR BIF Operating Project		Salaries	43,689,504	47,626,651	3,937,147	49,999,808	2,373,157
			Mandatory Fringe Benefits	17,593,102	19,134,718	1,541,616	20,298,167	1,163,449
			Non-Personnel Services	2,466,165	2,477,000	10,835	2,408,000	(69,000)
			City Grant Program	4,800,000		(4,800,000)		
			Materials & Supplies	442,000	381,000	(61,000)	285,000	(96,000)
			Services Of Other Depts	17,352,660	17,171,901	(180,759)	17,724,000	552,099
			Overhead and Allocations	457,525		(457,525)		
10190 Total				**86,800,956**	**86,791,270**	**(9,686)**	**90,714,975**	**3,923,705**
Operating Total				**86,800,956**	**86,791,270**	**(9,686)**	**90,714,975**	**3,923,705**
Continuing Projects - Authority Control								
10230	SR BIF-Continuing Projects	10893	BI Code Enforcemt Enhancemt Re	(480,368)		480,368		
		16664	BI Automation Upgrade	(38,461)		38,461		
		16667	BI Dbi Fee Revenue Contingency	31,943		(31,943)		
		16668	BI Conversion Of Records	1,541,305		(1,541,305)		
		16670	BI Illegal In-law Units	(4,924,461)		4,924,461		
		16679	BI Records Management - Buildi	(182,593)		182,593		
		16681	BI Soft Story Program	2,902,551		(2,902,551)		
		19497	BI One Time And Capital Projec	(24,116)		24,116		
		19499	BI 1660 Mission St Public Svc	(518,834)		518,834		
		22179	Records Management	(52,398)		52,398		

Department: DBI Building Inspection

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Continuing Projects - Authority Control								
		80519	BI Contingency	1,945,432		(1,945,432)		
		80553	BI Peer Review 1	1,250,000	1,250,000		1,250,000	
10230 Total				**1,450,000**	**1,250,000**	**(200,000)**	**1,250,000**	**0**
10250	SR PW-Strong Motion Admin	16680	BI Strong Motion Administratio	90,000	90,000		90,000	
10250 Total				**90,000**	**90,000**	**0**	**90,000**	**0**
Continuing Projects - Authority Control Total				**1,540,000**	**1,340,000**	**(200,000)**	**1,340,000**	**0**
Total Uses of Funds				**88,340,956**	**88,131,270**	**(209,686)**	**92,054,975**	**3,923,705**

Department: CHF Children; Youth & Their Families

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	10,005,360	10,356,655	351,295	10,748,862	392,207
Mandatory Fringe Benefits	3,781,811	4,002,959	221,148	4,221,204	218,245
Non-Personnel Services	9,357,712	9,383,420	25,708	9,458,419	74,999
City Grant Program	286,604,778	285,896,525	(708,253)	290,914,694	5,018,169
Materials & Supplies	365,945	381,445	15,500	382,945	1,500
Programmatic Projects	400,785	609,000	208,215	609,000	
Services Of Other Depts	37,703,745	36,674,976	(1,028,769)	37,579,144	904,168
Overhead and Allocations	1,215,000	1,215,000		1,565,000	350,000
Intrafund Transfers Out	6,570,000	6,760,000	190,000	7,150,000	390,000
Transfer Adjustment - Uses	(6,570,000)	(6,760,000)	(190,000)	(7,150,000)	(390,000)
Total Uses by Chart of Accounts	**349,435,136**	**348,519,980**	**(915,156)**	**355,479,268**	**6,959,288**
Sources Summary					
Property Taxes	126,930,000	126,930,000		125,390,000	(1,540,000)
Intergovernmental: Federal	2,642,239	1,324,389	(1,317,850)	1,402,090	77,701
Intergovernmental: State	6,599,894	8,610,864	2,010,970	3,089,975	(5,520,889)
Interest & Investment Income	60,867	62,043	1,176	63,590	1,547
Expenditure Recovery	4,936,695	4,501,989	(434,706)	3,993,032	(508,957)
IntraFund Transfers In	7,048,329	6,760,000	(288,329)	7,150,000	390,000
Transfers In	100,605,000	108,180,000	7,575,000	109,180,000	1,000,000
Prior Year Designated Reserve	7,500,000	8,350,000	850,000		(8,350,000)
Beg Fund Balance - Budget Only	14,900,022	15,259,845	359,823	18,008,943	2,749,098
Transfer Adjustment-Source	(6,570,000)	(6,760,000)	(190,000)	(7,150,000)	(390,000)
General Fund Support	84,782,090	75,300,850	(9,481,240)	94,351,638	19,050,788
Total Sources by Chart of Accounts	**349,435,136**	**348,519,980**	**(915,156)**	**355,479,268**	**6,959,288**
Fund Summary					
Children and Families Fund	277,725,889	285,661,888	7,935,999	297,872,533	12,210,645
General Fund	64,227,618	54,388,457	(9,839,161)	54,654,426	265,969
Public Protection Fund	7,481,629	8,469,635	988,006	2,952,309	(5,517,326)
Total Uses by Funds	**349,435,136**	**348,519,980**	**(915,156)**	**355,479,268**	**6,959,288**

Department: CHF Children; Youth & Their Families

Division Summary

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
CHF Children;Youth & Families	349,435,136	348,519,980	(915,156)	355,479,268	6,959,288
Total Uses by Division	**349,435,136**	**348,519,980**	**(915,156)**	**355,479,268**	**6,959,288**

Reserved Appropriations

Controller Reserves

10031182	CH City College Enroll Asst Fu		2,150,000		
Controller Reserves: Total			**2,150,000**	**0**	

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		City Grant Program	666,667	673,334	6,667	682,761	9,427
			Services Of Other Depts	850,228	850,228		850,228	
10000 Total				**1,516,895**	**1,523,562**	**6,667**	**1,532,989**	**9,427**
11190	SR Children and Youth		Salaries	8,118,356	8,822,625	704,269	9,159,795	337,170
			Mandatory Fringe Benefits	3,268,551	3,428,466	159,915	3,615,035	186,569
			Non-Personnel Services	7,176,754	7,480,946	304,192	7,441,796	(39,150)
			City Grant Program	83,610,304	80,767,640	(2,842,664)	80,942,640	175,000
			Materials & Supplies	350,508	366,008	15,500	366,008	
			Services Of Other Depts	26,777,598	28,436,792	1,659,194	28,396,769	(40,023)
			Intrafund Transfers Out	6,570,000	6,760,000	190,000	7,150,000	390,000
			Transfer Adjustment - Uses	(6,570,000)	(6,760,000)	(190,000)	(7,150,000)	(390,000)
11190 Total				**129,302,071**	**129,302,477**	**406**	**129,922,043**	**619,566**
Operating Total				**130,818,966**	**130,826,039**	**7,073**	**131,455,032**	**628,993**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17230	Community Based Agencies	826,725	6,179,928	5,353,203	6,290,058	110,130
		20111	CH Family Empowerment	1,430,086		(1,430,086)		
		20112	CH Justices Services	196,033		(196,033)		

Department: CHF Children; Youth & Their Families

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Annual Projects - Authority Control								
		20115	CH Outreach and Access	1,115,520		(1,115,520)		
		20118	CH Early Care and Education	2,693,681		(2,693,681)		
10010 Total				**6,262,045**	**6,179,928**	**(82,117)**	**6,290,058**	**110,130**
11141	SR Student Success Fund	22378	Student Success Fund	35,000,000	35,000,000		45,000,000	10,000,000
11141 Total				**35,000,000**	**35,000,000**	**0**	**45,000,000**	**10,000,000**
Annual Projects - Authority Control Total				**41,262,045**	**41,179,928**	**(82,117)**	**51,290,058**	**10,110,130**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16918	CH Dcyf Nutrition Project	2,736,104	2,784,439	48,335	2,932,856	148,417
		16919	CH Our Children; Our Families	225,592	507,133	281,541	527,986	20,853
		17230	Community Based Agencies	20,000,079	23,416,801	3,416,722	24,546,856	1,130,055
		19805	City College Enroll Asst Fund	9,300,000	9,300,000		7,150,000	(2,150,000)
		20110	CH Emotional Well-Being	93,000		(93,000)		
		20111	CH Family Empowerment	283,250		(283,250)		
		20114	CH Out of School Time	4,099,609	4,140,605	40,996	4,198,573	57,968
		20115	CH Outreach and Access	2,055,324		(2,055,324)		
		20118	CH Early Care and Education	1,819,025		(1,819,025)		
		21058	ERAF CHF Mental Health Centers		14,000	14,000	1,433,796	1,419,796
		21748	Reinvestment Initiatives	400,000	2,020,000	1,620,000	2,048,280	28,280
		22708	CH FY25-BOS Allocation	10,500,000		(10,500,000)		
10020 Total				**51,511,983**	**42,182,978**	**(9,329,005)**	**42,838,347**	**655,369**
11200	SR Public Education Special	16914	CH Sfusd Grants - Peef Baselin	14,250,000	14,660,303	410,303	15,481,565	821,262
		16915	CH Sfusd Special Projects		5,000,000	5,000,000		(5,000,000)
		16923	PEEF	97,498,818	100,249,108	2,750,290	106,018,925	5,769,817
		20324	Sugar-Sweetened Beverages Tax	1,675,000	1,450,000	(225,000)	1,450,000	
11200 Total				**113,423,818**	**121,359,411**	**7,935,593**	**122,950,490**	**1,591,079**
Continuing Projects - Authority Control Total				**164,935,801**	**163,542,389**	**(1,393,412)**	**165,788,837**	**2,246,448**
Grants Projects								
13550	SR Public Protection-Grant	10039713	CH FY24-25 Federal JAG Grant	111,735		(111,735)		
		10040970	CH FY25-26 Federal JAG Grant		88,771	88,771		(88,771)

Department: CHF Children; Youth & Their Families

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Grants Projects								
		10041019	CH FY24-25 STOP 3 Grant	1,000,000		(1,000,000)		
		10042164	CH FY26-27 Federal JAG Grant				92,334	92,334
13550 Total				**1,111,735**	**88,771**	**(1,022,964)**	**92,334**	**3,563**
13720	SR Public Protection-Grant Sta	10037204	CH FY22-23 SFCOPS Program	854,390		(854,390)		
		10037207	CH FY22-23 JJCPA Grant	2,679,386		(2,679,386)		
		10038280	CH FY23-24 JJCPA Grant		4,452,908	4,452,908		(4,452,908)
		10038289	CH FY23-24 SFCOPS Program		1,067,979	1,067,979		(1,067,979)
		10039714	CH FY24-25 JJCPA Grant	2,287,490		(2,287,490)		
		10039715	CH FY24-25 SFCOPS Program	548,628		(548,628)		
		10041002	CH FY25-26 JJCPA Grant		2,307,620	2,307,620		(2,307,620)
		10041004	CH FY25-26 SFCOPS Program		552,357	552,357		(552,357)
		10042165	CH FY26-27 JJCPA Grant				2,307,619	2,307,619
		10042166	CH FY26-27 SFCOPS Program				552,356	552,356
13720 Total				**6,369,894**	**8,380,864**	**2,010,970**	**2,859,975**	**(5,520,889)**
Grants Projects Total				**7,481,629**	**8,469,635**	**988,006**	**2,952,309**	**(5,517,326)**
Work Orders/Overhead								
10060	GF Work Order	229218	CHF Children;Youth & Families	4,936,695	4,501,989	(434,706)	3,993,032	(508,957)
10060 Total				**4,936,695**	**4,501,989**	**(434,706)**	**3,993,032**	**(508,957)**
Work Orders/Overhead Total				**4,936,695**	**4,501,989**	**(434,706)**	**3,993,032**	**(508,957)**
Total Uses of Funds				**349,435,136**	**348,519,980**	**(915,156)**	**355,479,268**	**6,959,288**

Department: CSS Child Support Services

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	7,654,003	7,812,037	158,034	8,175,598	363,561
Mandatory Fringe Benefits	3,714,056	3,794,686	80,630	4,000,960	206,274
Non-Personnel Services	601,187	878,479	277,292	887,976	9,497
Materials & Supplies	59,551	38,426	(21,125)	38,317	(109)
Services Of Other Depts	1,262,661	786,837	(475,824)	805,738	18,901
Total Uses by Chart of Accounts	**13,291,458**	**13,310,465**	**19,007**	**13,908,589**	**598,124**
Sources Summary					
Intergovernmental: Federal	8,359,395	8,359,395		8,725,194	365,799
Intergovernmental: State	4,306,354	4,306,354		4,494,796	188,442
Other Revenues	469,343	482,595	13,252	518,782	36,187
Expenditure Recovery	156,366	162,121	5,755	169,817	7,696
General Fund Support					
Total Sources by Chart of Accounts	**13,291,458**	**13,310,465**	**19,007**	**13,908,589**	**598,124**
Fund Summary					
Children and Families Fund	13,291,458	13,310,465	19,007	13,908,589	598,124
Total Uses by Funds	**13,291,458**	**13,310,465**	**19,007**	**13,908,589**	**598,124**
Division Summary					
CSS Child Support Services	13,291,458	13,310,465	19,007	13,908,589	598,124
Total Uses by Division	**13,291,458**	**13,310,465**	**19,007**	**13,908,589**	**598,124**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
11300	SR Child Support-Operating		Salaries	7,654,003	7,812,037	158,034	8,175,598	363,561
			Mandatory Fringe Benefits	3,714,056	3,794,686	80,630	4,000,960	206,274
			Non-Personnel Services	601,187	878,479	277,292	887,976	9,497
			Materials & Supplies	59,551	38,426	(21,125)	38,317	(109)

Department: CSS Child Support Services

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
			Services Of Other Depts	1,262,661	786,837	(475,824)	805,738	18,901
11300 Total				**13,291,458**	**13,310,465**	**19,007**	**13,908,589**	**598,124**
Operating Total				**13,291,458**	**13,310,465**	**19,007**	**13,908,589**	**598,124**
Total Uses of Funds				**13,291,458**	**13,310,465**	**19,007**	**13,908,589**	**598,124**

Department: CAT City Attorney

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	70,441,772	73,962,791	3,521,019	76,918,380	2,955,589
Mandatory Fringe Benefits	24,456,545	25,716,201	1,259,656	27,032,884	1,316,683
Non-Personnel Services	18,719,263	20,310,919	1,591,656	20,114,142	(196,777)
Materials & Supplies	139,500	139,500		136,012	(3,488)
Programmatic Projects		1,060,000	1,060,000	1,060,000	
Services Of Other Depts	3,958,943	4,245,481	286,538	4,182,663	(62,818)
Total Uses by Chart of Accounts	**117,716,023**	**125,434,892**	**7,718,869**	**129,444,081**	**4,009,189**
Sources Summary					
Intergovernmental: Other	400,000	400,000		400,000	
Fines, Forfeiture, & Penalties	5,993,063	5,905,514	(87,549)	6,148,358	242,844
Expenditure Recovery	76,110,691	82,365,698	6,255,007	83,041,664	675,966
General Fund Support	35,212,269	36,763,680	1,551,411	39,854,059	3,090,379
Total Sources by Chart of Accounts	**117,716,023**	**125,434,892**	**7,718,869**	**129,444,081**	**4,009,189**
Fund Summary					
General Fund	112,490,085	119,905,101	7,415,016	123,671,446	3,766,345
Public Protection Fund	5,225,938	5,529,791	303,853	5,772,635	242,844
Total Uses by Funds	**117,716,023**	**125,434,892**	**7,718,869**	**129,444,081**	**4,009,189**
Division Summary					
CAT City Attorney	117,716,023	125,434,892	7,718,869	129,444,081	4,009,189
Total Uses by Division	**117,716,023**	**125,434,892**	**7,718,869**	**129,444,081**	**4,009,189**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	67,037,668	70,325,371	3,287,703	73,145,175	2,819,804
			Mandatory Fringe Benefits	23,338,871	24,529,329	1,190,458	25,792,176	1,262,847
			Non-Personnel Services	17,710,103	19,300,420	1,590,317	19,050,420	(250,000)

Department: CAT City Attorney

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
			Materials & Supplies	139,500	139,500		136,012	(3,488)
			Services Of Other Depts	1,558,943	1,845,481	286,538	1,782,663	(62,818)
10000 Total				**109,785,085**	**116,140,101**	**6,355,016**	**119,906,446**	**3,766,345**
Operating Total				**109,785,085**	**116,140,101**	**6,355,016**	**119,906,446**	**3,766,345**
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	3,295,000	1,060,000	3,295,000	
10020 Total				**2,235,000**	**3,295,000**	**1,060,000**	**3,295,000**	**0**
13490	SR City Attorney-Special Rev	16967	CA Cat Consumer Protection Enf	5,225,938	5,529,791	303,853	5,772,635	242,844
13490 Total				**5,225,938**	**5,529,791**	**303,853**	**5,772,635**	**242,844**
Continuing Projects - Authority Control Total				**7,460,938**	**8,824,791**	**1,363,853**	**9,067,635**	**242,844**
Total Uses of Funds				**117,716,023**	**125,434,892**	**7,718,869**	**129,444,081**	**4,009,189**

Department: CPC City Planning

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	25,599,352	25,597,994	(1,358)	25,601,277	3,283
Mandatory Fringe Benefits	10,097,571	10,200,698	103,127	10,398,746	198,048
Non-Personnel Services	2,081,597	1,845,630	(235,967)	1,815,630	(30,000)
Materials & Supplies	303,743	296,166	(7,577)	288,987	(7,179)
Programmatic Projects	9,001,291	12,245,998	3,244,707	3,218,097	(9,027,901)
Services Of Other Depts	7,845,289	7,650,617	(194,672)	7,821,700	171,083
Overhead and Allocations	131,442	372,008	240,566	372,008	
Total Uses by Chart of Accounts	**55,060,285**	**58,209,111**	**3,148,826**	**49,516,445**	**(8,692,666)**
Sources Summary					
Intergovernmental: Federal	3,970,500	6,195,000	2,224,500	1,540,000	(4,655,000)
Intergovernmental: Other	761,000	691,000	(70,000)	341,000	(350,000)
Intergovernmental: State	2,602,000	5,477,000	2,875,000	700,000	(4,777,000)
Charges for Services	36,026,347	35,212,569	(813,778)	35,261,037	48,468
Other Revenues	336,167	360,000	23,833	360,000	
Expenditure Recovery	3,814,109	3,875,764	61,655	3,690,836	(184,928)
General Fund Support	7,550,162	6,397,778	(1,152,384)	7,623,572	1,225,794
Total Sources by Chart of Accounts	**55,060,285**	**58,209,111**	**3,148,826**	**49,516,445**	**(8,692,666)**
Fund Summary					
Community / Neighborhood Dev	10,152,307	15,397,294	5,244,987	5,926,607	(9,470,687)
General Fund	44,557,978	42,461,817	(2,096,161)	43,589,838	1,128,021
Public Wks Trans and Commerce	350,000	350,000			(350,000)
Total Uses by Funds	**55,060,285**	**58,209,111**	**3,148,826**	**49,516,445**	**(8,692,666)**
Division Summary					
CPC Environmental Planning	5,694,968	5,271,522	(423,446)	5,490,970	219,448
CPC Zoning Admin & Compliance	567,849		(567,849)		
CPC Community Equity	5,875,068	3,585,208	(2,289,860)	2,924,248	(660,960)
CPC Executive Office	1,461,111	1,969,607	508,496	1,982,149	12,542
CPC Citywide Planning	6,989,677	14,095,583	7,105,906	5,125,316	(8,970,267)

Department: CPC City Planning

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
CPC Current Planning	17,469,628	16,406,735	(1,062,893)	16,858,845	452,110
CPC Administration	17,001,984	16,880,456	(121,528)	17,134,917	254,461
Total Uses by Division	**55,060,285**	**58,209,111**	**3,148,826**	**49,516,445**	**(8,692,666)**

Reserved Appropriations

Controller Reserves

10023235	Eastern Neighbrhd Infrastructu	360,000		360,000	
Controller Reserves: Total		**360,000**		**360,000**	

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	22,770,765	21,863,675	(907,090)	22,437,006	573,331
			Mandatory Fringe Benefits	9,143,786	8,838,301	(305,485)	9,239,317	401,016
			Non-Personnel Services	1,997,797	1,761,830	(235,967)	1,731,830	(30,000)
			Materials & Supplies	297,543	280,966	(16,577)	273,787	(7,179)
			Services Of Other Depts	7,203,492	7,004,261	(199,231)	7,174,813	170,552
			Overhead and Allocations	131,442	372,008	240,566	372,008	
10000 Total				**41,544,825**	**40,121,041**	**(1,423,784)**	**41,228,761**	**1,107,720**
Operating Total				**41,544,825**	**40,121,041**	**(1,423,784)**	**41,228,761**	**1,107,720**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10950	CP Integrated Permit Tracking	864,193	865,062	869	866,410	1,348
		11479	PC Neighborhood Profiles Proje	540,055	119,113	(420,942)	121,644	2,531
		16950	CP Plan Implementation - Gener	1,223,444	1,223,801	357	1,240,223	16,422
		16957	CP Electronic Document Review	132,800	132,800		132,800	
		21034	CPC Historic Presv Survey	252,661		(252,661)		
10020 Total				**3,013,153**	**2,340,776**	**(672,377)**	**2,361,077**	**20,301**
10670	SR Eastern Neighborhood CI	17063	GE Eastern Neighbrhd Infrastru	336,167	360,000	23,833	360,000	
10670 Total				**336,167**	**360,000**	**23,833**	**360,000**	**0**

Department: CPC City Planning

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Continuing Projects - Authority Control								
10840	SR Planning Code Enforcement	16949	CP Sign Code Enforcement	3,243,640	3,365,290	121,650	3,326,607	(38,683)
		16956	CP Short Term Rental Program		4	4		(4)
10840 Total				**3,243,640**	**3,365,294**	**121,654**	**3,326,607**	**(38,687)**
Continuing Projects - Authority Control Total				**6,592,960**	**6,066,070**	**(526,890)**	**6,047,684**	**(18,386)**
Grants Projects								
10680	SR Neighborhood Dev-Grants Sta	10038677	CPC FY24 CALTRANS	700,000	700,000		700,000	
		10041171	CPC FY25 CA Coastal Conservanc	500,000		(500,000)		
		10041184	CPC FY25 CAHCD REAP	128,000		(128,000)		
		10041185	CPC FY26 CA Coastal Conservanc		500,000	500,000		(500,000)
		10041186	CPC FY26 CAHCD REAP		128,000	128,000		(128,000)
		10041189	CPCFY25 REAP Housing	500,000		(500,000)		
		10041195	CPCFY26 REAP Housing		500,000	500,000		(500,000)
		10042280	CPC FY26 CA Ocean Protection C		1,500,000	1,500,000		(1,500,000)
		10042284	CPC FY26 CA Coastal Commision		1,500,000	1,500,000		(1,500,000)
10680 Total				**1,828,000**	**4,828,000**	**3,000,000**	**700,000**	**(4,128,000)**
10690	SR Neighborhood Dev-Grants Oth	10040076	CPC FY25 USDN ADAPTATION	75,000		(75,000)		
		10040082	CPC FY25 MTC PDA	1,000,000		(1,000,000)		
		10041252	CPC FY26 MTC PDA		1,000,000	1,000,000		(1,000,000)
		10041253	CPC FY25 Yosemite Slough OPR G	649,000		(649,000)		
		10041254	CPC FY26 Yosemite Slough OPR G		649,000	649,000		(649,000)
		10042285	CPC FY26 EPA SEE Thriving Comm		250,000	250,000		(250,000)
10690 Total				**1,724,000**	**1,899,000**	**175,000**	**0**	**(1,899,000)**
10770	SR Neighborhood Dev-Grants	10038675	CPC FY24 CA OFFICE OF HISTORIC	45,000		(45,000)		
		10040075	CPC FY25 CA OFFICE OF HISTORIC	200,000		(200,000)		
		10040084	CPC FY25 NPS OHP	50,000		(50,000)		
		10041172	CPC FY25 CA HUD Pro Housing	2,175,500		(2,175,500)		
		10041173	CPC FY25 Fed RCN	350,000		(350,000)		
		10041187	CPC FY26 CA HUD Pro Housing		2,200,000	2,200,000	1,500,000	(700,000)
		10041188	CPC FY26 Fed RCN		350,000	350,000		(350,000)
		10041208	CPCFY25 Environmental and Clim	200,000		(200,000)		

Department: CPC City Planning

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Grants Projects								
		10041209	CPCFY26 Environmental and Clim		200,000	200,000		(200,000)
		10042282	CPC FY26 NPS URC		75,000	75,000		(75,000)
		10042283	CPC FY26 EPA CCG		80,000	80,000		(80,000)
		10042317	CPC FY27 NPS OHP				40,000	40,000
		10042318	CPC FY26 NPS OHP		40,000	40,000		(40,000)
		10042339	CPC FY26 EPA SFBWQIF		2,000,000	2,000,000		(2,000,000)
10770 Total				**3,020,500**	**4,945,000**	**1,924,500**	**1,540,000**	**(3,405,000)**
14070	SR TC Grants;Continuing Oth	10041255	CPC FY25 Caltrain	350,000		(350,000)		
		10041256	CPC FY26 Caltrain		350,000	350,000		(350,000)
14070 Total				**350,000**	**350,000**	**0**	**0**	**(350,000)**
Grants Projects Total				**6,922,500**	**12,022,000**	**5,099,500**	**2,240,000**	**(9,782,000)**
Total Uses of Funds				**55,060,285**	**58,209,111**	**3,148,826**	**49,516,445**	**(8,692,666)**

Department: CSC Civil Service Commission

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	918,248	878,327	(39,921)	882,795	4,468
Mandatory Fringe Benefits	336,210	318,443	(17,767)	322,270	3,827
Non-Personnel Services	25,000	25,000		25,000	
Materials & Supplies	3,055	3,055		2,979	(76)
Services Of Other Depts	242,144	272,534	30,390	279,761	7,227
Total Uses by Chart of Accounts	**1,524,657**	**1,497,359**	**(27,298)**	**1,512,805**	**15,446**
Sources Summary					
Expenditure Recovery	430,839	430,839		430,839	
General Fund Support	1,093,818	1,066,520	(27,298)	1,081,966	15,446
Total Sources by Chart of Accounts	**1,524,657**	**1,497,359**	**(27,298)**	**1,512,805**	**15,446**
Fund Summary					
General Fund	1,524,657	1,497,359	(27,298)	1,512,805	15,446
Total Uses by Funds	**1,524,657**	**1,497,359**	**(27,298)**	**1,512,805**	**15,446**
Division Summary					
CSC Civil Service Commission	1,524,657	1,497,359	(27,298)	1,512,805	15,446
Total Uses by Division	**1,524,657**	**1,497,359**	**(27,298)**	**1,512,805**	**15,446**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	918,248	878,327	(39,921)	882,795	4,468
			Mandatory Fringe Benefits	336,210	318,443	(17,767)	322,270	3,827
			Non-Personnel Services	25,000	25,000		25,000	
			Materials & Supplies	3,055	3,055		2,979	(76)
			Services Of Other Depts	242,144	272,534	30,390	279,761	7,227
10000 Total				**1,524,657**	**1,497,359**	**(27,298)**	**1,512,805**	**15,446**
Operating Total				**1,524,657**	**1,497,359**	**(27,298)**	**1,512,805**	**15,446**

Department: CSC Civil Service Commission

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Total Uses of Funds				**1,524,657**	**1,497,359**	**(27,298)**	**1,512,805**	**15,446**

Department: CON Controller

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	41,943,529	44,415,561	2,472,032	45,817,952	1,402,391
Mandatory Fringe Benefits	15,315,575	16,390,695	1,075,120	17,146,196	755,501
Non-Personnel Services	14,927,212	12,605,224	(2,321,988)	12,362,796	(242,428)
Materials & Supplies	547,486	390,486	(157,000)	425,459	34,973
Programmatic Projects	11,905,226	7,177,909	(4,727,317)	4,381,294	(2,796,615)
Services Of Other Depts	4,158,126	5,169,904	1,011,778	5,339,016	169,112
Total Uses by Chart of Accounts	**88,797,154**	**86,149,779**	**(2,647,375)**	**85,472,713**	**(677,066)**
Sources Summary					
Property Taxes	100,000	100,000		100,000	
Intergovernmental: Other	329,800	329,800		329,800	
Charges for Services	440,000	1,490,000	1,050,000	1,640,000	150,000
Other Revenues	1,000,000	1,000,000		1,000,000	
Expenditure Recovery	72,987,270	70,252,912	(2,734,358)	69,124,889	(1,128,023)
Beg Fund Balance - Budget Only	1,457,519		(1,457,519)		
General Fund Support	12,482,565	12,977,067	494,502	13,278,024	300,957
Total Sources by Chart of Accounts	**88,797,154**	**86,149,779**	**(2,647,375)**	**85,472,713**	**(677,066)**
Fund Summary					
General Fund	87,339,635	85,099,779	(2,239,856)	84,272,713	(827,066)
Public Wks Trans and Commerce	1,457,519	1,050,000	(407,519)	1,200,000	150,000
Total Uses by Funds	**88,797,154**	**86,149,779**	**(2,647,375)**	**85,472,713**	**(677,066)**
Division Summary					
CON Budget & Analysis	4,122,162	4,035,531	(86,631)	4,215,682	180,151
CON Economic Analysis	654,375	687,406	33,031	710,530	23,124
CON Public Finance	998,436	1,077,612	79,176	1,109,339	31,727
CON Refuse Rates Adm	1,457,519	1,050,000	(407,519)	1,200,000	150,000
CON Administration	1,601,511	1,999,589	398,078	2,093,250	93,661
CON Accounting	18,415,894	16,651,547	(1,764,347)	14,957,832	(1,693,715)
CON Citywide Systems	30,076,002	29,719,721	(356,281)	29,824,576	104,855

Department: CON Controller

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
CON Payroll	3,412,566	3,369,748	(42,818)	3,511,225	141,477
CON City Services Auditor	28,058,689	27,558,625	(500,064)	27,850,279	291,654
Total Uses by Division	**88,797,154**	**86,149,779**	**(2,647,375)**	**85,472,713**	**(677,066)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	15,679,960	16,404,249	724,289	16,898,415	494,166
			Mandatory Fringe Benefits	5,737,450	6,063,114	325,664	6,296,928	233,814
			Non-Personnel Services	2,273,279	2,313,814	40,535	2,220,937	(92,877)
			Materials & Supplies	302,732	145,732	(157,000)	180,705	34,973
			Services Of Other Depts	923,935	2,077,830	1,153,895	2,225,671	147,841
			Overhead and Allocations	(3,838,179)	(5,100,204)	(1,262,025)	(5,328,370)	(228,166)
10000 Total				**21,079,177**	**21,904,535**	**825,358**	**22,494,286**	**589,751**
Operating Total				**21,079,177**	**21,904,535**	**825,358**	**22,494,286**	**589,751**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16935	CO Economic Analysis	654,375	687,406	33,031	710,530	23,124
		16937	CO Coit-approved Projects		400,000	400,000	400,000	
		16940	CO Office Of Public Finance	998,436	1,077,612	79,176	1,109,339	31,727
		22135	CO Department Financial Assist	6,247,956	3,951,248	(2,296,708)	2,082,736	(1,868,512)
		22443	Financial Standards Training	225,000	632	(224,368)	967	335
10020 Total				**8,125,767**	**6,116,898**	**(2,008,869)**	**4,303,572**	**(1,813,326)**
14000	SR Solid Waste Projects	22434	CO Refuse Rates Administration	1,457,519	1,050,000	(407,519)	1,200,000	150,000
14000 Total				**1,457,519**	**1,050,000**	**(407,519)**	**1,200,000**	**150,000**
Continuing Projects - Authority Control Total				**9,583,286**	**7,166,898**	**(2,416,388)**	**5,503,572**	**(1,663,326)**
Work Orders/Overhead								
10060	GF Work Order	229228	CON Citywide Systems	30,076,002	29,519,721	(556,281)	29,624,576	104,855
		275641	CON City Services Auditor	28,058,689	27,558,625	(500,064)	27,850,279	291,654
10060 Total				**58,134,691**	**57,078,346**	**(1,056,345)**	**57,474,855**	**396,509**

Department: CON Controller

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Work Orders/Overhead								
Work Orders/Overhead Total				**58,134,691**	**57,078,346**	**(1,056,345)**	**57,474,855**	**396,509**
Total Uses of Funds				**88,797,154**	**86,149,779**	**(2,647,375)**	**85,472,713**	**(677,066)**

Department: DPA Department Of Police Accountability

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	5,900,254	5,450,431	(449,823)	5,517,354	66,923
Mandatory Fringe Benefits	2,075,955	1,958,811	(117,144)	2,003,535	44,724
Non-Personnel Services	331,242	301,223	(30,019)	301,223	
Materials & Supplies	33,424	33,422	(2)	30,640	(2,782)
Programmatic Projects	650,000	645,000	(5,000)	100,000	(545,000)
Services Of Other Depts	1,046,717	1,111,554	64,837	1,157,668	46,114
Total Uses by Chart of Accounts	**10,037,592**	**9,500,441**	**(537,151)**	**9,110,420**	**(390,021)**
Sources Summary					
Expenditure Recovery	654,795	654,795		654,795	
General Fund Support	9,382,797	8,845,646	(537,151)	8,455,625	(390,021)
Total Sources by Chart of Accounts	**10,037,592**	**9,500,441**	**(537,151)**	**9,110,420**	**(390,021)**
Fund Summary					
General Fund	10,037,592	9,500,441	(537,151)	9,110,420	(390,021)
Total Uses by Funds	**10,037,592**	**9,500,441**	**(537,151)**	**9,110,420**	**(390,021)**
Division Summary					
DPA Police Accountabilty	10,037,592	9,500,441	(537,151)	9,110,420	(390,021)
Total Uses by Division	**10,037,592**	**9,500,441**	**(537,151)**	**9,110,420**	**(390,021)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	5,900,254	5,450,431	(449,823)	5,517,354	66,923
			Mandatory Fringe Benefits	2,075,955	1,958,811	(117,144)	2,003,535	44,724
			Non-Personnel Services	223,742	191,223	(32,519)	191,223	
			Materials & Supplies	33,424	33,422	(2)	30,640	(2,782)
			Services Of Other Depts	1,046,717	1,111,554	64,837	1,157,668	46,114
10000 Total				**9,280,092**	**8,745,441**	**(534,651)**	**8,900,420**	**154,979**

Department: DPA Department Of Police Accountability

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
Operating Total				**9,280,092**	**8,745,441**	**(534,651)**	**8,900,420**	**154,979**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	20327	DP Charter Mandate	607,500	210,000	(397,500)	210,000	
		22867	DPA and SFPD data sharing	150,000		(150,000)		
		23038	DPA cloud migration project		545,000	545,000		(545,000)
10010 Total				**757,500**	**755,000**	**(2,500)**	**210,000**	**(545,000)**
Annual Projects - Authority Control Total				**757,500**	**755,000**	**(2,500)**	**210,000**	**(545,000)**
Total Uses of Funds				**10,037,592**	**9,500,441**	**(537,151)**	**9,110,420**	**(390,021)**

Department: DEC Dept of Early Childhood

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	10,032,186	10,122,151	89,965	10,480,334	358,183
Mandatory Fringe Benefits	3,861,441	4,019,985	158,544	4,229,050	209,065
Non-Personnel Services	3,125,434	3,360,675	235,241	3,875,675	515,000
City Grant Program	284,679,510	289,214,554	4,535,044	295,490,491	6,275,937
Materials & Supplies	439,660	439,660		439,660	
Services Of Other Depts	6,422,528	7,166,670	744,142	5,835,284	(1,331,386)
Transfers Out	28,100,000	27,660,000	(440,000)	27,720,000	60,000
Total Uses by Chart of Accounts	**336,660,759**	**341,983,695**	**5,322,936**	**348,070,494**	**6,086,799**
Sources Summary					
Business Taxes	187,300,000	184,400,000	(2,900,000)	184,800,000	400,000
Intergovernmental: Federal	5,401,075	7,663,845	2,262,770	7,663,845	
Intergovernmental: State	13,916,438	16,850,452	2,934,014	17,145,640	295,188
Charges for Services	500,000	1,000,000	500,000	1,000,000	
Other Revenues	2,500,000	2,500,000		2,500,000	
Interest & Investment Income	17,284,301	17,560,859	276,558	17,562,743	1,884
Expenditure Recovery	57,272,485	57,711,145	438,660	58,580,537	869,392
Beg Fund Balance - Budget Only	5,698,960	6,218,704	519,744	3,168,868	(3,049,836)
General Fund Support	46,787,500	48,078,690	1,291,190	55,648,861	7,570,171
Total Sources by Chart of Accounts	**336,660,759**	**341,983,695**	**5,322,936**	**348,070,494**	**6,086,799**
Fund Summary					
Children and Families Fund	276,316,262	293,079,355	16,763,093	294,070,895	991,540
Community / Neighborhood Dev	2,500,000	2,500,000		2,500,000	
General Fund	55,740,169	42,037,138	(13,703,031)	47,132,293	5,095,155
Human Welfare Fund	2,104,328	4,367,202	2,262,874	4,367,306	104
Total Uses by Funds	**336,660,759**	**341,983,695**	**5,322,936**	**348,070,494**	**6,086,799**
Division Summary					
DEC Early Care & Education	318,004,726	321,472,963	3,468,237	327,127,648	5,654,685
DEC Children & Families Commsn	18,656,033	20,510,732	1,854,699	20,942,846	432,114

Department: DEC Dept of Early Childhood

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Total Uses by Division	**336,660,759**	**341,983,695**	**5,322,936**	**348,070,494**	**6,086,799**

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	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		City Grant Program	53,524,919	39,740,567	(13,784,352)	41,234,719	1,494,152
			Services Of Other Depts	373,790	476,046	102,256	562,076	86,030
10000 Total				**53,898,709**	**40,216,613**	**(13,682,096)**	**41,796,795**	**1,580,182**
Operating Total				**53,898,709**	**40,216,613**	**(13,682,096)**	**41,796,795**	**1,580,182**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	17555	State Childcare Reserve	47,710		(47,710)	3,489,486	3,489,486
		17558	HS Infant&toddler Early Learn	1,793,750	1,820,525	26,775	1,846,012	25,487
10020 Total				**1,841,460**	**1,820,525**	**(20,935)**	**5,335,498**	**3,514,973**
10570	SR Child Care Capital	16913	Childcare Capital Funds	2,500,000	2,500,000		2,500,000	
10570 Total				**2,500,000**	**2,500,000**	**0**	**2,500,000**	**0**
11000	SR CFC ContinuingAuthorityCtrl	16921	CF Prop 10 - Tobacco Tax Fundi	18,302,499	19,415,024	1,112,525	19,847,138	432,114
11000 Total				**18,302,499**	**19,415,024**	**1,112,525**	**19,847,138**	**432,114**
11140	SR PEEF Annual Contr-EarlyCare	16923	PEEF	53,788,686	71,322,236	17,533,550	71,482,644	160,408
11140 Total				**53,788,686**	**71,322,236**	**17,533,550**	**71,482,644**	**160,408**
11201	SR Comm Rnt GR Tx for OECE	20473	CommRntGRTx-OECE	175,771,543	173,586,387	(2,185,156)	173,925,405	339,018
		21491	Prop C 15% GF baseline	28,100,000	27,660,000	(440,000)	27,720,000	60,000
11201 Total				**203,871,543**	**201,246,387**	**(2,625,156)**	**201,645,405**	**399,018**
Continuing Projects - Authority Control Total				**280,304,188**	**296,304,172**	**15,999,984**	**300,810,685**	**4,506,513**
Grants Projects								

Department: DEC Dept of Early Childhood

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Grants Projects								
12960	SR Human Welfare-Grants	10040843	DEC QCC Wkfc Pathways FY25	489,249	1,753,598	1,264,349	1,753,598	
		10040845	DEC CLPC Planning Cnl FY25	120,862		(120,862)		
		10040849	CFC FY25 QCC QRIS	290,964	1,289,385	998,421	1,289,385	
		10041940	DEC CLPC Planning Cnl FY26		120,862	120,862	120,862	
12960 Total				**901,075**	**3,163,845**	**2,262,770**	**3,163,845**	**0**
Grants Projects Total				**901,075**	**3,163,845**	**2,262,770**	**3,163,845**	**0**
Continuing Projects - Project Control								
11030	SR Children&FamiliesGrants Sta	10039533	CFC IMPACT Legacy FY24-FY25	353,534		(353,534)		
		10041938	CFC IMPACT Legacy FY26		1,095,708	1,095,708	1,095,708	
11030 Total				**353,534**	**1,095,708**	**742,174**	**1,095,708**	**0**
12920	SR Human Welfare-Grants Sta	10040845	DEC CLPC Planning Cnl FY25	8,735		(8,735)		
		10040847	CFC FY25 CSPP QRIS	1,194,518		(1,194,518)		
		10041940	DEC CLPC Planning Cnl FY26		8,839	8,839	8,943	104
		10041943	DEC CSPP QRIS FY26		1,194,518	1,194,518	1,194,518	
12920 Total				**1,203,253**	**1,203,357**	**104**	**1,203,461**	**104**
Continuing Projects - Project Control Total				**1,556,787**	**2,299,065**	**742,278**	**2,299,169**	**104**
Total Uses of Funds				**336,660,759**	**341,983,695**	**5,322,936**	**348,070,494**	**6,086,799**

Department: DAT District Attorney

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	53,586,200	55,857,505	2,271,305	58,121,252	2,263,747
Mandatory Fringe Benefits	17,320,728	18,272,099	951,371	18,947,405	675,306
Non-Personnel Services	4,009,573	3,511,003	(498,570)	2,919,269	(591,734)
City Grant Program	1,079,764	808,063	(271,701)	795,956	(12,107)
Materials & Supplies	152,967	152,967		149,777	(3,190)
Programmatic Projects	3,086,304	3,086,304		3,086,304	
Services Of Other Depts	14,574,712	15,198,963	624,251	15,656,234	457,271
Overhead and Allocations	(223,683)	(210,670)	13,013	(222,559)	(11,889)
Total Uses by Chart of Accounts	**93,586,565**	**96,676,234**	**3,089,669**	**99,453,638**	**2,777,404**
Sources Summary					
Intergovernmental: Federal	2,402,990	1,752,265	(650,725)	1,752,265	
Intergovernmental: State	3,915,599	4,173,010	257,411	3,758,438	(414,572)
Charges for Services	706,604	706,604		706,604	
Expenditure Recovery	495,353	488,635	(6,718)	491,743	3,108
Beg Fund Balance - Budget Only	1,900,797	1,900,797		1,900,797	
General Fund Support	84,165,222	87,654,923	3,489,701	90,843,791	3,188,868
Total Sources by Chart of Accounts	**93,586,565**	**96,676,234**	**3,089,669**	**99,453,638**	**2,777,404**
Fund Summary					
General Fund	85,717,179	89,170,162	3,452,983	92,382,138	3,211,976
General Services Fund	310,000	310,000		310,000	
Public Protection Fund	7,559,386	7,196,072	(363,314)	6,761,500	(434,572)
Total Uses by Funds	**93,586,565**	**96,676,234**	**3,089,669**	**99,453,638**	**2,777,404**
Division Summary					
DAT District Attorney	93,586,565	96,676,234	3,089,669	99,453,638	2,777,404
Total Uses by Division	**93,586,565**	**96,676,234**	**3,089,669**	**99,453,638**	**2,777,404**

Uses of Funds Detail Appropriation

Department: DAT District Attorney

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	44,872,988	46,735,224	1,862,236	48,540,813	1,805,589
			Mandatory Fringe Benefits	14,206,907	14,927,499	720,592	15,572,858	645,359
			Non-Personnel Services	1,547,100	1,478,409	(68,691)	1,458,409	(20,000)
			City Grant Program	203,481	205,516	2,035	208,393	2,877
			Materials & Supplies	123,732	123,732		120,542	(3,190)
			Services Of Other Depts	14,574,712	15,198,963	624,251	15,656,234	457,271
			Overhead and Allocations	(203,599)	(203,599)		(203,599)	
10000 Total				**75,325,321**	**78,465,744**	**3,140,423**	**81,353,650**	**2,887,906**
Operating Total				**75,325,321**	**78,465,744**	**3,140,423**	**81,353,650**	**2,887,906**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	16973	DA Victim Services	165,000	165,000		165,000	
		17300	Ois Oversight	2,921,304	2,921,304		2,921,304	
10010 Total				**3,086,304**	**3,086,304**	**0**	**3,086,304**	**0**
Annual Projects - Authority Control Total				**3,086,304**	**3,086,304**	**0**	**3,086,304**	**0**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16969	DA Peace Officer Std & Testing	30,000	30,000		30,000	
		16970	DA Child Abduction	1,502,462	1,578,676	76,214	1,645,097	66,421
		16971	DA Career Criminal	1,581,637	1,658,368	76,731	1,733,279	74,911
		16973	DA Victim Services	3,376,846	3,513,987	137,141	3,675,080	161,093
		17406	AS Dist Atty 54% Alloc Real Es	319,256	348,448	29,192	366,985	18,537
10020 Total				**6,810,201**	**7,129,479**	**319,278**	**7,450,441**	**320,962**
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	1,900,797	1,900,797		1,900,797	
13500 Total				**1,980,797**	**1,980,797**	**0**	**1,980,797**	**0**
Continuing Projects - Authority Control Total				**9,100,998**	**9,420,276**	**319,278**	**9,741,238**	**320,962**

Department: DAT District Attorney

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Grants Projects								
13550	SR Public Protection-Grant	10039713	CH FY24-25 Federal JAG Grant	142,048		(142,048)		
		10040776	DA UV Unserved/Underserved Vic	175,000		(175,000)		
		10040778	DA VW Victim/Witness Assistanc	1,591,707		(1,591,707)		
		10040780	DA XC Mass Casualty FY24-25	451,544		(451,544)		
		10040787	DA XE Elder Abuse FY24-25	200,000		(200,000)		
		10040970	CH FY25-26 Federal JAG Grant		109,684	109,684	109,684	
		10041876	DA UV Unserved/Underserved F26		196,906	196,906	196,906	
		10041881	DA VW Victim/Witness Assis.F26		1,385,540	1,385,540	1,385,540	
		10041905	DA XE Elder Abuse FY25-26		217,444	217,444	217,444	
13550 Total				**2,560,299**	**1,909,574**	**(650,725)**	**1,909,574**	**0**
13720	SR Public Protection-Grant Sta	10037204	CH FY22-23 SFCOPS Program	398,202		(398,202)		
		10038289	CH FY23-24 SFCOPS Program		434,572	434,572		(434,572)
		10039715	CH FY24-25 SFCOPS Program	459,070		(459,070)		
		10040807	DA Board of Control FY24-25	826,338		(826,338)		
		10040816	DA Criminal Restitution Compac	89,124		(89,124)		
		10040818	DA Auto-FY24-25	316,939		(316,939)		
		10040819	DA Workers' Compensation FY24-	928,617		(928,617)		
		10041004	CH FY25-26 SFCOPS Program		462,662	462,662	462,662	
		10041913	DA Auto-F25-26		318,857	318,857	318,857	
		10041917	DA Workers' Compensation FY26		1,154,149	1,154,149	1,154,149	
		10041920	DA Board of Control FY25-26		843,664	843,664	843,664	
		10041922	DA Criminal Restitution FY26		91,797	91,797	91,797	
13720 Total				**3,018,290**	**3,305,701**	**287,411**	**2,871,129**	**(434,572)**
Grants Projects Total				**5,578,589**	**5,215,275**	**(363,314)**	**4,780,703**	**(434,572)**
Work Orders/Overhead								
10060	GF Work Order	229313	DAT District Attorney	495,353	488,635	(6,718)	491,743	3,108
10060 Total				**495,353**	**488,635**	**(6,718)**	**491,743**	**3,108**
Work Orders/Overhead Total				**495,353**	**488,635**	**(6,718)**	**491,743**	**3,108**
Total Uses of Funds				**93,586,565**	**96,676,234**	**3,089,669**	**99,453,638**	**2,777,404**

Department: ECN Economic And Workforce Development

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	17,448,155	16,655,383	(792,772)	16,972,663	317,280
Mandatory Fringe Benefits	6,123,836	5,870,915	(252,921)	6,054,644	183,729
Non-Personnel Services	1,948,862	1,667,899	(280,963)	2,277,965	610,066
City Grant Program	95,202,575	36,602,284	(58,600,291)	40,613,753	4,011,469
Materials & Supplies	57,299	56,599	(700)	55,244	(1,355)
Programmatic Projects	7,725,290	7,276,508	(448,782)	7,178,578	(97,930)
Services Of Other Depts	12,117,048	15,504,060	3,387,012	13,191,868	(2,312,192)
Total Uses by Chart of Accounts	**140,623,065**	**83,633,648**	**(56,989,417)**	**86,344,715**	**2,711,067**
Sources Summary					
Business Taxes	350,000	350,000		350,000	
Other Local Taxes	1,000,000	2,000,000	1,000,000	2,000,000	
Intergovernmental: Federal	6,683,073	6,171,757	(511,316)	6,020,626	(151,131)
Intergovernmental: Other	251,600	248,600	(3,000)	248,600	
Intergovernmental: State	820,000	570,000	(250,000)	570,000	
Charges for Services	620,000	645,000	25,000	670,000	25,000
Fines, Forfeiture, & Penalties		20,000	20,000	20,000	
Rents & Concessions	300,000	300,000		300,000	
Other Revenues	13,951,851	14,519,842	567,991	14,028,202	(491,640)
Expenditure Recovery	18,888,440	4,759,732	(14,128,708)	4,759,732	
IntraFund Transfers In	58,785		(58,785)		
Transfers In				600,000	600,000
Beg Fund Balance - Budget Only		1,666,899	1,666,899		(1,666,899)
General Fund Support	97,699,316	52,381,818	(45,317,498)	56,777,555	4,395,737
Total Sources by Chart of Accounts	**140,623,065**	**83,633,648**	**(56,989,417)**	**86,344,715**	**2,711,067**
Fund Summary					
Culture and Recreation Fund	900,000	925,000	25,000	1,550,000	625,000
Community / Neighborhood Dev	8,468,073	10,873,656	2,405,583	8,555,626	(2,318,030)
General Fund	131,254,992	71,834,992	(59,420,000)	76,239,089	4,404,097
Total Uses by Funds	**140,623,065**	**83,633,648**	**(56,989,417)**	**86,344,715**	**2,711,067**

Department: ECN Economic And Workforce Development

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Division Summary					
ECN Workforce Development	46,111,371	35,106,895	(11,004,476)	37,959,923	2,853,028
ECN Economic Development	74,560,290	28,435,153	(46,125,137)	27,912,238	(522,915)
ECN Office of Small Business	3,778,252	3,901,730	123,478	4,230,732	329,002
ECN Film Commission	900,000	925,000	25,000	1,550,000	625,000
ECN Real Estate Development	15,234,708	14,764,870	(469,838)	14,749,281	(15,589)
ECN Economic and Workforce Dev	38,444	500,000	461,556	(57,459)	(557,459)
Total Uses by Division	**140,623,065**	**83,633,648**	**(56,989,417)**	**86,344,715**	**2,711,067**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	3,676,472	3,750,162	73,690	3,851,196	101,034
			Mandatory Fringe Benefits	1,330,092	1,358,038	27,946	1,409,247	51,209
			Non-Personnel Services	300,750	334,875	34,125	334,875	
			Materials & Supplies	15,318	15,318		15,318	
			Services Of Other Depts	632,673	810,083	177,410	851,152	41,069
			Overhead and Allocations	(4,045,395)	(4,348,293)	(302,898)	(4,528,628)	(180,335)
10000 Total				**1,909,910**	**1,920,183**	**10,273**	**1,933,160**	**12,977**
Operating Total				**1,909,910**	**1,920,183**	**10,273**	**1,933,160**	**12,977**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	16652	EW Economic Development Projec	54,631,627	22,140,834	(32,490,793)	22,563,597	422,763
		16658	EW Public-private Development	15,429,055	14,959,217	(469,838)	14,943,628	(15,589)
		16663	EW Workforce Development	19,986,794	18,656,905	(1,329,889)	21,800,872	3,143,967
		20324	Sugar-Sweetened Beverages Tax	153,750	155,288	1,538	157,462	2,174
10010 Total				**90,201,226**	**55,912,244**	**(34,288,982)**	**59,465,559**	**3,553,315**
Annual Projects - Authority Control Total				**90,201,226**	**55,912,244**	**(34,288,982)**	**59,465,559**	**3,553,315**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16648	EW City Economic Development P	30,000	30,000		30,000	

