

FY26-27 & FY27-28

Budget Process & Revenue Forecast

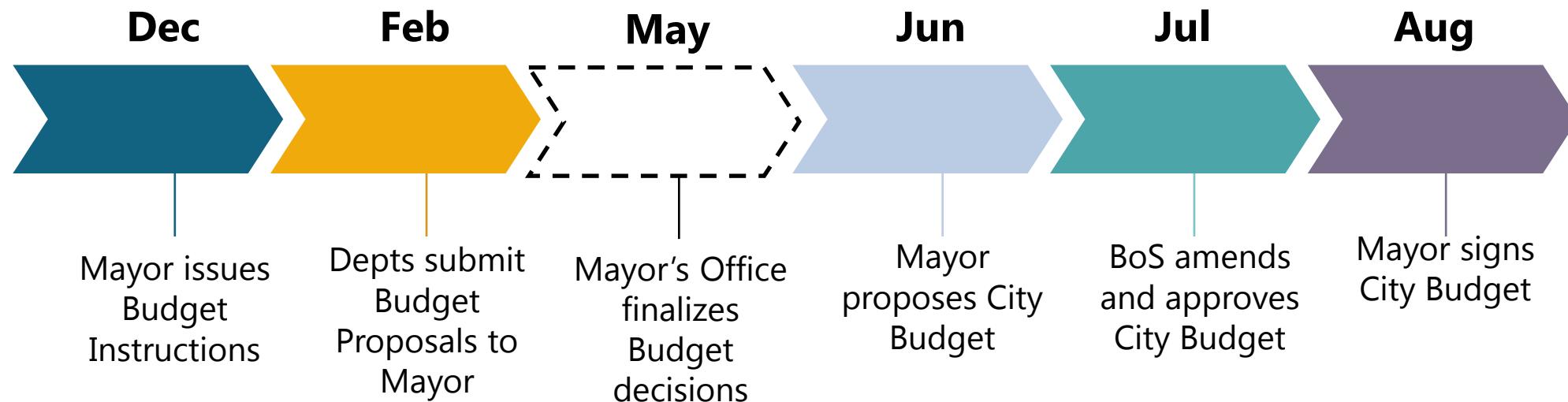


Office of the Controller
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San Francisco's Budget Process – at a high level

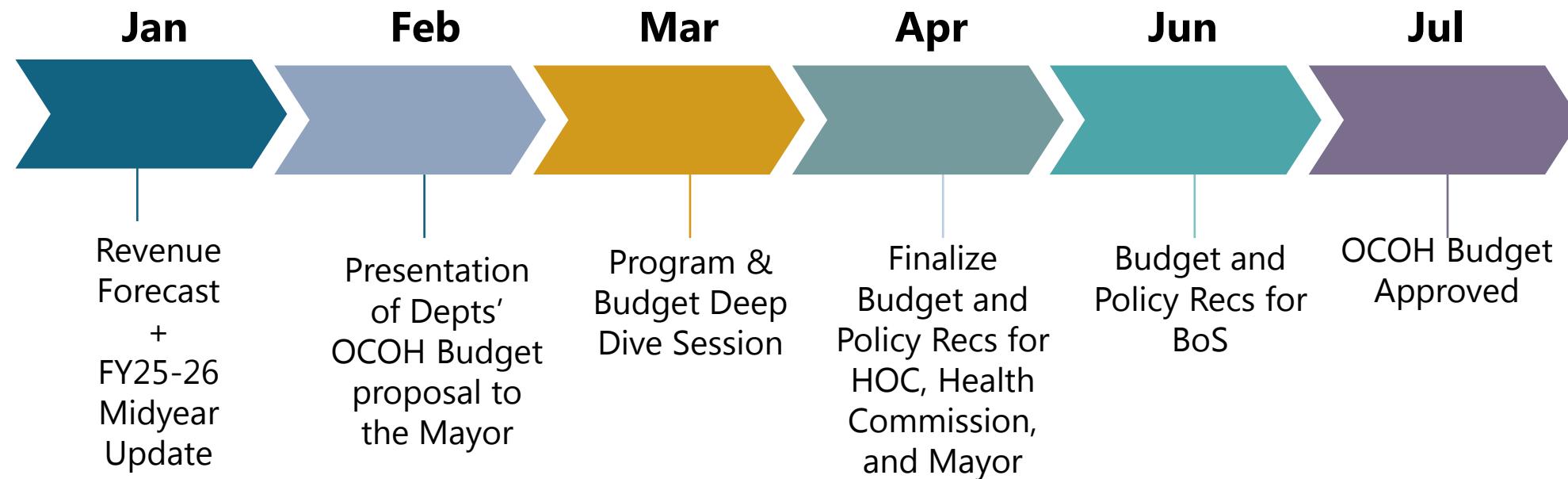
Two-Year Budget is Proposed by the Mayor and then modified and approved by the Board of Supervisors



During this time, depts hold public meetings to present their budget proposals and gather input and seek approval from their commissions.

OCOH Committee Budget Process

Committee offers Budget and Policy Recommendations to HOC, Health Commission, the Mayor, and the Board of Supervisors



Committee's Resources for Developing Recommendations

1

2025 Homelessness Needs Assessment: What are the needs of people experiencing homelessness?

What are the trends in homelessness? What are the needs? What are some key interventions to address those needs?

2

FY24-25 Annual Report: What's working? What are the costs?

How much money has been spent? How much capacity has been added? How many households served? What were the program outcomes? Who participated in OCOH programs?

3

OCOH Revenue Forecast: How much money is available?

How much money will be available for OCOH programs FY25-26 (current year), as well as FY26-27 and FY27-28 (budget years)?

4

Midyear Update: How much progress has been made on last year's decisions?

What programs have started? What programs are pending? How much money may be spent by the end of FY?

5

Program & Budget Deep Dive: How to approach making budget recommendations?

What is working as intended? What needs improving? What levers are available for change? What are the costs? Where are the funding cliffs?



Current OCOH Fund Revenue Forecast

Fiscal Year	Projected Revenue
2025-26 (Current Year)	\$366.5M
2026-27 (Budget)	\$372M
2027-28 (Budget)	\$388M
2028-29	\$411M
2029-30	\$434M

Prepared by CON Budget and Analysis Division

How does this forecast compare to other years?

Fiscal Year	Budgeted Revenue (Based on Projection)	Current Projection	Actual Revenues Collected	Difference
2021-22	\$335.6M		\$278.6M	(\$57.0M)
2022-23	\$313.4M		\$247.9M	(\$65.5M)
2023-24	\$293.5M		\$298.7M	\$5.2M
2024-25	\$274.1M		\$296.0M	\$22.5M
2025-26	\$335.9M	\$366.5M	TBD in Fall 2026	TBD in Fall 2026
2026-27	\$372.0M		TBD in Fall 2027	TBD in Fall 2027
2027-28	\$388.0M		TBD in Fall 2028	TBD in Fall 2028

Departments relied on program savings and reserves to fill the gap and avoid program cuts

Questions?