CITY AND COUNTY OF SAN FRANCISCO

BUDGET AND APPROPRIATION ORDINANCE

File No. 260596 **Ordinance No. 140-26**

FISCAL YEAR ENDING JUNE 30, 2027 and
FISCAL YEAR ENDING JUNE 30, 2028

OFFICE OF THE CONTROLLER

CITY AND COUNTY OF SAN FRANCISCO

Greg Wagner
Controller

ChiaYu Ma
Deputy Controller

BUDGET AND APPROPRIATION ORDINANCE

FISCAL YEAR ENDING JUNE 30, 2027

and

FISCAL YEAR ENDING JUNE 30, 2028

The Budget and Appropriation Ordinance 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.

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Mayor's Office of Public Policy and Finance
1 Dr. Carlton B. Goodlett Place, Room 288

Controller's Office
1 Dr. Carlton B. Goodlett Place, Room 316

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1 Dr. Carlton B. Goodlett Place, Room 244

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FILE NO. 260596   ORDINANCE NO. 140-26

AN ORDINANCE APPROPRIATING ALL ESTIMATED RECEIPTS

AND ALL ESTIMATED EXPENDITURES FOR THE

CITY AND COUNTY OF SAN FRANCISCO

FOR THE FISCAL YEAR ENDING JUNE 30, 2027

and

THE FISCAL YEAR ENDING JUNE 30, 2028

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

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

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

CONSOLIDATED SCHEDULE OF SOURCES AND USES

Consolidated Schedule of Sources and Uses

Sources of Funds	FY 2026-27			FY 2027-28		
	General Fund	Self Supporting	Total	General Fund	Self Supporting	Total
Prior Year Fund Balance	42,402,668	567,965,006	610,367,674	458,349,416	357,265,341	815,614,757
Prior Year Reserves	117,602,320	2,835,013	120,437,333	73,520,816	2,389,055	75,909,871
Regular Revenues	7,141,629,358	8,979,391,748	16,121,021,106	7,091,581,878	9,235,737,602	16,327,319,480
Transfers Into the General Fund	297,199,449	(297,199,449)		266,569,368	(266,569,368)	
Sources of Funds Total	**7,598,833,795**	**9,252,992,318**	**16,851,826,113**	**7,890,021,478**	**9,328,822,630**	**17,218,844,108**

Uses of Funds	FY 2026-27			FY 2027-28		
	General Fund	Self Supporting	Total	General Fund	Self Supporting	Total
Gross Expenditures	6,704,482,432	10,642,594,302	17,347,076,734	6,903,997,285	10,977,224,309	17,881,221,594
Less Interdepartmental Recoveries	(740,234,579)	(799,911,925)	(1,540,146,504)	(762,560,268)	(865,191,484)	(1,627,751,752)
Capital Projects	95,500,572	475,341,325	570,841,897	106,496,355	322,162,520	428,658,875
Facilities Maintenance	2,993,998	75,173,326	78,167,324	3,062,948	82,772,477	85,835,425
Reserves	118,366,420	277,520,242	395,886,662	124,735,769	326,144,197	450,879,966
Transfers From the General Fund	1,417,724,952	(1,417,724,952)		1,514,289,389	(1,514,289,389)	
Uses of Funds Total	**7,598,833,795**	**9,252,992,318**	**16,851,826,113**	**7,890,021,478**	**9,328,822,630**	**17,218,844,108**

SOURCES OF FUNDS BY MAJOR SERVICE AREA

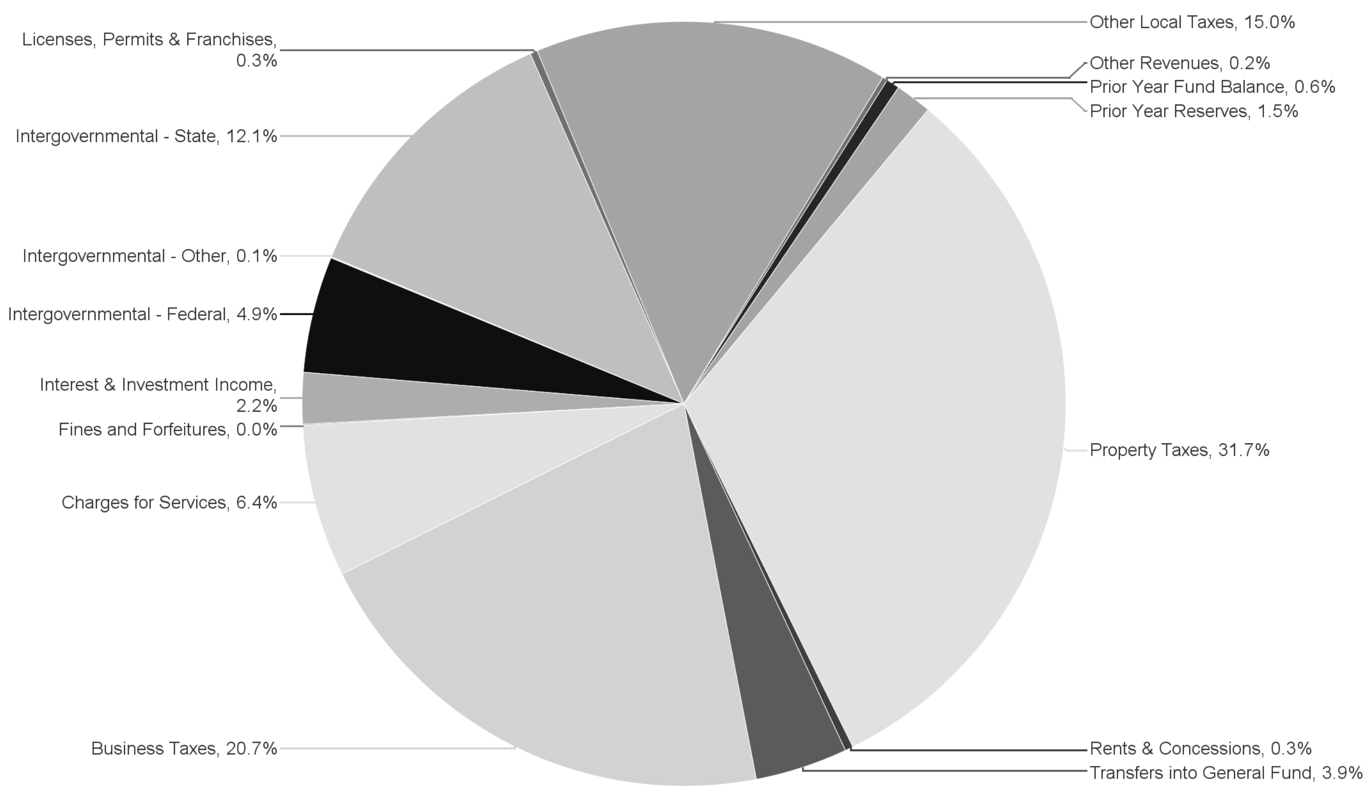
AND DEPARTMENT

Department	Fiscal Year FY 2026-27			Fiscal Year FY 2027-28		
	Departmental Revenue and Recoveries	Allocated General Fund Support	Total Departmental Sources	Departmental Revenue and Recoveries	Allocated General Fund Support	Total Departmental Sources
01: Public Protection						
ADP Adult Probation	31,465,813	41,715,646	73,181,459	31,452,556	44,251,696	75,704,252
CRT Superior Court	0	34,005,934	34,005,934	0	34,321,323	34,321,323
DAT District Attorney	9,542,617	89,532,685	99,075,302	8,424,459	92,935,598	101,360,057
DEM Emergency Management	9,038,922	104,816,309	113,855,231	8,248,508	104,983,809	113,232,317
DPA Department Of Police Accountability	759,795	9,452,630	10,212,425	759,795	10,065,231	10,825,026
FIR Fire Department	184,902,781	393,684,182	578,586,963	186,390,125	405,597,508	591,987,633
JUV Juvenile Probation	18,407,543	36,578,551	54,986,094	18,658,421	34,020,628	52,679,049
PDR Public Defender	1,274,682	59,761,871	61,036,553	702,682	62,185,459	62,888,141
POL Police	180,552,785	702,143,717	882,696,502	178,457,446	722,541,898	900,999,344
SDA Office of Sheriff's Inspector General	0	1,554,514	1,554,514	0	1,655,970	1,655,970
SHF Sheriff	72,608,838	308,811,835	381,420,673	73,392,199	304,820,679	378,212,878
TOTAL Public Protection	**508,553,776**	**1,782,057,874**	**2,290,611,650**	**506,486,191**	**1,817,379,799**	**2,323,865,990**
02: Public Works, Transportation & Commerce						
AIR Airport Commission	1,774,638,597	0	1,774,638,597	1,922,565,423	0	1,922,565,423
BOA Board Of Appeals	1,246,830	0	1,246,830	1,298,958	0	1,298,958
DBI Building Inspection	93,541,608	3,000,000	96,541,608	98,334,999	3,000,000	101,334,999
DPW Public Works	325,603,385	150,982,943	476,586,328	308,958,723	178,796,948	487,755,671
ECN Economic And Workforce Development	30,658,765	54,678,296	85,337,061	30,722,841	55,831,426	86,554,267
MTA Municipal Transportation Agency	943,608,178	662,210,000	1,605,818,178	1,052,345,697	655,922,398	1,708,268,095
PRT Port	230,872,590	0	230,872,590	172,212,953	0	172,212,953
PUC Public Utilities Commission	2,181,286,331	0	2,181,286,331	2,355,266,342	0	2,355,266,342
TOTAL Public Works, Transportation & Commerce	**5,581,456,284**	**870,871,239**	**6,452,327,523**	**5,941,705,936**	**893,550,772**	**6,835,256,708**
03: Human Welfare & Neighborhood Development						
AHR Agency for Human Rights	4,032,512	27,632,770	31,665,282	4,032,512	22,618,388	26,650,900
CHF Children; Youth & Their Families	162,378,771	210,436,932	372,815,703	159,856,201	226,231,488	386,087,689
CSS Child Support Services	13,503,765	0	13,503,765	14,149,555	0	14,149,555
DEC Dept of Early Childhood	286,958,228	55,636,709	342,594,937	278,780,323	58,491,776	337,272,099
ENV Environment	35,242,721	945,149	36,187,870	35,641,679	390,998	36,032,677
HOM Homelessness And Supportive Housing	580,634,525	252,071,535	832,706,060	514,396,591	265,877,177	780,273,768
HSA Human Services	1,005,943,502	377,585,848	1,383,529,350	1,052,362,668	409,238,324	1,461,600,992
MYR Mayor	51,862,175	170,702,766	222,564,941	39,940,557	159,317,709	199,258,266
RNT Rent Arbitration Board	14,345,256	0	14,345,256	15,009,005	0	15,009,005
TOTAL Human Welfare & Neighborhood Development	**2,154,901,455**	**1,095,011,709**	**3,249,913,164**	**2,114,169,091**	**1,142,165,860**	**3,256,334,951**
04: Community Health						
DPH Public Health	2,757,524,447	863,720,306	3,621,244,753	2,685,479,127	1,029,845,215	3,715,324,342
TOTAL Community Health	**2,757,524,447**	**863,720,306**	**3,621,244,753**	**2,685,479,127**	**1,029,845,215**	**3,715,324,342**

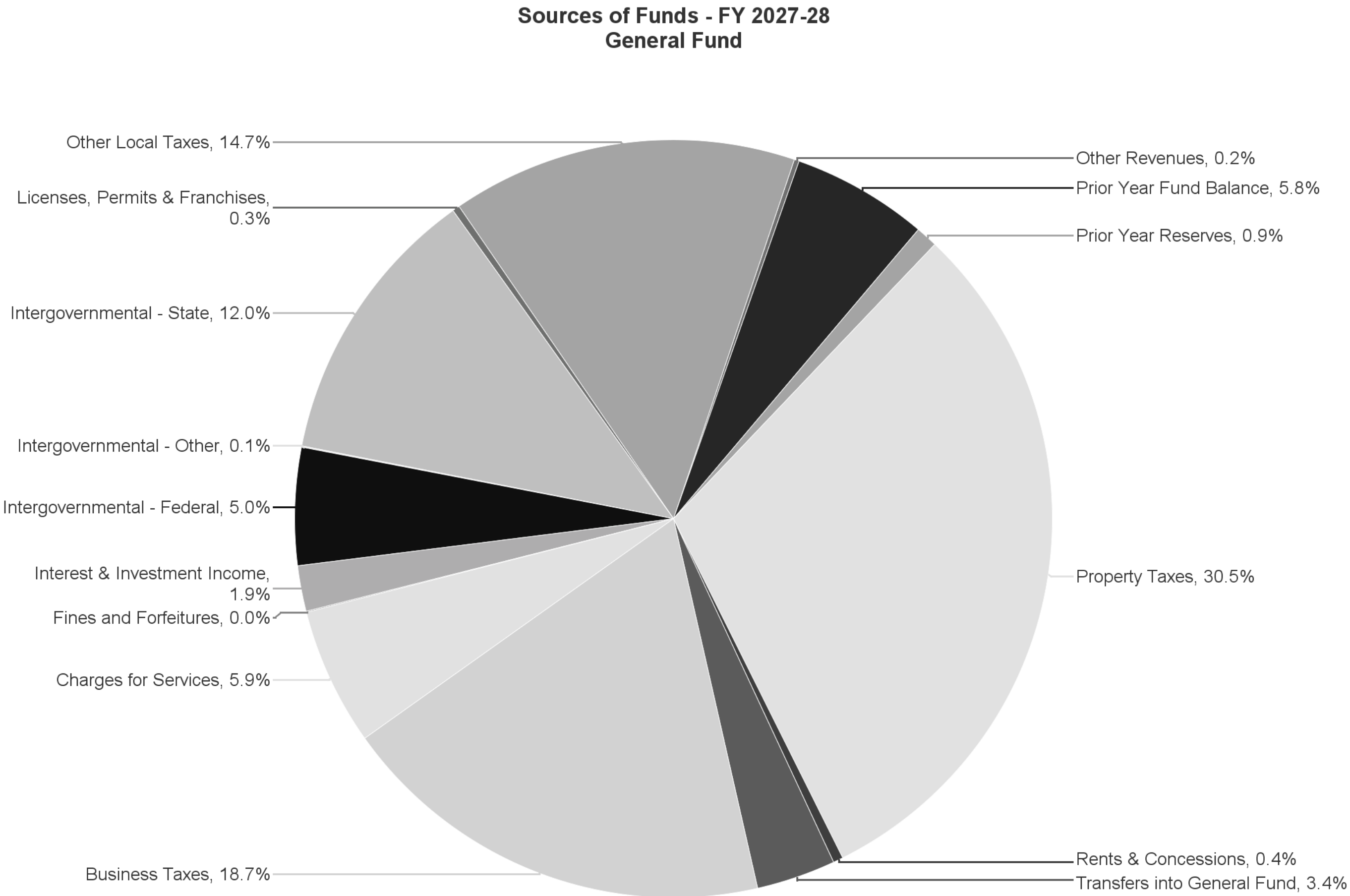
	Fiscal Year FY 2026-27			Fiscal Year FY 2027-28		
Department	**Departmental Revenue and Recoveries**	**Allocated General Fund Support**	**Total Departmental Sources**	**Departmental Revenue and Recoveries**	**Allocated General Fund Support**	**Total Departmental Sources**
05: Culture & Recreation						
AAM Asian Art Museum	428,377	12,622,361	13,050,738	464,902	13,994,980	14,459,882
ART Arts Commission	37,164,736	8,324,755	45,489,491	38,883,786	6,606,069	45,489,855
FAM Fine Arts Museum	1,474,690	25,135,600	26,610,290	1,551,343	25,178,880	26,730,223
LIB Public Library	77,339,607	120,700,000	198,039,607	81,095,711	119,113,701	200,209,412
LLB Law Library	0	1,387,348	1,387,348	0	1,448,532	1,448,532
REC Recreation And Park Commission	262,646,273	90,584,303	353,230,576	188,914,489	89,310,674	278,225,163
SCI Academy Of Sciences	0	9,045,125	9,045,125	0	9,596,904	9,596,904
WAR War Memorial	22,591,992	9,014,763	31,606,755	24,224,417	9,037,232	33,261,649
TOTAL Culture & Recreation	**401,645,675**	**276,814,255**	**678,459,930**	**335,134,648**	**274,286,972**	**609,421,620**
06: General Administration & Finance						
ADM General Services Agency - City Admin	505,559,924	87,918,035	593,477,959	535,917,643	108,382,595	644,300,238
ASR Assessor / Recorder	3,719,416	39,540,631	43,260,047	4,061,749	41,061,392	45,123,141
BOS Board Of Supervisors	737,466	24,961,294	25,698,760	710,146	25,961,734	26,671,880
CAT City Attorney	97,076,568	34,715,346	131,791,914	96,177,489	40,292,463	136,469,952
CON Controller	72,330,511	13,797,049	86,127,560	74,702,125	11,574,614	86,276,739
CPC City Planning	67,696,232	7,919,036	75,615,268	68,857,938	4,353,717	73,211,655
CSC Civil Service Commission	430,839	1,265,638	1,696,477	430,839	1,343,302	1,774,141
ETH Ethics Commission	157,200	8,798,333	8,955,533	157,200	8,638,817	8,796,017
HRD Human Resources	140,101,052	24,145,602	164,246,654	143,712,791	18,566,168	162,278,959
HSS Health Service System	12,160,612	1,150,000	13,310,612	12,767,441	0	12,767,441
MYR Mayor	3,019,223	9,253,372	12,272,595	3,148,448	9,783,557	12,932,005
REG Elections	923,191	21,819,712	22,742,903	299,148	23,266,843	23,565,991
RET Retirement System	60,739,842	0	60,739,842	62,878,082	0	62,878,082
TIS General Services Agency - Technology	164,656,492	7,248,723	171,905,215	170,091,089	4,102,021	174,193,110
TTX Treasurer/Tax Collector	28,475,553	23,425,015	51,900,568	28,381,423	21,994,896	50,376,319
TOTAL General Administration & Finance	**1,157,784,121**	**305,957,786**	**1,463,741,907**	**1,202,293,551**	**319,322,119**	**1,521,615,670**
07: General City Responsibilities						
GEN General City Responsibility	6,782,057,988	(5,194,433,169)	1,587,624,819	7,010,460,130	(5,476,550,737)	1,533,909,393
TOTAL General City Responsibilities	**6,782,057,988**	**(5,194,433,169)**	**1,587,624,819**	**7,010,460,130**	**(5,476,550,737)**	**1,533,909,393**
Less Citywide Transfer Adjustments	(951,951,129)	0	(951,951,129)	(952,966,652)	0	(952,966,652)
Less Interdepartmental Recoveries	(1,540,146,504)	0	(1,540,146,504)	(1,627,751,752)	0	(1,627,751,752)
Net Total Sources of Funds	**16,851,826,113**	**0**	**16,851,826,113**	**17,215,010,270**	**0**	**17,215,010,270**

SOURCES OF FUNDS

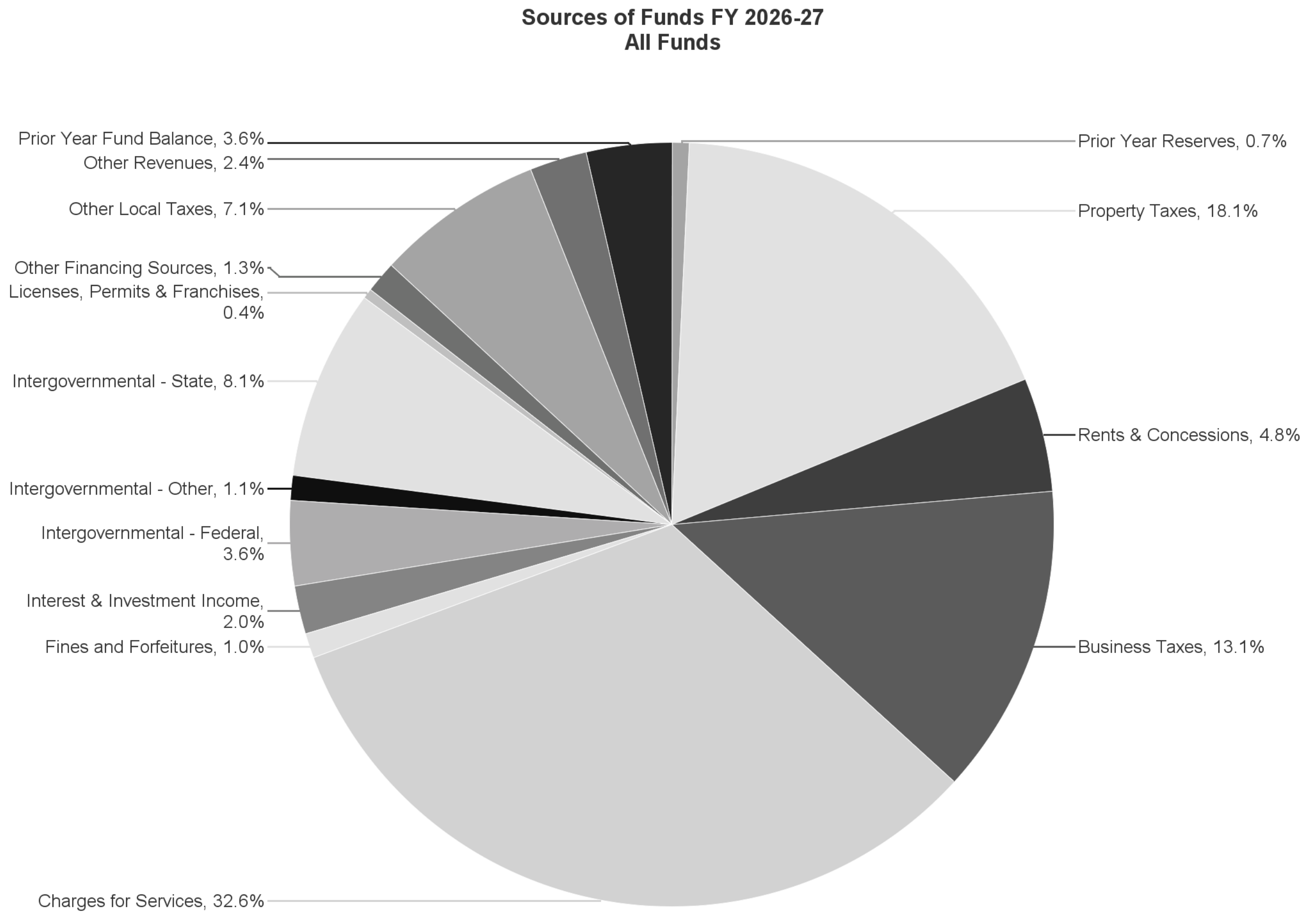
Sources of Funds - FY 2026-27
General Fund



All Funds	Sorted by Size	
Sources of Funds	**FY 2026-27**	**% of Total**
Property Taxes	2,407,000,000	31.7%
Business Taxes	1,572,180,000	20.7%
Other Local Taxes	1,139,550,000	15.0%
Intergovernmental - State	921,200,085	12.1%
Charges for Services	489,613,521	6.4%
Intergovernmental - Federal	373,395,709	4.9%
Interest & Investment Income	164,804,277	2.2%
Rents & Concessions	25,886,450	0.3%
Licenses, Permits & Franchises	24,070,691	0.3%
Other Revenues	16,344,192	0.2%
Intergovernmental - Other	3,976,610	0.1%
Fines and Forfeitures	3,607,823	0.0%
Regular Revenues	**7,141,629,358**	**94.0%**
Transfers into General Fund	297,199,449	3.9%
Prior Year Reserves	117,602,320	1.5%
Prior Year Fund Balance	42,402,668	0.6%
	457,204,437	**6.0%**
Total Sources	**7,598,833,795**	**100.0%**

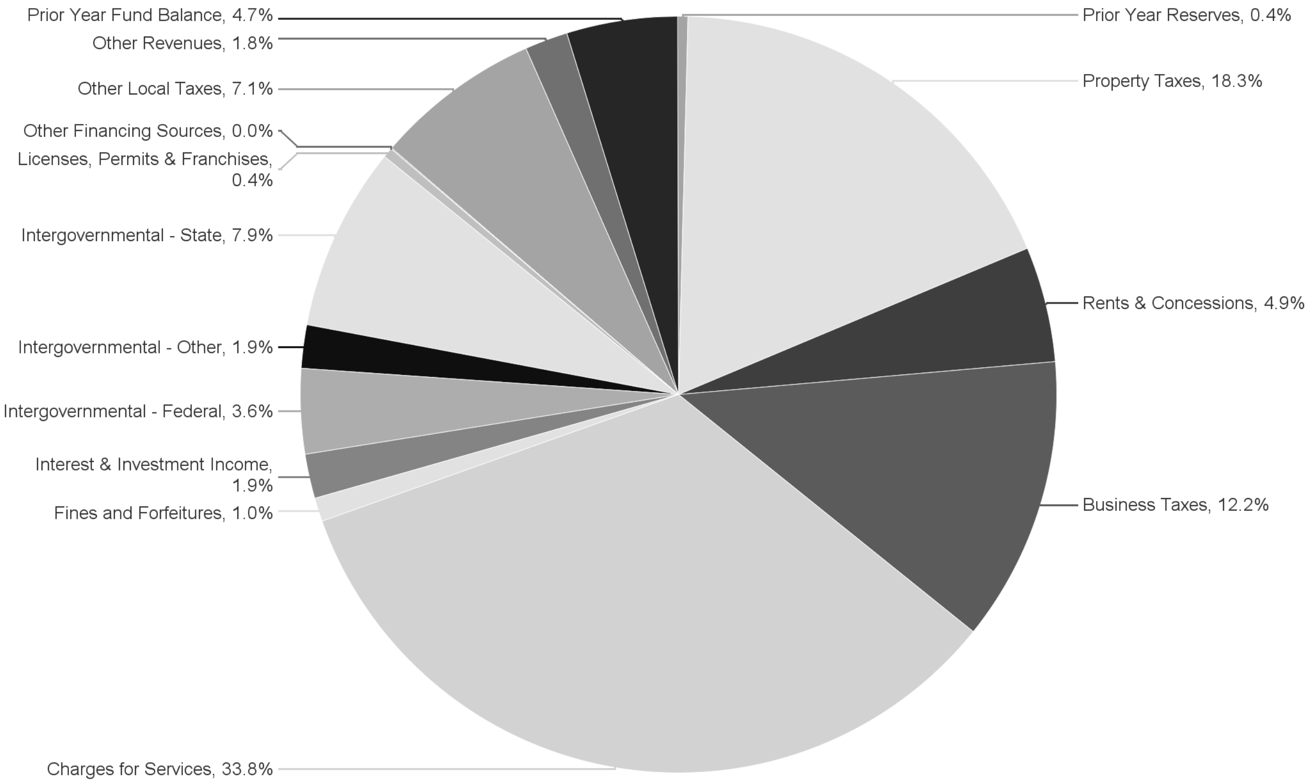


All Funds	Sorted by Size	
Sources of Funds	**FY 2027-28**	**% of Total**
Property Taxes	2,407,572,863	30.5%
Business Taxes	1,477,740,000	18.7%
Other Local Taxes	1,163,630,000	14.7%
Intergovernmental - State	949,265,847	12.0%
Charges for Services	462,460,082	5.9%
Intergovernmental - Federal	395,363,791	5.0%
Interest & Investment Income	153,454,277	1.9%
Rents & Concessions	33,387,572	0.4%
Licenses, Permits & Franchises	24,453,994	0.3%
Other Revenues	16,550,881	0.2%
Intergovernmental - Other	4,094,748	0.1%
Fines and Forfeitures	3,607,823	0.0%
Regular Revenues	**7,091,581,878**	**89.9%**
Prior Year Fund Balance	458,349,416	5.8%
Transfers into General Fund	266,569,368	3.4%
Prior Year Reserves	73,520,816	0.9%
	798,439,600	**10.1%**
Total Sources	**7,890,021,478**	**100.0%**



All Funds	**Sorted by Size**	
Sources of Funds	**FY 2026-27**	**% of Total**
Charges for Services	5,490,097,448	32.6%
Property Taxes	3,042,960,858	18.1%
Business Taxes	2,215,211,062	13.1%
Intergovernmental - State	1,357,316,209	8.1%
Other Local Taxes	1,197,000,000	7.1%
Rents & Concessions	812,080,283	4.8%
Intergovernmental - Federal	604,534,245	3.6%
Other Revenues	407,840,028	2.4%
Interest & Investment Income	343,382,009	2.0%
Other Financing Sources	225,064,447	1.3%
Intergovernmental - Other	177,368,162	1.1%
Fines and Forfeitures	176,698,065	1.0%
Licenses, Permits & Franchises	71,468,290	0.4%
Regular Revenues	**16,121,021,106**	**95.7%**
Prior Year Fund Balance	610,367,674	3.6%
Prior Year Reserves	120,437,333	0.7%
	730,805,007	**4.3%**
Total Sources	**16,851,826,113**	**100.0%**

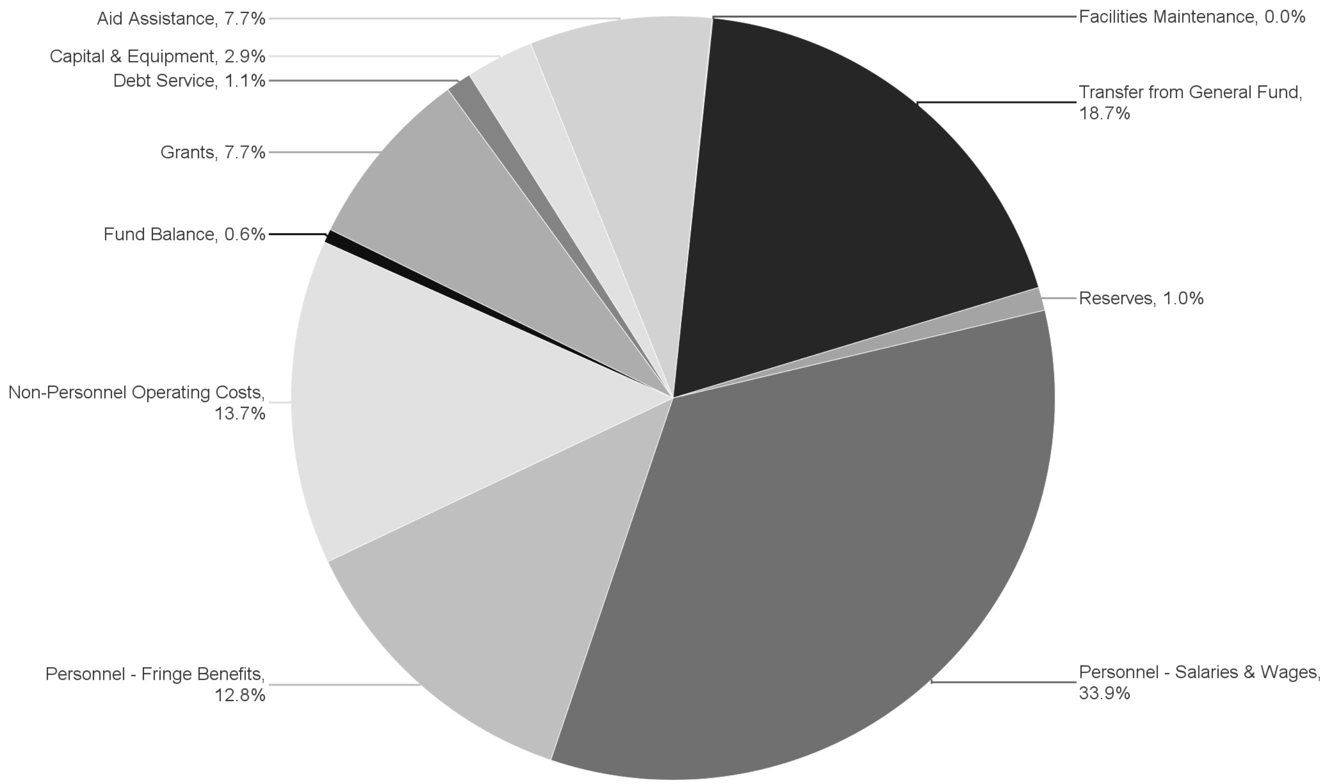
Sources of Funds FY 2027-28
All Funds



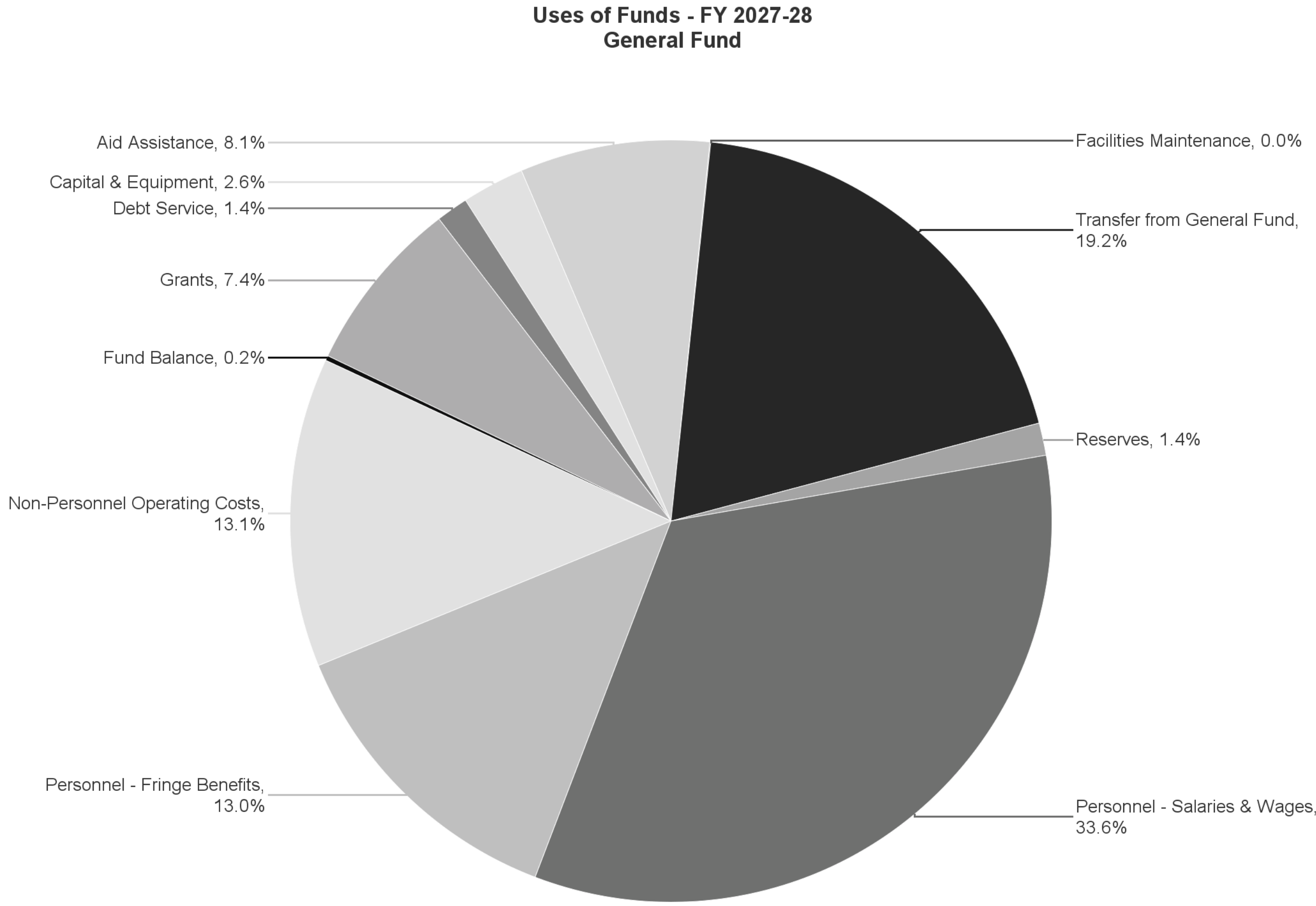
All Funds	**Sorted by Size**	
Sources of Funds	**FY 2027-28**	**% of Total**
Charges for Services	5,817,781,256	33.8%
Property Taxes	3,148,107,570	18.3%
Business Taxes	2,095,491,620	12.2%
Intergovernmental - State	1,354,946,308	7.9%
Other Local Taxes	1,221,310,000	7.1%
Rents & Concessions	848,359,313	4.9%
Intergovernmental - Federal	625,527,419	3.6%
Interest & Investment Income	326,283,720	1.9%
Intergovernmental - Other	318,664,251	1.9%
Other Revenues	316,213,040	1.8%
Fines and Forfeitures	173,961,248	1.0%
Licenses, Permits & Franchises	73,673,735	0.4%
Other Financing Sources	7,000,000	0.0%
Regular Revenues	**16,327,319,480**	**94.8%**
Prior Year Fund Balance	815,614,757	4.7%
Prior Year Reserves	75,909,871	0.4%
	891,524,628	**5.2%**
Total Sources	**17,218,844,108**	**100.0%**