Department: ECN Economic And Workforce Development

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Continuing Projects - Authority Control								
		16652	EW Economic Development Projec	15,000,000		(15,000,000)		
		16656	EW Disability Access And Educa	350,629	350,000	(629)	350,000	
		16657	EW City Economic Development P	6,242,225	671,127	(5,571,098)	1,453,897	782,770
		16660	EW Local Hire Enforcement (ord		93,175	93,175	20,000	(73,175)
		20990	Opportunities for All	3,750,000	3,490,000	(260,000)	3,546,560	56,560
		21748	Reinvestment Initiatives	13,084,671	8,517,814	(4,566,857)	8,339,388	(178,426)
		22841	EW Legacy Biz Assistance Prog	476,331	640,449	164,118	890,525	250,076
10020 Total				**38,933,856**	**13,792,565**	**(25,141,291)**	**14,630,370**	**837,805**
11890	SR Mobed-Film Prod Sp	16523	AD Film Rebate Program				600,000	600,000
		16654	EW Film Services	900,000	925,000	25,000	950,000	25,000
11890 Total				**900,000**	**925,000**	**25,000**	**1,550,000**	**625,000**
Continuing Projects - Authority Control Total				**39,833,856**	**14,717,565**	**(25,116,291)**	**16,180,370**	**1,462,805**
Grants Projects								
10680	SR Neighborhood Dev-Grants Sta	10040824	SBDC TAEP 10/2024-9/2025	155,000		(155,000)		
		10040825	SBDC CIP 10/2024-9/2025	65,000		(65,000)		
		10040829	UCSF CPHP Yr 24/25	450,000		(450,000)		
		10040836	UCSF CCOP Program Year 24/25	150,000		(150,000)		
		10041970	UCSF CPHP Yr 25/26		350,000	350,000	350,000	
		10041972	SBDC TAEP 10/2025-9/2026		155,000	155,000	155,000	
		10041973	SBDC CIP 10/2025-9/2026		65,000	65,000	65,000	
10680 Total				**820,000**	**570,000**	**(250,000)**	**570,000**	**0**
10690	SR Neighborhood Dev-Grants Oth	10000458	EW Mission Bay-First Src Yr14		500,000	500,000		(500,000)
10690 Total				**0**	**500,000**	**500,000**	**0**	**(500,000)**
10770	SR Neighborhood Dev-Grants	10039351	WIOA PY 24-Adult A4	179,131		(179,131)		
		10039352	WIOA PY 24-Youth A4	213,554		(213,554)		
		10039353	WIOA PY 24-DW A4	313,635		(313,635)		
		10039354	WIOA PY 23/24-RR A4	107,258		(107,258)		
		10040822	SBDC SBA CY2025	190,000		(190,000)		
		10040831	WIOA PY 25-Adult A5	1,496,953		(1,496,953)		
		10040832	WIOA PY 25 Youth A5	1,422,937		(1,422,937)		

Department: ECN Economic And Workforce Development

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Grants Projects								
		10040833	WIOA PY 25-DW A5	1,913,570		(1,913,570)		
		10040834	WIOA PY 24/25-RR A5	811,035	151,131	(659,904)		(151,131)
		10041963	WIOA PY 26-Adult A6		1,496,953	1,496,953	1,496,953	
		10041965	WIOA PY 26-Youth A6		1,422,937	1,422,937	1,422,937	
		10041966	WIOA PY 26-DW A6		1,913,570	1,913,570	1,913,570	
		10041967	WIOA PY 25/26-RR A6		962,166	962,166	962,166	
		10041971	SBDC SBA CY2026		190,000	190,000	190,000	
10770 Total				**6,648,073**	**6,136,757**	**(511,316)**	**5,985,626**	**(151,131)**
Grants Projects Total				**7,468,073**	**7,206,757**	**(261,316)**	**6,555,626**	**(651,131)**
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	1,000,000	3,666,899	2,666,899	2,000,000	(1,666,899)
10855 Total				**1,000,000**	**3,666,899**	**2,666,899**	**2,000,000**	**(1,666,899)**
Continuing Projects - Project Control Total				**1,000,000**	**3,666,899**	**2,666,899**	**2,000,000**	**(1,666,899)**
Total Uses of Funds				**140,623,065**	**83,633,648**	**(56,989,417)**	**86,344,715**	**2,711,067**

Department: REG Elections

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	8,143,747	7,392,532	(751,215)	7,556,288	163,756
Mandatory Fringe Benefits	1,932,673	1,927,670	(5,003)	2,013,921	86,251
Non-Personnel Services	13,293,326	11,330,131	(1,963,195)	12,299,764	969,633
City Grant Program	140,000		(140,000)		
Materials & Supplies	315,425	349,866	34,441	341,119	(8,747)
Services Of Other Depts	1,846,964	1,859,199	12,235	1,899,274	40,075
Total Uses by Chart of Accounts	**25,672,135**	**22,859,398**	**(2,812,737)**	**24,110,366**	**1,250,968**
Sources Summary					
Charges for Services	898,909	309,748	(589,161)	823,191	513,443
Expenditure Recovery	210,000	200,000	(10,000)	100,000	(100,000)
General Fund Support	24,563,226	22,349,650	(2,213,576)	23,187,175	837,525
Total Sources by Chart of Accounts	**25,672,135**	**22,859,398**	**(2,812,737)**	**24,110,366**	**1,250,968**
Fund Summary					
General Fund	25,672,135	22,859,398	(2,812,737)	24,110,366	1,250,968
Total Uses by Funds	**25,672,135**	**22,859,398**	**(2,812,737)**	**24,110,366**	**1,250,968**
Division Summary					
REG Elections Services	25,594,886	22,780,886	(2,814,000)	24,028,604	1,247,718
REG Elections-Commission	77,249	78,512	1,263	81,762	3,250
Total Uses by Division	**25,672,135**	**22,859,398**	**(2,812,737)**	**24,110,366**	**1,250,968**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	8,143,747	7,392,532	(751,215)	7,556,288	163,756
			Mandatory Fringe Benefits	1,932,673	1,927,670	(5,003)	2,013,921	86,251
			Non-Personnel Services	13,293,326	11,330,131	(1,963,195)	12,299,764	969,633
			City Grant Program	140,000		(140,000)		

Department: REG Elections

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
			Materials & Supplies	315,425	349,866	34,441	341,119	(8,747)
			Services Of Other Depts	1,846,964	1,859,199	12,235	1,899,274	40,075
10000 Total				**25,672,135**	**22,859,398**	**(2,812,737)**	**24,110,366**	**1,250,968**
Operating Total				**25,672,135**	**22,859,398**	**(2,812,737)**	**24,110,366**	**1,250,968**
Total Uses of Funds				**25,672,135**	**22,859,398**	**(2,812,737)**	**24,110,366**	**1,250,968**

Department: DEM Emergency Management

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	55,801,686	58,271,951	2,470,265	60,465,647	2,193,696
Mandatory Fringe Benefits	17,179,859	18,108,448	928,589	19,230,902	1,122,454
Non-Personnel Services	36,320,893	33,856,095	(2,464,798)	33,661,639	(194,456)
Capital Outlay	2,122,680	5,150,000	3,027,320		(5,150,000)
Debt Service	3,963,872	3,739,872	(224,000)	1,875,436	(1,864,436)
Materials & Supplies	3,025,173	2,302,428	(722,745)	2,300,355	(2,073)
Programmatic Projects	12,684,197	9,243,276	(3,440,921)	15,852,170	6,608,894
Services Of Other Depts	9,524,975	30,539,016	21,014,041	28,715,327	(1,823,689)
Total Uses by Chart of Accounts	**140,623,335**	**161,211,086**	**20,587,751**	**162,101,476**	**890,390**
Sources Summary					
Intergovernmental: Federal	41,957,326	39,024,954	(2,932,372)	39,132,955	108,001
Charges for Services	1,305,883	1,372,248	66,365	1,433,625	61,377
Expenditure Recovery	1,183,938	17,183,938	16,000,000	1,183,938	(16,000,000)
General Fund Support	96,176,188	103,629,946	7,453,758	120,350,958	16,721,012
Total Sources by Chart of Accounts	**140,623,335**	**161,211,086**	**20,587,751**	**162,101,476**	**890,390**
Fund Summary					
General Fund	98,666,009	122,186,132	23,520,123	122,968,521	782,389
Public Protection Fund	41,957,326	39,024,954	(2,932,372)	39,132,955	108,001
Total Uses by Funds	**140,623,335**	**161,211,086**	**20,587,751**	**162,101,476**	**890,390**
Division Summary					
DEM Administration	41,438,581	61,693,149	20,254,568	59,662,607	(2,030,542)
DEM Emergency Communications	51,900,279	55,557,078	3,656,799	58,269,214	2,712,136
DEM Emergency Services	7,001,831	5,667,915	(1,333,916)	5,863,376	195,461
DEM Homeland Security Grants	40,282,644	38,292,944	(1,989,700)	38,306,279	13,335
Total Uses by Division	**140,623,335**	**161,211,086**	**20,587,751**	**162,101,476**	**890,390**

Uses of Funds Detail Appropriation

Department: DEM Emergency Management

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	49,848,589	52,529,398	2,680,809	54,520,441	1,991,043
			Mandatory Fringe Benefits	15,062,772	16,036,382	973,610	17,060,227	1,023,845
			Non-Personnel Services	2,146,058	1,638,278	(507,780)	1,638,278	
			Materials & Supplies	398,758	374,963	(23,795)	365,589	(9,374)
			Services Of Other Depts	9,338,108	9,657,457	319,349	9,903,768	246,311
10000 Total				**76,794,285**	**80,236,478**	**3,442,193**	**83,488,303**	**3,251,825**
Operating Total				**76,794,285**	**80,236,478**	**3,442,193**	**83,488,303**	**3,251,825**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	19507	EM Public Safety Radio Syst &	6,499,337	6,275,337	(224,000)	4,410,901	(1,864,436)
		22832	DEM 1011 Turk Captial Projects	2,122,680		(2,122,680)		
		22839	EM DEM Coordinated St Response	3,000,000	23,700,000	20,700,000	21,630,000	(2,070,000)
		23036	Data Center Cooling & HVAC		2,650,000	2,650,000		(2,650,000)
		23037	UPS Replace&Transformer Reloc		2,500,000	2,500,000		(2,500,000)
		80044	DEM CAD Replacement- Scoping	10,025,390	6,600,000	(3,425,390)	13,215,000	6,615,000
10020 Total				**21,647,407**	**41,725,337**	**20,077,930**	**39,255,901**	**(2,469,436)**
Continuing Projects - Authority Control Total				**21,647,407**	**41,725,337**	**20,077,930**	**39,255,901**	**(2,469,436)**
Grants Projects								
13560	SR Homeland Security	10036934	FY22 UASI Grant	176,099		(176,099)		
		10038156	FY24 STC Grant	4,000,000		(4,000,000)		
		10038372	FY23 TVTP Grant	1,000,000		(1,000,000)		
		10039577	FY24 UASI Grant	34,000,000		(34,000,000)		
		10039579	FY24 RCPGP Grant	1,500,000		(1,500,000)		
		10039825	FY25 UASI Grant		32,732,010	32,732,010	826,676	(31,905,334)
		10039826	FY25 STC Grant		2,000,000	2,000,000		(2,000,000)
		10039827	FY25 RCPGP Grant		3,000,000	3,000,000		(3,000,000)
		10040842	FY24 EMPG	315,879		(315,879)		
		10040846	FY25 EMPG		327,596	327,596	340,931	13,335
		10040848	FY24 SHSGP	965,348		(965,348)		
		10040850	FY25 SHSGP		965,348	965,348	965,348	

Department: DEM Emergency Management

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Grants Projects								
		10042287	FY26 UASI Grant				32,000,000	32,000,000
		10042288	FY26 STC Grant				2,000,000	2,000,000
		10042289	FY26 RCPGP Grant				3,000,000	3,000,000
13560 Total				**41,957,326**	**39,024,954**	**(2,932,372)**	**39,132,955**	**108,001**
Grants Projects Total				**41,957,326**	**39,024,954**	**(2,932,372)**	**39,132,955**	**108,001**
Work Orders/Overhead								
10060	GF Work Order	229985	DEM Administration	224,317	224,317		224,317	
10060 Total				**224,317**	**224,317**	**0**	**224,317**	**0**
Work Orders/Overhead Total				**224,317**	**224,317**	**0**	**224,317**	**0**
Total Uses of Funds				**140,623,335**	**161,211,086**	**20,587,751**	**162,101,476**	**890,390**

Department: ENV Environment

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	11,628,631	12,401,012	772,381	13,002,459	601,447
Mandatory Fringe Benefits	4,504,881	4,950,556	445,675	5,300,241	349,685
Non-Personnel Services	15,964,811	11,520,037	(4,444,774)	11,672,850	152,813
City Grant Program	2,182,854	1,313,096	(869,758)	1,311,516	(1,580)
Materials & Supplies	249,508	670,043	420,535	228,280	(441,763)
Programmatic Projects	3,012,261	1,069,481	(1,942,780)	1,069,171	(310)
Services Of Other Depts	5,239,678	5,779,401	539,723	5,719,909	(59,492)
Overhead and Allocations	2,926,165	3,183,764	257,599	2,755,059	(428,705)
Intrafund Transfers Out	5,048,014	4,487,256	(560,758)	4,786,449	299,193
Transfer Adjustment - Uses	(5,048,014)	(4,487,256)	560,758	(4,786,449)	(299,193)
Total Uses by Chart of Accounts	**45,708,789**	**40,887,390**	**(4,821,399)**	**41,059,485**	**172,095**
Sources Summary					
Intergovernmental: Federal	2,596,610	400,000	(2,196,610)		(400,000)
Intergovernmental: State	14,777,281	9,920,146	(4,857,135)	9,975,803	55,657
Charges for Services	16,938,810	19,979,244	3,040,434	21,132,458	1,153,214
Rents & Concessions	106,832	80,268	(26,564)	82,674	2,406
Other Revenues	2,995,651	3,370,560	374,909	3,830,554	459,994
Expenditure Recovery	5,310,126	6,113,696	803,570	5,437,324	(676,372)
IntraFund Transfers In	5,048,014	4,487,256	(560,758)	4,786,449	299,193
Beg Fund Balance - Budget Only	1,474,932	118,643	(1,356,289)		(118,643)
Transfer Adjustment-Source	(5,048,014)	(4,487,256)	560,758	(4,786,449)	(299,193)
General Fund Support	1,508,547	904,833	(603,714)	600,672	(304,161)
Total Sources by Chart of Accounts	**45,708,789**	**40,887,390**	**(4,821,399)**	**41,059,485**	**172,095**
Fund Summary					
Environmental Protection Fund	26,538,856	21,068,947	(5,469,909)	20,430,854	(638,093)
General Fund	1,508,547	904,833	(603,714)	600,672	(304,161)
Public Wks Trans and Commerce	17,661,386	18,913,610	1,252,224	20,027,959	1,114,349
Total Uses by Funds	**45,708,789**	**40,887,390**	**(4,821,399)**	**41,059,485**	**172,095**

Department: ENV Environment

Division Summary

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
ENV Environment	45,708,789	40,887,390	(4,821,399)	41,059,485	172,095
Total Uses by Division	**45,708,789**	**40,887,390**	**(4,821,399)**	**41,059,485**	**172,095**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
12200	SR Env-Operating-Non-Project		Salaries	2,541,801	2,572,868	31,067	2,744,573	171,705
			Mandatory Fringe Benefits	1,010,463	1,167,257	156,794	1,258,618	91,361
			Non-Personnel Services	496,301	650,262	153,961	665,346	15,084
			City Grant Program	40,000	50,000	10,000	50,000	
			Materials & Supplies	74,382	94,968	20,586	75,429	(19,539)
			Services Of Other Depts	558,013	883,916	325,903	906,727	22,811
			Overhead and Allocations	359,395	800,148	440,753	191,282	(608,866)
			Intrafund Transfers Out	349,740		(349,740)		
			Transfer Adjustment - Uses	(349,740)		349,740		
12200 Total				**5,080,355**	**6,219,419**	**1,139,064**	**5,891,975**	**(327,444)**
13850	SR Cigarette Litter Abatement		Services Of Other Depts	3,500,000	3,300,000	(200,000)	3,200,000	(100,000)
13850 Total				**3,500,000**	**3,300,000**	**(200,000)**	**3,200,000**	**(100,000)**
13990	SR Solid Waste Non-Project		Salaries	4,699,831	5,498,334	798,503	6,102,246	603,912
			Mandatory Fringe Benefits	1,987,982	2,409,519	421,537	2,708,103	298,584
			Non-Personnel Services	1,363,732	1,223,455	(140,277)	1,244,468	21,013
			City Grant Program	457,500	397,500	(60,000)	397,500	
			Materials & Supplies	118,393	129,367	10,974	107,143	(22,224)
			Services Of Other Depts	835,674	1,244,645	408,971	1,258,516	13,871
			Overhead and Allocations		223,534	223,534	223,534	
			Intrafund Transfers Out	4,698,274	4,487,256	(211,018)	4,786,449	299,193
			Transfer Adjustment - Uses	(4,698,274)	(4,487,256)	211,018	(4,786,449)	(299,193)
13990 Total				**9,463,112**	**11,126,354**	**1,663,242**	**12,041,510**	**915,156**

Department: ENV Environment

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
Operating Total				**18,043,467**	**20,645,773**	**2,602,306**	**21,133,485**	**487,712**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	22720	Building Decarb with CE Hub	370,878		(370,878)		
		22721	Healthier Cleaner Quieter Comm	100,000		(100,000)		
		22722	Climate Action Plan (CAP)	1,037,669	904,833	(132,836)	600,672	(304,161)
10010 Total				**1,508,547**	**904,833**	**(603,714)**	**600,672**	**(304,161)**
Annual Projects - Authority Control Total				**1,508,547**	**904,833**	**(603,714)**	**600,672**	**(304,161)**
Continuing Projects - Authority Control								
12210	SR Env-Continuing Projects	19256	WB Air Travel Carbon Offset Pr	150,000	149,976	(24)	150,000	24
		19366	WA Safe Drug Disposal Ordinanc	130,000	154,066	24,066	151,400	(2,666)
		21177	HC Lead Paint Settlement		1,280,735	1,280,735	1,289,200	8,465
		22131	Construction & Demolition Ord	926,396	995,402	69,006	1,023,273	27,871
		22723	Impound Account Nexus SR Swap	2,528,474	1,949,203	(579,271)	1,949,203	
		22724	Buildings UP - SF HIPE	800,000	400,000	(400,000)		(400,000)
		22802	1455 ENV Emerging Needs inc OH	349,740		(349,740)		
12210 Total				**4,884,610**	**4,929,382**	**44,772**	**4,563,076**	**(366,306)**
14000	SR Solid Waste Projects	15740	EV Environment Now Program	3,208,103	3,725,096	516,993	3,890,866	165,770
		22739	Landfill Contract Admin	276,730	284,834	8,104	293,257	8,423
		22802	1455 ENV Emerging Needs inc OH	503,286		(503,286)		
		22975	Refuse Rate Years 2025-2028		477,326	477,326	602,326	125,000
		80565	MS 10041365 Hope SF Potrero B	710,155		(710,155)		
14000 Total				**4,698,274**	**4,487,256**	**(211,018)**	**4,786,449**	**299,193**
Continuing Projects - Authority Control Total				**9,582,884**	**9,416,638**	**(166,246)**	**9,349,525**	**(67,113)**
Grants Projects								
12230	SR Grants; ENV Continuing	10039613	BayRen Grant 2024-2027	8,631,769	9,374,551	742,782	9,430,540	55,989
		10041093	Used Oil OPP 15 FY25	111,517		(111,517)		
		10041095	EV Clean Cities FY25	110,000		(110,000)		
		10041097	SWMP Outreach FY24 Award	209,420		(209,420)		
		10041098	SWMP Outreach FY25 Award	215,000		(215,000)		

Department: ENV Environment

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Grants Projects								
		10041099	Emergency Ride Home Grant FY25	125,000		(125,000)		
		10041101	SB-1383 Food Recovery Grant	2,161,403		(2,161,403)		
		10041102	EPA G2G Grant	1,000,000		(1,000,000)		
		10041103	DOE EE Block Grant	796,610		(796,610)		
		10041104	CEC EE Load & Storage	3,213,172		(3,213,172)		
		10042345	Used Oil OPP 16 FY 2026		111,517	111,517		(111,517)
		10042346	Used Oil OPP 17 FY 2027				111,517	111,517
		10042347	EV Clean Cities FY 2026		110,000	110,000	110,000	
		10042349	SWMP Outreach FY 2026 Award		209,744	209,744		(209,744)
		10042350	SWMP Outreach FY 2027 Award				206,989	206,989
		10042351	Emergency Ride Home Grant FY26		114,334	114,334	116,757	2,423
12230 Total				**16,573,891**	**9,920,146**	**(6,653,745)**	**9,975,803**	**55,657**
Grants Projects Total				**16,573,891**	**9,920,146**	**(6,653,745)**	**9,975,803**	**55,657**
Total Uses of Funds				**45,708,789**	**40,887,390**	**(4,821,399)**	**41,059,485**	**172,095**

Department: ETH Ethics Commission

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	4,282,713	4,088,746	(193,967)	4,131,356	42,610
Mandatory Fringe Benefits	1,503,794	1,433,128	(70,666)	1,457,287	24,159
Non-Personnel Services	277,384	149,559	(127,825)	232,663	83,104
Materials & Supplies	26,617	23,767	(2,850)	25,952	2,185
Programmatic Projects	7,525,700	26,400	(7,499,300)	2,231,160	2,204,760
Services Of Other Depts	668,924	760,872	91,948	780,322	19,450
Total Uses by Chart of Accounts	**14,285,132**	**6,482,472**	**(7,802,660)**	**8,858,740**	**2,376,268**
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	14,127,932	6,325,272	(7,802,660)	8,701,540	2,376,268
Total Sources by Chart of Accounts	**14,285,132**	**6,482,472**	**(7,802,660)**	**8,858,740**	**2,376,268**
Fund Summary					
General Fund	14,285,132	6,482,472	(7,802,660)	8,858,740	2,376,268
Total Uses by Funds	**14,285,132**	**6,482,472**	**(7,802,660)**	**8,858,740**	**2,376,268**
Division Summary					
ETH Ethics Commission	14,285,132	6,482,472	(7,802,660)	8,858,740	2,376,268
Total Uses by Division	**14,285,132**	**6,482,472**	**(7,802,660)**	**8,858,740**	**2,376,268**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	4,282,713	4,088,746	(193,967)	4,131,356	42,610
			Mandatory Fringe Benefits	1,503,794	1,433,128	(70,666)	1,457,287	24,159
			Non-Personnel Services	277,384	149,559	(127,825)	232,663	83,104
			Materials & Supplies	26,617	23,767	(2,850)	25,952	2,185

Department: ETH Ethics Commission

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
			Services Of Other Depts	668,924	760,872	91,948	780,322	19,450
10000 Total				**6,759,432**	**6,456,072**	**(303,360)**	**6,627,580**	**171,508**
Operating Total				**6,759,432**	**6,456,072**	**(303,360)**	**6,627,580**	**171,508**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16984	EC Public Financing Of Electio	7,500,000		(7,500,000)	2,231,160	2,231,160
		22805	Proposition D March 2024	25,700	26,400	700		(26,400)
10020 Total				**7,525,700**	**26,400**	**(7,499,300)**	**2,231,160**	**2,204,760**
Continuing Projects - Authority Control Total				**7,525,700**	**26,400**	**(7,499,300)**	**2,231,160**	**2,204,760**
Total Uses of Funds				**14,285,132**	**6,482,472**	**(7,802,660)**	**8,858,740**	**2,376,268**

Department: FAM Fine Arts Museum

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	11,177,196	11,141,076	(36,120)	11,666,268	525,192
Mandatory Fringe Benefits	4,639,491	4,628,297	(11,194)	4,877,546	249,249
Non-Personnel Services	733,134	647,557	(85,577)	627,278	(20,279)
Capital Outlay	1,836,802	2,058,917	222,115	1,798,113	(260,804)
Materials & Supplies	60,990	62,650	1,660	61,139	(1,511)
Services Of Other Depts	5,304,188	5,670,499	366,311	6,168,113	497,614
Overhead and Allocations	37,774	39,274	1,500	39,274	
Total Uses by Chart of Accounts	**23,789,575**	**24,248,270**	**458,695**	**25,237,731**	**989,461**
Sources Summary					
Charges for Services	1,196,375	1,219,750	23,375	1,256,343	36,593
Expenditure Recovery	179,000	179,000		179,000	
Beg Fund Balance - Budget Only	75,194		(75,194)		
General Fund Support	22,339,006	22,849,520	510,514	23,802,388	952,868
Total Sources by Chart of Accounts	**23,789,575**	**24,248,270**	**458,695**	**25,237,731**	**989,461**
Fund Summary					
Culture and Recreation Fund	1,196,375	1,219,750	23,375	1,256,343	36,593
General Fund	22,518,006	23,028,520	510,514	23,981,388	952,868
Gift and Other Exp Trust Fund	75,194		(75,194)		
Total Uses by Funds	**23,789,575**	**24,248,270**	**458,695**	**25,237,731**	**989,461**
Division Summary					
FAM Fine Arts Museum	23,789,575	24,248,270	458,695	25,237,731	989,461
Total Uses by Division	**23,789,575**	**24,248,270**	**458,695**	**25,237,731**	**989,461**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	10,461,750	10,403,914	(57,836)	10,905,062	501,148

Department: FAM Fine Arts Museum

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
			Mandatory Fringe Benefits	4,237,409	4,210,884	(26,525)	4,437,305	226,421
			Non-Personnel Services	619,117	623,906	4,789	613,906	(10,000)
			Materials & Supplies	58,740	60,400	1,660	58,889	(1,511)
			Services Of Other Depts	5,304,188	5,670,499	366,311	6,168,113	497,614
10000 Total				**20,681,204**	**20,969,603**	**288,399**	**22,183,275**	**1,213,672**
Operating Total				**20,681,204**	**20,969,603**	**288,399**	**22,183,275**	**1,213,672**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	15774	Fam Facility Maintenance	270,397	283,917	13,520	298,113	14,196
10010 Total				**270,397**	**283,917**	**13,520**	**298,113**	**14,196**
Annual Projects - Authority Control Total				**270,397**	**283,917**	**13,520**	**298,113**	**14,196**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	21213	de Young Fire Doors		200,000	200,000	150,000	(50,000)
		21229	de Young Chiller 1 & 2 Compnts	100,000	200,000	100,000	200,000	
		21230	de YoungCoolingTowerSandFilter	200,000	200,000		200,000	
		22526	Legion Chillers	371,000		(371,000)		
		22528	DY Fire Alarm System Replace	125,000	250,000	125,000	125,000	(125,000)
		22823	dY BMS Replacement	300,000	250,000	(50,000)		(250,000)
		22824	LH BMS Replacement	220,405	150,000	(70,405)		(150,000)
		22825	LH Boiler Refurbish	125,000	100,000	(25,000)	300,000	200,000
		22826	LH Fire Alarm System replcemnt	125,000	125,000		125,000	
		23040	LH-Elevator Door Modernization		300,000	300,000	300,000	
		23041	LH Waterproof Skylights				100,000	100,000
10020 Total				**1,566,405**	**1,775,000**	**208,595**	**1,500,000**	**(275,000)**
11940	SR Museums Admission	17041	FA Fine Arts Operating Rev-exp	1,196,375	1,219,750	23,375	1,256,343	36,593
11940 Total				**1,196,375**	**1,219,750**	**23,375**	**1,256,343**	**36,593**
Continuing Projects - Authority Control Total				**2,762,780**	**2,994,750**	**231,970**	**2,756,343**	**(238,407)**
Grants Projects								
14820	SR ETF-Gift	10000506	FA Fine Arts Museum-Unallocate	75,194		(75,194)		
14820 Total				**75,194**	**0**	**(75,194)**	**0**	**0**

Department: FAM Fine Arts Museum

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Grants Projects								
Grants Projects Total				**75,194**	**0**	**(75,194)**	**0**	**0**
Total Uses of Funds				**23,789,575**	**24,248,270**	**458,695**	**25,237,731**	**989,461**

Department: FIR Fire Department

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	377,149,484	391,296,145	14,146,661	398,395,812	7,099,667
Mandatory Fringe Benefits	95,362,277	101,808,063	6,445,786	107,163,171	5,355,108
Non-Personnel Services	3,364,719	2,963,890	(400,829)	2,772,925	(190,965)
Capital Outlay	5,484,914	6,923,351	1,438,437	2,997,367	(3,925,984)
Materials & Supplies	8,884,026	8,884,026		7,308,241	(1,575,785)
Programmatic Projects	2,375,000	2,975,000	600,000	3,475,000	500,000
Services Of Other Depts	37,978,413	38,644,591	666,178	40,049,778	1,405,187
Overhead and Allocations	177,024	260,770	83,746	260,770	
Transfers Out	1,387,784	1,422,427	34,643	1,458,282	35,855
Transfer Adjustment - Uses	(1,387,784)	(1,422,427)	(34,643)	(1,458,282)	(35,855)
Total Uses by Chart of Accounts	**530,775,857**	**553,755,836**	**22,979,979**	**562,423,064**	**8,667,228**
Sources Summary					
Intergovernmental: Federal	1,387,784	1,422,427	34,643	1,458,282	35,855
Intergovernmental: State	51,280,000	50,620,000	(660,000)	52,230,000	1,610,000
Charges for Services	62,871,080	67,917,437	5,046,357	67,931,329	13,892
Rents & Concessions	320,000	320,000		320,000	
Expenditure Recovery	16,863,243	17,365,386	502,143	17,505,054	139,668
Transfers In	1,387,784	1,422,427	34,643	1,458,282	35,855
Transfer Adjustment-Source	34,725,580	36,411,630	1,686,050	37,239,354	827,724
General Fund Support	361,940,386	378,276,529	16,336,143	384,280,763	6,004,234
Total Sources by Chart of Accounts	**530,775,857**	**553,755,836**	**22,979,979**	**562,423,064**	**8,667,228**
Fund Summary					
General Fund	494,662,493	515,921,779	21,259,286	523,725,428	7,803,649
San Francisco Intl Airport	36,113,364	37,834,057	1,720,693	38,697,636	863,579
Total Uses by Funds	**530,775,857**	**553,755,836**	**22,979,979**	**562,423,064**	**8,667,228**
Division Summary					
FIR Administration	31,331,810	31,558,448	226,638	31,362,529	(195,919)
FIR Airport	36,113,364	37,834,057	1,720,693	38,697,636	863,579

Department: FIR Fire Department

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
FIR Fireboat	4,253,864	4,381,900	128,036	4,277,077	(104,823)
FIR Investigation	3,380,327	3,737,487	357,160	3,851,038	113,551
FIR Nert	394,354	404,667	10,313	411,776	7,109
FIR Operations	389,508,844	407,015,017	17,506,173	415,318,712	8,303,695
FIR Prevention	24,557,438	25,234,915	677,477	25,876,686	641,771
FIR Support Services	33,881,619	34,589,068	707,449	34,390,522	(198,546)
FIR Training	4,869,323	5,086,117	216,794	5,239,721	153,604
FIR Capital Project & Grants	2,484,914	3,914,160	1,429,246	2,997,367	(916,793)
Total Uses by Division	**530,775,857**	**553,755,836**	**22,979,979**	**562,423,064**	**8,667,228**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	335,419,530	347,768,517	12,348,987	354,104,865	6,336,348
			Mandatory Fringe Benefits	85,330,245	91,342,996	6,012,751	96,259,477	4,916,481
			Non-Personnel Services	2,748,843	2,415,215	(333,628)	2,415,215	
			Capital Outlay	3,000,000	3,009,191	9,191		(3,009,191)
			Materials & Supplies	6,845,101	6,845,101		5,269,316	(1,575,785)
			Services Of Other Depts	37,947,906	38,622,310	674,404	40,025,462	1,403,152
10000 Total				**471,291,625**	**490,003,330**	**18,711,705**	**498,074,335**	**8,071,005**
17960	AIR Op Annual Account Ctrl		Salaries	28,647,150	30,040,565	1,393,415	30,599,732	559,167
			Mandatory Fringe Benefits	7,466,214	7,793,492	327,278	8,097,904	304,412
17960 Total				**36,113,364**	**37,834,057**	**1,720,693**	**38,697,636**	**863,579**
Operating Total				**507,404,989**	**527,837,387**	**20,432,398**	**536,771,971**	**8,934,584**
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								

Department: FIR Fire Department

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10000	Operating				500,000	500,000
		11127	FD Fir - Exhaust Extractors		40,000	40,000	40,000	
		11130	FD Fir - Hvac Systems Repair	350,000		(350,000)		
		11137	FD Fire Prevention Facillity R	125,000	225,000	100,000	225,000	
		11144	FD Fir - Boiler System Repl Pr	300,000	350,000	50,000	300,000	(50,000)
		15777	Underground Storage Tank Monit	493,555	518,233	24,678	544,144	25,911
		15781	Various Facility Maintenance P	1,091,359	2,345,927	1,254,568	1,703,223	(642,704)
		17056	FD Ems Equipment Replacement	324,090	324,090		324,090	
		19513	FD Fir - Apparatus Door Replac		60,000	60,000	60,000	
		19514	FD Fir - Generator Replacement	250,000	500,000	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	2,000,000	500,000	2,000,000	
		21269	Prevention Community Developmt	50,000	50,000		50,000	
		21748	Reinvestment Initiatives	556,136	572,328	16,192	582,097	9,769
		22806	FD Exterior Envelopes		100,000	100,000	100,000	
10020 Total				**5,340,140**	**7,385,578**	**2,045,438**	**6,978,554**	**(407,024)**
Continuing Projects - Authority Control Total				**5,340,140**	**7,385,578**	**2,045,438**	**6,978,554**	**(407,024)**
Work Orders/Overhead								
10060	GF Work Order	130644	FIR Administration	103,215	85,076	(18,139)	109,621	24,545
		130647	FIR Fireboat	4,253,864	4,381,900	128,036	4,277,077	(104,823)
		130650	FIR Operations	10,174,788	10,488,069	313,281	10,653,055	164,986
		130651	FIR Prevention	1,770,881	1,849,846	78,965	1,904,806	54,960
10060 Total				**16,302,748**	**16,804,891**	**502,143**	**16,944,559**	**139,668**
Work Orders/Overhead Total				**16,302,748**	**16,804,891**	**502,143**	**16,944,559**	**139,668**
Total Uses of Funds				**530,775,857**	**553,755,836**	**22,979,979**	**562,423,064**	**8,667,228**

Department: GEN General City Responsibility

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Mandatory Fringe Benefits	89,705,160	95,369,745	5,664,585	101,915,926	6,546,181
Non-Personnel Services	72,074,790	74,973,917	2,899,127	74,973,484	(433)
City Grant Program	11,620,085	7,623,720	(3,996,365)	9,927,025	2,303,305
Debt Service	405,354,331	419,093,957	13,739,626	289,580,281	(129,513,676)
Programmatic Projects	10,092,095	5,342,095	(4,750,000)	5,342,095	
Services Of Other Depts	46,851,167	58,168,646	11,317,479	57,627,089	(541,557)
Transfers Out	262,137,386	256,744,131	(5,393,255)	265,305,358	8,561,227
Intrafund Transfers Out	715,115,922	705,461,287	(9,654,635)	715,776,026	10,314,739
Unappropriated Rev-Designated	14,570,000	27,580,000	13,010,000	22,876,000	(4,704,000)
Unappropriated Rev Retained	31,237,762	34,292,277	3,054,515	34,847,430	555,153
Unapprop Rev-Charter Reserves				30,000,000	30,000,000
Transfer Adjustment - Uses	(2,271,000)		2,271,000		
Total Uses by Chart of Accounts	**1,656,487,698**	**1,684,649,775**	**28,162,077**	**1,608,170,714**	**(76,479,061)**
Sources Summary					
Business Taxes	885,837,187	1,159,483,486	273,646,299	1,347,843,842	188,360,356
Property Taxes	2,844,897,788	2,824,441,159	(20,456,629)	2,688,043,544	(136,397,615)
Other Local Taxes	1,126,170,000	1,008,170,000	(118,000,000)	1,124,350,000	116,180,000
Intergovernmental: Federal	80,000,000	87,000,000	7,000,000	1,700,000	(85,300,000)
Intergovernmental: State	5,150,000	5,050,000	(100,000)	5,050,000	
Charges for Services	27,651,672	22,304,146	(5,347,526)	22,304,146	
Fines, Forfeiture, & Penalties	18,179,702	18,996,384	816,682	16,115,048	(2,881,336)
Licenses, Permits,& Franchises	16,240,000	16,050,000	(190,000)	15,870,000	(180,000)
Other Revenues	63,605,841	64,713,798	1,107,957	56,762,837	(7,950,961)
Interest & Investment Income	140,443,232	144,874,150	4,430,918	125,460,420	(19,413,730)
Expenditure Recovery	1,934,088	1,955,412	21,324	1,955,412	
IntraFund Transfers In	714,576,137	705,461,287	(9,114,850)	715,776,026	10,314,739
Transfers In	91,929,000	90,930,000	(999,000)	94,080,000	3,150,000
Prior Year Designated Reserve	67,665,991	26,060,000	(41,605,991)	70,908,688	44,848,688
Beg Fund Balance - Budget Only	226,709,488	159,819,708	(66,889,780)	223,391,004	63,571,296

Department: GEN General City Responsibility

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Transfer Adjustment-Source	(2,271,000)		2,271,000		
General Fund Support	(4,652,231,428)	(4,650,659,755)	1,571,673	(4,901,440,253)	(250,780,498)
Total Sources by Chart of Accounts	**1,656,487,698**	**1,684,649,775**	**28,162,077**	**1,608,170,714**	**(76,479,061)**

Fund Summary

Certificates of Participation	2,000,000	2,000,000		2,000,000	
Children and Families Fund	53,000,000	54,000,000	1,000,000	54,000,000	
General Fund	1,177,946,180	1,185,322,332	7,376,152	1,239,896,591	54,574,259
General Obligation Bond Fund	403,354,331	417,093,957	13,739,626	287,580,281	(129,513,676)
Our City Our Home Fund	3,187,187	6,233,486	3,046,299	4,693,842	(1,539,644)
Public Wks Trans and Commerce	17,000,000	20,000,000	3,000,000	20,000,000	
Total Uses by Funds	**1,656,487,698**	**1,684,649,775**	**28,162,077**	**1,608,170,714**	**(76,479,061)**

Division Summary

GEN General City Responsibility	1,656,487,698	1,684,649,775	28,162,077	1,608,170,714	(76,479,061)
Total Uses by Division	**1,656,487,698**	**1,684,649,775**	**28,162,077**	**1,608,170,714**	**(76,479,061)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Mandatory Fringe Benefits	89,705,160	95,369,745	5,664,585	101,915,926	6,546,181
			Non-Personnel Services	9,788,290	9,788,290		9,788,290	
			City Grant Program	11,620,085	7,623,720	(3,996,365)	9,927,025	2,303,305
			Services Of Other Depts	43,386,980	51,656,414	8,269,434	52,653,635	997,221
			Transfers Out	251,504,886	246,883,504	(4,621,382)	255,445,164	8,561,660
			Intrafund Transfers Out	715,115,922	705,461,287	(9,654,635)	715,776,026	10,314,739
			Unappropriated Rev Retained	31,237,762	34,292,277	3,054,515	34,847,430	555,153
			Transfer Adjustment - Uses	(2,271,000)		2,271,000		
10000 Total				**1,150,088,085**	**1,151,075,237**	**987,152**	**1,180,353,496**	**29,278,259**
17380	DSCOP HOUSING TRUST FUND		Debt Service	2,000,000	2,000,000		2,000,000	

Department: GEN General City Responsibility

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
17380 Total				**2,000,000**	**2,000,000**	**0**	**2,000,000**	**0**
17620	DSGOB GENERAL OBLIGATION BOND		Debt Service	379,312,084	391,753,996	12,441,912	270,186,381	(121,567,615)
17620 Total				**379,312,084**	**391,753,996**	**12,441,912**	**270,186,381**	**(121,567,615)**
17640	DSGOB TSR FOR LHH GOB		Debt Service	16,158,702	17,389,000	1,230,298	17,393,900	4,900
17640 Total				**16,158,702**	**17,389,000**	**1,230,298**	**17,393,900**	**4,900**
17650	DSGOB Loan Repmt for PASS S19A		Debt Service	7,883,545	7,950,961	67,416		(7,950,961)
17650 Total				**7,883,545**	**7,950,961**	**67,416**	**0**	**(7,950,961)**
Operating Total				**1,555,442,416**	**1,570,169,194**	**14,726,778**	**1,469,933,777**	**(100,235,417)**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17065	Indigent Defense Special Circu		400,000	400,000	400,000	
10010 Total				**0**	**400,000**	**400,000**	**400,000**	**0**
Annual Projects - Authority Control Total				**0**	**400,000**	**400,000**	**400,000**	**0**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	17058	GE Board District Projects	650,000	900,000	250,000	900,000	
		17064	GE General Reserve Admin Code	14,570,000	27,580,000	13,010,000	22,876,000	(4,704,000)
		17066	Mission Bay Transportation Imp	2,271,000		(2,271,000)		
		17073	GE Tech & Infr Maint-replaceme	925,000	925,000		925,000	
		17668	GE Budget Stabilization Reserv				30,000,000	30,000,000
		21818	Cultural Museums	5,000,000		(5,000,000)		
		22255	Government Recovery Project	4,442,095	4,442,095		4,442,095	
10020 Total				**27,858,095**	**33,847,095**	**5,989,000**	**59,143,095**	**25,296,000**
10582	SR OCOH Nov18 PropCHomelessSvc	20764	Prop C OCOH Gr Receipts tax	3,187,187	6,233,486	3,046,299	4,693,842	(1,539,644)
10582 Total				**3,187,187**	**6,233,486**	**3,046,299**	**4,693,842**	**(1,539,644)**
Continuing Projects - Authority Control Total				**31,045,282**	**40,080,581**	**9,035,299**	**63,836,937**	**23,756,356**
Continuing Projects - Project Control								
11022	Prop J Nov 20 Parcel Tax Fund	10037798	Prop J Nov 20 Parcel Tax Fund	53,000,000	54,000,000	1,000,000	54,000,000	
11022 Total				**53,000,000**	**54,000,000**	**1,000,000**	**54,000,000**	**0**
Continuing Projects - Project Control Total				**53,000,000**	**54,000,000**	**1,000,000**	**54,000,000**	**0**
Continuing Projects - Account Control								

Department: GEN General City Responsibility

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Continuing Projects - Account Control								
13831	SR Traffic Congest Mitign Tax		Non-Personnel Services	8,361,500	9,860,627	1,499,127	9,860,194	(433)
			Services Of Other Depts	277,000	278,746	1,746	279,612	866
			Transfers Out	8,361,500	9,860,627	1,499,127	9,860,194	(433)
13831 Total				**17,000,000**	**20,000,000**	**3,000,000**	**20,000,000**	**0**
Continuing Projects - Account Control Total				**17,000,000**	**20,000,000**	**3,000,000**	**20,000,000**	**0**
Total Uses of Funds				**1,656,487,698**	**1,684,649,775**	**28,162,077**	**1,608,170,714**	**(76,479,061)**

Department: ADM General Services Agency - City Admin

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	125,811,000	126,445,629	634,629	130,832,899	4,387,270
Mandatory Fringe Benefits	48,006,355	48,666,956	660,601	50,998,473	2,331,517
Non-Personnel Services	188,143,079	192,361,003	4,217,924	202,100,188	9,739,185
Capital Outlay	24,420,800	23,211,739	(1,209,061)	4,007,163	(19,204,576)
City Grant Program	34,320,178	30,891,984	(3,428,194)	30,942,093	50,109
Debt Service	75,678,399	75,745,973	67,574	98,085,613	22,339,640
Materials & Supplies	20,168,954	18,924,014	(1,244,940)	18,952,767	28,753
Programmatic Projects	1,359,798	3,255,595	1,895,797	2,071,214	(1,184,381)
Services Of Other Depts	88,834,151	84,418,720	(4,415,431)	93,248,280	8,829,560
Overhead and Allocations	9,465,440	6,589,005	(2,876,435)	6,589,007	2
Transfers Out	687,730	750,000	62,270		(750,000)
Intrafund Transfers Out	2,650,000	5,000,000	2,350,000	2,485,810	(2,514,190)
Transfer Adjustment - Uses	(2,650,000)	(5,750,000)	(3,100,000)	(2,485,810)	3,264,190
Total Uses by Chart of Accounts	**616,895,884**	**610,510,618**	**(6,385,266)**	**637,827,697**	**27,317,079**
Sources Summary					
Business Taxes	2,500,000	2,500,000		2,500,000	
Other Local Taxes	18,231,000	16,805,500	(1,425,500)	17,577,100	771,600
Intergovernmental: Other	2,271,789	3,340,474	1,068,685	3,416,585	76,111
Intergovernmental: State	769,468	825,227	55,759	456,170	(369,057)
Charges for Services	23,017,973	21,199,913	(1,818,060)	21,013,924	(185,989)
Fines, Forfeiture, & Penalties	925,000	1,227,350	302,350	1,227,350	
Licenses, Permits,& Franchises	2,842,333	2,530,505	(311,828)	2,534,245	3,740
Rents & Concessions	58,318,972	71,126,311	12,807,339	70,411,426	(714,885)
Other Revenues	11,073,442	14,713,523	3,640,081	16,064,098	1,350,575
Interest & Investment Income	(650)	(607)	43	(555)	52
Expenditure Recovery	328,490,446	338,088,924	9,598,478	361,295,305	23,206,381
IntraFund Transfers In	2,650,000	5,000,000	2,350,000	2,485,810	(2,514,190)
Transfers In	40,899,444	31,402,425	(9,497,019)	36,323,352	4,920,927
Other Financing Sources	22,432,053		(22,432,053)		

Department: ADM General Services Agency - City Admin

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Beg Fund Balance - Budget Only	20,399,177	33,240,493	12,841,316	9,857,190	(23,383,303)
Transfer Adjustment-Source	(2,650,000)	(5,750,000)	(3,100,000)	(2,485,810)	3,264,190
General Fund Support	84,725,437	74,260,580	(10,464,857)	95,151,507	20,890,927
Total Sources by Chart of Accounts	**616,895,884**	**610,510,618**	**(6,385,266)**	**637,827,697**	**27,317,079**
Fund Summary					
City Facilities Improvement Fd	22,432,053		(22,432,053)		
Culture and Recreation Fund	18,256,000	16,830,500	(1,425,500)	17,602,100	771,600
Central Shops Fund	44,184,961	46,152,031	1,967,070	48,476,424	2,324,393
Convention Facilities Fund	99,010,854	105,480,189	6,469,335	103,331,684	(2,148,505)
Community / Neighborhood Dev	2,519,328	2,499,393	(19,935)	2,499,445	52
General Fund	207,101,153	191,992,296	(15,108,857)	222,007,366	30,015,070
General Services Fund	1,014,031	1,369,790	355,759	700,733	(669,057)
Gift and Other Exp Trust Fund		239,513	239,513	248,586	9,073
Real Property Fund	186,194,388	207,105,632	20,911,244	202,847,706	(4,257,926)
Reproduction Fund	10,645,005	11,573,774	928,769	11,517,507	(56,267)
Treasure Island Dev Authority	25,538,111	27,267,500	1,729,389	28,596,146	1,328,646
Total Uses by Funds	**616,895,884**	**610,510,618**	**(6,385,266)**	**637,827,697**	**27,317,079**
Division Summary					
ADM Administration	17,935,141	3,366,538	(14,568,603)	3,556,271	189,733
ADM Animal Care And Control	9,870,882	11,611,948	1,741,066	12,088,884	476,936
ADM Convention Facilities Mgmt	99,010,854	105,480,189	6,469,335	103,331,684	(2,148,505)
ADM Medical Examiner	13,543,144	15,778,453	2,235,309	15,863,391	84,938
ADM Internal Services	354,514,349	359,491,310	4,976,961	365,156,505	5,665,195
ADM City Administrator Prog	120,578,399	113,040,913	(7,537,486)	136,004,263	22,963,350
ADM Entertainment Commission	1,443,115	1,741,267	298,152	1,826,699	85,432
Total Uses by Division	**616,895,884**	**610,510,618**	**(6,385,266)**	**637,827,697**	**27,317,079**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26

Department: ADM General Services Agency - City Admin

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	44,430,257	33,185,572	(11,244,685)	34,141,823	956,251
			Mandatory Fringe Benefits	15,714,611	12,034,536	(3,680,075)	12,527,101	492,565
			Non-Personnel Services	4,447,688	4,685,205	237,517	4,172,238	(512,967)
			City Grant Program	4,517,406	3,579,732	(937,674)	3,379,848	(199,884)
			Materials & Supplies	1,026,481	910,778	(115,703)	891,845	(18,933)
			Services Of Other Depts	8,954,440	5,846,717	(3,107,723)	6,079,055	232,338
			Overhead and Allocations		5,509,870	5,509,870	5,881,753	371,883
10000 Total				**79,090,883**	**65,752,410**	**(13,338,473)**	**67,073,663**	**1,321,253**
11430	SR Conv Fac Fd-Operating		Salaries	1,088,112	1,016,589	(71,523)	1,055,339	38,750
			Mandatory Fringe Benefits	321,045	287,654	(33,391)	301,091	13,437
			Non-Personnel Services	53,151,614	47,410,110	(5,741,504)	46,918,197	(491,913)
			Capital Outlay	350,000	500,000	150,000	500,000	
			City Grant Program	450,000	400,000	(50,000)	350,000	(50,000)
			Debt Service	506,231	11,428,424	10,922,193	11,276,769	(151,655)
			Materials & Supplies	5,000	5,000		5,000	
			Services Of Other Depts	12,381,564	10,966,563	(1,415,001)	11,866,769	900,206
			Overhead and Allocations		403,422	403,422	433,209	29,787
			Intrafund Transfers Out	2,650,000	5,000,000	2,350,000	2,485,810	(2,514,190)
			Transfer Adjustment - Uses	(2,650,000)	(5,000,000)	(2,350,000)	(2,485,810)	2,514,190
11430 Total				**68,253,566**	**72,417,762**	**4,164,196**	**72,706,374**	**288,612**
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	12,571,776	12,362,831	(208,945)	12,876,803	513,972
			Mandatory Fringe Benefits	6,149,153	6,193,544	44,391	6,556,821	363,277
			Non-Personnel Services	5,963,992	7,689,200	1,725,208	7,694,059	4,859
			Materials & Supplies	15,828,297	14,537,378	(1,290,919)	14,537,443	65
			Services Of Other Depts	3,671,743	2,493,005	(1,178,738)	3,757,463	1,264,458
			Overhead and Allocations		2,876,073	2,876,073	3,053,835	177,762
			Transfers Out		750,000	750,000		(750,000)
			Transfer Adjustment - Uses		(750,000)	(750,000)		750,000

Department: ADM General Services Agency - City Admin

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
27500 Total				**44,184,961**	**46,152,031**	**1,967,070**	**48,476,424**	**2,324,393**
28310	ISOIS REPRODUCTION FUND		Salaries	2,049,864	2,010,041	(39,823)	2,084,982	74,941
			Mandatory Fringe Benefits	1,051,324	1,062,795	11,471	1,124,352	61,557
			Non-Personnel Services	6,166,001	6,507,593	341,592	6,515,489	7,896
			Capital Outlay	199,530	280,400	80,870		(280,400)
			Materials & Supplies	367,220	391,061	23,841	397,266	6,205
			Services Of Other Depts	811,066	673,864	(137,202)	700,845	26,981
			Overhead and Allocations		648,020	648,020	694,573	46,553
28310 Total				**10,645,005**	**11,573,774**	**928,769**	**11,517,507**	**(56,267)**
Operating Total				**202,332,978**	**196,054,540**	**(6,278,438)**	**199,932,531**	**3,877,991**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	16518	City Vehicle Pool	47,388	36,442	(10,946)	38,575	2,133
		16519	Entertainment Commission Fund	1,443,115	1,741,267	298,152	1,826,699	85,432
		16902	Community Ambassador Program		2,016,660	2,016,660	1,254,803	(761,857)
		19255	PW City Capital Imprv Planning		5,132	5,132	5,367	235
		19666	AD Office Of Cannabis	1,076,490	1,557,333	480,843	1,632,131	74,798
		20451	Grants For the Arts	975,156		(975,156)		
		20886	ADRE HOJ Relocation	5,883,650	5,876,150	(7,500)	7,680,325	1,804,175
		21652	ADCP Critical Repairs	9,696,694	5,785,138	(3,911,556)	16,069,207	10,284,069
		23065	ADTI Stage 2 Infrastructure		11,000	11,000	10,419,050	10,408,050
10010 Total				**19,122,493**	**17,029,122**	**(2,093,371)**	**38,926,157**	**21,897,035**
14300	SR Real Property	17375	Real Estate Div Facilities Inv	1,286,755	1,322,172	35,417	1,359,457	37,285
		17377	Real Estate Projects	387,016	405,586	18,570	415,329	9,743
		17378	Real Estate Real Property Fund	171,941,898	181,299,661	9,357,763	189,865,114	8,565,453
		19486	AD Red-capital Improvements		12,900,050	12,900,050		(12,900,050)
14300 Total				**173,615,669**	**195,927,469**	**22,311,800**	**191,639,900**	**(4,287,569)**
14400	SR Yerba Buena Gardens	17379	Yerba Buena Gardens Project	1,041,344	326,080	(715,264)	355,723	29,643
		20307	Yerba Buena Gardens Operations	11,537,375	10,852,083	(685,292)	10,852,083	
14400 Total				**12,578,719**	**11,178,163**	**(1,400,556)**	**11,207,806**	**29,643**
Annual Projects - Authority Control Total				**205,316,881**	**224,134,754**	**18,817,873**	**241,773,863**	**17,639,109**

Department: ADM General Services Agency - City Admin

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10002	Interdepartmental-Overhead		126,905	126,905	319,091	192,186
		10794	AD Fleet Management Capital Im	180,000	930,000	750,000	180,000	(750,000)
		15753	AD Disasbility Access Maintena	350,000		(350,000)		
		15754	AD Red Facilities Maintenance	316,032	331,834	15,802	348,425	16,591
		15756	City Admin Svcs Other Faciliti	447,100	469,455	22,355	492,928	23,473
		16537	AD Digital Services Program	12,941,663	13,935,228	993,565	14,658,418	723,190
		16538	AD Real Estate Project	600,000		(600,000)		
		16539	AD 311 Call Center Project		275,000	275,000		(275,000)
		16540	AD Coit Program Planning	750,275	1,108,897	358,622	1,164,821	55,924
		17378	Real Estate Real Property Fund	227,417		(227,417)		
		19255	PW City Capital Imprv Planning	1,733,159	2,234,950	501,791	2,334,728	99,778
		19486	AD Red-capital Improvements	5,140,000	2,800,000	(2,340,000)		(2,800,000)
		21691	AD Contractor Development	100,000	100,000		100,000	
10020 Total				**22,785,646**	**22,312,269**	**(473,377)**	**19,598,411**	**(2,713,858)**
10493	SR Union Sq Prk, Rec, OS fee	21146	Union Sq Prk, Rec, OS fee	19,978		(19,978)		
10493 Total				**19,978**	**0**	**(19,978)**	**0**	**0**
10600	SR Neighborhood Beautifcation	19598	AD Neighborhood Beautification	2,499,350	2,499,393	43	2,499,445	52
10600 Total				**2,499,350**	**2,499,393**	**43**	**2,499,445**	**52**
11440	SR Conv Fac Fd-Continuing	19491	AD Moscone Conv Fac Capital Pr	2,650,000	5,000,000	2,350,000	2,485,810	(2,514,190)
11440 Total				**2,650,000**	**5,000,000**	**2,350,000**	**2,485,810**	**(2,514,190)**
11445	SR Conv Fac Fd-Moscone Expan D	19804	Moscone Expansion District	28,107,288	28,062,427	(44,861)	28,139,500	77,073
11445 Total				**28,107,288**	**28,062,427**	**(44,861)**	**28,139,500**	**77,073**
11802	SR Culture & Rec Hotel Tax	20451	Grants For the Arts	18,256,000	16,830,500	(1,425,500)	17,602,100	771,600
11802 Total				**18,256,000**	**16,830,500**	**(1,425,500)**	**17,602,100**	**771,600**
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**
15384	CPXCF COP Crit Reprs/Rcv Stmls	21652	ADCP Critical Repairs	7,697,270		(7,697,270)		
		22224	ADFM Fleet Management CR COPs	11,134,783		(11,134,783)		
		22836	ADRE 25VN CR COPs	2,300,000		(2,300,000)		
		22837	ADRE 50 Raymond CR COPs	1,300,000		(1,300,000)		

Department: ADM General Services Agency - City Admin

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Continuing Projects - Authority Control								
15384 Total				**22,432,053**	**0**	**(22,432,053)**	**0**	**0**
31920	TI Continuing Authority Ctrl	19599	AD Treasure Island Project	25,538,111	27,267,500	1,729,389	28,596,146	1,328,646
31920 Total				**25,538,111**	**27,267,500**	**1,729,389**	**28,596,146**	**1,328,646**
Continuing Projects - Authority Control Total				**122,374,426**	**102,058,089**	**(20,316,337)**	**99,007,412**	**(3,050,677)**
Grants Projects								
12550	SR Grants; GSF Continuing	10040274	ADMME CHP DUID Toxicology 3	364,812		(364,812)		
		10041248	ADMMJ GoBiz 5 CEG-2024-595		300,000	300,000		(300,000)
		10041543	ADMME CHP DUID Toxicology 4	404,656	386,523	(18,133)		(386,523)
		10042371	ADMME CHP DUID Toxicology 5		438,704	438,704	456,170	17,466
12550 Total				**769,468**	**1,125,227**	**355,759**	**456,170**	**(669,057)**
14820	SR ETF-Gift	10042313	ADMAC FSFACC Gifts FY22-25		239,513	239,513	248,586	9,073
14820 Total				**0**	**239,513**	**239,513**	**248,586**	**9,073**
Grants Projects Total				**769,468**	**1,364,740**	**595,272**	**704,756**	**(659,984)**
Work Orders/Overhead								
10060	GF Work Order	228856	ADM Administration		23,915,423	23,915,423	25,490,629	1,575,206
		296644	ADM Internal Services	86,102,131	81,698,273	(4,403,858)	90,889,683	9,191,410
			Transfer Adjustment - Uses		(18,715,201)	(18,715,201)	(19,971,177)	(1,255,976)
10060 Total				**86,102,131**	**86,898,495**	**796,364**	**96,409,135**	**9,510,640**
Work Orders/Overhead Total				**86,102,131**	**86,898,495**	**796,364**	**96,409,135**	**9,510,640**
Total Uses of Funds				**616,895,884**	**610,510,618**	**(6,385,266)**	**637,827,697**	**27,317,079**

Department: TIS General Services Agency - Technology

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	45,139,325	46,095,585	956,260	47,794,941	1,699,356
Mandatory Fringe Benefits	16,584,566	17,176,292	591,726	18,084,861	908,569
Non-Personnel Services	76,223,037	81,041,184	4,818,147	84,580,515	3,539,331
Capital Outlay	2,250,000	3,300,000	1,050,000	3,330,000	30,000
City Grant Program	95,000	95,000		95,000	
Materials & Supplies	4,179,165	3,112,096	(1,067,069)	3,276,746	164,650
Programmatic Projects	3,904,799	3,663,881	(240,918)	4,866,678	1,202,797
Services Of Other Depts	18,704,018	17,620,218	(1,083,800)	18,238,559	618,341
Overhead and Allocations	1,475,706	1,603,622	127,916	1,603,622	
Intrafund Transfers Out	3,511,799	2,460,000	(1,051,799)	3,640,000	1,180,000
Transfer Adjustment - Uses	(3,511,799)	(2,460,000)	1,051,799	(3,640,000)	(1,180,000)
Total Uses by Chart of Accounts	**168,555,616**	**173,707,878**	**5,152,262**	**181,870,922**	**8,163,044**
Sources Summary					
Intergovernmental: Other	114,635	139,874	25,239	142,263	2,389
Charges for Services		679,916	679,916	679,916	
Licenses, Permits,& Franchises	1,828,000	1,570,000	(258,000)	1,490,000	(80,000)
Rents & Concessions	594,060	597,398	3,338	615,564	18,166
Interest & Investment Income	90,000	90,000		90,000	
Expenditure Recovery	152,056,800	158,263,839	6,207,039	166,312,380	8,048,541
IntraFund Transfers In	3,511,799	2,460,000	(1,051,799)	3,640,000	1,180,000
Beg Fund Balance - Budget Only	8,231,164	5,328,489	(2,902,675)	5,999,781	671,292
Transfer Adjustment-Source	(3,511,799)	(2,460,000)	1,051,799	(3,640,000)	(1,180,000)
General Fund Support	5,640,957	7,038,362	1,397,405	6,541,018	(497,344)
Total Sources by Chart of Accounts	**168,555,616**	**173,707,878**	**5,152,262**	**181,870,922**	**8,163,044**
Fund Summary					
General Fund	8,124,451	9,664,977	1,540,526	9,167,633	(497,344)
General Services Fund	2,518,000	1,660,000	(858,000)	1,580,000	(80,000)
Telecom & Information Fund	157,913,165	162,382,901	4,469,736	171,123,289	8,740,388
Total Uses by Funds	**168,555,616**	**173,707,878**	**5,152,262**	**181,870,922**	**8,163,044**

Department: TIS General Services Agency - Technology

Division Summary

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
DT Communications	7,377,632	7,028,937	(348,695)	7,016,664	(12,273)
DT Support Services	11,283,911	12,714,467	1,430,556	13,255,906	541,439
DT Administration	63,859,468	69,144,660	5,285,192	70,983,488	1,838,828
DT JUSTIS	2,591,848	2,954,663	362,815	3,039,592	84,929
DT Cybersecurity	14,336,438	15,098,804	762,366	15,505,006	406,202
DT PMO	2,734,306	2,570,437	(163,869)	2,664,258	93,821
DT Rate Model Usage	8,593,604	8,265,568	(328,036)	8,462,420	196,852
DT Emerging Technologies		1,107,594	1,107,594	1,672,279	564,685
DT Capital And Equipment	1,000,000	1,300,000	300,000	650,000	(650,000)
DT Innovation	712,593	204,392	(508,201)	212,384	7,992
DT Enterprise Applications	8,463,616	6,157,613	(2,306,003)	6,479,812	322,199
DT Infrastructure & Operations	27,163,343	26,335,338	(828,005)	30,378,087	4,042,749
DT Public Safety	20,438,857	20,825,405	386,548	21,551,026	725,621
Total Uses by Division	**168,555,616**	**173,707,878**	**5,152,262**	**181,870,922**	**8,163,044**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	2,412,659	2,934,903	522,244	3,009,250	74,347
			Mandatory Fringe Benefits	779,178	986,277	207,099	1,028,869	42,592
			Non-Personnel Services	308,939	361,622	52,683	312,760	(48,862)
			Materials & Supplies	16,077	39,008	22,931	38,658	(350)
			Services Of Other Depts	500	500		500	
			Overhead and Allocations	1,015,250	1,038,004	22,754	1,038,004	
10000 Total				**4,532,603**	**5,360,314**	**827,711**	**5,428,041**	**67,727**
12500	SR Cable TV Access Dev&Prog		Non-Personnel Services	753,000	753,000		753,000	
			City Grant Program	95,000	95,000		95,000	
			Materials & Supplies	690,000	432,000	(258,000)	352,000	(80,000)

Department: TIS General Services Agency - Technology

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
			Services Of Other Depts	980,000	380,000	(600,000)	380,000	
12500 Total				**2,518,000**	**1,660,000**	**(858,000)**	**1,580,000**	**(80,000)**
28100	ISTIF NON PROJECT CONTROLLED		Salaries	837,755	676,765	(160,990)	702,472	25,707
			Mandatory Fringe Benefits	288,823	237,052	(51,771)	248,761	11,709
			Non-Personnel Services	23,399,587	24,591,194	1,191,607	24,552,371	(38,823)
			Overhead and Allocations	347,301	347,301		347,301	
28100 Total				**24,873,466**	**25,852,312**	**978,846**	**25,850,905**	**(1,407)**
Operating Total				**31,924,069**	**32,872,626**	**948,557**	**32,858,946**	**(13,680)**
Annual Projects - Authority Control								
28070	ISTIF Annual Authority Ctrl	17582	DT Dt Operating Master Project	105,462,737	106,490,659	1,027,922	112,906,083	6,415,424
		17608	Dt Work Order Projects	24,065,163	27,579,930	3,514,767	28,726,301	1,146,371
28070 Total				**129,527,900**	**134,070,589**	**4,542,689**	**141,632,384**	**7,561,795**
Annual Projects - Authority Control Total				**129,527,900**	**134,070,589**	**4,542,689**	**141,632,384**	**7,561,795**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	15346	DT Broadband Connectivity-capi	500,000	500,000		250,000	(250,000)
		16524	AD Justis Project - City Adm.	2,591,848	2,954,663	362,815	3,039,592	84,929
		20315	Mainframe Retirement Plan		50,000	50,000	50,000	
		20355	DT Fiber to Public Housing	500,000	800,000	300,000	400,000	(400,000)
10020 Total				**3,591,848**	**4,304,663**	**712,815**	**3,739,592**	**(565,071)**
28080	ISTIF ContinuingAuthorityCtrl	17610	DT Telecom - Voip Project		1,070,000	1,070,000	1,300,000	230,000
		19672	TI City Cloud Enhancement	1,074,799	640,000	(434,799)	1,050,000	410,000
		21487	DT Projects	200,000	200,000		200,000	
		22233	DT City Data Ctr Resiliency	260,000		(260,000)		
		22801	DT DR for Critical City Apps	977,000	50,000	(927,000)	50,000	
		22804	DT Generative AI	1,000,000	500,000	(500,000)	1,040,000	540,000
28080 Total				**3,511,799**	**2,460,000**	**(1,051,799)**	**3,640,000**	**1,180,000**
Continuing Projects - Authority Control Total				**7,103,647**	**6,764,663**	**(338,984)**	**7,379,592**	**614,929**
Total Uses of Funds				**168,555,616**	**173,707,878**	**5,152,262**	**181,870,922**	**8,163,044**

Department: HSS Health Service System

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	5,820,949	5,629,021	(191,928)	5,884,428	255,407
Mandatory Fringe Benefits	2,440,791	2,380,533	(60,258)	2,529,344	148,811
Non-Personnel Services	2,377,136	2,494,577	117,441	2,459,720	(34,857)
Materials & Supplies	50,873	36,758	(14,115)	35,839	(919)
Services Of Other Depts	1,992,352	1,921,234	(71,118)	1,981,163	59,929
Total Uses by Chart of Accounts	**12,682,101**	**12,462,123**	**(219,978)**	**12,890,494**	**428,371**
Sources Summary					
Other Revenues	2,068,410	580,000	(1,488,410)	580,000	
Expenditure Recovery	10,613,691	11,682,123	1,068,432	12,110,494	428,371
General Fund Support		200,000	200,000	200,000	
Total Sources by Chart of Accounts	**12,682,101**	**12,462,123**	**(219,978)**	**12,890,494**	**428,371**
Fund Summary					
General Fund	12,682,101	12,462,123	(219,978)	12,890,494	428,371
Total Uses by Funds	**12,682,101**	**12,462,123**	**(219,978)**	**12,890,494**	**428,371**
Division Summary					
HSS Health Service System	12,682,101	12,462,123	(219,978)	12,890,494	428,371
Total Uses by Division	**12,682,101**	**12,462,123**	**(219,978)**	**12,890,494**	**428,371**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	5,820,949	5,629,021	(191,928)	5,884,428	255,407
			Mandatory Fringe Benefits	2,440,791	2,380,533	(60,258)	2,529,344	148,811
			Non-Personnel Services	2,377,136	2,294,577	(82,559)	2,259,720	(34,857)
			Materials & Supplies	50,873	36,758	(14,115)	35,839	(919)
			Services Of Other Depts	1,992,352	1,921,234	(71,118)	1,981,163	59,929
10000 Total				**12,682,101**	**12,262,123**	**(419,978)**	**12,690,494**	**428,371**

Department: HSS Health Service System

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
Operating Total				**12,682,101**	**12,262,123**	**(419,978)**	**12,690,494**	**428,371**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	23081	HT Technology Projects		200,000	200,000	200,000	
10020 Total				**0**	**200,000**	**200,000**	**200,000**	**0**
Continuing Projects - Authority Control Total				**0**	**200,000**	**200,000**	**200,000**	**0**
Total Uses of Funds				**12,682,101**	**12,462,123**	**(219,978)**	**12,890,494**	**428,371**

Department: HOM Homelessness And Supportive Housing

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	35,401,628	37,122,817	1,721,189	38,477,184	1,354,367
Mandatory Fringe Benefits	12,870,184	13,443,971	573,787	14,104,628	660,657
Non-Personnel Services	27,799,805	33,459,437	5,659,632	34,826,852	1,367,415
Aid Assistance	2,754,382	2,956,300	201,918	2,956,300	
Capital Outlay		1,000,000	1,000,000		(1,000,000)
City Grant Program	607,475,908	524,018,930	(83,456,978)	533,457,405	9,438,475
Materials & Supplies	183,165	183,165		178,586	(4,579)
Programmatic Projects	106,634,460	111,836,945	5,202,485	117,213,030	5,376,085
Services Of Other Depts	53,204,209	18,628,593	(34,575,616)	19,128,488	499,895
Total Uses by Chart of Accounts	**846,323,741**	**742,650,158**	**(103,673,583)**	**760,342,473**	**17,692,315**
Sources Summary					
Business Taxes	203,110,000	247,218,312	44,108,312	266,372,957	19,154,645
Intergovernmental: Federal	62,815,200	64,663,571	1,848,371	64,663,571	
Intergovernmental: State	56,357,456	39,923,547	(16,433,909)		(39,923,547)
Charges for Services	13,971,642	13,375,632	(596,010)	8,536,503	(4,839,129)
Rents & Concessions	129,840	129,840		129,840	
Interest & Investment Income	22,021,033	16,712,756	(5,308,277)	16,717,511	4,755
Expenditure Recovery	11,751,996	19,389,104	7,637,108	17,251,426	(2,137,678)
IntraFund Transfers In	23,118,299	22,955,710	(162,589)	23,284,740	329,030
Beg Fund Balance - Budget Only	137,211,042	39,118,072	(98,092,970)	87,715,983	48,597,911
General Fund Support	315,837,233	279,163,614	(36,673,619)	275,669,942	(3,493,672)
Total Sources by Chart of Accounts	**846,323,741**	**742,650,158**	**(103,673,583)**	**760,342,473**	**17,692,315**
Fund Summary					
Community Health Services Fund	5,549,550	631,550	(4,918,000)	631,550	
General Fund	364,809,010	335,013,900	(29,795,110)	324,872,451	(10,141,449)
Human Welfare Fund	113,623,106	103,955,568	(9,667,538)	64,032,021	(39,923,547)
Our City Our Home Fund	362,342,075	303,049,140	(59,292,935)	370,806,451	67,757,311
Total Uses by Funds	**846,323,741**	**742,650,158**	**(103,673,583)**	**760,342,473**	**17,692,315**

Department: HOM Homelessness And Supportive Housing

Division Summary

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
HOM Administration		23,893,293	23,893,293	24,934,343	1,041,050
HOM ADMINISTRATION	24,755,771		(24,755,771)		
HOM Programs		718,756,865	718,756,865	735,408,130	16,651,265
HOM PROGRAMS	821,567,970		(821,567,970)		
Total Uses by Division	**846,323,741**	**742,650,158**	**(103,673,583)**	**760,342,473**	**17,692,315**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	19,825,348	19,639,573	(185,775)	20,012,254	372,681
			Mandatory Fringe Benefits	7,128,180	6,902,856	(225,324)	7,104,276	201,420
			Non-Personnel Services	25,743,785	32,370,348	6,626,563	33,737,763	1,367,415
			Aid Assistance	301,264	301,264		301,264	
			City Grant Program	169,515,720	164,577,348	(4,938,372)	164,147,282	(430,066)
			Materials & Supplies	183,165	183,165		178,586	(4,579)
			Services Of Other Depts	48,153,874	12,082,502	(36,071,372)	12,337,689	255,187
10000 Total				**270,851,336**	**236,057,056**	**(34,794,280)**	**237,819,114**	**1,762,058**
Operating Total				**270,851,336**	**236,057,056**	**(34,794,280)**	**237,819,114**	**1,762,058**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	11346	HO 440 Turk Building	165,651	169,141	3,490	179,169	10,028
		17129	HO Shelter And Navigation Cent	43,148,569	47,131,362	3,982,793	37,663,161	(9,468,201)
		17702	HN Whole Person Care Pilot	17,052,340	8,375,632	(8,676,708)	8,536,503	160,871
		20938	Housing for Homeless	4,685,294	2,462,130	(2,223,164)	2,255,630	(206,500)
		21815	260 Golden Gate Seismic		1,000,000	1,000,000		(1,000,000)
10020 Total				**65,051,854**	**59,138,265**	**(5,913,589)**	**48,634,463**	**(10,503,802)**
10030	GF Human Services Care	17560	HS Human Services Care	23,118,299	22,955,710	(162,589)	23,284,740	329,030
10030 Total				**23,118,299**	**22,955,710**	**(162,589)**	**23,284,740**	**329,030**
10582	SR OCOH Nov18 PropCHomelessSvc	21528	HOM AffordHousing-GenHomeless	93,752,309	90,646,700	(3,105,609)	107,080,300	16,433,600

Department: HOM Homelessness And Supportive Housing

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Continuing Projects - Authority Control								
		21529	HOM AffordHousing-Under Age 30	85,666,849	37,785,570	(47,881,279)	36,751,728	(1,033,842)
		21530	HOM AffordHousing-Families	63,781,304	49,202,712	(14,578,592)	48,479,055	(723,657)
		21532	HOM Homelessness Prevention	71,557,909	70,488,663	(1,069,246)	66,747,255	(3,741,408)
		21533	HOM Shelter and Hygiene	47,583,704	54,925,495	7,341,791	111,748,113	56,822,618
10582 Total				**362,342,075**	**303,049,140**	**(59,292,935)**	**370,806,451**	**67,757,311**
Continuing Projects - Authority Control Total				**450,512,228**	**385,143,115**	**(65,369,113)**	**442,725,654**	**57,582,539**
Grants Projects								
11580	SR Community Health-Grants	10040642	HOM FY25 SB Mckinney PATH	631,550		(631,550)		
		10041191	HHIP 2	4,348,000		(4,348,000)		
		10041193	IPP 2	370,000		(370,000)		
		10041194	CalAIM TMP	200,000		(200,000)		
		10041990	HOM FY26 SB Mckinney PATH		631,550	631,550	631,550	
11580 Total				**5,549,550**	**631,550**	**(4,918,000)**	**631,550**	**0**
12960	SR Human Welfare-Grants	10038952	SFHA EHV Support	114,500		(114,500)		
		10040651	HOM FY25 250 Kearny VASH	2,453,118		(2,453,118)		
		10040652	HOM FY25 CoC AO Budget	5,643,553		(5,643,553)		
		10040653	El Dorado/Midori	361,670		(361,670)		
		10040655	Veterans Academy	358,694		(358,694)		
		10040657	Veterans Commons	405,871		(405,871)		
		10040659	SF HMIS Expansion	716,712		(716,712)		
		10040660	Rental Assistance I	15,372,979		(15,372,979)		
		10040661	Glide Cecil William Comm House	589,383		(589,383)		
		10040662	Hazel Betsey	260,267		(260,267)		
		10040664	CHP Scattered Sites	959,958		(959,958)		
		10040665	Rental Assistance II	4,351,609		(4,351,609)		
		10040667	CCCYO Scattered Sites	1,527,836		(1,527,836)		
		10040668	Dir Accss Hsng Chrnic Alchlics	1,467,415		(1,467,415)		
		10040672	3rd Strt Hmless Youth RRH Prgm	549,000		(549,000)		
		10040673	1296 Shotwell	392,290		(392,290)		
		10040675	Mission Bay	269,382		(269,382)		

Department: HOM Homelessness And Supportive Housing

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Grants Projects								
		10040676	Rnt Asstnce for Hmless Vets II	492,034		(492,034)		
		10040677	Hope House for Veterans	1,029,208		(1,029,208)		
		10040678	Rapid Re-Housing for TAY	2,297,037		(2,297,037)		
		10040679	San Fran Coordin Entry Expan	997,570		(997,570)		
		10040681	Youth Coordinated Entry	225,000		(225,000)		
		10040682	DV Coordinated Entry	882,911		(882,911)		
		10040683	Larkin Strt YAC Collaborative	444,106		(444,106)		
		10040685	AWS Rapid Rehousing	1,379,412		(1,379,412)		
		10040688	LGBT Center Host Home Program	368,177		(368,177)		
		10040689	Integrated Services Network	993,797		(993,797)		
		10040691	1300 Fourth	492,006		(492,006)		
		10040692	Mary Helen Rogers Senr Commnty	371,163		(371,163)		
		10040693	Lyric	1,178,246		(1,178,246)		
		10040706	Rent Asstnce for Hmless Vets I	642,430		(642,430)		
		10040708	Bishop Swing Community House	468,479		(468,479)		
		10040709	Treasure Island Consolidated	2,639,096		(2,639,096)		
		10040710	TNDC Folsom Dore	599,723		(599,723)		
		10040714	Allen Hotel	712,602		(712,602)		
		10040719	San Francisco HMIS 2016	33,909		(33,909)		
		10040720	Eddy and Taylor	296,874		(296,874)		
		10040722	Housing for Survivors	2,338,149		(2,338,149)		
		10040723	Leasing - Empress/Hope H/Rita	3,604,870		(3,604,870)		
		10040725	CoC Planning 2023	1,500,000		(1,500,000)		
		10040732	42 Otis - CoC	969,546		(969,546)		
		10040733	180 Jones	1,095,332		(1,095,332)		
		10040735	HOM VETERAN AFFAIRS ONE SYSTEM	20,000		(20,000)		
		10041161	4200 Geary	317,736		(317,736)		
		10041991	HOM FY26 250 Kearny VASH		2,655,036	2,655,036	2,655,036	
		10041992	HOM FY26 CoC AO Budget		5,821,249	5,821,249	5,821,249	

Department: HOM Homelessness And Supportive Housing

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Grants Projects								
		10041993	HOM Veteran Affairs One System		20,000	20,000	20,000	
		10041994	SF HMIS Expansion		762,525	762,525	762,525	
		10041995	Glide Cecil William Comm House		620,799	620,799	620,799	
		10041996	Hazel Betsey		272,975	272,975	272,975	
		10041997	Leasing - Empress/Hope H/Rita		3,748,805	3,748,805	3,748,805	
		10041998	180 Jones		1,126,230	1,126,230	1,126,230	
		10041999	CHP Scattered Sites		996,846	996,846	996,846	
		10042000	CCCYO Scattered Sites		1,598,972	1,598,972	1,598,972	
		10042001	Dir Accss Hsng Chrnic Alchlics		1,545,788	1,545,788	1,545,788	
		10042003	Lyric / Rental Assistance II		6,188,568	6,188,568	6,188,568	
		10042005	Rental Assistance I		16,150,375	16,150,375	16,150,375	
		10042006	3rd Strt Hmless Youth RRH Prgm		576,603	576,603	576,603	
		10042007	1296 Shotwell		408,850	408,850	408,850	
		10042008	Hope House for Veterans		1,067,869	1,067,869	1,067,869	
		10042009	Rapid Re-Housing for TAY		2,407,236	2,407,236	2,407,236	
		10042011	Youth Coordinated Entry		240,750	240,750	240,750	
		10042012	DV Coordinated Entry		939,115	939,115	939,115	
		10042013	Larkin Strt YAC Collaborative		463,613	463,613	463,613	
		10042014	AWS Rapid Rehousing		1,348,417	1,348,417	1,348,417	
		10042015	Integrated Services Network		1,057,945	1,057,945	1,057,945	
		10042016	1300 Fourth		491,328	491,328	491,328	
		10042017	4200 Geary Expansion		331,776	331,776	331,776	
		10042018	78 Haight (42 Otis)		758,242	758,242	758,242	
		10042019	Housing for Survivors		2,438,419	2,438,419	2,438,419	
		10042020	San Fran Coordin Entry Expan		1,061,107	1,061,107	1,061,107	
		10042021	Mary Helen Rogers Senr Commnty		372,967	372,967	372,967	
		10042022	Bishop Swing Community House		481,107	481,107	481,107	
		10042023	Treasure Island Consolidated		2,618,624	2,618,624	2,618,624	
		10042024	TNDC Folsom Dore		615,060	615,060	615,060	
		10042025	Allen Hotel		740,123	740,123	740,123	

Department: HOM Homelessness And Supportive Housing

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Grants Projects								
		10042026	San Francisco HMIS 2016		36,067	36,067	36,067	
		10042027	Eddy and Taylor		295,320	295,320	295,320	
		10042028	CoC Planning 2024		1,500,000	1,500,000	1,500,000	
		10042029	Rental Asst for Homeless Vets		2,273,315	2,273,315	2,273,315	
12960 Total				**62,183,650**	**64,032,021**	**1,848,371**	**64,032,021**	**0**
Grants Projects Total				**67,733,200**	**64,663,571**	**(3,069,629)**	**64,663,571**	**0**
Work Orders/Overhead								
10060	GF Work Order	203646	HOM Programs		16,862,869	16,862,869	15,134,134	(1,728,735)
			HOM PROGRAMS	5,787,521		(5,787,521)		
10060 Total				**5,787,521**	**16,862,869**	**11,075,348**	**15,134,134**	**(1,728,735)**
Work Orders/Overhead Total				**5,787,521**	**16,862,869**	**11,075,348**	**15,134,134**	**(1,728,735)**
Continuing Projects - Project Control								
12920	SR Human Welfare-Grants Sta	10041123	HHAP 5	43,463,970		(43,463,970)		
		10041210	Encampment Resolution ERF-3-R	7,975,486		(7,975,486)		
		10042362	HOM HHAP 6		39,923,547	39,923,547		(39,923,547)
12920 Total				**51,439,456**	**39,923,547**	**(11,515,909)**	**0**	**(39,923,547)**
Continuing Projects - Project Control Total				**51,439,456**	**39,923,547**	**(11,515,909)**	**0**	**(39,923,547)**
Total Uses of Funds				**846,323,741**	**742,650,158**	**(103,673,583)**	**760,342,473**	**17,692,315**

Department: HRD Human Resources

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	31,144,755	30,417,361	(727,394)	31,317,677	900,316
Mandatory Fringe Benefits	11,287,498	10,962,632	(324,866)	11,448,727	486,095
Non-Personnel Services	101,072,194	104,144,932	3,072,738	102,271,537	(1,873,395)
Materials & Supplies	402,220	503,301	101,081	454,114	(49,187)
Programmatic Projects	4,980,000	2,840,000	(2,140,000)	2,070,000	(770,000)
Services Of Other Depts	7,785,764	9,269,035	1,483,271	9,578,384	309,349
Overhead and Allocations		(157,087)	(157,087)		157,087
Total Uses by Chart of Accounts	**156,672,431**	**157,980,174**	**1,307,743**	**157,140,439**	**(839,735)**
Sources Summary					
Other Revenues	151,980	169,111	17,131	176,204	7,093
Expenditure Recovery	141,582,603	140,918,480	(664,123)	141,184,520	266,040
General Fund Support	14,937,848	16,892,583	1,954,735	15,779,715	(1,112,868)
Total Sources by Chart of Accounts	**156,672,431**	**157,980,174**	**1,307,743**	**157,140,439**	**(839,735)**
Fund Summary					
General Fund	46,890,448	45,597,438	(1,293,010)	44,716,510	(880,928)
General Services Fund	109,781,983	112,382,736	2,600,753	112,423,929	41,193
Total Uses by Funds	**156,672,431**	**157,980,174**	**1,307,743**	**157,140,439**	**(839,735)**
Division Summary					
HRD Administration	7,064,123	7,903,162	839,039	8,353,807	450,645
HRD Equal Emplymt Opportunity	9,000,313	9,311,110	310,797	9,486,481	175,371
HRD Employee Relations	4,847,885	5,164,014	316,129	4,958,323	(205,691)
HRD Employment Services	15,342,910	15,660,651	317,741	15,127,567	(533,084)
HRD Workers Compensation	109,630,003	112,213,625	2,583,622	112,247,725	34,100
HRD Workforce Development	10,787,197	7,727,612	(3,059,585)	6,966,536	(761,076)
Total Uses by Division	**156,672,431**	**157,980,174**	**1,307,743**	**157,140,439**	**(839,735)**

Uses of Funds Detail Appropriation

Department: HRD Human Resources

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	19,138,800	19,017,898	(120,902)	19,604,036	586,138
			Mandatory Fringe Benefits	6,381,818	6,311,794	(70,024)	6,581,493	269,699
			Non-Personnel Services	2,410,360	2,249,755	(160,605)	1,193,370	(1,056,385)
			Materials & Supplies	114,664	158,556	43,892	109,369	(49,187)
			Services Of Other Depts	6,169,914	7,711,963	1,542,049	7,885,364	173,401
			Overhead and Allocations	(4,147,754)	(4,575,159)	(427,405)	(4,367,874)	207,285
10000 Total				**30,067,802**	**30,874,807**	**807,005**	**31,005,758**	**130,951**
12460	SR Workers' Compensation		Salaries	7,095,623	6,940,652	(154,971)	7,088,684	148,032
			Mandatory Fringe Benefits	3,177,076	3,076,638	(100,438)	3,216,341	139,703
			Non-Personnel Services	94,266,439	97,143,637	2,877,198	96,648,331	(495,306)
			Materials & Supplies	180,406	180,406		180,406	
			Services Of Other Depts	1,312,696	1,254,479	(58,217)	1,390,427	135,948
			Overhead and Allocations	3,597,763	3,617,813	20,050	3,723,536	105,723
12460 Total				**109,630,003**	**112,213,625**	**2,583,622**	**112,247,725**	**34,100**
Operating Total				**139,697,805**	**143,088,432**	**3,390,627**	**143,253,483**	**165,051**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17358	HR Tuition Reimbursement	9,000	9,000		9,000	
		17360	Labor Relations	1,412,917	1,747,298	334,381	1,439,125	(308,173)
		17363	Hr Trainee Program	172,115	178,423	6,308	185,819	7,396
		17364	Leave Management	435,397		(435,397)		
		20992	HR SF Fellows Program	3,480,000	840,000	(2,640,000)		(840,000)
		22015	ExpAuth-Auto Machinists 1414	4,000	4,000		4,000	
		22016	ExpAuth-Bldg Inspectors Assoc.	10,000	10,000		10,000	
		22017	ExpAuth-Consolidated Crafts	4,500	4,500		4,500	
		22019	ExpAuth-DeputySheriffs'Assoc	5,000	5,000		5,000	
		22020	ExpAuth-Electrical Workers,L6	8,000	8,000		8,000	
		22021	ExpAuth-FirefightersL798 Unit1	20,000	20,000		20,000	
		22022	ExpAuth-FirefightersL798 Unit2	3,000	3,000		3,000	
		22025	ExpAuth-MunicipalExecAssoc	250,000	250,000		250,000	
		22026	ExpAuth-Plumbers, Local 38	7,500	7,500		7,500	

Department: HRD Human Resources

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Annual Projects - Authority Control								
		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	
		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				**6,532,679**	**3,797,971**	**(2,734,708)**	**2,657,194**	**(1,140,777)**
Annual Projects - Authority Control Total				**6,532,679**	**3,797,971**	**(2,734,708)**	**2,657,194**	**(1,140,777)**
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	2,508,891	2,474,275	(34,616)	2,534,047	59,772
		21748	Reinvestment Initiatives	216,046	223,741	7,695	232,821	9,080
		22018	ExpAuth-CarpentersPileDrivers	5,000	5,000		5,000	
		22023	ExpAuth-IFPTE, Local 21	1,000,000	1,000,000		1,000,000	
		22024	ExpAuth-Laborers, Local 261	7,500	7,500		7,500	
		22035	ExpAuth-Teamsters, 853	6,000	6,000		6,000	
		22432	HRD-Local 1414 Apprenticeship	15,000	15,000		15,000	
		22446	HRD Career Center	388,949	424,935	35,986	434,981	10,046
		22550	Internet-Employee Portal	1,000,000	1,570,000	570,000	1,620,000	50,000
10020 Total				**5,527,358**	**6,106,423**	**579,065**	**6,235,321**	**128,898**

Department: HRD Human Resources

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Continuing Projects - Authority Control								
Continuing Projects - Authority Control Total				**5,527,358**	**6,106,423**	**579,065**	**6,235,321**	**128,898**
Grants Projects								
12550	SR Grants; GSF Continuing	10040858	HRD Fish Fellow Grant FY25	151,980		(151,980)		
		10042036	HRD Fish Fellow Grant FY26		169,111	169,111	176,204	7,093
12550 Total				**151,980**	**169,111**	**17,131**	**176,204**	**7,093**
Grants Projects Total				**151,980**	**169,111**	**17,131**	**176,204**	**7,093**
Work Orders/Overhead								
10060	GF Work Order	232025	HRD Employment Services	3,671,247	3,743,371	72,124	3,743,371	
		232029	HRD Workforce Development	1,091,362	1,074,866	(16,496)	1,074,866	
10060 Total				**4,762,609**	**4,818,237**	**55,628**	**4,818,237**	**0**
Work Orders/Overhead Total				**4,762,609**	**4,818,237**	**55,628**	**4,818,237**	**0**
Total Uses of Funds				**156,672,431**	**157,980,174**	**1,307,743**	**157,140,439**	**(839,735)**

Department: HRC Human Rights Commission

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	4,712,718	4,147,291	(565,427)	4,310,893	163,602
Mandatory Fringe Benefits	1,737,695	1,479,672	(258,023)	1,546,700	67,028
Non-Personnel Services	301,850	181,980	(119,870)	156,099	(25,881)
City Grant Program	1,645,580	1,639,508	(6,072)	1,659,661	20,153
Materials & Supplies	33,066	33,066		32,239	(827)
Programmatic Projects	35,238,255	19,113,079	(16,125,176)	19,113,079	
Services Of Other Depts	1,082,181	1,353,666	271,485	1,385,749	32,083
Total Uses by Chart of Accounts	**44,751,345**	**27,948,262**	**(16,803,083)**	**28,204,420**	**256,158**
Sources Summary					
Intergovernmental: State	9,900,000		(9,900,000)		
Licenses, Permits,& Franchises		200,000	200,000	200,000	
Expenditure Recovery	100,080	100,584	504	100,584	
General Fund Support	34,751,265	27,647,678	(7,103,587)	27,903,836	256,158
Total Sources by Chart of Accounts	**44,751,345**	**27,948,262**	**(16,803,083)**	**28,204,420**	**256,158**
Fund Summary					
Community / Neighborhood Dev	9,900,000		(9,900,000)		
General Fund	34,851,345	27,748,262	(7,103,083)	28,004,420	256,158
Human Welfare Fund		200,000	200,000	200,000	
Total Uses by Funds	**44,751,345**	**27,948,262**	**(16,803,083)**	**28,204,420**	**256,158**
Division Summary					
HRC Human Rights Commission	44,751,345	27,948,262	(16,803,083)	28,204,420	256,158
Total Uses by Division	**44,751,345**	**27,948,262**	**(16,803,083)**	**28,204,420**	**256,158**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	4,712,718	4,147,291	(565,427)	4,310,893	163,602

Department: HRC Human Rights Commission

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
			Mandatory Fringe Benefits	1,737,695	1,479,672	(258,023)	1,546,700	67,028
			Non-Personnel Services	301,850	181,980	(119,870)	156,099	(25,881)
			City Grant Program	1,645,580	1,439,508	(206,072)	1,459,661	20,153
			Materials & Supplies	33,066	33,066		32,239	(827)
			Services Of Other Depts	807,386	1,078,871	271,485	1,110,954	32,083
10000 Total				**9,238,295**	**8,360,388**	**(877,907)**	**8,616,546**	**256,158**
12900	SR WOM Domestic Violence Prog		City Grant Program		200,000	200,000	200,000	
12900 Total				**0**	**200,000**	**200,000**	**200,000**	**0**
Operating Total				**9,238,295**	**8,560,388**	**(677,907)**	**8,816,546**	**256,158**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	20990	Opportunities for All		64,795	64,795	64,795	
10010 Total				**0**	**64,795**	**64,795**	**64,795**	**0**
Annual Projects - Authority Control Total				**0**	**64,795**	**64,795**	**64,795**	**0**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	20990	Opportunities for All	64,795		(64,795)		
		21748	Reinvestment Initiatives	24,716,255	19,323,079	(5,393,176)	19,323,079	
		22070	HRC CBO Grant Pool	832,000		(832,000)		
10020 Total				**25,613,050**	**19,323,079**	**(6,289,971)**	**19,323,079**	**0**
Continuing Projects - Authority Control Total				**25,613,050**	**19,323,079**	**(6,289,971)**	**19,323,079**	**0**
Grants Projects								
10770	SR Neighborhood Dev-Grants	10041222	CFA FY25-FY26	9,900,000		(9,900,000)		
10770 Total				**9,900,000**	**0**	**(9,900,000)**	**0**	**0**
Grants Projects Total				**9,900,000**	**0**	**(9,900,000)**	**0**	**0**
Total Uses of Funds				**44,751,345**	**27,948,262**	**(16,803,083)**	**28,204,420**	**256,158**

Department: HSA Human Services

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	272,160,828	284,273,026	12,112,198	294,261,001	9,987,975
Mandatory Fringe Benefits	121,667,491	127,598,774	5,931,283	134,447,890	6,849,116
Non-Personnel Services	48,051,638	66,555,255	18,503,617	59,309,330	(7,245,925)
Aid Assistance	11,246,053	10,882,695	(363,358)	10,882,695	
Aid Payments	486,045,579	524,764,772	38,719,193	568,846,775	44,082,003
Capital Outlay	73,917	350,000	276,083	350,000	
City Grant Program	166,435,755	164,450,328	(1,985,427)	161,064,291	(3,386,037)
Debt Service		1,592,842	1,592,842	6,033,525	4,440,683
Materials & Supplies	3,675,322	3,679,447	4,125	3,588,125	(91,322)
Other Support/Care of Persons	1,140,687	140,687	(1,000,000)	140,687	
Services Of Other Depts	97,637,961	104,573,052	6,935,091	108,649,517	4,076,465
Intrafund Transfers Out	23,512,270	23,162,701	(349,569)	23,491,731	329,030
Transfer Adjustment - Uses	(393,971)	(206,991)	186,980	(206,991)	
Total Uses by Chart of Accounts	**1,231,253,530**	**1,311,816,588**	**80,563,058**	**1,370,858,576**	**59,041,988**
Sources Summary					
Intergovernmental: Federal	354,693,308	373,325,575	18,632,267	383,984,878	10,659,303
Intergovernmental: State	499,984,711	523,914,534	23,929,823	537,528,853	13,614,319
Charges for Services	2,311,225	3,520,746	1,209,521	3,803,562	282,816
Rents & Concessions	145,000	145,000		145,000	
Other Revenues	330,000	80,000	(250,000)	80,000	
Interest & Investment Income	279,820	272,133	(7,687)	272,795	662
Expenditure Recovery	22,248,606	41,263,832	19,015,226	39,201,965	(2,061,867)
IntraFund Transfers In	393,971	206,991	(186,980)	206,991	
Transfers In	17,421,307	16,359,307	(1,062,000)	16,359,307	
Transfer Adjustment-Source	(393,971)	(206,991)	186,980	(206,991)	
General Fund Support	333,839,553	352,935,461	19,095,908	389,482,216	36,546,755
Total Sources by Chart of Accounts	**1,231,253,530**	**1,311,816,588**	**80,563,058**	**1,370,858,576**	**59,041,988**

Department: HSA Human Services

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Fund Summary					
General Fund	1,141,908,972	1,220,982,967	79,073,995	1,279,837,181	58,854,214
Human Welfare Fund	79,712,757	81,187,870	1,475,113	81,375,644	187,774
Senior Citizens Program Fund	9,631,801	9,645,751	13,950	9,645,751	
Total Uses by Funds	**1,231,253,530**	**1,311,816,588**	**80,563,058**	**1,370,858,576**	**59,041,988**
Division Summary					
HSA Disability & Aging Svc	509,772,543	548,328,132	38,555,589	597,057,910	48,729,778
HSA Admin Support (HSA)	168,582,654	193,916,939	25,334,285	201,852,742	7,935,803
HSA Benefits & Family Support	552,898,333	569,571,517	16,673,184	571,947,924	2,376,407
Total Uses by Division	**1,231,253,530**	**1,311,816,588**	**80,563,058**	**1,370,858,576**	**59,041,988**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	257,682,578	268,333,367	10,650,789	278,442,245	10,108,878
			Mandatory Fringe Benefits	119,247,987	124,921,223	5,673,236	131,700,883	6,779,660
			Non-Personnel Services	38,490,448	60,097,544	21,607,096	53,859,612	(6,237,932)
			Aid Assistance	6,946,887	6,880,905	(65,982)	6,880,905	
			Aid Payments	486,045,579	524,764,772	38,719,193	568,846,775	44,082,003
			City Grant Program	63,886,863	59,805,917	(4,080,946)	55,084,050	(4,721,867)
			Debt Service		1,592,842	1,592,842	6,033,525	4,440,683
			Materials & Supplies	3,648,757	3,652,882	4,125	3,561,560	(91,322)
			Other Support/Care of Persons	10,000	10,000		10,000	
			Services Of Other Depts	95,861,338	100,994,949	5,133,611	105,008,734	4,013,785
			Intrafund Transfers Out	23,512,270	23,162,701	(349,569)	23,491,731	329,030
			Transfer Adjustment - Uses	(393,971)	(206,991)	186,980	(206,991)	
10000 Total				**1,094,938,736**	**1,174,010,111**	**79,071,375**	**1,232,713,029**	**58,702,918**
Operating Total				**1,094,938,736**	**1,174,010,111**	**79,071,375**	**1,232,713,029**	**58,702,918**
Continuing Projects - Authority Control								

Department: HSA Human Services

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10000	Operating	10,795,362	7,403,458	(3,391,904)	7,506,266	102,808
		15753	AD Disasbility Access Maintena		350,000	350,000	350,000	
		17554	SF Connected Prg	374,858	388,690	13,832	404,720	16,030
		17556	Community Living Fund	9,352,261	10,635,996	1,283,735	11,024,406	388,410
		17559	HS Fire Victim Assistance Fund	2,086,915	1,789,539	(297,376)	1,789,539	
		17561	IPO	1,960,642	541,326	(1,419,316)	576,099	34,773
		17562	HS Jobs Now Programs	10,366,138	14,071,282	3,705,144	13,725,354	(345,928)
		17565	HS Working Families Credit	1,000,000		(1,000,000)		
		17566	CalWIN	4,696,145	2,854,593	(1,841,552)	2,917,273	62,680
		20324	Sugar-Sweetened Beverages Tax	5,291,900	7,574,620	2,282,720	7,446,192	(128,428)
		22849	CAAP SUD Ordinance	1,046,015	1,363,352	317,337	1,384,303	20,951
10020 Total				**46,970,236**	**46,972,856**	**2,620**	**47,124,152**	**151,296**
12890	SR Community Living	17552	Child Svcs Fund-W&I Art5	143,729	125,725	(18,004)	125,725	
12890 Total				**143,729**	**125,725**	**(18,004)**	**125,725**	**0**
12965	SR Nov 2016 Prop I Dignity	20354	Nov 16 Prop I dignity Fund	76,785,154	75,711,440	(1,073,714)	78,712,102	3,000,662
12965 Total				**76,785,154**	**75,711,440**	**(1,073,714)**	**78,712,102**	**3,000,662**
Continuing Projects - Authority Control Total				**123,899,119**	**122,810,021**	**(1,089,098)**	**125,961,979**	**3,151,958**
Grants Projects								
12910	SR Human Welfare-Grants Oth	10040021	HS FS CSNS	250,000		(250,000)		
12910 Total				**250,000**	**0**	**(250,000)**	**0**	**0**
12960	SR Human Welfare-Grants	10039486	HS PA Refugee RESS FFYs24-25		76,809	76,809		(76,809)
		10040721	HS PA Refugee RESS FFYs25-26	110,384	960,822	850,438		(960,822)
		10040727	HS PA Refugee ORSA FFYs25-26	7,376	11,725	4,349		(11,725)
		10041982	HS PA Refugee RESS FFYs25-27		1,071,206	1,071,206	1,071,206	
		10041983	HS AG Refugee ORSA FFYs26-27		19,101	19,101	19,101	
12960 Total				**117,760**	**2,139,663**	**2,021,903**	**1,090,307**	**(1,049,356)**
14520	SR Senior Citizens-Grants Sta	10040318	HS AG MOCA Nutr Yr3	902,284		(902,284)		
		10040319	HS AG MOCA Nutr Yr4		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)		

Department: HSA Human Services

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Grants Projects								
		10040801	HS AG Omb State GF FY25	129,691		(129,691)		
		10040802	HS AG Con Nutr IIIC1 FY25 ST	282,441		(282,441)		
		10040803	HS AG HDM Nutr IIIC2 FY25 ST	1,608,993		(1,608,993)		
		10040806	HS AG Omb PH L&C Pg Fnd FY25	4,714		(4,714)		
		10040808	HS AG Omb SHF CP Accnt FY25	21,870		(21,870)		
		10040809	HS AG Omb SNF QAF FY25	22,390		(22,390)		
		10040810	HS AG HICAP Reim FY25/26		139,957	139,957	139,957	
		10040811	HS AG HICAP State FY25/26		69,925	69,925	69,925	
		10040812	HS AG HICAP AUG FY25/26		67,452	67,452	67,452	
		10040815	HS AG ADRC Infr FY25	355,404		(355,404)		
		10041776	HS AG Omb State GF FY26		129,691	129,691	129,691	
		10041777	HS AG Omb PH L&C Pg Fnd FY26		4,714	4,714	4,714	
		10041778	HS AG Omb SHF CP Accnt FY26		21,870	21,870	21,870	
		10041779	HS AG Omb SNF QAF FY26		22,390	22,390	22,390	
		10041786	HS AG Con Nutr IIIC1 FY26 ST		282,441	282,441	282,441	
		10041788	HS AG HDM Nutr IIIC2 FY26 ST		1,608,993	1,608,993	1,608,993	
		10041789	HS AG Admin State GF FY26		100,000	100,000	100,000	
		10041929	HS AG CalFresh Expansion FFY26		64,174	64,174	64,174	
		10041931	HS AG ADRC Infr FY26		329,812	329,812	329,812	
14520 Total				**3,502,788**	**3,818,703**	**315,915**	**3,818,703**	**0**
14560	SR Senior Citizens-Grants	10040793	HS AG Supp Svcs IIIB FY25	1,293,454		(1,293,454)		
		10040794	HS AG Con Nutr IIIC1 FY25 Fed	1,126,185		(1,126,185)		
		10040795	HS AG HDM Nutr IIIC2 FY25 Fed	1,039,038		(1,039,038)		
		10040796	HS AG Prev Hlth IIID FY25	71,545		(71,545)		
		10040797	HS AG Fam Caregiver Svc FY25	475,434		(475,434)		
		10040798	HS AG Omb LTC Svcs VIIA FY25	43,212		(43,212)		
		10040799	HS AG Elder Abuse Prev FY25	12,181		(12,181)		
		10040804	HS AG NSIP Con Nutr IIIC1 FY25	738,598		(738,598)		
		10040805	HS AG NSIP HDM Nutr IIIC2 FY25	1,329,366		(1,329,366)		
		10040813	HS AG HICAP SHIP FY25/26		101,935	101,935	101,935	

Department: HSA Human Services

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Grants Projects								
		10041775	HS AG Elder Abuse Prev FY26		12,181	12,181	12,181	
		10041780	HS AG HDM Nutr IIIC2 FY26 Fed		1,039,038	1,039,038	1,039,038	
		10041781	HS AG Supp Svcs IIIB FY26		1,244,873	1,244,873	1,244,873	
		10041782	HS AG Prev Hlth IIID FY26		71,545	71,545	71,545	
		10041783	HS AG Fam Caregiver Svc FY26		495,290	495,290	495,290	
		10041784	HS AG Omb LTC Svcs VIIA FY26		43,212	43,212	43,212	
		10041785	HS AG NSIP Con Nutr IIIC1 FY26		228,926	228,926	228,926	
		10041787	HS AG NSIP HDM Nutr IIIC2 FY26		1,329,366	1,329,366	1,329,366	
		10041791	HS AG Con Nutr IIIC1 FY26 Fed		1,126,185	1,126,185	1,126,185	
		10041925	HS AG MIPPA AAA FFY26		35,451	35,451	35,451	
		10041926	HS AG MIPPA ADRC FFY26		26,750	26,750	26,750	
		10041927	HS AG MIPPA HICAP FFY26		40,209	40,209	40,209	
		10041928	HS AG CalFresh Expansion FFY26		32,087	32,087	32,087	
14560 Total				**6,129,013**	**5,827,048**	**(301,965)**	**5,827,048**	**0**
Grants Projects Total				**9,999,561**	**11,785,414**	**1,785,853**	**10,736,058**	**(1,049,356)**
Continuing Projects - Project Control								
12920	SR Human Welfare-Grants Sta	10029771	HS AD CCR&ICWA Cty Liaison 2	318,406	330,097	11,691	343,556	13,459
		10039992	HS CH THP Round 5	55,287		(55,287)		
		10040687	HS CH THP Round 6	2,042,421	104,299	(1,938,122)		(104,299)
		10040715	HS CH HNMP Round 3		314,963	314,963		(314,963)
		10041932	HS CH THP Round 7		2,146,720	2,146,720	1,103,954	(1,042,766)
		10041984	HS CH HNMP Round 4		314,963	314,963		(314,963)
12920 Total				**2,416,114**	**3,211,042**	**794,928**	**1,447,510**	**(1,763,532)**
Continuing Projects - Project Control Total				**2,416,114**	**3,211,042**	**794,928**	**1,447,510**	**(1,763,532)**
Total Uses of Funds				**1,231,253,530**	**1,311,816,588**	**80,563,058**	**1,370,858,576**	**59,041,988**