USES OF FUNDS

Uses of Funds - FY 2026-27
General Fund

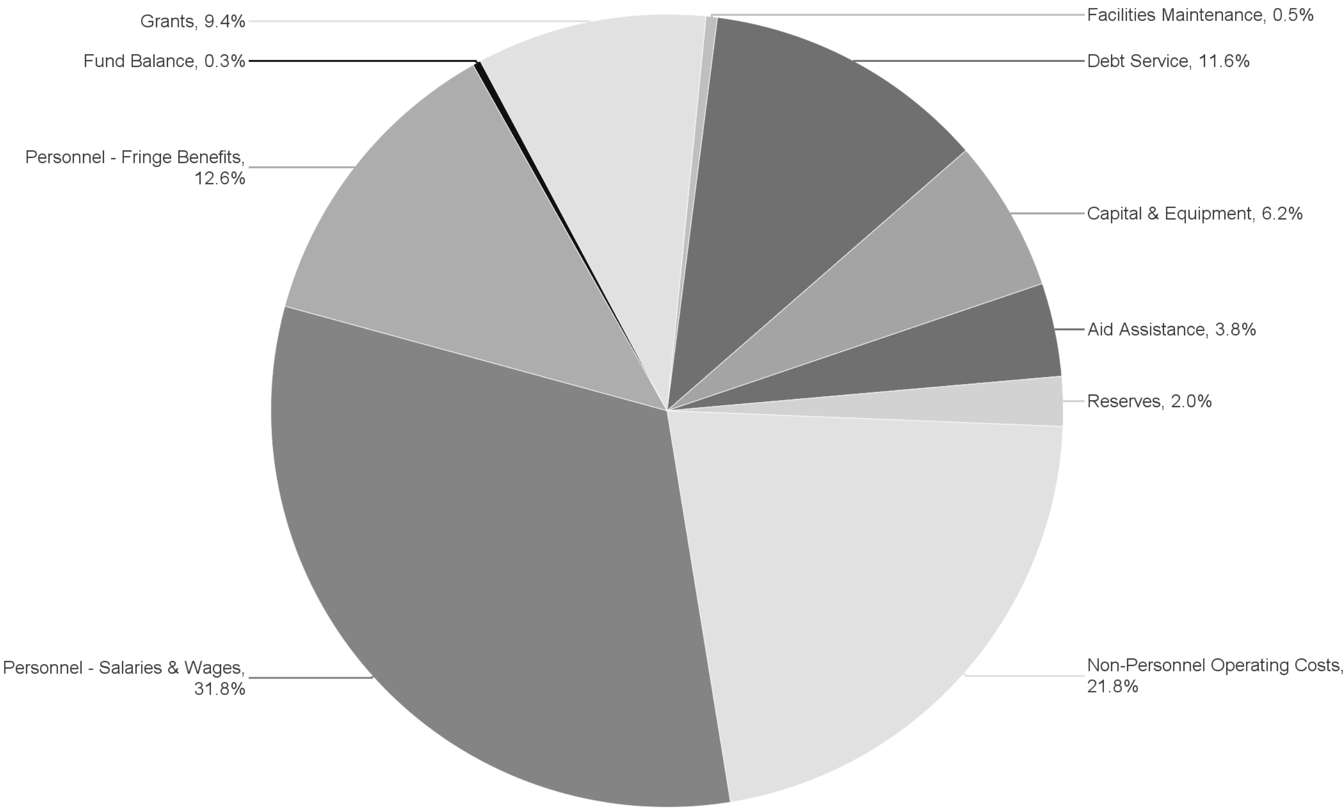


	Gross		Net Recoveries	
Types of Uses	**FY 2026-27**	**% of Total**	**FY 2026-27**	**% of Total**
Personnel - Salaries & Wages	2,609,252,107	34.3%	2,574,177,258	33.9%
Personnel - Fringe Benefits	983,843,534	12.9%	970,618,226	12.8%
Personnel - Sub Total	**3,593,095,641**	**47.3%**	**3,544,795,483**	**46.6%**
Non-Personnel Operating Costs	1,058,184,049	13.9%	1,043,959,419	13.7%
Aid Assistance	585,690,651	7.7%	585,690,651	7.7%
Grants	584,665,843	7.7%	584,665,843	7.7%
Capital & Equipment	218,648,748	2.9%	218,648,748	2.9%
Debt Service	81,988,281	1.1%	81,988,281	1.1%
Reserves	74,647,430	1.0%	74,647,430	1.0%
Fund Balance	43,718,990	0.6%	43,718,990	0.6%
Facilities Maintenance	2,993,998	0.0%	2,993,998	0.0%
Services of Other Depts, Recoveries & Ov	(62,524,788)	(0.8%)	0	0.0%
Transfer from General Fund	1,417,724,952	18.7%	1,417,724,952	18.7%
Non-Personnel - Sub Total	**4,005,738,154**	**52.7%**	**4,054,038,312**	**53.4%**
Grand Total	**7,598,833,795**	**100.0%**	**7,598,833,795**	**100.0%**



	Gross		Net Recoveries	
Types of Uses	**FY 2027-28**	**% of Total**	**FY 2027-28**	**% of Total**
Personnel - Salaries & Wages	2,667,177,521	33.8%	2,648,698,717	33.6%
Personnel - Fringe Benefits	1,033,521,653	13.1%	1,026,361,183	13.0%
Personnel - Sub Total	**3,700,699,174**	**46.9%**	**3,675,059,900**	**46.6%**
Non-Personnel Operating Costs	1,042,502,238	13.2%	1,035,279,549	13.1%
Aid Assistance	635,378,731	8.1%	635,378,731	8.1%
Grants	586,428,551	7.4%	586,428,551	7.4%
Capital & Equipment	208,816,553	2.6%	208,816,553	2.6%
Reserves	108,386,392	1.4%	108,386,392	1.4%
Debt Service	106,970,088	1.4%	106,970,088	1.4%
Fund Balance	16,349,377	0.2%	16,349,377	0.2%
Facilities Maintenance	3,062,948	0.0%	3,062,948	0.0%
Services of Other Depts, Recoveries & Ov	(32,861,963)	(0.4%)	0	0.0%
Transfer from General Fund	1,514,289,389	19.2%	1,514,289,389	19.2%
Non-Personnel - Sub Total	**4,189,322,304**	**53.1%**	**4,214,961,578**	**53.4%**
Grand Total	**7,890,021,478**	**100.0%**	**7,890,021,478**	**100.0%**

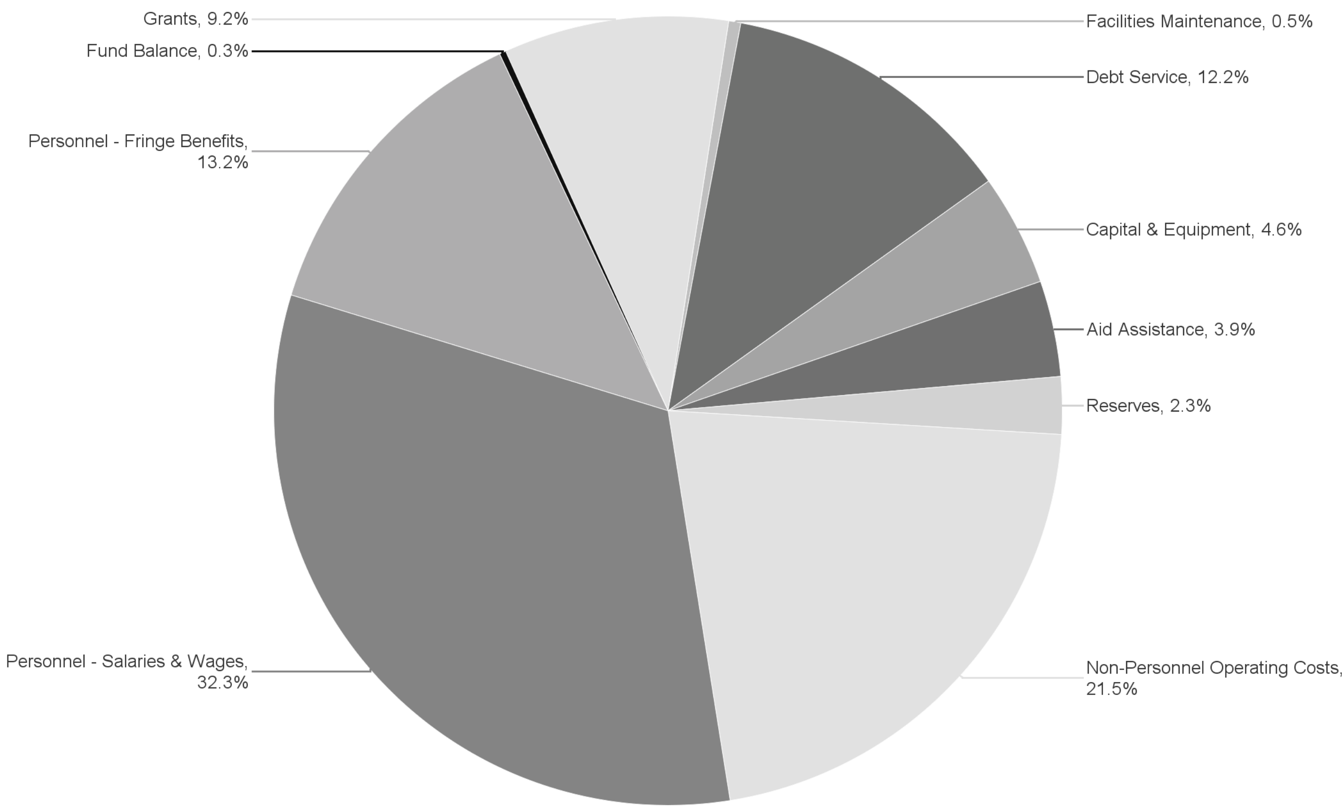
Uses of Funds - FY 2026-27
All Funds



	Gross		Net Recoveries	
Types of Uses	**FY 2026-27**	**% of Total**	**FY 2026-27**	**% of Total**
Personnel - Salaries & Wages	5,481,927,560	32.5%	5,360,024,481	31.8%
Personnel - Fringe Benefits	2,173,399,233	12.9%	2,125,068,777	12.6%
Personnel - Sub Total	**7,655,326,793**	**45.4%**	**7,485,093,258**	**44.4%**
Non-Personnel Operating Costs	3,758,323,017	22.3%	3,674,748,190	21.8%
Debt Service	1,949,860,567	11.6%	1,949,860,567	11.6%
Capital & Equipment	1,044,941,676	6.2%	1,044,941,676	6.2%
Aid Assistance	641,223,713	3.8%	641,223,713	3.8%
Grants	1,581,904,723	9.4%	1,581,904,723	9.4%
Reserves	340,816,491	2.0%	340,816,491	2.0%
Fund Balance	55,070,171	0.3%	55,070,171	0.3%
Facilities Maintenance	78,167,324	0.5%	78,167,324	0.5%
Services of Other Depts, Recoveries & Ov	(253,808,362)	(1.5%)	0	0.0%
Non-Personnel - Sub Total	**9,196,499,320**	**54.6%**	**9,366,732,855**	**55.6%**
Grand Total	**16,851,826,113**	**100.0%**	**16,851,826,113**	**100.0%**

Average Per Employee (FTE)		
Personnel - Salary & Wages	167,581	71.6%
Personnel - Fringe Benefits	66,440	28.4%
Grand Total	**234,022**	**100.0%**

Uses of Funds - FY 2027-28
All Funds



	Gross		Net Recoveries	
Types of Uses	**FY 2027-28**	**% of Total**	**FY 2027-28**	**% of Total**
Personnel - Salaries & Wages	5,689,901,932	33.0%	5,554,745,580	32.3%
Personnel - Fringe Benefits	2,334,022,149	13.6%	2,278,580,435	13.2%
Personnel - Sub Total	**8,023,924,081**	**46.6%**	**7,833,326,015**	**45.5%**
Non-Personnel Operating Costs	3,795,517,904	22.0%	3,705,360,225	21.5%
Debt Service	2,092,651,894	12.2%	2,092,651,894	12.2%
Capital & Equipment	787,288,592	4.6%	787,288,592	4.6%
Aid Assistance	676,134,196	3.9%	676,134,196	3.9%
Grants	1,587,367,795	9.2%	1,587,367,795	9.2%
Reserves	404,628,036	2.3%	404,628,036	2.3%
Fund Balance	46,251,930	0.3%	46,251,930	0.3%
Facilities Maintenance	85,835,425	0.5%	85,835,425	0.5%
Services of Other Depts, Recoveries & Ov	(280,755,745)	(1.6%)	0	0.0%
Non-Personnel - Sub Total	**9,194,920,027**	**53.4%**	**9,385,518,093**	**54.5%**
Grand Total	**17,218,844,108**	**100.0%**	**17,218,844,108**	**100.0%**

Average Per Employee (FTE)		
Personnel - Salary & Wages	175,145	70.9%
Personnel - Fringe Benefits	71,845	29.1%
Grand Total	**246,990**	**100.0%**

POSITIONS BY MAJOR SERVICE AREA

AND DEPARTMENT

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Service Area: A, Public Protection					
Adult Probation	146.07	180.32	34.25	184.93	4.61
Department Of Police Accountability	35.26	39.21	3.95	39.26	0.05
District Attorney	282.28	280.06	(2.22)	274.89	(5.17)
Emergency Management	311.97	292.63	(19.34)	276.40	(16.23)
Fire Department	1,852.20	1,835.31	(16.89)	1,845.91	10.60
Juvenile Probation	176.96	178.28	1.32	173.42	(4.86)
Office of Sheriff’s Inspector General	2.14	2.80	0.66	2.77	(0.03)
Police	2,902.98	2,867.97	(35.01)	2,854.74	(13.23)
Public Defender	214.85	215.55	0.70	209.23	(6.32)
Sheriff	944.75	982.45	37.70	970.63	(11.82)
Service Area: A, Public Protection Total	**6,869.46**	**6,874.58**	**5.12**	**6,832.18**	**(42.40)**
Service Area: B, Public Works, Transportation & Commerce					
Airport Commission	1,820.44	1,816.97	(3.47)	1,825.77	8.80
Board Of Appeals	3.50	3.49	(0.01)	3.49	0.00
Building Inspection	291.35	232.95	(58.40)	234.21	1.26
Economic And Workforce Development	109.61	105.21	(4.40)	94.71	(10.50)
Municipal Transportation Agency	5,169.36	5,168.72	(0.64)	5,245.42	76.70
Port	243.93	248.83	4.90	251.41	2.58
Public Utilities Commission	1,781.15	1,789.04	7.89	1,788.34	(0.70)
Public Works	1,087.02	1,061.42	(25.60)	1,038.92	(22.50)
Service Area: B, Public Works, Transportation & Commerc	**10,506.36**	**10,426.63**	**(79.73)**	**10,482.27**	**55.64**
Service Area: C, Human Welfare & Neighborhood Development					
Agency for Human Rights	0.00	32.54	32.54	26.28	(6.26)
Children; Youth & Their Families	67.03	63.83	(3.20)	64.42	0.59
Child Support Services	59.43	59.47	0.04	57.45	(2.02)
Dept of Early Childhood	62.39	67.68	5.29	71.89	4.21
Environment	95.92	91.20	(4.72)	89.11	(2.09)
Homelessness And Supportive Housing	247.47	229.03	(18.44)	218.51	(10.52)
Human Rights Commission	32.84	0.00	(32.84)	0.00	0.00
Human Services	2,302.39	2,267.87	(34.52)	2,228.97	(38.90)
Mayor	46.77	44.52	(2.25)	44.55	0.03
Rent Arbitration Board	47.49	47.43	(0.06)	47.20	(0.23)
Service Area: C, Human Welfare & Neighborhood Develop	**2,961.73**	**2,903.57**	**(58.16)**	**2,848.38**	**(55.19)**
Service Area: D, Community Health					
Public Health	7,614.95	7,676.30	61.35	7,606.25	(70.05)
Service Area: D, Community Health Total	**7,614.95**	**7,676.3**	**61.35**	**7,606.25**	**(70.05)**
Service Area: E, Culture & Recreation					
Academy Of Sciences	12.20	13.17	0.97	13.17	0.00
Arts Commission	26.94	32.38	5.44	30.42	(1.96)

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Service Area: E, Culture & Recreation					
Asian Art Museum	53.88	53.25	(0.63)	52.21	(1.04)
Fine Arts Museum	104.52	102.48	(2.04)	97.18	(5.30)
Law Library	1.54	2.26	0.72	2.26	0.00
Public Library	733.23	735.71	2.48	735.59	(0.12)
Recreation And Park Commission	965.51	970.17	4.66	964.64	(5.53)
War Memorial	66.95	63.64	(3.31)	63.82	0.18
Service Area: E, Culture & Recreation Total	**1,964.77**	**1,973.06**	**8.29**	**1,959.29**	**(13.77)**
Service Area: F, General Administration & Finance					
Assessor / Recorder	180.21	183.20	2.99	181.41	(1.79)
Board Of Supervisors	95.98	96.22	0.24	96.60	0.38
City Attorney	339.18	338.09	(1.09)	328.36	(9.73)
City Planning	166.01	221.91	55.90	195.75	(26.16)
Civil Service Commission	6.10	6.10	0.00	6.10	0.00
Controller	249.02	241.31	(7.71)	229.61	(11.70)
Elections	52.36	50.00	(2.36)	50.45	0.45
Ethics Commission	26.77	22.54	(4.23)	22.42	(0.12)
General Services Agency - City Admin	899.80	851.04	(48.76)	829.01	(22.03)
General Services Agency - Technology	250.57	245.20	(5.37)	231.48	(13.72)
Health Service System	38.24	36.65	(1.59)	36.65	0.00
Human Resources	188.17	190.59	2.42	179.23	(11.36)
Mayor	42.09	42.20	0.11	42.24	0.04
Retirement System	152.81	155.43	2.62	157.55	2.12
Treasurer/Tax Collector	183.60	177.40	(6.20)	171.62	(5.78)
Service Area: F, General Administration & Finance Total	**2,870.91**	**2,857.88**	**(13.03)**	**2,758.48**	**(99.40)**
Grand Total	**32,788.18**	**32,712.02**	**(76.16)**	**32,486.85**	**(225.17)**

MAJOR FUND BUDGETARY RECAP

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

	Governmental Funds							
	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Other Agency/ Trust	Total All Funds
Prior Year Fund Balance	42,403	195,703	2,500	451	360,821	8,427	63	610,368
Prior Year Reserves	117,602	2,835						120,437
Prior Year Sources Total	**160,005**	**198,538**	**2,500**	**451**	**360,821**	**8,427**	**63**	**730,805**
Property Taxes	2,407,000	275,710		360,251				3,042,961
Other Local Taxes	1,139,550	57,450						1,197,000
Business Taxes	1,572,180	643,031						2,215,211
Rents & Concessions	25,886	73,845			697,965	616	13,767	812,080
Fines and Forfeitures	3,608	39,590		14,315	119,185			176,698
Interest & Investment Income	164,804	50,034			118,559		9,984	343,382
Licenses, Permits & Franchises	24,071	18,793			28,605			71,468
Intergovernmental - State	921,200	261,817	580	700	173,019			1,357,316
Intergovernmental - Federal	373,396	199,885			31,253			604,534
Intergovernmental - Other	3,977	7,625			165,518	249		177,368
Charges for Services	489,614	179,030	3,000		4,816,460	1,894	100	5,490,097
Other Revenues	16,344	164,452	2,636	7,693	132,521		84,195	407,840
Other Financing Sources			25,064		200,000			225,064
Current Year Sources Total	**7,141,629**	**1,971,262**	**31,280**	**382,959**	**6,483,086**	**2,758**	**108,047**	**16,121,021**
Contribution Transfers In		474,295			859,491			1,333,786
Operating Transfer In	297,199	89,225		4,628	271,858			662,909
Transfer In Total	**297,199**	**563,520**		**4,628**	**1,131,349**			**1,996,696**
Available Sources Total	**7,598,834**	**2,733,319**	**33,780**	**388,037**	**7,975,256**	**11,186**	**108,109**	**18,848,522**
Community Health	(1,313,703)	(409,785)		(2,628)	(1,840,510)		(9,124)	(3,575,749)
Culture & Recreation	(215,549)	(451,193)	(1,522)				(115)	(668,379)
General Administration & Finance	(370,626)	(141,982)	5,390			(11,186)	(98,870)	(617,274)
General City Responsibilities	(254,654)	(72,464)		(385,410)				(712,527)
Human Welfare & Neighborhood Development	(1,738,334)	(1,311,405)						(3,049,740)
Public Protection	(2,026,436)	(53,651)	1,000		(138,976)			(2,218,062)
Public Works, Transportation & Commerce	(218,088)	(229,333)	(39,444)		(5,468,159)			(5,955,025)
Current Year Uses Total	**(6,137,390)**	**(2,669,813)**	**(34,576)**	**(388,037)**	**(7,447,645)**	**(11,186)**	**(108,109)**	**(16,796,756)**
Contribution Transfers Out	(1,333,786)							(1,333,786)
Operating Transfer Out	(83,939)	(62,167)	796		(490,847)			(636,157)
Transfer Out Total	**(1,417,725)**	**(62,167)**	**796**		**(490,847)**			**(1,969,944)**
Proposed Uses Total	**(7,555,115)**	**(2,731,980)**	**(33,780)**	**(388,037)**	**(7,938,492)**	**(11,186)**	**(108,109)**	**(18,766,700)**
Fund Balance	43,719	1,339			10,012			55,070

City and County of San Francisco
Major Fund Budgetary Recap
Budget Year 2027-2028
(in Thousands of Dollars)

	Governmental Funds							
	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Other Agency/ Trust	Total All Funds
Prior Year Fund Balance	458,349	167,291		459	181,789	7,663	63	815,615
Prior Year Reserves	73,521	2,389						75,910
Prior Year Sources Total	**531,870**	**169,680**		**459**	**181,789**	**7,663**	**63**	**891,525**
Property Taxes	2,407,573	279,290		295,245	166,000			3,148,108
Other Local Taxes	1,163,630	57,680						1,221,310
Business Taxes	1,477,740	617,752						2,095,492
Rents & Concessions	33,388	75,993			724,578	616	13,785	848,359
Fines and Forfeitures	3,608	37,128		13,856	119,370			173,961
Interest & Investment Income	153,454	47,116			115,729		9,984	326,284
Licenses, Permits & Franchises	24,454	19,135			30,084			73,674
Intergovernmental - State	949,266	228,660		700	176,320			1,354,946
Intergovernmental - Federal	395,364	193,806			36,358			625,527
Intergovernmental - Other	4,095	7,564			306,752	253		318,664
Charges for Services	462,460	186,608			5,166,716	1,897	100	5,817,781
Other Revenues	16,551	85,844		2,713	131,630		79,476	316,213
Other Financing Sources			7,000					7,000
Current Year Sources Total	**7,091,582**	**1,836,575**	**7,000**	**312,513**	**6,973,538**	**2,766**	**103,346**	**16,327,319**
Contribution Transfers In		483,609			952,871			1,436,481
Operating Transfer In	266,569	83,229		5,079	270,819			625,696
Transfer In Total	**266,569**	**566,839**		**5,079**	**1,223,690**			**2,062,177**
Available Sources Total	**7,890,021**	**2,573,094**	**7,000**	**318,051**	**8,379,017**	**10,428**	**103,408**	**19,281,021**
Community Health	(1,328,304)	(394,398)		(3,079)	(1,934,846)		(9,124)	(3,669,751)
Culture & Recreation	(222,328)	(379,926)					(115)	(602,369)
General Administration & Finance	(383,472)	(145,433)				(10,428)	(94,169)	(633,502)
General City Responsibilities	(299,163)	(74,182)		(314,973)				(688,318)
Human Welfare & Neighborhood Development	(1,814,067)	(1,249,375)						(3,063,442)
Public Protection	(2,064,508)	(42,456)			(144,959)			(2,251,922)
Public Works, Transportation & Commerce	(247,541)	(212,217)	(7,000)		(5,796,530)			(6,263,287)
Current Year Uses Total	**(6,359,383)**	**(2,497,987)**	**(7,000)**	**(318,051)**	**(7,876,335)**	**(10,428)**	**(103,408)**	**(17,172,592)**
Contribution Transfers Out	(1,436,481)							(1,436,481)
Operating Transfer Out	(77,809)	(56,845)			(456,390)			(591,043)
Transfer Out Total	**(1,514,289)**	**(56,845)**			**(456,390)**			**(2,027,524)**
Proposed Uses Total	**(7,873,672)**	**(2,554,832)**	**(7,000)**	**(318,051)**	**(8,332,724)**	**(10,428)**	**(103,408)**	**(19,200,116)**
Fund Balance	16,349	18,262			11,640			46,252

APPROPRIATION DETAIL BY DEPARTMENT

Department: SCI Academy Of Sciences

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

Reserved Appropriations

Budget & Finance Committee Reserves

		2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
10016949	Sci - Facility Maintenance				426,911	
10026790	SC Public Art and Culture		1,868,684		3,876,615	
10039813	Elevator Modernization		419,146			
10039814	Life Support System Equipment				281,000	
10041448	Iconic Tank Repairs				350,000	
10043589	LLS Wave Machine & Infrastruct				600,000	
Budget & Finance Committee Reserves: Total			**2,287,830**		**5,534,526**	

Uses of Funds Detail Appropriation

Department: SCI Academy Of Sciences

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	1,812,990	2,011,626	198,636	2,095,189	83,563
			Mandatory Fringe Benefits	677,387	777,672	100,285	833,234	55,562
			Non-Personnel Services	1,140,081	1,140,081		1,140,081	
			Services Of Other Depts	3,155,261	3,439,164	283,903	3,870,489	431,325
10000 Total				**6,785,719**	**7,368,543**	**582,824**	**7,938,993**	**570,450**
Operating Total				**6,785,719**	**7,368,543**	**582,824**	**7,938,993**	**570,450**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	15806	Sci - Facility Maintenance	1,327,221	1,676,582	349,361	1,657,911	(18,671)
10010 Total				**1,327,221**	**1,676,582**	**349,361**	**1,657,911**	**(18,671)**
Annual Projects - Authority Control Total				**1,327,221**	**1,676,582**	**349,361**	**1,657,911**	**(18,671)**
Total Uses of Funds				**8,112,940**	**9,045,125**	**932,185**	**9,596,904**	**551,779**

Department: ADP Adult Probation

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	20,494,699	25,547,346	5,052,647	27,284,573	1,737,227
Mandatory Fringe Benefits	10,043,467	13,283,134	3,239,667	14,065,104	781,970
Non-Personnel Services	6,748,340	7,126,482	378,142	6,716,639	(409,843)
City Grant Program	17,456,172	18,472,377	1,016,205	19,376,060	903,683
Materials & Supplies	682,572	914,600	232,028	348,931	(565,669)
Programmatic Projects	3,144,935	4,484,531	1,339,596	4,470,818	(13,713)
Services Of Other Depts	3,055,373	3,352,989	297,616	3,442,127	89,138
Total Uses by Chart of Accounts	**61,625,558**	**73,181,459**	**11,555,901**	**75,704,252**	**2,522,793**
Sources Summary					
Intergovernmental: Federal	160,729	160,729			(160,729)
Intergovernmental: State	22,675,132	23,464,961	789,829	23,375,895	(89,066)
Charges for Services	500	500		2,500	2,000
Expenditure Recovery	7,765,537	7,839,623	74,086	8,074,161	234,538
General Fund Support	31,023,660	41,715,646	10,691,986	44,251,696	2,536,050
Total Sources by Chart of Accounts	**61,625,558**	**73,181,459**	**11,555,901**	**75,704,252**	**2,522,793**
Fund Summary					
General Fund	57,729,697	68,625,769	10,896,072	71,988,357	3,362,588
Public Protection Fund	3,895,861	4,555,690	659,829	3,715,895	(839,795)
Total Uses by Funds	**61,625,558**	**73,181,459**	**11,555,901**	**75,704,252**	**2,522,793**
Division Summary					
ADP Adult Probation	61,625,558	73,181,459	11,555,901	75,704,252	2,522,793
Total Uses by Division	**61,625,558**	**73,181,459**	**11,555,901**	**75,704,252**	**2,522,793**

Reserved Appropriations

Budget & Finance Committee Reserves

10043313 ADP Pre-Trial		3,699,993			
Budget & Finance Committee Reserves: Total		**3,699,993**		**0**	

Uses of Funds Detail Appropriation

Department: ADP Adult Probation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	19,464,754	24,278,854	4,814,100	26,044,292	1,765,438
			Mandatory Fringe Benefits	9,548,711	12,657,285	3,108,574	13,488,435	831,150
			Non-Personnel Services	6,597,439	7,023,319	425,880	6,681,639	(341,680)
			City Grant Program	15,793,383	17,684,058	1,890,675	18,671,079	987,021
			Materials & Supplies	125,102	889,600	764,498	323,931	(565,669)
			Services Of Other Depts	3,055,373	3,352,989	297,616	3,442,127	89,138
10000 Total				**54,584,762**	**65,886,105**	**11,301,343**	**68,651,503**	**2,765,398**
Operating Total				**54,584,762**	**65,886,105**	**11,301,343**	**68,651,503**	**2,765,398**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	21824	Treatment Recovery Prevention	3,144,935	2,739,664	(405,271)	3,336,854	597,190
10010 Total				**3,144,935**	**2,739,664**	**(405,271)**	**3,336,854**	**597,190**
Annual Projects - Authority Control Total				**3,144,935**	**2,739,664**	**(405,271)**	**3,336,854**	**597,190**
Continuing Projects - Authority Control								
13470	SR ADP Special Rev Fund	16547	AP Comm Corrections Perf Incen	3,152,362	4,326,798	1,174,436	3,715,895	(610,903)
13470 Total				**3,152,362**	**4,326,798**	**1,174,436**	**3,715,895**	**(610,903)**
Continuing Projects - Authority Control Total				**3,152,362**	**4,326,798**	**1,174,436**	**3,715,895**	**(610,903)**
Grants Projects								
13550	SR Public Protection-Grant	10040869	ADP MOBILE PROBATION SERVICE C	507,470		(507,470)		
		10040873	ADP FY 2025-26 Cal -OES DV	100,000		(100,000)		
		10040874	ADP FY 2025-26 BSCC STC	75,300		(75,300)		
		10040970	CH FY25-26 Federal JAG Grant	60,729		(60,729)		
		10041869	ADP FY 2026-27 Cal -OES DV		100,000	100,000		(100,000)
		10041901	ADP FY 2026-27 BSCC STC		68,163	68,163		(68,163)
		10042164	CH FY26-27 Federal JAG Grant		60,729	60,729		(60,729)
13550 Total				**743,499**	**228,892**	**(514,607)**	**0**	**(228,892)**
Grants Projects Total				**743,499**	**228,892**	**(514,607)**	**0**	**(228,892)**
Total Uses of Funds				**61,625,558**	**73,181,459**	**11,555,901**	**75,704,252**	**2,522,793**

Department: AHR Agency for Human Rights

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries		5,174,074	5,174,074	4,503,644	(670,430)
Mandatory Fringe Benefits		1,913,287	1,913,287	1,662,420	(250,867)
Non-Personnel Services		192,099	192,099	192,099	
City Grant Program		1,824,461	1,824,461	1,503,450	(321,011)
Materials & Supplies		36,239	36,239	36,239	
Programmatic Projects		21,283,872	21,283,872	17,483,872	(3,800,000)
Services Of Other Depts		1,241,250	1,241,250	1,269,176	27,926
Total Uses by Chart of Accounts	**0**	**31,665,282**	**31,665,282**	**26,650,900**	**(5,014,382)**
Sources Summary					
Intergovernmental: State		3,942,512	3,942,512	3,942,512	
Expenditure Recovery		90,000	90,000	90,000	
General Fund Support		27,632,770	27,632,770	22,618,388	(5,014,382)
Total Sources by Chart of Accounts	**0**	**31,665,282**	**31,665,282**	**26,650,900**	**(5,014,382)**
Fund Summary					
Community / Neighborhood Dev		3,942,512	3,942,512	3,942,512	
General Fund		27,722,770	27,722,770	22,708,388	(5,014,382)
Total Uses by Funds	**0**	**31,665,282**	**31,665,282**	**26,650,900**	**(5,014,382)**
Division Summary					
AHRHRC Human Rights Commission		29,793,966	29,793,966	25,054,070	(4,739,896)
AHRWOM Status of Women		1,871,316	1,871,316	1,596,830	(274,486)
Total Uses by Division	**0**	**31,665,282**	**31,665,282**	**26,650,900**	**(5,014,382)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries		5,174,074	5,174,074	4,503,644	(670,430)
			Mandatory Fringe Benefits		1,913,287	1,913,287	1,662,420	(250,867)

Department: AHR Agency for Human Rights

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
			Non-Personnel Services		192,099	192,099	192,099	
			City Grant Program		1,824,461	1,824,461	1,503,450	(321,011)
			Materials & Supplies		36,239	36,239	36,239	
			Services Of Other Depts		1,176,455	1,176,455	1,204,381	27,926
10000 Total				**0**	**10,316,615**	**10,316,615**	**9,102,233**	**(1,214,382)**
Operating Total				**0**	**10,316,615**	**10,316,615**	**9,102,233**	**(1,214,382)**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	20990	Opportunities for All		64,795	64,795	64,795	
		21748	Reinvestment Initiatives		15,341,360	15,341,360	13,541,360	(1,800,000)
10010 Total				**0**	**15,406,155**	**15,406,155**	**13,606,155**	**(1,800,000)**
Annual Projects - Authority Control Total				**0**	**15,406,155**	**15,406,155**	**13,606,155**	**(1,800,000)**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	20990	Opportunities for All		2,000,000	2,000,000		(2,000,000)
10020 Total				**0**	**2,000,000**	**2,000,000**	**0**	**(2,000,000)**
Continuing Projects - Authority Control Total				**0**	**2,000,000**	**2,000,000**	**0**	**(2,000,000)**
Grants Projects								
10770	SR Neighborhood Dev-Grants	10043375	CFA FY27-FY28		3,942,512	3,942,512	3,942,512	
10770 Total				**0**	**3,942,512**	**3,942,512**	**3,942,512**	**0**
Grants Projects Total				**0**	**3,942,512**	**3,942,512**	**3,942,512**	**0**
Total Uses of Funds				**0**	**31,665,282**	**31,665,282**	**26,650,900**	**(5,014,382)**

Department: AIR Airport Commission

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	260,478,263	270,448,406	9,970,143	283,691,430	13,243,024
Mandatory Fringe Benefits	110,658,226	117,375,227	6,717,001	126,488,843	9,113,616
Non-Personnel Services	302,769,394	313,689,645	10,920,251	310,268,685	(3,420,960)
Capital Outlay	197,758,979	138,766,069	(58,992,910)	128,706,086	(10,059,983)
Debt Service	719,304,175	730,899,243	11,595,068	858,999,562	128,100,319
Facilities Maintenance	15,750,000	15,750,000		15,750,000	
Materials & Supplies	22,478,649	26,194,452	3,715,803	25,959,454	(234,998)
Services Of Other Depts	105,945,638	108,091,676	2,146,038	116,800,054	8,708,378
Overhead and Allocations	(6,576,322)	(7,376,121)	(799,799)	(7,698,691)	(322,570)
Transfers Out	61,301,713	60,800,000	(501,713)	63,600,000	2,800,000
Intrafund Transfers Out	436,731,315	402,719,978	(34,011,337)	362,353,512	(40,366,466)
Transfer Adjustment - Uses	(436,731,315)	(402,719,978)	34,011,337	(362,353,512)	40,366,466
Total Uses by Chart of Accounts	**1,789,868,715**	**1,774,638,597**	**(15,230,118)**	**1,922,565,423**	**147,926,826**
Sources Summary					
Intergovernmental: Federal	83,310,000	26,010,000	(57,300,000)	31,010,000	5,000,000
Charges for Services	1,263,856,000	1,205,292,000	(58,564,000)	1,420,013,046	214,721,046
Fines, Forfeiture, & Penalties	1,950,000	1,461,000	(489,000)	1,465,000	4,000
Rents & Concessions	450,144,000	454,851,000	4,707,000	472,259,000	17,408,000
Other Revenues	77,762,000	76,387,482	(1,374,518)	76,982,482	595,000
Interest & Investment Income	43,383,939	58,936,184	15,552,245	64,716,184	5,780,000
Expenditure Recovery	39,644	39,644		40,328	684
IntraFund Transfers In	436,731,315	402,719,978	(34,011,337)	362,353,512	(40,366,466)
Beg Fund Balance - Budget Only	4,399,332	90,636,966	86,237,634	1,038,323	(89,598,643)
Transfer Adjustment-Source	(571,707,515)	(541,695,657)	30,011,858	(507,312,452)	34,383,205
General Fund Support					
Total Sources by Chart of Accounts	**1,789,868,715**	**1,774,638,597**	**(15,230,118)**	**1,922,565,423**	**147,926,826**
Fund Summary					
San Francisco Intl Airport	1,789,868,715	1,774,638,597	(15,230,118)	1,922,565,423	147,926,826
Total Uses by Funds	**1,789,868,715**	**1,774,638,597**	**(15,230,118)**	**1,922,565,423**	**147,926,826**

Department: AIR Airport Commission

Division Summary

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
AIR Finance		783,475,175	783,475,175	914,696,734	131,221,559
AIR Operations	455,254,858	440,995,938	(14,258,920)	457,698,001	16,702,063
AIR Airport Director	3,512,687	3,733,403	220,716	3,892,354	158,951
AIR Office of General Counsel	6,352,085	6,979,611	627,526	7,001,969	22,358
AIR Commission Secretary	765,416	820,787	55,371	857,557	36,770
AIR Design & Construction	86,622,726	107,313,248	20,690,522	114,989,125	7,675,877
AIR Capital Projects	103,571,983	52,181,012	(51,390,971)	54,366,143	2,185,131
AIR Facilities; Maintenance	15,750,000	15,750,000		15,750,000	
AIR Information Tech & Telecom	59,256,621	59,680,189	423,568	61,247,423	1,567,234
AIR Commercial		91,442,128	91,442,128	83,744,445	(7,697,683)
AIR Resilience & Sustainabilty	27,999,839		(27,999,839)		
AIR Finance & Commercial	864,173,521		(864,173,521)		
AIR ORCIF	89,888,000	80,127,000	(9,761,000)	70,502,000	(9,625,000)
AIR Org Strat & Social Impact		52,281,578	52,281,578	54,909,401	2,627,823
AIR External Affairs	12,778,131	13,084,263	306,132	13,366,945	282,682
AIR General	63,942,848	66,774,265	2,831,417	69,543,326	2,769,061
Total Uses by Division	**1,789,868,715**	**1,774,638,597**	**(15,230,118)**	**1,922,565,423**	**147,926,826**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
17960	AIR Op Annual Account Ctrl		Salaries	251,438,571	261,020,440	9,581,869	274,046,639	13,026,199
			Mandatory Fringe Benefits	104,917,618	111,469,094	6,551,476	120,476,965	9,007,871
			Non-Personnel Services	302,769,394	313,689,645	10,920,251	310,268,685	(3,420,960)
			Capital Outlay	5,308,996	7,468,057	2,159,061	4,847,943	(2,620,114)
			Debt Service	719,304,175	730,899,243	11,595,068	858,999,562	128,100,319
			Materials & Supplies	22,478,649	26,194,452	3,715,803	25,959,454	(234,998)
			Services Of Other Depts	105,945,638	108,091,676	2,146,038	116,800,054	8,708,378

Department: AIR Airport Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
			Overhead and Allocations	4,693,978	4,447,978	(246,000)	4,447,978	
			Transfers Out	61,301,713	60,800,000	(501,713)	63,600,000	2,800,000
			Intrafund Transfers Out	114,149,983	104,548,012	(9,601,971)	95,108,143	(9,439,869)
			Transfer Adjustment - Uses	(114,149,983)	(104,548,012)	9,601,971	(95,108,143)	9,439,869
17960 Total				**1,578,158,732**	**1,624,080,585**	**45,921,853**	**1,779,447,280**	**155,366,695**
18020	AIR Operating GASB 45 PEB		Mandatory Fringe Benefits	2,500,000	2,500,000		2,500,000	
18020 Total				**2,500,000**	**2,500,000**	**0**	**2,500,000**	**0**
Operating Total				**1,580,658,732**	**1,626,580,585**	**45,921,853**	**1,781,947,280**	**155,366,695**
Continuing Projects - Authority Control								
17980	AIR Continuing Authority Ctrl	15748	AC Facility Maintenance	15,750,000	15,750,000		15,750,000	
17980 Total				**15,750,000**	**15,750,000**	**0**	**15,750,000**	**0**
18951	AIR CAP 2020 APPN Capital Proj	19697	AC Terminal 1 Program CAC077		(81,884,977)	(81,884,977)		81,884,977
		19698	AC Terminal 3 Program CAC087		81,884,977	81,884,977		(81,884,977)
18951 Total				**0**	**0**	**0**	**0**	**0**
19120	AIR CAP OPERATING FUND AOF	10337	AC Airfield Improvements	1,000,000	500,000	(500,000)	500,000	
		10340	AC Airport Support Improvement	100,000	671,012	571,012	656,143	(14,869)
		10343	AC Groundside Improvements	1,500,000	1,000,000	(500,000)	1,500,000	500,000
		10345	AC Terminal Improvements	1,911,983	2,000,000	88,017	2,200,000	200,000
		10347	AC Utility Improvements	1,500,000	2,000,000	500,000	1,500,000	(500,000)
19120 Total				**6,011,983**	**6,171,012**	**159,029**	**6,356,143**	**185,131**
19125	AIR CAP UNA Replacmnt Proceeds	10343	AC Groundside Improvements	1,000,000		(1,000,000)		
19125 Total				**1,000,000**	**0**	**(1,000,000)**	**0**	**0**
19610	AIR CAP PASSENGER FAC CHG PFC	10718	AC Passenger Facility Charge P	322,581,332	298,171,966	(24,409,366)	267,245,369	(30,926,597)
			Transfer Adjustment - Uses	(322,581,332)	(298,171,966)	24,409,366	(267,245,369)	30,926,597
19610 Total				**0**	**0**	**0**	**0**	**0**
19611	AIR CAP CUSTOMER FAC CHG - CFC	10343	AC Groundside Improvements	13,000,000	20,000,000	7,000,000	17,000,000	(3,000,000)
19611 Total				**13,000,000**	**20,000,000**	**7,000,000**	**17,000,000**	**(3,000,000)**
19961	AIR Continuing ORCIF Fund	22725	AC ORCIF Authority	89,888,000	80,127,000	(9,761,000)	70,502,000	(9,625,000)
19961 Total				**89,888,000**	**80,127,000**	**(9,761,000)**	**70,502,000**	**(9,625,000)**
19962	AIR Cont Sustainability Credit	10347	AC Utility Improvements	250,000		(250,000)		

Department: AIR Airport Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
19962 Total				**250,000**	**0**	**(250,000)**	**0**	**0**
Continuing Projects - Authority Control Total				**125,899,983**	**122,048,012**	**(3,851,971)**	**109,608,143**	**(12,439,869)**
Grants Projects								
19540	AIR CAP PROJ FUND FED	10003760	AC Airfield Unallocated-Ordina	10,000,000	127,643,571	117,643,571	15,500,000	(112,143,571)
		10004055	AC Air Support Unallocated-Ord	9,600,000		(9,600,000)	10,000,000	10,000,000
		10004134	AC Groundside Unallocated-Ordi	3,700,000	25,000,000	21,300,000	1,500,000	(23,500,000)
		10004334	AC Terminals Unallocated-Ordin	12,000,000		(12,000,000)	1,500,000	1,500,000
		10004436	AC Utilities Unallocated-Ordin	47,000,000	(121,327,148)	(168,327,148)	1,500,000	122,827,148
		10030891	AC Terminal 3 Unallocated-Ordi		(6,316,423)	(6,316,423)		6,316,423
19540 Total				**82,300,000**	**25,000,000**	**(57,300,000)**	**30,000,000**	**5,000,000**
19950	AIR K9 EXPLOSIVES SRF K9F	10037040	AC TSA K9 2020-2024	1,010,000	1,010,000		1,010,000	
19950 Total				**1,010,000**	**1,010,000**	**0**	**1,010,000**	**0**
Grants Projects Total				**83,310,000**	**26,010,000**	**(57,300,000)**	**31,010,000**	**5,000,000**
Work Orders/Overhead								
18000	AIR Overhead OHF	109711	AIR Design & Construction	4,861,452	5,920,123	1,058,671	6,242,685	322,562
		210840	AIR Resilience & Sustainabilty	504,872		(504,872)		
			Transfer Adjustment - Uses	(5,366,324)	(5,920,123)	(553,799)	(6,242,685)	(322,562)
18000 Total				**0**	**0**	**0**	**0**	**0**
18040	AIR Paid Time Off PTO	228994	AIR General	5,903,976	5,903,976		5,903,984	8
			Transfer Adjustment - Uses	(5,903,976)	(5,903,976)		(5,903,984)	(8)
18040 Total				**0**	**0**	**0**	**0**	**0**
Work Orders/Overhead Total				**0**	**0**	**0**	**0**	**0**
Total Uses of Funds				**1,789,868,715**	**1,774,638,597**	**(15,230,118)**	**1,922,565,423**	**147,926,826**

Department: ART Arts Commission

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	3,617,278	4,714,033	1,096,755	4,705,954	(8,079)
Mandatory Fringe Benefits	1,582,428	2,067,412	484,984	2,077,165	9,753
Non-Personnel Services	5,563,150	6,761,095	1,197,945	8,795,477	2,034,382
Capital Outlay	1,526,804	2,507,470	980,666	1,070,815	(1,436,655)
City Grant Program	8,106,102	22,924,603	14,818,501	22,868,152	(56,451)
Materials & Supplies	22,706	28,438	5,732	28,438	
Programmatic Projects	2,464,025	4,527,945	2,063,920	3,987,414	(540,531)
Services Of Other Depts	1,347,733	1,626,160	278,427	1,675,680	49,520
Overhead and Allocations	319,694	280,760	(38,934)	280,760	
Unappropriated Rev-Designated		51,575	51,575		(51,575)
Total Uses by Chart of Accounts	**24,549,920**	**45,489,491**	**20,939,571**	**45,489,855**	**364**
Sources Summary					
Other Local Taxes	13,094,500	32,630,000	19,535,500	32,880,000	250,000
Intergovernmental: State	65,000	134,500	69,500	70,000	(64,500)
Charges for Services	1,750,986	2,473,541	722,555	4,384,697	1,911,156
Interest & Investment Income	(255)		255		
Expenditure Recovery	924,330	616,651	(307,679)	740,266	123,615
Transfers In	208,823	808,823	600,000	808,823	
Beg Fund Balance - Budget Only	694,792	501,221	(193,571)		(501,221)
General Fund Support	7,811,744	8,324,755	513,011	6,606,069	(1,718,686)
Total Sources by Chart of Accounts	**24,549,920**	**45,489,491**	**20,939,571**	**45,489,855**	**364**
Fund Summary					
Culture and Recreation Fund	14,440,643	35,174,882	20,734,239	36,770,317	1,595,435
General Fund	10,109,277	10,314,609	205,332	8,719,538	(1,595,071)
Total Uses by Funds	**24,549,920**	**45,489,491**	**20,939,571**	**45,489,855**	**364**
Division Summary					
ART Public Art & Collections	2,026,711	2,522,200	495,489	4,059,556	1,537,356
ART Street Artist Program	208,568	208,823	255	208,823	

Department: ART Arts Commission

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
ART Municipal Galleries	935,100	669,836	(265,264)	682,408	12,572
ART Civic Design	147,758	120,313	(27,445)	131,469	11,156
ART Community Investments	14,434,478	16,442,803	2,008,325	14,911,122	(1,531,681)
ART Film		1,250,000	1,250,000	1,250,000	
ART Grants for the Arts		17,765,000	17,765,000	17,905,000	140,000
ART Administration	6,797,305	6,510,516	(286,789)	6,341,477	(169,039)
Total Uses by Division	**24,549,920**	**45,489,491**	**20,939,571**	**45,489,855**	**364**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	291,052	110,164	(180,888)		(110,164)
			Mandatory Fringe Benefits	281,211	264,835	(16,376)	192,082	(72,753)
			Non-Personnel Services	60,414	68,414	8,000	68,414	
			Materials & Supplies	22,706	22,138	(568)	22,138	
			Services Of Other Depts	862,381	883,414	21,033	898,776	15,362
			Overhead and Allocations	319,694	280,760	(38,934)	280,760	
10000 Total				**1,837,458**	**1,629,725**	**(207,733)**	**1,462,170**	**(167,555)**
Operating Total				**1,837,458**	**1,629,725**	**(207,733)**	**1,462,170**	**(167,555)**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	15759	Civic Collection - Maintenance	621,729	650,120	28,391	490,023	(160,097)
		16549	AR Art Commission - Symphony O	4,520,000	4,560,000	40,000	4,640,000	80,000
		16617	AR Galleries-administration	870,100	335,336	(534,764)	357,408	22,072
10010 Total				**6,011,829**	**5,545,456**	**(466,373)**	**5,487,431**	**(58,025)**
Annual Projects - Authority Control Total				**6,011,829**	**5,545,456**	**(466,373)**	**5,487,431**	**(58,025)**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10829	AR Civic Collecn Restoration;	900,000	880,000	(20,000)	650,000	(230,000)
		15760	Maintenance - Civic Collection	141,957	129,055	(12,902)	156,508	27,453
		15761	AR Maintenance - Culutral Cent	189,847	199,340	9,493	209,307	9,967

Department: ART Arts Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
		16592	AR Recreation & Park Arts Proj	13,000	13,000		13,000	
		16612	AR Community Investments Admin	58,881	8,881	(50,000)	8,881	
		19600	AR Bos Funding		56,451	56,451		(56,451)
		22828	AR Centers Door Replace Prog	75,000	70,000	(5,000)		(70,000)
		23051	AR BVOH Fire Sprinkler System	20,000		(20,000)		
		23052	AR BVOH Lower Roof Replacement	200,000	35,000	(165,000)		(35,000)
		23359	AR SOMA ADA Barrier Removal		628,286	628,286		(628,286)
		23360	AR AAACC Elevator Moderniz		565,789	565,789		(565,789)
		23361	AR GAL Acoustic Ceiling Tiles				55,000	55,000
10020 Total				**1,598,685**	**2,585,802**	**987,117**	**1,092,696**	**(1,493,106)**
11740	SR Arts Com-Public Arts	16557	AR Public Art - Market Street	150,000	150,000		150,000	
		16558	AR Public Art - Jc Decaux	30,000	30,000		30,000	
		16577	AR Arts Commission-civic Desig	147,758	120,313	(27,445)	131,469	11,156
		16586	AR Civic Collection - Airport	50,025	50,025		50,025	
		22952	AR PAMT Potrero Yard Mod		500,000	500,000	2,400,000	1,900,000
11740 Total				**377,783**	**850,338**	**472,555**	**2,761,494**	**1,911,156**
11750	SR Arts Com-Strt Artist Prog	16562	AR Street Artist License Admin	208,568	208,823	255	208,823	
11750 Total				**208,568**	**208,823**	**255**	**208,823**	**0**
11802	SR Culture & Rec Hotel Tax	20331	AR HTA Arts Impact Endow	2,655,598	2,888,598	233,000	2,830,000	(58,598)
		20449	AR HTA Cultural Centers	4,330,434	4,602,623	272,189	4,310,000	(292,623)
		20450	AR HTA Cultural Equity Endow	6,803,260	7,300,000	496,740	7,260,000	(40,000)
		23249	AR HTA Grants for the Arts		18,340,000	18,340,000	18,480,000	140,000
11802 Total				**13,789,292**	**33,131,221**	**19,341,929**	**32,880,000**	**(251,221)**
11890	SR Mobed-Film Prod Sp	23250	AR Film Services		250,000	250,000	250,000	
		23251	AR Film Rebate Program		600,000	600,000	600,000	
11890 Total				**0**	**850,000**	**850,000**	**850,000**	**0**
Continuing Projects - Authority Control Total				**15,974,328**	**37,626,184**	**21,651,856**	**37,793,013**	**166,829**
Grants Projects								
11870	SR Culture & Rec Grants; C	10039885	AR CAC FY25		64,500	64,500		(64,500)
		10041207	AR CAC FY26	65,000		(65,000)		

Department: ART Arts Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Grants Projects								
		10041988	AR CAC FY27		70,000	70,000		(70,000)
		10043356	AR CAC FY28				70,000	70,000
11870 Total				**65,000**	**134,500**	**69,500**	**70,000**	**(64,500)**
Grants Projects Total				**65,000**	**134,500**	**69,500**	**70,000**	**(64,500)**
Work Orders/Overhead								
10060	GF Work Order	163646	ART Public Art & Collections	150,000	150,000		150,000	
		187644	ART Community Investments	511,305	403,626	(107,679)	527,241	123,615
10060 Total				**661,305**	**553,626**	**(107,679)**	**677,241**	**123,615**
Work Orders/Overhead Total				**661,305**	**553,626**	**(107,679)**	**677,241**	**123,615**
Total Uses of Funds				**24,549,920**	**45,489,491**	**20,939,571**	**45,489,855**	**364**

Department: AAM Asian Art Museum

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	5,951,359	6,125,249	173,890	6,279,595	154,346
Mandatory Fringe Benefits	2,426,517	2,570,249	143,732	2,709,119	138,870
Non-Personnel Services	1,041,116	1,031,116	(10,000)	1,031,116	
Capital Outlay	1,072,547	1,071,175	(1,372)	2,080,734	1,009,559
Services Of Other Depts	2,268,736	2,237,177	(31,559)	2,343,546	106,369
Overhead and Allocations	11,039	15,772	4,733	15,772	
Total Uses by Chart of Accounts	**12,771,314**	**13,050,738**	**279,424**	**14,459,882**	**1,409,144**
Sources Summary					
Charges for Services	405,686	428,377	22,691	464,902	36,525
General Fund Support	12,365,628	12,622,361	256,733	13,994,980	1,372,619
Total Sources by Chart of Accounts	**12,771,314**	**13,050,738**	**279,424**	**14,459,882**	**1,409,144**
Fund Summary					
Culture and Recreation Fund	405,686	428,377	22,691	464,902	36,525
General Fund	12,365,628	12,622,361	256,733	13,994,980	1,372,619
Total Uses by Funds	**12,771,314**	**13,050,738**	**279,424**	**14,459,882**	**1,409,144**
Division Summary					
AAM Asian Art Museum	12,771,314	13,050,738	279,424	14,459,882	1,409,144
Total Uses by Division	**12,771,314**	**13,050,738**	**279,424**	**14,459,882**	**1,409,144**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	5,707,050	5,874,149	167,099	6,011,213	137,064
			Mandatory Fringe Benefits	2,276,179	2,408,744	132,565	2,528,371	119,627
			Non-Personnel Services	1,041,116	1,031,116	(10,000)	1,031,116	
			Services Of Other Depts	2,268,736	2,237,177	(31,559)	2,343,546	106,369
10000 Total				**11,293,081**	**11,551,186**	**258,105**	**11,914,246**	**363,060**

Department: AAM Asian Art Museum

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
Operating Total				**11,293,081**	**11,551,186**	**258,105**	**11,914,246**	**363,060**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	10325	Museum Repair Projects	700,000	680,000	(20,000)	1,670,000	990,000
		15741	Aam - Facility Maintenance	372,547	391,175	18,628	410,734	19,559
10010 Total				**1,072,547**	**1,071,175**	**(1,372)**	**2,080,734**	**1,009,559**
Annual Projects - Authority Control Total				**1,072,547**	**1,071,175**	**(1,372)**	**2,080,734**	**1,009,559**
Continuing Projects - Authority Control								
11940	SR Museums Admission	16472	AA Asian Arts Operating Rev-ex	405,686	428,377	22,691	464,902	36,525
11940 Total				**405,686**	**428,377**	**22,691**	**464,902**	**36,525**
Continuing Projects - Authority Control Total				**405,686**	**428,377**	**22,691**	**464,902**	**36,525**
Total Uses of Funds				**12,771,314**	**13,050,738**	**279,424**	**14,459,882**	**1,409,144**

Department: ASR Assessor / Recorder

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	24,359,984	25,602,406	1,242,422	26,653,666	1,051,260
Mandatory Fringe Benefits	9,385,072	10,123,564	738,492	10,782,389	658,825
Non-Personnel Services	2,884,165	3,360,257	476,092	3,432,076	71,819
Materials & Supplies	56,712	51,030	(5,682)	54,685	3,655
Programmatic Projects	1,560,000		(1,560,000)		
Services Of Other Depts	3,890,055	4,009,735	119,680	4,087,270	77,535
Overhead and Allocations	197,455	113,055	(84,400)	113,055	
Total Uses by Chart of Accounts	**42,333,443**	**43,260,047**	**926,604**	**45,123,141**	**1,863,094**
Sources Summary					
Charges for Services	2,338,000	3,427,000	1,089,000	3,788,000	361,000
Beg Fund Balance - Budget Only	670,874	292,416	(378,458)	273,749	(18,667)
General Fund Support	39,324,569	39,540,631	216,062	41,061,392	1,520,761
Total Sources by Chart of Accounts	**42,333,443**	**43,260,047**	**926,604**	**45,123,141**	**1,863,094**
Fund Summary					
General Fund	40,806,569	41,738,631	932,062	43,472,392	1,733,761
General Services Fund	1,526,874	1,521,416	(5,458)	1,650,749	129,333
Total Uses by Funds	**42,333,443**	**43,260,047**	**926,604**	**45,123,141**	**1,863,094**
Division Summary					
ASR Transactions	1,896,460	2,105,512	209,052	2,222,658	117,146
ASR Exemptions	746,676	708,967	(37,709)	744,959	35,992
ASR Public Service	2,529,626	1,950,395	(579,231)	2,054,006	103,611
ASR Standards Mapping Analysis	4,302,269	4,604,724	302,455	4,873,590	268,866
ASR Real Property	16,695,362	15,777,854	(917,508)	16,336,939	559,085
ASR Personal Property	3,932,549	4,541,356	608,807	4,771,072	229,716
ASR Administration	10,026,892	11,545,703	1,518,811	11,947,082	401,379
ASR Recorder	2,203,609	2,025,536	(178,073)	2,172,835	147,299
Total Uses by Division	**42,333,443**	**43,260,047**	**926,604**	**45,123,141**	**1,863,094**

Uses of Funds Detail Appropriation

Department: ASR Assessor / Recorder

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	23,425,192	24,828,089	1,402,897	25,840,097	1,012,008
			Mandatory Fringe Benefits	8,990,445	9,769,070	778,625	10,400,829	631,759
			Non-Personnel Services	2,884,165	3,080,707	196,542	3,089,511	8,804
			Materials & Supplies	56,712	51,030	(5,682)	54,685	3,655
			Services Of Other Depts	2,090,055	2,209,735	119,680	2,287,270	77,535
10000 Total				**37,446,569**	**39,938,631**	**2,492,062**	**41,672,392**	**1,733,761**
Operating Total				**37,446,569**	**39,938,631**	**2,492,062**	**41,672,392**	**1,733,761**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16628	AS Assessment Appeals Research	1,800,000	1,800,000		1,800,000	
		16629	AS Property Tax Assessment Sys	1,560,000		(1,560,000)		
10020 Total				**3,360,000**	**1,800,000**	**(1,560,000)**	**1,800,000**	**0**
12610	SR State Auth Special Rev	16627	AS Recorder - Erecording	206,584	99,000	(107,584)	111,000	12,000
		17402	AS Doc Storage Conver Fund Ab3	111,345	120,003	8,658	127,172	7,169
		17403	AS Page Recorders Modernizatio	448,709	549,000	100,291	615,000	66,000
		17405	AS Assessor 10% Alloc Real Est	76,843	69,969	(6,874)	75,050	5,081
		17409	AS Recorder Indexing Project	292,352	317,647	25,295	335,107	17,460
		19830	SB2 Building Homes & Jobs Fee	264,944	233,675	(31,269)	248,062	14,387
12610 Total				**1,400,777**	**1,389,294**	**(11,483)**	**1,511,391**	**122,097**
12650	SR Vital & Hlth Stat Fees	17404	AS Statistics Fee Collection-r	126,097	132,122	6,025	139,358	7,236
12650 Total				**126,097**	**132,122**	**6,025**	**139,358**	**7,236**
Continuing Projects - Authority Control Total				**4,886,874**	**3,321,416**	**(1,565,458)**	**3,450,749**	**129,333**
Total Uses of Funds				**42,333,443**	**43,260,047**	**926,604**	**45,123,141**	**1,863,094**

Department: BOA Board Of Appeals

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

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	505,780	521,877	16,097	542,215	20,338
			Mandatory Fringe Benefits	243,256	257,112	13,856	273,910	16,798
			Non-Personnel Services	77,958	37,591	(40,367)	47,920	10,329
			Materials & Supplies	9,558	9,319	(239)	9,319	
			Services Of Other Depts	417,737	420,931	3,194	425,594	4,663
10000 Total				**1,254,289**	**1,246,830**	**(7,459)**	**1,298,958**	**52,128**
Operating Total				**1,254,289**	**1,246,830**	**(7,459)**	**1,298,958**	**52,128**

Department: BOA Board Of Appeals

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Total Uses of Funds				**1,254,289**	**1,246,830**	**(7,459)**	**1,298,958**	**52,128**

Department: BOS Board Of Supervisors

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	14,217,638	14,784,132	566,494	15,506,825	722,693
Mandatory Fringe Benefits	5,190,633	5,564,811	374,178	5,987,689	422,878
Non-Personnel Services	6,204,097	4,411,475	(1,792,622)	4,365,891	(45,584)
Materials & Supplies	176,509	176,509		172,646	(3,863)
Programmatic Projects	205,000	145,000	(60,000)		(145,000)
Services Of Other Depts	561,485	616,833	55,348	638,829	21,996
Total Uses by Chart of Accounts	**26,555,362**	**25,698,760**	**(856,602)**	**26,671,880**	**973,120**
Sources Summary					
Charges for Services	638,150	638,150		638,150	
Expenditure Recovery	71,996	71,996		71,996	
Beg Fund Balance - Budget Only		27,320	27,320		(27,320)
General Fund Support	25,845,216	24,961,294	(883,922)	25,961,734	1,000,440
Total Sources by Chart of Accounts	**26,555,362**	**25,698,760**	**(856,602)**	**26,671,880**	**973,120**
Fund Summary					
General Fund	26,537,362	25,653,440	(883,922)	26,653,880	1,000,440
General Services Fund	18,000	45,320	27,320	18,000	(27,320)
Total Uses by Funds	**26,555,362**	**25,698,760**	**(856,602)**	**26,671,880**	**973,120**
Division Summary					
BOS Youth Commission	474,545	495,858	21,313	521,826	25,968
BOS Sunshine Ord Task Force	210,482	219,933	9,451	231,123	11,190
BOS Budget & Legis Analysis	3,392,249	3,544,900	152,651	3,544,900	
BOS Clerk Of The Board	8,182,136	6,490,824	(1,691,312)	6,713,127	222,303
BOS Assessment Appeals Board	1,599,849	1,662,958	63,109	1,744,981	82,023
BOS Supervisors	12,285,937	12,837,755	551,818	13,464,291	626,536
BOS Local Agncy Formation Comm	410,164	446,532	36,368	451,632	5,100
Total Uses by Division	**26,555,362**	**25,698,760**	**(856,602)**	**26,671,880**	**973,120**

Uses of Funds Detail Appropriation

Department: BOS Board Of Supervisors

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	13,918,796	14,473,321	554,525	15,181,021	707,700
			Mandatory Fringe Benefits	5,081,815	5,449,001	367,186	5,863,508	414,507
			Non-Personnel Services	4,167,297	4,329,948	162,651	4,329,948	
			Materials & Supplies	176,509	176,509		172,646	(3,863)
			Services Of Other Depts	561,485	616,833	55,348	638,829	21,996
10000 Total				**23,905,902**	**25,045,612**	**1,139,710**	**26,185,952**	**1,140,340**
12600	SR Outreach Fund - Prop J		Non-Personnel Services	18,000	45,320	27,320	18,000	(27,320)
12600 Total				**18,000**	**45,320**	**27,320**	**18,000**	**(27,320)**
Operating Total				**23,923,902**	**25,090,932**	**1,167,030**	**26,203,952**	**1,113,020**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16641	BD Bd Of Supervisors Lafco Pro	410,164	446,532	36,368	451,632	5,100
		19667	BD Legislative Management Syst	2,000,000		(2,000,000)		
		22688	BOS Charter Mandates	221,296	161,296	(60,000)	16,296	(145,000)
10020 Total				**2,631,460**	**607,828**	**(2,023,632)**	**467,928**	**(139,900)**
Continuing Projects - Authority Control Total				**2,631,460**	**607,828**	**(2,023,632)**	**467,928**	**(139,900)**
Total Uses of Funds				**26,555,362**	**25,698,760**	**(856,602)**	**26,671,880**	**973,120**

Department: DBI Building Inspection

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	47,609,255	39,812,597	(7,796,658)	42,401,822	2,589,225
Mandatory Fringe Benefits	19,124,748	16,857,696	(2,267,052)	18,335,277	1,477,581
Non-Personnel Services	3,727,000	2,427,000	(1,300,000)	2,407,000	(20,000)
Capital Outlay		390,000	390,000	390,000	
City Grant Program	4,714,170	4,714,170		4,714,170	
Materials & Supplies	381,000	502,000	121,000	342,000	(160,000)
Programmatic Projects				50,000	50,000
Services Of Other Depts	17,171,901	31,699,133	14,527,232	32,555,718	856,585
Overhead and Allocations		139,012	139,012	139,012	
Intrafund Transfers Out	13,957,003		(13,957,003)		
Transfer Adjustment - Uses	(13,957,003)		13,957,003		
Total Uses by Chart of Accounts	**92,728,074**	**96,541,608**	**3,813,534**	**101,334,999**	**4,793,391**
Sources Summary					
Charges for Services	61,049,760	74,948,855	13,899,095	79,716,722	4,767,867
Fines, Forfeiture, & Penalties	650,000		(650,000)		
Licenses, Permits,& Franchises	13,307,681	15,716,077	2,408,396	16,187,559	471,482
Other Revenues	1,250,000		(1,250,000)		
Interest & Investment Income	884,676		(884,676)		
Expenditure Recovery	163,630	41,663	(121,967)	41,663	
IntraFund Transfers In	13,957,003		(13,957,003)		
Prior Year Designated Reserve	11,957,389	2,835,013	(9,122,376)	2,389,055	(445,958)
Beg Fund Balance - Budget Only	464,938		(464,938)		
Transfer Adjustment-Source	(13,957,003)		13,957,003		
General Fund Support	3,000,000	3,000,000		3,000,000	
Total Sources by Chart of Accounts	**92,728,074**	**96,541,608**	**3,813,534**	**101,334,999**	**4,793,391**
Fund Summary					
Building Inspection Fund	89,728,074	93,541,608	3,813,534	98,334,999	4,793,391
General Fund	3,000,000	3,000,000		3,000,000	
Total Uses by Funds	**92,728,074**	**96,541,608**	**3,813,534**	**101,334,999**	**4,793,391**

Department: DBI Building Inspection

Division Summary

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
DBI Inspection Services	37,512,972	39,020,790	1,507,818	41,269,024	2,248,234
DBI AdminIstration	33,210,540	35,571,133	2,360,593	36,672,241	1,101,108
DBI Permit Services	22,004,562	21,949,685	(54,877)	23,393,734	1,444,049
Total Uses by Division	**92,728,074**	**96,541,608**	**3,813,534**	**101,334,999**	**4,793,391**

Reserved Appropriations

Budget & Finance Committee Reserves

		2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
10043084	PermitSF Permit Modernization		272,513		293,862	
Budget & Finance Committee Reserves: Total			**272,513**		**293,862**	

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10190	SR BIF Operating Project		Salaries	47,607,049	39,561,780	(8,045,269)	42,131,356	2,569,576
			Mandatory Fringe Benefits	19,126,954	16,836,000	(2,290,954)	18,311,881	1,475,881
			Non-Personnel Services	2,477,000	2,377,000	(100,000)	2,357,000	(20,000)
			Capital Outlay		390,000	390,000	390,000	
			City Grant Program	1,714,170	1,714,170		1,714,170	
			Materials & Supplies	381,000	502,000	121,000	342,000	(160,000)
			Services Of Other Depts	17,171,901	29,136,633	11,964,732	30,460,525	1,323,892
			Overhead and Allocations		139,012	139,012	139,012	
10190 Total				**88,478,074**	**90,656,595**	**2,178,521**	**95,845,944**	**5,189,349**
Operating Total				**88,478,074**	**90,656,595**	**2,178,521**	**95,845,944**	**5,189,349**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	80490	BI-Operating	3,000,000	3,000,000		3,000,000	
10010 Total				**3,000,000**	**3,000,000**	**0**	**3,000,000**	**0**
Annual Projects - Authority Control Total				**3,000,000**	**3,000,000**	**0**	**3,000,000**	**0**
Continuing Projects - Authority Control								

Department: DBI Building Inspection

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
10230	SR BIF-Continuing Projects	80553	BI Peer Review 1	1,250,000		(1,250,000)		
		80671	PermitSF Perm Modernization		2,835,013	2,835,013	2,389,055	(445,958)
10230 Total				**1,250,000**	**2,835,013**	**1,585,013**	**2,389,055**	**(445,958)**
10260	SR BIF Other Special Revenue	80684	BI Strong Motion		50,000	50,000	100,000	50,000
10260 Total				**0**	**50,000**	**50,000**	**100,000**	**50,000**
Continuing Projects - Authority Control Total				**1,250,000**	**2,885,013**	**1,635,013**	**2,489,055**	**(395,958)**
Total Uses of Funds				**92,728,074**	**96,541,608**	**3,813,534**	**101,334,999**	**4,793,391**

Department: CHF Children; Youth & Their Families

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	10,139,315	10,137,962	(1,353)	10,699,189	561,227
Mandatory Fringe Benefits	3,934,281	4,055,659	121,378	4,415,831	360,172
Non-Personnel Services	8,883,420	13,049,659	4,166,239	13,058,364	8,705
City Grant Program	285,896,525	306,644,066	20,747,541	318,965,969	12,321,903
Materials & Supplies	381,445	324,708	(56,737)	327,708	3,000
Programmatic Projects	609,000	859,000	250,000	250,000	(609,000)
Services Of Other Depts	36,561,425	36,179,649	(381,776)	36,280,628	100,979
Overhead and Allocations	1,215,000	1,565,000	350,000	2,090,000	525,000
Intrafund Transfers Out	6,760,000	7,650,000	890,000	7,552,337	(97,663)
Transfer Adjustment - Uses	(6,760,000)	(7,650,000)	(890,000)	(7,552,337)	97,663
Total Uses by Chart of Accounts	**347,620,411**	**372,815,703**	**25,195,292**	**386,087,689**	**13,271,986**
Sources Summary					
Property Taxes	126,930,000	122,530,000	(4,400,000)	124,130,000	1,600,000
Intergovernmental: Federal	1,324,389	1,463,344	138,955	1,545,605	82,261
Intergovernmental: State	8,610,864	8,821,227	210,363	3,057,328	(5,763,899)
Interest & Investment Income	62,043	60,396	(1,647)	60,396	
Expenditure Recovery	4,501,989	4,325,409	(176,580)	4,452,348	126,939
IntraFund Transfers In	6,760,000	7,650,000	890,000	7,552,337	(97,663)
Transfers In	108,180,000	1,450,000	(106,730,000)	1,450,000	
Prior Year Designated Reserve	8,350,000		(8,350,000)		
Beg Fund Balance - Budget Only	15,247,008	23,728,395	8,481,387	25,160,524	1,432,129
Transfer Adjustment-Source	(6,760,000)	(7,650,000)	(890,000)	(7,552,337)	97,663
General Fund Support	74,414,118	210,436,932	136,022,814	226,231,488	15,794,556
Total Sources by Chart of Accounts	**347,620,411**	**372,815,703**	**25,195,292**	**386,087,689**	**13,271,986**
Fund Summary					
Children and Families Fund	285,649,051	308,268,791	22,619,740	324,784,256	16,515,465
General Fund	53,501,725	55,863,351	2,361,626	58,383,771	2,520,420
Public Protection Fund	8,469,635	8,683,561	213,926	2,919,662	(5,763,899)
Total Uses by Funds	**347,620,411**	**372,815,703**	**25,195,292**	**386,087,689**	**13,271,986**

Department: CHF Children; Youth & Their Families

Division Summary

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
CHF Children;Youth & Families	347,620,411	372,815,703	25,195,292	386,087,689	13,271,986
Total Uses by Division	**347,620,411**	**372,815,703**	**25,195,292**	**386,087,689**	**13,271,986**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Services Of Other Depts	50,000	163,506	113,506	165,007	1,501
10000 Total				**50,000**	**163,506**	**113,506**	**165,007**	**1,501**
11190	SR Children and Youth		Salaries	8,806,454	8,637,481	(168,973)	9,130,285	492,804
			Mandatory Fringe Benefits	3,431,800	3,454,966	23,166	3,755,229	300,263
			Non-Personnel Services	7,480,946	7,154,791	(326,155)	7,016,817	(137,974)
			City Grant Program	80,767,640	81,699,640	932,000	83,607,016	1,907,376
			Materials & Supplies	366,008	306,008	(60,000)	309,008	3,000
			Services Of Other Depts	28,436,792	27,765,325	(671,467)	28,621,364	856,039
			Intrafund Transfers Out	6,760,000	7,650,000	890,000	7,552,337	(97,663)
			Transfer Adjustment - Uses	(6,760,000)	(7,650,000)	(890,000)	(7,552,337)	97,663
11190 Total				**129,289,640**	**129,018,211**	**(271,429)**	**132,439,719**	**3,421,508**
Operating Total				**129,339,640**	**129,181,717**	**(157,923)**	**132,604,726**	**3,423,009**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17230	Community Based Agencies	7,496,482	7,530,984	34,502	7,561,038	30,054
10010 Total				**7,496,482**	**7,530,984**	**34,502**	**7,561,038**	**30,054**
11141	SR Student Success Fund	22378	Student Success Fund	35,000,000	45,000,000	10,000,000	60,000,000	15,000,000
11141 Total				**35,000,000**	**45,000,000**	**10,000,000**	**60,000,000**	**15,000,000**
Annual Projects - Authority Control Total				**42,496,482**	**52,530,984**	**10,034,502**	**67,561,038**	**15,030,054**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16918	CH Dcyf Nutrition Project	2,284,439	2,557,320	272,881	2,703,817	146,497
		16919	CH Our Children; Our Families	233,952	605,481	371,529	620,620	15,139
		17230	Community Based Agencies	23,535,254	23,998,905	463,651	24,031,332	32,427