Department: JUV Juvenile Probation

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	21,510,201	23,687,044	2,176,843	24,508,589	821,545
Mandatory Fringe Benefits	10,135,916	11,339,424	1,203,508	11,924,120	584,696
Non-Personnel Services	3,504,437	860,978	(2,643,459)	873,978	13,000
Capital Outlay	1,900,000	2,300,000	400,000		(2,300,000)
Debt Service		2,290,000	2,290,000	2,291,250	1,250
Facilities Maintenance	417,126	437,982	20,856	459,881	21,899
Materials & Supplies	590,413	350,413	(240,000)	341,653	(8,760)
Programmatic Projects	1,405,120	4,882,030	3,476,910	963,482	(3,918,548)
Services Of Other Depts	7,165,730	6,916,649	(249,081)	6,508,383	(408,266)
Total Uses by Chart of Accounts	**46,628,943**	**53,064,520**	**6,435,577**	**47,871,336**	**(5,193,184)**
Sources Summary					
Intergovernmental: Federal	1,575,140	1,542,640	(32,500)	1,542,640	
Intergovernmental: State	14,378,520	20,139,505	5,760,985	16,159,051	(3,980,454)
Charges for Services	3,000	3,000		3,000	
Expenditure Recovery	205,638	180,000	(25,638)	180,000	
General Fund Support	30,466,645	31,199,375	732,730	29,986,645	(1,212,730)
Total Sources by Chart of Accounts	**46,628,943**	**53,064,520**	**6,435,577**	**47,871,336**	**(5,193,184)**
Fund Summary					
General Fund	32,646,839	33,321,431	674,592	32,108,701	(1,212,730)
Public Protection Fund	13,982,104	19,743,089	5,760,985	15,762,635	(3,980,454)
Total Uses by Funds	**46,628,943**	**53,064,520**	**6,435,577**	**47,871,336**	**(5,193,184)**
Division Summary					
JUV Community Investments	5,175,797	4,546,215	(629,582)	3,029,418	(1,516,797)
JUV Probation Services	9,664,115	10,433,971	769,856	10,611,798	177,827
JUV Juvenile Hall	16,355,428	22,129,216	5,773,788	20,033,399	(2,095,817)
JUV Log Cabin Ranch		185,000	185,000		(185,000)
JUV General	15,433,603	15,770,118	336,515	14,196,721	(1,573,397)
Total Uses by Division	**46,628,943**	**53,064,520**	**6,435,577**	**47,871,336**	**(5,193,184)**

Department: JUV Juvenile Probation

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	16,066,684	16,234,906	168,222	16,802,062	567,156
			Mandatory Fringe Benefits	6,488,425	6,959,005	470,580	7,320,491	361,486
			Non-Personnel Services	3,158,038	794,228	(2,363,810)	807,228	13,000
			Debt Service		2,290,000	2,290,000	2,291,250	1,250
			Materials & Supplies	350,413	350,413		341,653	(8,760)
			Services Of Other Depts	3,813,653	3,954,897	141,244	4,086,136	131,239
10000 Total				**29,877,213**	**30,583,449**	**706,236**	**31,648,820**	**1,065,371**
Operating Total				**29,877,213**	**30,583,449**	**706,236**	**31,648,820**	**1,065,371**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	15785	JP Juv - Facilities Maintenanc	417,126	437,982	20,856	459,881	21,899
10010 Total				**417,126**	**437,982**	**20,856**	**459,881**	**21,899**
Annual Projects - Authority Control Total				**417,126**	**437,982**	**20,856**	**459,881**	**21,899**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	15785	JP Juv - Facilities Maintenanc	1,400,000	1,300,000	(100,000)		(1,300,000)
		19555	JP Juv - Ygc Capital Improveme	240,000		(240,000)		
		20705	YGC Admin Bldg Windows	500,000		(500,000)		
		20709	YGC Replace HVAC Systems		1,000,000	1,000,000		(1,000,000)
		22451	JUV FFPSA Certainty Grant	32,500		(32,500)		
		22843	Rubrik Online Backup System	180,000		(180,000)		
10020 Total				**2,352,500**	**2,300,000**	**(52,500)**	**0**	**(2,300,000)**
Continuing Projects - Authority Control Total				**2,352,500**	**2,300,000**	**(52,500)**	**0**	**(2,300,000)**
Grants Projects								
13720	SR Public Protection-Grant Sta	10038197	JUV JPAF FY22-23	837,982	477,412	(360,570)		(477,412)
		10039430	JUV JPAF FY23-24		364,862	364,862		(364,862)
		10039438	JUV JPAF FY24-25	5,587,654		(5,587,654)		
		10039875	JUV DJJ Realignment FY24-25	2,344,135		(2,344,135)		
		10040820	JUV YOBG FY24-25	4,120,460	2,481,747	(1,638,713)		(2,481,747)

Department: JUV Juvenile Probation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Grants Projects								
		10040826	JUV STC Core Training FY24-25	66,750		(66,750)		
		10041298	JUV Less Restrictive Programs	1,000,000	1,000,000			(1,000,000)
		10041792	JUV STC FY25-26		66,750	66,750	66,750	
		10041794	JUV YOBG FY25-26		6,884,364	6,884,364	6,890,050	5,686
		10041795	Juvenile Reentry Grant FY25-26		68,045	68,045	68,045	
		10041796	JUV DJJ Realignment FY25-26		2,335,048	2,335,048	2,419,950	84,902
		10041812	JUV JPAF FY25-26		5,999,387	5,999,387	6,317,840	318,453
		10042067	Juvenile Reentry Grant FY24-25		65,474	65,474		(65,474)
13720 Total				**13,982,104**	**19,743,089**	**5,760,985**	**15,762,635**	**(3,980,454)**
Grants Projects Total				**13,982,104**	**19,743,089**	**5,760,985**	**15,762,635**	**(3,980,454)**
Total Uses of Funds				**46,628,943**	**53,064,520**	**6,435,577**	**47,871,336**	**(5,193,184)**

Department: LLB Law Library

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	419,212	366,982	(52,230)	481,165	114,183
Mandatory Fringe Benefits	180,257	159,931	(20,326)	207,676	47,745
Materials & Supplies	5,700	5,700		5,557	(143)
Services Of Other Depts	681,150	707,975	26,825	733,272	25,297
Total Uses by Chart of Accounts	**1,286,319**	**1,240,588**	**(45,731)**	**1,427,670**	**187,082**
Sources Summary					
General Fund Support	1,286,319	1,240,588	(45,731)	1,427,670	187,082
Total Sources by Chart of Accounts	**1,286,319**	**1,240,588**	**(45,731)**	**1,427,670**	**187,082**
Fund Summary					
General Fund	1,286,319	1,240,588	(45,731)	1,427,670	187,082
Total Uses by Funds	**1,286,319**	**1,240,588**	**(45,731)**	**1,427,670**	**187,082**
Division Summary					
LLB Law Library	1,286,319	1,240,588	(45,731)	1,427,670	187,082
Total Uses by Division	**1,286,319**	**1,240,588**	**(45,731)**	**1,427,670**	**187,082**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	419,212	366,982	(52,230)	481,165	114,183
			Mandatory Fringe Benefits	180,257	159,931	(20,326)	207,676	47,745
			Materials & Supplies	5,700	5,700		5,557	(143)
			Services Of Other Depts	681,150	707,975	26,825	733,272	25,297
10000 Total				**1,286,319**	**1,240,588**	**(45,731)**	**1,427,670**	**187,082**
Operating Total				**1,286,319**	**1,240,588**	**(45,731)**	**1,427,670**	**187,082**
Total Uses of Funds				**1,286,319**	**1,240,588**	**(45,731)**	**1,427,670**	**187,082**

Department: MYR Mayor

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	11,682,879	13,449,728	1,766,849	13,919,937	470,209
Mandatory Fringe Benefits	4,149,839	4,835,030	685,191	5,074,347	239,317
Non-Personnel Services	2,573,452	2,806,174	232,722	2,518,267	(287,907)
Aid Assistance	4,200,000	6,200,000	2,000,000	6,200,000	
City Grant Program	91,827,728	102,199,990	10,372,262	117,184,358	14,984,368
Debt Service	9,581,118	8,634,092	(947,026)	12,194,576	3,560,484
Materials & Supplies	27,000	27,000		26,325	(675)
Other Support/Care of Persons	44,113,842	27,882,790	(16,231,052)	30,309,196	2,426,406
Programmatic Projects	27,375,740	5,228,469	(22,147,271)	5,377,868	149,399
Services Of Other Depts	6,025,029	6,240,307	215,278	6,423,723	183,416
Overhead and Allocations	3,987,296	3,470,755	(516,541)	3,449,802	(20,953)
Transfers Out	2,000,000	2,000,000		2,000,000	
Total Uses by Chart of Accounts	**207,543,923**	**182,974,335**	**(24,569,588)**	**204,678,399**	**21,704,064**
Sources Summary					
Other Local Taxes	23,355,000	3,093,000	(20,262,000)	3,235,000	142,000
Intergovernmental: Other	1,382,947	1,381,396	(1,551)	2,866,593	1,485,197
Licenses, Permits,& Franchises		200,000	200,000	200,000	
Rents & Concessions	5,030,000	5,030,000		5,030,000	
Other Revenues	10,626,422	3,634,104	(6,992,318)	3,649,098	14,994
Interest & Investment Income	(1,470)	(1,372)	98	(1,254)	118
Expenditure Recovery	38,349,050	6,745,756	(31,603,294)	7,393,387	647,631
Transfers In	246,843		(246,843)		
Beg Fund Balance - Budget Only	3,531,470	3,781,372	249,902	3,531,254	(250,118)
General Fund Support	125,023,661	159,110,079	34,086,418	178,774,321	19,664,242
Total Sources by Chart of Accounts	**207,543,923**	**182,974,335**	**(24,569,588)**	**204,678,399**	**21,704,064**

Department: MYR Mayor

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Fund Summary					
Culture and Recreation Fund	3,355,000	3,093,000	(262,000)	3,235,000	142,000
Community / Neighborhood Dev	81,563,265	55,738,256	(25,825,009)	66,828,256	11,090,000
General Fund	117,475,658	118,793,079	1,317,421	129,265,143	10,472,064
General Services Fund	150,000	150,000		150,000	
Human Welfare Fund		200,000	200,000	200,000	
LowMod Income Housing Asset Fd	5,000,000	5,000,000		5,000,000	
Total Uses by Funds	**207,543,923**	**182,974,335**	**(24,569,588)**	**204,678,399**	**21,704,064**
Division Summary					
MYR Office Of The Mayor	10,869,847	11,402,590	532,743	11,821,319	418,729
MYR Housing & Community Dev	196,674,076	171,571,745	(25,102,331)	192,857,080	21,285,335
Total Uses by Division	**207,543,923**	**182,974,335**	**(24,569,588)**	**204,678,399**	**21,704,064**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	5,436,354	5,846,916	410,562	6,044,784	197,868
			Mandatory Fringe Benefits	2,057,878	2,223,368	165,490	2,329,989	106,621
			Non-Personnel Services	173,597	173,597		173,597	
			City Grant Program	1,376	51,455,324	51,453,948	56,869,930	5,414,606
			Debt Service	7,980,975	7,037,925	(943,050)	7,981,475	943,550
			Materials & Supplies	27,000	27,000		26,325	(675)
			Services Of Other Depts	1,789,238	1,832,400	43,162	1,924,459	92,059
10000 Total				**17,466,418**	**68,596,530**	**51,130,112**	**75,350,559**	**6,754,029**
12900	SR WOM Domestic Violence Prog		City Grant Program		200,000	200,000	200,000	
12900 Total				**0**	**200,000**	**200,000**	**200,000**	**0**
Operating Total				**17,466,418**	**68,796,530**	**51,330,112**	**75,550,559**	**6,754,029**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17168	Mohcd Children'S Baseline	1,658,507	1,658,507		1,681,958	23,451

Department: MYR Mayor

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Annual Projects - Authority Control								
		17172	Ellis Act	164,043	170,070	6,027	177,159	7,089
		17184	MY Hope Sf Initiative	1,008,089		(1,008,089)		
		17195	Moh-Low Income Capacity Bldg	1,546,617	1,484,615	(62,002)	1,484,615	
		17198	MO CBO Grant Pool	39,320,051	31,072,135	(8,247,916)	31,506,499	434,364
		17216	Mohcd Transitional Age Youth B	194,382	194,382		197,131	2,749
		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				**45,116,689**	**35,804,709**	**(9,311,980)**	**36,272,362**	**467,653**
Annual Projects - Authority Control Total				**45,116,689**	**35,804,709**	**(9,311,980)**	**36,272,362**	**467,653**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16657	EW City Economic Development P	20,600	21,218	618		(21,218)
		17069	GE Public Housing Rebuild Fund	1,681,497	1,663,475	(18,022)	4,286,029	2,622,554
		17070	GE Public Safety Projects	5,000	5,000		5,000	
		17165	Board Enhancements	5,000,000		(5,000,000)		
		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	4,128,457	99,995	(4,028,462)	101,410	1,415
10020 Total				**15,160,554**	**6,264,688**	**(8,895,866)**	**8,867,439**	**2,602,751**
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**
10576	Afford Housing Opport Fund	22934	Afford Housing Opport Fund				8,250,000	8,250,000
10576 Total				**0**	**0**	**0**	**8,250,000**	**8,250,000**
10580	SR Citywide Affordable Housing	17190	MY Inclusionary Housing Reg	3,500,000	3,750,000	250,000	3,500,000	(250,000)
10580 Total				**3,500,000**	**3,750,000**	**250,000**	**3,500,000**	**(250,000)**
10790	SR Housing Program Fees	17194	MY Moh Loan Administration Fee	200,000	200,000		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	200,000		(200,000)		
		22069	Treasure Island Dev Cont-Hsng	9,076,422	1,888,256	(7,188,166)	1,888,256	

Department: MYR Mayor

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Continuing Projects - Authority Control								
10790 Total				**10,506,422**	**3,118,256**	**(7,388,166)**	**3,118,256**	**0**
10795	SR Housing Trust Fund	17182	MY Housing Trust Fund - Moh	47,280,000	48,840,000	1,560,000	51,930,000	3,090,000
10795 Total				**47,280,000**	**48,840,000**	**1,560,000**	**51,930,000**	**3,090,000**
10802	SR Residential Vacancy Tax	22413	Res Vacancy Rental Subsidies	10,000,000		(10,000,000)		
		22414	Res Vacancy Acquisition Rehab	10,000,000		(10,000,000)		
10802 Total				**20,000,000**	**0**	**(20,000,000)**	**0**	**0**
10860	SR Rincon Hill and SOMA CI	19603	MY Soma Stabilization Fund	246,843		(246,843)		
10860 Total				**246,843**	**0**	**(246,843)**	**0**	**0**
11802	SR Culture & Rec Hotel Tax	20290	Cultural Districts	3,355,000	3,093,000	(262,000)	3,235,000	142,000
11802 Total				**3,355,000**	**3,093,000**	**(262,000)**	**3,235,000**	**142,000**
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				**105,078,819**	**70,095,944**	**(34,982,875)**	**83,930,695**	**13,834,751**
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	2,415,039	2,493,744	78,705	2,580,184	86,440
		232065	MYR Housing & Community Dev	37,316,958	5,633,408	(31,683,550)	6,194,599	561,191
10060 Total				**39,731,997**	**8,127,152**	**(31,604,845)**	**8,774,783**	**647,631**
Work Orders/Overhead Total				**39,731,997**	**8,127,152**	**(31,604,845)**	**8,774,783**	**647,631**
Total Uses of Funds				**207,543,923**	**182,974,335**	**(24,569,588)**	**204,678,399**	**21,704,064**

Department: MTA Municipal Transportation Agency

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	630,509,700	647,723,146	17,213,446	665,492,575	17,769,429
Mandatory Fringe Benefits	288,862,901	287,868,563	(994,338)	303,342,809	15,474,246
Non-Personnel Services	271,889,465	261,436,210	(10,453,255)	263,946,228	2,510,018
Capital Outlay	83,680,019	105,903,836	22,223,817	86,526,804	(19,377,032)
Debt Service	27,840,451	27,826,522	(13,929)	27,826,522	
Materials & Supplies	98,961,172	112,505,719	13,544,547	112,514,512	8,793
Programmatic Projects	15,933,000	112,233	(15,820,767)	112,233	
Services Of Other Depts	123,061,804	127,880,883	4,819,079	132,826,271	4,945,388
Overhead and Allocations	(18,870,448)	(20,096,444)	(1,225,996)	(20,249,876)	(153,432)
Transfers Out	156,913,832	159,356,259	2,442,427	158,378,529	(977,730)
Intrafund Transfers Out	41,478,946	49,529,258	8,050,312	45,759,233	(3,770,025)
Unappropriated Rev-Designated	(4,900,000)	2,430,000	7,330,000		(2,430,000)
Unappropriated Rev Retained	4,800,000		(4,800,000)		
Transfer Adjustment - Uses	(198,392,778)	(208,885,517)	(10,492,739)	(204,137,762)	4,747,755
Total Uses by Chart of Accounts	**1,521,768,064**	**1,553,590,668**	**31,822,604**	**1,572,338,078**	**18,747,410**
Sources Summary					
Intergovernmental: Federal	140,154,314	29,747,343	(110,406,971)	5,925,293	(23,822,050)
Intergovernmental: Other	259,645,488	375,467,819	115,822,331	166,139,819	(209,328,000)
Intergovernmental: State	75,262,844	71,678,908	(3,583,936)	71,678,908	
Charges for Services	149,605,038	150,165,600	560,562	389,007,659	238,842,059
Fines, Forfeiture, & Penalties	95,303,594	108,873,968	13,570,374	108,873,968	
Licenses, Permits,& Franchises	27,763,853	30,493,617	2,729,764	30,493,617	
Rents & Concessions	107,934,854	125,333,018	17,398,164	125,333,018	
Other Revenues	17,354,344	17,420,016	65,672	7,122,984	(10,297,032)
Interest & Investment Income	11,815,975	17,331,469	5,515,494	12,438,450	(4,893,019)
Expenditure Recovery	4,219,348	3,719,988	(499,360)	3,719,988	
IntraFund Transfers In	41,478,946	49,529,258	8,050,312	45,759,233	(3,770,025)
Transfers In	240,095,766	244,944,452	4,848,686	245,052,903	108,451
Beg Fund Balance - Budget Only	41,146,478	1,110,729	(40,035,749)		(1,110,729)

Department: MTA Municipal Transportation Agency

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Transfer Adjustment-Source	(198,392,778)	(208,885,517)	(10,492,739)	(204,137,762)	4,747,755
General Fund Support	508,380,000	536,660,000	28,280,000	564,930,000	28,270,000
Total Sources by Chart of Accounts	**1,521,768,064**	**1,553,590,668**	**31,822,604**	**1,572,338,078**	**18,747,410**
Fund Summary					
Municipal Transportation Agcy	1,521,768,064	1,553,590,668	31,822,604	1,572,338,078	18,747,410
Total Uses by Funds	**1,521,768,064**	**1,553,590,668**	**31,822,604**	**1,572,338,078**	**18,747,410**
Division Summary					
MTASS Sustainable Streets	234,988,113	194,220,859	(40,767,254)	199,554,354	5,333,495
MTAHR Human Resources	64,545,735	66,244,731	1,698,996	67,043,342	798,611
MTAFA Fit Finance & Info Tech	106,158,130	95,240,756	(10,917,374)	98,391,158	3,150,402
MTAED Executive Director	7,613,091	6,462,406	(1,150,685)	6,735,101	272,695
MTABD Board Of Directors	695,184	719,305	24,121	747,633	28,328
MTACC CV-Captl Progr & Constr	81,098,283	102,046,254	20,947,971	86,189,222	(15,857,032)
MTATS Transit Svc Division	778,307,956	800,755,382	22,447,426	818,371,098	17,615,716
MTAAW Agency-wide	144,389,402	141,162,327	(3,227,075)	145,517,165	4,354,838
MTASA Safety	6,210,528	6,763,846	553,318	7,002,854	239,008
MTACO Communications	7,393,663	7,751,181	357,518	6,971,144	(780,037)
MTAGA Government Affairs	2,085,213		(2,085,213)		
MTATZ Taxi & Accessible Svc	35,732,165	33,519,124	(2,213,041)	33,796,814	277,690
MTAST Chief Strategy Office	52,550,601	89,230,092	36,679,491	92,142,793	2,912,701
MTAOC Office of Civil Rights		9,474,405	9,474,405	9,875,400	400,995
Total Uses by Division	**1,521,768,064**	**1,553,590,668**	**31,822,604**	**1,572,338,078**	**18,747,410**

Reserved Appropriations

Controller Reserves

10010140	MS TSF-COMPLETE ST (BIKE&PED)	68,562	68,562
10011999	Tsf-Transit Cap Maint & Progra	1,439,802	1,439,802
10012000	MT TSF-Svc&Reliabilty Regional	45,708	
10012001	MT TSF-Svc Exp&Reliability	731,328	
10040546	TSF Developer Agr Holding Acct	13,452,360	4,632,364

Department: MTA Municipal Transportation Agency

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Controller Reserves: Total		**15,737,760**		**6,140,728**	

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
22260	MTA TS Op Annual Account Ctrl		Salaries	515,576,248	530,218,780	14,642,532	542,561,125	12,342,345
			Mandatory Fringe Benefits	202,483,186	199,128,551	(3,354,635)	208,849,269	9,720,718
			Non-Personnel Services	137,352,272	132,383,516	(4,968,756)	132,836,225	452,709
			Materials & Supplies	92,413,482	104,851,606	12,438,124	104,851,606	
			Programmatic Projects	6,000,000		(6,000,000)		
			Services Of Other Depts	35,614,006	38,778,829	3,164,823	40,238,953	1,460,124
			Overhead and Allocations	(127,800,947)	(102,568,614)	25,232,333	137,589,578	240,158,192
			Transfers Out	4,626,684	1,565,891	(3,060,793)	1,565,891	
			Intrafund Transfers Out	32,567,446	39,668,631	7,101,185	35,899,039	(3,769,592)
			Transfer Adjustment - Uses	(37,194,130)	(41,234,522)	(4,040,392)	(37,464,930)	3,769,592
22260 Total				**861,638,247**	**902,792,668**	**41,154,421**	**1,166,926,756**	**264,134,088**
22261	MTA TS DSF REVBD S2017 (NEW)		Debt Service	9,984,204	9,982,288	(1,916)	9,982,288	
22261 Total				**9,984,204**	**9,982,288**	**(1,916)**	**9,982,288**	**0**
22267	MTA TS DSF REVBND S2021A		Debt Service	13,080,947	13,068,934	(12,013)	13,068,934	
22267 Total				**13,080,947**	**13,068,934**	**(12,013)**	**13,068,934**	**0**
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	71,289,513	72,646,545	1,357,032	75,990,806	3,344,261
			Mandatory Fringe Benefits	33,701,896	33,266,497	(435,399)	35,317,469	2,050,972
			Non-Personnel Services	91,152,247	89,228,279	(1,923,968)	89,435,997	207,718
			Materials & Supplies	6,240,190	6,985,435	745,245	6,985,435	
			Programmatic Projects	9,933,000		(9,933,000)		

Department: MTA Municipal Transportation Agency

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
			Services Of Other Depts	13,081,045	13,136,807	55,762	13,672,157	535,350
			Overhead and Allocations	26,987,117	30,121,956	3,134,839	32,004,380	1,882,424
			Transfers Out	137,437,148	157,790,368	20,353,220	156,812,638	(977,730)
			Intrafund Transfers Out	550,000		(550,000)		
			Transfer Adjustment - Uses	(137,987,148)	(157,790,368)	(19,803,220)	(156,812,638)	977,730
22870 Total				**252,385,008**	**245,385,519**	**(6,999,489)**	**253,406,244**	**8,020,725**
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				**1,141,863,706**	**1,176,004,709**	**34,141,003**	**1,448,159,522**	**272,154,813**
Continuing Projects - Authority Control								
22280	MTA TS ContinuingAuthorityCtrl	16381	MT Enterprise Service Integrat	9,950,000		(9,950,000)		
		18735	MT Mta-wide Facilities Maint P	2,744,886		(2,744,886)	2,570,498	2,570,498
		22197	ExpAuth-MunicipalExecAssocMTA	48,000	48,000		48,000	
		22616	MT NP 10040496 Contingency Rsv		2,430,000	2,430,000		(2,430,000)
		22900	MT NP 10041819 BART Jt Opr Imp		6,930,000	6,930,000	7,019,910	89,910
		23084	MT NP 10042556 NRV FY2026		4,000,000	4,000,000		(4,000,000)
		80047	MT BART Joint Use Capital Impr	3,500,000		(3,500,000)		
		80248	MT 10036269 Transit CapProjRev	4,800,000		(4,800,000)		
22280 Total				**21,042,886**	**13,408,000**	**(7,634,886)**	**9,638,408**	**(3,769,592)**
22396	MTA TS CAP REVBND 2021C	80330	MT 10037270 RevBond S2021C		7,000,000	7,000,000		(7,000,000)
22396 Total				**0**	**7,000,000**	**7,000,000**	**0**	**(7,000,000)**
22412	MTA TS CAP TB CFD Pay-go-fund	80609	MT Transbay CFD Pay-go		700,000	700,000		(700,000)
22412 Total				**0**	**700,000**	**700,000**	**0**	**(700,000)**
22540	MTA TS SPE REV TIDF	18850	MT Tsf-transit Cap Maint & Pro	831,600	1,439,802	608,202	1,439,802	
22540 Total				**831,600**	**1,439,802**	**608,202**	**1,439,802**	**0**
22890	MTA SS ContinuingAuthorityCtrl	17304	MT Dpw-Boe St. Resurfacing Jo#	(14,850,000)		14,850,000		
22890 Total				**(14,850,000)**	**0**	**14,850,000**	**0**	**0**
Continuing Projects - Authority Control Total				**7,024,486**	**22,547,802**	**15,523,316**	**11,078,210**	**(11,469,592)**
Grants Projects								

Department: MTA Municipal Transportation Agency

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Grants Projects								
22320	MTA TS OPR ANNUAL-FED	10040854	MT FED ADA Paratransit Op Supp	5,752,712	5,925,293	172,581	5,925,293	
22320 Total				**5,752,712**	**5,925,293**	**172,581**	**5,925,293**	**0**
22330	MTA TS OPR ANNUAL-STA	10040855	MT LCTOP Discount Oper Support	19,217,683	19,678,908	461,225	19,678,908	
		10041349	SB125 State COVID Relief	99,477,000	209,328,000	109,851,000		(209,328,000)
		10041375	LAFA Program Operating Fund	4,045,161	112,233	(3,932,928)	112,233	
22330 Total				**122,739,844**	**229,119,141**	**106,379,297**	**19,791,141**	**(209,328,000)**
22331	MTA TS COVID STIMULUS FUND-FED	10037465	ARP 5307 Transit Opr Assist	134,401,602	23,822,050	(110,579,552)		(23,822,050)
22331 Total				**134,401,602**	**23,822,050**	**(110,579,552)**	**0**	**(23,822,050)**
22350	MTA TS OPR ANNUAL-REG	10033251	Metro T-Third Street - Generic	2,231,886		(2,231,886)		
		10040856	MT RM2 3rd St Owl Bus Op Supp		2,296,910	2,296,910	2,296,910	
22350 Total				**2,231,886**	**2,296,910**	**65,024**	**2,296,910**	**0**
22450	MTA TS CAP STATEFUNDED PRJ	10041384	MTC State of Good Repair	11,771,203	13,096,076	1,324,873	13,096,076	
22450 Total				**11,771,203**	**13,096,076**	**1,324,873**	**13,096,076**	**0**
Grants Projects Total				**276,897,247**	**274,259,470**	**(2,637,777)**	**41,109,420**	**(233,150,050)**
Work Orders/Overhead								
22265	MTA OH OPR AGENCYWIDE NEW	103745	MTASS Sustainable Streets	9,330,655		(9,330,655)		
		103758	MTAHR Human Resources	20,934,321	19,287,409	(1,646,912)	20,029,143	741,734
		103773	MTAFA Fit Finance & Info Tech	52,495,544	49,093,643	(3,401,901)	50,707,224	1,613,581
		103776	MTAED Executive Director	7,613,091	6,462,406	(1,150,685)	6,735,101	272,695
		103788	MTABD Board Of Directors	695,184	719,305	24,121	747,633	28,328
		139648	MTAAW Agency-wide	86,606,625	90,988,990	4,382,365	96,201,460	5,212,470
		175644	MTACO Communications	7,393,663	7,751,181	357,518	6,971,144	(780,037)
		175649	MTAGA Government Affairs	2,085,213		(2,085,213)		
		210685	MTAST Chief Strategy Office	8,873,188	20,982,421	12,109,233	21,453,518	471,097
		210855	MTAOC Office of Civil Rights		5,497,469	5,497,469	5,717,438	219,969
			Transfer Adjustment - Uses	(171,122,075)	(199,672,095)	(28,550,020)	(208,562,661)	(8,890,566)
22265 Total				**24,905,409**	**1,110,729**	**(23,794,680)**	**0**	**(1,110,729)**
22305	MTA TS OPR PROJ SUP-PSF NEW	103745	MTASS Sustainable Streets	1,685,404	2,596,232	910,828	2,606,974	10,742
		103773	MTAFA Fit Finance & Info Tech	2,180,533	607,602	(1,572,931)	613,500	5,898
		138672	MTACC CV-Captl Progr & Constr	1,610,868	1,615,539	4,671	1,630,320	14,781

Department: MTA Municipal Transportation Agency

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Work Orders/Overhead								
		138753	MTATS Transit Svc Division	476,081	476,081		476,081	
		210685	MTAST Chief Strategy Office	2,292,407	2,347,411	55,004	2,447,573	100,162
		210855	MTAOC Office of Civil Rights		1,385,987	1,385,987	1,407,836	21,849
			Transfer Adjustment - Uses	(8,245,293)	(9,028,852)	(783,559)	(9,182,284)	(153,432)
22305 Total				**0**	**0**	**0**	**0**	**0**
Work Orders/Overhead Total				**24,905,409**	**1,110,729**	**(23,794,680)**	**0**	**(1,110,729)**
Continuing Projects - Project Control								
22431	MTA TS CAP TSF TRANSIT	10012000	MT TSF-Svc&Reliabilty Regional	26,400	45,708	19,308		(45,708)
		10012001	MT TSF-Svc Exp&Reliability	691,196	731,328	40,132		(731,328)
		10040546	TSF Developer Agr Holding Acct	8,819,996	8,819,996			(8,819,996)
22431 Total				**9,537,592**	**9,597,032**	**59,440**	**0**	**(9,597,032)**
22455	MTA TS CAP Projects Prop B Fun	10034129	MT SFMTA Pop Growth Alloc	31,755,607	42,200,000	10,444,393	43,640,000	1,440,000
22455 Total				**31,755,607**	**42,200,000**	**10,444,393**	**43,640,000**	**1,440,000**
22481	MTA TS SPE REV TCM Tax	10036279	MT Prop D TCM Tax	10,849,563	9,860,627	(988,936)	9,860,194	(433)
			Transfer Adjustment - Uses	(8,361,500)	(9,860,627)	(1,499,127)	(9,860,194)	433
22481 Total				**2,488,063**	**0**	**(2,488,063)**	**0**	**0**
23021	MTA SS CAP TSF SSD	10010140	MS TSF-COMPLETE ST (BIKE&PED)	442,797	68,562	(374,235)	68,562	
		10040546	TSF Developer Agr Holding Acct	4,632,364	4,632,364		4,632,364	
23021 Total				**5,075,161**	**4,700,926**	**(374,235)**	**4,700,926**	**0**
23035	MTA SS CAP Projects Prop B Fun	10034131	MS SFMTA POP GROWTH ALLOC SSD	21,670,793	22,620,000	949,207	23,100,000	480,000
23035 Total				**21,670,793**	**22,620,000**	**949,207**	**23,100,000**	**480,000**
23040	MTA SS CAP OTHER-FUNDED PRJ	10032485	MS WalkFirst Quick & Effective	550,000	550,000		550,000	
23040 Total				**550,000**	**550,000**	**0**	**550,000**	**0**
Continuing Projects - Project Control Total				**71,077,216**	**79,667,958**	**8,590,742**	**71,990,926**	**(7,677,032)**
Total Uses of Funds				**1,521,768,064**	**1,553,590,668**	**31,822,604**	**1,572,338,078**	**18,747,410**

* The table above reflects preliminary Fiscal Year 2026-27 appropriations for the Municipal Transportation Agency

Department: POL Police

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	562,067,162	600,457,324	38,390,162	602,864,374	2,407,050
Mandatory Fringe Benefits	142,445,687	135,039,230	(7,406,457)	141,399,782	6,360,552
Non-Personnel Services	19,080,013	17,310,757	(1,769,256)	16,714,367	(596,390)
Capital Outlay	4,393,603	3,322,347	(1,071,256)	1,358,464	(1,963,883)
Carry-Forward Budgets Only	494,805		(494,805)		
Debt Service	550,000	550,000		550,000	
Materials & Supplies	7,062,332	6,427,830	(634,502)	6,048,481	(379,349)
Programmatic Projects	9,458,353	7,501,583	(1,956,770)	7,390,106	(111,477)
Services Of Other Depts	77,284,017	78,658,236	1,374,219	80,999,499	2,341,263
Overhead and Allocations		(5,244)	(5,244)	(5,244)	
Total Uses by Chart of Accounts	**822,835,972**	**849,262,063**	**26,426,091**	**857,319,829**	**8,057,766**
Sources Summary					
Intergovernmental: Federal	1,937,687	3,143,834	1,206,147	1,778,218	(1,365,616)
Intergovernmental: State	52,401,173	49,094,217	(3,306,956)	50,629,561	1,535,344
Charges for Services	9,045,630	9,045,630		9,048,304	2,674
Fines, Forfeiture, & Penalties	795,454	795,454		795,454	
Licenses, Permits,& Franchises	1,278,109	1,381,499	103,390	1,489,610	108,111
Expenditure Recovery	7,542,994	7,362,134	(180,860)	7,535,134	173,000
Transfer Adjustment-Source	90,903,844	97,142,143	6,238,299	100,395,627	3,253,484
General Fund Support	658,931,081	681,297,152	22,366,071	685,647,921	4,350,769
Total Sources by Chart of Accounts	**822,835,972**	**849,262,063**	**26,426,091**	**857,319,829**	**8,057,766**
Fund Summary					
General Fund	722,456,059	743,481,270	21,025,211	749,615,039	6,133,769
Public Protection Fund	9,476,069	8,638,650	(837,419)	7,309,163	(1,329,487)
San Francisco Intl Airport	90,903,844	97,142,143	6,238,299	100,395,627	3,253,484
Total Uses by Funds	**822,835,972**	**849,262,063**	**26,426,091**	**857,319,829**	**8,057,766**
Division Summary					
POL - SOB - Special Operations	54,067,076	56,075,102	2,008,026	57,568,784	1,493,682

Department: POL Police

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
POL Admin	153,060,039	159,310,355	6,250,316	159,847,669	537,314
POL - FOB - Field Operations	524,805,013	536,734,463	11,929,450	539,507,749	2,773,286
POL - Airport	90,903,844	97,142,143	6,238,299	100,395,627	3,253,484
Total Uses by Division	**822,835,972**	**849,262,063**	**26,426,091**	**857,319,829**	**8,057,766**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	479,263,197	512,620,892	33,357,695	513,338,248	717,356
			Mandatory Fringe Benefits	121,439,397	111,808,105	(9,631,292)	117,024,508	5,216,403
			Non-Personnel Services	17,771,402	16,867,166	(904,236)	16,577,166	(290,000)
			Capital Outlay	1,965,344	300,000	(1,665,344)		(300,000)
			Debt Service	550,000	550,000		550,000	
			Materials & Supplies	5,606,630	5,606,630		5,466,464	(140,166)
			Services Of Other Depts	76,764,120	78,106,768	1,342,648	80,430,857	2,324,089
10000 Total				**703,360,090**	**725,859,561**	**22,499,471**	**733,387,243**	**7,527,682**
17960	AIR Op Annual Account Ctrl		Salaries	70,097,765	74,303,862	4,206,097	76,347,100	2,043,238
			Mandatory Fringe Benefits	20,806,079	22,838,281	2,032,202	24,048,527	1,210,246
17960 Total				**90,903,844**	**97,142,143**	**6,238,299**	**100,395,627**	**3,253,484**
Operating Total				**794,263,934**	**823,001,704**	**28,737,770**	**833,782,870**	**10,781,166**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17265	S.Francisco Safe;Inc	125,795	131,807	6,012	138,777	6,970
		17275	PC Ples - Hud-oig Operation Sa	1,017,274	1,017,274		1,017,274	
		17293	D9 Foot Patrol-2014 Bos Addabc	162,477	162,477		162,477	
10010 Total				**1,305,546**	**1,311,558**	**6,012**	**1,318,528**	**6,970**
Annual Projects - Authority Control Total				**1,305,546**	**1,311,558**	**6,012**	**1,318,528**	**6,970**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	11484	PC Hazmat Abatement	34,129	35,835	1,706	37,627	1,792
		11492	PC Pol Station Security Camera	180,000	150,000	(30,000)	100,000	(50,000)

Department: POL Police

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Continuing Projects - Authority Control								
		16466	Var Loc-Misc Fac Maint Proj	177,630	186,512	8,882	195,837	9,325
		17260	PC Body Camera Initiative	2,777,973	2,777,973		2,777,973	
		17262	PC Lab Info Management System	18,000	18,000		18,000	
		17407	AS Police 36% Alloc Real Estat	119,901	119,901		119,901	
		19563	PC Pol Facility Renewal	1,205,000	500,000	(705,000)	425,000	(75,000)
		21851	NIBRS Compliant RMS	4,100,000	4,100,000		4,100,000	
		22866	Technology Pilot	2,375,000		(2,375,000)		
		23007	Police Vechicles		1,300,000	1,300,000		(1,300,000)
10020 Total				**10,987,633**	**9,188,221**	**(1,799,412)**	**7,774,338**	**(1,413,883)**
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	1,081,953	1,185,343	103,390	1,293,454	108,111
13590 Total				**1,081,953**	**1,185,343**	**103,390**	**1,293,454**	**108,111**
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	2,743,646	2,743,646		2,746,320	2,674
13630 Total				**2,743,646**	**2,743,646**	**0**	**2,746,320**	**2,674**
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				**15,929,842**	**14,233,820**	**(1,696,022)**	**12,930,722**	**(1,303,098)**
Grants Projects								
13550	SR Public Protection-Grant	10038398	PC 2023 Port Security Grant	131,500		(131,500)		
		10038474	PC 2021 COPS Hiring Program		125,000	125,000		(125,000)
		10039713	CH FY24-25 Federal JAG Grant	58,229		(58,229)		
		10039739	PC FY24-25 B&W Safety Grant	200,000		(200,000)		
		10039740	PC 2024 Bulletproof Vest	137,683		(137,683)		
		10039742	PC 2024 Coverdell	72,275		(72,275)		
		10039743	PC 2024 Forensic DNA Backlog R	423,298		(423,298)		

Department: POL Police

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Grants Projects								
		10039744	PC 2024 STEP Program - DUI	120,000		(120,000)		
		10039745	PC 2024 STEP Program - Ped & B	120,000		(120,000)		
		10039746	PC 2024 Port Security Grant	500,000		(500,000)		
		10040857	Body-Worn Camera Program 2023	134,702		(134,702)		
		10040960	PC FY25-26 B&W Grant		100,000	100,000		(100,000)
		10040961	PC Motorcycle Safety Program 2	40,000		(40,000)		
		10040962	PC Bulletproof Vest Partnershi		137,683	137,683		(137,683)
		10040964	PC 2025 Coverdell		72,275	72,275		(72,275)
		10040965	PC 2025 Forensic DNA Backlog R		423,298	423,298		(423,298)
		10040966	PC 2025 STEP Program - DUI		200,000	200,000		(200,000)
		10040967	PC 2025 STEP Program - Ped & B		500,000	500,000		(500,000)
		10040968	PC Motorcycle Safety Program 2		50,000	50,000		(50,000)
		10040969	PC 2025 Port Security Grant Pr		500,000	500,000		(500,000)
		10040970	CH FY25-26 Federal JAG Grant		44,962	44,962		(44,962)
		10042164	CH FY26-27 Federal JAG Grant				44,962	44,962
		10042174	PC 2024 RVID Project		990,616	990,616		(990,616)
		10042180	PC FY26-27 B&W Grant				100,000	100,000
		10042181	PC 2026 BVP				137,683	137,683
		10042183	PC 2026 Coverdell				72,275	72,275
		10042184	PC 2026 Forensic DNA Backlog				423,298	423,298
		10042185	PC 2026 STEP Program - DUI				200,000	200,000
		10042186	PC 2026 STEP Program - Ped & B				250,000	250,000
		10042187	PC 2026 MC Safety Program				50,000	50,000
		10042188	PC 2026 Port Security Grant				500,000	500,000
13550 Total				**1,937,687**	**3,143,834**	**1,206,147**	**1,778,218**	**(1,365,616)**
13720	SR Public Protection-Grant Sta	10037204	CH FY22-23 SFCOPS Program	68,395		(68,395)		
		10038289	CH FY23-24 SFCOPS Program		74,656	74,656		(74,656)
		10039715	CH FY24-25 SFCOPS Program	232,617		(232,617)		
		10039738	PC ABC 24-25 Grant Assistance	100,000		(100,000)		
		10039741	PC 2024 CalMMET	195,161		(195,161)		

Department: POL Police

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Grants Projects								
		10040959	PC ABC 25-26 Grant Assistance		100,000	100,000		(100,000)
		10040963	PC 2025 CalMMET		195,161	195,161		(195,161)
		10041004	CH FY25-26 SFCOPS Program		79,400	79,400		(79,400)
		10042166	CH FY26-27 SFCOPS Program				79,400	79,400
		10042179	PC ABC 26-27 Grant Assistance				100,000	100,000
		10042182	PC 2026 CalMMET				195,161	195,161
		10051201	Real Time Investigation Center	2,000,000		(2,000,000)		
13720 Total				**2,596,173**	**449,217**	**(2,146,956)**	**374,561**	**(74,656)**
Grants Projects Total				**4,533,860**	**3,593,051**	**(940,809)**	**2,152,779**	**(1,440,272)**
Work Orders/Overhead								
10060	GF Work Order	207909	POL - SOB - Special Operations	6,442,150	6,666,652	224,502	6,762,460	95,808
		232091	POL - FOB - Field Operations	360,640	455,278	94,638	372,470	(82,808)
10060 Total				**6,802,790**	**7,121,930**	**319,140**	**7,134,930**	**13,000**
Work Orders/Overhead Total				**6,802,790**	**7,121,930**	**319,140**	**7,134,930**	**13,000**
Total Uses of Funds				**822,835,972**	**849,262,063**	**26,426,091**	**857,319,829**	**8,057,766**

Department: PRT Port

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	36,406,536	37,975,850	1,569,314	39,520,264	1,544,414
Mandatory Fringe Benefits	15,429,991	16,359,820	929,829	17,226,995	867,175
Non-Personnel Services	16,001,866	15,236,503	(765,363)	15,241,503	5,000
Capital Outlay	32,998,039	25,777,495	(7,220,544)	11,682,060	(14,095,435)
Debt Service	6,445,497	6,677,102	231,605	6,675,145	(1,957)
Materials & Supplies	1,621,672	1,680,700	59,028	1,677,700	(3,000)
Programmatic Projects	4,633,062	4,510,481	(122,581)	4,876,093	365,612
Services Of Other Depts	40,957,071	40,258,930	(698,141)	43,974,234	3,715,304
Overhead and Allocations	1,950,841	1,591,857	(358,984)	1,591,857	
Transfers Out	31,713	31,713		31,713	
Intrafund Transfers Out	30,624,539	18,254,705	(12,369,834)	4,818,908	(13,435,797)
Unappropriated Rev Retained	10,310	6,120,094	6,109,784	13,282,043	7,161,949
Transfer Adjustment - Uses	(30,624,539)	(18,254,705)	12,369,834	(4,818,908)	13,435,797
Total Uses by Chart of Accounts	**156,486,598**	**156,220,545**	**(266,053)**	**155,779,607**	**(440,938)**
Sources Summary					
Intergovernmental: Federal	118,314		(118,314)		
Intergovernmental: Other	1,005,933	1,416,713	410,780	1,416,713	
Charges for Services	30,728,795	30,447,075	(281,720)	30,447,075	
Fines, Forfeiture, & Penalties	8,614,839	9,644,874	1,030,035	9,644,874	
Rents & Concessions	93,369,096	98,484,515	5,115,419	98,484,515	
Other Revenues	7,786,571	13,293,046	5,506,475	13,844,728	551,682
Interest & Investment Income	2,908,935	2,914,322	5,387	1,921,702	(992,620)
Expenditure Recovery	20,000	20,000		20,000	
IntraFund Transfers In	30,624,539	18,254,705	(12,369,834)	4,818,908	(13,435,797)
Beg Fund Balance - Budget Only	11,934,115		(11,934,115)		
Transfer Adjustment-Source	(30,624,539)	(18,254,705)	12,369,834	(4,818,908)	13,435,797
General Fund Support					
Total Sources by Chart of Accounts	**156,486,598**	**156,220,545**	**(266,053)**	**155,779,607**	**(440,938)**

Department: PRT Port

Fund Summary

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Port of San Francisco	156,486,598	156,220,545	(266,053)	155,779,607	(440,938)
Total Uses by Funds	**156,486,598**	**156,220,545**	**(266,053)**	**155,779,607**	**(440,938)**

Division Summary

PRT Real Estate & Development	19,659,695	19,843,453	183,758	20,277,554	434,101
PRT Planning & Environment	4,037,752	3,870,142	(167,610)	3,994,506	124,364
PRT Maritime	14,029,490	14,473,331	443,841	15,220,321	746,990
PRT Finance And Administration	39,639,836	40,063,640	423,804	43,601,981	3,538,341
PRT Maintenance	24,032,883	24,859,064	826,181	25,089,712	230,648
PRT Executive	10,363,113	9,329,611	(1,033,502)	9,453,920	124,309
PRT Port Commission (Portwide)	36,410,146	35,217,816	(1,192,330)	29,268,603	(5,949,213)
PRT Engineering	8,313,683	8,563,488	249,805	8,873,010	309,522
Total Uses by Division	**156,486,598**	**156,220,545**	**(266,053)**	**155,779,607**	**(440,938)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
23680	PRT-OP Annual Account Ctrl		Salaries	35,288,625	36,797,929	1,509,304	38,294,748	1,496,819
			Mandatory Fringe Benefits	14,945,659	15,845,088	899,429	16,683,832	838,744
			Non-Personnel Services	16,001,866	15,236,503	(765,363)	15,241,503	5,000
			Capital Outlay	988,703	909,273	(79,430)		(909,273)
			Debt Service	5,909,542	6,141,147	231,605	6,139,190	(1,957)
			Materials & Supplies	1,621,672	1,680,700	59,028	1,677,700	(3,000)
			Services Of Other Depts	39,501,187	38,815,848	(685,339)	42,505,775	3,689,927
			Overhead and Allocations	1,950,841	1,591,857	(358,984)	1,591,857	
			Transfers Out	31,713	31,713		31,713	
			Intrafund Transfers Out	28,736,334	16,310,782	(12,425,552)	3,267,000	(13,043,782)
			Unappropriated Rev Retained	10,310	6,120,094	6,109,784	13,282,043	7,161,949
			Transfer Adjustment - Uses	(28,736,334)	(16,310,782)	12,425,552	(3,267,000)	13,043,782

Department: PRT Port

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
23680 Total				**116,250,118**	**123,170,152**	**6,920,034**	**135,448,361**	**12,278,209**
Operating Total				**116,250,118**	**123,170,152**	**6,920,034**	**135,448,361**	**12,278,209**
Annual Projects - Authority Control								
23690	PRT-OP Annual Authority Ctrl	12698	PO Homeland Security Enhanceme	145,000	75,000	(70,000)	75,000	
		16294	Stormwater Pollution Control	150,000	150,000		150,000	
		16296	Public Access Improvements	60,000	60,000		60,000	
		16297	Miscellaneous Tenant Faciltiy	400,000	400,000		400,000	
		16303	PO Facility Maint Repair P1	50,000	50,000		50,000	
		16308	Abondoned Mat-Illegal Dumpin C	175,000	175,000		175,000	
		16316	Utility Annual Maintenance	80,000	80,000		80,000	
		16317	Oil Spill Response Training &	90,000	90,000		90,000	
		16325	Sanitary Sewer Management Plan	100,000	100,000		100,000	
		16334	Tree Replacement & Maintenance	180,000	189,000	9,000	189,000	
		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	560,000	560,000		560,000	
		21276	PO Facility Maint Repair P50	407,000	407,000		407,000	
		21277	PO Env Cleanup Pier 39-45	50,000	50,000		50,000	
		21279	PO Crane Cove Park	200,000	200,000		200,000	
		21763	Finance and Admin	100,000		(100,000)	75,000	75,000
23690 Total				**3,353,000**	**3,192,000**	**(161,000)**	**3,267,000**	**75,000**
24530	PRT-SBH Annual Authority Ctrl	17321	South Beach Harbor Project	3,836,644	3,952,671	116,027	4,344,686	392,015
24530 Total				**3,836,644**	**3,952,671**	**116,027**	**4,344,686**	**392,015**
Annual Projects - Authority Control Total				**7,189,644**	**7,144,671**	**(44,973)**	**7,611,686**	**467,015**
Continuing Projects - Authority Control								
23700	PRT-OP ContinuingAuthorityCtrl	12672	PO Waterfront Resilience Progm	1,670,114	2,617,636	947,522	62,500	(2,555,136)
		12688	PO Southern Waterfront Beautif	2,200,000	1,471,000	(729,000)		(1,471,000)
		12698	PO Homeland Security Enhanceme	39,438		(39,438)		

Department: PRT Port

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Continuing Projects - Authority Control								
		12740	PO Waterfront Development Proj	5,656,983	10,843,017	5,186,034	975,000	(9,868,017)
		20125	Capital Proj Implement Team	533,000	559,000	26,000		(559,000)
		21270	PO Environment	2,006,000	958,000	(1,048,000)		(958,000)
		21271	PO Maritime	809,000	800,000	(9,000)		(800,000)
		21272	PO Real Estate & Development	2,092,472	4,623,000	2,530,528		(4,623,000)
		21274	PO Engineering	700,000		(700,000)		
		21763	Finance and Admin	3,399,195	2,090,146	(1,309,049)	10,130,152	8,040,006
		22119	ARPA STIMULUS	11,723,955		(11,723,955)		
		22506	Low Carbon Fuel (LCFS) Credit	210,160		(210,160)		
23700 Total				**31,040,317**	**23,961,799**	**(7,078,518)**	**11,167,652**	**(12,794,147)**
24540	PRT-SBHContinuingAuthorityCtrl	12726	PO Sf Port Marina Repairs & Up	1,888,205	1,943,923	55,718	1,551,908	(392,015)
24540 Total				**1,888,205**	**1,943,923**	**55,718**	**1,551,908**	**(392,015)**
Continuing Projects - Authority Control Total				**32,928,522**	**25,905,722**	**(7,022,800)**	**12,719,560**	**(13,186,162)**
Grants Projects								
24090	PRT-CP PROJ-Federal	10041086	PO FY2021 Port Security Grant	118,314		(118,314)		
24090 Total				**118,314**	**0**	**(118,314)**	**0**	**0**
Grants Projects Total				**118,314**	**0**	**(118,314)**	**0**	**0**
Total Uses of Funds				**156,486,598**	**156,220,545**	**(266,053)**	**155,779,607**	**(440,938)**