Department: CHF Children; Youth & Their Families

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
		19805	City College Enroll Asst Fund	9,300,000	6,482,137	(2,817,863)	6,850,000	367,863
		20114	CH Out of School Time	4,099,609	4,099,609		4,099,609	
		21058	ERAF CHF Mental Health Centers		1,100,000	1,100,000	1,100,000	
		21748	Reinvestment Initiatives	2,000,000	2,000,000		2,000,000	
		23227	CH FY27-BOS Allocation		3,000,000	3,000,000	4,800,000	1,800,000
10020 Total				**41,453,254**	**43,843,452**	**2,390,198**	**46,205,378**	**2,361,926**
11200	SR Public Education Special	16914	CH Sfusd Grants - Peef Baselin	14,660,303	16,520,000	1,859,697	19,663,538	3,143,538
		16915	CH Sfusd Special Projects	5,000,000		(5,000,000)		
		16923	PEEF	100,249,108	116,280,580	16,031,472	111,230,999	(5,049,581)
		20324	Sugar-Sweetened Beverages Tax	1,450,000	1,450,000		1,450,000	
11200 Total				**121,359,411**	**134,250,580**	**12,891,169**	**132,344,537**	**(1,906,043)**
Continuing Projects - Authority Control Total				**162,812,665**	**178,094,032**	**15,281,367**	**178,549,915**	**455,883**
Grants Projects								
13550	SR Public Protection-Grant	10040970	CH FY25-26 Federal JAG Grant	88,771		(88,771)		
		10042164	CH FY26-27 Federal JAG Grant		92,334	92,334		(92,334)
		10043173	CH FY27-28 Federal JAG Grant				92,334	92,334
13550 Total				**88,771**	**92,334**	**3,563**	**92,334**	**0**
13720	SR Public Protection-Grant Sta	10038280	CH FY23-24 JJCPA Grant	4,452,908		(4,452,908)		
		10038289	CH FY23-24 SFCOPS Program	1,067,979		(1,067,979)		
		10039714	CH FY24-25 JJCPA Grant		4,650,698	4,650,698		(4,650,698)
		10039715	CH FY24-25 SFCOPS Program		1,113,201	1,113,201		(1,113,201)
		10041002	CH FY25-26 JJCPA Grant	2,307,620		(2,307,620)		
		10041004	CH FY25-26 SFCOPS Program	552,357		(552,357)		
		10042165	CH FY26-27 JJCPA Grant		2,281,385	2,281,385		(2,281,385)
		10042166	CH FY26-27 SFCOPS Program		545,943	545,943		(545,943)
		10043174	CH FY27-28 JJCPA Grant				2,281,385	2,281,385
		10043175	CH FY27-28 SFCOPS Program				545,943	545,943
13720 Total				**8,380,864**	**8,591,227**	**210,363**	**2,827,328**	**(5,763,899)**
Grants Projects Total				**8,469,635**	**8,683,561**	**213,926**	**2,919,662**	**(5,763,899)**

Department: CHF Children; Youth & Their Families

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Work Orders/Overhead								
10060	GF Work Order	229218	CHF Children;Youth & Families	4,501,989	4,325,409	(176,580)	4,452,348	126,939
10060 Total				**4,501,989**	**4,325,409**	**(176,580)**	**4,452,348**	**126,939**
Work Orders/Overhead Total				**4,501,989**	**4,325,409**	**(176,580)**	**4,452,348**	**126,939**
Total Uses of Funds				**347,620,411**	**372,815,703**	**25,195,292**	**386,087,689**	**13,271,986**

Department: CSS Child Support Services

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

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
11300	SR Child Support-Operating		Salaries	7,812,037	8,105,394	293,357	8,280,098	174,704
			Mandatory Fringe Benefits	3,794,686	3,690,244	(104,442)	3,871,100	180,856
			Non-Personnel Services	878,479	890,632	12,153	1,147,212	256,580
			Materials & Supplies	38,426	30,768	(7,658)	30,768	

Department: CSS Child Support Services

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
			Services Of Other Depts	786,837	786,727	(110)	820,377	33,650
11300 Total				**13,310,465**	**13,503,765**	**193,300**	**14,149,555**	**645,790**
Operating Total				**13,310,465**	**13,503,765**	**193,300**	**14,149,555**	**645,790**
Total Uses of Funds				**13,310,465**	**13,503,765**	**193,300**	**14,149,555**	**645,790**

Department: CAT City Attorney

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	73,904,782	76,661,325	2,756,543	78,987,314	2,325,989
Mandatory Fringe Benefits	25,703,232	27,331,769	1,628,537	28,777,804	1,446,035
Non-Personnel Services	20,290,919	23,009,100	2,718,181	23,235,643	226,543
Materials & Supplies	139,500	136,012	(3,488)	136,012	
Programmatic Projects	843,402	460,000	(383,402)	1,060,000	600,000
Services Of Other Depts	4,245,481	4,193,708	(51,773)	4,273,179	79,471
Total Uses by Chart of Accounts	**125,127,316**	**131,791,914**	**6,664,598**	**136,469,952**	**4,678,038**
Sources Summary					
Intergovernmental: Other	400,000	400,000		400,000	
Fines, Forfeiture, & Penalties	5,905,514	6,165,847	260,333	6,420,318	254,471
Expenditure Recovery	82,365,698	90,510,721	8,145,023	89,357,171	(1,153,550)
General Fund Support	36,456,104	34,715,346	(1,740,758)	40,292,463	5,577,117
Total Sources by Chart of Accounts	**125,127,316**	**131,791,914**	**6,664,598**	**136,469,952**	**4,678,038**
Fund Summary					
General Fund	119,597,525	126,001,790	6,404,265	130,425,357	4,423,567
Public Protection Fund	5,529,791	5,790,124	260,333	6,044,595	254,471
Total Uses by Funds	**125,127,316**	**131,791,914**	**6,664,598**	**136,469,952**	**4,678,038**
Division Summary					
CAT City Attorney	125,127,316	131,791,914	6,664,598	136,469,952	4,678,038
Total Uses by Division	**125,127,316**	**131,791,914**	**6,664,598**	**136,469,952**	**4,678,038**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	70,267,362	72,888,162	2,620,800	75,044,509	2,156,347
			Mandatory Fringe Benefits	24,516,360	26,073,530	1,557,170	27,434,736	1,361,206
			Non-Personnel Services	19,280,420	21,945,378	2,664,958	22,171,921	226,543

Department: CAT City Attorney

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
			Materials & Supplies	139,500	136,012	(3,488)	136,012	
			Services Of Other Depts	1,845,481	1,793,708	(51,773)	1,873,179	79,471
10000 Total				**116,049,123**	**122,836,790**	**6,787,667**	**126,660,357**	**3,823,567**
Operating Total				**116,049,123**	**122,836,790**	**6,787,667**	**126,660,357**	**3,823,567**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	16966	Business Tax Litigation	470,000	470,000		470,000	
10010 Total				**470,000**	**470,000**	**0**	**470,000**	**0**
Annual Projects - Authority Control Total				**470,000**	**470,000**	**0**	**470,000**	**0**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16965	CA Legal Initiatives	3,078,402	2,695,000	(383,402)	3,295,000	600,000
10020 Total				**3,078,402**	**2,695,000**	**(383,402)**	**3,295,000**	**600,000**
13490	SR City Attorney-Special Rev	16967	CA Cat Consumer Protection Enf	5,529,791	5,790,124	260,333	6,044,595	254,471
13490 Total				**5,529,791**	**5,790,124**	**260,333**	**6,044,595**	**254,471**
Continuing Projects - Authority Control Total				**8,608,193**	**8,485,124**	**(123,069)**	**9,339,595**	**854,471**
Total Uses of Funds				**125,127,316**	**131,791,914**	**6,664,598**	**136,469,952**	**4,678,038**

Department: CPC City Planning

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	26,338,571	36,277,880	9,939,309	34,445,677	(1,832,203)
Mandatory Fringe Benefits	10,463,434	14,495,322	4,031,888	14,039,146	(456,176)
Non-Personnel Services	1,731,630	3,332,844	1,601,214	3,454,489	121,645
Materials & Supplies	296,166	343,350	47,184	388,498	45,148
Programmatic Projects	12,245,998	10,255,778	(1,990,220)	9,731,154	(524,624)
Services Of Other Depts	7,650,617	10,635,800	2,985,183	10,878,397	242,597
Overhead and Allocations	372,008	274,294	(97,714)	274,294	
Total Uses by Chart of Accounts	**59,098,424**	**75,615,268**	**16,516,844**	**73,211,655**	**(2,403,613)**
Sources Summary					
Intergovernmental: Federal	6,195,000	1,540,000	(4,655,000)	1,540,000	
Intergovernmental: Other	691,000	361,000	(330,000)	361,000	
Intergovernmental: State	5,477,000	735,000	(4,742,000)		(735,000)
Charges for Services	35,533,249	35,562,599	29,350	35,725,128	162,529
Other Revenues	360,000	360,000		360,000	
Expenditure Recovery	3,875,764	29,137,633	25,261,869	30,871,810	1,734,177
General Fund Support	6,966,411	7,919,036	952,625	4,353,717	(3,565,319)
Total Sources by Chart of Accounts	**59,098,424**	**75,615,268**	**16,516,844**	**73,211,655**	**(2,403,613)**
Fund Summary					
Community / Neighborhood Dev	15,717,974	6,263,169	(9,454,805)	5,690,698	(572,471)
General Fund	43,030,450	69,352,099	26,321,649	67,520,957	(1,831,142)
Public Wks Trans and Commerce	350,000		(350,000)		
Total Uses by Funds	**59,098,424**	**75,615,268**	**16,516,844**	**73,211,655**	**(2,403,613)**
Division Summary					
CPC Environmental Planning	5,271,522	2,534,339	(2,737,183)	2,672,859	138,520
CPC Community Equity	3,521,208		(3,521,208)		
CPC Executive Office	2,156,871	1,200,411	(956,460)	1,256,733	56,322
CPC Citywide Planning	14,095,583	7,037,206	(7,058,377)	6,583,696	(453,510)
CPC Current Planning	16,865,389	35,410,814	18,545,425	37,129,388	1,718,574

Department: CPC City Planning

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
CPC Administration	17,187,851	29,432,498	12,244,647	25,568,979	(3,863,519)
Total Uses by Division	**59,098,424**	**75,615,268**	**16,516,844**	**73,211,655**	**(2,403,613)**

Reserved Appropriations

Budget & Finance Committee Reserves

		2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
10043084	PermitSF Permit Modernization		4,783,333		7,383,750	
10043255	CPC Permit Center		265,891		279,728	
Budget & Finance Committee Reserves: Total			**5,049,224**		**7,663,478**	

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	22,368,438	32,803,074	10,434,636	30,816,674	(1,986,400)
			Mandatory Fringe Benefits	9,016,171	13,179,619	4,163,448	12,629,617	(550,002)
			Non-Personnel Services	1,672,830	3,265,844	1,593,014	3,357,489	91,645
			Materials & Supplies	280,966	328,150	47,184	373,298	45,148
			Services Of Other Depts	7,004,261	9,988,930	2,984,669	10,230,945	242,015
			Overhead and Allocations	372,008	274,294	(97,714)	274,294	
10000 Total				**40,714,674**	**59,839,911**	**19,125,237**	**57,682,317**	**(2,157,594)**
Operating Total				**40,714,674**	**59,839,911**	**19,125,237**	**57,682,317**	**(2,157,594)**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	80671	PermitSF Perm Modernization		7,175,000	7,175,000	7,383,750	208,750
10010 Total				**0**	**7,175,000**	**7,175,000**	**7,383,750**	**208,750**
Annual Projects - Authority Control Total				**0**	**7,175,000**	**7,175,000**	**7,383,750**	**208,750**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10950	CP Integrated Permit Tracking	865,062	867,230	2,168	870,972	3,742
		11479	PC Neighborhood Profiles Proje	119,113	410,033	290,920	463,402	53,369
		16950	CP Plan Implementation - Gener	1,223,801	957,125	(266,676)	987,716	30,591
		16957	CP Electronic Document Review	107,800	102,800	(5,000)	132,800	30,000

Department: CPC City Planning

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
10020 Total				**2,315,776**	**2,337,188**	**21,412**	**2,454,890**	**117,702**
10670	SR Eastern Neighborhood CI	17063	GE Eastern Neighbrhd Infrastru	360,000	360,000		360,000	
10670 Total				**360,000**	**360,000**	**0**	**360,000**	**0**
10840	SR Planning Code Enforcement	16949	CP Sign Code Enforcement	3,685,970	3,628,169	(57,801)	3,790,698	162,529
		16956	CP Short Term Rental Program	4		(4)		
10840 Total				**3,685,974**	**3,628,169**	**(57,805)**	**3,790,698**	**162,529**
Continuing Projects - Authority Control Total				**6,361,750**	**6,325,357**	**(36,393)**	**6,605,588**	**280,231**
Grants Projects								
10680	SR Neighborhood Dev-Grants Sta	10038677	CPC FY24 CALTRANS	700,000		(700,000)		
		10041185	CPC FY26 CA Coastal Conservanc	500,000		(500,000)		
		10041186	CPC FY26 CAHCD REAP	128,000		(128,000)		
		10041195	CPCFY26 REAP Housing	500,000		(500,000)		
		10042280	CPC FY26 CA Ocean Protection C	1,500,000		(1,500,000)		
		10042284	CPC FY26 CA Coastal Commision	1,500,000		(1,500,000)		
		10043310	CPC FY27 CA Ocean Protection C		735,000	735,000		(735,000)
10680 Total				**4,828,000**	**735,000**	**(4,093,000)**	**0**	**(735,000)**
10690	SR Neighborhood Dev-Grants Oth	10041252	CPC FY26 MTC PDA	1,000,000		(1,000,000)		
		10041254	CPC FY26 Yosemite Slough OPR G	649,000		(649,000)		
		10042285	CPC FY26 EPA SEE Thriving Comm	250,000		(250,000)		
10690 Total				**1,899,000**	**0**	**(1,899,000)**	**0**	**0**
10770	SR Neighborhood Dev-Grants	10041187	CPC FY26 CA HUD Pro Housing	2,200,000	1,500,000	(700,000)	1,500,000	
		10041188	CPC FY26 Fed RCN	350,000		(350,000)		
		10041209	CPCFY26 Environmental and Clim	200,000		(200,000)		
		10042282	CPC FY26 NPS URC	75,000		(75,000)		
		10042283	CPC FY26 EPA CCG	80,000		(80,000)		
		10042317	CPC FY27 NPS OHP		40,000	40,000		(40,000)
		10042318	CPC FY26 NPS OHP	40,000		(40,000)		
		10042339	CPC FY26 EPA SFBWQIF	2,000,000		(2,000,000)		
		10043312	CPC FY28 NPS OHP				40,000	40,000
10770 Total				**4,945,000**	**1,540,000**	**(3,405,000)**	**1,540,000**	**0**

Department: CPC City Planning

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Grants Projects								
14070	SR TC Grants;Continuing Oth	10041256	CPC FY26 Caltrain	350,000		(350,000)		
14070 Total				**350,000**	**0**	**(350,000)**	**0**	**0**
Grants Projects Total				**12,022,000**	**2,275,000**	**(9,747,000)**	**1,540,000**	**(735,000)**
Total Uses of Funds				**59,098,424**	**75,615,268**	**16,516,844**	**73,211,655**	**(2,403,613)**

Department: CSC Civil Service Commission

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	959,549	994,180	34,631	1,037,357	43,177
Mandatory Fringe Benefits	352,064	374,582	22,518	401,276	26,694
Non-Personnel Services	25,000	25,000		25,000	
Materials & Supplies	3,055	2,979	(76)	2,979	
Services Of Other Depts	272,534	299,736	27,202	307,529	7,793
Total Uses by Chart of Accounts	**1,612,202**	**1,696,477**	**84,275**	**1,774,141**	**77,664**
Sources Summary					
Expenditure Recovery	430,839	430,839		430,839	
General Fund Support	1,181,363	1,265,638	84,275	1,343,302	77,664
Total Sources by Chart of Accounts	**1,612,202**	**1,696,477**	**84,275**	**1,774,141**	**77,664**
Fund Summary					
General Fund	1,612,202	1,696,477	84,275	1,774,141	77,664
Total Uses by Funds	**1,612,202**	**1,696,477**	**84,275**	**1,774,141**	**77,664**
Division Summary					
CSC Civil Service Commission	1,612,202	1,696,477	84,275	1,774,141	77,664
Total Uses by Division	**1,612,202**	**1,696,477**	**84,275**	**1,774,141**	**77,664**

Uses of Funds Detail Appropriation

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

Department: CSC Civil Service Commission

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

Department: CON Controller

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	44,562,245	44,804,480	242,235	45,244,329	439,849
Mandatory Fringe Benefits	16,445,249	16,997,649	552,400	17,547,993	550,344
Non-Personnel Services	12,588,724	15,017,722	2,428,998	14,140,334	(877,388)
Materials & Supplies	371,312	443,285	71,973	438,603	(4,682)
Programmatic Projects	7,177,909	3,830,455	(3,347,454)	3,796,474	(33,981)
Services Of Other Depts	5,169,904	5,033,969	(135,935)	5,109,006	75,037
Total Uses by Chart of Accounts	**86,315,343**	**86,127,560**	**(187,783)**	**86,276,739**	**149,179**
Sources Summary					
Property Taxes	100,000	200,000	100,000	200,000	
Intergovernmental: Other	329,800	336,000	6,200	336,000	
Charges for Services	1,490,000	1,761,250	271,250	2,030,338	269,088
Other Revenues	1,000,000	1,000,000		1,000,000	
Expenditure Recovery	70,162,061	69,033,261	(1,128,800)	71,135,787	2,102,526
General Fund Support	13,233,482	13,797,049	563,567	11,574,614	(2,222,435)
Total Sources by Chart of Accounts	**86,315,343**	**86,127,560**	**(187,783)**	**86,276,739**	**149,179**
Fund Summary					
General Fund	85,265,343	85,053,075	(212,268)	84,936,028	(117,047)
Public Wks Trans and Commerce	1,050,000	1,074,485	24,485	1,340,711	266,226
Total Uses by Funds	**86,315,343**	**86,127,560**	**(187,783)**	**86,276,739**	**149,179**
Division Summary					
CON Budget & Analysis	4,030,778	4,217,601	186,823	4,427,244	209,643
CON Economic Analysis	687,406	712,368	24,962	743,593	31,225
CON Public Finance	1,077,612	1,074,304	(3,308)	1,074,304	
CON Refuse Rates Adm	1,050,000	1,074,485	24,485	1,340,711	266,226
CON Administration	2,199,599	1,890,093	(309,506)	(213,847)	(2,103,940)
CON Accounting	16,743,626	15,349,535	(1,394,091)	15,337,259	(12,276)
CON Citywide Systems	29,628,870	29,516,435	(112,435)	30,727,017	1,210,582
CON Payroll	3,338,827	3,477,359	138,532	3,664,652	187,293

Department: CON Controller

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
CON City Services Auditor	27,558,625	28,815,380	1,256,755	29,175,806	360,426
Total Uses by Division	**86,315,343**	**86,127,560**	**(187,783)**	**86,276,739**	**149,179**

Reserved Appropriations

Controller Reserves

		2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
10022950	CO City Services Auditor		50,000			
Controller Reserves: Total			**50,000**		**0**	

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	16,616,167	16,923,631	307,464	16,269,568	(654,063)
			Mandatory Fringe Benefits	6,143,285	6,345,648	202,363	6,173,411	(172,237)
			Non-Personnel Services	2,297,314	2,193,637	(103,677)	2,273,116	79,479
			Materials & Supplies	126,558	198,531	71,973	198,531	
			Services Of Other Depts	2,077,830	1,903,879	(173,951)	1,977,403	73,524
			Overhead and Allocations	(5,100,204)	(5,501,938)	(401,734)	(5,832,921)	(330,983)
10000 Total				**22,160,950**	**22,063,388**	**(97,562)**	**21,059,108**	**(1,004,280)**
Operating Total				**22,160,950**	**22,063,388**	**(97,562)**	**21,059,108**	**(1,004,280)**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16935	CO Economic Analysis	687,406	712,368	24,962	743,593	31,225
		16937	CO Coit-approved Projects	400,000	1,830,600	1,430,600	1,240,000	(590,600)
		16940	CO Office Of Public Finance	1,077,612	1,074,304	(3,308)	1,074,304	
		22135	CO Department Financial Assist	3,951,248	2,061,200	(1,890,048)	2,066,200	5,000
		22443	Financial Standards Training	632		(632)		
10020 Total				**6,116,898**	**5,678,472**	**(438,426)**	**5,124,097**	**(554,375)**
14000	SR Solid Waste Projects	22434	CO Refuse Rates Administration	1,050,000	1,074,485	24,485	1,340,711	266,226
14000 Total				**1,050,000**	**1,074,485**	**24,485**	**1,340,711**	**266,226**
Continuing Projects - Authority Control Total				**7,166,898**	**6,752,957**	**(413,941)**	**6,464,808**	**(288,149)**

Department: CON Controller

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Work Orders/Overhead								
10060	GF Work Order	229228	CON Citywide Systems	29,428,870	28,495,835	(933,035)	29,577,017	1,081,182
		275641	CON City Services Auditor	27,558,625	28,815,380	1,256,755	29,175,806	360,426
10060 Total				**56,987,495**	**57,311,215**	**323,720**	**58,752,823**	**1,441,608**
Work Orders/Overhead Total				**56,987,495**	**57,311,215**	**323,720**	**58,752,823**	**1,441,608**
Total Uses of Funds				**86,315,343**	**86,127,560**	**(187,783)**	**86,276,739**	**149,179**

Department: DPA Department Of Police Accountability

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	5,594,791	6,373,971	779,180	6,697,636	323,665
Mandatory Fringe Benefits	1,958,271	2,313,261	354,990	2,488,710	175,449
Non-Personnel Services	301,223	246,773	(54,450)	312,323	65,550
Materials & Supplies	33,422	30,640	(2,782)	30,640	
Programmatic Projects	645,000	100,000	(545,000)	100,000	
Services Of Other Depts	1,111,554	1,147,780	36,226	1,195,717	47,937
Total Uses by Chart of Accounts	**9,644,261**	**10,212,425**	**568,164**	**10,825,026**	**612,601**
Sources Summary					
Expenditure Recovery	654,795	759,795	105,000	759,795	
General Fund Support	8,989,466	9,452,630	463,164	10,065,231	612,601
Total Sources by Chart of Accounts	**9,644,261**	**10,212,425**	**568,164**	**10,825,026**	**612,601**
Fund Summary					
General Fund	9,644,261	10,212,425	568,164	10,825,026	612,601
Total Uses by Funds	**9,644,261**	**10,212,425**	**568,164**	**10,825,026**	**612,601**
Division Summary					
DPA Police Accountabilty	9,644,261	10,212,425	568,164	10,825,026	612,601
Total Uses by Division	**9,644,261**	**10,212,425**	**568,164**	**10,825,026**	**612,601**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	5,594,791	6,373,971	779,180	6,697,636	323,665
			Mandatory Fringe Benefits	1,958,271	2,313,261	354,990	2,488,710	175,449
			Non-Personnel Services	191,223	136,773	(54,450)	202,323	65,550
			Materials & Supplies	33,422	30,640	(2,782)	30,640	
			Services Of Other Depts	1,111,554	1,147,780	36,226	1,195,717	47,937
10000 Total				**8,889,261**	**10,002,425**	**1,113,164**	**10,615,026**	**612,601**

Department: DPA Department Of Police Accountability

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
Operating Total				**8,889,261**	**10,002,425**	**1,113,164**	**10,615,026**	**612,601**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	20327	DP Charter Mandate	210,000	210,000		210,000	
		23038	DPA cloud migration project	545,000		(545,000)		
10010 Total				**755,000**	**210,000**	**(545,000)**	**210,000**	**0**
Annual Projects - Authority Control Total				**755,000**	**210,000**	**(545,000)**	**210,000**	**0**
Total Uses of Funds				**9,644,261**	**10,212,425**	**568,164**	**10,825,026**	**612,601**

Department: DEC Dept of Early Childhood

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	9,299,075	10,414,298	1,115,223	11,486,809	1,072,511
Mandatory Fringe Benefits	3,713,411	4,237,579	524,168	4,809,159	571,580
Non-Personnel Services	3,360,675	4,343,553	982,878	4,798,693	455,140
City Grant Program	289,207,148	291,487,234	2,280,086	284,663,026	(6,824,208)
Materials & Supplies	439,660	189,000	(250,660)	214,000	25,000
Services Of Other Depts	7,166,670	5,874,373	(1,292,297)	5,985,239	110,866
Transfers Out	27,660,000	26,030,000	(1,630,000)	25,290,000	(740,000)
Unappropriated Rev-Designated	651,623	18,900	(632,723)	25,173	6,273
Total Uses by Chart of Accounts	**341,498,262**	**342,594,937**	**1,096,675**	**337,272,099**	**(5,322,838)**
Sources Summary					
Business Taxes	184,400,000	173,550,000	(10,850,000)	168,570,000	(4,980,000)
Intergovernmental: Federal	7,663,845	7,663,845		7,663,845	
Intergovernmental: State	16,850,452	16,164,014	(686,438)	16,153,231	(10,783)
Charges for Services	1,000,000	1,000,000		1,000,000	
Other Revenues	2,500,000	2,500,000		2,500,000	
Interest & Investment Income	17,560,859	20,730,000	3,169,141	19,500,000	(1,230,000)
Expenditure Recovery	57,711,145	60,250,174	2,539,029	60,893,247	643,073
Beg Fund Balance - Budget Only	5,740,677	5,100,195	(640,482)	2,500,000	(2,600,195)
General Fund Support	48,071,284	55,636,709	7,565,425	58,491,776	2,855,067
Total Sources by Chart of Accounts	**341,498,262**	**342,594,937**	**1,096,675**	**337,272,099**	**(5,322,838)**
Fund Summary					
Children and Families Fund	292,601,328	291,175,593	(1,425,735)	282,143,885	(9,031,708)
Community / Neighborhood Dev	2,500,000	2,500,000		2,500,000	
General Fund	42,029,732	44,552,038	2,522,306	48,260,908	3,708,870
Human Welfare Fund	4,367,202	4,367,306	104	4,367,306	
Total Uses by Funds	**341,498,262**	**342,594,937**	**1,096,675**	**337,272,099**	**(5,322,838)**
Division Summary					
DEC Early Care & Education	320,987,530	321,982,593	995,063	316,241,485	(5,741,108)

Department: DEC Dept of Early Childhood

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
DEC Children & Families Commsn	20,510,732	20,612,344	101,612	21,030,614	418,270
Total Uses by Division	**341,498,262**	**342,594,937**	**1,096,675**	**337,272,099**	**(5,322,838)**

Reserved Appropriations

Controller Reserves

		2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
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	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		City Grant Program	39,751,186	41,203,828	1,452,642	44,737,422	3,533,594
			Services Of Other Depts	476,046	530,989	54,943	546,748	15,759
10000 Total				**40,227,232**	**41,734,817**	**1,507,585**	**45,284,170**	**3,549,353**
Operating Total				**40,227,232**	**41,734,817**	**1,507,585**	**45,284,170**	**3,549,353**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	17555	State Childcare Reserve		989,486	989,486	1,094,171	104,685
		17558	HS Infant&toddler Early Learn	1,802,500	1,827,735	25,235	1,882,567	54,832
10020 Total				**1,802,500**	**2,817,221**	**1,014,721**	**2,976,738**	**159,517**
10570	SR Child Care Capital	16913	Childcare Capital Funds	2,500,000	2,500,000		2,500,000	
10570 Total				**2,500,000**	**2,500,000**	**0**	**2,500,000**	**0**
11000	SR CFC ContinuingAuthorityCtrl	16921	CF Prop 10 - Tobacco Tax Fundi	19,415,024	19,516,636	101,612	19,934,906	418,270
11000 Total				**19,415,024**	**19,516,636**	**101,612**	**19,934,906**	**418,270**
11140	SR PEEF Annual Contr-EarlyCare	16923	PEEF	70,846,190	77,997,100	7,150,910	75,196,458	(2,800,642)
11140 Total				**70,846,190**	**77,997,100**	**7,150,910**	**75,196,458**	**(2,800,642)**
11201	SR Babies and Families First	20473	CommRntGRTx-OECE	173,584,406	166,536,149	(7,048,257)	160,626,813	(5,909,336)
		21491	Prop C 15% GF baseline	27,660,000	26,030,000	(1,630,000)	25,290,000	(740,000)
11201 Total				**201,244,406**	**192,566,149**	**(8,678,257)**	**185,916,813**	**(6,649,336)**
Continuing Projects - Authority Control Total				**295,808,120**	**295,397,106**	**(411,014)**	**286,524,915**	**(8,872,191)**

Department: DEC Dept of Early Childhood

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Grants Projects								
12960	SR Human Welfare-Grants	10040843	DEC QCC Wkfc Pathways FY25	1,753,598	1,753,598		1,753,598	
		10040849	DEC FY25-FY27 QCC QRIS	1,289,385	1,289,385		1,289,385	
		10041940	DEC CLPC Planning Cnl FY26	120,862		(120,862)		
		10042969	DEC CLPC Planning Cnl FY27		120,862	120,862	120,862	
12960 Total				**3,163,845**	**3,163,845**	**0**	**3,163,845**	**0**
Grants Projects Total				**3,163,845**	**3,163,845**	**0**	**3,163,845**	**0**
Continuing Projects - Project Control								
11030	SR Children&FamiliesGrants Sta	10041938	CFC IMPACT Legacy FY26	1,095,708		(1,095,708)		
		10042968	CFC IMPACT Legacy FY27		1,095,708	1,095,708	1,095,708	
11030 Total				**1,095,708**	**1,095,708**	**0**	**1,095,708**	**0**
12920	SR Human Welfare-Grants Sta	10041940	DEC CLPC Planning Cnl FY26	8,839		(8,839)		
		10041943	DEC CSPP QRIS FY26-FY27	1,194,518	1,194,518		1,194,518	
		10042969	DEC CLPC Planning Cnl FY27		8,943	8,943	8,943	
12920 Total				**1,203,357**	**1,203,461**	**104**	**1,203,461**	**0**
Continuing Projects - Project Control Total				**2,299,065**	**2,299,169**	**104**	**2,299,169**	**0**
Total Uses of Funds				**341,498,262**	**342,594,937**	**1,096,675**	**337,272,099**	**(5,322,838)**

Department: DAT District Attorney

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	55,825,647	57,682,847	1,857,200	59,839,373	2,156,526
Mandatory Fringe Benefits	18,259,424	19,180,498	921,074	19,969,263	788,765
Non-Personnel Services	3,511,003	3,999,969	488,966	2,835,212	(1,164,757)
City Grant Program	808,063	765,956	(42,107)	780,535	14,579
Materials & Supplies	152,967	149,777	(3,190)	149,777	
Programmatic Projects	3,061,304	3,066,304	5,000	3,086,304	20,000
Services Of Other Depts	15,198,963	14,452,085	(746,878)	14,913,949	461,864
Overhead and Allocations	(210,670)	(222,134)	(11,464)	(214,356)	7,778
Total Uses by Chart of Accounts	**96,606,701**	**99,075,302**	**2,468,601**	**101,360,057**	**2,284,755**
Sources Summary					
Intergovernmental: Federal	1,752,265	1,705,983	(46,282)	1,705,983	
Intergovernmental: State	4,173,010	4,129,847	(43,163)	3,680,075	(449,772)
Charges for Services	706,604	676,604	(30,000)	676,604	
Expenditure Recovery	488,635	485,281	(3,354)	489,220	3,939
Beg Fund Balance - Budget Only	1,900,797	2,544,902	644,105	1,872,577	(672,325)
General Fund Support	87,585,390	89,532,685	1,947,295	92,935,598	3,402,913
Total Sources by Chart of Accounts	**96,606,701**	**99,075,302**	**2,468,601**	**101,360,057**	**2,284,755**
Fund Summary					
General Fund	89,100,629	90,974,570	1,873,941	94,401,422	3,426,852
General Services Fund	310,000	280,000	(30,000)	280,000	
Public Protection Fund	7,196,072	7,820,732	624,660	6,678,635	(1,142,097)
Total Uses by Funds	**96,606,701**	**99,075,302**	**2,468,601**	**101,360,057**	**2,284,755**
Division Summary					
DAT District Attorney	96,606,701	99,075,302	2,468,601	101,360,057	2,284,755
Total Uses by Division	**96,606,701**	**99,075,302**	**2,468,601**	**101,360,057**	**2,284,755**

Uses of Funds Detail Appropriation

Department: DAT District Attorney

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	46,735,224	48,116,419	1,381,195	49,835,758	1,719,339
			Mandatory Fringe Benefits	14,927,499	15,718,331	790,832	16,556,202	837,871
			Non-Personnel Services	1,478,409	1,458,409	(20,000)	1,458,409	
			City Grant Program	205,516	208,393	2,877	214,645	6,252
			Materials & Supplies	123,732	120,542	(3,190)	120,542	
			Services Of Other Depts	15,198,963	14,452,085	(746,878)	14,913,949	461,864
			Overhead and Allocations	(203,599)	(203,599)		(203,599)	
10000 Total				**78,465,744**	**79,870,580**	**1,404,836**	**82,895,906**	**3,025,326**
Operating Total				**78,465,744**	**79,870,580**	**1,404,836**	**82,895,906**	**3,025,326**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	16973	DA Victim Services	165,000	165,000		165,000	
		17300	Ois Oversight	2,896,304	2,901,304	5,000	2,921,304	20,000
10010 Total				**3,061,304**	**3,066,304**	**5,000**	**3,086,304**	**20,000**
Annual Projects - Authority Control Total				**3,061,304**	**3,066,304**	**5,000**	**3,086,304**	**20,000**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16969	DA Peace Officer Std & Testing	30,000		(30,000)		
		16970	DA Litigation Support	1,578,676	1,678,312	99,636	1,756,402	78,090
		16971	DA Career Criminal	1,658,368	1,877,047	218,679	1,971,323	94,276
		16973	DA Victim Services	3,469,454	3,691,097	221,643	3,906,182	215,085
		17406	AS Dist Atty 54% Alloc Real Es	348,448	305,949	(42,499)	296,085	(9,864)
10020 Total				**7,084,946**	**7,552,405**	**467,459**	**7,929,992**	**377,587**
12470	SR Court Dispute Resolution	10929	CS Community Court Dispute Res	30,000		(30,000)		
12470 Total				**30,000**	**0**	**(30,000)**	**0**	**0**
12510	SR Dispute Resolution Program	17225	MY Dispute Resolution	280,000	280,000		280,000	
12510 Total				**280,000**	**280,000**	**0**	**280,000**	**0**
13500	SR Da-Special Revenue	16976	DA Civil Litigation Fund	80,000	80,000		80,000	
		16977	DA Da Consumer Protection Enfo	1,900,797	1,898,902	(1,895)	1,872,577	(26,325)
13500 Total				**1,980,797**	**1,978,902**	**(1,895)**	**1,952,577**	**(26,325)**
13600	SR SFPD-NarcForf&AssetSeizure	17299	PC Narc Forfeiture & Asset Sei		646,000	646,000		(646,000)

Department: DAT District Attorney

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

Department: DAT District Attorney

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Work Orders/Overhead								
Work Orders/Overhead Total				**488,635**	**485,281**	**(3,354)**	**489,220**	**3,939**
Total Uses of Funds				**96,606,701**	**99,075,302**	**2,468,601**	**101,360,057**	**2,284,755**

Department: ECN Economic And Workforce Development

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	17,503,969	17,722,763	218,794	17,078,190	(644,573)
Mandatory Fringe Benefits	6,160,790	6,393,606	232,816	6,224,361	(169,245)
Non-Personnel Services	1,667,899	1,257,250	(410,649)	1,256,429	(821)
City Grant Program	36,637,130	42,213,401	5,576,271	44,101,314	1,887,913
Materials & Supplies	56,599	54,944	(1,655)	54,183	(761)
Programmatic Projects	8,190,239	5,346,618	(2,843,621)	5,324,367	(22,251)
Services Of Other Depts	15,504,060	12,348,479	(3,155,581)	12,515,423	166,944
Total Uses by Chart of Accounts	**85,720,686**	**85,337,061**	**(383,625)**	**86,554,267**	**1,217,206**
Sources Summary					
Business Taxes	350,000	2,150,000	1,800,000	2,150,000	
Other Local Taxes	2,000,000	1,440,000	(560,000)	1,390,000	(50,000)
Intergovernmental: Federal	8,682,372	9,316,498	634,126	9,316,498	
Intergovernmental: Other	248,600	248,600		248,600	
Intergovernmental: State	570,000	550,000	(20,000)	550,000	
Charges for Services	645,000	420,000	(225,000)	420,000	
Fines, Forfeiture, & Penalties	20,000	20,000		20,000	
Rents & Concessions	300,000		(300,000)		
Other Revenues	14,519,842	12,585,169	(1,934,673)	12,769,245	184,076
Expenditure Recovery	4,759,732	3,928,498	(831,234)	3,858,498	(70,000)
Beg Fund Balance - Budget Only	1,666,899		(1,666,899)		
General Fund Support	51,958,241	54,678,296	2,720,055	55,831,426	1,153,130
Total Sources by Chart of Accounts	**85,720,686**	**85,337,061**	**(383,625)**	**86,554,267**	**1,217,206**
Fund Summary					
Culture and Recreation Fund	925,000		(925,000)		
Community / Neighborhood Dev	13,384,271	13,071,498	(312,773)	13,021,498	(50,000)
General Fund	71,411,415	72,265,563	854,148	73,532,769	1,267,206
Total Uses by Funds	**85,720,686**	**85,337,061**	**(383,625)**	**86,554,267**	**1,217,206**