* The table above reflects preliminary Fiscal Year 2026-27 appropriations for the Port Commission

Department: PDR Public Defender

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	39,387,909	40,148,257	760,348	40,320,676	172,419
Mandatory Fringe Benefits	12,835,500	13,041,513	206,013	13,216,147	174,634
Non-Personnel Services	1,250,242	2,043,487	793,245	1,930,354	(113,133)
City Grant Program	301,904	44,021	(257,883)		(44,021)
Materials & Supplies	131,809	131,809		128,514	(3,295)
Programmatic Projects	333,212	393,212	60,000	333,212	(60,000)
Services Of Other Depts	2,457,604	2,586,828	129,224	2,726,164	139,336
Total Uses by Chart of Accounts	**56,698,180**	**58,389,127**	**1,690,947**	**58,655,067**	**265,940**
Sources Summary					
Intergovernmental: Federal	55,275	42,682	(12,593)	42,682	
Intergovernmental: State	1,610,250	782,154	(828,096)	700,000	(82,154)
Other Revenues	250,000	600,000	350,000	500,000	(100,000)
Expenditure Recovery	92,000	92,000			(92,000)
General Fund Support	54,690,655	56,872,291	2,181,636	57,412,385	540,094
Total Sources by Chart of Accounts	**56,698,180**	**58,389,127**	**1,690,947**	**58,655,067**	**265,940**
Fund Summary					
General Fund	55,492,655	57,644,291	2,151,636	58,112,385	468,094
Public Protection Fund	1,205,525	744,836	(460,689)	542,682	(202,154)
Total Uses by Funds	**56,698,180**	**58,389,127**	**1,690,947**	**58,655,067**	**265,940**
Division Summary					
PDR Public Defender	56,698,180	58,389,127	1,690,947	58,655,067	265,940
Total Uses by Division	**56,698,180**	**58,389,127**	**1,690,947**	**58,655,067**	**265,940**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	38,764,977	39,958,036	1,193,059	40,123,507	165,471

Department: PDR Public Defender

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
			Mandatory Fringe Benefits	12,610,086	12,981,734	371,648	13,153,316	171,582
			Non-Personnel Services	1,184,672	1,592,672	408,000	1,647,672	55,000
			Materials & Supplies	131,809	131,809		128,514	(3,295)
			Services Of Other Depts	2,457,604	2,586,828	129,224	2,726,164	139,336
10000 Total				**55,149,148**	**57,251,079**	**2,101,931**	**57,779,173**	**528,094**
Operating Total				**55,149,148**	**57,251,079**	**2,101,931**	**57,779,173**	**528,094**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	22262	PDR Enhancement	333,212	393,212	60,000	333,212	(60,000)
10010 Total				**333,212**	**393,212**	**60,000**	**333,212**	**(60,000)**
Annual Projects - Authority Control Total				**333,212**	**393,212**	**60,000**	**333,212**	**(60,000)**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	22377	Immigration Recovery	10,295		(10,295)		
10020 Total				**10,295**	**0**	**(10,295)**	**0**	**0**
Continuing Projects - Authority Control Total				**10,295**	**0**	**(10,295)**	**0**	**0**
Grants Projects								
13550	SR Public Protection-Grant	10039713	CH FY24-25 Federal JAG Grant	55,275		(55,275)		
		10040970	CH FY25-26 Federal JAG Grant		42,682	42,682		(42,682)
		10042164	CH FY26-27 Federal JAG Grant				42,682	42,682
13550 Total				**55,275**	**42,682**	**(12,593)**	**42,682**	**0**
13720	SR Public Protection-Grant Sta	10040736	PDR Public Defense Pilot Y3	900,250	102,154	(798,096)		(102,154)
13720 Total				**900,250**	**102,154**	**(798,096)**	**0**	**(102,154)**
13730	SR Public Protection-Grant Oth	10040923	PDR Clean Slate Program FY24	250,000		(250,000)		
		10042463	PDR Crankstart Expungement Ini		600,000	600,000	500,000	(100,000)
13730 Total				**250,000**	**600,000**	**350,000**	**500,000**	**(100,000)**
Grants Projects Total				**1,205,525**	**744,836**	**(460,689)**	**542,682**	**(202,154)**
Total Uses of Funds				**56,698,180**	**58,389,127**	**1,690,947**	**58,655,067**	**265,940**

Department: DPH Public Health

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	1,219,520,358	1,281,300,009	61,779,651	1,342,172,883	60,872,874
Mandatory Fringe Benefits	438,057,920	459,006,076	20,948,156	486,007,429	27,001,353
Non-Personnel Services	1,061,133,370	1,113,898,783	52,765,413	1,166,394,652	52,495,869
Capital Outlay	26,243,109	16,903,629	(9,339,480)	2,350,000	(14,553,629)
City Grant Program	11,613,957	14,980,393	3,366,436	11,586,672	(3,393,721)
Debt Service	23,180,854	19,452,090	(3,728,764)	18,267,175	(1,184,915)
Facilities Maintenance	4,516,603	4,742,433	225,830	4,979,554	237,121
Materials & Supplies	201,260,449	238,404,577	37,144,128	250,232,227	11,827,650
Programmatic Projects	51,493,024	34,866,466	(16,626,558)	18,371,130	(16,495,336)
Services Of Other Depts	193,033,008	190,317,340	(2,715,668)	197,018,662	6,701,322
Overhead and Allocations	1,816,576	2,893,976	1,077,400	2,802,187	(91,789)
Transfers Out	107,280,093	158,362,730	51,082,637	179,143,599	20,780,869
Intrafund Transfers Out	40,334,086	31,480,524	(8,853,562)	27,911,587	(3,568,937)
Transfer Adjustment - Uses	(147,614,179)	(189,843,254)	(42,229,075)	(207,055,186)	(17,211,932)
Total Uses by Chart of Accounts	**3,231,869,228**	**3,376,765,772**	**144,896,544**	**3,500,182,571**	**123,416,799**
Sources Summary					
Business Taxes	67,770,000	82,406,163	14,636,163	88,791,074	6,384,911
Intergovernmental: Federal	91,688,417	83,652,570	(8,035,847)	82,082,308	(1,570,262)
Intergovernmental: Other	600,000	600,000		600,000	
Intergovernmental: State	388,092,741	373,857,352	(14,235,389)	388,542,571	14,685,219
Charges for Services	1,609,022,438	1,829,967,666	220,945,228	1,898,512,943	68,545,277
Fines, Forfeiture, & Penalties	34,865,257	41,292,937	6,427,680	30,455,533	(10,837,404)
Licenses, Permits,& Franchises	12,111,790	4,127,741	(7,984,049)	4,229,223	101,482
Rents & Concessions	747,990	844,364	96,374	851,640	7,276
Other Revenues	57,353,393	49,799,497	(7,553,896)	35,420,991	(14,378,506)
Interest & Investment Income	10,844,438	15,826,030	4,981,592	14,896,497	(929,533)
Expenditure Recovery	46,843,658	46,051,064	(792,594)	46,576,265	525,201
IntraFund Transfers In	40,334,086	31,480,524	(8,853,562)	27,911,587	(3,568,937)
Transfers In	108,881,834	159,966,743	51,084,909	180,746,922	20,780,179

Department: DPH Public Health

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Beg Fund Balance - Budget Only	80,785,745	57,646,639	(23,139,106)	58,026,102	379,463
Transfer Adjustment-Source	(147,614,179)	(189,843,254)	(42,229,075)	(207,055,186)	(17,211,932)
General Fund Support	829,541,620	789,089,736	(40,451,884)	849,594,101	60,504,365
Total Sources by Chart of Accounts	**3,231,869,228**	**3,376,765,772**	**144,896,544**	**3,500,182,571**	**123,416,799**
Fund Summary					
Community Health Services Fund	255,500,089	214,786,414	(40,713,675)	213,955,977	(830,437)
General Fund	1,185,007,572	1,274,191,183	89,183,611	1,339,974,048	65,782,865
General Obligation Bond Fund	1,660,648		(1,660,648)		
Gift and Other Exp Trust Fund	255,000	1,655,000	1,400,000	255,000	(1,400,000)
Laguna Honda Hospital	354,779,841	343,851,866	(10,927,975)	359,341,410	15,489,544
Medical Reimbursement Accounts	9,123,994	9,123,994		9,123,994	
Our City Our Home Fund	108,118,075	129,828,428	21,710,353	136,159,182	6,330,754
General Hospital Medical Ctr	1,317,424,009	1,403,328,887	85,904,878	1,441,372,960	38,044,073
Total Uses by Funds	**3,231,869,228**	**3,376,765,772**	**144,896,544**	**3,500,182,571**	**123,416,799**
Division Summary					
HBH Behavioral Health	660,726,310	663,307,544	2,581,234	686,752,004	23,444,460
HNS Health Network Services	391,534,131	454,035,585	62,501,454	483,614,014	29,578,429
HPC Primary Care	144,776,822	154,957,328	10,180,506	158,960,040	4,002,712
HLH Laguna Honda Hospital	356,440,489	343,851,866	(12,588,623)	359,341,410	15,489,544
HPH Population Health Division	157,559,197	151,308,584	(6,250,613)	151,183,079	(125,505)
HGH Zuckerberg SF General	1,272,888,438	1,351,985,582	79,097,144	1,388,593,447	36,607,865
HAD Public Health Admin	202,034,401	201,911,079	(123,322)	212,708,725	10,797,646
HJH Jail Health	45,909,440	55,408,204	9,498,764	59,029,852	3,621,648
Total Uses by Division	**3,231,869,228**	**3,376,765,772**	**144,896,544**	**3,500,182,571**	**123,416,799**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	344,220,857	365,217,003	20,996,146	382,227,738	17,010,735
			Mandatory Fringe Benefits	117,450,401	124,375,077	6,924,676	130,960,532	6,585,455
			Non-Personnel Services	452,621,825	510,980,879	58,359,054	546,449,150	35,468,271
			Capital Outlay	574,301	311,219	(263,082)		(311,219)
			City Grant Program	11,613,957	14,980,393	3,366,436	11,586,672	(3,393,721)
			Debt Service	9,922,375	9,017,800	(904,575)	9,015,300	(2,500)
			Materials & Supplies	28,107,764	31,946,585	3,838,821	32,345,350	398,765
			Services Of Other Depts	34,896,662	34,877,317	(19,345)	37,230,832	2,353,515
			Overhead and Allocations	(7,103,310)	(7,689,515)	(586,205)	(7,689,515)	
10000 Total				**992,304,832**	**1,084,016,758**	**91,711,926**	**1,142,126,059**	**58,109,301**
17630	DSGOB SB1128 REV FOR LHH GOB		Debt Service	1,660,648		(1,660,648)		
17630 Total				**1,660,648**	**0**	**(1,660,648)**	**0**	**0**
21080	SFGH-Op Annual Account Ctrl		Salaries	542,678,760	575,137,339	32,458,579	601,272,839	26,135,500
			Mandatory Fringe Benefits	197,784,714	207,470,464	9,685,750	220,208,530	12,738,066
			Non-Personnel Services	321,588,892	336,643,138	15,054,246	352,182,642	15,539,504
			Capital Outlay	4,687,501	6,466,796	1,779,295		(6,466,796)
			Debt Service	2,347,331	1,178,415	(1,168,916)		(1,178,415)
			Materials & Supplies	138,490,649	179,067,650	40,577,001	188,995,565	9,927,915
			Services Of Other Depts	72,106,156	71,616,688	(489,468)	73,649,458	2,032,770
			Overhead and Allocations	69,547	69,547		69,547	
			Transfers Out	105,619,445	158,362,730	52,743,285	179,143,599	20,780,869
			Intrafund Transfers Out	7,875,854	7,074,647	(801,207)	3,678,379	(3,396,268)
			Transfer Adjustment - Uses	(113,495,299)	(165,437,377)	(51,942,078)	(182,821,978)	(17,384,601)
21080 Total				**1,279,753,550**	**1,377,650,037**	**97,896,487**	**1,436,378,581**	**58,728,544**
21490	LHH-Op Annual Account Ctrl		Salaries	186,438,009	191,248,360	4,810,351	203,209,710	11,961,350
			Mandatory Fringe Benefits	73,869,351	76,176,215	2,306,864	82,154,297	5,978,082
			Non-Personnel Services	21,463,034	18,333,383	(3,129,651)	14,119,622	(4,213,761)
			Capital Outlay	852,459	775,614	(76,845)		(775,614)
			Materials & Supplies	27,472,744	20,626,577	(6,846,167)	22,210,588	1,584,011
			Services Of Other Depts	24,687,035	25,003,779	316,744	25,873,633	869,854

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
			Overhead and Allocations	29,627	29,627		29,627	
			Intrafund Transfers Out	10,707,082	2,392,436	(8,314,646)	2,482,058	89,622
			Transfer Adjustment - Uses	(10,707,082)	(2,392,436)	8,314,646	(2,482,058)	(89,622)
21490 Total				**334,812,259**	**332,193,555**	**(2,618,704)**	**347,597,477**	**15,403,922**
21941	LHH-Refunding COP-DSF		Debt Service	9,250,500	9,255,875	5,375	9,251,875	(4,000)
			Transfers Out	1,660,648		(1,660,648)		
			Intrafund Transfers Out	21,751,150	22,013,441	262,291	21,751,150	(262,291)
			Transfer Adjustment - Uses	(23,411,798)	(22,013,441)	1,398,357	(21,751,150)	262,291
21941 Total				**9,250,500**	**9,255,875**	**5,375**	**9,251,875**	**(4,000)**
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				**2,626,905,783**	**2,812,240,219**	**185,334,436**	**2,944,477,986**	**132,237,767**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	16185	Var Loc-Misc Fac Maint Projs	833,667	875,350	41,683	919,117	43,767
		17077	HC Centralized It	87,375,502	87,816,250	440,748	91,554,230	3,737,980
		17128	HB Managed Care		3,075,053	3,075,053	3,075,053	
		19611	HC Dph System Wide Security Im	300,000	300,000		300,000	
		20324	Sugar-Sweetened Beverages Tax	5,738,600	2,504,167	(3,234,433)	2,544,659	40,492
		80000	HC DPH IT EHR Project	37,087,964	37,597,307	509,343	38,597,431	1,000,124
10010 Total				**131,335,733**	**132,168,127**	**832,394**	**136,990,490**	**4,822,363**
21110	SFGH-Annual Authority Ctrl	15783	HG Misc Fac Maint Proj	1,975,854	2,074,647	98,793	2,178,379	103,732
21110 Total				**1,975,854**	**2,074,647**	**98,793**	**2,178,379**	**103,732**
21500	LHH-Annual Authority Ctrl	15784	HL Dph - Facilities Maintenanc	1,707,082	1,792,436	85,354	1,882,058	89,622
21500 Total				**1,707,082**	**1,792,436**	**85,354**	**1,882,058**	**89,622**
Annual Projects - Authority Control Total				**135,018,669**	**136,035,210**	**1,016,541**	**141,050,927**	**5,015,717**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	11183	HC Practice Improvement Progra	3,250,001	3,250,000	(1)	3,250,000	
		17077	HC Centralized It	8,780,076	7,780,076	(1,000,000)	7,780,076	
		17128	HB Managed Care	1,419,338		(1,419,338)		

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Continuing Projects - Authority Control								
		19611	HC Dph System Wide Security Im	300,000	300,000			(300,000)
		20288	HC Window Replacement		250,000	250,000	250,000	
		20972	DPH MentalHlth ResTreatmntBeds	3,300,000		(3,300,000)		
		21748	Reinvestment Initiatives	1,785,735	1,513,027	(272,708)	1,530,918	17,891
		22422	HB Care Court Implementation	2,000,000	2,701,402	701,402	2,820,503	119,101
		22984	HA HRISE		2,000,000	2,000,000	4,000,000	2,000,000
10020 Total				**20,835,150**	**17,794,505**	**(3,040,645)**	**19,631,497**	**1,836,992**
10582	SR OCOH Nov18 PropCHomelessSvc	21531	Mental Health SF	108,118,075	129,828,428	21,710,353	136,159,182	6,330,754
10582 Total				**108,118,075**	**129,828,428**	**21,710,353**	**136,159,182**	**6,330,754**
11630	SR Public Health	17079	HC Ph Environmental Health Cod	50,000	52,500	2,500	55,125	2,625
		17083	HC Vital & Health Stats Fd	130,000	130,000		130,000	
		17084	HC Sb 1773 Emergency Medical S	214,000		(214,000)		
		17095	HC Emergency Med Svc Fund	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	75,924,325	66,623,595	(9,300,730)	75,334,407	8,710,812
		21177	HC Lead Paint Settlement	3,375,715	3,375,715		3,375,715	
11630 Total				**80,949,040**	**71,222,810**	**(9,726,230)**	**79,936,247**	**8,713,437**
11650	SR Opioid Settlement Fund	80501	Citywide Opioid Settlements	53,902,475	32,254,222	(21,648,253)	25,916,818	(6,337,404)
11650 Total				**53,902,475**	**32,254,222**	**(21,648,253)**	**25,916,818**	**(6,337,404)**
21120	SFGH-Continuing Authority Ctrl	19534	HG Clinical Laboratory Automat	5,400,000		(5,400,000)		
		20771	HG Freight Elevator Modernizat		1,750,000	1,750,000		(1,750,000)
		20788	HG Multi-Year Window Repair		250,000	250,000		(250,000)
		21391	HG UCSF Parking Reimbursement	3,192,853	6,332,147	3,139,294	1,316,000	(5,016,147)
		22207	DPHHG Pharmacy Carousel Replac		1,500,000	1,500,000		(1,500,000)
		22831	ZSFG-NPC4 Compliance	500,000		(500,000)		
		23044	HGH Fire Alarm B25 Panels		1,500,000	1,500,000	1,500,000	
21120 Total				**9,092,853**	**11,332,147**	**2,239,294**	**2,816,000**	**(8,516,147)**
21260	SFGH-Capital Projects-Other	10001	Grants	21,657,357	11,351,590	(10,305,767)		(11,351,590)

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Continuing Projects - Authority Control								
21260 Total				**21,657,357**	**11,351,590**	**(10,305,767)**	**0**	**(11,351,590)**
21510	LHH-Continuing Authority Ctrl	11332	HL Lhh Water Tank Replacement	1,500,000		(1,500,000)		
		17117	HL Lhh - Gift Shop	10,000	10,000		10,000	
		20006	HL LHH Emergency Power	4,500,000		(4,500,000)		
		20754	HL Roof Replacement-Admin Bdgs	600,000		(600,000)		
		21290	HL Kitchen Coil Design	600,000		(600,000)		
		22485	HL X-Ray Replacement	1,000,000		(1,000,000)		
		22830	HL LHH NPC Sewage Emerg Cont	800,000		(800,000)		
		23042	HL Security Cameras Upgrades				600,000	600,000
		23045	HL Hospital Nurse Call Replac		600,000	600,000		(600,000)
21510 Total				**9,010,000**	**610,000**	**(8,400,000)**	**610,000**	**0**
Continuing Projects - Authority Control Total				**303,564,950**	**274,393,702**	**(29,171,248)**	**265,069,744**	**(9,323,958)**
Grants Projects								
11580	SR Community Health-Grants	10037463	HC PC105 2122 RISE	141,488	80,623	(60,865)	80,623	
		10039164	HB SA SA18 2327 P47 STARR C3	516	106	(410)	211	105
		10039348	HD STD PD156 2324 Hellman Foun	135,000		(135,000)		
		10039350	HD HIV PD153 2324 PCORI	183,134	213,394	30,260	223,897	10,503
		10039365	HD HIV AO54 2324 UCSF TA 8940	68,302		(68,302)		
		10039375	HB MH HM107 2324 Early Psychos	522,924		(522,924)		
		10039396	HD HIV IV14 2324 Mandel	29,169		(29,169)		
		10039403	HD HIV PD118 2324 OD2A Academi	300,000	300,000		300,000	
		10039405	HD HIV PD124 2324 OD2A Peer	250,000	250,000		250,000	
		10039409	HD HIV PD138 2324 Expanding Ac	7,380	7,380		7,380	
		10039415	HD HIV AO86 2324 Leadershp LOC	91,569	95,470	3,901	99,475	4,005
		10039426	HD HIV PD114 2223 COPING	51,841		(51,841)		
		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	
		10039487	HD HIV AO99 2324 Transnational	44,936	44,936		44,936	
		10039488	HD HIV PD141 2324 SHINE	20,415		(20,415)		
		10039490	HD HIV AO98 2324 Western State	39,025	39,024	(1)	39,024	

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Grants Projects								
		10039878	LAB PD187 2324 CDPH - LabAspi	44,450		(44,450)		
		10040089	HB SA105 FY 2426 CCE Treasure		395,834	395,834		(395,834)
		10040566	HB HM HM119-24 PATH Justice-In	2,597,683		(2,597,683)		
		10040625	HD HIV PD90 2425 SFDPH High Im	5,053,105		(5,053,105)		
		10040626	HD HIV AO05 2425 MMP	583,532		(583,532)		
		10040627	HD HIV PD14 2425 State HIV Sur	719,707		(719,707)		
		10040629	HD STD D141 2425 ELC GC Rapid	427,734		(427,734)		
		10040630	HD STD CD142 2425 Core Mgmt L	651,972		(651,972)		
		10040631	HD STD DC01 2425 Surveillance	271,417		(271,417)		
		10040632	HN MCH MC02 2425 Nurse Family	1,435,336		(1,435,336)		
		10040633	HN MCH PM03 2425 MCH Block	9,158,139		(9,158,139)		
		10040634	HD EPR PD69 2425 PHEP	739,959		(739,959)		
		10040635	HD STD PD16 2425 Std Preventio	3,490,435		(3,490,435)		
		10040636	HD STD PD126 2425 Hepatitis C	380,812		(380,812)		
		10040637	HD PD180-25 Future of Public	4,020,260		(4,020,260)		
		10040638	PD185-25 STD SOS	889,418		(889,418)		
		10040639	HD ADM PD186-25 Project INVEST	3,994,325		(3,994,325)		
		10040641	HD EPR CD113 2425 Pan Flu	130,910		(130,910)		
		10040643	HD TB DC22 2425 Ca Tb Controll	243,945		(243,945)		
		10040644	HD TB PD17 2425 TB/HIV Control	985,232		(985,232)		
		10040645	HD HED CH11-2425 RHAP	325,744		(325,744)		
		10040647	HD CH12 2425 ASHS	226,730		(226,730)		
		10040648	HD EPR PD95 2425 CRI	238,982		(238,982)		
		10040650	HD CH13-25 RHPP	74,484		(74,484)		
		10040654	HN HIV AO60 2425 Ryan White P	325,801		(325,801)		
		10040656	HD HIV PD158 2425 Integrated	334,219		(334,219)		
		10040658	HN HIV AO16 2425 HCP SAM	3,250,103		(3,250,103)		
		10040663	HD TB PD21 2425 Tuberculosis S	341,363		(341,363)		
		10040666	HN HIV PD13 2425 RWPA	16,318,554		(16,318,554)		
		10040670	HN HIV PD140 2526 RWPA & B	2,733,626		(2,733,626)		

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Grants Projects								
		10040674	HB MH AD04 2425 State Vocation	266,010		(266,010)		
		10040680	HD ADM AC13 2425 Enhancing Hea	302,108		(302,108)		
		10040684	HM109-25 Mental Health Student	1,634,360		(1,634,360)		
		10040686	HC ADM GLSC 2425 RWPC LSYC	75,700		(75,700)		
		10040690	HC ADM GMCK 2425 Mckinney Home	1,111,095		(1,111,095)		
		10040694	HD ENV PD143 2425 Strengthenin	46,747		(46,747)		
		10040697	HM112-25 MHBG-American Rescue	1,124,757		(1,124,757)		
		10040698	HD EHS PB02 2425 State CLPPP	897,491		(897,491)		
		10040699	HC ADM GTWC 2425 RWPC TWC	88,800		(88,800)		
		10040700	HD EPI PD29 2425 Immunization	312,180		(312,180)		
		10040701	HD ENV2526 PD136 Noxious Weed	44,640	44,639	(1)	44,639	
		10040702	HN MCH PM105 FY 2425 CYSHCN	395,500		(395,500)		
		10040703	HD EHS EH15 2425 Beach Water	29,506		(29,506)		
		10040704	HD HED PH01 2425 Tobacco Free	816,171		(816,171)		
		10040705	HN MCH PM02 2425 Black Infant	2,766,816		(2,766,816)		
		10040707	HD HIV AO73 2425 SFDPH High Im	1,400,000		(1,400,000)		
		10040711	HN MCH PM101 2425 Oral Health	308,878		(308,878)		
		10040713	HN MCH PM102 2425 PEI	459,561		(459,561)		
		10040716	HD ENV 2425 PD203 SFDPH DOJ PR	1,151,467		(1,151,467)		
		10040717	HN MCH PM103 2425 CHVP Innv	1,000,000		(1,000,000)		
		10040718	HN MCH PM104 2425 CHVP EBHV	676,889		(676,889)		
		10040726	HD STD PD151 2425 PS24-0003	3,337,501		(3,337,501)		
		10040729	HB HM M005 2425 Hrsa Title Iv	113,327		(113,327)		
		10040730	HN MCH PM01 2324 Title X Famil	120,000		(120,000)		
		10040731	HB MH 2425 M007 Samhsa-MHBG	4,626,823		(4,626,823)		
		10040746	HD HIV PD123 2425 UCSF 11626sc	70,132		(70,132)		
		10040747	HD HIV PD121 2425 UCSF 11644sc	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)		
		10040751	HD HIV D134 2425 UCSF-CFAR	74,236		(74,236)		

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Grants Projects								
		10040752	HD HIV D123 2425 NHBS	1,254,038		(1,254,038)		
		10040753	HN MCH PM08 2425 WIC	3,058,130		(3,058,130)		
		10040754	HD HIV PD154 2425 UCSF 12518sc	18,779		(18,779)		
		10040755	HN MCH PM13 2425 NUTRITION	915,601		(915,601)		
		10040756	HD HIV IV08 2425 Mid-Career	205,777		(205,777)		
		10040757	HN MCH PM14 2425 Foster Care	865,471		(865,471)		
		10040758	HD EPR AC11 2425 HPP	302,671		(302,671)		
		10040759	HD HIV PD152 2425 PRIME	100,947		(100,947)		
		10040760	HN MCH PM05 2425 CHDP	515,887		(515,887)		
		10040761	HB SA SA102 2425 SABG ARPA	1,574,978		(1,574,978)		
		10040762	HD HIV AO78 2526 REBOOT	106,012	110,909	4,897	115,954	5,045
		10040763	HB SA SA106 2425 SSOPC	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)		
		10040766	HD HIV PD161 2425 Mirtazapine	56,124	56,124		56,124	
		10040767	HD HIV D128 2425 HVTN Scientif	166,748		(166,748)		
		10040768	HD HIV D119 2425 SF Bay CTU	195,480		(195,480)		
		10040769	HD HIV AO67 2425 HPTN Leadersh	38,145		(38,145)		
		10040770	HD HIV PD111 2425 DoxyPrep	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)		
		10040773	HD HIV PD165 2425 UCSF 12855sc	11,875		(11,875)		
		10040774	HD HIV PD169 2425 ONE BALLROOM	5,875		(5,875)		
		10040779	HD EPR PD168 2425 WFD	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	

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Grants Projects								
		10040786	HD HIV PD178 2425 BLISS	235,470		(235,470)		
		10040788	HD HIV PD179 2425 UCSF 13184sc	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)		
		10040828	HN WPC WP102 FY 2425 HHIP	3,375,884		(3,375,884)		
		10040838	HN WPC WP101 2425 PATH CITED	3,862,930		(3,862,930)		
		10040853	HM111-25 Crisis Mobile Unit Pr	757,621		(757,621)		
		10041114	HN PC PC109 FY2425 PCORI HSII	500,000	500,000		500,000	
		10041115	HN PC PC110 FY2425 Primary Car	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)		
		10041168	HN MCH PM107 2425 CCHP OCH	191,313		(191,313)		
		10041183	HN FY2425 IPP Loop Referals	1,301,500		(1,301,500)		
		10041198	HD HIV PD141 2425 SHINE	30,488		(30,488)		
		10041199	HD HIV PD189 2425 UCSF-Bay Ar	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)		
		10041202	HD HIV PD201 2425 Staged	13,876		(13,876)		
		10041476	HD HIV PD158 2526 Integrated	315,000		(315,000)		
		10041482	HB HM120 2425 CYBHI R1-Parent	750,000		(750,000)		
		10041852	HD EPR CD113 2526 Pan Flu		135,209	135,209	140,059	4,850
		10041853	HD EPR PD95 2526 CRI		238,941	238,941	238,701	(240)
		10041854	HN HIV AO16 2526 HCP SAM		3,175,610	3,175,610	3,184,279	8,669
		10041855	HD HED CH11-2526 RHAP		324,061	324,061	324,061	
		10041856	HD HED PH01 2526 Tobacco Free		1,420,445	1,420,445	1,420,445	
		10041857	HD ADM AC13 2526 Enhancing Hea		300,000	300,000	300,000	
		10041858	HD EPI PD29 2526 Immunization		323,557	323,557	336,284	12,727
		10041859	HD STD PD151 2526 PS24-0003		600,000	600,000	600,000	
		10041864	HB MH 2526 M007 Samhsa-MHBG		4,601,704	4,601,704	4,535,677	(66,027)

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Grants Projects								
		10041865	HN HIV AO60 2526 Ryan White Pa		325,801	325,801	325,801	
		10041866	HN HIV PD13 2526 RWPA		16,218,783	16,218,783	16,270,386	51,603
		10041870	HN HIV PD140 2627 Ryan White		2,963,553	2,963,553	2,987,858	24,305
		10041871	HD HIV AO05 2526 Medical Monit		1,137,442	1,137,442	1,122,341	(15,101)
		10041872	HD HIV PD14 2526 State HIV Sur		798,740	798,740	694,980	(103,760)
		10041874	HD HIV PD158 2627 PS21-2103		324,842	324,842	333,108	8,266
		10041878	HD HIV PD123 2526 UCSF 11626sc		70,132	70,132	70,132	
		10041880	HD HIV PD121 2526 UCSF 11644sc		21,404	21,404	21,404	
		10041882	HD HIV D134 2526 UCSF-CFAR		74,236	74,236	74,236	
		10041883	HD HIV D123 2526 NHBS		1,079,491	1,079,491	1,069,493	(9,998)
		10041884	HD HIV PD154 2526 UCSF 12518sc		18,779	18,779	18,779	
		10041885	HD HIV IV08 2526 Mid-Career		179,605	179,605	194,256	14,651
		10041886	HD HIV PD152 2526 PRIME		104,913	104,913	108,941	4,028
		10041887	HB HM M005 2526 Hrsa Title Iv		119,813	119,813	127,280	7,467
		10041888	HD HIV D128 2526 HVTN Scientif		175,236	175,236	183,697	8,461
		10041889	HB HM M118 2526 Building City-		500,000	500,000	500,000	
		10041890	HD HIV D119 2526 SF Bay Clinic		229,333	229,333	263,100	33,767
		10041891	HN MCH PM101 2526 Oral Health		308,879	308,879	308,879	
		10041892	HD HIV AO67 2526 HPTN Leadersh		23,017	23,017	24,086	1,069
		10041893	HD HIV PD111 2526 DoxyPrep		44,594	44,594	44,594	
		10041894	HD HIV PD155 2526 AMBER SOW		32,451	32,451	32,451	
		10041895	HD CH12 2526 ASHS		226,658	226,658	226,000	(658)
		10041896	HD HIV PD165 2526 UCSF ITAPS		11,875	11,875	11,875	
		10041898	HD HIV PD178 2526 BLISS		235,470	235,470	235,470	
		10041899	HB SA SA106 2526 SSOPC		2,225,000	2,225,000	2,225,000	
		10041900	HD HIV PD179 2526 UCSF TRACE		14,193	14,193	14,193	
		10041902	HB SA SA107 2526 Fentanyl Over		427,000	427,000	427,000	
		10041903	PD HIV PD188 2526 UCSF Bay Are		69,259	69,259	69,259	
		10041904	HD STD D141 2526 ELC GC Rapid		258,906	258,906	258,906	
		10041907	HD HIV PD189 2526 UCSF-Bay Are		15,115	15,115		(15,115)

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Grants Projects								
		10041908	HD HIV PD200 2526 Statistical		30,540	30,540		(30,540)
		10041909	HD STD CD142 2526, Core Mgmt L		638,420	638,420	638,420	
		10041910	HD HIV PD201 2526 Staged		13,876	13,876		(13,876)
		10041912	HD HIV AO73 2526 SFDPH High Im		1,400,000	1,400,000	1,400,000	
		10041914	HD HIV PD90 2627 SFDPH High Im		7,332,106	7,332,106	7,341,162	9,056
		10041916	HB MH AD04 2526 State Vocation		232,249	232,249	243,265	11,016
		10041918	HD HIV PD202 2526 The Bridge C		88,930	88,930	88,930	
		10041921	PD211 2526 HOPE: A Status-Neut		74,432	74,432	74,432	
		10041933	HN MCH MC02 2526 Nurse Family		2,767,075	2,767,075	2,876,693	109,618
		10041934	HN MCH PM02 2526 Black Infant		2,570,040	2,570,040	2,631,000	60,960
		10041935	HN MCH PM03 2526 MCH Block		3,475,330	3,475,330	3,475,330	
		10041937	HD EPR AC11 2526 HPP		399,542	399,542	399,556	14
		10041939	HN MCH PM08 2526 WIC		3,233,779	3,233,779	3,388,237	154,458
		10041941	HD EPR PD69 2526 PHEP		754,720	754,720	772,083	17,363
		10041942	HN MCH PM13 2526 NUTRITION		990,712	990,712	986,940	(3,772)
		10041945	HN MCH PM14 2526 FCS/HCPCFC		1,287,795	1,287,795	1,288,271	476
		10041946	HN MCH PM102 2526 PEI		562,677	562,677	567,077	4,400
		10041947	HN MCH PM103 2526 CHVP Innv		4,860,702	4,860,702	4,860,702	
		10041948	HN MCH PM104 2526 CHVP EBHV		1,544,141	1,544,141	1,605,182	61,041
		10041949	HN MCH PM01 2425 Title X Famil		122,445	122,445	127,483	5,038
		10041950	HD PD180-26 Future of Public		3,639,888	3,639,888	3,639,888	
		10041951	HD STD PD126 2526 Hepatitis C		380,812	380,812	380,812	
		10041952	HD ADM PD186-26 Project INVEST		4,107,094	4,107,094	3,810,781	(296,313)
		10041953	HB SA104 FY 2526 SABG Block Gr		8,913,363	8,913,363	8,913,363	
		10041954	HD CH13-26 RHPP		74,328	74,328	74,328	
		10041955	HD STD PD16 2526 Std Preventio		4,000,000	4,000,000	2,362,411	(1,637,589)
		10041956	PD185-26 STD SOS		889,532	889,532	791,985	(97,547)
		10041957	HD STD DC01 2526 Surveillance		271,283	271,283	270,000	(1,283)
		10041960	HD TB PD17 2526 TB/HIV Control		960,136	960,136	960,136	
		10041961	HD ENV PD143 2526 Strengthenin		46,114	46,114	46,114	

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Grants Projects								
		10041962	HD TB PD21 2526 Tuberculosis S		369,698	369,698	369,698	
		10041964	HD EHS PB02 2526 State CLPPP		906,053	906,053	906,053	
		10041968	HD EHS EH15 2526 Beach Water		29,225	29,225	29,225	
		10041969	HD ENV 2526 PD203 SFDPH DOJ PR		1,119,966	1,119,966		(1,119,966)
		10041975	HN MCH PM107 2526 CCHP OCH		191,312	191,312	191,312	
		10041976	HC ADM GMCK 2526 Mckinney Home		1,094,763	1,094,763	1,094,763	
		10041977	HC ADM GLSC 2526 RWPC LSYC		66,530	66,530	66,530	
		10041978	HC ADM GTWC 2526 RWPC TWC		81,250	81,250	81,250	
		10042277	HN MCH PM105 FY 2526 CYSHCN		438,164	438,164	446,548	8,384
		10042286	HB SA109 FY26-27 COSSUP		533,333	533,333	533,333	
		10042402	HN MCH PM109 2526 SPAN		88,000	88,000	88,000	
		10042563	SFDPH Epic Enhancement Impleme		6,000,000	6,000,000	6,000,000	
		10042565	HHIP Volume Increases		2,489,699	2,489,699	2,489,699	
11580 Total				**120,648,574**	**111,309,382**	**(9,339,192)**	**108,102,912**	**(3,206,470)**
14820	SR ETF-Gift	10035431	HN Safety Net	120,000	120,000		120,000	
		10036449	Epic for FQHCs Program	135,000	135,000		135,000	
		10042344	San Francisco Public Health F		1,400,000	1,400,000		(1,400,000)
14820 Total				**255,000**	**1,655,000**	**1,400,000**	**255,000**	**(1,400,000)**
Grants Projects Total				**120,903,574**	**112,964,382**	**(7,939,192)**	**108,357,912**	**(4,606,470)**
Work Orders/Overhead								
10060	GF Work Order	207703	HBH Behavioral Health	20,240,897	20,583,326	342,429	20,871,693	288,367
		207705	HNS Health Network Services	12,423,812	14,955,035	2,531,223	15,659,576	704,541
		240642	HPC Primary Care	2,171,782	790,257	(1,381,525)	799,786	9,529
		240661	HPH Population Health Division	5,097,804	3,200,499	(1,897,305)	3,212,271	11,772
		251961	HAD Public Health Admin	597,562	682,676	85,114	682,676	
10060 Total				**40,531,857**	**40,211,793**	**(320,064)**	**41,226,002**	**1,014,209**
Work Orders/Overhead Total				**40,531,857**	**40,211,793**	**(320,064)**	**41,226,002**	**1,014,209**
Continuing Projects - Project Control								
21131	SFGH-OPERATING GRANTS-STATE	10041519	HG GUIDE Model	115,320		(115,320)		

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Continuing Projects - Project Control								
21131 Total				**115,320**	**0**	**(115,320)**	**0**	**0**
21132	SFGH-OPERATING GRANTS-PRIVATE	10037473	ZSFG Patient Care Qual FY19_20		100,000	100,000		(100,000)
		10038610	HG GED Implementation at ZSFG	1,458,730		(1,458,730)		
		10041164	HG Solid Start_FY25	774,500		(774,500)		
		10041203	HG TMBHF ACT_Benioff	900,000		(900,000)		
		10041416	HG IT Trainings	6,550		(6,550)		
		10041418	HG Wellness & Staff Experience	54,231		(54,231)		
		10041463	HG Interpreter Services	76,140		(76,140)		
		10041464	HG Telehealth Covid-19_FY25	150,223		(150,223)		
		10041465	HG TMBH Round 3	1,276,941		(1,276,941)		
		10041466	HG DET AHA	131,760		(131,760)		
		10042323	HG Interpreter Servics FY25-26		238,456	238,456		(238,456)
		10042325	HG Solid Start FY25-26		202,010	202,010		(202,010)
		10042327	HG Bowes Patient Care FY26		180,000	180,000		(180,000)
		10042333	HG EIG Project REACH		100,000	100,000		(100,000)
		10042334	HG EIG Hearing Screening Prog.		100,000	100,000		(100,000)
21132 Total				**4,829,075**	**920,466**	**(3,908,609)**	**0**	**(920,466)**
Continuing Projects - Project Control Total				**4,944,395**	**920,466**	**(4,023,929)**	**0**	**(920,466)**
Total Uses of Funds				**3,231,869,228**	**3,376,765,772**	**144,896,544**	**3,500,182,571**	**123,416,799**

Department: LIB Public Library

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	80,113,734	82,964,733	2,850,999	86,604,296	3,639,563
Mandatory Fringe Benefits	41,785,071	43,640,500	1,855,429	46,095,715	2,455,215
Non-Personnel Services	11,502,010	9,483,431	(2,018,579)	9,451,529	(31,902)
Capital Outlay	10,871,204	13,535,010	2,663,806	1,900,000	(11,635,010)
City Grant Program	826,081	920,926	94,845	963,555	42,629
Debt Service		1,703,419	1,703,419	1,703,136	(283)
Materials & Supplies	26,159,318	25,179,115	(980,203)	25,179,115	
Services Of Other Depts	16,254,233	16,569,503	315,270	16,015,573	(553,930)
Overhead and Allocations	638	841	203	841	
Intrafund Transfers Out	11,533,933	14,192,429	2,658,496	2,562,877	(11,629,552)
Unappropriated Rev-Designated				3,970,026	3,970,026
Transfer Adjustment - Uses	(11,533,933)	(14,192,429)	(2,658,496)	(2,562,877)	11,629,552
Total Uses by Chart of Accounts	**187,512,289**	**193,997,478**	**6,485,189**	**191,883,786**	**(2,113,692)**
Sources Summary					
Property Taxes	79,330,000	79,330,000		78,370,000	(960,000)
Intergovernmental: State	250,400	250,400		250,400	
Charges for Services	175,000	175,000		175,000	
Rents & Concessions	26,115	26,115		26,115	
Other Revenues	20,000	20,000		20,000	
Interest & Investment Income	42,430	54,768	12,338	70,498	15,730
Expenditure Recovery	90,584	95,433	4,849	99,259	3,826
IntraFund Transfers In	11,533,933	14,192,429	2,658,496	2,562,877	(11,629,552)
Beg Fund Balance - Budget Only	3,977,760	7,525,762	3,548,002	62,514	(7,463,248)
Transfer Adjustment-Source	(11,533,933)	(14,192,429)	(2,658,496)	(2,562,877)	11,629,552
General Fund Support	103,600,000	106,520,000	2,920,000	112,810,000	6,290,000
Total Sources by Chart of Accounts	**187,512,289**	**193,997,478**	**6,485,189**	**191,883,786**	**(2,113,692)**

Department: LIB Public Library

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Fund Summary					
Bequest Fund	115,000	115,000		115,000	
Gift and Other Exp Trust Fund	5,000	5,000		5,000	
Public Library Fund	187,392,289	193,877,478	6,485,189	191,763,786	(2,113,692)
Total Uses by Funds	**187,512,289**	**193,997,478**	**6,485,189**	**191,883,786**	**(2,113,692)**
Division Summary					
LIB Public Library	187,512,289	193,997,478	6,485,189	191,883,786	(2,113,692)
Total Uses by Division	**187,512,289**	**193,997,478**	**6,485,189**	**191,883,786**	**(2,113,692)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
13140	SR Public Library Preserv		Salaries	80,113,734	82,964,733	2,850,999	86,604,296	3,639,563
			Mandatory Fringe Benefits	41,785,071	43,640,500	1,855,429	46,095,715	2,455,215
			Non-Personnel Services	11,183,010	9,464,431	(1,718,579)	9,432,529	(31,902)
			Capital Outlay	107,000		(107,000)		
			City Grant Program	826,081	920,926	94,845	963,555	42,629
			Debt Service		1,703,419	1,703,419	1,703,136	(283)
			Materials & Supplies	25,678,556	24,518,556	(1,160,000)	24,518,556	
			Services Of Other Depts	16,034,504	16,342,084	307,580	15,782,696	(559,388)
			Intrafund Transfers Out	11,533,933	14,192,429	2,658,496	2,562,877	(11,629,552)
			Unappropriated Rev-Designated				3,970,026	3,970,026
			Transfer Adjustment - Uses	(11,533,933)	(14,192,429)	(2,658,496)	(2,562,877)	11,629,552
13140 Total				**175,727,956**	**179,554,649**	**3,826,693**	**189,070,509**	**9,515,860**
Operating Total				**175,727,956**	**179,554,649**	**3,826,693**	**189,070,509**	**9,515,860**
Continuing Projects - Authority Control								
13080	SR Library Fund - Continuing	19559	LB Sfpl Capital Improvement Pr	11,533,933	14,192,429	2,658,496	2,562,877	(11,629,552)
13080 Total				**11,533,933**	**14,192,429**	**2,658,496**	**2,562,877**	**(11,629,552)**
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	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Continuing Projects - Authority Control								
13150 Total				**25,000**	**25,000**	**0**	**25,000**	**0**
Continuing Projects - Authority Control Total				**11,558,933**	**14,217,429**	**2,658,496**	**2,587,877**	**(11,629,552)**
Grants Projects								
13120	SR Library Grants; Cont Sta	10039806	LIB-FY25 PLP CLSA Funds	19,000		(19,000)		
		10039807	LB-FY25 Project Read CLLS	60,000		(60,000)		
		10039928	LB-FY25 CLLS - ESL Program	26,400		(26,400)		
		10039929	LB-FY26 CLLS - ESL Program		26,400	26,400		(26,400)
		10041028	LB-FY26 Project Read CLLS		60,000	60,000		(60,000)
		10041029	LIB-FY26 PLP CLSA Funds		19,000	19,000		(19,000)
		10042243	LIB-FY27 Project Read CLLS				60,000	60,000
		10042244	LIB-FY27 PLP CLSA Funds				19,000	19,000
		10042245	LiB-FY27 CLLS - ESL Program				26,400	26,400
13120 Total				**105,400**	**105,400**	**0**	**105,400**	**0**
14820	SR ETF-Gift	10000589	LB-F&F-Spl Coll-Architect/Deco	5,000	5,000		5,000	
14820 Total				**5,000**	**5,000**	**0**	**5,000**	**0**
17860	Perm ETF-Bequests	10000592	LB-Lillian Dannenberg Bequest	15,000	15,000		15,000	
		10000595	LB-Fuhrman Bequest	100,000	100,000		100,000	
17860 Total				**115,000**	**115,000**	**0**	**115,000**	**0**
Grants Projects Total				**225,400**	**225,400**	**0**	**225,400**	**0**
Total Uses of Funds				**187,512,289**	**193,997,478**	**6,485,189**	**191,883,786**	**(2,113,692)**

Department: PUC Public Utilities Commission

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	335,094,805	353,027,098	17,932,293	367,353,130	14,326,032
Mandatory Fringe Benefits	133,842,572	142,643,169	8,800,597	150,434,075	7,790,906
Non-Personnel Services	653,007,857	642,369,979	(10,637,878)	648,447,356	6,077,377
Capital Outlay	16,784,056	17,157,942	373,886	14,850,786	(2,307,156)
City Grant Program	2,881,524	2,878,837	(2,687)	2,878,837	
Debt Service	466,743,203	537,121,627	70,378,424	537,009,074	(112,553)
Facilities Maintenance	61,731,170	49,854,894	(11,876,276)	49,788,437	(66,457)
Materials & Supplies	44,164,049	45,014,696	850,647	45,017,098	2,402
Programmatic Projects	6,362,932	6,842,660	479,728	3,048,363	(3,794,297)
Services Of Other Depts	121,618,977	128,285,843	6,666,866	134,016,359	5,730,516
Overhead and Allocations	(100,830,495)	(103,673,777)	(2,843,282)	(107,483,038)	(3,809,261)
Transfers Out	53,451,749	54,937,448	1,485,699	54,855,019	(82,429)
Intrafund Transfers Out	324,816,730	356,551,489	31,734,759	287,486,386	(69,065,103)
Unappropriated Rev-Designated	42,226,237	42,742,286	516,049	147,920,475	105,178,189
Unappropriated Rev Retained	236,780,933	266,051,442	29,270,509	200,406,229	(65,645,213)
Transfer Adjustment - Uses	(374,673,342)	(411,393,800)	(36,720,458)	(342,246,268)	69,147,532
Total Uses by Chart of Accounts	**2,024,002,957**	**2,130,411,833**	**106,408,876**	**2,193,782,318**	**63,370,485**
Sources Summary					
Charges for Services	1,656,143,599	1,730,107,936	73,964,337	1,853,463,855	123,355,919
Rents & Concessions	13,382,096	10,696,681	(2,685,415)	7,211,798	(3,484,883)
Other Revenues	44,991,814	40,363,024	(4,628,790)	40,604,196	241,172
Interest & Investment Income	14,645,157	10,751,385	(3,893,772)	10,815,358	63,973
Expenditure Recovery	217,434,568	237,436,035	20,001,467	264,690,140	27,254,105
IntraFund Transfers In	324,816,730	356,551,489	31,734,759	287,486,386	(69,065,103)
Transfers In	49,861,150	54,842,311	4,981,161	54,759,882	(82,429)
Beg Fund Balance - Budget Only	77,401,185	101,056,772	23,655,587	16,996,971	(84,059,801)
Transfer Adjustment-Source	(374,673,342)	(411,393,800)	(36,720,458)	(342,246,268)	69,147,532
General Fund Support					
Total Sources by Chart of Accounts	**2,024,002,957**	**2,130,411,833**	**106,408,876**	**2,193,782,318**	**63,370,485**

Department: PUC Public Utilities Commission

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Fund Summary					
CleanPowerSF	464,121,833	444,375,300	(19,746,533)	441,705,439	(2,669,861)
Hetch Hetchy Water and Power	345,623,725	382,508,840	36,885,115	404,729,121	22,220,281
San Francisco Water Enterprise	739,420,698	775,494,978	36,074,280	782,638,940	7,143,962
San Francisco Wastewater Ent	474,836,701	528,032,715	53,196,014	564,708,818	36,676,103
Total Uses by Funds	**2,024,002,957**	**2,130,411,833**	**106,408,876**	**2,193,782,318**	**63,370,485**
Division Summary					
HHP CleanPowerSF	464,121,833	444,375,300	(19,746,533)	441,705,439	(2,669,861)
WWE Wastewater Enterprise	474,836,701	528,032,715	53,196,014	564,708,818	36,676,103
HHP Hetch Hetchy Water & Power	345,623,725	382,508,840	36,885,115	404,729,121	22,220,281
PUB Public Utilities Bureaus	938,043	1,056,356	118,313	1,016,356	(40,000)
WTR Water Enterprise	738,482,655	774,438,622	35,955,967	781,622,584	7,183,962
Total Uses by Division	**2,024,002,957**	**2,130,411,833**	**106,408,876**	**2,193,782,318**	**63,370,485**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
20160	WWE Op Annual Account Ctrl		Salaries	63,588,654	66,668,742	3,080,088	69,536,475	2,867,733
			Mandatory Fringe Benefits	25,903,491	27,513,370	1,609,879	29,106,654	1,593,284
			Non-Personnel Services	29,485,325	29,415,284	(70,041)	29,265,284	(150,000)
			Capital Outlay	1,738,765	2,151,584	412,819	1,776,628	(374,956)
			City Grant Program	600,000	600,000		600,000	
			Debt Service	122,615,091	144,013,267	21,398,176	144,013,267	
			Materials & Supplies	15,878,756	15,672,810	(205,946)	15,672,810	
			Services Of Other Depts	38,935,571	40,697,907	1,762,336	43,617,924	2,920,017
			Overhead and Allocations	47,172,449	49,921,399	2,748,950	51,642,554	1,721,155
			Transfers Out	31,713	31,713		31,713	
			Intrafund Transfers Out	119,280,632	141,742,391	22,461,759	68,283,241	(73,459,150)
			Unappropriated Rev-Designated	554,646	900,000	345,354	102,450,970	101,550,970

Department: PUC Public Utilities Commission

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
			Transfer Adjustment - Uses	(119,280,632)	(141,742,391)	(22,461,759)	(68,283,241)	73,459,150
20160 Total				**346,504,461**	**377,586,076**	**31,081,615**	**487,714,279**	**110,128,203**
24750	HH CleanPowerSF Op Annual Acco		Salaries	6,670,282	7,718,237	1,047,955	8,084,545	366,308
			Mandatory Fringe Benefits	1,988,977	2,365,280	376,303	2,543,634	178,354
			Non-Personnel Services	10,936,438	11,183,612	247,174	11,058,612	(125,000)
			Materials & Supplies	137,000	137,200	200	137,200	
			Services Of Other Depts	1,899,025	1,932,046	33,021	1,969,035	36,989
			Overhead and Allocations	7,544,534	7,887,706	343,172	8,140,724	253,018
			Unappropriated Rev-Designated	113,618	240,588	126,970	44,581	(196,007)
24750 Total				**29,289,874**	**31,464,669**	**2,174,795**	**31,978,331**	**513,662**
24970	HHWP Op Annual Account Ctrl		Salaries	41,960,789	45,183,572	3,222,783	47,064,893	1,881,321
			Mandatory Fringe Benefits	17,576,070	18,860,033	1,283,963	19,940,457	1,080,424
			Non-Personnel Services	183,021,855	196,239,664	13,217,809	202,764,223	6,524,559
			Capital Outlay	2,514,615	2,999,313	484,698	1,067,113	(1,932,200)
			Debt Service	10,498,877	13,577,209	3,078,332	13,577,209	
			Materials & Supplies	3,751,842	4,786,982	1,035,140	4,786,982	
			Services Of Other Depts	9,805,462	9,585,170	(220,292)	9,714,816	129,646
			Overhead and Allocations	28,323,634	29,638,908	1,315,274	30,635,461	996,553
			Transfers Out	4,147,681	727,356	(3,420,325)	741,041	13,685
			Intrafund Transfers Out	36,958,185	53,464,942	16,506,757	67,800,745	14,335,803
			Unappropriated Rev-Designated	628,190	800,000	171,810		(800,000)
			Transfer Adjustment - Uses	(37,574,154)	(54,160,586)	(16,586,432)	(68,510,074)	(14,349,488)
24970 Total				**301,613,046**	**321,702,563**	**20,089,517**	**329,582,866**	**7,880,303**
25940	WTR Op Annual Account Ctrl		Salaries	85,760,662	89,180,408	3,419,746	92,774,562	3,594,154
			Mandatory Fringe Benefits	35,699,953	37,741,164	2,041,211	39,873,462	2,132,298
			Non-Personnel Services	18,850,289	18,515,642	(334,647)	18,365,642	(150,000)
			Capital Outlay	4,117,281	3,653,619	(463,662)	3,653,619	
			City Grant Program	2,281,524	2,278,837	(2,687)	2,278,837	
			Debt Service	333,629,235	366,950,327	33,321,092	366,950,327	
			Materials & Supplies	20,323,920	20,305,626	(18,294)	20,305,626	