Division Summary

Department: ECN Economic And Workforce Development

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
ECN Workforce Development	38,031,028	40,631,815	2,600,787	41,719,412	1,087,597
ECN Economic Development	27,335,473	28,002,699	667,226	27,512,823	(489,876)
ECN Office of Small Business	4,048,041	3,526,206	(521,835)	3,913,824	387,618
ECN Film Commission	925,000		(925,000)		
ECN Real Estate Development	14,881,144	13,176,341	(1,704,803)	13,408,208	231,867
ECN Economic and Workforce Dev	500,000		(500,000)		
Total Uses by Division	**85,720,686**	**85,337,061**	**(383,625)**	**86,554,267**	**1,217,206**

Reserved Appropriations

Mayor Reserves

		2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
10043424	EW SB Rezoning Constr Relief		1,800,000		1,800,000	
Mayor Reserves: Total			**1,800,000**		**1,800,000**	

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	3,856,787	3,758,723	(98,064)	3,941,983	183,260
			Mandatory Fringe Benefits	1,397,724	1,387,900	(9,824)	1,490,382	102,482
			Non-Personnel Services	334,875	334,875		334,875	
			Materials & Supplies	15,318	15,318		15,318	
			Services Of Other Depts	810,083	966,917	156,834	996,560	29,643
			Overhead and Allocations	(4,348,293)	(4,454,158)	(105,865)	(4,662,807)	(208,649)
10000 Total				**2,066,494**	**2,009,575**	**(56,919)**	**2,116,311**	**106,736**
Operating Total				**2,066,494**	**2,009,575**	**(56,919)**	**2,116,311**	**106,736**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	16652	EW Economic Development Projec	22,376,192	21,069,628	(1,306,564)	20,812,155	(257,473)
		16658	EW Public-private Development	15,075,491	13,176,341	(1,899,150)	13,408,208	231,867
		16663	EW Workforce Development	19,597,423	19,481,054	(116,369)	21,784,838	2,303,784
		20324	Sugar-Sweetened Beverages Tax	155,288		(155,288)		

Department: ECN Economic And Workforce Development

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Annual Projects - Authority Control								
10010 Total				**57,204,394**	**53,727,023**	**(3,477,371)**	**56,005,201**	**2,278,178**
Annual Projects - Authority Control Total				**57,204,394**	**53,727,023**	**(3,477,371)**	**56,005,201**	**2,278,178**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16648	EW City Economic Development P	30,000	30,000		30,000	
		16652	EW Economic Development Projec	(1,835,038)		1,835,038		
		16656	EW Disability Access And Educa	350,000	350,000		350,000	
		16657	EW City Economic Development P	3,634,127	6,120,000	2,485,873	1,459,435	(4,660,565)
		16660	EW Local Hire Enforcement (ord	93,175	20,000	(73,175)	20,000	
		20990	Opportunities for All		2,796,560	2,796,560	4,219,457	1,422,897
		21748	Reinvestment Initiatives	9,017,814	6,751,881	(2,265,933)	8,602,920	1,851,039
		22841	EW Legacy Biz Assistance Prog	640,449	460,524	(179,925)	729,445	268,921
10020 Total				**11,930,527**	**16,528,965**	**4,598,438**	**15,411,257**	**(1,117,708)**
10601	SR Small Bus Constr Relief	23291	EW SB Rezoning Constr Relief		1,800,000	1,800,000	1,800,000	
10601 Total				**0**	**1,800,000**	**1,800,000**	**1,800,000**	**0**
11890	SR Mobed-Film Prod Sp	16654	EW Film Services	925,000		(925,000)		
11890 Total				**925,000**	**0**	**(925,000)**	**0**	**0**
Continuing Projects - Authority Control Total				**12,855,527**	**18,328,965**	**5,473,438**	**17,211,257**	**(1,117,708)**
Grants Projects								
10680	SR Neighborhood Dev-Grants Sta	10041970	UCSF CPHP Yr 25/26	350,000		(350,000)		
		10041972	SBDC TAEP 10/2025-9/2026	155,000		(155,000)		
		10041973	SBDC CIP 10/2025-9/2026	65,000		(65,000)		
		10042752	UCSF CPHP Yr 26/27		330,000	330,000	330,000	
		10042755	SBDC TAEP 10/2026-9/2027		155,000	155,000	155,000	
		10042756	SBDC CIP 10/2026-9/2027		65,000	65,000	65,000	
10680 Total				**570,000**	**550,000**	**(20,000)**	**550,000**	**0**
10690	SR Neighborhood Dev-Grants Oth	10000458	EW Mission Bay-First Src Yr14	500,000		(500,000)		
10690 Total				**500,000**	**0**	**(500,000)**	**0**	**0**
10770	SR Neighborhood Dev-Grants	10040834	WIOA PY 24/25-RR A5	151,131		(151,131)		
		10041963	WIOA PY 26-Adult A6	2,224,182		(2,224,182)		

Department: ECN Economic And Workforce Development

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Grants Projects								
		10041965	WIOA PY 26-Youth A6	2,150,128		(2,150,128)		
		10041966	WIOA PY 26-DW A6	2,556,034		(2,556,034)		
		10041967	WIOA PY 25/26-RR A6	1,375,897		(1,375,897)		
		10041971	SBDC SBA CY2026	190,000		(190,000)		
		10042754	SBDC SBA CY2027		190,000	190,000	190,000	
		10042757	WIOA PY 27-Adult A7		2,224,182	2,224,182	2,224,182	
		10042758	WIOA PY 27-Youth A7		2,150,128	2,150,128	2,150,128	
		10042759	WIOA PY 27-DW A7		3,341,291	3,341,291	3,341,291	
		10042760	WIOA PY 26/27-RR A7		1,375,897	1,375,897	1,375,897	
10770 Total				**8,647,372**	**9,281,498**	**634,126**	**9,281,498**	**0**
Grants Projects Total				**9,717,372**	**9,831,498**	**114,126**	**9,831,498**	**0**
Work Orders/Overhead								
10060	GF Work Order	207766	ECN Workforce Development	210,000		(210,000)		
10060 Total				**210,000**	**0**	**(210,000)**	**0**	**0**
Work Orders/Overhead Total				**210,000**	**0**	**(210,000)**	**0**	**0**
Continuing Projects - Project Control								
10855	SR Small Business Assistance	10037562	EW Small Biz Support Fund	3,666,899	1,440,000	(2,226,899)	1,390,000	(50,000)
10855 Total				**3,666,899**	**1,440,000**	**(2,226,899)**	**1,390,000**	**(50,000)**
Continuing Projects - Project Control Total				**3,666,899**	**1,440,000**	**(2,226,899)**	**1,390,000**	**(50,000)**
Total Uses of Funds				**85,720,686**	**85,337,061**	**(383,625)**	**86,554,267**	**1,217,206**

Department: REG Elections

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	7,292,199	7,148,030	(144,169)	7,413,813	265,783
Mandatory Fringe Benefits	1,887,399	2,104,066	216,667	2,252,272	148,206
Non-Personnel Services	11,285,131	11,202,092	(83,039)	11,530,647	328,555
Materials & Supplies	349,866	341,119	(8,747)	341,119	
Services Of Other Depts	1,859,199	1,947,596	88,397	2,028,140	80,544
Total Uses by Chart of Accounts	**22,673,794**	**22,742,903**	**69,109**	**23,565,991**	**823,088**
Sources Summary					
Charges for Services	309,748	823,191	513,443	99,148	(724,043)
Expenditure Recovery	200,000	100,000	(100,000)	200,000	100,000
General Fund Support	22,164,046	21,819,712	(344,334)	23,266,843	1,447,131
Total Sources by Chart of Accounts	**22,673,794**	**22,742,903**	**69,109**	**23,565,991**	**823,088**
Fund Summary					
General Fund	22,673,794	22,742,903	69,109	23,565,991	823,088
Total Uses by Funds	**22,673,794**	**22,742,903**	**69,109**	**23,565,991**	**823,088**
Division Summary					
REG Elections Services	22,595,282	22,660,807	65,525	23,479,548	818,741
REG Elections-Commission	78,512	82,096	3,584	86,443	4,347
Total Uses by Division	**22,673,794**	**22,742,903**	**69,109**	**23,565,991**	**823,088**

Reserved Appropriations

Budget & Finance Committee Reserves

		2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
10026787	RG Elections		251,712		265,144	
Budget & Finance Committee Reserves: Total			**251,712**		**265,144**	

Uses of Funds Detail Appropriation

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

Operating

Department: REG Elections

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	7,292,199	7,148,030	(144,169)	7,413,813	265,783
			Mandatory Fringe Benefits	1,887,399	2,104,066	216,667	2,252,272	148,206
			Non-Personnel Services	11,285,131	11,202,092	(83,039)	11,530,647	328,555
			Materials & Supplies	349,866	341,119	(8,747)	341,119	
			Services Of Other Depts	1,859,199	1,947,596	88,397	2,028,140	80,544
10000 Total				**22,673,794**	**22,742,903**	**69,109**	**23,565,991**	**823,088**
Operating Total				**22,673,794**	**22,742,903**	**69,109**	**23,565,991**	**823,088**
Total Uses of Funds				**22,673,794**	**22,742,903**	**69,109**	**23,565,991**	**823,088**

Department: DEM Emergency Management

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	58,758,470	54,773,973	(3,984,497)	54,637,251	(136,722)
Mandatory Fringe Benefits	18,121,530	17,904,083	(217,447)	18,182,132	278,049
Non-Personnel Services	33,724,285	3,183,447	(30,540,838)	3,312,014	128,567
Capital Outlay	5,150,000	5,702,134	552,134	6,500,000	797,866
Debt Service	3,739,872	1,875,436	(1,864,436)		(1,875,436)
Materials & Supplies	2,282,428	826,502	(1,455,926)	702,043	(124,459)
Programmatic Projects	9,243,276	920,439	(8,322,837)	991,121	70,682
Services Of Other Depts	30,539,016	28,669,217	(1,869,799)	28,907,756	238,539
Total Uses by Chart of Accounts	**161,558,877**	**113,855,231**	**(47,703,646)**	**113,232,317**	**(622,914)**
Sources Summary					
Intergovernmental: Federal	39,024,954	5,212,393	(33,812,561)	5,462,496	250,103
Charges for Services	1,372,248	1,466,643	94,395	1,487,199	20,556
Expenditure Recovery	17,183,938	2,359,886	(14,824,052)	1,298,813	(1,061,073)
General Fund Support	103,977,737	104,816,309	838,572	104,983,809	167,500
Total Sources by Chart of Accounts	**161,558,877**	**113,855,231**	**(47,703,646)**	**113,232,317**	**(622,914)**
Fund Summary					
General Fund	122,533,923	108,642,838	(13,891,085)	107,769,821	(873,017)
Public Protection Fund	39,024,954	5,212,393	(33,812,561)	5,462,496	250,103
Total Uses by Funds	**161,558,877**	**113,855,231**	**(47,703,646)**	**113,232,317**	**(622,914)**
Division Summary					
DEM EMSA		2,562,142	2,562,142	2,650,898	88,756
DEM Coordinated St Response		(37,747)	(37,747)	(50,113)	(12,366)
DEM Administration	61,785,188	49,940,051	(11,845,137)	46,634,948	(3,305,103)
DEM Emergency Communications	55,871,399	53,609,961	(2,261,438)	56,058,041	2,448,080
DEM Emergency Services	5,609,346	2,568,431	(3,040,915)	2,476,047	(92,384)
DEM Homeland Security Grants	38,292,944		(38,292,944)		
DEM UASI Grants		5,212,393	5,212,393	5,462,496	250,103
Total Uses by Division	**161,558,877**	**113,855,231**	**(47,703,646)**	**113,232,317**	**(622,914)**

Department: DEM Emergency Management

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	53,015,917	51,514,444	(1,501,473)	51,218,535	(295,909)
			Mandatory Fringe Benefits	16,049,464	16,722,838	673,374	16,894,110	171,272
			Non-Personnel Services	1,613,278	2,844,670	1,231,392	2,853,330	8,660
			Materials & Supplies	354,963	366,233	11,270	366,233	
			Services Of Other Depts	9,657,457	8,880,454	(777,003)	9,119,005	238,551
10000 Total				**80,691,079**	**80,328,639**	**(362,440)**	**80,451,213**	**122,574**
Operating Total				**80,691,079**	**80,328,639**	**(362,440)**	**80,451,213**	**122,574**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	19507	EM Public Safety Radio Syst &	6,275,337	2,694,170	(3,581,167)	889,416	(1,804,754)
		22839	EM DEM Coordinated St Response	23,593,190	19,630,000	(3,963,190)	19,630,000	
		23036	Data Center Cooling & HVAC	2,650,000		(2,650,000)		
		23037	UPS Replace&Transformer Reloc	2,500,000		(2,500,000)		
		23248	DEM VoIP Project		492,775	492,775		(492,775)
		23347	Critical Power Dist Resiliency		3,564,359	3,564,359		(3,564,359)
		23348	Fire Life Safety System Reliab		377,000	377,000	2,000,000	1,623,000
		23349	Replace 2 Generator Con Panels		518,000	518,000		(518,000)
		23350	New generator Design & Instl		750,000	750,000	4,500,000	3,750,000
		80044	DEM CAD Replacement- Scoping	6,600,000		(6,600,000)		
10020 Total				**41,618,527**	**28,026,304**	**(13,592,223)**	**27,019,416**	**(1,006,888)**
Continuing Projects - Authority Control Total				**41,618,527**	**28,026,304**	**(13,592,223)**	**27,019,416**	**(1,006,888)**
Grants Projects								
13560	SR Homeland Security	10039577	FY24 UASI Grant		3,200,868	3,200,868	3,442,623	241,755
		10039825	FY25 UASI Grant	32,732,010	23,948	(32,708,062)	47,896	23,948
		10039826	FY25 STC Grant	2,000,000	518,628	(1,481,372)	559,568	40,940
		10039827	FY25 RCPGP Grant	3,000,000	286,225	(2,713,775)	308,738	22,513
		10040846	FY25 EMPG	327,596		(327,596)		
		10040850	FY25 SHSGP	965,348	1,170,724	205,376	1,091,671	(79,053)
		10042287	FY26 UASI Grant		12,000	12,000	12,000	

Department: DEM Emergency Management

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Grants Projects								
13560 Total				**39,024,954**	**5,212,393**	**(33,812,561)**	**5,462,496**	**250,103**
Grants Projects Total				**39,024,954**	**5,212,393**	**(33,812,561)**	**5,462,496**	**250,103**
Work Orders/Overhead								
10060	GF Work Order	229985	DEM Administration	224,317	287,895	63,578	299,192	11,297
10060 Total				**224,317**	**287,895**	**63,578**	**299,192**	**11,297**
Work Orders/Overhead Total				**224,317**	**287,895**	**63,578**	**299,192**	**11,297**
Total Uses of Funds				**161,558,877**	**113,855,231**	**(47,703,646)**	**113,232,317**	**(622,914)**

Department: ENV Environment

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	12,401,012	12,307,365	(93,647)	12,638,351	330,986
Mandatory Fringe Benefits	4,950,556	4,848,868	(101,688)	4,874,469	25,601
Non-Personnel Services	11,520,037	10,699,863	(820,174)	11,003,499	303,636
City Grant Program	1,313,096	837,005	(476,091)	834,119	(2,886)
Materials & Supplies	670,043	210,545	(459,498)	216,617	6,072
Programmatic Projects	1,069,481	1,413,628	344,147	999,226	(414,402)
Services Of Other Depts	5,779,401	5,363,277	(416,124)	5,284,093	(79,184)
Overhead and Allocations	3,183,764	507,319	(2,676,445)	182,303	(325,016)
Intrafund Transfers Out	4,487,256	3,645,190	(842,066)	3,600,466	(44,724)
Transfer Adjustment - Uses	(4,487,256)	(3,645,190)	842,066	(3,600,466)	44,724
Total Uses by Chart of Accounts	**40,887,390**	**36,187,870**	**(4,699,520)**	**36,032,677**	**(155,193)**
Sources Summary					
Intergovernmental: Federal	400,000	130,000	(270,000)	130,000	
Intergovernmental: Other		55,851	55,851	60,299	4,448
Intergovernmental: State	9,920,146	9,437,453	(482,693)	9,418,112	(19,341)
Charges for Services	19,979,244	17,308,944	(2,670,300)	17,505,821	196,877
Rents & Concessions	80,268	81,720	1,452	84,621	2,901
Other Revenues	3,370,560	1,463,512	(1,907,048)	1,525,853	62,341
Expenditure Recovery	6,113,696	5,852,458	(261,238)	5,995,183	142,725
IntraFund Transfers In	4,487,256	3,645,190	(842,066)	3,600,466	(44,724)
Beg Fund Balance - Budget Only	118,643	912,783	794,140	921,790	9,007
Transfer Adjustment-Source	(4,487,256)	(3,645,190)	842,066	(3,600,466)	44,724
General Fund Support	904,833	945,149	40,316	390,998	(554,151)
Total Sources by Chart of Accounts	**40,887,390**	**36,187,870**	**(4,699,520)**	**36,032,677**	**(155,193)**
Fund Summary					
Environmental Protection Fund	21,068,947	17,890,350	(3,178,597)	18,161,737	271,387
General Fund	904,833	945,149	40,316	390,998	(554,151)
Public Wks Trans and Commerce	18,913,610	17,352,371	(1,561,239)	17,479,942	127,571
Total Uses by Funds	**40,887,390**	**36,187,870**	**(4,699,520)**	**36,032,677**	**(155,193)**

Department: ENV Environment

Division Summary

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
ENV Environment	40,887,390	36,187,870	(4,699,520)	36,032,677	(155,193)
Total Uses by Division	**40,887,390**	**36,187,870**	**(4,699,520)**	**36,032,677**	**(155,193)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
12200	SR Env-Operating-Non-Project		Salaries	2,572,868	2,827,980	255,112	2,972,569	144,589
			Mandatory Fringe Benefits	1,167,257	1,399,032	231,775	1,504,292	105,260
			Non-Personnel Services	650,262	527,083	(123,179)	405,722	(121,361)
			City Grant Program	50,000	50,000		50,000	
			Materials & Supplies	94,968	75,429	(19,539)	75,429	
			Services Of Other Depts	883,916	917,953	34,037	942,259	24,306
			Overhead and Allocations	800,148	(1,681,660)	(2,481,808)	(1,662,146)	19,514
12200 Total				**6,219,419**	**4,115,817**	**(2,103,602)**	**4,288,125**	**172,308**
13850	SR Cigarette Litter Abatement		Services Of Other Depts	3,300,000	3,000,000	(300,000)	2,860,000	(140,000)
13850 Total				**3,300,000**	**3,000,000**	**(300,000)**	**2,860,000**	**(140,000)**
13990	SR Solid Waste Non-Project		Salaries	5,498,334	5,215,574	(282,760)	5,369,198	153,624
			Mandatory Fringe Benefits	2,409,519	2,292,867	(116,652)	2,411,417	118,550
			Non-Personnel Services	1,223,455	1,228,286	4,831	1,234,789	6,503
			City Grant Program	397,500	360,000	(37,500)	360,000	
			Materials & Supplies	129,367	107,143	(22,224)	107,143	
			Services Of Other Depts	1,244,645	1,271,275	26,630	1,304,893	33,618
			Overhead and Allocations	223,534	232,036	8,502	232,036	
			Intrafund Transfers Out	4,487,256	3,645,190	(842,066)	3,600,466	(44,724)
			Transfer Adjustment - Uses	(4,487,256)	(3,645,190)	842,066	(3,600,466)	44,724
13990 Total				**11,126,354**	**10,707,181**	**(419,173)**	**11,019,476**	**312,295**
Operating Total				**20,645,773**	**17,822,998**	**(2,822,775)**	**18,167,601**	**344,603**

Annual Projects - Authority Control

Department: ENV Environment

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	22722	Climate Action Plan (CAP)	904,833	545,149	(359,684)	390,998	(154,151)
10010 Total				**904,833**	**545,149**	**(359,684)**	**390,998**	**(154,151)**
Annual Projects - Authority Control Total				**904,833**	**545,149**	**(359,684)**	**390,998**	**(154,151)**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	22720	Building Decarb with CE Hub		400,000	400,000		(400,000)
10020 Total				**0**	**400,000**	**400,000**	**0**	**(400,000)**
12210	SR Env-Continuing Projects	19256	WB Air Travel Carbon Offset Pr	149,976	149,875	(101)	148,800	(1,075)
		19366	WA Safe Drug Disposal Ordinanc	154,066	149,996	(4,070)	151,024	1,028
		21177	HC Lead Paint Settlement	1,280,735	1,137,855	(142,880)	1,125,035	(12,820)
		22131	Construction & Demolition Ord	995,402	755,446	(239,956)	882,423	126,977
		22723	Impound Account Nexus SR Swap	1,949,203	1,949,213	10	1,949,205	(8)
		22724	Buildings UP - SF HIPE	400,000		(400,000)		
		23317	Edible Food Recovery Penalties		2,844	2,844	2,714	(130)
		23318	Recycling & Compost Penalties		6,000	6,000	6,000	
12210 Total				**4,929,382**	**4,151,229**	**(778,153)**	**4,265,201**	**113,972**
14000	SR Solid Waste Projects	15740	EV Environment Now Program	3,725,096	3,213,814	(511,282)	3,187,836	(25,978)
		22739	Landfill Contract Admin	284,834	293,876	9,042	305,130	11,254
		22975	Refuse Rate Years 2025-2028	477,326	137,500	(339,826)	107,500	(30,000)
14000 Total				**4,487,256**	**3,645,190**	**(842,066)**	**3,600,466**	**(44,724)**
Continuing Projects - Authority Control Total				**9,416,638**	**8,196,419**	**(1,220,219)**	**7,865,667**	**(330,752)**
Grants Projects								
12230	SR Grants; ENV Continuing	10039613	BayRen Grant 2024-2027	9,374,551	9,117,940	(256,611)	4,404,115	(4,713,825)
		10042345	Used Oil OPP 16 FY 2026	111,517		(111,517)		
		10042346	Used Oil OPP 17 FY 2027		112,524	112,524		(112,524)
		10042347	EV Clean Cities FY 2026	110,000		(110,000)		
		10042349	SWMP Outreach FY 2026 Award	209,744		(209,744)		
		10042350	SWMP Outreach FY 2027 Award		206,989	206,989		(206,989)
		10042351	Emergency Ride Home Grant FY26	114,334		(114,334)		
		10043299	Emergency Ride Home Grant FY27		55,851	55,851		(55,851)

Department: ENV Environment

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Grants Projects								
		10043300	Emergency Ride Home Grant FY28				60,299	60,299
		10043301	Used Oil OPP 18 FY 2028				111,517	111,517
		10043302	SWMP Outreach FY 2028 Award				206,989	206,989
		10043303	BayREN Grant 2028-2031				4,695,491	4,695,491
		10043364	EV Clean Cities FY 2027		130,000	130,000		(130,000)
		10043365	EV Clean Cities FY 2028				130,000	130,000
12230 Total				**9,920,146**	**9,623,304**	**(296,842)**	**9,608,411**	**(14,893)**
Grants Projects Total				**9,920,146**	**9,623,304**	**(296,842)**	**9,608,411**	**(14,893)**
Total Uses of Funds				**40,887,390**	**36,187,870**	**(4,699,520)**	**36,032,677**	**(155,193)**

Department: ETH Ethics Commission

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	4,151,960	3,735,077	(416,883)	3,920,734	185,657
Mandatory Fringe Benefits	1,488,693	1,373,384	(115,309)	1,472,937	99,553
Non-Personnel Services	135,676	223,280	87,604	272,111	48,831
Materials & Supplies	18,767	25,952	7,185	25,952	
Programmatic Projects	26,400	2,815,000	2,788,600	2,300,000	(515,000)
Services Of Other Depts	760,872	782,840	21,968	804,283	21,443
Total Uses by Chart of Accounts	**6,582,368**	**8,955,533**	**2,373,165**	**8,796,017**	**(159,516)**
Sources Summary					
Charges for Services	2,450	2,450		2,450	
Fines, Forfeiture, & Penalties	62,750	62,750		62,750	
Licenses, Permits,& Franchises	92,000	92,000		92,000	
General Fund Support	6,425,168	8,798,333	2,373,165	8,638,817	(159,516)
Total Sources by Chart of Accounts	**6,582,368**	**8,955,533**	**2,373,165**	**8,796,017**	**(159,516)**
Fund Summary					
General Fund	6,582,368	8,955,533	2,373,165	8,796,017	(159,516)
Total Uses by Funds	**6,582,368**	**8,955,533**	**2,373,165**	**8,796,017**	**(159,516)**
Division Summary					
ETH Ethics Commission	6,582,368	8,955,533	2,373,165	8,796,017	(159,516)
Total Uses by Division	**6,582,368**	**8,955,533**	**2,373,165**	**8,796,017**	**(159,516)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	4,151,960	3,735,077	(416,883)	3,920,734	185,657
			Mandatory Fringe Benefits	1,488,693	1,373,384	(115,309)	1,472,937	99,553
			Non-Personnel Services	135,676	223,280	87,604	272,111	48,831
			Materials & Supplies	18,767	25,952	7,185	25,952	

Department: ETH Ethics Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
			Services Of Other Depts	760,872	782,840	21,968	804,283	21,443
10000 Total				**6,555,968**	**6,140,533**	**(415,435)**	**6,496,017**	**355,484**
Operating Total				**6,555,968**	**6,140,533**	**(415,435)**	**6,496,017**	**355,484**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16984	EC Public Financing Of Electio		2,815,000	2,815,000	2,300,000	(515,000)
		22805	Proposition D March 2024	26,400		(26,400)		
10020 Total				**26,400**	**2,815,000**	**2,788,600**	**2,300,000**	**(515,000)**
Continuing Projects - Authority Control Total				**26,400**	**2,815,000**	**2,788,600**	**2,300,000**	**(515,000)**
Total Uses of Funds				**6,582,368**	**8,955,533**	**2,373,165**	**8,796,017**	**(159,516)**

Department: FAM Fine Arts Museum

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	11,388,476	11,752,471	363,995	11,532,229	(220,242)
Mandatory Fringe Benefits	4,649,697	4,841,367	191,670	4,894,766	53,399
Non-Personnel Services	642,768	725,259	82,491	725,259	
Capital Outlay	2,058,917	3,108,113	1,049,196	2,713,019	(395,094)
Materials & Supplies	62,650	50,249	(12,401)	50,250	1
Programmatic Projects		290,000	290,000	290,000	
Services Of Other Depts	5,670,499	5,785,494	114,995	6,467,363	681,869
Overhead and Allocations	39,274	57,337	18,063	57,337	
Total Uses by Chart of Accounts	**24,512,281**	**26,610,290**	**2,098,009**	**26,730,223**	**119,933**
Sources Summary					
Charges for Services	1,219,750	1,295,690	75,940	1,372,343	76,653
Expenditure Recovery	179,000	179,000		179,000	
General Fund Support	23,113,531	25,135,600	2,022,069	25,178,880	43,280
Total Sources by Chart of Accounts	**24,512,281**	**26,610,290**	**2,098,009**	**26,730,223**	**119,933**
Fund Summary					
Culture and Recreation Fund	1,219,750	1,295,690	75,940	1,372,343	76,653
General Fund	23,292,531	25,314,600	2,022,069	25,357,880	43,280
Total Uses by Funds	**24,512,281**	**26,610,290**	**2,098,009**	**26,730,223**	**119,933**
Division Summary					
FAM Fine Arts Museum	24,512,281	26,610,290	2,098,009	26,730,223	119,933
Total Uses by Division	**24,512,281**	**26,610,290**	**2,098,009**	**26,730,223**	**119,933**

Uses of Funds Detail Appropriation

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

Department: FAM Fine Arts Museum

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
			Non-Personnel Services	619,117	686,451	67,334	686,451	
			Materials & Supplies	60,400	47,999	(12,401)	48,000	1
			Services Of Other Depts	5,670,499	5,785,494	114,995	6,467,363	681,869
10000 Total				**21,233,614**	**21,916,487**	**682,873**	**22,354,861**	**438,374**
Operating Total				**21,233,614**	**21,916,487**	**682,873**	**22,354,861**	**438,374**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	15774	Fam Facility Maintenance	283,917	298,113	14,196	313,019	14,906
		23364	Surveillance Tech Imp Proj		290,000	290,000	290,000	
10010 Total				**283,917**	**588,113**	**304,196**	**603,019**	**14,906**
Annual Projects - Authority Control Total				**283,917**	**588,113**	**304,196**	**603,019**	**14,906**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	11123	FA Dey - Tower Exterior Repair		150,000	150,000	350,000	200,000
		19788	FA deY-Rail Installation		90,000	90,000		(90,000)
		20817	Legion Main Switchgear		25,000	25,000		(25,000)
		21213	de Young Fire Doors	200,000	125,000	(75,000)	75,000	(50,000)
		21229	de Young Chiller 1 & 2 Compnts	200,000	200,000		100,000	(100,000)
		21230	de YoungCoolingTowerSandFilter	200,000	300,000	100,000	100,000	(200,000)
		22528	DY Fire Alarm System Replace	250,000	150,000	(100,000)	150,000	
		22823	dY BMS Replacement	250,000	125,000	(125,000)		(125,000)
		22824	LH BMS Replacement	150,000		(150,000)		
		22825	LH Boiler Refurbish	100,000	150,000	50,000	50,000	(100,000)
		22826	LH Fire Alarm System replcemnt	125,000	200,000	75,000	125,000	(75,000)
		23040	LH-Elevator Door Modernization	300,000	400,000	100,000		(400,000)
		23041	LH Waterproof Skylights		295,000	295,000		(295,000)
		23351	Legion Chiller 1 and 2				400,000	400,000
		23352	Building security sys replace				150,000	150,000
		23353	dY - AHU 1-11 Repairs		200,000	200,000		(200,000)
		23354	dY Building ExteriorEnv Repair				400,000	400,000
		23355	dY Building Security				150,000	150,000

Department: FAM Fine Arts Museum

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
		23356	dY Fire Suppression System		150,000	150,000	150,000	
		23357	LH Fire Suppression System		150,000	150,000	150,000	
		23358	DY Boiler Refurbish		100,000	100,000	50,000	(50,000)
10020 Total				**1,775,000**	**2,810,000**	**1,035,000**	**2,400,000**	**(410,000)**
11940	SR Museums Admission	17041	FA Fine Arts Operating Rev-exp	1,219,750	1,295,690	75,940	1,372,343	76,653
11940 Total				**1,219,750**	**1,295,690**	**75,940**	**1,372,343**	**76,653**
Continuing Projects - Authority Control Total				**2,994,750**	**4,105,690**	**1,110,940**	**3,772,343**	**(333,347)**
Total Uses of Funds				**24,512,281**	**26,610,290**	**2,098,009**	**26,730,223**	**119,933**

Department: FIR Fire Department

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	391,321,365	397,349,536	6,028,171	408,138,518	10,788,982
Mandatory Fringe Benefits	101,837,302	105,697,720	3,860,418	113,166,209	7,468,489
Non-Personnel Services	2,963,890	3,076,253	112,363	3,076,253	
Capital Outlay	6,923,351	11,897,367	4,974,016	13,259,735	1,362,368
Materials & Supplies	8,884,026	15,558,241	6,674,215	7,308,241	(8,250,000)
Programmatic Projects	3,975,000	3,395,000	(580,000)	3,395,000	
Services Of Other Depts	38,544,591	41,327,941	2,783,350	43,358,772	2,030,831
Overhead and Allocations	260,770	284,905	24,135	284,905	
Transfers Out	1,422,427	1,458,282	35,855	1,495,392	37,110
Transfer Adjustment - Uses	(1,422,427)	(1,458,282)	(35,855)	(1,495,392)	(37,110)
Total Uses by Chart of Accounts	**554,710,295**	**578,586,963**	**23,876,668**	**591,987,633**	**13,400,670**
Sources Summary					
Intergovernmental: Federal	1,422,427	1,458,282	35,855	1,495,392	37,110
Intergovernmental: State	50,620,000	52,620,000	2,000,000	54,120,000	1,500,000
Charges for Services	67,917,437	74,266,978	6,349,541	72,266,978	(2,000,000)
Rents & Concessions	320,000	320,000		320,000	
Other Revenues	1,000,000		(1,000,000)		
Expenditure Recovery	17,365,386	18,008,144	642,758	18,406,757	398,613
Transfers In	1,422,427	1,458,282	35,855	1,495,392	37,110
Transfer Adjustment-Source	36,411,630	36,771,095	359,465	38,285,606	1,514,511
General Fund Support	378,230,988	393,684,182	15,453,194	405,597,508	11,913,326
Total Sources by Chart of Accounts	**554,710,295**	**578,586,963**	**23,876,668**	**591,987,633**	**13,400,670**
Fund Summary					
General Fund	516,876,238	540,357,586	23,481,348	552,206,635	11,849,049
San Francisco Intl Airport	37,834,057	38,229,377	395,320	39,780,998	1,551,621
Total Uses by Funds	**554,710,295**	**578,586,963**	**23,876,668**	**591,987,633**	**13,400,670**
Division Summary					
FIR Administration	31,453,828	31,554,359	100,531	31,255,801	(298,558)

Department: FIR Fire Department

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
FIR Airport	37,834,057	38,229,377	395,320	39,780,998	1,551,621
FIR Fireboat	4,381,900	4,524,473	142,573	4,681,585	157,112
FIR Investigation	3,737,487	3,944,370	206,883	4,099,021	154,651
FIR Nert	404,667	411,960	7,293	422,146	10,186
FIR Operations	407,765,017	422,183,083	14,418,066	438,213,801	16,030,718
FIR Prevention	25,518,895	26,664,867	1,145,972	27,448,413	783,546
FIR Support Services	34,614,167	41,880,771	7,266,604	35,316,898	(6,563,873)
FIR Training	5,086,117	5,296,336	210,219	5,509,235	212,899
FIR Capital Project & Grants	3,914,160	3,897,367	(16,793)	5,259,735	1,362,368
Total Uses by Division	**554,710,295**	**578,586,963**	**23,876,668**	**591,987,633**	**13,400,670**

Reserved Appropriations

Budget & Finance Committee Reserves

		2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
10001966	FD Operations		8,000,000		8,000,000	
Budget & Finance Committee Reserves: Total			**8,000,000**		**8,000,000**	

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	347,793,737	353,047,596	5,253,859	362,587,100	9,539,504
			Mandatory Fringe Benefits	91,372,235	94,889,332	3,517,097	101,645,104	6,755,772
			Non-Personnel Services	2,415,215	2,415,215		2,415,215	
			Capital Outlay	3,009,191		(3,009,191)		
			Materials & Supplies	6,845,101	6,519,316	(325,785)	5,269,316	(1,250,000)
			Services Of Other Depts	38,522,310	41,313,909	2,791,599	43,343,238	2,029,329
10000 Total				**489,957,789**	**498,185,368**	**8,227,579**	**515,259,973**	**17,074,605**
17960	AIR Op Annual Account Ctrl		Salaries	30,040,565	30,614,691	574,126	31,661,376	1,046,685
			Mandatory Fringe Benefits	7,793,492	7,614,686	(178,806)	8,119,622	504,936
17960 Total				**37,834,057**	**38,229,377**	**395,320**	**39,780,998**	**1,551,621**
Operating Total				**527,791,846**	**536,414,745**	**8,622,899**	**555,040,971**	**18,626,226**

Department: FIR Fire Department

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17054	Firefighter Uniforms & Turnout	1,727,980	8,727,980	7,000,000	1,727,980	(7,000,000)
10010 Total				**1,727,980**	**8,727,980**	**7,000,000**	**1,727,980**	**(7,000,000)**
Annual Projects - Authority Control Total				**1,727,980**	**8,727,980**	**7,000,000**	**1,727,980**	**(7,000,000)**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	11127	FD Fir - Exhaust Extractors	40,000		(40,000)		
		11137	FD Fire Prevention Facillity R	225,000	125,000	(100,000)	125,000	
		11144	FD Fir - Boiler System Repl Pr	350,000	350,000		350,000	
		15777	Underground Storage Tank Monit	518,233	544,144	25,911	571,351	27,207
		15781	Various Facility Maintenance P	2,345,927	1,703,223	(642,704)	2,763,384	1,060,161
		17055	FD Fire Prevention Vehicle Rep		8,000,000	8,000,000	8,000,000	
		17056	FD Ems Equipment Replacement	324,090	324,090		324,090	
		19513	FD Fir - Apparatus Door Replac	60,000	300,000	240,000	300,000	
		19514	FD Fir - Generator Replacement	500,000	1,000,000	500,000	1,000,000	
		20725	FD City College ISA	300,000	300,000		300,000	
		20907	FD OES Response & Mutual Aid	2,000,000	2,000,000		2,000,000	
		21269	Prevention Community Developmt	50,000	50,000		50,000	
		21748	Reinvestment Initiatives	572,328	583,637	11,309	597,100	13,463
		22806	FD Exterior Envelopes	100,000		(100,000)		
		23101	FIR Balboa MIP in Lieu Payment	1,000,000		(1,000,000)		
		23102	FD Cancer Screening Pilot		500,000	500,000	500,000	
		23387	FIR HQ Elevator Overhaul				275,000	275,000
		23388	FIR Behavorial Health Program		20,000	20,000	20,000	
10020 Total				**8,385,578**	**15,800,094**	**7,414,516**	**17,175,925**	**1,375,831**
Continuing Projects - Authority Control Total				**8,385,578**	**15,800,094**	**7,414,516**	**17,175,925**	**1,375,831**
Work Orders/Overhead								
10060	GF Work Order	130644	FIR Administration	85,076	109,621	24,545	110,041	420
		130647	FIR Fireboat	4,381,900	4,524,473	142,573	4,681,585	157,112
		130650	FIR Operations	10,488,069	11,092,203	604,134	11,253,882	161,679
		130651	FIR Prevention	1,849,846	1,917,847	68,001	1,997,249	79,402