Department: PUC Public Utilities Commission

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
			Services Of Other Depts	31,960,752	35,739,836	3,779,084	37,894,401	2,154,565
			Overhead and Allocations	64,974,279	68,401,731	3,427,452	70,525,527	2,123,796
			Transfers Out	49,272,355	54,178,379	4,906,024	54,082,265	(96,114)
			Intrafund Transfers Out	129,688,522	120,321,618	(9,366,904)	110,246,700	(10,074,918)
			Unappropriated Rev-Designated	567,839	770,161	202,322	8,174,228	7,404,067
			Transfer Adjustment - Uses	(178,929,165)	(174,468,285)	4,460,880	(164,297,253)	10,171,032
25940 Total				**598,197,446**	**643,569,063**	**45,371,617**	**660,827,943**	**17,258,880**
27180	PUC Operating Fund		Salaries	68,072,310	73,017,905	4,945,595	75,966,631	2,948,726
			Mandatory Fringe Benefits	29,593,653	32,376,310	2,782,657	34,109,041	1,732,731
			Non-Personnel Services	25,226,445	24,293,672	(932,773)	24,293,672	
			Capital Outlay	1,413,395	1,353,426	(59,969)	1,353,426	
			Materials & Supplies	3,123,048	3,108,913	(14,135)	3,108,913	
			Services Of Other Depts	32,943,292	33,707,596	764,304	34,250,438	542,842
			Overhead and Allocations	(160,256,105)	(167,746,322)	(7,490,217)	(172,970,621)	(5,224,299)
27180 Total				**116,038**	**111,500**	**(4,538)**	**111,500**	**0**
Operating Total				**1,275,720,865**	**1,374,433,871**	**98,713,006**	**1,510,214,919**	**135,781,048**
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	2,634,881	2,634,881		2,634,881	
		19461	UW 525 Golden Gate - Lease Pay	4,106,484	4,071,036	(35,448)	4,049,787	(21,249)
		19466	WW Low Impact Development	681,000	681,000		681,000	
		80068	WWE Neighborhood Steward Progs	1,415,500	2,318,500	903,000		(2,318,500)
		80547	PUC BUREAUS Programmatic Proj	337,303	275,809	(61,494)	275,809	
20170 Total				**12,472,168**	**13,278,226**	**806,058**	**10,938,477**	**(2,339,749)**
20210	WWE Work Order	10002	Interdepartmental-Overhead	3,444,665	3,113,116	(331,549)	3,120,166	7,050
20210 Total				**3,444,665**	**3,113,116**	**(331,549)**	**3,120,166**	**7,050**
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	751,432	(6,545)	751,432	
		20993	CPSF Neighborhood Steward Prog	165,500	260,500	95,000		(260,500)

Department: PUC Public Utilities Commission

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Annual Projects - Authority Control								
		80233	CleanPowerSF Capital	6,398,147	7,518,147	1,120,000	7,398,147	(120,000)
		80547	PUC BUREAUS Programmatic Proj	30,643	25,057	(5,586)	25,057	
24765 Total				**7,838,570**	**9,041,439**	**1,202,869**	**8,660,939**	**(380,500)**
24980	HHWP Annual Authority Ctrl	15812	Hetchy Water - Facilities Main	3,500,000	3,849,650	349,650	3,849,650	
		17661	Wecc-Nerc Compliance	5,500,000	5,670,349	170,349	5,670,349	
		17662	Wecc-Nerc Transmission Line Cl	215,000	223,000	8,000	223,000	
		17726	GE Youth Employment & Environm	150,000	150,000		150,000	
		19459	UW Treasure Island - Maintena	5,200,000	5,400,000	200,000	5,400,000	
		19460	UW 525 Golden Gate - O & M	2,098,749	2,098,749		2,098,749	
		19461	UW 525 Golden Gate - Lease Pay	2,513,552	2,491,854	(21,698)	2,480,913	(10,941)
		80066	HHW Neighborhood Steward Progs	228,000	349,000	121,000		(349,000)
		80067	HHP Neighborhood Steward Progs	68,000	108,000	40,000		(108,000)
		80427	Distribution Services Retail	3,565,000	3,573,000	8,000	3,573,000	
		80547	PUC BUREAUS Programmatic Proj	234,089	191,412	(42,677)	191,412	
24980 Total				**23,272,390**	**24,105,014**	**832,624**	**23,637,073**	**(467,941)**
25030	HHWP Work Order Fund	10002	Interdepartmental-Overhead	515,807	609,118	93,311	613,294	4,176
25030 Total				**515,807**	**609,118**	**93,311**	**613,294**	**4,176**
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	7,000,000	7,000,000		7,000,000	
		19458	UW Water Resources Planning An	500,000	500,000		500,000	
		19459	UW Treasure Island - Maintena	500,000	500,000		500,000	
		19460	UW 525 Golden Gate - O & M	3,405,370	3,405,370		3,405,370	
		19461	UW 525 Golden Gate - Lease Pay	9,060,928	8,982,736	(78,192)	8,902,373	(80,363)
		80065	WTR Neighborhood Steward Progr	1,739,000	665,000	(1,074,000)		(665,000)
		80547	PUC BUREAUS Programmatic Proj	495,007	404,763	(90,244)	404,763	
25950 Total				**26,490,305**	**25,247,869**	**(1,242,436)**	**24,502,506**	**(745,363)**
26000	WTR Work Order	10002	Interdepartmental-Overhead	4,056,125	4,178,976	122,851	4,138,976	(40,000)
26000 Total				**4,056,125**	**4,178,976**	**122,851**	**4,138,976**	**(40,000)**
Annual Projects - Authority Control Total				**78,090,030**	**79,573,758**	**1,483,728**	**75,611,431**	**(3,962,327)**

Department: PUC Public Utilities Commission

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Continuing Projects - Authority Control								
20550	WWE CPF Repair & Replace	19135	WW Cwp_revenue Transfer-sub Fu	112,415,407	134,055,297	21,639,890	62,935,896	(71,119,401)
20550 Total				**112,415,407**	**134,055,297**	**21,639,890**	**62,935,896**	**(71,119,401)**
24761	CleanPowerSF Cap Revenue Fund	80233	CleanPowerSF Capital	582,260	516,430	(65,830)	516,430	
24761 Total				**582,260**	**516,430**	**(65,830)**	**516,430**	**0**
24870	HH CleanPowerSF Cust Trust Fd	20543	CleanPowerSF Customer Trst Fnd	425,362,517	402,265,304	(23,097,213)	399,462,281	(2,803,023)
24870 Total				**425,362,517**	**402,265,304**	**(23,097,213)**	**399,462,281**	**(2,803,023)**
24990	HHWP ContinuingAuthorityCtrl	15365	UH Hetchy Water - Joint Projec	3,451,858	7,338,910	3,887,052	4,311,208	(3,027,702)
		15405	UH Hhp_revenue Transfer-sub Fu	16,770,624	28,753,235	11,982,611	46,584,680	17,831,445
24990 Total				**20,222,482**	**36,092,145**	**15,869,663**	**50,895,888**	**14,803,743**
25960	WTR ContinuingAuthorityCtrl	19047	UW Watershed Protection	1,500,000	1,500,000		1,500,000	
		19055	UW Long Term Monitoring & Perm	5,500,000	5,500,000		5,500,000	
		19133	UW Wtr_revenue Transfer-sub Fu	83,547,880	35,865,961	(47,681,919)	7,796,384	(28,069,577)
25960 Total				**90,547,880**	**42,865,961**	**(47,681,919)**	**14,796,384**	**(28,069,577)**
26603	Water Regional Revenue Fund	19133	UW Wtr_revenue Transfer-sub Fu	20,012,904	59,521,609	39,508,705	78,261,631	18,740,022
26603 Total				**20,012,904**	**59,521,609**	**39,508,705**	**78,261,631**	**18,740,022**
Continuing Projects - Authority Control Total				**669,143,450**	**675,316,746**	**6,173,296**	**606,868,510**	**(68,448,236)**
Work Orders/Overhead								
20205	WWE Paid Time Off	229309	WWE Wastewater Enterprise	500,000	500,000		500,000	
			Transfer Adjustment - Uses	(500,000)	(500,000)		(500,000)	
20205 Total				**0**	**0**	**0**	**0**	**0**
25025	HHWP HetchyPower Paid Time Off	231637	HHP Hetch Hetchy Water & Power	1,300,000	1,300,000		1,300,000	
			Transfer Adjustment - Uses	(1,300,000)	(1,300,000)		(1,300,000)	
25025 Total				**0**	**0**	**0**	**0**	**0**
25026	HHWP HetchyWater Paid Time Off	231637	HHP Hetch Hetchy Water & Power	1,100,000	1,100,000		1,100,000	
			Transfer Adjustment - Uses	(1,100,000)	(1,100,000)		(1,100,000)	
25026 Total				**0**	**0**	**0**	**0**	**0**
25985	WTR Paid Time Off	232429	WTR Water Enterprise	3,700,000	3,700,000		3,700,000	
			Transfer Adjustment - Uses	(3,700,000)	(3,700,000)		(3,700,000)	
25985 Total				**0**	**0**	**0**	**0**	**0**
27190	PUC Personnel Fund	232176	PUB Public Utilities Bureaus	89,466,665	92,453,180	2,986,515	96,117,155	3,663,975

Department: PUC Public Utilities Commission

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Work Orders/Overhead								
			Transfer Adjustment - Uses	(89,466,665)	(92,453,180)	(2,986,515)	(96,117,155)	(3,663,975)
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	827,045	24,089	827,045	
		10038941	DAC Community Solar Program	245,656	260,413	14,757	260,413	
25160 Total				**1,048,612**	**1,087,458**	**38,846**	**1,087,458**	**0**
Continuing Projects - Project Control Total				**1,048,612**	**1,087,458**	**38,846**	**1,087,458**	**0**
Total Uses of Funds				**2,024,002,957**	**2,130,411,833**	**106,408,876**	**2,193,782,318**	**63,370,485**

* The table above reflects preliminary Fiscal Year 2026-27 appropriations for the Public Utilities Commission

Department: DPW Public Works

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	157,549,350	156,457,006	(1,092,344)	161,305,196	4,848,190
Mandatory Fringe Benefits	65,092,742	66,202,421	1,109,679	69,664,598	3,462,177
Non-Personnel Services	26,183,312	15,241,447	(10,941,865)	14,919,469	(321,978)
Capital Outlay	103,491,781	87,344,988	(16,146,793)	87,132,309	(212,679)
City Grant Program	7,617,105	6,249,528	(1,367,577)	5,723,084	(526,444)
Debt Service	8,650,000	16,703,857	8,053,857	20,974,957	4,271,100
Materials & Supplies	4,757,789	4,489,216	(268,573)	5,429,385	940,169
Programmatic Projects	25,669,032	19,843,083	(5,825,949)	19,318,974	(524,109)
Services Of Other Depts	47,324,756	47,795,642	470,886	50,382,660	2,587,018
Overhead and Allocations	1,427,128	(177)	(1,427,305)	(917)	(740)
Transfers Out	5,484,232	5,513,644	29,412	5,553,323	39,679
Intrafund Transfers Out	1,075,900	1,800,588	724,688	2,300,588	500,000
Unappropriated Rev-Designated	2,160,483	3,482,261	1,321,778	1,163,476	(2,318,785)
Transfer Adjustment - Uses	(3,530,698)	(4,345,386)	(814,688)	(4,755,386)	(410,000)
Total Uses by Chart of Accounts	**452,952,912**	**426,778,118**	**(26,174,794)**	**439,111,716**	**12,333,598**
Sources Summary					
Intergovernmental: State	64,685,524	66,285,376	1,599,852	66,211,375	(74,001)
Charges for Services	34,496,036	35,468,207	972,171	35,477,252	9,045
Licenses, Permits,& Franchises	516,277	326,004	(190,273)	326,004	
Interest & Investment Income	14,069,552	151,433	(13,918,119)	45,943	(105,490)
Expenditure Recovery	156,334,151	160,987,405	4,653,254	178,737,989	17,750,584
IntraFund Transfers In	1,075,900	1,800,588	724,688	2,300,588	500,000
Transfers In	2,454,798	2,544,798	90,000	2,454,798	(90,000)
Other Financing Sources	37,962,947	32,500,000	(5,462,947)	32,500,000	
Beg Fund Balance - Budget Only	22,307,630	21,355,388	(952,242)	9,497,270	(11,858,118)
Transfer Adjustment-Source	(3,530,698)	(4,345,386)	(814,688)	(4,755,386)	(410,000)
General Fund Support	122,580,795	109,704,305	(12,876,490)	116,315,883	6,611,578
Total Sources by Chart of Accounts	**452,952,912**	**426,778,118**	**(26,174,794)**	**439,111,716**	**12,333,598**

Department: DPW Public Works

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Fund Summary					
City Facilities Improvement Fd	19,440,440		(19,440,440)		
Gasoline Tax Fund	67,822,612	70,049,628	2,227,016	73,533,184	3,483,556
General Fund	274,902,968	266,912,177	(7,990,791)	289,650,899	22,738,722
Public Wks Trans and Commerce	57,823,945	56,803,564	(1,020,381)	43,427,633	(13,375,931)
Street Improvement Fund	32,962,947	33,012,749	49,802	32,500,000	(512,749)
Total Uses by Funds	**452,952,912**	**426,778,118**	**(26,174,794)**	**439,111,716**	**12,333,598**
Division Summary					
DPW Infrastructure	172,102,502	168,721,659	(3,380,843)	177,139,804	8,418,145
DPW Buildings	48,393,725	34,062,349	(14,331,376)	36,752,144	2,689,795
DPW Operations	236,978,546	227,760,139	(9,218,407)	232,541,571	4,781,432
DPW Public Works Oversight	416,258	430,982	14,724	447,956	16,974
DPW Administration	(4,938,119)	(4,197,011)	741,108	(7,769,759)	(3,572,748)
Total Uses by Division	**452,952,912**	**426,778,118**	**(26,174,794)**	**439,111,716**	**12,333,598**

Reserved Appropriations

Controller Reserves

10034763	PW Curb Ramps Budget	2,600,000		2,600,000	
10034764	PW Street Resurfacing Budget	29,900,000		29,900,000	
Controller Reserves: Total		**32,500,000**		**32,500,000**	

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	31,818,177	29,690,365	(2,127,812)	29,249,665	(440,700)
			Mandatory Fringe Benefits	12,010,439	11,394,124	(616,315)	11,752,624	358,500
			Non-Personnel Services	1,919,031	855,206	(1,063,825)	775,206	(80,000)
			Capital Outlay		1,271,000	1,271,000		(1,271,000)
			City Grant Program	5,197,577	3,830,000	(1,367,577)	3,348,756	(481,244)

Department: DPW Public Works

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
			Materials & Supplies	1,283,676	1,223,268	(60,408)	1,163,436	(59,832)
			Services Of Other Depts	5,633,552	3,522,258	(2,111,294)	3,610,345	88,087
			Overhead and Allocations	38,974,302	34,958,470	(4,015,832)	37,366,347	2,407,877
10000 Total				**96,836,754**	**86,744,691**	**(10,092,063)**	**87,266,379**	**521,688**
Operating Total				**96,836,754**	**86,744,691**	**(10,092,063)**	**87,266,379**	**521,688**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	19329	WI Infrastructure Debt Service		9,253,857	9,253,857	13,524,957	4,271,100
10010 Total				**0**	**9,253,857**	**9,253,857**	**13,524,957**	**4,271,100**
12769	SR Gas Tax Annual Authority	20680	PW SES - Street Env Services	8,949,970	9,207,892	257,922	9,715,827	507,935
		20681	PW BUF - Urban Forestry	9,090,626	9,642,803	552,177	10,563,436	920,633
		21412	IT Systems and Equipment	5,500	5,500		5,500	
12769 Total				**18,046,096**	**18,856,195**	**810,099**	**20,284,763**	**1,428,568**
12789	SR Road Annual Authority	20676	PW BBR - Building Repair	7,481,516	7,542,433	60,917	9,348,421	1,805,988
12789 Total				**7,481,516**	**7,542,433**	**60,917**	**9,348,421**	**1,805,988**
Annual Projects - Authority Control Total				**25,527,612**	**35,652,485**	**10,124,873**	**43,158,141**	**7,505,656**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	18883	PW Complete Streets	476,000		(476,000)		
		19038	PW Sidewalks (Public Property)		1,000,000	1,000,000	1,500,000	500,000
		19145	PW Facilities Maintenance	567,775	2,396,164	1,828,389	625,972	(1,770,192)
		19329	WI Infrastructure Debt Service	6,806,507	35,570	(6,770,937)	40,155	4,585
		19441	PW Potholes	2,000,000	2,000,000		1,500,000	(500,000)
		19454	PW Landscape-Median Maint	150,000	150,000		150,000	
		20680	PW SES - Street Env Services		170,000	170,000	270,000	100,000
		20683	PW Citywide Projects	12,130,600	8,447,111	(3,683,489)	8,492,568	45,457
		20685	PW District 2 Projects	230,000		(230,000)		
		20687	PW District 4 Projects		905	905	968	63
		20688	PW District 5 Projects	30,000	30,000		30,000	
		20689	PW District 6 Projects	12,000	12,000		12,000	
		20694	PW District 11 Projects	38,000		(38,000)		

Department: DPW Public Works

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Continuing Projects - Authority Control								
		22287	PW Great Highway Sand Removal	200,000		(200,000)		
		22812	PW Hallidie Plaza - Dsn Chare	200,000		(200,000)		
		22853	PW Community Beautification	200,000		(200,000)		
		23063	PW SOMA Under Freeway Park		50,000	50,000		(50,000)
		80142	PW City Facility Projects		(1,800,000)	(1,800,000)		1,800,000
		80143	PW Curb Ramp Program	4,000,000	2,000,000	(2,000,000)	2,000,000	
		80145	PW Plaza Improvements	250,000		(250,000)		
		80146	PW Plaza Inspect & Repair Pgm	551,022	250,000	(301,022)	250,000	
		80149	PW Street Tree Establishment	1,300,000	1,645,732	345,732	1,553,330	(92,402)
		80150	PW Struct Inspect & Rpr Pgm	1,081,913	1,693,618	611,705	650,559	(1,043,059)
		80151	PW Urgent Repairs	603,924	799,729	195,805	775,144	(24,585)
		80500	PW Roof and Elevator Program	1,950,000	2,100,000	150,000	3,500,000	1,400,000
10020 Total				**32,777,741**	**20,980,829**	**(11,796,912)**	**21,350,696**	**369,867**
12760	SR Special Gas Tax St Impvt	80148	PW Street Resurfacing Program	6,965,000	6,930,000	(35,000)	6,950,000	20,000
12760 Total				**6,965,000**	**6,930,000**	**(35,000)**	**6,950,000**	**20,000**
12775	SR RMRA City Capital Funding	80148	PW Street Resurfacing Program	20,900,000	21,841,000	941,000	22,000,000	159,000
12775 Total				**20,900,000**	**21,841,000**	**941,000**	**22,000,000**	**159,000**
12780	SR Road	80148	PW Street Resurfacing Program	3,980,000	3,960,000	(20,000)	3,950,000	(10,000)
12780 Total				**3,980,000**	**3,960,000**	**(20,000)**	**3,950,000**	**(10,000)**
12785	SR RMRA County Capital Funding	80148	PW Street Resurfacing Program	10,450,000	10,920,000	470,000	11,000,000	80,000
12785 Total				**10,450,000**	**10,920,000**	**470,000**	**11,000,000**	**80,000**
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)		
13970 Total				**283,125**	**200,000**	**(83,125)**	**200,000**	**0**
13980	SR Other Special Revenue	19404	PW Sidewalks (Priv Property)	2,556,709	2,684,545	127,836	2,684,545	
		20680	PW SES - Street Env Services	300,000	300,000		250,000	(50,000)
13980 Total				**2,856,709**	**2,984,545**	**127,836**	**2,934,545**	**(50,000)**
13985	SR 2016 Prop E StreetTreeMaint	20681	PW BUF - Urban Forestry	22,757,451	22,758,272	821	24,119,282	1,361,010
		21412	IT Systems and Equipment	230,000	230,000		230,000	
13985 Total				**22,987,451**	**22,988,272**	**821**	**24,349,282**	**1,361,010**

Department: DPW Public Works

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Continuing Projects - Authority Control								
14000	SR Solid Waste Projects	20680	PW SES - Street Env Services	14,471,317	12,509,982	(1,961,335)	12,840,416	330,434
14000 Total				**14,471,317**	**12,509,982**	**(1,961,335)**	**12,840,416**	**330,434**
15384	CPXCF COP Crit Reprs/Rcv Stmls	22218	PW Snst Blvd Rcycl Wtr Irrgtn	2,900,000		(2,900,000)		
		80150	PW Struct Inspect & Rpr Pgm	2,500,000		(2,500,000)		
15384 Total				**5,400,000**	**0**	**(5,400,000)**	**0**	**0**
15515	CPXCF 16 PH & SFTY 1St S17A	19565	HB 2016 Public Health And Safe	8,944,251		(8,944,251)		
15515 Total				**8,944,251**	**0**	**(8,944,251)**	**0**	**0**
15516	CPXCF 16 PH & SFTY 2nd S18E	19565	HB 2016 Public Health And Safe	2,218,024		(2,218,024)		
15516 Total				**2,218,024**	**0**	**(2,218,024)**	**0**	**0**
15517	CPXCF 16 PH & SFTY 3rd S20D	19565	HB 2016 Public Health And Safe	2,878,165		(2,878,165)		
15517 Total				**2,878,165**	**0**	**(2,878,165)**	**0**	**0**
17106	CPSIF COP Street Resurfacing	80148	PW Street Resurfacing Program	32,562,947		(32,562,947)		
17106 Total				**32,562,947**	**0**	**(32,562,947)**	**0**	**0**
17107	CPSIF COP Streets & Curbramps	80143	PW Curb Ramp Program		2,600,000	2,600,000	2,600,000	
		80148	PW Street Resurfacing Program		29,900,000	29,900,000	29,900,000	
17107 Total				**0**	**32,500,000**	**32,500,000**	**32,500,000**	**0**
Continuing Projects - Authority Control Total				**167,674,730**	**135,814,628**	**(31,860,102)**	**138,074,939**	**2,260,311**
Grants Projects								
17210	CPSIF Street Impvt-Fed	10034075	PW Harvey Milk Plaza		500,000	500,000		(500,000)
17210 Total				**0**	**500,000**	**500,000**	**0**	**(500,000)**
Grants Projects Total				**0**	**500,000**	**500,000**	**0**	**(500,000)**
Work Orders/Overhead								
10040	GF PW Work Order	207988	DPW Infrastructure	60,579,574	59,094,742	(1,484,832)	67,456,877	8,362,135
		207989	DPW Buildings	30,124,556	29,168,116	(956,440)	32,580,105	3,411,989
		207990	DPW Operations	53,991,919	61,305,673	7,313,754	67,078,558	5,772,885
		229889	DPW Administration	592,424	364,269	(228,155)	393,327	29,058
10040 Total				**145,288,473**	**149,932,800**	**4,644,327**	**167,508,867**	**17,576,067**
13920	SR PW-Overhead	207988	DPW Infrastructure	22,099,739	22,058,703	(41,036)	22,981,271	922,568
		207989	DPW Buildings	12,153,211	11,993,470	(159,741)	12,723,354	729,884

Department: DPW Public Works

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Work Orders/Overhead								
		207990	DPW Operations	24,756,124	30,130,899	5,374,775	28,466,493	(1,664,406)
		229889	DPW Administration	56,444,765	56,841,223	396,458	59,475,562	2,634,339
			Transfer Adjustment - Uses	(103,549,468)	(111,653,425)	(8,103,957)	(120,558,290)	(8,904,865)
13920 Total				**11,904,371**	**9,370,870**	**(2,533,501)**	**3,088,390**	**(6,282,480)**
13940	SR PW Paid Time Off	207988	DPW Infrastructure	14,253,724	13,918,688	(335,036)	14,377,660	458,972
		207989	DPW Buildings	8,500,116	7,825,623	(674,493)	8,112,581	286,958
		207990	DPW Operations	18,052,434	18,020,313	(32,121)	18,830,454	810,141
		229889	DPW Administration	6,788,605	6,704,322	(84,283)	6,989,943	285,621
			Transfer Adjustment - Uses	(42,273,907)	(37,840,551)	4,433,356	(48,310,638)	(10,470,087)
13940 Total				**5,320,972**	**8,628,395**	**3,307,423**	**0**	**(8,628,395)**
Work Orders/Overhead Total				**162,513,816**	**167,932,065**	**5,418,249**	**170,597,257**	**2,665,192**
Continuing Projects - Project Control								
13870	Grants; NonProject; Cont Sta	10034075	PW Harvey Milk Plaza		121,500	121,500	15,000	(106,500)
13870 Total				**0**	**121,500**	**121,500**	**15,000**	**(106,500)**
17220	CPSIF Street Impvt-Sta	10037693	PW SOMA Tree Nursery	400,000	12,749	(387,251)		(12,749)
17220 Total				**400,000**	**12,749**	**(387,251)**	**0**	**(12,749)**
Continuing Projects - Project Control Total				**400,000**	**134,249**	**(265,751)**	**15,000**	**(119,249)**
Total Uses of Funds				**452,952,912**	**426,778,118**	**(26,174,794)**	**439,111,716**	**12,333,598**

Department: REC Recreation And Park Commission

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	103,885,749	105,637,124	1,751,375	112,563,335	6,926,211
Mandatory Fringe Benefits	42,912,868	44,348,615	1,435,747	47,802,413	3,453,798
Non-Personnel Services	27,304,845	21,051,127	(6,253,718)	17,736,044	(3,315,083)
Capital Outlay	24,110,059	23,018,269	(1,091,790)	91,691,185	68,672,916
City Grant Program	2,377,319	2,584,356	207,037	2,619,369	35,013
Debt Service	1,458,020	7,325,731	5,867,711	7,326,654	923
Facilities Maintenance	2,526,087	6,389,801	3,863,714	4,186,744	(2,203,057)
Materials & Supplies	5,968,946	6,352,883	383,937	6,952,084	599,201
Programmatic Projects	11,323,763	9,043,068	(2,280,695)	9,948,077	905,009
Services Of Other Depts	34,609,770	38,814,841	4,205,071	42,240,304	3,425,463
Overhead and Allocations	(1,604,315)	(703,684)	900,631	(1,167,953)	(464,269)
Transfers Out	15,078,774	13,124,519	(1,954,255)	7,005,435	(6,119,084)
Intrafund Transfers Out	10,522,058	13,214,051	2,691,993	11,886,759	(1,327,292)
Transfer Adjustment - Uses	(25,600,832)	(26,338,570)	(737,738)	(18,892,194)	7,446,376
Total Uses by Chart of Accounts	**254,873,111**	**263,862,131**	**8,989,020**	**341,898,256**	**78,036,125**
Sources Summary					
Property Taxes	79,330,000	79,330,000		78,370,000	(960,000)
Intergovernmental: Federal	2,000,000		(2,000,000)		
Intergovernmental: Other	3,584,059	3,765,819	181,760	3,913,466	147,647
Intergovernmental: State	1,164,085	145,000	(1,019,085)	145,000	
Charges for Services	45,377,579	50,283,427	4,905,848	51,204,603	921,176
Rents & Concessions	18,978,238	22,776,017	3,797,779	29,712,017	6,936,000
Other Revenues	1,593,489	1,485,170	(108,319)	71,134,273	69,649,103
Interest & Investment Income	630,498	(57,212)	(687,710)	(52,285)	4,927
Expenditure Recovery	4,499,262	5,920,395	1,421,133	8,827,400	2,907,005
IntraFund Transfers In	10,522,058	13,214,051	2,691,993	11,886,759	(1,327,292)
Transfers In	15,619,661	13,124,519	(2,495,142)	7,005,435	(6,119,084)
Beg Fund Balance - Budget Only	9,939,405	9,163,771	(775,634)	2,517,078	(6,646,693)
Transfer Adjustment-Source	(25,600,832)	(26,338,570)	(737,738)	(18,892,194)	7,446,376

Department: REC Recreation And Park Commission

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
General Fund Support	87,235,609	91,049,744	3,814,135	96,126,704	5,076,960
Total Sources by Chart of Accounts	**254,873,111**	**263,862,131**	**8,989,020**	**341,898,256**	**78,036,125**

Fund Summary

City Facilities Improvement Fd		375,000	375,000		(375,000)
Culture and Recreation Fund	15,921,185	14,329,278	(1,591,907)	82,276,585	67,947,307
Community / Neighborhood Dev	1,005,250		(1,005,250)		
General Fund	132,297,518	148,220,069	15,922,551	165,579,965	17,359,896
Gift and Other Exp Trust Fund	781,310	794,033	12,723	808,652	14,619
Golf Fund	21,748,542	22,094,371	345,829	14,971,114	(7,123,257)
Open Space and Park Fund	82,422,256	78,049,380	(4,372,876)	78,261,940	212,560
Recreation and Park Projects	697,050		(697,050)		
Total Uses by Funds	**254,873,111**	**263,862,131**	**8,989,020**	**341,898,256**	**78,036,125**

Division Summary

REC Operations	231,727,882	221,882,561	(9,845,321)	227,764,769	5,882,208
REC Admin Services	2,826,909	21,044,700	18,217,791	23,253,686	2,208,986
REC Zoo	4,000,000	4,000,000		4,000,000	
REC Capital Division	16,318,320	16,934,870	616,550	86,879,801	69,944,931
Total Uses by Division	**254,873,111**	**263,862,131**	**8,989,020**	**341,898,256**	**78,036,125**

Reserved Appropriations

Controller Reserves

10042262	RP Embarcadero Plaza Project		375,000		
Controller Reserves: Total			**375,000**	**0**	

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	46,237,702	45,117,276	(1,120,426)	52,415,569	7,298,293
			Mandatory Fringe Benefits	19,066,064	18,889,883	(176,181)	22,056,077	3,166,194

Department: REC Recreation And Park Commission

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
			Non-Personnel Services		3,327,041	3,327,041	3,208,297	(118,744)
			City Grant Program	2,293,884	2,500,921	207,037	2,535,934	35,013
			Materials & Supplies	17,500	17,500		17,500	
			Services Of Other Depts	382,178	19,701,216	19,319,038	22,177,623	2,476,407
			Overhead and Allocations	30,248,304	21,366,742	(8,881,562)	23,288,555	1,921,813
			Transfers Out	6,790,704	4,696,591	(2,094,113)		(4,696,591)
			Transfer Adjustment - Uses	(6,790,704)	(4,696,591)	2,094,113		4,696,591
10000 Total				**98,245,632**	**110,920,579**	**12,674,947**	**125,699,555**	**14,778,976**
11902	SR R&P-Marina -Annual		Salaries	1,220,914	1,258,968	38,054	1,309,384	50,416
			Mandatory Fringe Benefits	627,217	664,101	36,884	703,149	39,048
			Non-Personnel Services	224,097	410,433	186,336	385,743	(24,690)
			Debt Service	1,458,020	1,458,020		1,458,020	
			Materials & Supplies	112,000	112,000		112,000	
			Services Of Other Depts	303,685	155,669	(148,016)	175,781	20,112
			Overhead and Allocations	654,599	648,330	(6,269)	656,677	8,347
			Intrafund Transfers Out	174,868	2,640,597	2,465,729	322,328	(2,318,269)
			Transfer Adjustment - Uses	(174,868)	(2,640,597)	(2,465,729)	(322,328)	2,318,269
11902 Total				**4,600,532**	**4,707,521**	**106,989**	**4,800,754**	**93,233**
12360	SR Golf Fund Annual		Salaries	4,882,734	4,708,098	(174,636)	2,781,849	(1,926,249)
			Mandatory Fringe Benefits	1,976,738	1,933,499	(43,239)	1,167,041	(766,458)
			Non-Personnel Services	6,934,955	6,938,804	3,849	2,767,156	(4,171,648)
			Materials & Supplies	656,101	656,101		656,101	
			Services Of Other Depts	3,334,904	3,918,466	583,562	4,310,643	392,177
			Overhead and Allocations	2,654,118	2,591,141	(62,977)	1,899,615	(691,526)
			Transfers Out	1,180,000	1,180,000		2,380,000	1,200,000
			Intrafund Transfers Out	536,492	552,587	16,095	569,164	16,577
			Transfer Adjustment - Uses	(1,716,492)	(1,732,587)	(16,095)	(2,949,164)	(1,216,577)
12360 Total				**20,439,550**	**20,746,109**	**306,559**	**13,582,405**	**(7,163,704)**
13370	SR Open Space&Park-Annual		Salaries	31,116,175	31,294,591	178,416	30,625,505	(669,086)
			Mandatory Fringe Benefits	13,736,155	14,165,690	429,535	14,235,576	69,886

Department: REC Recreation And Park Commission

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
			Non-Personnel Services	4,528,853		(4,528,853)		
			Debt Service		4,539,520	4,539,520	4,542,434	2,914
			Services Of Other Depts	255,144	297,753	42,609	433,076	135,323
			Overhead and Allocations	23,046,672	17,802,400	(5,244,272)	17,501,523	(300,877)
			Transfers Out	7,108,070	7,247,928	139,858	4,625,435	(2,622,493)
			Intrafund Transfers Out	9,739,257	9,949,426	210,169	10,923,826	974,400
			Transfer Adjustment - Uses	(16,847,327)	(17,197,354)	(350,027)	(15,549,261)	1,648,093
13370 Total				**72,682,999**	**68,099,954**	**(4,583,045)**	**67,338,114**	**(761,840)**
Operating Total				**195,968,713**	**204,474,163**	**8,505,450**	**211,420,828**	**6,946,665**
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	91,195	(1,000)	91,195	
		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	1,474,481	1,424,481	(50,000)	1,424,481	
		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	222,157	262,157	40,000	342,157	80,000
		20148	Park Service Area 2 Operating	233,934	263,934	30,000	343,934	80,000
		20149	Park Service Area 3 Operating	143,428	183,428	40,000	263,428	80,000
		20150	Park Service Area 4 Operating	134,158	174,158	40,000	254,158	80,000
		20151	Park Service Area 5 Operating	133,212	173,212	40,000	253,212	80,000
		20152	Park Service Area 6 Operating	135,463	175,463	40,000	255,463	80,000
		20154	Permit & Reservation Operating	67,050		(67,050)		

Department: REC Recreation And Park Commission

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Annual Projects - Authority Control								
		20156	Structural Maint Operating	1,129,600	1,189,600	60,000	1,157,739	(31,861)
		20158	Support Services Operating	482,013	482,013		482,013	
		20159	Turf Operating	111,464	111,464		111,464	
		20192	RP SM Operating Work Orders	482,710	482,710		499,605	16,895
		20193	RP Capital Budget Baseline	900,000	850,000	(50,000)	850,000	
		22486	Park Service Area 7 Operating		10,000	10,000	10,000	
		22862	RP Music Concourse Acquisition		1,328,191	1,328,191	1,326,200	(1,991)
		22974	Outdoor Rec		1,000	1,000	1,000	
10010 Total				**11,228,120**	**12,689,261**	**1,461,141**	**13,152,304**	**463,043**
13350	Open Space & Park-Annual Proj	20133	Apprentice Operating	61,500	111,500	50,000	111,500	
		20141	Golden Gate Park Operating				1,000,000	1,000,000
		20145	Natural Areas Operating	165,400	265,400	100,000	265,400	
		20155	Planning Operating	40,000	40,000		40,000	
		20157	Sports & Athletics Operating	480,768	450,768	(30,000)	450,768	
		20160	Urban Forestry Operating	101,475	151,475	50,000	151,475	
		20161	Volunteer Operating	530,902	530,902		530,902	
		22430	Asset Management	30,000	30,000		30,000	
		22974	Outdoor Rec		30,000	30,000	30,000	
13350 Total				**1,410,045**	**1,610,045**	**200,000**	**2,610,045**	**1,000,000**
Annual Projects - Authority Control Total				**12,638,165**	**14,299,306**	**1,661,141**	**15,762,349**	**1,463,043**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10000	Operating	2,581,876	2,636,711	54,835	2,700,128	63,417
		20191	RP PUC Garage CO Repayment	104,781	104,781		104,781	
		20193	RP Capital Budget Baseline	13,402,950	14,150,000	747,050	14,650,000	500,000
		20324	Sugar-Sweetened Beverages Tax	772	773	1	773	
		20361	RP Equipment	1,539,101	1,352,545	(186,556)		(1,352,545)
		21673	Park Health and Safety	682,024	432,024	(250,000)	432,024	
		80337	Park Support	13,000	13,000		13,000	
10020 Total				**18,324,504**	**18,689,834**	**365,330**	**17,900,706**	**(789,128)**
10660	SR Downtown Park	18934	RP Downtown Park Fund	500,000		(500,000)		

Department: REC Recreation And Park Commission

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Continuing Projects - Authority Control								
10660 Total				**500,000**	**0**	**(500,000)**	**0**	**0**
10820	SR Market & Octavia CI	18975	RP Market Octavia Community Im	505,250		(505,250)		
10820 Total				**505,250**	**0**	**(505,250)**	**0**	**0**
11895	SR R&P Maintenance Fund	17379	Yerba Buena Gardens Project	747,816	316,137	(431,679)	325,621	9,484
		19385	RP 11th Street And Natoma Park	200,000	200,000		200,000	
		19387	RP Botanical Garden Improvemen	2,478,048	1,351,671	(1,126,377)	1,351,671	
		22063	GGP - Tennis Center	250,000	350,000	100,000	350,000	
		22486	Park Service Area 7 Operating	2,473,589	2,627,313	153,724	2,743,499	116,186
		22496	RP Shipyard	1,110,470	1,138,506	28,036	1,169,967	31,461
		22497	RP GGP Pagoda	300,000	300,000		300,000	
		22945	RP 240 6th St Rent		115,000	115,000	115,000	
11895 Total				**7,559,923**	**6,398,627**	**(1,161,296)**	**6,555,758**	**157,131**
11900	SR R&P-Marina Yacht Harbor	18931	RP Marina Dbw Loan Reserve	91,508	93,628	2,120	88,968	(4,660)
		18936	RP East Harbor Sediment Remedi				70,000,000	70,000,000
		19034	RP Yacht Harbor-dredging	569,250	585,000	15,750	600,000	15,000
		19035	RP Marina Yacht Renovation Pro	5,558		(5,558)		
		19156	RP Yacht Harbor Facilities Mai	75,329	2,544,502	2,469,173	231,105	(2,313,397)
11900 Total				**741,645**	**3,223,130**	**2,481,485**	**70,920,073**	**67,696,943**
12350	SR Golf Fund -Continuing	18953	RP Golf Program	536,492	552,587	16,095	569,164	16,577
		20643	RP Golf Maintenance Fund	772,500	795,675	23,175	819,545	23,870
12350 Total				**1,308,992**	**1,348,262**	**39,270**	**1,388,709**	**40,447**
13360	SR Open Space-Continuing	18905	RP Open Space Acquisition	3,966,500	3,982,500	16,000	3,966,500	(16,000)
		18925	RP Open Space Audit Services	15,431		(15,431)		
		18927	RP Open Space Contingency	2,379,900	2,389,500	9,600	2,379,900	(9,600)
		18928	RP Open Space Capital Program	1,692,381	1,692,381		1,692,381	
		18944	RP Open Space Community Garden	275,000	275,000		275,000	
13360 Total				**8,329,212**	**8,339,381**	**10,169**	**8,313,781**	**(25,600)**
15794	Transbay CFD ST Pay-go Fund	19021	RP Transit Center Community Im		375,000	375,000		(375,000)
15794 Total				**0**	**375,000**	**375,000**	**0**	**(375,000)**
16860	CPRPF 12 CLN&SF NEIG PK S2016B	18980	RP 2012 Clean & Safe Neighborh	86,275		(86,275)		

Department: REC Recreation And Park Commission

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Continuing Projects - Authority Control								
16860 Total				**86,275**	**0**	**(86,275)**	**0**	**0**
16861	CPRPF 12 CLN&SF NEIG PK S2018A	18980	RP 2012 Clean & Safe Neighborh	610,775		(610,775)		
16861 Total				**610,775**	**0**	**(610,775)**	**0**	**0**
Continuing Projects - Authority Control Total				**37,966,576**	**38,374,234**	**407,658**	**105,079,027**	**66,704,793**
Grants Projects								
14820	SR ETF-Gift	10001169	RP National Aids Mem Grove	134,518	139,746	5,228	145,724	5,978
		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	213,357	220,852	7,495	229,493	8,641
14820 Total				**781,310**	**794,033**	**12,723**	**808,652**	**14,619**
Grants Projects Total				**781,310**	**794,033**	**12,723**	**808,652**	**14,619**
Work Orders/Overhead								
10060	GF Work Order	207912	REC Operations	4,263,773	5,684,906	1,421,133	8,591,911	2,907,005
		262668	REC Capital Division	235,489	235,489		235,489	
10060 Total				**4,499,262**	**5,920,395**	**1,421,133**	**8,827,400**	**2,907,005**
10080	GF Overhead-Recreation & Parks	207912	REC Operations	2,930,680	5,789,987	2,859,307	6,006,073	216,086
		232199	REC Admin Services	52,054,569	33,907,541	(18,147,028)	34,985,899	1,078,358
		262668	REC Capital Division	3,222,759	3,414,769	192,010	3,522,351	107,582
			Transfer Adjustment - Uses	(58,208,008)	(43,112,297)	15,095,711	(44,514,323)	(1,402,026)
10080 Total				**0**	**0**	**0**	**0**	**0**
Work Orders/Overhead Total				**4,499,262**	**5,920,395**	**1,421,133**	**8,827,400**	**2,907,005**
Continuing Projects - Project Control								
11820	SR Culture & Rec Grants; A Fed	10041520	RP USDA Reforestation Project	2,000,000		(2,000,000)		
11820 Total				**2,000,000**	**0**	**(2,000,000)**	**0**	**0**
11830	SR Culture & Rec Grants; A Sta	10041460	RP Habitat Conserv - YSP	200,000		(200,000)		
		10041461	RP Habitat Conserv - Greenager	200,000		(200,000)		
		10041518	RP BAAQMD EV charge stations	619,085		(619,085)		
11830 Total				**1,019,085**	**0**	**(1,019,085)**	**0**	**0**

Department: REC Recreation And Park Commission

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Continuing Projects - Project Control								
Continuing Projects - Project Control Total				**3,019,085**	**0**	**(3,019,085)**	**0**	**0**
Total Uses of Funds				**254,873,111**	**263,862,131**	**8,989,020**	**341,898,256**	**78,036,125**

Department: RNT Rent Arbitration Board

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	8,059,286	8,100,923	41,637	8,415,391	314,468
Mandatory Fringe Benefits	3,124,203	3,152,076	27,873	3,306,977	154,901
Non-Personnel Services	353,232	628,879	275,647	631,879	3,000
Materials & Supplies	46,759	76,250	29,491	76,250	
Services Of Other Depts	1,965,002	2,331,091	366,089	2,428,235	97,144
Overhead and Allocations	263,871	212,239	(51,632)	212,239	
Total Uses by Chart of Accounts	**13,812,353**	**14,501,458**	**689,105**	**15,070,971**	**569,513**
Sources Summary					
Charges for Services	12,769,423	12,990,242	220,819	13,104,175	113,933
Beg Fund Balance - Budget Only	1,042,930	1,511,216	468,286	1,966,796	455,580
General Fund Support					
Total Sources by Chart of Accounts	**13,812,353**	**14,501,458**	**689,105**	**15,070,971**	**569,513**
Fund Summary					
Community / Neighborhood Dev	13,812,353	14,501,458	689,105	15,070,971	569,513
Total Uses by Funds	**13,812,353**	**14,501,458**	**689,105**	**15,070,971**	**569,513**
Division Summary					
RNT Rent Arbitration Board	13,812,353	14,501,458	689,105	15,070,971	569,513
Total Uses by Division	**13,812,353**	**14,501,458**	**689,105**	**15,070,971**	**569,513**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10850	SR Rent Arbitration Board		Salaries	8,059,286	8,100,923	41,637	8,415,391	314,468
			Mandatory Fringe Benefits	3,124,203	3,152,076	27,873	3,306,977	154,901
			Non-Personnel Services	353,232	628,879	275,647	631,879	3,000
			Materials & Supplies	46,759	76,250	29,491	76,250	
			Services Of Other Depts	1,965,002	2,331,091	366,089	2,428,235	97,144

Department: RNT Rent Arbitration Board

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
			Overhead and Allocations	263,871	212,239	(51,632)	212,239	
10850 Total				**13,812,353**	**14,501,458**	**689,105**	**15,070,971**	**569,513**
Operating Total				**13,812,353**	**14,501,458**	**689,105**	**15,070,971**	**569,513**
Total Uses of Funds				**13,812,353**	**14,501,458**	**689,105**	**15,070,971**	**569,513**

Department: RET Retirement System

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	28,297,052	30,636,638	2,339,586	31,741,332	1,104,694
Mandatory Fringe Benefits	9,646,016	10,551,857	905,841	11,080,472	528,615
Non-Personnel Services	7,334,235	6,653,881	(680,354)	7,861,901	1,208,020
Capital Outlay	20,000	12,719	(7,281)		(12,719)
Materials & Supplies	180,000	405,000	225,000	194,875	(210,125)
Services Of Other Depts	7,946,423	7,420,672	(525,751)	6,395,118	(1,025,554)
Overhead and Allocations	1,401,092		(1,401,092)		
Total Uses by Chart of Accounts	**54,824,818**	**55,680,767**	**855,949**	**57,273,698**	**1,592,931**
Sources Summary					
Charges for Services	1,927,455	2,103,823	176,368	2,096,542	(7,281)
Contributions Ret/HSS/HlthCare	52,503,237	53,039,414	536,177	54,634,675	1,595,261
Interest & Investment Income	284,126	287,530	3,404	292,481	4,951
Expenditure Recovery	110,000	250,000	140,000	250,000	
General Fund Support					
Total Sources by Chart of Accounts	**54,824,818**	**55,680,767**	**855,949**	**57,273,698**	**1,592,931**
Fund Summary					
OPEB Trust Fund: Retiree Hlth	1,688,565	1,581,145	(107,420)	1,485,645	(95,500)
General Fund	1,927,455	2,103,823	176,368	2,096,542	(7,281)
Pension Trust Fund: SFERS	51,208,798	51,995,799	787,001	53,691,511	1,695,712
Total Uses by Funds	**54,824,818**	**55,680,767**	**855,949**	**57,273,698**	**1,592,931**
Division Summary					
RET SF Deferred Comp Program	1,927,455	2,103,823	176,368	2,096,542	(7,281)
RET Health Care Trust	1,688,565	1,581,145	(107,420)	1,485,645	(95,500)
RET Retirement Services	19,903,490	19,841,697	(61,793)	19,550,486	(291,211)
RET Investment	13,336,627	13,921,985	585,358	14,476,824	554,839
RET Administration	17,968,681	18,232,117	263,436	19,664,201	1,432,084
Total Uses by Division	**54,824,818**	**55,680,767**	**855,949**	**57,273,698**	**1,592,931**

Uses of Funds Detail Appropriation

Department: RET Retirement System

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
31330	Employees Retirement Trust		Salaries	27,322,479	29,565,071	2,242,592	30,632,385	1,067,314
			Mandatory Fringe Benefits	9,298,237	10,165,299	867,062	10,674,252	508,953
			Non-Personnel Services	5,804,170	5,491,236	(312,934)	6,699,756	1,208,520
			Capital Outlay	20,000	12,719	(7,281)		(12,719)
			Materials & Supplies	175,000	400,000	225,000	190,000	(210,000)
			Services Of Other Depts	7,187,820	6,361,474	(826,346)	5,495,118	(866,356)
			Overhead and Allocations	1,401,092		(1,401,092)		
31330 Total				**51,208,798**	**51,995,799**	**787,001**	**53,691,511**	**1,695,712**
31440	Health Care-Prop B Trust Fund		Non-Personnel Services	1,308,565	931,145	(377,420)	935,645	4,500
			Services Of Other Depts	380,000	650,000	270,000	550,000	(100,000)
31440 Total				**1,688,565**	**1,581,145**	**(107,420)**	**1,485,645**	**(95,500)**
Operating Total				**52,897,363**	**53,576,944**	**679,581**	**55,177,156**	**1,600,212**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17410	RS Employee Deferred Compensat	1,927,455	2,103,823	176,368	2,096,542	(7,281)
10010 Total				**1,927,455**	**2,103,823**	**176,368**	**2,096,542**	**(7,281)**
Annual Projects - Authority Control Total				**1,927,455**	**2,103,823**	**176,368**	**2,096,542**	**(7,281)**
Total Uses of Funds				**54,824,818**	**55,680,767**	**855,949**	**57,273,698**	**1,592,931**

Department: SDA Sheriff's Department Office of Inspector General

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	394,625	288,319	(106,306)	312,223	23,904
Mandatory Fringe Benefits	79,831	74,756	(5,075)	75,702	946
Non-Personnel Services	101,600	103,742	2,142	103,742	
Materials & Supplies	4,821	4,821		4,700	(121)
Services Of Other Depts	722,682	746,285	23,603	748,316	2,031
Total Uses by Chart of Accounts	**1,303,559**	**1,217,923**	**(85,636)**	**1,244,683**	**26,760**
Sources Summary					
General Fund Support	1,303,559	1,217,923	(85,636)	1,244,683	26,760
Total Sources by Chart of Accounts	**1,303,559**	**1,217,923**	**(85,636)**	**1,244,683**	**26,760**
Fund Summary					
General Fund	1,303,559	1,217,923	(85,636)	1,244,683	26,760
Total Uses by Funds	**1,303,559**	**1,217,923**	**(85,636)**	**1,244,683**	**26,760**
Division Summary					
SDA Inspector General	1,081,172	1,065,844	(15,328)	1,134,167	68,323
SDA Sheriff Oversight	222,387	152,079	(70,308)	110,516	(41,563)
Total Uses by Division	**1,303,559**	**1,217,923**	**(85,636)**	**1,244,683**	**26,760**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	21789	SDA Operations	1,303,559	1,217,923	(85,636)	1,244,683	26,760
10010 Total				**1,303,559**	**1,217,923**	**(85,636)**	**1,244,683**	**26,760**
Annual Projects - Authority Control Total				**1,303,559**	**1,217,923**	**(85,636)**	**1,244,683**	**26,760**
Total Uses of Funds				**1,303,559**	**1,217,923**	**(85,636)**	**1,244,683**	**26,760**

Department: SHF Sheriff

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	171,249,883	189,352,641	18,102,758	194,880,746	5,528,105
Mandatory Fringe Benefits	80,321,756	84,330,564	4,008,808	88,614,897	4,284,333
Non-Personnel Services	15,791,868	8,746,637	(7,045,231)	8,501,637	(245,000)
Capital Outlay	4,994,280	5,443,992	449,712	2,625,693	(2,818,299)
City Grant Program	12,647,250	12,769,300	122,050	12,947,870	178,570
Debt Service		6,819,200	6,819,200	6,823,355	4,155
Materials & Supplies	8,560,404	9,704,297	1,143,893	9,282,897	(421,400)
Programmatic Projects	6,369,611	2,843,070	(3,526,541)	1,343,070	(1,500,000)
Services Of Other Depts	23,141,578	24,143,777	1,002,199	24,980,876	837,099
Overhead and Allocations		1,483,492	1,483,492	1,552,372	68,880
Total Uses by Chart of Accounts	**323,076,630**	**345,636,970**	**22,560,340**	**351,553,413**	**5,916,443**
Sources Summary					
Intergovernmental: Federal		207,428	207,428	207,428	
Intergovernmental: State	41,609,174	35,152,501	(6,456,673)	35,310,869	158,368
Charges for Services	967,073	1,194,582	227,509	1,194,582	
Fines, Forfeiture, & Penalties	50,000	50,000		50,000	
Expenditure Recovery	33,108,653	32,693,275	(415,378)	33,646,326	953,051
Transfers In	237,289	257,698	20,409	189,880	(67,818)
Other Financing Sources	1,000,000		(1,000,000)		
Beg Fund Balance - Budget Only		150,000	150,000	150,000	
General Fund Support	246,104,441	275,931,486	29,827,045	280,804,328	4,872,842
Total Sources by Chart of Accounts	**323,076,630**	**345,636,970**	**22,560,340**	**351,553,413**	**5,916,443**
Fund Summary					
City Facilities Improvement Fd	1,000,000		(1,000,000)		
General Fund	313,785,585	342,564,761	28,779,176	349,190,654	6,625,893
Public Protection Fund	8,291,045	3,072,209	(5,218,836)	2,362,759	(709,450)
Total Uses by Funds	**323,076,630**	**345,636,970**	**22,560,340**	**351,553,413**	**5,916,443**
Division Summary					

Department: SHF Sheriff

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
SHF Custody	153,989,016	164,811,975	10,822,959	170,700,082	5,888,107
SHF Field	77,397,788	83,584,104	6,186,316	85,563,420	1,979,316
SHF Planning	15,635,805	20,345,310	4,709,505	19,343,508	(1,001,802)
SHF Administration	76,054,021	76,895,581	841,560	75,946,403	(949,178)
Total Uses by Division	**323,076,630**	**345,636,970**	**22,560,340**	**351,553,413**	**5,916,443**

Reserved Appropriations

Controller Reserves

10037714	CJ2 Elevators CR	2,000,000
10038961	425 7th Street - Building Mana	1,200,000
Controller Reserves: Total		**3,200,000**

0

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	147,072,198	166,997,418	19,925,220	172,086,485	5,089,067
			Mandatory Fringe Benefits	70,640,687	75,153,930	4,513,243	79,060,948	3,907,018
			Non-Personnel Services	13,730,569	8,282,151	(5,448,418)	8,037,151	(245,000)
			Capital Outlay	350,000	740,000	390,000		(740,000)
			City Grant Program	11,786,390	11,904,254	117,864	12,070,914	166,660
			Debt Service		6,819,200	6,819,200	6,823,355	4,155
			Materials & Supplies	6,947,082	8,033,284	1,086,202	8,233,518	200,234
			Services Of Other Depts	23,141,578	24,143,777	1,002,199	24,980,876	837,099
10000 Total				**273,668,504**	**302,074,014**	**28,405,510**	**311,293,247**	**9,219,233**
Operating Total				**273,668,504**	**302,074,014**	**28,405,510**	**311,293,247**	**9,219,233**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	15808	Shf - Facilites Maintenance	794,280	833,994	39,714	875,693	41,699
		17425	Msa Fit Program	4,049	4,049		4,049	
		17427	Violence Prevention Programmin	842,265	850,688	8,423	862,598	11,910

Department: SHF Sheriff

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Annual Projects - Authority Control								
10010 Total				**1,640,594**	**1,688,731**	**48,137**	**1,742,340**	**53,609**
Annual Projects - Authority Control Total				**1,640,594**	**1,688,731**	**48,137**	**1,742,340**	**53,609**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	15244	SH Roads & Urban Forestry	150,000	150,000		150,000	
		21788	SH Jail Monitoring System JMS	2,986,602	2,500,000	(486,602)	1,000,000	(1,500,000)
		22249	Exterior Paint	600,000		(600,000)		
		22250	SBJ Boiler Repair	500,000	500,000			(500,000)
		22251	CJ3 Roof-Painting	500,000	600,000	100,000	600,000	
		22833	CJ3- Outdoor Recreation	500,000	250,000	(250,000)		(250,000)
		22835	San Bruno Water Heaters	600,000	1,000,000	400,000	500,000	(500,000)
		23047	SH CJ2 and CJ3 Infrastr Upgrd		1,000,000	1,000,000	500,000	(500,000)
		23048	SH 425 7th St Steam Heat Exch		350,000	350,000		(350,000)
10020 Total				**5,836,602**	**6,350,000**	**513,398**	**2,750,000**	**(3,600,000)**
13520	SR DNA Id Fund -Prop 69-2004	17424	SH Sheriff Dna Identification	287,289	307,698	20,409	239,880	(67,818)
13520 Total				**287,289**	**307,698**	**20,409**	**239,880**	**(67,818)**
13660	SR Sheriff-State Authorized	17420	SH Ab1109 Sheriff Vehicle Main	68,156	68,156		68,156	
		17421	SH Ab1109 Sheriff Vehicle Repl	40,415	40,415		40,415	
		17422	SH Furniture & Equiptment	306,959	306,959		306,959	
		17423	SH Ab709 - Sheriff Civil Admin	19,052	19,052		19,052	
13660 Total				**434,582**	**434,582**	**0**	**434,582**	**0**
13670	SR Sheriff-Inmate Program	17428	SH Sheriff Inmate Program		150,000	150,000	150,000	
13670 Total				**0**	**150,000**	**150,000**	**150,000**	**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	21806	SHF CJ2 Elevators CR		2,000,000	2,000,000		(2,000,000)
		22246	SHF Building Management System		1,200,000	1,200,000		(1,200,000)
		22247	Roof Replacement		(3,200,000)	(3,200,000)		3,200,000
		22834	San Bruno Water Line	1,000,000		(1,000,000)		
15384 Total				**1,000,000**	**0**	**(1,000,000)**	**0**	**0**
Continuing Projects - Authority Control Total				**7,908,473**	**7,592,280**	**(316,193)**	**3,924,462**	**(3,667,818)**

Department: SHF Sheriff

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Grants Projects								
13550	SR Public Protection-Grant	10039690	SHF PATH Grant	5,000,000		(5,000,000)		
		10039713	CH FY24-25 Federal JAG Grant	18,595		(18,595)		
		10039782	SH FY24-25 CSA STC Grant	297,988		(297,988)		
		10040970	CH FY25-26 Federal JAG Grant		14,358	14,358		(14,358)
		10041125	SH FY25-26 CSA STC Grant		297,988	297,988		(297,988)
		10041167	SHF23-25 Firearms Relinquishme	636,893		(636,893)		
		10042164	CH FY26-27 Federal JAG Grant				14,358	14,358
		10042222	SH FY26-27 CSA STC Grant				297,988	297,988
13550 Total				**5,953,476**	**312,346**	**(5,641,130)**	**312,346**	**0**
13560	SR Homeland Security	10042233	SHFCY25 UASI NCRIC Project		193,070	193,070		(193,070)
		10042235	SHFCY26 UASI NCRIC Project				193,070	193,070
13560 Total				**0**	**193,070**	**193,070**	**193,070**	**0**
13720	SR Public Protection-Grant Sta	10037204	CH FY22-23 SFCOPS Program	587,896		(587,896)		
		10038289	CH FY23-24 SFCOPS Program		641,632	641,632		(641,632)
		10039715	CH FY24-25 SFCOPS Program	677,802		(677,802)		
		10041004	CH FY25-26 SFCOPS Program		682,881	682,881		(682,881)
		10042166	CH FY26-27 SFCOPS Program				682,881	682,881
13720 Total				**1,265,698**	**1,324,513**	**58,815**	**682,881**	**(641,632)**
Grants Projects Total				**7,219,174**	**1,829,929**	**(5,389,245)**	**1,188,297**	**(641,632)**
Work Orders/Overhead								
10060	GF Work Order	210738	SHF Field	33,223,810	31,931,501	(1,292,309)	33,083,967	1,152,466
		232331	SHF Administration	(583,925)	520,515	1,104,440	321,100	(199,415)
10060 Total				**32,639,885**	**32,452,016**	**(187,869)**	**33,405,067**	**953,051**
Work Orders/Overhead Total				**32,639,885**	**32,452,016**	**(187,869)**	**33,405,067**	**953,051**
Total Uses of Funds				**323,076,630**	**345,636,970**	**22,560,340**	**351,553,413**	**5,916,443**

Department: WOM Status Of Women

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	1,195,038		(1,195,038)		
Mandatory Fringe Benefits	424,484		(424,484)		
Non-Personnel Services	134,350		(134,350)		
City Grant Program	9,962,431		(9,962,431)		
Materials & Supplies	18,516		(18,516)		
Services Of Other Depts	174,982		(174,982)		
Total Uses by Chart of Accounts	**11,909,801**	**0**	**(11,909,801)**	**0**	**0**
Sources Summary					
Licenses, Permits,& Franchises	200,000		(200,000)		
General Fund Support	11,709,801		(11,709,801)		
Total Sources by Chart of Accounts	**11,909,801**	**0**	**(11,909,801)**	**0**	**0**
Fund Summary					
General Fund	11,709,801		(11,709,801)		
Human Welfare Fund	200,000		(200,000)		
Total Uses by Funds	**11,909,801**	**0**	**(11,909,801)**	**0**	**0**
Division Summary					
WOM Status Of Women	11,909,801		(11,909,801)		
Total Uses by Division	**11,909,801**	**0**	**(11,909,801)**	**0**	**0**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	1,195,038		(1,195,038)		
			Mandatory Fringe Benefits	424,484		(424,484)		
			Non-Personnel Services	134,350		(134,350)		
			City Grant Program	9,762,431		(9,762,431)		
			Materials & Supplies	18,516		(18,516)		

Department: WOM Status Of Women

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
			Services Of Other Depts	174,982		(174,982)		
10000 Total				**11,709,801**	**0**	**(11,709,801)**	**0**	**0**
12900	SR WOM Domestic Violence Prog		City Grant Program	200,000		(200,000)		
12900 Total				**200,000**	**0**	**(200,000)**	**0**	**0**
Operating Total				**11,909,801**	**0**	**(11,909,801)**	**0**	**0**
Total Uses of Funds				**11,909,801**	**0**	**(11,909,801)**	**0**	**0**

Department: CRT Superior Court

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Mandatory Fringe Benefits	665,000	665,000		665,000	
Non-Personnel Services	32,270,944	32,519,508	248,564	32,519,508	
Services Of Other Depts	21,000	21,000		21,000	
Total Uses by Chart of Accounts	**32,956,944**	**33,205,508**	**248,564**	**33,205,508**	**0**
Sources Summary					
General Fund Support	32,956,944	33,205,508	248,564	33,205,508	
Total Sources by Chart of Accounts	**32,956,944**	**33,205,508**	**248,564**	**33,205,508**	**0**
Fund Summary					
General Fund	32,956,944	33,205,508	248,564	33,205,508	
Total Uses by Funds	**32,956,944**	**33,205,508**	**248,564**	**33,205,508**	**0**
Division Summary					
CRT Superior Court	32,956,944	33,205,508	248,564	33,205,508	
Total Uses by Division	**32,956,944**	**33,205,508**	**248,564**	**33,205,508**	**0**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Mandatory Fringe Benefits	665,000	665,000		665,000	
			Non-Personnel Services	32,270,944	32,519,508	248,564	32,519,508	
			Services Of Other Depts	21,000	21,000		21,000	
10000 Total				**32,956,944**	**33,205,508**	**248,564**	**33,205,508**	**0**
Operating Total				**32,956,944**	**33,205,508**	**248,564**	**33,205,508**	**0**
Total Uses of Funds				**32,956,944**	**33,205,508**	**248,564**	**33,205,508**	**0**

Department: TTX Treasurer/Tax Collector

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	23,870,873	23,461,244	(409,629)	24,283,183	821,939
Mandatory Fringe Benefits	9,499,772	9,248,283	(251,489)	9,417,089	168,806
Non-Personnel Services	7,816,432	9,987,480	2,171,048	6,754,612	(3,232,868)
Materials & Supplies	86,717	66,717	(20,000)	65,049	(1,668)
Programmatic Projects	2,710,000	4,870,000	2,160,000	830,000	(4,040,000)
Services Of Other Depts	5,062,839	7,396,133	2,333,294	7,621,832	225,699
Overhead and Allocations	(33,518)		33,518		
Total Uses by Chart of Accounts	**49,013,115**	**55,029,857**	**6,016,742**	**48,971,765**	**(6,058,092)**
Sources Summary					
Property Taxes	800,000	800,000		800,000	
Intergovernmental: Other	35,000	35,000		35,000	
Intergovernmental: State	650,000		(650,000)		
Charges for Services	4,669,637	4,473,337	(196,300)	4,433,337	(40,000)
Other Revenues	1,451,940	874,639	(577,301)	720,402	(154,237)
Interest & Investment Income	6,271,329	7,007,745	736,416	7,200,556	192,811
Expenditure Recovery	11,912,975	19,539,650	7,626,675	14,380,581	(5,159,069)
General Fund Support	23,222,234	22,299,486	(922,748)	21,401,889	(897,597)
Total Sources by Chart of Accounts	**49,013,115**	**55,029,857**	**6,016,742**	**48,971,765**	**(6,058,092)**
Fund Summary					
General Fund	46,971,175	54,215,218	7,244,043	48,311,363	(5,903,855)
General Services Fund	2,041,940	814,639	(1,227,301)	660,402	(154,237)
Total Uses by Funds	**49,013,115**	**55,029,857**	**6,016,742**	**48,971,765**	**(6,058,092)**
Division Summary					
TTX Impact	4,935,060	6,860,688	1,925,628	4,227,715	(2,632,973)
TTX Management	5,401,571	5,631,609	230,038	5,758,755	127,146
TTX Treasury	6,620,132	6,701,755	81,623	6,859,729	157,974
TTX Collection	32,056,352	35,835,805	3,779,453	32,125,566	(3,710,239)
Total Uses by Division	**49,013,115**	**55,029,857**	**6,016,742**	**48,971,765**	**(6,058,092)**

Department: TTX Treasurer/Tax Collector

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Salaries	13,845,369	12,609,130	(1,236,239)	13,123,547	514,417
			Mandatory Fringe Benefits	6,072,246	5,587,763	(484,483)	5,611,197	23,434
			Non-Personnel Services	2,914,052	2,975,039	60,987	2,885,039	(90,000)
			Materials & Supplies	66,717	66,717		65,049	(1,668)
			Services Of Other Depts	2,743,531	3,151,945	408,414	3,335,333	183,388
			Overhead and Allocations	(654,322)	(600,279)	54,043	(576,000)	24,279
10000 Total				**24,987,593**	**23,790,315**	**(1,197,278)**	**24,444,165**	**653,850**
Operating Total				**24,987,593**	**23,790,315**	**(1,197,278)**	**24,444,165**	**653,850**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17617	Bank On San Francisco Project	796,910	699,759	(97,151)	721,979	22,220
		17622	Kinder2College Annual Project	1,450,829	1,462,924	12,095	1,388,047	(74,877)
10010 Total				**2,247,739**	**2,162,683**	**(85,056)**	**2,110,026**	**(52,657)**
Annual Projects - Authority Control Total				**2,247,739**	**2,162,683**	**(85,056)**	**2,110,026**	**(52,657)**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	17621	TX Gross Receipts Tax Implemen	5,812,868	7,222,570	1,409,702	7,376,591	154,021
		21854	First Year Free		2,500,000	2,500,000		(2,500,000)
		22562	Empty Homes Tax	510,000		(510,000)		
		22844	TTX - Business Tax Application	1,500,000	1,500,000			(1,500,000)
10020 Total				**7,822,868**	**11,222,570**	**3,399,702**	**7,376,591**	**(3,845,979)**
Continuing Projects - Authority Control Total				**7,822,868**	**11,222,570**	**3,399,702**	**7,376,591**	**(3,845,979)**
Grants Projects								
12550	SR Grants; GSF Continuing	10037401	TX-OFE MOTT	165,000		(165,000)		
		10038700	TX-FJP Arnold Ventures FY22-FY	25,000		(25,000)		
		10041071	TX-FJP Arnold Ventures	250,000		(250,000)		
		10041072	TX-FJP Crankstart	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)		
		10041163	TX-FJP Judicial Council of CA	650,000		(650,000)		

Department: TTX Treasurer/Tax Collector

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Grants Projects								
		10041213	TX-OFE Earn FY24-25	26,495		(26,495)		
		10041214	TX-FJP Earn FY24-25	419,077		(419,077)		
		10042248	TX-EJC Heluna FY25-26		531,076	531,076	503,965	(27,111)
		10042249	TX-OFE Mott FYE26 & FYE27		208,563	208,563	156,437	(52,126)
12550 Total				**2,041,940**	**814,639**	**(1,227,301)**	**660,402**	**(154,237)**
Grants Projects Total				**2,041,940**	**814,639**	**(1,227,301)**	**660,402**	**(154,237)**
Work Orders/Overhead								
10060	GF Work Order	210663	TTX Impact	645,354	1,383,339	737,985	1,457,261	73,922
		232346	TTX Management	266,722	26,177	(240,545)	26,177	
		232350	TTX Treasury	975,243	1,053,279	78,036	1,053,279	
		232360	TTX Collection	10,025,656	14,576,855	4,551,199	11,843,864	(2,732,991)
10060 Total				**11,912,975**	**17,039,650**	**5,126,675**	**14,380,581**	**(2,659,069)**
Work Orders/Overhead Total				**11,912,975**	**17,039,650**	**5,126,675**	**14,380,581**	**(2,659,069)**
Total Uses of Funds				**49,013,115**	**55,029,857**	**6,016,742**	**48,971,765**	**(6,058,092)**

Department: WAR War Memorial

	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Uses Summary					
Salaries	8,256,879	8,204,353	(52,526)	8,481,731	277,378
Mandatory Fringe Benefits	3,562,352	3,633,935	71,583	3,825,629	191,694
Non-Personnel Services	897,450	1,202,450	305,000	935,637	(266,813)
Capital Outlay	671,727	705,313	33,586	740,579	35,266
Debt Service	8,534,566	8,531,375	(3,191)	8,528,964	(2,411)
Materials & Supplies	215,000	577,841	362,841	565,272	(12,569)
Services Of Other Depts	8,378,806	9,262,206	883,400	9,986,500	724,294
Total Uses by Chart of Accounts	**30,516,780**	**32,117,473**	**1,600,693**	**33,064,312**	**946,839**
Sources Summary					
Charges for Services	549,882	1,201,423	651,541	1,274,350	72,927
Rents & Concessions	3,569,719	3,970,444	400,725	4,401,942	431,498
Expenditure Recovery	290,424	300,735	10,311	318,779	18,044
Transfers In	16,065,307	17,021,081	955,774	17,423,387	402,306
Beg Fund Balance - Budget Only	953,164	551,285	(401,879)	527,600	(23,685)
General Fund Support	9,088,284	9,072,505	(15,779)	9,118,254	45,749
Total Sources by Chart of Accounts	**30,516,780**	**32,117,473**	**1,600,693**	**33,064,312**	**946,839**
Fund Summary					
General Fund	9,088,284	9,072,505	(15,779)	9,118,254	45,749
War Memorial Fund	21,428,496	23,044,968	1,616,472	23,946,058	901,090
Total Uses by Funds	**30,516,780**	**32,117,473**	**1,600,693**	**33,064,312**	**946,839**
Division Summary					
WAR War Memorial	30,516,780	32,117,473	1,600,693	33,064,312	946,839
Total Uses by Division	**30,516,780**	**32,117,473**	**1,600,693**	**33,064,312**	**946,839**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								

Department: WAR War Memorial

Fund Code	Fund Title	Code	Title	2024-25 Original Budget	2025-26 Proposed Budget	2025-26 Change From 2024-25	2026-27 Proposed Budget	2026-27 Change From 2025-26
Operating								
10000	GF Annual Account Ctrl		Debt Service	8,534,566	8,531,375	(3,191)	8,528,964	(2,411)
			Services Of Other Depts	553,718	541,130	(12,588)	589,290	48,160
10000 Total				**9,088,284**	**9,072,505**	**(15,779)**	**9,118,254**	**45,749**
14670	SR War Memorial-Operating		Salaries	8,256,879	8,204,353	(52,526)	8,481,731	277,378
			Mandatory Fringe Benefits	3,562,352	3,633,935	71,583	3,825,629	191,694
			Non-Personnel Services	897,450	1,202,450	305,000	935,637	(266,813)
			Materials & Supplies	215,000	577,841	362,841	565,272	(12,569)
			Services Of Other Depts	7,825,088	8,721,076	895,988	9,397,210	676,134
14670 Total				**20,756,769**	**22,339,655**	**1,582,886**	**23,205,479**	**865,824**
Operating Total				**29,845,053**	**31,412,160**	**1,567,107**	**32,323,733**	**911,573**
Annual Projects - Authority Control								
14680	SR WAR - Annual Authority Ctrl	15835	War - Facility Maintenance	671,727	705,313	33,586	740,579	35,266
14680 Total				**671,727**	**705,313**	**33,586**	**740,579**	**35,266**
Annual Projects - Authority Control Total				**671,727**	**705,313**	**33,586**	**740,579**	**35,266**
Total Uses of Funds				**30,516,780**	**32,117,473**	**1,600,693**	**33,064,312**	**946,839**

DETAIL OF RESERVES

Detail of Contribution to Budgetary Reserves

BUDGETARY RESERVES

		FY 2025-26		FY 2026-27
Unappropriated Designed Reserves - (require subsequent Board appropriation to spend)				
AIRPORT COMMISSION - EXP BALANCING BUDGET ONLY	$	-	$	135,631,938
GENERAL CITY RESPONSIBILITY - DESIGNATED FOR GENERAL RESERVE	$	27,580,000	$	22,876,000
MUNICIPAL TRANSPORTATION AGENCY - DESIGNATED FOR GENERAL RESERVE	$	2,430,000	$	-
PUBLIC LIBRARY - DESIGNATED FOR GENERAL RESERVE	$	-	$	3,970,026
PUBLIC WORKS - DESIGNATED FOR GENERAL RESERVE	$	3,482,261	$	1,163,476
PUC HHP CLEANPOWERSF - DESIGNATED FOR GENERAL RESERVE	$	40,272,125	$	37,295,277
PUC HHP HETCH HETCHY WATER & POWER - DESIGNATED FOR GENERAL RESERVE	$	800,000	$	-
PUC WTR WATER ENTERPRISE - DESIGNATED FOR GENERAL RESERVE	$	770,161	$	8,174,228
PUC WWE WASTEWATER ENTERPRISE - DESIGNATED FOR GENERAL RESERVE	$	900,000	$	102,450,970
Subtotal - Unappropriated Designated Reserves	**$**	**76,234,547**	**$**	**311,561,915**
Appropriated Reserves				
GENERAL CITY RESPONSIBILITY - RESERVE FOR LITIGATION	$	11,000,000	$	11,000,000
GENERAL CITY RESPONSIBILITY - RESERVE FOR TECHNICAL ADJS	$	2,500,000	$	2,500,000
GENERAL CITY RESPONSIBILITY - SALARIES AND BENEFITS	$	20,792,277	$	21,347,430
PORT - GENERAL RESERVE	$	6,120,094	$	13,282,043
PUC HHP CLEANPOWERSF - RESERVE FOR CAPTL IMPROVEMENT	$	516,430	$	516,430
PUC HHP HETCH HETCHY WATER & POWER - RESERVE FOR CAPTL IMPROVEMENT	$	36,092,145	$	50,895,888
PUC WTR WATER ENTERPRISE - RESERVE FOR CAPTL IMPROVEMENT	$	95,387,570	$	86,058,015
PUC WWE WASTEWATER ENTERPRISE - RESERVE FOR CAPTL IMPROVEMENT	$	134,055,297	$	62,935,896
Subtotal - Designated Reserves	**$**	**306,463,813**	**$**	**248,535,702**
Total Budgetary Reserves	**$**	**382,698,360**	**$**	**560,097,617**

APPROPRIATION RESERVES

Department Reserve Description	FY 2025-26	FY 2026-27	Releasing Authority	Reserve Reason/ Follow up Action Required
CHILDREN; YOUTH & THEIR FAMILIES CITY COLLEGE	$ 2,150,000	$ -	CONTROLLER	Pending Receipt of Revenue
CITY PLANNING IPIC	$ 360,000	$ 360,000	CONTROLLER	Pending Receipt of Revenue
DEPT OF EARLY CHILDHOOD IPIC	$ 2,500,000	$ 2,500,000	CONTROLLER	Pending Receipt of Revenue
MUNICIPAL TRANSPORTATION AGENCY SS CAP TSF SSD	$ 4,700,926	$ 4,700,926	CONTROLLER	Pending Receipt of Revenue
MUNICIPAL TRANSPORTATION AGENCY TS CAP TSF TRANSIT	$ 9,597,032	$ -	CONTROLLER	Pending Receipt of Revenue
MUNICIPAL TRANSPORTATION AGENCY TS SPE REV TIDF	$ 1,439,802	$ 1,439,802	CONTROLLER	Pending Receipt of Revenue
PUBLIC WORKS COP	$ 32,500,000	$ 32,500,000	CONTROLLER	Pending Receipt of Revenue
RECREATION AND PARK COMMISSION IPIC	$ 375,000	$ -	CONTROLLER	Pending Receipt of Revenue
SHERIFF COP	$ 3,200,000	$ -	CONTROLLER	Pending Receipt of Revenue
Grand Total	**$ 56,822,760**	**$ 41,500,728**		

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 to all applicable ordinances to reflect said reorganization, transfer of duty or performance between departments.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 7.2 Equipment Purchases.
Funds for the purchase of items of equipment having a value of over $20,000 and a useful life of three years and over shall only be purchased from appropriations specifically provided for equipment or lease-purchased equipment, including equipment from capital projects. Departments may purchase additional or replacement equipment from previous equipment or lease-purchase appropriations, or from citywide equipment and other non-salary appropriations, with approval of the Mayor's Office and the Controller.

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

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

SECTION 7.3 Enterprise Deficits.
Funds appropriated herein to meet estimated enterprise deficits shall be made available to each such enterprise only to the extent that an actual deficit shall exist and not to exceed the amount herein provided. Any amount not required for the purpose of meeting an enterprise fund deficit shall be transferred back to the General Fund at the end of each fiscal year unless otherwise appropriated by ordinance.

SECTION 7.4 Public Utilities Commission Debt Service.
The San Francisco Public Utilities Commission shall, in coordination with the Controller's Office, record and report the use of debt service appropriations in their respective debt service funds consistent with the Schedule of Bond Redemption and Interest Statement included herein and as required pursuant to Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP) accounting rules, requirements and practices. The Controller is hereby authorized to make all associated net-zero appropriation transfers to ensure compliant financial reporting.

SECTION 8. Expenditure Estimates.

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

SECTION 8.1 State and Federal Funds.
The Controller is authorized to increase federal and state funds that may be claimed due to new General Fund expenditures appropriated by the Board of Supervisors. The Human Resources Director is authorized to add civil service positions required to implement the programs authorized by these funds. The Controller and the Human Resources Director shall report to the Board of Supervisors any actions taken under this authorization before the Board acts on the Annual Appropriation and Annual Salary Ordinances.

SECTION 8.2 State and Federal Funding Restorations.
If additional state or federal funds are allocated to the City to backfill state or federal reductions, the Controller shall backfill any funds appropriated to any program to the General Reserve.

SECTION 8.3 Process for Addressing General Fund Revenue Shortfalls
Upon receiving Controller estimates of revenue shortfalls that exceed the value of the General Reserve and any other allowances for revenue shortfalls in the adopted City budget, the Mayor shall inform the Board of Supervisors of actions to address this shortfall. The Board of Supervisors may adopt an ordinance to reflect the Mayor's proposal or alternative proposals in order to balance the budget.

SECTION 9. Interdepartmental Services.
The Controller is hereby authorized and directed to prescribe the method to be used in making payments for interdepartmental services in accordance with the provisions of Section 3.105 of the Charter, and to provide for the establishment of interdepartmental reserves which may be required to pay for future obligations which result from current performances. Whenever, in the judgment of the Controller, the amounts which have been set aside for such purposes are no longer required or are in excess of the amount which is then currently estimated to be required, the Controller shall transfer the amount no longer required to the fund balance of the particular fund of which the reserve is a part. Provided further that no expenditure shall be made for personnel services, rent, equipment, or capital outlay purposes from any interdepartmental reserve or work order fund without specific appropriation by the Board of Supervisors.

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

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

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

SECTION 10. Positions in the City Service.
Department heads shall not make appointments to any office or position until the Controller shall certify that funds are available.

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

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

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

SECTION 10.1 Positions, Funds, and Transfers for Specific Purposes.
Funds for personnel services may be transferred from any legally available source on the recommendation of the department head and approval by the City Administrator, Board, or Commission, for departments under their respective jurisdiction, and on authorization of the Controller with the prior approval of the Human Resources Director for:

(a) Lump sum payments to officers, employees, police officers and fire fighters other than elective officers and members of boards and commissions upon death or retirement or separation caused by industrial accident for accumulated sick leave benefits in accordance with Civil Service Commission rules.

(b) Payment of the supervisory differential adjustment, out of class pay, or other negotiated premium to employees who qualify for such adjustment provided that the transfer of funds must be made from funds currently available in departmental personnel service appropriations.

(c) Payment of any legal salary or fringe benefit obligations of the City, including amounts required to fund arbitration awards.

(d) The Controller is hereby authorized to adjust salary appropriations for positions administratively reclassified or temporarily exchanged by the Human Resources Director provided that the reclassified position and the former position are in the same functional area.

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

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

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

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

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

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

SECTION 10.2 Professional Services Contracts.
Funds appropriated for professional service contracts may be transferred to the account for salaries on the recommendation of the department head for the specific purpose of using City personnel in lieu of private contractors with the approval of the Human Resources Director and the Mayor and certification by the Controller that such transfer of funds would not increase the cost of government.

SECTION 10.3 Surety Bond Fund Administration.
The Controller is hereby authorized to allocate funds from capital project appropriations to the San Francisco Self-Insurance Surety Bond Fund, as governed by Administrative Code Section 10.100-317 and in accordance with amounts determined pursuant to Administrative Code Section 14B.16.

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

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

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

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

SECTION 10.5 MOUs to be Reflected in Department Budgets.
Should the City adopt an MOU with a recognized employee bargaining organization during the fiscal year which has fiscal effects, the Controller is authorized and directed to reflect the budgetary impact of said MOU in departmental appropriations by transferring amounts to or from the Salary and Benefits Reserve, or, for self-supporting or restricted funds, to or from the respective unappropriated fund balance account. All amounts transferred pursuant to this section are hereby appropriated for that purpose.

SECTION 10.6 Funding Memoranda of Understanding (MOUs).
Whenever the Board of Supervisors has ratified by ordinance or resolution Memoranda of Understanding with recognized employee organizations or an arbitration award has become effective, and said memoranda or award contains provisions requiring the expenditure of funds, the Controller, on the recommendation of the Human Resources Director, shall reserve sufficient funds to comply with such provisions and such funds are hereby appropriated for such purposes. The Controller is hereby authorized to make such transfers from funds hereby reserved or legally available as may be required to make funds available to departments to carry out the purposes required by the Memoranda of Understanding or arbitration award.

SECTION 10.7 Fringe Benefit Rate Adjustments.
Appropriations herein made for fringe benefits may be adjusted by the Controller to reflect revised amounts required to support adopted or required contribution rates. The Controller is authorized and is hereby directed to transfer between departmental

appropriations and the General Reserve or other unappropriated balance of funds any amounts resulting from adopted or required contribution rates and such amounts are hereby appropriated to said accounts.

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

SECTION 10.8 Police Department Uniformed Positions.
Positions in the Police Department for each of the various ranks that are filled based on the educational attainment of individual officers may be filled interchangeably at any level within the rank (e.g., Patrol Officer Q2, Q3 or Q4, Sergeant Q50, Q51, Q52). The Controller and Human Resources Director are hereby authorized to adjust payrolls, salary ordinances, and other documents, where necessary, to reflect the current status of individual employees; provided however, that nothing in this section shall authorize an increase in the total number of positions allocated to any one rank or to the Police Department.

SECTION 10.9 Holidays, Special Provisions.
Whenever the Mayor formally declares that any day is a holiday for City employees under the terms of a Memorandum of Understanding, the Controller, with the approval of the Mayor's Office, is hereby authorized to make such transfer of funds not to exceed the actual cost of said holiday from any legally available funds.

SECTION 10.10 Litigation Reserve, Payments.
The Controller is authorized and directed to transfer from the Reserve for Litigation Account for General Fund supported departments or from any other legally available funds for other funds, amounts required to make payments required to settle litigation against the City that has been recommended by the City Attorney and approved by the Board of Supervisors in the manner provided in the Charter. Such funds are hereby appropriated for the purposes set forth herein.

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

SECTION 10.11 Changes in Health Services Eligibility.
Should the Board of Supervisors amend Administrative Code Section 16.700 to change the eligibility in the City’s Health Service System, the Controller is authorized and directed to transfer from any legally available funds or the Salary and Fringe Reserve for the amount necessary to provide health benefit coverage not already reflected in the departmental budgets.

Section 10.12 Workers’ Compensation Alternative Dispute Resolution Program

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

SECTION 11. Funds Received for Special Purposes, Trust Funds.
The Controller is hereby authorized and directed to continue the existing special and trust funds, revolving funds, and reserves. The receipts in and expenditures from each such fund are hereby appropriated in accordance with law and the conditions under which each such fund was established.

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

SECTION 11.1 Special and Trust Funds Appropriated; Approval of Certain Grant Agreements under Charter Section 9.118
Whenever the City and County of San Francisco shall receive for a special purpose from the United States of America, the State of California, or from any public or semi-public agency, or from any private person, firm or corporation, any moneys, or property to be converted into money, the Controller shall establish a special fund or account evidencing the said moneys so received and specifying the special purposes for which they have been received and for which they are held. Said account or fund shall be maintained by the Controller as long as any portion of said moneys or property remains.

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

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

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

SECTION 11.2 Insurance Recoveries.
Any moneys received by the City pursuant to the terms and conditions of any insurance policy are hereby appropriated and made available to the general City or specific departments for associated costs or claims.

SECTION 11.3 Bond Premiums.
Premiums received from the sale of bonds are hereby appropriated for bond interest and redemption purposes of the issue upon which it was received.

SECTION 11.4 Ballot Arguments.
Receipts in and expenditures for payment for the printing of ballot arguments, are hereby appropriated.

SECTION 11.5 Tenant Overtime.
Whenever employees of departments are required to work overtime on account of services required by renters, lessees, or tenants of City-owned or occupied properties, or recipients of services from City departments, the cost of such overtime employment shall be collected by the departments from the requesters of said services and shall be deposited with the Treasurer to the credit of departmental appropriations. All moneys deposited therein are hereby appropriated for such purpose.

SECTION 11.6 Refunds.
The Controller is hereby authorized and directed to set up appropriations for refunding amounts deposited in the Treasury in excess of amounts due, and the receipts and expenditures from each are hereby appropriated in accordance with law. Whereby state statute, local ordinance, or court order, interest is payable on amounts to be refunded, in the absence of appropriation therefore, such interest is herewith appropriated from the unappropriated interest fund or interest earnings of the fund involved. The Controller is authorized, and funds are hereby appropriated, to refund overpayments and any mandated interest or penalties from state, federal, or local agencies when audits or other financial analyses determine that the City has received payments in excess of amounts due.

SECTION 11.7 Arbitrage.

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

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

SECTION 11.8 Damage Recoveries and Restitution.
Moneys received as payment for damage to City-owned property and equipment are hereby appropriated to the department concerned to pay the cost of repairing such equipment or property. Moneys received as payment for liquidated damages in a City-funded project are appropriated to the department incurring costs of repairing or abating the damages. Any excess funds, and any amount received for damaged property or equipment which is not to be repaired shall be credited to a related fund.

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

SECTION 11.9 Purchasing Damage Recoveries.
That portion of funds received pursuant to the provisions of Administrative Code Section 21.33 - failure to deliver article contracted for - as may be needed to affect the required procurement are hereby appropriated for that purpose and the balance, if any, shall be credited to the related fund.

SECTION 11.10 Off-Street Parking Guarantees.
Whenever the Board of Supervisors has authorized the execution of agreements with corporations for the construction of off-street parking and other facilities under which the City guarantees the payment of the corporations' debt service or other payments for operation of the facility, it shall be incumbent upon the Controller to reserve from parking meter or other designated revenues sufficient funds to provide for such guarantees. The Controller is hereby authorized to make payments as previously guaranteed to the extent necessary and the reserves approved in each Annual Appropriation Ordinance are hereby appropriated for the purpose. The Controller shall notify the Board of Supervisors annually of any payments made pursuant to this Section.

SECTION 11.11 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 or federal disaster and emergency assistance funding, the Mayor and Board of Supervisors designate the Executive Director of the Department of Emergency Management, the Controller, and the Deputy Controller to be the agents authorized to execute agreements for and on behalf of the City, for disaster and emergency assistance funding from State and federal agencies, for all open and future disasters.

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

SECTION 11.16 Interest on Grant Funds.

Whenever the City earns interest on funds received from the State of California or the federal government and said interest is specifically required to be expended for the purpose for which the funds have been received, said interest is hereby appropriated in accordance with the terms under which the principal is received and appropriated.

SECTION 11.17 Treasurer – Banking Agreements.
Whenever the Treasurer finds that it is in the best interest of the City to use either a compensating balance or fee for service agreement to secure banking services that benefit all participants of the pool, any funds necessary to be paid for such agreement are to be charged against interest earnings and such funds are hereby appropriated for the purpose.

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

SECTION 11.18 City Buildings–Acquisition with Certificates of Participation (COPs).
Receipts in and expenditures from accounts set up for the acquisition and operation of City-owned buildings including, but not limited to 25 Van Ness Avenue and 1660 Mission Street, are hereby appropriated for the purposes set forth in the various bond indentures through which said properties were acquired.

SECTION 11.19 Generally Accepted Principles of Financial Statement Presentation.
The Controller is hereby authorized to make adjustments to departmental budgets as part of the year-end closing process to conform amounts to the Charter provisions and generally accepted principles of financial statement presentation, and to implement new accounting standards issued by the Governmental Accounting Standards Board and other changes in generally accepted accounting principles.

SECTION 11.20 Fund Balance Reporting and Government Fund Type Definitions.
The Controller is authorized to establish or adjust fund type definitions for restricted, committed or assigned revenues and expenditures, in accordance with the requirements of Governmental Accounting Standards Board Statement 54. These changes will be designed to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. Reclassification of funds shall be reviewed by the City's outside auditors during their audit of the City's financial statements.

SECTION 11.21 State Local Public Safety Fund.
Amounts received from the State Local Public Safety Fund (Sales Taxes) for deposit to the Public Safety Augmentation Fund shall be transferred to the General Fund for use in meeting eligible costs of public safety as provided by state law and said funds are appropriated for said purposes.

Said funds shall be allocated to support public safety department budgets, but not specific appropriation accounts, and shall be deemed to be expended at a rate of 75% of eligible departmental expenditures up to the full amount received. The Controller is hereby directed to establish procedures to comply with state reporting requirements.

SECTION 11.22 Health Care Security Ordinance Agency Fund.
Irrevocable health care expenditures made to the City by employers on behalf of their employees pursuant to the provisions of Labor & Employment Code Articles 21 and 121, the Health Care Security Ordinance and the Health Care Accountability Ordinance are maintained in the Health Care Security Ordinance Fund, an agency fund maintained by the City for the benefit of City Option account holders. Interest earnings in the fund are hereby appropriated for the administrative costs incurred to manage participant accounts.

SECTION 11.23 Affordable Housing Loan Repayments and Interest Earnings.
Loan repayments, proceeds of property sales in cases of defaulted loans, and interest earnings in special revenue funds designated for affordable housing are hereby appropriated for affordable housing program expenditures, including payments from loans made by the former San Francisco Redevelopment Agency and transferred to the Mayor's Office of Housing and Community Development, the designated housing successor agency. Expenditures shall be subject to the conditions under which each such fund was established.

SECTION 11.24 Development Agreement Implementation Costs.
The Controller is hereby authorized to appropriate reimbursements of City costs incurred to implement development agreements approved by the Board of Supervisors, including but not limited to City staff time, consultant services, and associated overhead costs to conduct plan review, inspection, and contract monitoring, and to draft, negotiate, and administer such agreements. This provision does not apply to development impact fees or other payments approved in a development agreement, which shall be appropriated by the Board of Supervisors.

SECTION 11.25 Housing Trust Fund.
The Controller is hereby authorized to adjust appropriations as necessary to implement the movement of Housing Trust Fund revenues and expenditures from the General Fund to a special revenue fund.

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

SECTION 11.26 Refuse Rate Order Changes.
The Controller is authorized to adjust appropriations from the Solid Waste Impound Account to reconcile with the final adopted refuse rate order established by the Refuse Rate Board, provided that such adjustments shall not result in a total increase in appropriations from the fund.

SECTION 12. Special Situations.

SECTION 12.1 Revolving Funds.
Surplus funds remaining in departmental appropriations may be transferred to fund increases in revolving funds up to the amount authorized by the Board of Supervisors by ordinance.

SECTION 12.2 Interest Allocations.
Interest shall not be allocated to any special, enterprise, or trust fund or account unless said allocation is required by Charter, state law, or specific provision in the legislation that created said fund. Any interest earnings not allocated to special, enterprise or trust funds or accounts shall be credited, by the Controller, to General Fund Unallocated Revenues.

SECTION 12.3 Property Tax.
Consistent with state Teeter Plan requirements, the Board of Supervisors elects to continue the alternative method of distribution of tax levies and collections in accordance with Revenue and Taxation Code Section 4701. The Board of Supervisors directs the Controller to maintain the Teeter Tax Losses Reserve Fund at an amount not less than 1% of the total of all taxes and assessments levied on the secured roll for that year for participating entities in the county as provided by Revenue and Taxation Code Section 4703. The Board of Supervisors authorizes the Controller to make timely property tax distributions to the Office of Community Investment and Infrastructure, the Treasure Island Development Authority, and City Infrastructure Financing Districts as approved by the Board of Supervisors through the budget, through development pass-through contracts, through tax increment allocation pledge agreements and ordinances, and as mandated by State law.

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

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

SECTION 12.4 New Project Reserves.
Where the Board of Supervisors has set aside a portion of the General Reserve for a new project or program approved by a supplemental appropriation, any funds not required for the approved supplemental appropriation shall be returned to the General Fund General Reserve by the Controller. The Controller is authorized to allocate project budgets appropriated in Citywide accounts to the department where the expense will be incurred.

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

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

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

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

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

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

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

SECTION 12.10 Closure of Special Funds, Projects, and Accounts

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

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

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

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

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

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

If, during the course of the budget period, the OCII requests departments to provide additional services beyond budgeted amounts and the Controller determines that the Successor Agency has sufficient additional funds available to reimburse departments for

such additional services, the departmental expenditure authority to provide such services is hereby appropriated.

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

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

SECTION 12.14 CleanPowerSF.
CleanPowerSF customer payments and all other associated revenues deposited in the CleanPowerSF special revenue fund are hereby appropriated in the amounts actually received by the City in each fiscal year. The Controller is authorized to disburse the revenues appropriated by this section as well as those appropriated yet unspent from prior fiscal years to pay power purchase obligations and other operating costs as provided in the program plans and annual budgets, as approved by the Board of Supervisors for the purposes authorized therein.

SECTION 12.15 Unclaimed Funds Escheatment Noticing & Accounting Procedures
Pursuant to Government Code Sections 50055 and 50057, the Board of Supervisors authorizes the Treasurer to transfer to the General Fund without publication of a notice in a newspaper the following amounts that remain unclaimed in the treasury of the City or in the official custody of an officer of the City for a period of at least one year: (1) any individual items of less than $15; and (2) any individual items of $5,000 or less if the depositor's name is unknown. The Treasurer shall notify the Controller of transfers performed using this authorization.

SECTION 12.16 City Attorney Gifts and Grants for Federal Response
The City Attorney is authorized to accept and expend gifts or grants of funds and gifts of in-kind services, including but not limited to in-kind outside counsel services and expert consultant or witness services, to support the City Attorney's legal advice, advocacy, and litigation in preparation for or response to policies, actions, threats, and other decisions by the federal government. The City Attorney shall report all such grants and gifts to the Controller and the Mayor's Budget Office, in addition to any other applicable reporting requirements in the Administrative Code and the Campaign and Governmental Conduct Code.

SECTION 14. Departments.
The term department as used in this ordinance shall mean department, bureau, office, utility, agency, board, or commission, as the case may be. The term department head as used herein shall be the chief executive duly appointed and acting as provided in the Charter. When one or more departments are reorganized or consolidated, the former entities may be displayed as separate units, if, in the opinion of the Controller, this will facilitate accounting or reporting.

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

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

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

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

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

(d) There shall be a Film, Grants, and Arts Agency (FGAA), whose formal name shall be determined at a later date, which shall be considered one entity for budget purposes

and for disbursement of funds. Within the FGAA shall be two departments and one division of the General Services Agency: (1) the Arts Commission department, led by the Director of Cultural Affairs under its Commission, (2) the Film Commission department, led by the Executive Director under its Commission, and (3) Grants for the Arts ("GFTA"), under the Director. This budgetary structure does not affect the legal status or structure of the two departments or GFTA. The Human Resources Director and the Controller are authorized to transfer employees, positions, and funding in order to effectuate the transfer of the program from one department or division to the other. The consolidated agency will be reorganized for purposes of determining employee seniority, position transfers, budgetary authority and transfers or reappropriation of funds.

The Director of the Agency, appointed by the Mayor, will lead the FGAA. The Director will ensure that the departments and division within the Agency shall coordinate with each other to improve delivery of services to and for artists and the arts, increase administrative efficiencies and eliminate duplication of efforts. To this end, they may share staff and facilities. This coordination is not intended to diminish the authority of the two commissions—the Arts Commission and the Film Commission—over matters under their respective jurisdictions.

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

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

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

(f) The Local Agency Formation Commission (LAFCo) is a separate legal entity established under state law and is not a department or agency of the City. Because the City has a legal obligation to provide funds to LAFCo, this ordinance includes an appropriation for that purpose. Although LAFCo is not part of the Board of Supervisors or subject to the Board's oversight and direction, this ordinance includes appropriations to

LAFCo in the Board of Supervisors budget for administrative reasons related to the format of this ordinance. Any transfers of funds to LAFCo from other appropriations in the budget are prohibited without approval by a subsequent ordinance. City staff, including but not limited to the Clerk of the Board of Supervisors, may not perform work for LAFCo, except as authorized by a memorandum of understanding between the City and LAFCo, subject to any required approvals.

SECTION 15. Travel Reimbursement and Cell Phone Stipends.
The Controller shall establish rules for the payment of all amounts payable for travel for officers and employees, and for the presentation of such vouchers as the Controller shall deem proper in connection with expenditures made pursuant to this Section. No allowance shall be made for traveling expenses provided for in this ordinance unless funds have been appropriated or set aside for such expenses in accordance with the provisions of the Charter.

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

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

SECTION 15.1 State of California Travel Program.
To ensure cost effective rates and charges and reduce administrative burdens and costs associated with expense reimbursement for City business-related travel and field expenses, the Controller's Office is authorized to implement rules and regulations required of departments that participate in the State of California's Statewide Travel Program, administered by the California Department of General Services, which provides access to state-negotiated rates with hotel, airline, and car rental providers in adherence with the state's competitive procurement solicitation and contract award rules and regulations. In compliance with rules and regulations established by the Controller, which may be updated from time to time, departments are permitted to participate in the State of California Travel Program as per the pre-established terms and conditions required by the State for local governments. The Controller's Accounting Policies and Procedures manual shall include the State of California Travel Program rules and regulations. This provision shall satisfy San Francisco Administrative Code approval, including Section 21.16 Use of Purchasing Agreements and Reciprocal Agreements with Other Public and Non-Profit Agencies, for travel and related services procured through the State of California Travel Program.

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

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

SECTION 17. Airport Service Payment.
The moneys received from the Airport's revenue fund as the Annual Service Payment provided in the Airline-Airport Lease and Use Agreement are in satisfaction of all obligations of the Airport Commission for indirect services provided by the City to the Commission and San Francisco International Airport and constitute the total transfer to the City's General Fund.

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

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

SECTION 18. Pooled Cash, Investments.
The Treasurer and Controller are hereby authorized to transfer available fund balances within pooled cash accounts to meet the cash management of the City, provided that special and non-subsidized enterprise funds shall be credited interest earnings on any funds temporarily borrowed therefrom at the rate of interest earned on the City Pooled Cash Fund. No such cash transfers shall be allowed where the investment of said funds in investments such as the pooled funds of the City is restricted by law.

SECTION 19. Matching Funds for Federal or State Programs.
Funds contributed to meet operating deficits or to provide matching funds for federal or state aid (e.g. Medicaid under SB 855 or similar legislation for Zuckerberg San Francisco General Hospital) are specifically deemed to be made exclusively from local property and business tax sources.

SECTION 20. Advance Funding of Bond Projects – City Departments.
Whenever the City has authorized appropriations for the advance funding of projects which may at a future time be funded from the proceeds of general obligation, revenue, or lease revenue bond issues or other legal obligations of the City, the Controller shall recover from bond proceeds or other available sources, when they become available, the

amount of any interest earnings foregone by the General Fund as a result of such cash advance to disbursements made pursuant to said appropriations. The Controller shall use the monthly rate of return earned by the Treasurer on City Pooled Cash Fund during the period or periods covered by the advance as the basis for computing the amount of interest foregone which is to be credited to the General Fund.

SECTION 21. Advance Funding of Projects – Transportation Authority.
Whenever the San Francisco County Transportation Authority requests advance funding of the costs of administration or the costs of projects specified in the City and County of San Francisco Transportation Expenditure Plan which will be funded from proceeds of the transactions and use tax as set forth in Article 14 of the Business and Tax Regulations Code, the Controller is hereby authorized to make such advance. The Controller shall recover from the proceeds of the transactions and use tax when they become available, the amount of the advance and any interest earnings foregone by the City General Fund as a result of such cash advance funding. The Controller shall use the monthly rate of return earned by the Treasurer on General City Pooled Cash funds during the period or periods covered by the advance as the basis for computing the amount of interest foregone which is to be credited to the General Fund.

SECTION 22. Controller to Make Adjustments, Correct Clerical Errors.
The Controller is hereby authorized and directed to adjust interdepartmental appropriations, make transfers to correct objects of expenditures classifications, and to correct clerical or computational errors as may be ascertained by the Controller to exist in this ordinance. The Controller shall file with the Clerk of the Board a list of such adjustments, transfers, and corrections made pursuant to this Section.

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

SECTION 22.1 Controller to Implement New Financial and Interfacing Subsystems.
In order to further the implementation and adoption of the Financial and Procurement System’s modules, the Controller shall have the authority to reclassify departments' appropriations to conform to the accounting and project costing structures established in the new system, as well as reclassify contract authority utilized (expended) balances and unutilized (available) balances to reflect actual spending.

SECTION 23. Transfer of State Revenues.
The Controller is authorized to transfer revenues among City departments to comply with provisions in the state budget.

SECTION 24. Use of Permit Revenues from the Department of Building Inspection.
Permit revenue funds from the Department of Building Inspection that are transferred to other departments as shown in this budget shall be used only to fund the planning, regulatory, enforcement, and building design activities that have a demonstrated nexus with the projects that produce the fee revenues.

SECTION 25. Board of Supervisors Official Advertising Charges.
The Board of Supervisors is authorized to collect funds from enterprise departments to place official advertising. The funds collected are automatically appropriated in the budget of the Board of Supervisors as they are received.

SECTION 26. Work Order Appropriations.
The Board of Supervisors directs the Controller to establish work orders pursuant to Board-approved appropriations, including positions needed to perform work order services, and corresponding recoveries for services that are fully cost covered, including but not limited to services provided by one City department to another City department, as well as services provided by City departments to external agencies, including but not limited to the Office of Community Investment and Infrastructure, the Treasure Island Development Authority, the School District, and the Community College District. Revenues for services from external agencies shall be appropriated by the Controller in accordance with the terms and conditions established to perform the service.

SECTION 26.1 Property Tax System
In order to minimize new appropriations to the property tax system replacement project, the Controller is authorized and directed to apply operational savings from the offices of the Tax Collector, Assessor, and Controller to the project. No later than June 1, 2018, the Controller shall report to the Budget and Legislative Analyst's Office and Budget and Finance Committee on the specific amount of operational savings, including details on the source of such savings, in the budgets of Tax Collector, Assessor, and Controller that are re-allocated to the Property Tax System Replacement Project.