Department: FIR Fire Department

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Work Orders/Overhead								
10060 Total				**16,804,891**	**17,644,144**	**839,253**	**18,042,757**	**398,613**
Work Orders/Overhead Total				**16,804,891**	**17,644,144**	**839,253**	**18,042,757**	**398,613**
Total Uses of Funds				**554,710,295**	**578,586,963**	**23,876,668**	**591,987,633**	**13,400,670**

Department: GEN General City Responsibility

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Mandatory Fringe Benefits	95,219,745	102,683,815	7,464,070	111,888,682	9,204,867
Non-Personnel Services	74,821,200	79,409,655	4,588,455	81,133,229	1,723,574
City Grant Program	7,623,720	8,273,389	649,669		(8,273,389)
Debt Service	419,093,957	385,409,869	(33,684,088)	314,972,592	(70,437,277)
Programmatic Projects	5,342,095	5,174,156	(167,939)	5,252,246	78,090
Services Of Other Depts	57,290,956	58,854,958	1,564,002	68,643,878	9,788,920
Transfers Out	257,329,128	90,717,153	(166,611,975)	84,260,781	(6,456,372)
Intrafund Transfers Out	711,343,577	751,859,135	40,515,558	831,011,127	79,151,992
Unappropriated Rev-Designated	28,420,000	43,718,990	15,298,990	16,349,377	(27,369,613)
Unappropriated Rev Retained	33,032,318	38,797,430	5,765,112	39,576,392	778,962
Unapprop Rev-Charter Reserves		35,850,000	35,850,000	68,810,000	32,960,000
Transfer Adjustment - Uses		(13,123,731)	(13,123,731)	(87,988,911)	(74,865,180)
Total Uses by Chart of Accounts	**1,689,516,696**	**1,587,624,819**	**(101,891,877)**	**1,533,909,393**	**(53,715,426)**
Sources Summary					
Business Taxes	1,145,483,486	1,576,862,927	431,379,441	1,482,414,184	(94,448,743)
Property Taxes	2,824,441,159	2,766,350,858	(58,090,301)	2,701,917,570	(64,433,288)
Other Local Taxes	1,022,170,000	1,159,550,000	137,380,000	1,183,630,000	24,080,000
Intergovernmental: Federal	87,000,000		(87,000,000)		
Intergovernmental: State	5,050,000	5,950,000	900,000	5,950,000	
Charges for Services	22,304,146	27,245,146	4,941,000	27,245,146	
Fines, Forfeiture, & Penalties	18,996,384	16,115,048	(2,881,336)	15,655,597	(459,451)
Licenses, Permits,& Franchises	16,050,000	17,400,000	1,350,000	17,420,000	20,000
Other Revenues	64,713,798	65,032,626	318,828	61,772,837	(3,259,789)
Interest & Investment Income	144,874,150	157,603,721	12,729,571	146,253,721	(11,350,000)
Expenditure Recovery	1,955,412	1,925,933	(29,479)	1,959,176	33,243
IntraFund Transfers In	711,343,577	751,859,135	40,515,558	831,011,127	79,151,992
Transfers In	90,930,000	88,830,000	(2,100,000)	90,890,000	2,060,000
Prior Year Designated Reserve	26,060,000	117,602,320	91,542,320	73,520,816	(44,081,504)
Beg Fund Balance - Budget Only	155,368,579	42,854,005	(112,514,574)	458,808,867	415,954,862

Department: GEN General City Responsibility

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Transfer Adjustment-Source		(13,123,731)	(13,123,731)	(87,988,911)	(74,865,180)
General Fund Support	(4,647,223,995)	(5,194,433,169)	(547,209,174)	(5,476,550,737)	(282,117,568)
Total Sources by Chart of Accounts	**1,689,516,696**	**1,587,624,819**	**(101,891,877)**	**1,533,909,393**	**(53,715,426)**

Fund Summary

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Certificates of Participation	2,000,000	2,000,000		2,000,000	
Children and Families Fund	54,000,000	57,290,000	3,290,000	59,010,000	1,720,000
General Fund	1,190,189,253	1,119,892,023	(70,297,230)	1,134,902,617	15,010,594
General Obligation Bond Fund	417,093,957	383,409,869	(33,684,088)	312,972,592	(70,437,277)
Our City Our Home Fund	6,233,486	5,032,927	(1,200,559)	5,024,184	(8,743)
Public Wks Trans and Commerce	20,000,000	20,000,000		20,000,000	
Total Uses by Funds	**1,689,516,696**	**1,587,624,819**	**(101,891,877)**	**1,533,909,393**	**(53,715,426)**

Division Summary

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
GEN General City Responsibility	1,689,516,696	1,587,624,819	(101,891,877)	1,533,909,393	(53,715,426)
Total Uses by Division	**1,689,516,696**	**1,587,624,819**	**(101,891,877)**	**1,533,909,393**	**(53,715,426)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Mandatory Fringe Benefits	95,219,745	102,683,815	7,464,070	111,888,682	9,204,867
			Non-Personnel Services	10,035,573	10,035,573		10,045,992	10,419
			City Grant Program	7,623,720	8,273,389	649,669		(8,273,389)
			Services Of Other Depts	50,778,724	53,540,195	2,761,471	63,324,168	9,783,973
			Transfers Out	247,468,501	80,723,071	(166,745,430)	74,408,544	(6,314,527)
			Intrafund Transfers Out	711,343,577	751,859,135	40,515,558	831,011,127	79,151,992
			Unappropriated Rev Retained	33,032,318	38,797,430	5,765,112	39,576,392	778,962
			Transfer Adjustment - Uses		(13,123,731)	(13,123,731)	(87,988,911)	(74,865,180)
10000 Total				**1,155,502,158**	**1,032,788,877**	**(122,713,281)**	**1,042,265,994**	**9,477,117**
17380	DSCOP HOUSING TRUST FUND		Debt Service	2,000,000	2,000,000		2,000,000	

Department: GEN General City Responsibility

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
17380 Total				**2,000,000**	**2,000,000**	**0**	**2,000,000**	**0**
17620	DSGOB GENERAL OBLIGATION BOND		Debt Service	391,753,996	363,663,695	(28,090,301)	298,657,544	(65,006,151)
17620 Total				**391,753,996**	**363,663,695**	**(28,090,301)**	**298,657,544**	**(65,006,151)**
17640	DSGOB TSR FOR LHH GOB		Debt Service	17,389,000	14,766,385	(2,622,615)	14,315,048	(451,337)
17640 Total				**17,389,000**	**14,766,385**	**(2,622,615)**	**14,315,048**	**(451,337)**
17650	DSGOB Loan Repmt for PASS S19A		Debt Service	7,950,961	4,979,789	(2,971,172)		(4,979,789)
17650 Total				**7,950,961**	**4,979,789**	**(2,971,172)**	**0**	**(4,979,789)**
Operating Total				**1,574,596,115**	**1,418,198,746**	**(156,397,369)**	**1,357,238,586**	**(60,960,160)**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17065	Indigent Defense Special Circu		1,300,000	1,300,000	1,300,000	
10010 Total				**0**	**1,300,000**	**1,300,000**	**1,300,000**	**0**
Annual Projects - Authority Control Total				**0**	**1,300,000**	**1,300,000**	**1,300,000**	**0**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	17058	GE Board District Projects	900,000	785,000	(115,000)	650,000	(135,000)
		17064	GE General Reserve Admin Code	27,580,000	41,490,000	13,910,000	16,349,377	(25,140,623)
		17073	GE Tech & Infr Maint-replaceme	925,000	925,000		925,000	
		17668	GE Budget Stabilization Reserv		35,850,000	35,850,000	68,810,000	32,960,000
		22255	Government Recovery Project	4,442,095	4,524,156	82,061	4,602,246	78,090
		23137	Federal State Rev Risk Reserve	840,000	2,228,990	1,388,990		(2,228,990)
10020 Total				**34,687,095**	**85,803,146**	**51,116,051**	**91,336,623**	**5,533,477**
10582	SR Our City Our Home Fund	20764	Prop C OCOH Gr Receipts tax	6,233,486	5,032,927	(1,200,559)	5,024,184	(8,743)
10582 Total				**6,233,486**	**5,032,927**	**(1,200,559)**	**5,024,184**	**(8,743)**
Continuing Projects - Authority Control Total				**40,920,581**	**90,836,073**	**49,915,492**	**96,360,807**	**5,524,734**
Continuing Projects - Project Control								
11022	Prop J Nov 20 Parcel Tax Fund	10037798	Prop J Nov 20 Parcel Tax Fund	54,000,000	57,290,000	3,290,000	59,010,000	1,720,000
11022 Total				**54,000,000**	**57,290,000**	**3,290,000**	**59,010,000**	**1,720,000**
Continuing Projects - Project Control Total				**54,000,000**	**57,290,000**	**3,290,000**	**59,010,000**	**1,720,000**
Continuing Projects - Account Control								
13831	SR Traffic Congest Mitign Tax		Non-Personnel Services	9,860,627	9,859,082	(1,545)	9,852,237	(6,845)

Department: GEN General City Responsibility

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Continuing Projects - Account Control								
			Services Of Other Depts	278,746	281,836	3,090	295,526	13,690
			Transfers Out	9,860,627	9,859,082	(1,545)	9,852,237	(6,845)
13831 Total				**20,000,000**	**20,000,000**	**0**	**20,000,000**	**0**
Continuing Projects - Account Control Total				**20,000,000**	**20,000,000**	**0**	**20,000,000**	**0**
Total Uses of Funds				**1,689,516,696**	**1,587,624,819**	**(101,891,877)**	**1,533,909,393**	**(53,715,426)**

Department: ADM General Services Agency - City Admin

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	126,454,657	125,350,115	(1,104,542)	128,046,631	2,696,516
Mandatory Fringe Benefits	48,618,942	49,332,412	713,470	51,699,502	2,367,090
Non-Personnel Services	193,558,173	202,285,722	8,727,549	225,004,829	22,719,107
Capital Outlay	22,461,739	2,606,146	(19,855,593)	3,883,420	1,277,274
City Grant Program	30,891,984	15,669,323	(15,222,661)	15,895,183	225,860
Debt Service	75,745,973	84,770,425	9,024,452	102,736,607	17,966,182
Materials & Supplies	18,924,014	20,224,385	1,300,371	18,603,992	(1,620,393)
Programmatic Projects	3,255,595	1,614,382	(1,641,213)	1,275,061	(339,321)
Services Of Other Depts	84,418,720	84,467,954	49,234	89,997,918	5,529,964
Overhead and Allocations	6,589,005	7,157,095	568,090	7,157,095	
Intrafund Transfers Out	5,000,000	3,000,000	(2,000,000)	3,000,000	
Transfer Adjustment - Uses	(5,000,000)	(3,000,000)	2,000,000	(3,000,000)	
Total Uses by Chart of Accounts	**610,918,802**	**593,477,959**	**(17,440,843)**	**644,300,238**	**50,822,279**
Sources Summary					
Business Taxes	2,500,000	2,500,000		2,500,000	
Other Local Taxes	16,805,500		(16,805,500)		
Intergovernmental: Other	3,340,474	3,399,204	58,730	3,484,208	85,004
Intergovernmental: State	825,227	926,658	101,431	567,548	(359,110)
Charges for Services	21,199,913	17,987,685	(3,212,228)	17,728,355	(259,330)
Fines, Forfeiture, & Penalties	1,227,350	1,227,350		1,227,350	
Licenses, Permits,& Franchises	2,530,505	2,667,451	136,946	2,667,451	
Rents & Concessions	71,954,421	72,892,598	938,177	74,741,296	1,848,698
Other Revenues	14,713,523	28,491,668	13,778,145	21,603,083	(6,888,585)
Interest & Investment Income	(607)		607		
Expenditure Recovery	338,127,887	334,054,731	(4,073,156)	364,513,369	30,458,638
IntraFund Transfers In	5,000,000	3,000,000	(2,000,000)	3,000,000	
Transfers In	30,652,425	33,307,813	2,655,388	30,656,399	(2,651,414)
Other Financing Sources		(5,390,036)	(5,390,036)		5,390,036
Beg Fund Balance - Budget Only	31,940,476	13,494,802	(18,445,674)	16,228,584	2,733,782

Department: ADM General Services Agency - City Admin

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Transfer Adjustment-Source	(5,000,000)	(3,000,000)	2,000,000	(3,000,000)	
General Fund Support	75,101,708	87,918,035	12,816,327	108,382,595	20,464,560
Total Sources by Chart of Accounts	**610,918,802**	**593,477,959**	**(17,440,843)**	**644,300,238**	**50,822,279**

Fund Summary

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
City Facilities Improvement Fd		(5,390,036)	(5,390,036)		5,390,036
Culture and Recreation Fund	16,830,500		(16,830,500)		
Central Shops Fund	46,152,031	48,650,926	2,498,895	48,726,165	75,239
Convention Facilities Fund	105,480,189	101,223,183	(4,257,006)	98,246,962	(2,976,221)
Community / Neighborhood Dev	2,499,393	2,500,000	607	2,500,000	
General Fund	192,581,437	192,982,630	401,193	219,572,494	26,589,864
General Services Fund	1,369,790	1,021,658	(348,132)	662,548	(359,110)
Gift and Other Exp Trust Fund	239,513	296,794	57,281	307,215	10,421
Real Property Fund	206,924,675	198,167,054	(8,757,621)	227,101,279	28,934,225
Reproduction Fund	11,573,774	12,963,394	1,389,620	13,019,401	56,007
Treasure Island Dev Authority	27,267,500	41,062,356	13,794,856	34,164,174	(6,898,182)
Total Uses by Funds	**610,918,802**	**593,477,959**	**(17,440,843)**	**644,300,238**	**50,822,279**

Division Summary

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
ADM Administration	3,366,538	3,649,779	283,241	232,764	(3,417,015)
ADM Animal Care And Control	11,611,948	12,373,480	761,532	12,852,711	479,231
ADM Convention Facilities Mgmt	105,480,189	101,223,183	(4,257,006)	98,246,962	(2,976,221)
ADM Medical Examiner	15,778,453	16,345,403	566,950	16,683,782	338,379
ADM Internal Services	359,799,227	335,392,112	(24,407,115)	386,115,066	50,722,954
ADM City Administrator Prog	113,141,180	122,660,173	9,518,993	128,243,581	5,583,408
ADM Entertainment Commission	1,741,267	1,833,829	92,562	1,925,372	91,543
Total Uses by Division	**610,918,802**	**593,477,959**	**(17,440,843)**	**644,300,238**	**50,822,279**

Reserved Appropriations

Controller Reserves

		2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
10035309	ADRE HOJ Relo - Non-CPC				13,695,750	
10042525	ADTI Stage 2 Infr COPs		3,896,844		6,576,700	

Department: ADM General Services Agency - City Admin

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Controller Reserves: Total		**3,896,844**		**20,272,450**	

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	33,839,131	34,473,025	633,894	32,984,995	(1,488,030)
			Mandatory Fringe Benefits	12,222,105	12,809,556	587,451	12,439,169	(370,387)
			Non-Personnel Services	4,685,205	4,172,238	(512,967)	4,172,238	
			Capital Outlay		144,204	144,204		(144,204)
			City Grant Program	3,579,732	3,779,848	200,116	3,881,243	101,395
			Materials & Supplies	910,778	891,845	(18,933)	891,845	
			Services Of Other Depts	5,846,717	5,906,083	59,366	6,155,606	249,523
			Overhead and Allocations	5,509,870	6,068,592	558,722	6,354,971	286,379
10000 Total				**66,593,538**	**68,245,391**	**1,651,853**	**66,880,067**	**(1,365,324)**
11430	SR Conv Fac Fd-Operating		Salaries	1,016,589	1,055,328	38,739	1,098,112	42,784
			Mandatory Fringe Benefits	287,654	305,386	17,732	327,095	21,709
			Non-Personnel Services	47,410,110	47,869,152	459,042	50,822,129	2,952,977
			Capital Outlay	500,000	500,000			(500,000)
			City Grant Program	400,000	350,000	(50,000)	300,000	(50,000)
			Debt Service	11,428,424	11,254,562	(173,862)	4,860,963	(6,393,599)
			Materials & Supplies	5,000	5,000		5,000	
			Services Of Other Depts	10,966,563	10,893,189	(73,374)	11,780,676	887,487
			Overhead and Allocations	403,422	447,665	44,243	470,416	22,751
			Intrafund Transfers Out	5,000,000	3,000,000	(2,000,000)	3,000,000	
			Transfer Adjustment - Uses	(5,000,000)	(3,000,000)	2,000,000	(3,000,000)	
11430 Total				**72,417,762**	**72,680,282**	**262,520**	**69,664,391**	**(3,015,891)**
12620	SR Surety Bond Self-Insurance		Non-Personnel Services	158,563		(158,563)		
12620 Total				**158,563**	**0**	**(158,563)**	**0**	**0**
27500	ISCSF CENTRAL SHOPS FUND		Salaries	12,362,831	12,824,410	461,579	13,466,976	642,566

Department: ADM General Services Agency - City Admin

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
			Mandatory Fringe Benefits	6,193,544	6,546,071	352,527	7,062,171	516,100
			Non-Personnel Services	7,689,200	7,704,815	15,615	7,724,207	19,392
			Materials & Supplies	14,537,378	15,886,752	1,349,374	14,218,490	(1,668,262)
			Services Of Other Depts	2,493,005	2,940,594	447,589	3,369,489	428,895
			Overhead and Allocations	2,876,073	2,748,284	(127,789)	2,884,832	136,548
27500 Total				**46,152,031**	**48,650,926**	**2,498,895**	**48,726,165**	**75,239**
28310	ISOIS REPRODUCTION FUND		Salaries	2,010,041	2,084,891	74,850	2,178,883	93,992
			Mandatory Fringe Benefits	1,062,795	1,125,688	62,893	1,212,669	86,981
			Non-Personnel Services	6,507,593	7,555,927	1,048,334	7,738,585	182,658
			Capital Outlay	280,400	380,625	100,225		(380,625)
			Materials & Supplies	391,061	396,026	4,965	408,025	11,999
			Services Of Other Depts	673,864	705,156	31,292	732,412	27,256
			Overhead and Allocations	648,020	715,081	67,061	748,827	33,746
28310 Total				**11,573,774**	**12,963,394**	**1,389,620**	**13,019,401**	**56,007**
Operating Total				**196,895,668**	**202,539,993**	**5,644,325**	**198,290,024**	**(4,249,969)**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	16518	City Vehicle Pool	36,442	95,112	58,670	100,233	5,121
		16519	Entertainment Commission Fund	1,741,267	1,833,829	92,562	1,925,372	91,543
		16902	Community Ambassador Program	2,016,660	25,380	(1,991,280)	24,170	(1,210)
		19255	PW City Capital Imprv Planning	5,132	6,361	1,229	6,712	351
		19666	AD Office Of Cannabis	1,557,333	1,643,252	85,919	1,727,809	84,557
		20886	ADRE HOJ Relocation	5,876,150	5,871,900	(4,250)	19,576,150	13,704,250
		21652	ADCP Critical Repairs	5,785,138	9,798,869	4,013,731	17,781,944	7,983,075
		23065	ADTI Stage 2 Infrastructure	11,000	7,663,294	7,652,294	10,340,900	2,677,606
10010 Total				**17,029,122**	**26,937,997**	**9,908,875**	**51,483,290**	**24,545,293**
14300	SR Real Property	17375	Real Estate Div Facilities Inv	1,322,172	1,359,457	37,285	1,359,457	
		17377	Real Estate Projects	405,586	416,054	10,468	22,815,802	22,399,748
		17378	Real Estate Real Property Fund	181,118,704	185,518,744	4,400,040	191,811,542	6,292,798
		19486	AD Red-capital Improvements	12,900,050		(12,900,050)		
14300 Total				**195,746,512**	**187,294,255**	**(8,452,257)**	**215,986,801**	**28,692,546**

Department: ADM General Services Agency - City Admin

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Annual Projects - Authority Control								
14400	SR Yerba Buena Gardens	17379	Yerba Buena Gardens Project	326,080	432,679	106,599	432,679	
		20307	Yerba Buena Gardens Operations	10,852,083	10,440,120	(411,963)	10,681,799	241,679
14400 Total				**11,178,163**	**10,872,799**	**(305,364)**	**11,114,478**	**241,679**
Annual Projects - Authority Control Total				**223,953,797**	**225,105,051**	**1,151,254**	**278,584,569**	**53,479,518**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10002	Interdepartmental-Overhead	50,014		(50,014)		
		10794	AD Fleet Management Capital Im	180,000	180,000			(180,000)
		15754	AD Red Facilities Maintenance	331,834	348,425	16,591	365,846	17,421
		15756	City Admin Svcs Other Faciliti	469,455	492,928	23,473	517,574	24,646
		16537	AD Digital Services Program	13,682,022	15,293,556	1,611,534	16,334,239	1,040,683
		16539	AD 311 Call Center Project	275,000		(275,000)		
		16540	AD Coit Program Planning	1,108,897	1,155,841	46,944	1,211,862	56,021
		19255	PW City Capital Imprv Planning	2,234,950	2,349,490	114,540	2,464,492	115,002
		19486	AD Red-capital Improvements	2,800,000	2,500,000	(300,000)		(2,500,000)
		21691	AD Contractor Development	100,000		(100,000)		
		22937	AD 2280 Market	828,110	770,643	(57,467)	775,612	4,969
		23367	ADCP ORCP Project		700,000	700,000	250,000	(450,000)
		23368	ADCA OCA Project		400,000	400,000	350,000	(50,000)
		23438	ADCE OCEIA Project		80,000	80,000		(80,000)
10020 Total				**22,060,282**	**24,270,883**	**2,210,601**	**22,269,625**	**(2,001,258)**
10600	SR Neighborhood Beautifcation	19598	AD Neighborhood Beautification	2,499,393	2,500,000	607	2,500,000	
10600 Total				**2,499,393**	**2,500,000**	**607**	**2,500,000**	**0**
11440	SR Conv Fac Fd-Continuing	19491	AD Moscone Conv Fac Capital Pr	5,000,000	3,000,000	(2,000,000)	3,000,000	
11440 Total				**5,000,000**	**3,000,000**	**(2,000,000)**	**3,000,000**	**0**
11445	SR Conv Fac Fd-Moscone Expan D	19804	Moscone Expansion District	28,062,427	25,542,901	(2,519,526)	25,582,571	39,670
11445 Total				**28,062,427**	**25,542,901**	**(2,519,526)**	**25,582,571**	**39,670**
11802	SR Culture & Rec Hotel Tax	20451	Grants For the Arts	16,830,500		(16,830,500)		
11802 Total				**16,830,500**	**0**	**(16,830,500)**	**0**	**0**
12650	SR Vital & Hlth Stat Fees	17083	HC Vital & Health Stats Fd	86,000	95,000	9,000	95,000	
12650 Total				**86,000**	**95,000**	**9,000**	**95,000**	**0**

Department: ADM General Services Agency - City Admin

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
15384	CPXCF COP Crit Reprs/Rcv Stmls	22231	ADRE CC Steam Loop CR COPs		(390,036)	(390,036)		390,036
		22551	ADRE HOJ Roof CR COPs		(5,000,000)	(5,000,000)		5,000,000
15384 Total				**0**	**(5,390,036)**	**(5,390,036)**	**0**	**5,390,036**
31920	TI Continuing Authority Ctrl	19599	AD Treasure Island Project	27,267,500	41,062,356	13,794,856	34,164,174	(6,898,182)
31920 Total				**27,267,500**	**41,062,356**	**13,794,856**	**34,164,174**	**(6,898,182)**
Continuing Projects - Authority Control Total				**101,806,102**	**91,081,104**	**(10,724,998)**	**87,611,370**	**(3,469,734)**
Grants Projects								
12550	SR Grants; GSF Continuing	10041248	ADMMJ GoBiz 5 CEG-2024-595	300,000		(300,000)		
		10041543	ADMME CHP DUID Toxicology 4	386,523		(386,523)		
		10042371	ADMME CHP DUID Toxicology 5	438,704	397,296	(41,408)		(397,296)
		10043362	ADMME CHP DUID Toxicology 6		529,362	529,362	567,548	38,186
12550 Total				**1,125,227**	**926,658**	**(198,569)**	**567,548**	**(359,110)**
14820	SR ETF-Gift	10042313	ADAC FSFACC Gifts FY22-25	239,513	296,794	57,281	307,215	10,421
14820 Total				**239,513**	**296,794**	**57,281**	**307,215**	**10,421**
Grants Projects Total				**1,364,740**	**1,223,452**	**(141,288)**	**874,763**	**(348,689)**
Work Orders/Overhead								
10060	GF Work Order	228856	ADM Administration	23,915,423	24,810,797	895,374	26,013,762	1,202,965
		296644	ADM Internal Services	81,698,273	68,424,003	(13,274,270)	73,574,224	5,150,221
			Transfer Adjustment - Uses	(18,715,201)	(19,706,441)	(991,240)	(20,648,474)	(942,033)
10060 Total				**86,898,495**	**73,528,359**	**(13,370,136)**	**78,939,512**	**5,411,153**
Work Orders/Overhead Total				**86,898,495**	**73,528,359**	**(13,370,136)**	**78,939,512**	**5,411,153**
Total Uses of Funds				**610,918,802**	**593,477,959**	**(17,440,843)**	**644,300,238**	**50,822,279**

Department: TIS General Services Agency - Technology

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	45,294,365	46,913,246	1,618,881	47,176,572	263,326
Mandatory Fringe Benefits	16,901,927	18,155,644	1,253,717	18,716,064	560,420
Non-Personnel Services	80,427,633	79,997,642	(429,991)	79,846,127	(151,515)
Capital Outlay	3,300,000	2,060,000	(1,240,000)	1,100,000	(960,000)
City Grant Program	95,000	95,000		95,000	
Materials & Supplies	3,112,096	3,887,746	775,650	3,872,746	(15,000)
Programmatic Projects	3,663,881	5,811,286	2,147,405	7,974,039	2,162,753
Services Of Other Depts	17,290,121	9,966,940	(7,323,181)	10,394,851	427,911
Overhead and Allocations	1,603,622	5,017,711	3,414,089	5,017,711	
Intrafund Transfers Out	2,460,000	4,190,000	1,730,000	6,430,000	2,240,000
Transfer Adjustment - Uses	(2,460,000)	(4,190,000)	(1,730,000)	(6,430,000)	(2,240,000)
Total Uses by Chart of Accounts	**171,688,645**	**171,905,215**	**216,570**	**174,193,110**	**2,287,895**
Sources Summary					
Intergovernmental: Other	139,874	136,346	(3,528)	134,239	(2,107)
Charges for Services	679,916	1,459,183	779,267	1,459,183	
Licenses, Permits,& Franchises	1,570,000	1,400,000	(170,000)	1,290,000	(110,000)
Rents & Concessions	597,398	615,608	18,210	615,608	
Interest & Investment Income	90,000	90,000		90,000	
Expenditure Recovery	157,013,449	155,986,188	(1,027,261)	160,118,076	4,131,888
IntraFund Transfers In	2,460,000	4,190,000	1,730,000	6,430,000	2,240,000
Beg Fund Balance - Budget Only	4,965,800	4,969,167	3,367	6,383,983	1,414,816
Transfer Adjustment-Source	(2,460,000)	(4,190,000)	(1,730,000)	(6,430,000)	(2,240,000)
General Fund Support	6,632,208	7,248,723	616,515	4,102,021	(3,146,702)
Total Sources by Chart of Accounts	**171,688,645**	**171,905,215**	**216,570**	**174,193,110**	**2,287,895**
Fund Summary					
General Fund	9,258,823	9,964,182	705,359	6,817,480	(3,146,702)
General Services Fund	1,660,000	1,490,000	(170,000)	1,380,000	(110,000)
Telecom & Information Fund	160,769,822	160,451,033	(318,789)	165,995,630	5,544,597
Total Uses by Funds	**171,688,645**	**171,905,215**	**216,570**	**174,193,110**	**2,287,895**

Department: TIS General Services Agency - Technology

Division Summary

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
DT Communications	7,028,937	6,902,250	(126,687)	6,988,300	86,050
DT Support Services	12,701,634	12,624,284	(77,350)	13,009,483	385,199
DT Administration	68,337,479	72,816,870	4,479,391	70,069,611	(2,747,259)
DT JUSTIS	2,548,509	2,642,954	94,445	2,962,527	319,573
DT Cybersecurity	15,073,138	17,417,529	2,344,391	18,677,291	1,259,762
DT PMO	2,570,437	2,499,406	(71,031)	2,672,606	173,200
DT Rate Model Usage	7,935,471		(7,935,471)		
DT Emerging Technologies	1,107,594	2,497,958	1,390,364	2,808,616	310,658
DT Capital And Equipment	1,300,000	1,700,000	400,000	800,000	(900,000)
DT Innovation	204,392	187,813	(16,579)	197,743	9,930
DT Enterprise Applications	6,137,622	6,521,103	383,481	6,741,563	220,460
DT Infrastructure & Operations	25,952,203	25,489,819	(462,384)	27,268,333	1,778,514
DT Public Safety	20,791,229	20,605,229	(186,000)	21,997,037	1,391,808
Total Uses by Division	**171,688,645**	**171,905,215**	**216,570**	**174,193,110**	**2,287,895**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	2,934,903	3,009,391	74,488	1,204,192	(1,805,199)
			Mandatory Fringe Benefits	986,277	1,042,608	56,331	292,312	(750,296)
			Non-Personnel Services	361,622	142,760	(218,862)	142,760	
			Materials & Supplies	39,008	34,658	(4,350)	34,658	
			Services Of Other Depts	500	499	(1)	518	19
			Overhead and Allocations	1,038,004	1,173,711	135,707	1,173,711	
10000 Total				**5,360,314**	**5,403,627**	**43,313**	**2,848,151**	**(2,555,476)**
12500	SR Cable TV Access Dev&Prog		Non-Personnel Services	753,000	583,000	(170,000)	473,000	(110,000)
			City Grant Program	95,000	95,000		95,000	
			Materials & Supplies	432,000	432,000		432,000	

Department: TIS General Services Agency - Technology

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
			Services Of Other Depts	380,000	380,000		380,000	
12500 Total				**1,660,000**	**1,490,000**	**(170,000)**	**1,380,000**	**(110,000)**
28100	ISTIF NON PROJECT CONTROLLED		Salaries	676,765	702,450	25,685	734,569	32,119
			Mandatory Fringe Benefits	237,052	251,567	14,515	269,387	17,820
			Non-Personnel Services	24,591,194	22,428,658	(2,162,536)	21,839,197	(589,461)
			Overhead and Allocations	347,301	347,301		347,301	
28100 Total				**25,852,312**	**23,729,976**	**(2,122,336)**	**23,190,454**	**(539,522)**
Operating Total				**32,872,626**	**30,623,603**	**(2,249,023)**	**27,418,605**	**(3,204,998)**
Annual Projects - Authority Control								
28070	ISTIF Annual Authority Ctrl	16524	AD Justis Project - City Adm.		204,399	204,399	215,198	10,799
		17582	DT Dt Operating Master Project	105,341,131	101,955,224	(3,385,907)	106,059,197	4,103,973
		17608	Dt Work Order Projects	27,116,379	30,371,434	3,255,055	30,100,781	(270,653)
28070 Total				**132,457,510**	**132,531,057**	**73,547**	**136,375,176**	**3,844,119**
Annual Projects - Authority Control Total				**132,457,510**	**132,531,057**	**73,547**	**136,375,176**	**3,844,119**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	15346	DT Broadband Connectivity-capi	500,000	900,000	400,000	400,000	(500,000)
		16524	AD Justis Project - City Adm.	2,548,509	2,438,555	(109,954)	2,747,329	308,774
		20315	Mainframe Retirement Plan	50,000		(50,000)		
		20355	DT Fiber to Public Housing	800,000	800,000		400,000	(400,000)
		23366	DT Centralized City Addressing		422,000	422,000	422,000	
10020 Total				**3,898,509**	**4,560,555**	**662,046**	**3,969,329**	**(591,226)**
28080	ISTIF ContinuingAuthorityCtrl	17610	DT Telecom - Voip Project	1,070,000		(1,070,000)		
		19672	TI City Cloud Enhancement	640,000	190,000	(450,000)	1,190,000	1,000,000
		21487	DT Projects	200,000	200,000		200,000	
		21876	DT Digital Divide Connectivity				300,000	300,000
		22801	DT DR for Critical City Apps	50,000	290,000	240,000	980,000	690,000
		22804	DT Generative AI	500,000	1,330,000	830,000	1,580,000	250,000
		23068	DT Network Data Center		1,300,000	1,300,000	1,300,000	
		23365	DT AB1637 for sf.gov Migration		880,000	880,000	880,000	

Department: TIS General Services Agency - Technology

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
28080 Total				**2,460,000**	**4,190,000**	**1,730,000**	**6,430,000**	**2,240,000**
Continuing Projects - Authority Control Total				**6,358,509**	**8,750,555**	**2,392,046**	**10,399,329**	**1,648,774**
Total Uses of Funds				**171,688,645**	**171,905,215**	**216,570**	**174,193,110**	**2,287,895**

Department: HSS Health Service System

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	5,629,021	5,467,466	(161,555)	5,716,334	248,868
Mandatory Fringe Benefits	2,380,533	2,441,620	61,087	2,630,971	189,351
Non-Personnel Services	2,494,577	3,530,301	1,035,724	2,474,291	(1,056,010)
Materials & Supplies	36,758	27,804	(8,954)	27,804	
Services Of Other Depts	1,921,234	1,843,421	(77,813)	1,918,041	74,620
Total Uses by Chart of Accounts	**12,462,123**	**13,310,612**	**848,489**	**12,767,441**	**(543,171)**
Sources Summary					
Charges for Services		2,132,216	2,132,216	2,265,648	133,432
Other Revenues	580,000	582,804	2,804	579,773	(3,031)
Expenditure Recovery	11,682,123	9,445,592	(2,236,531)	9,922,020	476,428
General Fund Support	200,000	1,150,000	950,000		(1,150,000)
Total Sources by Chart of Accounts	**12,462,123**	**13,310,612**	**848,489**	**12,767,441**	**(543,171)**
Fund Summary					
General Fund	12,462,123	13,310,612	848,489	12,767,441	(543,171)
Total Uses by Funds	**12,462,123**	**13,310,612**	**848,489**	**12,767,441**	**(543,171)**
Division Summary					
HSS Health Service System	12,462,123	13,310,612	848,489	12,767,441	(543,171)
Total Uses by Division	**12,462,123**	**13,310,612**	**848,489**	**12,767,441**	**(543,171)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	5,629,021	5,467,466	(161,555)	5,716,334	248,868
			Mandatory Fringe Benefits	2,380,533	2,441,620	61,087	2,630,971	189,351
			Non-Personnel Services	2,294,577	2,380,301	85,724	2,474,291	93,990
			Materials & Supplies	36,758	27,804	(8,954)	27,804	
			Services Of Other Depts	1,921,234	1,843,421	(77,813)	1,918,041	74,620

Department: HSS Health Service System

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000 Total				**12,262,123**	**12,160,612**	**(101,511)**	**12,767,441**	**606,829**
Operating Total				**12,262,123**	**12,160,612**	**(101,511)**	**12,767,441**	**606,829**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	23081	HT Technology Projects	200,000	1,150,000	950,000		(1,150,000)
10020 Total				**200,000**	**1,150,000**	**950,000**	**0**	**(1,150,000)**
Continuing Projects - Authority Control Total				**200,000**	**1,150,000**	**950,000**	**0**	**(1,150,000)**
Total Uses of Funds				**12,462,123**	**13,310,612**	**848,489**	**12,767,441**	**(543,171)**

Department: HOM Homelessness And Supportive Housing

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	36,173,437	35,167,692	(1,005,745)	35,273,642	105,950
Mandatory Fringe Benefits	13,069,970	12,929,908	(140,062)	13,224,231	294,323
Non-Personnel Services	31,959,437	41,251,194	9,291,757	42,362,309	1,111,115
Aid Assistance	2,956,300	2,956,300		2,956,300	
Capital Outlay	1,000,000	2,250,000	1,250,000		(2,250,000)
City Grant Program	571,763,285	544,082,126	(27,681,159)	552,350,719	8,268,593
Materials & Supplies	183,165	178,586	(4,579)	178,586	
Programmatic Projects	109,824,547	161,170,275	51,345,728	102,364,491	(58,805,784)
Services Of Other Depts	18,628,593	24,469,979	5,841,386	23,313,490	(1,156,489)
Transfers Out		8,250,000	8,250,000	8,250,000	
Total Uses by Chart of Accounts	**785,558,734**	**832,706,060**	**47,147,326**	**780,273,768**	**(52,432,292)**
Sources Summary					
Business Taxes	247,218,312	345,111,101	97,892,789	329,895,577	(15,215,524)
Intergovernmental: Federal	64,663,571	68,985,646	4,322,075	69,219,756	234,110
Intergovernmental: State	39,923,547	32,066,599	(7,856,948)		(32,066,599)
Charges for Services	13,375,632	16,323,367	2,947,735	13,823,367	(2,500,000)
Rents & Concessions	129,840	129,840		129,840	
Interest & Investment Income	16,712,756	18,974,844	2,262,088	17,654,844	(1,320,000)
Expenditure Recovery	19,389,104	20,871,447	1,482,343	13,027,311	(7,844,136)
IntraFund Transfers In	22,955,710	23,115,564	159,854	23,445,130	329,566
Beg Fund Balance - Budget Only	84,206,293	55,056,117	(29,150,176)	47,200,766	(7,855,351)
General Fund Support	276,983,969	252,071,535	(24,912,434)	265,877,177	13,805,642
Total Sources by Chart of Accounts	**785,558,734**	**832,706,060**	**47,147,326**	**780,273,768**	**(52,432,292)**
Fund Summary					
Community Health Services Fund	631,550		(631,550)		
General Fund	332,834,255	319,606,866	(13,227,389)	316,302,825	(3,304,041)
Human Welfare Fund	103,955,568	93,957,132	(9,998,436)	69,219,756	(24,737,376)
Our City Our Home Fund	348,137,361	419,142,062	71,004,701	394,751,187	(24,390,875)
Total Uses by Funds	**785,558,734**	**832,706,060**	**47,147,326**	**780,273,768**	**(52,432,292)**

Department: HOM Homelessness And Supportive Housing

Division Summary

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
HOM Administration	23,893,293	24,235,510	342,217	23,471,352	(764,158)
HOM Programs	761,665,441	808,470,550	46,805,109	756,802,416	(51,668,134)
Total Uses by Division	**785,558,734**	**832,706,060**	**47,147,326**	**780,273,768**	**(52,432,292)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	19,639,573	17,587,197	(2,052,376)	16,891,521	(695,676)
			Mandatory Fringe Benefits	6,902,856	6,222,182	(680,674)	6,035,007	(187,175)
			Non-Personnel Services	30,870,348	39,975,481	9,105,133	41,069,463	1,093,982
			Aid Assistance	301,264	301,264		301,264	
			City Grant Program	164,577,348	150,123,876	(14,453,472)	156,185,081	6,061,205
			Materials & Supplies	183,165	178,586	(4,579)	178,586	
			Services Of Other Depts	12,082,502	11,173,871	(908,631)	11,390,527	216,656
10000 Total				**234,557,056**	**225,562,457**	**(8,994,599)**	**232,051,449**	**6,488,992**
Operating Total				**234,557,056**	**225,562,457**	**(8,994,599)**	**232,051,449**	**6,488,992**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	11346	HO 440 Turk Building	169,141	183,675	14,534	193,029	9,354
		17129	HO Shelter And Navigation Cent	46,451,717	34,863,778	(11,587,939)	34,678,064	(185,714)
		17702	HN Whole Person Care Pilot	8,375,632	15,319,965	6,944,333	13,172,873	(2,147,092)
		20938	Housing for Homeless	2,462,130	2,255,630	(206,500)	2,321,799	66,169
		21815	260 Golden Gate Seismic	1,000,000		(1,000,000)		
10020 Total				**58,458,620**	**52,623,048**	**(5,835,572)**	**50,365,765**	**(2,257,283)**
10030	GF Human Services Care	17560	HS Human Services Care	22,955,710	23,115,564	159,854	23,445,130	329,566
10030 Total				**22,955,710**	**23,115,564**	**159,854**	**23,445,130**	**329,566**
10582	SR Our City Our Home Fund	21528	HOM AffordHousing-GenHomeless	99,721,700	147,183,173	47,461,473	127,496,736	(19,686,437)
		21529	HOM AffordHousing-Under Age 30	47,296,570	48,453,385	1,156,815	46,360,230	(2,093,155)
		21530	HOM AffordHousing-Families	69,302,712	66,802,714	(2,499,998)	62,779,709	(4,023,005)

Department: HOM Homelessness And Supportive Housing

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
		21532	HOM Homelessness Prevention	76,831,663	87,923,764	11,092,101	90,869,780	2,946,016
		21533	HOM Shelter and Hygiene	54,984,716	68,779,026	13,794,310	67,244,732	(1,534,294)
10582 Total				**348,137,361**	**419,142,062**	**71,004,701**	**394,751,187**	**(24,390,875)**
Continuing Projects - Authority Control Total				**429,551,691**	**494,880,674**	**65,328,983**	**468,562,082**	**(26,318,592)**
Grants Projects								
11580	SR Community Health-Grants	10041990	HOM FY26 SB Mckinney PATH	631,550		(631,550)		
11580 Total				**631,550**	**0**	**(631,550)**	**0**	**0**
12960	SR Human Welfare-Grants	10041991	HOM FY26 250 Kearny VASH	2,655,036		(2,655,036)		
		10041992	HOM FY26 CoC AO Budget	5,821,249		(5,821,249)		
		10041993	HOM Veteran Affairs One System	20,000		(20,000)		
		10041994	SF HMIS Expansion	762,525		(762,525)		
		10041995	Glide Cecil William Comm House	620,799		(620,799)		
		10041996	Hazel Betsey	272,975		(272,975)		
		10041997	Harbor Haven	3,748,805		(3,748,805)		
		10041998	180 Jones	1,126,230	1,219,673	93,443	1,219,673	
		10041999	CHP Scattered Sites	996,846		(996,846)		
		10042000	CCCYO Scattered Sites	1,598,972		(1,598,972)		
		10042001	Dir Accss Hsng Chrnic Alchlics	1,545,788		(1,545,788)		
		10042003	Rental Assistance II	6,188,568		(6,188,568)		
		10042005	Rental Assistance I	16,150,375		(16,150,375)		
		10042006	3rd Strt Hmless Youth RRH Prgm	576,603		(576,603)		
		10042007	1296 Shotwell	408,850		(408,850)		
		10042008	Harbor Haven for Veterans	1,067,869		(1,067,869)		
		10042009	Rapid Rehousing for Fam & TAY	2,407,236		(2,407,236)		
		10042011	Youth Coordinated Entry	240,750		(240,750)		
		10042012	DV Coordinated Entry	939,115		(939,115)		
		10042013	Larkin Strt YAC Collaborative	463,613		(463,613)		
		10042014	AWS Rapid Rehousing	1,348,417		(1,348,417)		
		10042015	Integrated Services Network	1,057,945		(1,057,945)		
		10042016	1300 Fourth	491,328		(491,328)		

Department: HOM Homelessness And Supportive Housing

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Grants Projects								
		10042017	4200 Geary	331,776		(331,776)		
		10042018	42 Otis - CoC	758,242		(758,242)		
		10042019	Housing for Survivors	2,438,419		(2,438,419)		
		10042020	San Fran Coordin Entry Expan	1,061,107		(1,061,107)		
		10042021	Mary Helen Rogers Senr Commnty	372,967		(372,967)		
		10042022	Bishop Swing Community House	481,107		(481,107)		
		10042023	Treasure Island Consolidated	2,618,624		(2,618,624)		
		10042024	TNDC Folsom Dore	615,060		(615,060)		
		10042025	Allen Hotel	740,123		(740,123)		
		10042026	San Francisco HMIS 2016	36,067		(36,067)		
		10042027	Eddy and Taylor	295,320		(295,320)		
		10042028	CoC Planning 2024	1,500,000		(1,500,000)		
		10042029	Rental Asst for Homeless Vets	2,273,315		(2,273,315)		
		10042975	HOM FY27 250 Kearny VASH		2,655,036	2,655,036	2,655,036	
		10042976	HOM FY27 CoC AO Budget		6,216,455	6,216,455	6,450,565	234,110
		10042977	HOM Veteran Affairs One System		24,000	24,000	24,000	
		10042978	FY27 SF HMIS Expansion		811,545	811,545	811,545	
		10042979	FY27 Glide Cecil William Comm		676,239	676,239	676,239	
		10042980	FY27 Hazel Betsey		295,187	295,187	295,187	
		10042981	FY27 Harbor Haven		4,071,191	4,071,191	4,071,191	
		10042982	FY27 CHP Scattered Sites		1,082,694	1,082,694	1,082,694	
		10042984	FY27 CCCYO Scattered Sites		1,752,308	1,752,308	1,752,308	
		10042985	FY27 Dir Accss Hsng Chr Alc		1,683,512	1,683,512	1,683,512	
		10042986	FY27 Rental Assist Veterans I		2,453,772	2,453,772	2,453,772	
		10042987	FY27 Rental Assistance II		6,742,953	6,742,953	6,742,953	
		10042988	FY27 Rental Assistance I		17,554,111	17,554,111	17,554,111	
		10042989	FY27 3rd St Hmless Youth RRH		616,739	616,739	616,739	
		10042990	FY27 1296 Shotwell		437,218	437,218	437,218	
		10042991	FY27 Harbor Haven for Veterans		1,158,336	1,158,336	1,158,336	
		10042992	FY27 Rapid Re-Housing for TAY		2,599,491	2,599,491	2,599,491	

Department: HOM Homelessness And Supportive Housing

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Grants Projects								
		10042993	FY27 Youth Coordinated Entry		257,603	257,603	257,603	
		10042995	FY27 DV Coordinated Entry		999,253	999,253	999,253	
		10042996	FY27 Larkin St YAC Collabo		499,383	499,383	499,383	
		10042997	FY27 AWS Rapid Rehousing		1,485,466	1,485,466	1,485,466	
		10042998	FY27 Integrated Svcs Network		1,126,584	1,126,584	1,126,584	
		10042999	FY27 1300 Fourth		536,880	536,880	536,880	
		10043000	FY27 4200 Geary Expansion		356,196	356,196	356,196	
		10043001	FY27 42 Otis - CoC		821,344	821,344	821,344	
		10043002	FY27 Housing for Survivors		2,607,098	2,607,098	2,607,098	
		10043003	FY27 SF Coordin Entry Expan		1,129,091	1,129,091	1,129,091	
		10043004	FY27 Mary Helen Rogers Senr		405,127	405,127	405,127	
		10043005	FY27 Bishop Swing Community		523,947	523,947	523,947	
		10043006	FY27 Treasure Island Consoli		2,856,416	2,856,416	2,856,416	
		10043007	FY27 TNDC Folsom Dore		664,212	664,212	664,212	
		10043008	FY27 Allen Hotel		804,522	804,522	804,522	
		10043009	FY27 San Francisco HMIS 2016		38,376	38,376	38,376	
		10043010	FY27 Eddy and Taylor		323,688	323,688	323,688	
		10043011	FY27 CoC Planning 2025		1,500,000	1,500,000	1,500,000	
12960 Total				**64,032,021**	**68,985,646**	**4,953,625**	**69,219,756**	**234,110**
Grants Projects Total				**64,663,571**	**68,985,646**	**4,322,075**	**69,219,756**	**234,110**
Work Orders/Overhead								
10060	GF Work Order	203646	HOM Programs	16,862,869	18,305,797	1,442,928	10,440,481	(7,865,316)
10060 Total				**16,862,869**	**18,305,797**	**1,442,928**	**10,440,481**	**(7,865,316)**
Work Orders/Overhead Total				**16,862,869**	**18,305,797**	**1,442,928**	**10,440,481**	**(7,865,316)**
Continuing Projects - Project Control								
12920	SR Human Welfare-Grants Sta	10042362	HOM HHAP 6	39,923,547		(39,923,547)		
		10043014	ERF-5 Northern Mission		7,729,180	7,729,180		(7,729,180)
		10043627	ERF-5 Polk & Ellis Corridor		10,034,917	10,034,917		(10,034,917)
		10043628	ERF-5 Northwest Bayview		7,207,389	7,207,389		(7,207,389)

Department: HOM Homelessness And Supportive Housing

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Continuing Projects - Project Control								
12920 Total				**39,923,547**	**24,971,486**	**(14,952,061)**	**0**	**(24,971,486)**
Continuing Projects - Project Control Total				**39,923,547**	**24,971,486**	**(14,952,061)**	**0**	**(24,971,486)**
Total Uses of Funds				**785,558,734**	**832,706,060**	**47,147,326**	**780,273,768**	**(52,432,292)**

Department: HRD Human Resources

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	30,571,393	32,182,025	1,610,632	32,112,689	(69,336)
Mandatory Fringe Benefits	11,030,679	11,882,599	851,920	12,082,299	199,700
Non-Personnel Services	103,894,932	104,393,879	498,947	107,336,116	2,942,237
Materials & Supplies	503,301	477,206	(26,095)	496,114	18,908
Programmatic Projects	2,840,000	5,848,358	3,008,358	2,536,446	(3,311,912)
Services Of Other Depts	9,269,035	9,462,587	193,552	7,715,295	(1,747,292)
Overhead and Allocations	(157,087)		157,087		
Total Uses by Chart of Accounts	**157,952,253**	**164,246,654**	**6,294,401**	**162,278,959**	**(1,967,695)**
Sources Summary					
Charges for Services		137,500	137,500	137,500	
Other Revenues	169,111	176,765	7,654	186,236	9,471
Expenditure Recovery	140,998,898	139,786,787	(1,212,111)	143,389,055	3,602,268
General Fund Support	16,784,244	24,145,602	7,361,358	18,566,168	(5,579,434)
Total Sources by Chart of Accounts	**157,952,253**	**164,246,654**	**6,294,401**	**162,278,959**	**(1,967,695)**
Fund Summary					
General Fund	45,489,099	52,505,768	7,016,669	46,769,881	(5,735,887)
General Services Fund	112,463,154	111,740,886	(722,268)	115,509,078	3,768,192
Total Uses by Funds	**157,952,253**	**164,246,654**	**6,294,401**	**162,278,959**	**(1,967,695)**
Division Summary					
HRD Administration	7,903,162	8,643,236	740,074	7,131,302	(1,511,934)
HRD Equal Emplymt Opportunity	9,311,110	9,654,161	343,051	10,285,164	631,003
HRD Employee Relations	5,164,014	9,448,895	4,284,881	5,574,897	(3,873,998)
HRD Employment Services	15,410,651	16,954,945	1,544,294	16,927,449	(27,496)
HRD Workers Compensation	112,294,043	111,564,121	(729,922)	115,322,842	3,758,721
HRD Workforce Development	7,869,273	7,981,296	112,023	7,037,305	(943,991)
Total Uses by Division	**157,952,253**	**164,246,654**	**6,294,401**	**162,278,959**	**(1,967,695)**

Uses of Funds Detail Appropriation

Department: HRD Human Resources

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	19,114,445	20,687,859	1,573,414	20,109,350	(578,509)
			Mandatory Fringe Benefits	6,356,908	6,968,271	611,363	6,805,228	(163,043)
			Non-Personnel Services	2,249,755	3,970,727	1,720,972	3,862,737	(107,990)
			Materials & Supplies	158,556	198,922	40,366	167,790	(31,132)
			Services Of Other Depts	7,711,963	5,762,538	(1,949,425)	5,960,344	197,806
			Overhead and Allocations	(4,575,159)	(4,367,874)	207,285	(4,232,880)	134,994
10000 Total				**31,016,468**	**33,220,443**	**2,203,975**	**32,672,569**	**(547,874)**
12460	SR Workers' Compensation		Salaries	6,998,137	7,091,382	93,245	7,457,423	366,041
			Mandatory Fringe Benefits	3,099,571	3,339,043	239,472	3,601,539	262,496
			Non-Personnel Services	97,143,637	95,910,652	(1,232,985)	98,985,911	3,075,259
			Materials & Supplies	180,406	180,406		180,406	
			Services Of Other Depts	1,254,479	1,319,102	64,623	1,374,027	54,925
			Overhead and Allocations	3,617,813	3,723,536	105,723	3,723,536	
12460 Total				**112,294,043**	**111,564,121**	**(729,922)**	**115,322,842**	**3,758,721**
Operating Total				**143,310,511**	**144,784,564**	**1,474,053**	**147,995,411**	**3,210,847**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17358	HR Tuition Reimbursement	9,000		(9,000)		
		17360	Labor Relations	1,747,298	5,927,517	4,180,219	1,915,284	(4,012,233)
		17363	Hr Trainee Program	178,423	186,507	8,084	196,412	9,905
		20992	HR SF Fellows Program	840,000	1,320,000	480,000		(1,320,000)
		22015	ExpAuth-Auto Machinists 1414	4,000	4,000		4,000	
		22016	ExpAuth-Bldg Inspectors Assoc.	10,000	10,000		10,000	
		22017	ExpAuth-Consolidated Crafts	4,500	4,500		4,500	
		22019	ExpAuth-DeputySheriffs'Assoc	5,000	5,000		5,000	
		22020	ExpAuth-Electrical Workers,L6	8,000	8,000		8,000	
		22021	ExpAuth-FirefightersL798 Unit1	20,000	20,000		20,000	
		22022	ExpAuth-FirefightersL798 Unit2	3,000	3,000		3,000	
		22025	ExpAuth-MunicipalExecAssoc	250,000	250,000		250,000	
		22026	ExpAuth-Plumbers, Local 38	7,500	7,500		7,500	
		22027	ExpAuth-Police Officers, L911	5,000	5,000		5,000	

Department: HRD Human Resources

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Annual Projects - Authority Control								
		22028	ExpAuth-DeputyProbationOfficer	20,000	20,000		20,000	
		22029	ExpAuth-SF City Workers United	4,000	4,000		4,000	
		22030	ExpAuth-SEIU Local 1021, Misc	120,000	120,000		120,000	
		22031	ExpAuth-SEIU L1021,StaffNurses	275,000	275,000		275,000	
		22032	ExpAuth-SheetMetalWorkers,L104	750	750		750	
		22033	ExpAuth-SheriffsMgrSupervisor	5,000	5,000		5,000	
		22034	ExpAuth-StationaryEngineer,L39	8,000	8,000		8,000	
		22036	ExpAuth-TeamstersL856MultiUnit	20,000	20,000		20,000	
		22037	ExpAuth-Teamsters, L856SupvRN	100,000	100,000		100,000	
		22038	ExpAuth-TWU Local 250-A, 7410	2,500	2,500		2,500	
		22039	ExpAuth-TWU, Local 200, SEAM	6,000	6,000		6,000	
		22040	ExpAuth-TWU, L250-A, MultiUnit	15,000	15,000		15,000	
		22041	ExpAuth-UnrepresentedEmployees	30,000	30,000		30,000	
		22431	HRD-Local 261 Apprenticeship	100,000	100,000		100,000	
10010 Total				**3,797,971**	**8,457,274**	**4,659,303**	**3,134,946**	**(5,322,328)**
Annual Projects - Authority Control Total				**3,797,971**	**8,457,274**	**4,659,303**	**3,134,946**	**(5,322,328)**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	17358	HR Tuition Reimbursement	29,972		(29,972)	29,972	29,972
		17367	HR Fingerprinting	100,000	350,000	250,000	350,000	
		20357	HIRING MODERNIZATION	2,474,275	2,654,619	180,344	2,748,292	93,673
		21748	Reinvestment Initiatives	223,741		(223,741)		
		22018	ExpAuth-CarpentersPileDrivers	5,000	5,000		5,000	
		22023	ExpAuth-IFPTE, Local 21	1,000,000	1,000,000		1,000,000	
		22024	ExpAuth-Laborers, Local 261	7,500	7,500		7,500	
		22035	ExpAuth-Teamsters, 853	6,000	6,000		6,000	
		22432	HRD-Local 1414 Apprenticeship	15,000	15,000		15,000	
		22446	HRD Career Center	424,935	385,780	(39,155)	449,341	63,561
		22550	Internet-Employee Portal	1,570,000	1,620,000	50,000	1,620,000	
10020 Total				**5,856,423**	**6,043,899**	**187,476**	**6,231,105**	**187,206**
Continuing Projects - Authority Control Total				**5,856,423**	**6,043,899**	**187,476**	**6,231,105**	**187,206**

Department: HRD Human Resources

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Grants Projects								
12550	SR Grants; GSF Continuing	10042036	HRD Fish Fellow Grant FY26	169,111		(169,111)		
		10043639	HRD Fish Fellow Grant FY27		176,765	176,765		(176,765)
		10043640	HRD Fish Fellow Grant FY28				186,236	186,236
12550 Total				**169,111**	**176,765**	**7,654**	**186,236**	**9,471**
Grants Projects Total				**169,111**	**176,765**	**7,654**	**186,236**	**9,471**
Work Orders/Overhead								
10060	GF Work Order	232025	HRD Employment Services	3,743,371	3,536,589	(206,782)	3,489,698	(46,891)
		232029	HRD Workforce Development	1,074,866	1,247,563	172,697	1,241,563	(6,000)
10060 Total				**4,818,237**	**4,784,152**	**(34,085)**	**4,731,261**	**(52,891)**
Work Orders/Overhead Total				**4,818,237**	**4,784,152**	**(34,085)**	**4,731,261**	**(52,891)**
Total Uses of Funds				**157,952,253**	**164,246,654**	**6,294,401**	**162,278,959**	**(1,967,695)**

Department: HRC Human Rights Commission

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

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	4,939,058		(4,939,058)		
			Mandatory Fringe Benefits	1,789,578		(1,789,578)		
			Non-Personnel Services	181,980		(181,980)		
			City Grant Program	1,439,508		(1,439,508)		
			Materials & Supplies	33,066		(33,066)		

Department: HRC Human Rights Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
			Services Of Other Depts	1,078,871		(1,078,871)		
10000 Total				**9,462,061**	**0**	**(9,462,061)**	**0**	**0**
Operating Total				**9,462,061**	**0**	**(9,462,061)**	**0**	**0**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	20990	Opportunities for All	64,795		(64,795)		
10010 Total				**64,795**	**0**	**(64,795)**	**0**	**0**
Annual Projects - Authority Control Total				**64,795**	**0**	**(64,795)**	**0**	**0**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	20990	Opportunities for All	1,500,000		(1,500,000)		
		21748	Reinvestment Initiatives	19,005,712		(19,005,712)		
10020 Total				**20,505,712**	**0**	**(20,505,712)**	**0**	**0**
Continuing Projects - Authority Control Total				**20,505,712**	**0**	**(20,505,712)**	**0**	**0**
Total Uses of Funds				**30,032,568**	**0**	**(30,032,568)**	**0**	**0**

* HRC Human Rights Commission is now combined with WOM Status of Women into one entity, AHR Agency for Human Rights. See Administrative Provisions, Section 14 (d).

Department: HSA Human Services

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	283,388,281	310,637,703	27,249,422	318,812,790	8,175,087
Mandatory Fringe Benefits	127,300,756	133,279,580	5,978,824	140,802,925	7,523,345
Non-Personnel Services	66,004,233	65,235,679	(768,554)	65,164,197	(71,482)
Aid Assistance	10,382,695	9,172,749	(1,209,946)	9,954,855	782,106
Aid Payments	524,764,772	568,188,087	43,423,315	618,862,612	50,674,525
Capital Outlay	350,000	1,238,500	888,500		(1,238,500)
City Grant Program	164,010,328	158,628,481	(5,381,847)	166,093,585	7,465,104
Debt Service	1,592,842		(1,592,842)	1,592,950	1,592,950
Materials & Supplies	3,679,447	3,679,447		3,679,447	
Other Support/Care of Persons	140,687	(171,449)	(312,136)	60,000	231,449
Services Of Other Depts	104,373,052	110,525,009	6,151,957	113,132,501	2,607,492
Intrafund Transfers Out	23,162,701	24,281,341	1,118,640	24,626,663	345,322
Transfer Adjustment - Uses	(206,991)	(1,165,777)	(958,786)	(1,181,533)	(15,756)
Total Uses by Chart of Accounts	**1,308,942,803**	**1,383,529,350**	**74,586,547**	**1,461,600,992**	**78,071,642**
Sources Summary					
Intergovernmental: Federal	372,784,115	373,554,648	770,533	394,064,518	20,509,870
Intergovernmental: State	523,914,534	568,543,438	44,628,904	594,116,224	25,572,786
Charges for Services	3,520,746	3,803,562	282,816	3,803,562	
Rents & Concessions	145,000	145,000		145,000	
Other Revenues	80,000	80,000		80,000	
Interest & Investment Income	272,133	990,611	718,478	990,611	
Expenditure Recovery	41,263,832	39,933,802	(1,330,030)	39,952,466	18,664
IntraFund Transfers In	206,991	1,165,777	958,786	1,181,533	15,756
Transfers In	16,719,307	18,892,441	2,173,134	19,210,287	317,846
Transfer Adjustment-Source	(206,991)	(1,165,777)	(958,786)	(1,181,533)	(15,756)
General Fund Support	350,243,136	377,585,848	27,342,712	409,238,324	31,652,476
Total Sources by Chart of Accounts	**1,308,942,803**	**1,383,529,350**	**74,586,547**	**1,461,600,992**	**78,071,642**

Department: HSA Human Services

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Fund Summary					
General Fund	1,217,749,182	1,286,600,318	68,851,136	1,368,331,996	81,731,678
Human Welfare Fund	81,547,870	86,709,125	5,161,255	84,149,089	(2,560,036)
Senior Citizens Program Fund	9,645,751	10,219,907	574,156	9,119,907	(1,100,000)
Total Uses by Funds	**1,308,942,803**	**1,383,529,350**	**74,586,547**	**1,461,600,992**	**78,071,642**
Division Summary					
HSA Disability & Aging Svc	547,792,132	596,887,304	49,095,172	642,995,568	46,108,264
HSA Admin Support (HSA)	191,866,532	196,332,044	4,465,512	196,986,201	654,157
HSA Benefits & Family Support	569,284,139	590,310,002	21,025,863	621,619,223	31,309,221
Total Uses by Division	**1,308,942,803**	**1,383,529,350**	**74,586,547**	**1,461,600,992**	**78,071,642**

Reserved Appropriations

Controller Reserves

10040273	HSA 170 Otis Exit COP				1,592,950	
Controller Reserves: Total			**0**		**1,592,950**	

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	267,514,191	273,927,088	6,412,897	281,298,876	7,371,788
			Mandatory Fringe Benefits	124,649,442	130,471,375	5,821,933	137,776,746	7,305,371
			Non-Personnel Services	59,947,544	57,898,290	(2,049,254)	57,917,340	19,050
			Aid Assistance	6,880,905	6,599,877	(281,028)	6,902,905	303,028
			Aid Payments	524,764,772	568,188,087	43,423,315	618,862,612	50,674,525
			Capital Outlay		663,500	663,500		(663,500)
			City Grant Program	59,805,917	49,365,332	(10,440,585)	50,752,452	1,387,120
			Debt Service	1,592,842		(1,592,842)	1,592,950	1,592,950
			Materials & Supplies	3,652,882	3,652,882		3,652,882	
			Other Support/Care of Persons	10,000	10,000		10,000	

Department: HSA Human Services

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
			Services Of Other Depts	100,794,949	106,920,935	6,125,986	109,359,755	2,438,820
			Intrafund Transfers Out	23,162,701	24,281,341	1,118,640	24,626,663	345,322
			Transfer Adjustment - Uses	(206,991)	(1,165,777)	(958,786)	(1,181,533)	(15,756)
10000 Total				**1,172,569,154**	**1,220,812,930**	**48,243,776**	**1,291,571,648**	**70,758,718**
Operating Total				**1,172,569,154**	**1,220,812,930**	**48,243,776**	**1,291,571,648**	**70,758,718**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10000	Operating	7,343,458	5,582,276	(1,761,182)	7,859,654	2,277,378
		15753	AD Disasbility Access Maintena	350,000	50,000	(300,000)		(50,000)
		17554	SF Connected Prg	388,690	405,737	17,047	427,157	21,420
		17556	Community Living Fund	9,739,996	9,930,147	190,151	10,101,047	170,900
		17559	HS Fire Victim Assistance Fund	1,289,539	839,699	(449,840)	839,699	
		17561	IPO	541,326	(1,385,912)	(1,927,238)		1,385,912
		17562	HS Jobs Now Programs	14,071,282	15,658,854	1,587,572	15,279,627	(379,227)
		17565	HS Working Families Credit		(231,449)	(231,449)		231,449
		17566	CalWIN	2,609,571	3,506,789	897,218	3,711,899	205,110
		20324	Sugar-Sweetened Beverages Tax	7,574,620	7,446,192	(128,428)	7,669,578	223,386
		22122	HS Guaranteed Income Pilot		(479,078)	(479,078)		479,078
		22849	CAAP SUD Ordinance	1,271,546	1,618,807	347,261	1,642,412	23,605
		23180	AG Disability Access Maintena		350,000	350,000		(350,000)
		23393	HR1 Implementation costs		22,495,326	22,495,326	29,229,275	6,733,949
10020 Total				**45,180,028**	**65,787,388**	**20,607,360**	**76,760,348**	**10,972,960**
12890	SR Community Living	17552	Child Svcs Fund-W&I Art5	125,725	125,725		125,725	
12890 Total				**125,725**	**125,725**	**0**	**125,725**	**0**
12965	SR Nov 2016 Prop I Dignity	20354	Nov 16 Prop I dignity Fund	76,071,440	81,963,052	5,891,612	81,466,490	(496,562)
12965 Total				**76,071,440**	**81,963,052**	**5,891,612**	**81,466,490**	**(496,562)**
Continuing Projects - Authority Control Total				**121,377,193**	**147,876,165**	**26,498,972**	**158,352,563**	**10,476,398**
Grants Projects								
12960	SR Human Welfare-Grants	10039486	HS PA Refugee RESS FFYs24-25	76,809		(76,809)		
		10040721	HS PA Refugee RESS FFYs25-26	960,822	75,951	(884,871)		(75,951)

Department: HSA Human Services

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Grants Projects								
		10040727	HS PA Refugee ORSA FFYs25-26	11,725		(11,725)		
		10041982	HS PA Refugee RESS FFYs25-27	1,071,206	200,000	(871,206)		(200,000)
		10041983	HS PA Refugee SOR FFYs25-27	19,101		(19,101)		
		10042928	HS PA Refugee RSS FFYs27-28		1,071,206	1,071,206	1,071,206	
		10042929	HS PA Refugee SOR FFYs27-28		19,101	19,101	19,101	
12960 Total				**2,139,663**	**1,366,258**	**(773,405)**	**1,090,307**	**(275,951)**
14520	SR Senior Citizens-Grants Sta	10040319	HS AG MOCA Nutr Yr4	902,284		(902,284)		
		10040320	HS AG MOCA Nutr Yr5		902,284	902,284	902,284	
		10040749	HS AG CalVet MHSA FY25-FY26	75,000		(75,000)		
		10040810	HS AG HICAP Reim FY25/26	139,957		(139,957)		
		10040811	HS AG HICAP State FY25/26	69,925		(69,925)		
		10040812	HS AG HICAP AUG FY25/26	67,452		(67,452)		
		10041776	HS AG Omb State GF FY26	129,691		(129,691)		
		10041777	HS AG Omb PH L&C Pg Fnd FY26	4,714		(4,714)		
		10041778	HS AG Omb SHF CP Accnt FY26	21,870		(21,870)		
		10041779	HS AG Omb SNF QAF FY26	22,390		(22,390)		
		10041786	HS AG Con Nutr IIIC1 FY26 ST	282,441		(282,441)		
		10041788	HS AG HDM Nutr IIIC2 FY26 ST	1,608,993		(1,608,993)		
		10041789	HS AG Admin State GF FY26	100,000		(100,000)		
		10041929	HS AG CalFresh Exp FFY26 State	64,174		(64,174)		
		10041931	HS AG ADRC Infr FY26	329,812		(329,812)		
		10042879	HS AG Omb State GF FY27		120,966	120,966	120,966	
		10042880	HS AG Omb PH L&C Pg Fnd FY27		4,194	4,194	4,194	
		10042881	HS AG Omb SHF CP Accnt FY27		81,729	81,729	81,729	
		10042882	HS AG Omb SNF QAF FY27		19,924	19,924	19,924	
		10042883	HS AG Con Nutr IIIC1 FY27 ST		275,946	275,946	275,946	
		10042885	HS AG HDM Nutr IIIC2 FY27 ST		1,750,063	1,750,063	1,750,063	
		10042886	HS AG Admin State GF FY27		100,000	100,000	100,000	
		10042901	HS AG HICAP Reim FY27/28		139,413	139,413	139,413	
		10042902	HS AG HICAP State FY27/28		69,651	69,651	69,651	

Department: HSA Human Services

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Grants Projects								
		10042903	HS AG HICAP Aug FY27/28		70,385	70,385	70,385	
		10042904	HS AG CalFresh Exp FFY27 State		44,371	44,371	44,371	
		10042920	HS AG CalVet MHSA FY27-FY28		75,000	75,000	75,000	
		10042958	HS AG ADRC Infr FY27		324,650	324,650	324,650	
14520 Total				**3,818,703**	**3,978,576**	**159,873**	**3,978,576**	**0**
14560	SR Senior Citizens-Grants	10040813	HS AG HICAP SHIP FY25/26	101,935		(101,935)		
		10041775	HS AG Elder Abuse Prev FY26	12,181		(12,181)		
		10041780	HS AG HDM Nutr IIIC2 FY26 Fed	1,039,038		(1,039,038)		
		10041781	HS AG Supp Svcs IIIB FY26	1,244,873		(1,244,873)		
		10041782	HS AG Prev Hlth IIID FY26	71,545		(71,545)		
		10041783	HS AG Fam Caregiver Svc FY26	495,290		(495,290)		
		10041784	HS AG Omb LTC Svcs VIIA FY26	43,212		(43,212)		
		10041785	HS AG NSIP Con Nutr IIIC1 FY26	228,926		(228,926)		
		10041787	HS AG NSIP HDM Nutr IIIC2 FY26	1,329,366		(1,329,366)		
		10041791	HS AG Con Nutr IIIC1 FY26 Fed	1,126,185		(1,126,185)		
		10041925	HS AG MIPPA AAA FFY26	35,451		(35,451)		
		10041926	HS AG MIPPA ADRC FFY26	26,750		(26,750)		
		10041927	HS AG MIPPA SHIP FFY26	40,209		(40,209)		
		10041928	HS AG CalFresh Exp FFY26 Fed	32,087		(32,087)		
		10042877	HS AG Elder Abuse Prev FY27		11,272	11,272	11,272	
		10042887	HS AG HDM Nutr IIIC2 FY27 Fed		864,467	864,467	864,467	
		10042888	HS AG Supp Svcs IIIB FY27		896,886	896,886	896,886	
		10042889	HS AG Prev Hlth IIID FY27		65,690	65,690	65,690	
		10042890	HS AG Fam Caregiver Svc FY27		447,495	447,495	447,495	
		10042891	HS AG Omb LTC Svcs VIIA FY27		41,862	41,862	41,862	
		10042893	HS AG NSIP Con Nutr IIIC1 FY27		450,902	450,902	450,902	
		10042894	HS AG NSIP HDM Nutr IIIC2 FY27		884,624	884,624	884,624	
		10042895	HS AG Con Nutr IIIC1 FY27 Fed		1,283,635	1,283,635	1,283,635	
		10042906	HS AG HICAP SHIP FY27/28		101,455	101,455	101,455	
		10042910	HS AG MIPPA AAA FFY27		27,216	27,216	27,216	

Department: HSA Human Services

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Grants Projects								
		10042914	HS AG MIPPA ADRC FFY27		9,055	9,055	9,055	
		10042916	HS AG MIPPA SHIP FFY27		45,679	45,679	45,679	
		10042917	HS AG CalFresh Exp FFY27 Fed		11,093	11,093	11,093	
		10043605	HS AG CPF Safe Passage Program		850,000	850,000		(850,000)
		10043606	HS AG CPF Home for Good		250,000	250,000		(250,000)
14560 Total				**5,827,048**	**6,241,331**	**414,283**	**5,141,331**	**(1,100,000)**
Grants Projects Total				**11,785,414**	**11,586,165**	**(199,249)**	**10,210,214**	**(1,375,951)**
Continuing Projects - Project Control								
12920	SR Human Welfare-Grants Sta	10029771	HS AD CCR&ICWA Cty Liaison 2	330,097	344,623	14,526	362,613	17,990
		10040687	HS CH THP Round 6	104,299		(104,299)		
		10040715	HS CH HNMP Round 3	314,963		(314,963)		
		10041932	HS CH THP Round 7	2,146,720	223,892	(1,922,828)		(223,892)
		10041984	HS CH HNMP Round 4	314,963		(314,963)		
		10042873	HS CH THP Round 8		2,370,612	2,370,612	1,103,954	(1,266,658)
		10042922	HS CH HNMP Round 5		314,963	314,963		(314,963)
12920 Total				**3,211,042**	**3,254,090**	**43,048**	**1,466,567**	**(1,787,523)**
Continuing Projects - Project Control Total				**3,211,042**	**3,254,090**	**43,048**	**1,466,567**	**(1,787,523)**
Total Uses of Funds				**1,308,942,803**	**1,383,529,350**	**74,586,547**	**1,461,600,992**	**78,071,642**