SECTION 26.2 Assessment Appeals System
In order to minimize appropriations to the online assessment appeals application filing system project, the Controller is authorized and directed to apply any operating balances from the Assessment Appeals Board of the Board of Supervisors to the project through Fiscal Year 2029-30.

SECTION 27. Revenue Reserves and Deferrals.
The Controller is authorized to establish fee reserve allocations for a given program to the extent that the cost of service exceeds the revenue received in a given fiscal year, including establishment of deferred revenue or reserve accounts. In order to maintain balance between budgeted revenues and expenditures, revenues realized in the fiscal year preceding the year in which they are appropriated shall be considered reserved for the purposes for which they are appropriated.

SECTION 28. Close-Out of Reserved Appropriations.
On an annual basis, the Controller shall report the status of all reserves, their remaining balances, and departments' explanations of why funding has not been requested for release. Continuation of reserves will be subject to consideration and action by the Budget and Finance Committee or Budget and Appropriations Committee. The Controller shall close out reserved appropriations that are no longer required by the department for the purposes for which they were appropriated.

SECTION 28.1. Reserves Placed on Expenditures by Controller.
Consistent with Charter Section 3.105(d), the Controller is authorized to reserve expenditures in the City's budget equal to uncertain revenues, as deemed appropriate by the Controller. The Controller is authorized to remove, transfer, and update reserves to expenditures in the budget as revenue estimates are updated and received in order to maintain City operations.

SECTION 29. Appropriation Control of Capital Improvement Projects and Equipment.
Unless otherwise exempted in another section of the Administrative Code or Annual Appropriation Ordinance, and in accordance with Administrative Code Section 3.18, departments may transfer funds from one Board-approved capital project to another Board-approved capital project. The Controller shall approve transfers only if they do not materially change the size or scope of the original project. Annually, the Controller shall report to the Board of Supervisors on transfers of funds that exceed 10% of the original appropriation to which the transfer is made.

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

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

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

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

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

The Controller is authorized to disburse the assessment revenues appropriated by this section to the respective Owners' Associations (as defined in Section 36614.5 of the Streets and Highways Code) for such districts as provided in the management district plans, resolutions establishing the districts, annual budgets, and management agreements, as approved by the Board of Supervisors for each such district, for the purposes authorized therein. The Tourism Improvement District and Moscone Expansion

Business Improvement District assessments are levied on gross hotel room revenue and are collected and distributed by the Tax Collector's Office.

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

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

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

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

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

IFD/IRFD/EIFD No / Title	Ordinance/ Resolution	Estimated Tax Increment *	
		FY 2025-26	FY 2026-27
IFD 2 Port Infrastructure Financing District Subproject Area Pier 70 G-1 Historic Core	27-16	$ 811,000	$ 827,000
IFD 2 Port Infrastructure Financing District Subproject Areas Pier 70 G-2, G-3, and G-4	220-18	$ 7,975,000	$ 8,134,000
IFD 2 Port Infrastructure Financing District Subproject Area I (Mission Rock)	34-18	$ 11,035,000	$ 13,470,000
IRFD 1 Treasure Island Infrastructure and Revitalization Financing District	21-17	$ 13,538,000	$ 15,947,000
IRFD 2 Hoedown Yard Infrastructure and Revitalization Financing District	348-18	$ 1,867,000	$ 2,748,000
EIFD 1 Power Station Enhanced Infrastructure and Financing District**	113-24	$ -	$ 197,000

*Estimated tax increment per approved Infrastructure Financing Plans.

**Increment allocated beginning 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.

District	Ordinance	Projected Special Tax Levy* (FY 2025-26)	(FY 2026-27)
STD No. 2009-1 - Improvement Area No. 1	16-10	$108,735	$114,038
STD No. 2009-1 - Improvement Area No. 2	16-10	$167,903	$167,903
CFD No. 2014-1 (Transbay) (1)	001-15	$34,033,224	$34,713,889
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 1 (2)(3)	022-17	$3,747,554	$3,822,505
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 2 (2)(3)	022-17	$3,202,140	$3,266,183
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 3 (2)(3)(4)	022-17	$1,319,405	$1,345,793
STD No. 2018-1 (Central SoMa)	021-19	-	-
STD No. 2019-1 (Pier 70 Condos) (5)	027-20		
Facilities Special Tax		$1,228,621	$1,253,193
Arts Building Special Tax		-	-
Services Special Tax		-	-
STD No. 2019-2 (Pier 70 Leased) (6)	028-20		
Facilities Special Tax		$584,803	$596,499
Arts Building Special Tax		-	-
Shoreline Special Tax		-	-
Services Special Tax		-	-
STD No. 2020-1 (Mission Rock) (7)	079-20		
Development Special Tax (8)		$7,077,075	$7,218,616
Office Special Tax		$1,310,741	$1,336,955
Shoreline Special Tax		$1,242,473	$1,267,322
Contingent Services Special Tax			
STD No. 2022-1 (Power Station)	061-22	-	-

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

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

(2) Based on building permits issued as of May 5, 2025. Actual special tax levy may be lower.

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

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

(5) Based on VDDA Execution Dates and COOs as of April 5, 2024. PKN is the only property that has had a VDDA Execution Date, no property has issued a COO. Special tax estimates based on Attachment 3 of the RMA.

(6) Based on VDDA Execution Dates and COOs as of April 5, 2024. Building 12 is the only property that has had a VDDA Execution Date and issued a COO.

(7) Based on Parcel Lease Execution Dates as of April 5, 2024. Parcel G was Developed as of FY 2022-23 and the remaining Tax Zone 1 parcels are Developed as of FY 2023-24.

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

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

One hundred thirty-nine million, nine hundred sixty thousand and seven hundred fourteen dollars ($139,960,714) of projected but unbudgeted, unassigned fund balance from fiscal year 2024-26 is designated for balancing future budget shortfalls in FY 2027-28 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. Federal and State Revenue Risk Reserve.
Administrative Provision 32 of the fiscal year 2021-22 budget designated fund balance from fiscal year 2020-21 to the Federal and State Emergency Grant Disallowance Reserve for the purpose of managing revenue shortfalls related to reimbursement disallowances from the Federal Emergency Management Agency (FEMA) and other state and federal agencies. Administrative Provision 32.1 of the fiscal year 2021-22 budget designated fund balance from fiscal year 2020-21 to the Fiscal Cliff Reserve for the purpose of managing projected budget shortfalls following the spend down of federal and state stimulus funds and other one-time sources used to balance the fiscal year 2021-22 and fiscal year 2022-23 budget. The fiscal year 2024-25 ending balances of these reserves are hereby assigned to a budget contingency reserve for the purpose of managing revenue shortfalls related to changes in federal funding. In addition, all revenue escheated to the General Fund from City Option Medical Reimbursement Accounts in fiscal year 2025-26 is hereby appropriated for deposits to this reserve. These revenues shall not be included in the calculations of deposits to the Budget Stabilization Reserve described in Administrative Code Section 10.60 (c).

SECTION 33. Federal, State and Local Match Sources & Uses Accounting for COVID-19 Emergency.
The Controller is authorized to adjust federal and state sources appropriations to reflect eligible costs by authorized spending category, to ensure cost reimbursement recovery revenues are maximized, and to align eligible costs to the appropriate federal or state fund, provided there is no net increase or decrease to COVID-19 emergency response revenues or expenditures. Adjustments may be made across fiscal years.

SECTION 34. Transbay Joint Powers Authority Financing.
Sources received for purposes of payment of debt service for the approved and issued Transbay Community Facilities District special tax bonds and the approved and drawn City bridge loan to the Transbay Joint Powers Authority are hereby appropriated.

SECTION 35. Police Department and Sheriff's Department Overtime Reporting.
The Police Department and Sheriff's Department shall provide quarterly reports of overtime spending to the Board of Supervisors, including the types of activities performed on overtime.

APPROVED AS TO FORM:
DAVID CHIU, City Attorney

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

STATEMENT OF BOND REDEMPTION

AND INTEREST

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Fiscal Years 2025-2026 and 2026-2027
Summary

	FY 2025-2026				FY 2026-2027			
	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	$ 294,161,279	$ 125,712,353	$ 800	$ 419,874,432	$ 174,865,841	$ 112,542,866	$ 800	$ 287,409,507
SAN FRANCISCO COMMUNITY COLLEGE DISTRICT	42,160,000	24,749,932	-	66,909,932	18,640,000	22,814,606	-	41,454,606
SAN FRANCISCO UNIFIED SCHOOL DISTRICT	95,080,000	45,013,734	-	140,093,734	106,265,000	40,385,870	-	146,650,870
BAY AREA RAPID TRANSIT DISTRICT	18,963,602	31,680,544	-	50,644,146	19,894,431	30,729,495	-	50,623,926
SUB-TOTAL GENERAL OBLIGATIONS - FROM AD VALOREM PROPERTY TAXES	**$ 450,364,881**	**$ 227,156,563**	**$ 800**	**$ 677,522,244**	**$ 319,665,272**	**$ 206,472,837**	**$ 800**	**$ 526,138,909**
OTHER DEBTS - GOVERNMENTAL ACTIVITIES	$ 57,148,862	$ 60,681,980	$ 4,791,996	$ 122,622,838	$ 70,109,013	$ 79,004,466	$ 6,897,272	$ 156,010,751
SUB-TOTAL OTHER DEBTS - GOVERNMENTAL ACTIVITIES	**$ 57,148,862**	**$ 60,681,980**	**$ 4,791,996**	**$ 122,622,838**	**$ 70,109,013**	**$ 79,004,466**	**$ 6,897,272**	**$ 156,010,751**
PUBLIC SERVICE ENTERPRISE - REV BONDS, CERTICATES OF PARTICIPATION AND LOANS	**$ 445,662,913**	**$ 856,636,970**	**$ 2,270,266**	**$ 1,304,570,149**	**$ 477,634,990**	**$ 924,429,751**	**$ 2,527,395**	**$ 1,404,592,136**
TOTAL DEBT PAYMENTS	**$ 953,176,656**	**$ 1,144,475,513**	**$ 7,063,062**	**$ 2,104,715,231**	**$ 867,409,275**	**$ 1,209,907,054**	**$ 9,425,467**	**$ 2,086,741,796**

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
General Obligation
Fiscal Years 2025-2026 and 2026-2027

	FY 2025-2026				FY 2026-2027			
	Principal	Interest	Adm Expense	Total	Principal	Interest	Adm Expense	Total
GENERAL CITY								
1992 UMB Program - Seismic Safety, Series 2007A - Drawdown 1-7	$ 2,011,279	$ 399,475	$ -	$ 2,410,754	$ 1,940,841	$ 299,907	$ -	$ 2,240,748
2016 Affordable Housing-Preservation and Seismic Safety Series 2019A	1,050,000	2,699,132	-	3,749,132	1,080,000	2,667,086	-	3,747,086
2016 Affordable Housing-Preservation and Seismic Safety Series 2020C	1,690,000	2,446,471	-	4,136,471	1,710,000	2,427,814	-	4,137,814
2016 Affordable Housing-Preservation and Seismic Safety Series 2025E	275,000	1,935,495	-	2,210,495	290,000	1,921,058	-	2,211,058
2008 Clean and Safe Neighborhood Parks, BAB Series 2010D [1]	3,320,000	1,059,843	150	4,379,993	3,440,000	873,923	150	4,314,073
2008 Clean and Safe Neighborhood Parks, Series 2016A	430,000	147,150	-	577,150	440,000	134,250	-	574,250
2012 Clean and Safe Neighborhood Parks, Series 2016B	1,390,000	477,750	-	1,867,750	1,430,000	436,050	-	1,866,050
2008 San Francisco General Hospital Improvement, BAB Series 2010C [1]	16,185,000	5,167,992	150	21,353,142	16,775,000	4,261,632	150	21,036,782
2010 Earthquake Safety & Emergency Response Series 2016C	1,295,000	431,925	-	1,726,925	1,330,000	393,075	-	1,723,075
2014 Earthquake Safety & Emergency Response Series 2016D	4,360,000	1,457,213	-	5,817,213	4,490,000	1,326,413	-	5,816,413
2020 Earthquake Safety & Emergency Response Series 2021B-1	1,840,000	2,515,900	-	4,355,900	1,930,000	2,423,900	-	4,353,900
2020 Earthquake Safety & Emergency Response, Series 2021E-1	1,700,000	2,327,500	-	4,027,500	1,785,000	2,242,500	-	4,027,500
2020 Earthquake Safety & Emergency Response, Series 2025B-1	5,875,000	9,711,500	-	15,586,500	6,170,000	9,417,750	-	15,587,750
2018 Embarcadero Seawall Earthquake Safety, Series 2025A-1	-	754,250	-	754,250	-	754,250	-	754,250
2018 Embarcadero Seawall Earthquake Safety, Series 2025A-2	4,220,000	5,482,462	-	9,702,462	3,850,000	5,291,718	-	9,141,718
2011 Road Repaving and Street Safety, Series 2016E	2,265,000	756,300	-	3,021,300	2,330,000	688,350	-	3,018,350
2014 Transportation & Road Improvements Series 2020B	5,220,000	1,806,200	-	7,026,200	5,325,000	1,701,800	-	7,026,800
2014 Transportation & Road Improvements Series 2021C-1	2,380,000	3,254,800	-	5,634,800	2,500,000	3,135,800	-	5,635,800
2015 Affordable Housing Series 2016F	2,665,000	971,680	-	3,636,680	2,725,000	907,987	-	3,632,987
2015 Affordable Housing Series 2018D	4,690,000	2,952,943	-	7,642,943	4,870,000	2,777,068	-	7,647,068
2015 Affordable Housing, Series 2019C	1,205,000	458,585	-	1,663,585	1,230,000	436,293	-	1,666,293
2019 Social Bonds-Affordable Housing, Series 2021A	6,065,000	3,696,727	-	9,761,727	6,125,000	3,637,412	-	9,762,412
2019 Social Bonds-Affordable Housing, Series 2023C	2,345,000	5,188,078	-	7,533,078	2,485,000	5,047,378	-	7,532,378
2024 Social Bonds-Affordable Housing, Series 2025D	2,325,000	4,168,071	-	6,493,071	2,430,000	4,062,981	-	6,492,981
2016 Public Health and Safety, Series 2020D-1	2,450,000	3,053,850	-	5,503,850	2,550,000	2,931,350	-	5,481,350
2020 Health and Recovery, Series 2021D-1	4,700,000	6,428,800	-	11,128,800	4,935,000	6,193,800	-	11,128,800
2020 Health and Recovery, Series 2023A	685,000	1,144,750	-	1,829,750	650,000	1,110,500	-	1,760,500
2020 Health and Recovery, Series 2025G (estimated) - $146.8M	60,000,000	9,092,644	-	69,092,644	2,445,000	5,643,300	-	8,088,300
2024 Healthy, Safe and Vibrant SF, Series 2025F (estimated) - $189.9M	61,000,000	7,868,367	-	68,868,367	4,565,000	6,067,271	-	10,632,271
General Obligation Bond Refunding, Series 2020 R1	12,240,000	5,832,450	500	18,072,950	12,855,000	5,220,450	500	18,075,950
General Obligation Bond Refunding, Series 2021 R1	4,840,000	2,851,550	-	7,691,550	5,075,000	2,609,550	-	7,684,550
General Obligation Bond Refunding, Series 2021 R2 [2]	3,570,000	562,500	-	4,132,500	3,745,000	384,000	-	4,129,000
General Obligation Bond Refunding, Series 2022-R1	27,120,000	12,580,500	-	39,700,500	28,495,000	11,224,500	-	39,719,500
General Obligation Bond Refunding, Series 2024-R1	42,755,000	16,029,500	-	58,784,500	32,870,000	13,891,750	-	46,761,750
TOTAL BEFORE OFFSET FOR FEDERAL SUBSIDY, NET BID PREMIUM & TOBACCO SETTLEMENT REVENUE	$ 294,161,279	$ 125,712,353	$ 800	$ 419,874,432	$ 174,865,841	$ 112,542,866	$ 800	$ 287,409,507
NET BID PREMIUM, FEDERAL SUBSIDY & TSR								
2020 Health and Recovery, Series 2023A	$ -	$ (67,685)	$ -	$ (67,685)	$ -	$ -	$ -	$ -
2018 Embarcadero Seawall Earthquake Safety, Series 2025A-1	-	(754,250)	-	(754,250)	-	(195,673)	-	(195,673)
2008 San Francisco General Hospital Improvement, BAB Series 2010C [1]	-	(1,705,696)	-	(1,705,696)	-	(1,406,551)	-	(1,406,551)
2008 Clean and Safe Neighborhood Parks, BAB Series 2010D [1]	-	(349,801)	-	(349,801)	-	(288,438)	-	(288,438)
Tobacco Settlement Revenue Reimbursement [2]	(13,962,000)	(1,315,020)	-	(15,277,020)	(14,665,000)	(101,385)	-	(14,766,385)
SB 1128 Reimbursement [2]	-	(2,111,980)	-	(2,111,980)	-	(2,627,515)	-	(2,627,515)
PASS Program-Affordable Housing Loan Repayments	(869,863)	(7,081,098)	-	(7,950,961)	-	-	-	-
GENERAL CITY, NET OF FEDERAL SUBSIDY, BID PREMIUM & TSR	$ 279,329,416	$ 112,326,823	$ 800	$ 391,657,039	$ 160,200,841	$ 107,923,303	$ 800	$ 268,124,944

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
General Obligation
Fiscal Years 2025-2026 and 2026-2027

	FY 2025-2026				FY 2026-2027			
	Principal	Interest	Adm Expense	Total	Principal	Interest	Adm Expense	Total
OUTSIDE CITY BUDGET								
SAN FRANCISCO COMMUNITY COLLEGE DISTRICT (SFCCD), PROP 39								
2020 Community College District Refunding Bonds	1,500,000	782,950	-	2,282,950	1,575,000	707,950	-	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	4,705,000	4,559,744	-	9,264,744	5,240,000	4,497,168	-	9,737,168
2020 Community College District, 2024 Series B	22,335,000	12,599,038	-	34,934,038	395,000	11,482,288	-	11,877,288
2025 Community College District Refunding Bonds	13,620,000	3,828,750	-	17,448,750	11,430,000	3,147,750	-	14,577,750
SF COMMUNITY COLLEGE DISTRICT TOTAL	$ 42,160,000	$ 24,749,932	$ -	$ 66,909,932	$ 18,640,000	$ 22,814,606	$ -	$ 41,454,606
SAN FRANCISCO UNIFIED SCHOOL DISTRICT (SFUSD) PROP 39								
2006 Unified School District, 2010 Series C (QSCBs) (1)	$ -	$ 742,969	$ -	$ 742,969	$ 12,955,000	$ 681,055	$ -	$ 13,636,055
2006 Unified School District, 2010 Series D (BABs) (1)	11,755,000	2,886,426	-	14,641,426	-	2,212,276	-	2,212,276
2006 Unified School District, 2015 Series F	755,000	360,463	-	1,115,463	795,000	322,713	-	1,117,713
2011 Unified School District, 2015 Series C	10,635,000	5,066,363	-	15,701,363	11,170,000	4,534,613	-	15,704,613
2015 Unified School District Refunding Bonds	3,325,000	99,750	-	3,424,750	-	-	-	-
2016 Unified School District, Series A	6,935,000	4,181,613	-	11,116,613	7,285,000	3,834,863	-	11,119,863
2016 Unified School District, Series B	9,260,000	6,733,200	-	15,993,200	9,630,000	6,362,800	-	15,992,800
2020 General Obligation Refunding Bonds	11,535,000	2,023,200	-	13,558,200	12,000,000	1,561,800	-	13,561,800
2016 Unified School District, Series C	8,150,000	10,527,500	-	18,677,500	8,555,000	10,120,000	-	18,675,000
2022 General Obligation Refunding Bonds	9,970,000	4,760,000	-	14,730,000	10,470,000	4,261,500	-	14,731,500
2024 Unified School District, 2025 Series A	22,760,000	7,632,250	-	30,392,250	33,405,000	6,494,250	-	39,899,250
TOTAL BEFORE OFFSET FOR FEDERAL SUBSIDY & NET BID PREMIUM	$ 95,080,000	$ 45,013,734	$ -	$ 140,093,734	$ 106,265,000	$ 40,385,870	$ -	$ 146,650,870
FEDERAL SUBSIDY & NET BID PREMIUM								
2006 Unified School District, 2010 Series C (QSCBs) (1)	-	(245,217)	-	(245,217)	-	(224,782)	-	(224,782)
2006 Unified School District, 2010 Series D (BABs) (1)	-	(952,665)	-	(952,665)	-	(730,162)	-	(730,162)
2024 Unified School District, 2025 Series A	-	(1,010)	-	(1,010)	-	-	-	-
SF UNIFIED SCHOOL DISTRICT, NET OF FEDERAL SUBSIDY & PREMIUM	$ 95,080,000	$ 43,814,842	$ -	$ 138,894,842	$ 106,265,000	$ 39,430,926	$ -	$ 145,695,926
BAY AREA RAPID TRANSIT DISTRICT (BART)								
2004 BART Earthquake Safety Bonds 2013 Series C	$ 3,476,438	$ 585,573	$ -	$ 4,062,011	$ 3,378,016	$ 422,486	$ -	$ 3,800,502
2004 BART Gen Obligation Bonds Refunding 2015 Series D	4,203,754	3,495,638	-	7,699,392	4,670,837	3,273,773	-	7,944,610
2004 BART Gen Obligation Bonds Refunding 2017 Series E	-	1,030,437	-	1,030,437	-	1,030,437	-	1,030,437
2004 BART Gen Obligation Bonds 2019 Series F-1	2,310,397	2,481,157	-	4,791,554	2,425,499	2,374,887	-	4,800,386
2004 BART Gen Obligation Bonds Refunding 2019 Series G	-	409,831	-	409,831	-	409,831	-	409,831
2016 BART General Obligation Bonds 2017 Series A	1,985,106	3,561,013	-	5,546,119	2,085,196	3,459,256	-	5,544,452
2016 BART General Obligation Bonds 2019 Series B-1	2,133,572	3,637,273	-	5,770,845	2,240,334	3,527,925	-	5,768,259
2016 BART General Obligation Bonds 2020 Series C	3,347,990	6,562,334	-	9,910,324	3,513,137	6,390,806	-	9,903,943
2016 BART General Obligation Bonds 2022 Series D	1,506,345	9,917,288	-	11,423,633	1,581,412	9,840,094	-	11,421,506
TOTAL BART	$ 18,963,602	$ 31,680,544	$ -	$ 50,644,146	$ 19,894,431	$ 30,729,495	$ -	$ 50,623,926
SUB-TOTAL SFCCD, SFUSD AND BART	$ 156,203,602	$ 101,444,210	$ -	$ 257,647,812	$ 144,799,431	$ 93,929,971	$ -	$ 238,729,402
TOTAL GEN OBLIGATION - GENERAL CITY, SFCCD, SFUSD AND BART (3)	$ 450,364,881	$ 227,156,563	$ 800	$ 677,522,244	$ 319,665,272	$ 206,472,837	$ 800	$ 526,138,909

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

(2) Debt service will be offset by available tobacco settlement revenues (TSR). The offset assumes that TSR will be available to cover GOBs debt service with respect to Laguna Honda Hospital Series 2008-R3 and Laguna Honda Hospital.

Series 2005A & 2005I. Series 2005A & 2005I were refunded by GOB Refunding Series 2011-R1 and Series 2008-R3 by GOB Refunding Series 2015-R1. GOB Refunding Series 2011-R1 was subsequently refunded by GOB Series 2021-R2, and

Series 2015-R1 was subsequently refunded by GOB Series 2024-R1.

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

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Other Debt Service
Fiscal Years 2025-2026 and 2026-2027

	FY 2025 -2026					FY 2026-2027				
	Principal	Interest	Total Debt Service	Additional Rental	Total [4]	Principal	Interest	Total Debt Service	Additional Rental	Total [4]
CERTIFICATES OF PARTICIPATION [5]										
War Memorial Veterans Building Improvement Series 2016A	$ 1,030,000	$ 266,825	$ 1,296,825	$ 7,000	$ 1,303,825	$ 1,060,000	$ 235,914	$ 1,295,914	$ 7,000	$ 1,302,914
Hope SF Series 2017A	705,000	884,168	1,589,168	7,000	1,596,168	730,000	859,493	1,589,493	7,000	1,596,493
Moscone Expansion Project Series 2017B	13,800,000	13,396,963	27,196,963	11,000	27,207,963	14,490,000	12,706,963	27,196,963	11,000	27,207,963
Less: MED Assessments	(13,800,000)	(3,322,997)	(17,122,997)	-	(17,122,997)	(14,490,000)	(2,330,448)	(16,820,448)	-	(16,820,448)
Net City Contribution:	-	10,073,966	10,073,966	11,000	10,084,966	-	10,376,515	10,376,515	11,000	10,387,515
Refunding Certificate of Participation Series 2019-R1	1,585,000	587,913	2,172,913	6,625	2,179,538	1,660,000	508,663	2,168,663	6,625	2,175,288
Refunding Certificate of Participation Series 2020-R1 (Multpl Capital Impr.)	4,920,000	1,888,200	6,808,200	11,000	6,819,200	5,175,000	1,635,825	6,810,825	12,530	6,823,355
49 South Van Ness Project, Series 2019A	5,525,000	9,345,950	14,870,950	10,250	14,881,200	5,805,000	9,069,700	14,874,700	10,250	14,884,950
Animal Care and Control, Series 2020	1,830,000	1,661,100	3,491,100	10,250	3,501,350	1,920,000	1,569,600	3,489,600	10,250	3,499,850
Multiple Capital Improvement Projects, Series 2021A	2,985,000	2,880,150	5,865,150	11,000	5,876,150	3,130,000	2,730,900	5,860,900	11,000	5,871,900
Affordable Housing & Community Facilities Projects Series 2023A	2,910,000	6,120,425	9,030,425	7,500	9,037,925	3,090,000	5,940,425	9,030,425	7,500	9,037,925
Multiple Capital Improvement Projects Series 2023B	2,570,000	3,486,413	6,056,413	16,500	6,072,913	2,700,000	3,354,663	6,054,663	16,500	6,071,163
Multiple Capital Improvement Projects Series 2024A	3,850,000	5,156,800	9,006,800	11,000	9,017,800	4,040,000	4,964,300	9,004,300	11,000	9,015,300
Refunding Certificate of Participation Series 2024-R1	8,930,000	9,969,550	18,899,550	11,000	18,910,550	9,360,000	9,523,050	18,883,050	11,000	18,894,050
Music Concourse Garage Projects Series 2025A	390,000	927,191	1,317,191	11,000	1,328,191	435,000	880,200	1,315,200	11,000	1,326,200
Treasure Island-Stage 2 Infrastructure Projects Series 2025B	-	2,247,291	2,247,291	11,000	2,258,291	1,545,000	2,210,450	3,755,450	11,000	3,766,450
Treasure Island-Stage 2 Infrastructure Projects Series 2025B - Capitalized Interest	-	(2,247,291)	(2,247,291)	-	(2,247,291)	-	-	-	-	-
Approved HOJ Relocation Improvement Projects	-	-	-	-	-	455,000	1,153,425	1,608,425	200,000	1,808,425
Approved Affordable Housing and Community Development	-	-	-	-	-	305,000	438,550	743,550	200,000	943,550
Approved Critical Repairs (Unissued FY22 & FY23)	-	-	-	-	-	1,480,000	1,993,613	3,473,613	200,000	3,673,613
Approved Economic Recovery Stimulus (Unissued FY22 & FY23)	-	-	-	-	-	900,000	1,209,263	2,109,263	200,000	2,309,263
Approved Street Repaving Program (FY24, $32.8M)	995,000	1,258,075	2,253,075	200,000	2,453,075	1,060,000	2,451,475	3,511,475	200,000	3,711,475
Approved Critical Repairs & Recession Allowance (FY24, $25.6M)	765,000	1,030,219	1,795,219	200,000	1,995,219	815,000	2,008,800	2,823,800	200,000	3,023,800
Approved HOPE SF COPs ($56.94M)	-	-	-	-	-	1,635,000	781,608	2,416,608	200,000	2,616,608
Approved Critical Repairs & Streets (FY25, $45M)	-	-	-	-	-	1,360,000	1,714,863	3,074,863	200,000	3,274,863
Proposed 170 Otis Exit Project ($55M)	-	1,392,842	1,392,842	200,000	1,592,842	1,655,000	4,178,525	5,833,525	200,000	6,033,525
Proposed Treasure Island-Stage 2 Infrastructure Projects ($65M)	-	-	-	-	-	2,025,000	4,227,600	6,252,600	400,000	6,652,600
Proposed FY26/FY27 Streets ($50M)	-	-	-	-	-	730,000	2,095,450	2,825,450	200,000	3,025,450
TOTAL CERTIFICATES OF PARTICIPATION	$ 38,990,000	$ 56,929,786	$ 95,919,786	$ 742,125	$ 96,661,911	$ 53,070,000	$ 76,112,869	$ 129,182,869	$ 2,543,655	$ 131,726,524
LOANS AND LEASES										
San Francisco Marina-West Harbor Loan	$ 592,987	$ 865,033	$ 1,458,020	$ -	$ 1,458,020	$ 620,281	$ 837,739	$ 1,458,020	$ -	$ 1,458,020
Citywide Emergency Radio Replacement Project	3,650,875	77,997	3,728,872	11,000	3,739,872	1,848,732	15,705	1,864,437	11,000	1,875,437
TOTAL LOANS AND LEASES	$ 4,243,862	$ 943,030	$ 5,186,892	$ 11,000	$ 5,197,892	$ 2,469,013	$ 853,444	$ 3,322,457	$ 11,000	$ 3,333,457
SAN FRANCISCO FINANCE CORP LEASE REVENUE BONDS										
OPEN SPACE FUND (VARIOUS PARK PROJECTS)										
LRB Refunding Open Space Fund Series 2018A	$ 3,840,000	$ 623,000	$ 4,463,000	$ 76,520	$ 4,539,520	$ 4,035,000	$ 431,000	$ 4,466,000	$ 76,434	$ 4,542,434
MOSCONE CENTER EXPANSION PROJECT							.			
LR Refunding Bonds Series 2008 -1, 2	$ 8,600,000	$ 2,001,764	$ 10,601,764	$ 320,428	$ 10,922,192	$ 9,000,000	$ 1,481,753	$ 10,481,753	$ 288,785	$ 10,770,538
LIBRARY PRESERVATION FUND										
LRB Refunding Series 2018B	$ 1,475,000	$ 184,400	$ 1,659,400	$ 44,019	$ 1,703,419	$ 1,535,000	$ 125,400	$ 1,660,400	$ 42,736	$ 1,703,136
Property Insurance on Existing Debt [5]	$ -	$ -	$ -	$ 3,597,904	$ 3,597,904	$ -	$ -	$ -	$ 3,934,662	$ 3,934,662
TOTAL OTHER DEBT SERVICE	$ 57,148,862	$ 60,681,980	$ 117,830,842	$ 4,791,996	$ 122,622,838	$ 70,109,013	$ 79,004,466	$ 149,113,479	$ 6,897,272	$ 156,010,751

(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 2025-2026 and 2026-2027

	FY 2025-2026				FY 2026-2027			
	Principal	Interest	Additional Rental[10]	Total	Principal	Interest	Additional Rental[10]	Total
HETCH HETCHY WATER & POWER ENTERPRISE								
2011 Qualified Energy Conservation Bonds	$ 575,523	$ 62,016	$ -	$ 637,539	$ 582,440	$ 34,654	$ -	$ 617,094
2015 New Clean Renewable Energy Bonds	152,001	53,361	-	205,362	154,115	46,314	-	200,429
2015 Power Revenue Bonds Series A (Green)	-	1,592,950	-	1,592,950	830,000	1,576,350	-	2,406,350
2015 Power Revenue Bonds Series B	945,000	24,900	-	969,900	150,000	3,000	-	153,000
2021 Power Revenue Bonds Series A	1,455,000	2,979,425	-	4,434,425	1,530,000	2,904,800	-	4,434,800
2021 Power Revenue Bonds Series B	620,000	2,000,250	-	2,620,250	650,000	1,968,500	-	2,618,500
2023 Power Revenue Bonds Series A	-	3,097,625	-	3,097,625	1,075,000	6,168,375	-	7,243,375
SRF Loan:								
Mt. Tunnel Improvements Project	-	-	-	-	-	-	-	-
COP 525 Golden Gate Office Space, Series 2009 D (COPs 9.72%)	482,617	739,364	923	1,222,904	503,030	708,010	923	1,211,963
Trustee and Arbitrage Computation Fee (Power Bonds)	-	14,395	-	14,395	-	14,395	-	14,395
TOTAL HETCH HETCHY WATER & POWER BEFORE OFFSET	$ 4,230,141	$ 10,564,286	$ 923	$ 14,795,350	$ 5,474,585	$ 13,424,398	$ 923	$ 18,899,906
Federal Offsets								
2011 Qualified Energy Conservation Bonds Federal Offset	-	(43,700)	-	(43,700)	-	(24,419)	-	(24,419)
2015 New Clean Renewable Energy Bonds Federal Offset	-	(35,224)	-	(35,224)	-	(30,572)	-	(30,572)
COP 525 Golden Gate Office Space, Series 2009 Federal Offset	-	(244,027)	-	(244,027)	-	(233,679)	-	(233,679)
TOTAL HETCH HETCHY WATER & POWER	$ 4,230,141	$ 10,241,335	$ 923	$ 14,472,399	$ 5,474,585	13,135,728	$ 923	$ 18,611,236
LAGUNA HONDA HOSPITAL [7]								
COP Refunding Series 2019-R1	$ 7,380,000	$ 1,866,000	$ 9,875	$ 9,255,875	$ 7,745,000	$ 1,497,000	$ 9,875	9,251,875
SB 1128 Reimbursement Offset	(7,380,000)	(271,862)	-	(7,651,862)	(7,380,000)	(268,552)	-	(7,648,552)
TOTAL LAGUNA HONDA HOSPITAL	$ -	$ 1,594,138	$ 9,875	$ 1,604,013	$ 365,000	$ 1,228,448	$ 9,875	$ 1,603,323
SAN FRANCISCO MUNICIPAL TRANSPORTATION AGENCY								
SFMTA 2017 Series Revenue Bonds	$ 4,275,000	$ 5,707,288	$ -	$ 9,982,288	$ 4,490,000	$ 5,489,955	$ -	$ 9,979,955
SFMTA 2021 Series A Refunding Revenue Bonds	10,170,000	2,898,934	-	13,068,934	10,255,000	2,805,397	-	13,060,397
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	$ 14,445,000	$ 13,381,522	$ -	$ 27,826,522	$ 14,745,000	$ 13,070,652	$ -	$ 27,815,652
PORT OF SAN FRANCISCO								
Hyde Street Harbor Loan	$ 194,346	$ 37,414	$ -	$ 231,760	$ 203,092	$ 28,668	$ -	$ 231,760
Refunding Revenue Bonds, Series 2020A/B	1,295,000	646,213	-	1,941,213	1,320,000	619,756	-	1,939,756
Revenue Bonds, Series 2014A/B	595,000	734,381	-	1,329,381	625,000	704,631	-	1,329,631
COP Port Facilities Project Series 2013 B & C	815,000	1,177,338	10,500	2,002,838	855,000	1,136,588	10,500	2,002,088
SBH - CalBoating Loan - $400K	14,438	10,043	-	24,481	15,087	9,394	-	24,481
SBH - CalBoating Loan - $3.1M	130,734	81,427	-	212,161	136,617	75,544	-	212,161
SBH - CalBoating Loan - $4.5M	192,736	106,577	-	299,313	201,409	97,904	-	299,313
Other Fiscal Charges	-	100,000	-	100,000	-	100,000	-	100,000
TOTAL PORT OF SAN FRANCISCO	$ 3,237,254	$ 2,893,393	$ 10,500	$ 6,141,147	$ 3,356,205	$ 2,772,485	$ 10,500	$ 6,139,190

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans
Fiscal Years 2025-2026 and 2026-2027

	FY 2025-2026				FY 2026-2027			
	Principal	Interest	Additional Rental[10]	Total	Principal	Interest	Additional Rental[10]	Total
SAN FRANCISCO GENERAL HOSPITAL								
Capital Lease - Emergency Back-up Generators	$ 1,137,354	$ 31,562	$ 9,500	$ 1,178,416	$ -	$ -	$ -	$ -
TOTAL SAN FRANCISCO GENERAL HOSPITAL	$ 1,137,354	$ 31,562	$ 9,500	$ 1,178,416	$ -	$ -	$ -	$ -
SAN FRANCISCO INTERNATIONAL AIRPORT								
2009 Airport 2nd Series Revenue Refunding Bonds Series 2009D	$ 9,038,333	$ 1,510,263	$ -	$ 10,548,596	$ 9,038,333	$ 1,510,263	$ -	$ 10,548,596
2016 Airport 2nd Series Revenue Refunding Bonds Series 2016A	50,499,167	4,157,875	-	54,657,042	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	12,375,000	1,825,917	-	14,200,917	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	12,385,000	875,917	-	13,260,917	12,385,000	875,917	-	13,260,917
2018 Airport 2nd Series Variable Rate Revenue Bonds Series 2018B/C	118,333	9,727,168	-	9,845,501	118,333	9,727,168	-	9,845,501
2018 Airport 2nd Series Revenue Bonds Series 2018D	-	36,630,500	-	36,630,500	-	36,630,500	-	36,630,500
2018 Airport 2nd Series Revenue Bonds Series 2018E	-	5,813,750	-	5,813,750	-	5,813,750	-	5,813,750
2018 Airport 2nd Series Revenue Bonds Series 2018F	1,170,833	266,950	-	1,437,783	1,170,833	266,950	-	1,437,783
2018 Airport 2nd Series Revenue Refunding Bonds Series 2018G	5,943,333	1,783,000	-	7,726,333	5,943,333	1,783,000	-	7,726,333
2019 Airport 2nd Series Revenue Bonds Series 2019A	-	57,504,350	-	57,504,350	-	57,504,350	-	57,504,350
2019 Airport 2nd Series Revenue Bonds Series 2019B	-	4,564,000	-	4,564,000	-	4,564,000	-	4,564,000
2019 Airport 2nd Series Revenue Bonds Series 2019C	-	281,471	-	281,471	-	281,471	-	281,471
2019 Airport 2nd Series Revenue Refunding Bonds Series 2019D	19,117,500	17,603,750	-	36,721,250	19,117,500	17,603,750	-	36,721,250
2019 Airport 2nd Series Revenue Bonds Series 2019E	-	37,327,350	-	37,327,350	-	37,327,350	-	37,327,350
2019 Airport 2nd Series Revenue Bonds Series 2019F	-	5,346,250	-	5,346,250	-	5,346,250	-	5,346,250
2019 Airport 2nd Series Revenue Bonds Series 2019G	1,570,833	181,808	-	1,752,641	1,570,833	181,808	-	1,752,641
2019 Airport 2nd Series Revenue Refunding Bonds Series 2019H	18,644,167	5,527,208	-	24,171,375	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	36,845,000	13,690,083	-	50,535,083	36,845,000	13,690,083	-	50,535,083
2022 Airport 2nd Series Revenue and Refunding Bonds Series 2022B	24,615,833	11,017,275	-	35,633,108	24,615,833	11,017,275	-	35,633,108
2022 Airport 2nd Series Revenue and Refunding Bonds Series 2022C	-	5,648,825	-	5,648,825	-	5,648,825	-	5,648,825
2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023A	11,962,500	6,948,250	-	18,910,750	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	-	33,839,718	-	33,839,718	-	33,839,718	-	33,839,718
2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023D	-	2,180,703	-	2,180,703	-	2,180,703	-	2,180,703
2024 Airport 2nd Series Revenue and Refunding Bonds Series 2024A	-	29,617,589	-	29,617,589	-	29,617,589	-	29,617,589
2024 Airport 2nd Series Revenue and Refunding Bonds Series 2024B	-	6,048,956	-	6,048,956	-	6,048,956	-	6,048,956
2025 Airport 2nd Series Revenue Bonds Series 2025A	-	16,143,521	-	16,143,521	-	16,143,521	-	16,143,521
2025 Airport 2nd Series Revenue Bonds Series 2025B	-	3,677,543	-	3,677,543	-	3,677,543	-	3,677,543
2025 Airport 2nd Series Revenue Bonds Series 2025C	8,557,500	235,648	-	8,793,148	8,557,500	235,648	-	8,793,148
Proposed Series 2025 Bonds (Spring)	-	52,261,893	-	52,261,893	-	52,261,893	-	52,261,893
Proposed Series 2026 Bonds	-	3,623,833	-	3,623,833	-	3,623,833	-	3,623,833
Commercial Paper Interest	-	20,340,000	-	20,340,000	-	20,340,000	-	20,340,000
Letter of Credit Fees								
LOC Fees for VRDBs	-	997,456	-	997,456	-	997,456	-	997,456
LOC Fees for Commercial Paper	-	4,469,564	-	4,469,564	-	4,469,564	-	4,469,564
Remarketing Fees	-	276,340	-	276,340	-	276,340	-	276,340
TOTAL SAN FRANCISCO INTERNATIONAL AIRPORT	$ 212,843,332	$ 506,460,843	$ -	$ 719,304,175	$ 212,843,332	$ 506,460,843	$ -	$ 719,304,175

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans
Fiscal Years 2025-2026 and 2026-2027

	FY 2025-2026				FY 2026-2027			
	Principal	Interest	Additional Rental[10]	Total	Principal	Interest	Additional Rental[10]	Total
WASTEWATER ENTERPRISE								
2010 Wastewater Revenue Bonds, Series B BABs	$ 8,000,000	$ 9,408,913	$ -	$ 17,408,913	$ 8,270,000	$ 8,991,893	$ -	$ 17,261,893
2013 Wastewater Revenue Bonds, Series B	-	3,723,800	-	3,723,800	-	3,723,800	-	3,723,800
2016 Wastewater Revenue Bonds, Series A	6,055,000	9,962,900	-	16,017,900	6,365,000	9,682,675	-	16,047,675
2016 Wastewater Revenue Bonds, Series B	1,705,000	2,808,450	-	4,513,450	1,795,000	2,729,475	-	4,524,475
2018 Wastewater Revenue Bonds, Series A	6,915,000	9,498,225	-	16,413,225	7,270,000	9,143,600	-	16,413,600
2018 Wastewater Revenue Bonds, Series B	5,610,000	7,969,250	-	13,579,250	3,500,000	7,741,500	-	11,241,500
2021 Wastewater Revenue Bonds, Series A	-	11,465,700	-	11,465,700	-	11,465,700	-	11,465,700
2021 Wastewater Revenue Bonds, Series B	-	1,852,250	-	1,852,250	-	1,852,250	-	1,852,250
2022 Wastewater Revenue Bonds, Series B	10,175,000	6,183,375	-	16,358,375	10,695,000	5,661,625	-	16,356,625
2023 Wastewater Revenue Bonds, Series A	-	13,317,531	-	13,317,531	22,000,000	26,085,063	-	48,085,063
2023 Wastewater Revenue Bonds, Series B "New Money"	-	2,096,000	-	2,096,000	-	7,023,250	-	7,023,250
2023 Wastewater Revenue Bonds, Series B "Refunding"	-	2,632,000	-	2,632,000	-	2,632,000	-	2,632,000
2023 Wastewater Revenue Bonds, Series C	-	6,626,400	-	6,626,400	-	6,626,400	-	6,626,400
2024 Wastewater Revenue Bonds, Series A	-	-	-	-	-	20,068,171	-	20,068,171
2024 Wastewater Revenue Bonds, Series B	-	4,285,773	-	4,285,773	-	4,285,773	-	4,285,773
2024 Wastewater Revenue Bonds, Series C	-	-	-	-	-	26,986,000	-	26,986,000
2024 Wastewater Revenue Bonds, Series D	-	-	-	-	-	4,244,750	-	4,244,750
SRF Loans:								
North Point Facility Outfall Rehabilitation	505,512	256,445	-	761,957	514,612	247,346	-	761,958
SEP Primary/Secondary Clarifier Upgrades	838,150	425,191	-	1,263,341	853,237	410,104	-	1,263,341
SEP 521/522 and Disinfection Upgrades	1,097,581	616,893	-	1,714,474	1,117,337	597,137	-	1,714,474
Lake Merced Green Infrastructure OSP Gas Utilization	175,444	89,635	-	265,079	178,251	86,827	-	265,078
OSP Gas Utilization	1,382,144	686,349	-	2,068,493	1,401,494	666,999	-	2,068,493
SEP Headworks Project	3,239,521	1,170,725	-	4,410,246	3,246,612	1,163,633	-	4,410,245
SEP Biosolids Digester Facility	-	-	-	-	3,462,569	1,792,000	-	5,254,569
WIFIA Loan N17128CA (BDFP)	-	5,239,457	-	5,239,457	-	10,478,914	-	10,478,914
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%)	937,362	1,436,028	1,794	2,375,184	977,008	1,375,133	1,794	2,353,935
Trustee and Arbitrage Computation Fee (Wastewater Revenue Bonds)	-	77,535	-	77,535	-	77,535	-	77,535
TOTAL WASTEWATER ENTERPRISE BEFORE OFFSET	$ 46,635,714	$ 101,924,825	$ 1,794	$ 148,562,333	$ 71,646,120	$ 175,938,553	$ 1,794	$ 247,586,467
Federal Offsets								
2010 Wastewater Revenue Bonds, Series B BABs Federal Offset	-	(3,105,412)	-	(3,105,412)	-	(2,967,774)	-	(2,967,774)
COP 525 Golden Gate Office Space, Series 2009	-	(473,961)	-	(473,961)	-	(453,862)	-	(453,862)
TOTAL WASTEWATER ENTERPRISE	$ 46,635,714	$ 98,345,452	$ 1,794	$ 144,982,960	$ 71,646,120	$ 172,516,917	$ 1,794	$ 244,164,831
WATER ENTERPRISE								
2010 Water Revenue Bonds, Series B BABs	$ 14,225,000	$ 18,102,888	$ -	$ 32,327,888	$ 14,765,000	$ 17,268,750	$ -	$ 32,033,750
2010 Water Revenue Bonds, Series E BABs	14,080,000	17,690,820	-	31,770,820	14,585,000	16,916,613	-	31,501,613
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	-	-	-	-	-	-	-	-
2016 Water Revenue Bonds, Series A	26,050,000	20,294,450	-	46,344,450	38,150,000	18,689,450	-	56,839,450

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans
Fiscal Years 2025-2026 and 2026-2027

	FY 2025-2026				FY 2026-2027			
	Principal	Interest	Additional Rental[10]	Total	Principal	Interest	Additional Rental[10]	Total
2016 Water Revenue Bonds, Series B	7,715,000	1,209,050	-	8,924,050	8,015,000	894,450	-	8,909,450
2016 Water Revenue Bonds, Series C	6,455,000	8,117,789	-	14,572,789	6,645,000	7,924,516	-	14,569,516
2017 Water Revenue Bonds, Series A	-	-	-	-	-	-	-	-
2017 Water Revenue Bonds, Series B	-	-	-	-	-	-	-	-
2017 Water Revenue Bonds, Series C	-	-	-	-	-	-	-	-
2017 Water Revenue Bonds, Series D	20,515,000	8,575,475	-	29,090,475	21,540,000	7,524,100	-	29,064,100
2017 Water Revenue Bonds, Series E	7,425,000	2,089,875	-	9,514,875	7,830,000	1,708,500	-	9,538,500
2017 Water Revenue Bonds, Series F	875,000	303,125	-	1,178,125	920,000	258,250	-	1,178,250
2017 Water Revenue Bonds, Series G	-	-	-	-	-	-	-	-
2019 Water Revenue Bonds, Series A	2,050,000	10,421,694	-	12,471,694	2,215,000	10,372,260	-	12,587,260
2019 Water Revenue Bonds, Series B	75,000	550,967	-	625,967	80,000	548,524	-	628,524
2019 Water Revenue Bonds, Series C	80,000	600,223	-	680,223	85,000	597,622	-	682,622
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	595,000	4,234,252	-	4,829,252	660,000	4,216,525	-	4,876,525
2020 Water Revenue Bonds, Series F	1,210,000	3,210,794	-	4,420,794	1,245,000	3,198,597	-	4,443,597
2020 Water Revenue Bonds, Series G	7,525,000	970,097	-	8,495,097	5,380,000	907,713	-	6,287,713
2020 Water Revenue Bonds, Series H	565,000	1,453,639	-	2,018,639	580,000	1,447,951	-	2,027,951
2023 Water Revenue Bonds, Series A	-	17,921,188	-	17,921,188	-	17,921,188	-	17,921,188
2023 Water Revenue Bonds, Series B	-	3,309,438	-	3,309,438	-	3,309,438	-	3,309,438
2023 Water Revenue Bonds, Series C	-	23,293,850	-	23,293,850	-	23,293,850	-	23,293,850
2023 Water Revenue Bonds, Series D	-	1,399,000	-	1,399,000	1,775,000	1,354,625	-	3,129,625
2025 Water Revenue Bonds, Series A	33,260,000	23,445,256	-	56,705,256	23,800,000	21,110,000	-	44,910,000
2025 Water Revenue Bonds, Series B	3,005,000	1,867,597	-	4,872,597	3,205,000	1,639,625	-	4,844,625
2025 Water Revenue Bonds, Series C	1,435,000	903,021	-	2,338,021	1,535,000	793,625	-	2,328,625
SRF Loan:								
Westside Recycled Water Project	5,069,097	1,763,280	-	6,832,377	5,119,787	1,763,280	-	6,883,067
Mt. Tunnel Improvements Project	-	2,536,624	-	2,536,624	-	2,586,524	-	2,586,524
COP 525 Golden Gate Office Space, Series 2009 D BAB (COPs 71.40%)	3,545,021	5,430,932	6,783	8,982,736	3,694,961	5,200,629	6,783	8,902,373
Trustee and Arbitrage Computation Fee (Water Revenue Bonds)	-	141,400	-	141,400	-	141,400	-	141,400
TOTAL WATER ENTERPRISE BEFORE OFFSET	$ 155,754,118	$ 219,514,539	$ 6,783	$ 375,275,440	$ 161,824,748	$ 211,265,820	$ 6,783	$ 373,097,351
Federal Offsets								
2010 Water Revenue Bonds, Series B BABs Federal Offset	-	(5,974,858)	-	(5,974,858)	-	(5,699,551)	-	(5,699,551)
2010 Water Revenue Bonds, Series E BABs Federal Offset	-	(5,838,855)	-	(5,838,855)	-	(5,583,328)	-	(5,583,328)
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	-	(1,792,479)	-	(1,792,479)	-	(1,716,467)	-	(1,716,467)
TOTAL WATER ENTERPRISE	$ 155,754,118	$ 197,846,161	$ 6,783	$ 353,607,062	$ 161,824,748	$ 190,204,288	$ 6,783	$ 352,035,819
Property Insurance on Existing COP Debt (Enterprise)	$ -	$ -	$ 2,230,891	$ 2,230,891	$ -	$ -	$ 2,497,520	$ 2,497,520
TOTAL PUBLIC SERVICE ENTERPRISES	$ 445,662,913	$ 856,636,970	$ 2,270,266	$ 1,304,570,149	$ 477,634,990	$ 924,429,751	$ 2,527,395	$ 1,404,592,136

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

(8) The Hetch Hetchy Water and Power Enterprise, Wastewater Enterprise, and Water Enterprise are on a fixed two-year budget. The FY 2025-2026 and FY 2026-2027 debt service figures were updated in this AAO.

(9) The Airport is on a fixed two-year budget. The FY 2025-2026 and FY 2026-2027 debt service figures were updated in this AAO.

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

City and County of San Francisco
Tails
Ordinance

City Hall
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4689

File Number: 250587 **Date Passed:** June 24, 2025

Proposed Interim Budget and Appropriation Ordinance appropriating all estimated receipts and all estimated expenditures for Departments of the City and County of San Francisco as of May 30, 2025, for the Fiscal Years (FYs) ending June 30, 2026, and June 30, 2027.

June 11, 2025 Budget and Appropriations Committee - RECOMMENDED

June 17, 2025 Board of Supervisors - PASSED ON FIRST READING

Ayes: 11 - Chan, Chen, Dorsey, Engardio, Fielder, Mahmood, Mandelman, Melgar, Sauter, Sherrill and Walton

June 24, 2025 Board of Supervisors - FINALLY PASSED

Ayes: 11 - Chan, Chen, Dorsey, Engardio, Fielder, Mahmood, Mandelman, Melgar, Sauter, Sherrill and Walton

File No. 250587

I hereby certify that the foregoing Ordinance was FINALLY PASSED on 6/24/2025 by the Board of Supervisors of the City and County of San Francisco.

Angela Calvillo
Clerk of the Board

Daniel Lurie
Mayor

6/27/25
Date Approved