Department: JUV Juvenile Probation

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	23,549,534	24,771,178	1,221,644	25,159,397	388,219
Mandatory Fringe Benefits	11,284,374	12,866,869	1,582,495	13,273,294	406,425
Non-Personnel Services	860,978	2,092,658	1,231,680	1,741,557	(351,101)
Capital Outlay	2,300,000	3,418,554	1,118,554	150,000	(3,268,554)
City Grant Program		1,142,539	1,142,539	1,542,362	399,823
Debt Service	2,290,000	2,291,250	1,250	2,288,750	(2,500)
Facilities Maintenance	437,982	459,881	21,899	482,875	22,994
Materials & Supplies	350,413	341,653	(8,760)	346,977	5,324
Programmatic Projects	4,882,030	607,080	(4,274,950)	357,727	(249,353)
Services Of Other Depts	6,916,649	6,994,432	77,783	7,336,110	341,678
Total Uses by Chart of Accounts	**52,871,960**	**54,986,094**	**2,114,134**	**52,679,049**	**(2,307,045)**
Sources Summary					
Intergovernmental: Federal	1,542,640	1,542,640		1,542,640	
Intergovernmental: State	20,139,505	16,681,903	(3,457,602)	16,932,781	250,878
Charges for Services	3,000	3,000		3,000	
Expenditure Recovery	180,000	180,000		180,000	
General Fund Support	31,006,815	36,578,551	5,571,736	34,020,628	(2,557,923)
Total Sources by Chart of Accounts	**52,871,960**	**54,986,094**	**2,114,134**	**52,679,049**	**(2,307,045)**
Fund Summary					
General Fund	33,128,871	38,700,607	5,571,736	36,142,684	(2,557,923)
Public Protection Fund	19,743,089	16,285,487	(3,457,602)	16,536,365	250,878
Total Uses by Funds	**52,871,960**	**54,986,094**	**2,114,134**	**52,679,049**	**(2,307,045)**
Division Summary					
JUV Community Investments	4,546,215	4,702,911	156,696	5,209,545	506,634
JUV Probation Services	10,433,971	12,376,873	1,942,902	12,943,289	566,416
JUV Juvenile Hall	21,979,216	21,514,726	(464,490)	20,617,790	(896,936)
JUV Log Cabin Ranch	185,000	380,000	195,000		(380,000)
JUV General	15,727,558	16,011,584	284,026	13,908,425	(2,103,159)

Department: JUV Juvenile Probation

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Total Uses by Division	**52,871,960**	**54,986,094**	**2,114,134**	**52,679,049**	**(2,307,045)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	16,097,396	16,950,016	852,620	17,181,000	230,984
			Mandatory Fringe Benefits	6,903,955	7,953,107	1,049,152	8,145,500	192,393
			Non-Personnel Services	794,228	2,023,528	1,229,300	1,672,427	(351,101)
			Capital Outlay		168,554	168,554		(168,554)
			City Grant Program		1,142,539	1,142,539	1,542,362	399,823
			Debt Service	2,290,000	2,291,250	1,250	2,288,750	(2,500)
			Materials & Supplies	350,413	341,653	(8,760)	346,977	5,324
			Services Of Other Depts	3,954,897	4,120,079	165,182	4,332,793	212,714
10000 Total				**30,390,889**	**34,990,726**	**4,599,837**	**35,509,809**	**519,083**
Operating Total				**30,390,889**	**34,990,726**	**4,599,837**	**35,509,809**	**519,083**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	15785	JP Juv - Facilities Maintenanc	437,982	459,881	21,899	482,875	22,994
10010 Total				**437,982**	**459,881**	**21,899**	**482,875**	**22,994**
Annual Projects - Authority Control Total				**437,982**	**459,881**	**21,899**	**482,875**	**22,994**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	15785	JP Juv - Facilities Maintenanc	1,300,000	200,000	(1,100,000)		(200,000)
		19555	JP Juv - Ygc Capital Improveme		500,000	500,000		(500,000)
		20704	JJC MPR Window Replacement		800,000	800,000		(800,000)
		20709	YGC Replace HVAC Systems	1,000,000		(1,000,000)		
		23362	JUV IT Bldg Enhancement		1,750,000	1,750,000		(1,750,000)
		23363	JUV Cloud Project Investment				150,000	150,000
10020 Total				**2,300,000**	**3,250,000**	**950,000**	**150,000**	**(3,100,000)**
Continuing Projects - Authority Control Total				**2,300,000**	**3,250,000**	**950,000**	**150,000**	**(3,100,000)**
Grants Projects								

Department: JUV Juvenile Probation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Grants Projects								
13720	SR Public Protection-Grant Sta	10038197	JUV JPAF FY22-23	477,412		(477,412)		
		10039430	JUV JPAF FY23-24	364,862		(364,862)		
		10039438	JUV JPAF FY24-25		276,449	276,449		(276,449)
		10040820	JUV YOBG FY24-25	2,481,747		(2,481,747)		
		10041298	JUV Less Restrictive Programs	1,000,000		(1,000,000)		
		10041792	JUV STC FY25-26	66,750		(66,750)		
		10041794	JUV YOBG FY25-26	6,884,364		(6,884,364)		
		10041795	Juvenile Reentry Grant FY25-26	68,045		(68,045)		
		10041796	JUV DJJ Realignment FY25-26	2,335,048	273,207	(2,061,841)		(273,207)
		10041812	JUV JPAF FY25-26	5,999,387		(5,999,387)		
		10041838	JUV STC FY26-27		69,130	69,130	69,130	
		10041840	JUV JPAF FY26-27		6,263,633	6,263,633	6,696,641	433,008
		10041844	JUV YOBG FY26-27		6,582,020	6,582,020	6,836,326	254,306
		10041845	JUV DJJ Realignment FY26-27		2,603,503	2,603,503	2,716,723	113,220
		10041846	Juvenile Reentry Grant FY26-27		217,545	217,545	217,545	
		10042067	Juvenile Reentry Grant FY24-25	65,474		(65,474)		
13720 Total				**19,743,089**	**16,285,487**	**(3,457,602)**	**16,536,365**	**250,878**
Grants Projects Total				**19,743,089**	**16,285,487**	**(3,457,602)**	**16,536,365**	**250,878**
Total Uses of Funds				**52,871,960**	**54,986,094**	**2,114,134**	**52,679,049**	**(2,307,045)**

Department: LLB Law Library

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

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	366,982	466,324	99,342	490,754	24,430
			Mandatory Fringe Benefits	159,931	167,086	7,155	179,972	12,886
			Materials & Supplies	5,700	5,557	(143)	5,557	
			Services Of Other Depts	707,975	748,381	40,406	772,249	23,868
10000 Total				**1,240,588**	**1,387,348**	**146,760**	**1,448,532**	**61,184**
Operating Total				**1,240,588**	**1,387,348**	**146,760**	**1,448,532**	**61,184**
Total Uses of Funds				**1,240,588**	**1,387,348**	**146,760**	**1,448,532**	**61,184**

Department: MYR Mayor

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	13,621,503	13,883,587	262,084	14,509,530	625,943
Mandatory Fringe Benefits	4,900,389	5,129,919	229,530	5,509,191	379,272
Non-Personnel Services	2,801,174	3,242,569	441,395	3,183,131	(59,438)
Aid Assistance	6,200,000	6,200,000		6,200,000	
City Grant Program	107,398,889	121,892,611	14,493,722	118,018,511	(3,874,100)
Debt Service	8,634,092	15,476,568	6,842,476	11,077,718	(4,398,850)
Materials & Supplies	27,000	26,325	(675)	26,325	
Other Support/Care of Persons	27,882,790	50,878,026	22,995,236	36,100,429	(14,777,597)
Programmatic Projects	5,049,426	5,934,270	884,844	5,551,173	(383,097)
Services Of Other Depts	6,240,307	6,320,715	80,408	6,535,008	214,293
Overhead and Allocations	3,470,755	3,852,946	382,191	3,479,255	(373,691)
Transfers Out	2,000,000	2,000,000		2,000,000	
Total Uses by Chart of Accounts	**188,226,325**	**234,837,536**	**46,611,211**	**212,190,271**	**(22,647,265)**
Sources Summary					
Other Local Taxes	3,093,000	3,380,000	287,000	3,410,000	30,000
Intergovernmental: Other	1,381,396	2,212,475	831,079	2,268,613	56,138
Licenses, Permits,& Franchises	200,000	200,000		200,000	
Rents & Concessions	5,030,000	5,030,000		5,030,000	
Other Revenues	3,634,104	11,215,505	7,581,401	7,883,175	(3,332,330)
Interest & Investment Income	(1,372)		1,372		
Expenditure Recovery	6,745,756	11,870,866	5,125,110	12,017,217	146,351
Transfers In		8,250,000	8,250,000	8,250,000	
Beg Fund Balance - Budget Only	3,781,372	12,722,552	8,941,180	4,030,000	(8,692,552)
General Fund Support	164,362,069	179,956,138	15,594,069	169,101,266	(10,854,872)
Total Sources by Chart of Accounts	**188,226,325**	**234,837,536**	**46,611,211**	**212,190,271**	**(22,647,265)**

Department: MYR Mayor

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Fund Summary					
Culture and Recreation Fund	3,093,000	3,380,000	287,000	3,410,000	30,000
Community / Neighborhood Dev	55,738,256	85,613,641	29,875,385	72,816,483	(12,797,158)
General Fund	124,045,069	140,493,895	16,448,826	130,613,788	(9,880,107)
General Services Fund	150,000	150,000		150,000	
Human Welfare Fund	200,000	200,000		200,000	
LowMod Income Housing Asset Fd	5,000,000	5,000,000		5,000,000	
Total Uses by Funds	**188,226,325**	**234,837,536**	**46,611,211**	**212,190,271**	**(22,647,265)**
Division Summary					
MYR Office Of The Mayor	11,634,724	12,272,595	637,871	12,932,005	659,410
MYR Housing & Community Dev	176,591,601	222,564,941	45,973,340	199,258,266	(23,306,675)
Total Uses by Division	**188,226,325**	**234,837,536**	**46,611,211**	**212,190,271**	**(22,647,265)**

Reserved Appropriations

Controller Reserves

		2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
10043719	Chinatown COP		500,000		1,100,000	
Controller Reserves: Total			**500,000**		**1,100,000**	

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	6,018,691	6,290,553	271,862	6,585,919	295,366
			Mandatory Fringe Benefits	2,288,727	2,454,959	166,232	2,641,241	186,282
			Non-Personnel Services	173,597	173,597		173,597	
			City Grant Program	51,455,324	56,528,879	5,073,555	61,223,527	4,694,648
			Debt Service	7,037,925	8,880,075	1,842,150	9,476,775	596,700
			Materials & Supplies	27,000	26,325	(675)	26,325	
			Services Of Other Depts	1,832,400	2,032,804	200,404	2,120,957	88,153
10000 Total				**68,833,664**	**76,387,192**	**7,553,528**	**82,248,341**	**5,861,149**

Department: MYR Mayor

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
12900	SR WOM Domestic Violence Prog		City Grant Program	200,000	200,000		200,000	
12900 Total				**200,000**	**200,000**	**0**	**200,000**	**0**
Operating Total				**69,033,664**	**76,587,192**	**7,553,528**	**82,448,341**	**5,861,149**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17165	Board Enhancements	5,198,899	6,102,330	903,431		(6,102,330)
		17168	Mohcd Children'S Baseline	1,658,507	4,740,590	3,082,083	2,224,233	(2,516,357)
		17172	Ellis Act	170,070	177,826	7,756	187,312	9,486
		17195	Moh-Low Income Capacity Bldg	1,305,572	1,271,826	(33,746)	1,330,588	58,762
		17198	MO CBO Grant Pool	31,072,135	26,600,436	(4,471,699)	24,194,883	(2,405,553)
		17216	Mohcd Transitional Age Youth B	194,382		(194,382)		
		17229	MY Mayor's Special-protocol Fu	25,000	19,500	(5,500)	25,000	5,500
		21672	Midtown Operating Subsidy	1,200,000	1,200,000		1,200,000	
10010 Total				**40,824,565**	**40,112,508**	**(712,057)**	**29,162,016**	**(10,950,492)**
Annual Projects - Authority Control Total				**40,824,565**	**40,112,508**	**(712,057)**	**29,162,016**	**(10,950,492)**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	16657	EW City Economic Development P	21,218		(21,218)		
		17069	GE Public Housing Rebuild Fund	1,663,475	6,659,348	4,995,873	1,666,691	(4,992,657)
		17231	MY Mayor's Special-strategic P	150,000	97,500	(52,500)	150,000	52,500
		21520	GF Rent Subsidies	4,200,000	4,200,000		4,200,000	
		21636	SnrOprSubsidy&Voucher	125,000	125,000		125,000	
		21748	Reinvestment Initiatives	99,995	101,414	1,419	104,456	3,042
10020 Total				**6,259,688**	**11,183,262**	**4,923,574**	**6,246,147**	**(4,937,115)**
10491	2015 AFFORD HOUS GOB 2nd 2018D	23239	2015 GO Bond 2nd-Prog Inc		124,594	124,594		(124,594)
10491 Total				**0**	**124,594**	**124,594**	**0**	**(124,594)**
10492	2015 AFFORD HOUS GOB 3RD 2019C	23240	2015 GO Bond 3rd-Prog Inc		359,461	359,461		(359,461)
10492 Total				**0**	**359,461**	**359,461**	**0**	**(359,461)**
10565	SR Affordable Housing GOB2016F	21204	2015 Housing Bond Prog Inc		7,708,497	7,708,497		(7,708,497)
10565 Total				**0**	**7,708,497**	**7,708,497**	**0**	**(7,708,497)**
10569	SR Afford Housing Enforcement	22336	Affordable Housing Enforcement	30,000	530,000	500,000	30,000	(500,000)

Department: MYR Mayor

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
10569 Total				**30,000**	**530,000**	**500,000**	**30,000**	**(500,000)**
10576	Afford Housing Opport Fund	22934	Afford Housing Opport Fund		8,250,000	8,250,000	8,250,000	
10576 Total				**0**	**8,250,000**	**8,250,000**	**8,250,000**	**0**
10580	SR Citywide Affordable Housing	17190	MY Inclusionary Housing Reg	3,750,000	4,000,000	250,000	4,000,000	
10580 Total				**3,750,000**	**4,000,000**	**250,000**	**4,000,000**	**0**
10790	SR Housing Program Fees	17194	MY Moh Loan Administration Fee	200,000	200,000		200,000	
		17211	MY Revenue From Rents & Leases	30,000	30,000		30,000	
		20768	2016 HOUS GOB Repay MOHCD part	1,000,000	1,000,000		1,000,000	
		22069	Treasure Island Dev Cont-Hsng	1,888,256	9,601,089	7,712,833	6,250,000	(3,351,089)
10790 Total				**3,118,256**	**10,831,089**	**7,712,833**	**7,480,000**	**(3,351,089)**
10795	SR Housing Trust Fund	17182	MY Housing Trust Fund - Moh	48,840,000	53,810,000	4,970,000	53,056,483	(753,517)
10795 Total				**48,840,000**	**53,810,000**	**4,970,000**	**53,056,483**	**(753,517)**
11802	SR Culture & Rec Hotel Tax	20290	Cultural Districts	3,093,000	3,380,000	287,000	3,410,000	30,000
11802 Total				**3,093,000**	**3,380,000**	**287,000**	**3,410,000**	**30,000**
14190	SR Low-mod Inc Housing NonBond	17177	MY Low-mod Housing Assets	5,000,000	5,000,000		5,000,000	
14190 Total				**5,000,000**	**5,000,000**	**0**	**5,000,000**	**0**
Continuing Projects - Authority Control Total				**70,090,944**	**105,176,903**	**35,085,959**	**87,472,630**	**(17,704,273)**
Grants Projects								
12550	SR Grants; GSF Continuing	10037108	MYR Strategic Grant FY22	150,000	150,000		150,000	
12550 Total				**150,000**	**150,000**	**0**	**150,000**	**0**
Grants Projects Total				**150,000**	**150,000**	**0**	**150,000**	**0**
Work Orders/Overhead								
10060	GF Work Order	232055	MYR Office Of The Mayor	2,493,744	2,604,807	111,063	2,715,273	110,466
		232065	MYR Housing & Community Dev	5,633,408	10,206,126	4,572,718	10,242,011	35,885
10060 Total				**8,127,152**	**12,810,933**	**4,683,781**	**12,957,284**	**146,351**
Work Orders/Overhead Total				**8,127,152**	**12,810,933**	**4,683,781**	**12,957,284**	**146,351**
Total Uses of Funds				**188,226,325**	**234,837,536**	**46,611,211**	**212,190,271**	**(22,647,265)**

Department: MTA Municipal Transportation Agency

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	647,723,146	677,441,232	29,718,086	725,326,819	47,885,587
Mandatory Fringe Benefits	287,868,563	308,652,540	20,783,977	350,826,610	42,174,070
Non-Personnel Services	261,436,210	272,024,252	10,588,042	278,999,696	6,975,444
Capital Outlay	105,439,724	92,710,390	(12,729,334)	83,786,379	(8,924,011)
Debt Service	27,826,522	35,815,652	7,989,130	35,802,078	(13,574)
Materials & Supplies	112,505,719	108,804,294	(3,701,425)	111,750,773	2,946,479
Programmatic Projects	112,233		(112,233)		
Services Of Other Depts	127,880,883	124,422,566	(3,458,317)	136,267,621	11,845,055
Overhead and Allocations	(19,632,332)	(14,052,748)	5,579,584	(14,491,881)	(439,133)
Transfers Out	159,356,259	167,801,313	8,445,054	158,015,819	(9,785,494)
Intrafund Transfers Out	49,529,258	239,281,520	189,752,262	41,978,319	(197,303,201)
Unappropriated Rev-Designated	2,430,000		(2,430,000)		
Transfer Adjustment - Uses	(208,885,517)	(407,082,833)	(198,197,316)	(199,994,138)	207,088,695
Total Uses by Chart of Accounts	**1,553,590,668**	**1,605,818,178**	**52,227,510**	**1,708,268,095**	**102,449,917**
Sources Summary					
Property Taxes				166,000,000	166,000,000
Intergovernmental: Federal	29,747,343	5,243,189	(24,504,154)	5,348,053	104,864
Intergovernmental: Other	372,043,951	164,156,672	(207,887,279)	305,363,124	141,206,452
Intergovernmental: State	70,230,995	68,078,908	(2,152,087)	69,950,486	1,871,578
Charges for Services	150,165,600	172,100,857	21,935,257	181,564,506	9,463,649
Fines, Forfeiture, & Penalties	108,873,968	111,770,478	2,896,510	111,770,478	
Licenses, Permits,& Franchises	30,493,617	28,605,069	(1,888,548)	30,084,337	1,479,268
Rents & Concessions	125,333,018	133,974,439	8,641,421	138,880,498	4,906,059
Other Revenues	17,420,016	241,319	(17,178,697)	859,135	617,816
Interest & Investment Income	16,867,357	14,952,941	(1,914,416)	14,929,552	(23,389)
Expenditure Recovery	3,719,988	5,429,823	1,709,835	5,564,516	134,693
IntraFund Transfers In	49,529,258	239,281,520	189,752,262	41,978,319	(197,303,201)
Transfers In	244,944,452	182,119,575	(62,824,877)	172,192,236	(9,927,339)
Other Financing Sources		200,000,000	200,000,000		(200,000,000)

Department: MTA Municipal Transportation Agency

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Beg Fund Balance - Budget Only	6,446,622	24,736,221	18,289,599	7,854,595	(16,881,626)
Transfer Adjustment-Source	(208,885,517)	(407,082,833)	(198,197,316)	(199,994,138)	207,088,695
General Fund Support	536,660,000	662,210,000	125,550,000	655,922,398	(6,287,602)
Total Sources by Chart of Accounts	**1,553,590,668**	**1,605,818,178**	**52,227,510**	**1,708,268,095**	**102,449,917**

Fund Summary

Municipal Transportation Agcy	1,553,590,668	1,605,818,178	52,227,510	1,708,268,095	102,449,917
Total Uses by Funds	**1,553,590,668**	**1,605,818,178**	**52,227,510**	**1,708,268,095**	**102,449,917**

Division Summary

MTASS Streets		327,734,155	327,734,155	335,810,773	8,076,618
MTASS Sustainable Streets	194,684,971		(194,684,971)		
MTAHR Human Resources	66,244,731		(66,244,731)		
MTAFA Finance		18,883,335	18,883,335	19,636,553	753,218
MTAFA Fit Finance & Info Tech	95,240,756		(95,240,756)		
MTAED Executive Director	6,462,406	1,206,220	(5,256,186)	1,258,574	52,354
MTABD Board Of Directors	719,305	867,144	147,839	905,991	38,847
MTACC CV-Captl Progr & Constr	100,134,229		(100,134,229)		
MTATS Transit Svc Division	802,203,295	890,321,037	88,117,742	959,744,342	69,423,305
MTAAW Agency-wide	141,162,327	142,876,534	1,714,207	157,393,669	14,517,135
MTASA Safety	6,763,846	9,779,328	3,015,482	10,240,775	461,447
MTACO Communications	7,751,181		(7,751,181)		
MTAEA External Affairs		10,737,592	10,737,592	11,508,544	770,952
MTATZ Taxi & Accessible Svc	33,519,124		(33,519,124)		
MTAST Chief Strategy Office	89,230,092		(89,230,092)		
MTAOC Office of Civil Rights	9,474,405	486,375	(8,988,030)	513,199	26,824
MTAAD Administration Division		202,926,458	202,926,458	211,255,675	8,329,217
Total Uses by Division	**1,553,590,668**	**1,605,818,178**	**52,227,510**	**1,708,268,095**	**102,449,917**

Reserved Appropriations

Controller Reserves

10001724	MT Rail & Bus Services				321,000,000	

Department: MTA Municipal Transportation Agency

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

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
22260	MTA TS Op Annual Account Ctrl		Salaries	530,218,780	539,489,429	9,270,649	577,990,683	38,501,254
			Mandatory Fringe Benefits	199,128,551	208,739,506	9,610,955	229,011,656	20,272,150
			Non-Personnel Services	132,383,516	82,464,261	(49,919,255)	84,927,531	2,463,270
			Debt Service		8,000,000	8,000,000	8,000,000	
			Materials & Supplies	104,851,606	100,955,616	(3,895,990)	103,671,112	2,715,496
			Services Of Other Depts	38,778,829	39,326,815	547,986	42,315,823	2,989,008
			Overhead and Allocations	(106,456,594)	199,703,507	306,160,101	229,615,326	29,911,819
			Transfers Out	1,565,891	1,565,891		1,565,891	
			Intrafund Transfers Out	39,668,631	29,422,438	(10,246,193)	32,126,082	2,703,644
			Transfer Adjustment - Uses	(41,234,522)	(30,988,329)	10,246,193	(33,691,973)	(2,703,644)
22260 Total				**898,904,688**	**1,178,679,134**	**279,774,446**	**1,275,532,131**	**96,852,997**
22261	MTA TS DSF REVBD S2017 (NEW)		Debt Service	9,982,288	9,979,955	(2,333)	9,976,705	(3,250)
22261 Total				**9,982,288**	**9,979,955**	**(2,333)**	**9,976,705**	**(3,250)**
22267	MTA TS DSF REVBND S2021A		Debt Service	13,068,934	13,060,397	(8,537)	13,050,073	(10,324)
22267 Total				**13,068,934**	**13,060,397**	**(8,537)**	**13,050,073**	**(10,324)**
22268	MTA TS DSF REVBND S2021B		Debt Service	179,200	179,200		179,200	
22268 Total				**179,200**	**179,200**	**0**	**179,200**	**0**
22269	MTA TS DSF REVBND S2021C		Debt Service	3,030,209	3,030,209		3,030,209	
22269 Total				**3,030,209**	**3,030,209**	**0**	**3,030,209**	**0**
22870	MTA SS Op Annual Account Ctrl		Salaries	72,646,545	78,748,511	6,101,966	84,350,913	5,602,402

Department: MTA Municipal Transportation Agency

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
			Mandatory Fringe Benefits	33,266,497	28,734,456	(4,532,041)	31,502,473	2,768,017
			Non-Personnel Services	89,228,279	69,903,713	(19,324,566)	71,961,320	2,057,607
			Materials & Supplies	6,985,435	6,741,081	(244,354)	6,951,388	210,307
			Services Of Other Depts	13,136,807	10,013,547	(3,123,260)	10,556,378	542,831
			Overhead and Allocations	30,121,956	71,971,090	41,849,134	77,378,699	5,407,609
			Transfers Out	157,790,368	166,235,422	8,445,054	156,449,928	(9,785,494)
			Transfer Adjustment - Uses	(157,790,368)	(166,235,422)	(8,445,054)	(156,449,928)	9,785,494
22870 Total				**245,385,519**	**266,112,398**	**20,726,879**	**282,701,171**	**16,588,773**
23426	MTA SS DSF REVBND S2021C		Debt Service	1,565,891	1,565,891		1,565,891	
23426 Total				**1,565,891**	**1,565,891**	**0**	**1,565,891**	**0**
Operating Total				**1,172,116,729**	**1,472,607,184**	**300,490,455**	**1,586,035,380**	**113,428,196**
Continuing Projects - Authority Control								
22280	MTA TS ContinuingAuthorityCtrl	22197	ExpAuth-MunicipalExecAssocMTA	48,000		(48,000)		
		22616	MT NP 10040496 Contingency Rsv	2,430,000		(2,430,000)		
		22900	MT NP BART Opr	6,930,000		(6,930,000)	5,889,895	5,889,895
		23084	MT NP 10042556 NRV FY2026	4,000,000		(4,000,000)		
		80675	MT 10043178 OpFundsHldAcct		3,172,677	3,172,677		(3,172,677)
22280 Total				**13,408,000**	**3,172,677**	**(10,235,323)**	**5,889,895**	**2,717,218**
22396	MTA TS CAP REVBND 2021C	80330	MT 10037270 RevBond S2021C	6,535,888	2,061,748	(4,474,140)	2,038,359	(23,389)
22396 Total				**6,535,888**	**2,061,748**	**(4,474,140)**	**2,038,359**	**(23,389)**
22412	MTA TS CAP TB CFD Pay-go-fund	23326	MT FD 10043497 TransbayCFDHd		210,000	210,000		(210,000)
		80609	MT Transbay CFD Pay-go	700,000		(700,000)		
22412 Total				**700,000**	**210,000**	**(490,000)**	**0**	**(210,000)**
22420	MTA TS CAP DEV IMPACT PRJ	18851	MT Tsf-transit Svc & Reliabili		3,240	3,240		(3,240)
		19691	MT Tsf-Transit Srvc Exp & Real		56,462	56,462		(56,462)
22420 Total				**0**	**59,702**	**59,702**	**0**	**(59,702)**
22540	MTA TS SPE REV TIDF	18850	MT Tsf-transit Cap Maint & Pro	1,439,802	1,524,057	84,255	534,768	(989,289)
22540 Total				**1,439,802**	**1,524,057**	**84,255**	**534,768**	**(989,289)**
22890	MTA SS ContinuingAuthorityCtrl	23294	MS NP 10043427 Auto Speed Enf		2,000,000	2,000,000	2,000,000	
		23310	MS FD 10043460 ASE Capital Rev		2,000,000	2,000,000	2,000,000	

Department: MTA Municipal Transportation Agency

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
22890 Total				**0**	**4,000,000**	**4,000,000**	**4,000,000**	**0**
Continuing Projects - Authority Control Total				**22,083,690**	**11,028,184**	**(11,055,506)**	**12,463,022**	**1,434,838**
Grants Projects								
22320	MTA TS OPR ANNUAL-FED	10040854	MT FED ADA Paratransit Op Supp	5,925,293	5,243,189	(682,104)	5,348,053	104,864
22320 Total				**5,925,293**	**5,243,189**	**(682,104)**	**5,348,053**	**104,864**
22330	MTA TS OPR ANNUAL-STA	10040855	MT LCTOP Discount Oper Support	18,230,995	16,986,654	(1,244,341)	17,308,232	321,578
		10041349	SB125 State COVID Relief	209,328,000		(209,328,000)		
		10041375	LAFA Program Operating Fund	112,233	1,500	(110,733)	1,500	
22330 Total				**227,671,228**	**16,988,154**	**(210,683,074)**	**17,309,732**	**321,578**
22331	MTA TS COVID STIMULUS FUND-FED	10037465	ARP 5307 Transit Opr Assist	23,822,050		(23,822,050)		
22331 Total				**23,822,050**	**0**	**(23,822,050)**	**0**	**0**
22350	MTA TS OPR ANNUAL-REG	10040856	MT RM2 3rd St Owl Bus Op Supp	2,296,910	2,296,910		2,342,848	45,938
22350 Total				**2,296,910**	**2,296,910**	**0**	**2,342,848**	**45,938**
22450	MTA TS CAP STATEFUNDED PRJ	10041384	MTC State of Good Repair	13,096,076	11,757,649	(1,338,427)	12,000,000	242,351
22450 Total				**13,096,076**	**11,757,649**	**(1,338,427)**	**12,000,000**	**242,351**
Grants Projects Total				**272,811,557**	**36,285,902**	**(236,525,655)**	**37,000,633**	**714,731**
Work Orders/Overhead								
22265	MTA OH OPR AGENCYWIDE NEW	103758	MTAHR Human Resources	19,287,409		(19,287,409)		
		103773	MTAFA Finance		18,883,335	18,883,335	18,014,153	(869,182)
			MTAFA Fit Finance & Info Tech	49,093,643		(49,093,643)		
		103776	MTAED Executive Director	6,462,406	1,206,220	(5,256,186)	1,258,574	52,354
		103788	MTABD Board Of Directors	719,305	867,144	147,839	905,991	38,847
		139648	MTAAW Agency-wide	90,988,990	89,695,905	(1,293,085)	109,116,441	19,420,536
		175644	MTACO Communications	7,751,181		(7,751,181)		
			MTAEA External Affairs		10,737,592	10,737,592	11,508,544	770,952
		210685	MTAST Chief Strategy Office	20,982,421		(20,982,421)		
		210855	MTAOC Office of Civil Rights	5,497,469	243,188	(5,254,281)	256,601	13,413
		210893	MTAAD Administration Division		202,873,410	202,873,410	211,200,676	8,327,266
			Transfer Adjustment - Uses	(194,336,202)	(309,626,697)	(115,290,495)	(345,797,426)	(36,170,729)

Department: MTA Municipal Transportation Agency

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Work Orders/Overhead								
22265 Total				**6,446,622**	**14,880,097**	**8,433,475**	**6,463,554**	**(8,416,543)**
22305	MTA TS OPR PROJ SUP-PSF NEW	103745	MTASS Sustainable Streets	2,596,232		(2,596,232)		
		103773	MTAFA Fit Finance & Info Tech	607,602		(607,602)		
		138672	MTACC CV-Captl Progr & Constr	1,615,539		(1,615,539)		
		138753	MTATS Transit Svc Division	476,081		(476,081)		
		210685	MTAST Chief Strategy Office	2,347,411		(2,347,411)		
		210855	MTAOC Office of Civil Rights	1,385,987	243,187	(1,142,800)	256,599	13,412
			Transfer Adjustment - Uses	(9,028,852)	(243,187)	8,785,665	(256,599)	(13,412)
22305 Total				**0**	**0**	**0**	**0**	**0**
Work Orders/Overhead Total				**6,446,622**	**14,880,097**	**8,433,475**	**6,463,554**	**(8,416,543)**
Continuing Projects - Project Control								
22431	MTA TS CAP TSF TRANSIT	10012000	MT TSF-Svc&Reliabilty Regional	45,708	2,533,942	2,488,234	17,533	(2,516,409)
		10012001	MT TSF-Svc Exp&Reliability	731,328	2,787,118	2,055,790	280,534	(2,506,584)
		10040546	TSF Developer Agr Holding Acct	8,819,996		(8,819,996)		
22431 Total				**9,597,032**	**5,321,060**	**(4,275,972)**	**298,067**	**(5,022,993)**
22455	MTA TS CAP Projects Prop B Fun	10034129	MT SFMTA Pop Growth Alloc	42,200,000		(42,200,000)		
		10040737	MT Population Adj TS CAP		42,210,000	42,210,000	42,380,000	170,000
22455 Total				**42,200,000**	**42,210,000**	**10,000**	**42,380,000**	**170,000**
22481	MTA TS SPE REV TCM Tax	10036279	MT Prop D TCM Tax	9,860,627	9,859,082	(1,545)	9,852,237	(6,845)
			Transfer Adjustment - Uses	(9,860,627)	(9,859,082)	1,545	(9,852,237)	6,845
22481 Total				**0**	**0**	**0**	**0**	**0**
23021	MTA SS CAP TSF SSD	10010140	MS TSF-COMPLETE ST (BIKE&PED)	68,562	956	(67,606)	26,300	25,344
		10040546	TSF Developer Agr Holding Acct	4,632,364		(4,632,364)		
23021 Total				**4,700,926**	**956**	**(4,699,970)**	**26,300**	**25,344**
23035	MTA SS CAP Projects Prop B Fun	10034131	MS SFMTA POP GROWTH ALLOC SSD	22,620,000		(22,620,000)		
		10040669	MS Population Adj SS CAP		22,450,000	22,450,000	22,540,000	90,000
23035 Total				**22,620,000**	**22,450,000**	**(170,000)**	**22,540,000**	**90,000**
23036	MTA SS Cap Projects Regional	10036359	MS 13th Street Safety Project	464,112		(464,112)		
		10043445	MS TDA Article III		470,000	470,000	479,400	9,400

Department: MTA Municipal Transportation Agency

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Continuing Projects - Project Control								
23036 Total				**464,112**	**470,000**	**5,888**	**479,400**	**9,400**
23040	MTA SS CAP OTHER-FUNDED PRJ	10032485	MS WalkFirst Quick & Effective	550,000		(550,000)		
		10043426	MS Commuter Shuttle		564,795	564,795	581,739	16,944
23040 Total				**550,000**	**564,795**	**14,795**	**581,739**	**16,944**
Continuing Projects - Project Control Total				**80,132,070**	**71,016,811**	**(9,115,259)**	**66,305,506**	**(4,711,305)**
Total Uses of Funds				**1,553,590,668**	**1,605,818,178**	**52,227,510**	**1,708,268,095**	**102,449,917**

Department: SDA Office of Sheriff's Inspector General

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	336,699	439,543	102,844	515,254	75,711
Mandatory Fringe Benefits	94,200	137,639	43,439	160,928	23,289
Non-Personnel Services	103,742	103,742		103,742	
Materials & Supplies	2,821	2,821		2,821	
Services Of Other Depts	746,285	870,769	124,484	873,225	2,456
Total Uses by Chart of Accounts	**1,283,747**	**1,554,514**	**270,767**	**1,655,970**	**101,456**
Sources Summary					
General Fund Support	1,283,747	1,554,514	270,767	1,655,970	101,456
Total Sources by Chart of Accounts	**1,283,747**	**1,554,514**	**270,767**	**1,655,970**	**101,456**
Fund Summary					
General Fund	1,283,747	1,554,514	270,767	1,655,970	101,456
Total Uses by Funds	**1,283,747**	**1,554,514**	**270,767**	**1,655,970**	**101,456**
Division Summary					
SDA Inspector General	1,000,202	1,262,973	262,771	1,355,379	92,406
SDA Sheriff Oversight	283,545	291,541	7,996	300,591	9,050
Total Uses by Division	**1,283,747**	**1,554,514**	**270,767**	**1,655,970**	**101,456**

Reserved Appropriations

Budget & Finance Committee Reserves

		2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
10037651	Office of Inspector General		303,292		319,288	
Budget & Finance Committee Reserves: Total			**303,292**		**319,288**	

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	21789	SDA Operations	1,283,747	1,554,514	270,767	1,655,970	101,456
10010 Total				**1,283,747**	**1,554,514**	**270,767**	**1,655,970**	**101,456**

Department: SDA Office of Sheriff's Inspector General

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Annual Projects - Authority Control								
Annual Projects - Authority Control Total				**1,283,747**	**1,554,514**	**270,767**	**1,655,970**	**101,456**
Total Uses of Funds				**1,283,747**	**1,554,514**	**270,767**	**1,655,970**	**101,456**

Department: POL Police

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	600,703,334	615,891,161	15,187,827	625,724,648	9,833,487
Mandatory Fringe Benefits	135,028,839	147,255,280	12,226,441	157,079,402	9,824,122
Non-Personnel Services	17,310,757	17,121,980	(188,777)	17,195,556	73,576
Capital Outlay	3,302,347	4,684,396	1,382,049	1,350,137	(3,334,259)
Debt Service	550,000	550,000		550,000	
Materials & Supplies	6,427,830	6,267,565	(160,265)	6,002,286	(265,279)
Programmatic Projects	7,501,583	9,771,106	2,269,523	8,790,106	(981,000)
Services Of Other Depts	78,658,236	81,155,014	2,496,778	84,307,209	3,152,195
Overhead and Allocations	(5,244)		5,244		
Total Uses by Chart of Accounts	**849,477,682**	**882,696,502**	**33,218,820**	**900,999,344**	**18,302,842**
Sources Summary					
Intergovernmental: Federal	3,143,834	10,619,218	7,475,384	2,698,636	(7,920,582)
Intergovernmental: State	49,094,217	51,099,259	2,005,042	52,418,639	1,319,380
Charges for Services	9,045,630	9,270,370	224,740	9,363,022	92,652
Fines, Forfeiture, & Penalties	795,454	802,800	7,346	802,800	
Licenses, Permits,& Franchises	1,381,499	1,476,453	94,954	1,457,845	(18,608)
Expenditure Recovery	7,362,134	6,538,383	(823,751)	6,538,562	179
Transfer Adjustment-Source	97,142,143	100,746,302	3,604,159	105,177,942	4,431,640
General Fund Support	681,512,771	702,143,717	20,630,946	722,541,898	20,398,181
Total Sources by Chart of Accounts	**849,477,682**	**882,696,502**	**33,218,820**	**900,999,344**	**18,302,842**
Fund Summary					
General Fund	743,696,889	765,359,084	21,662,195	787,257,444	21,898,360
Public Protection Fund	8,638,650	16,591,116	7,952,466	8,563,958	(8,027,158)
San Francisco Intl Airport	97,142,143	100,746,302	3,604,159	105,177,942	4,431,640
Total Uses by Funds	**849,477,682**	**882,696,502**	**33,218,820**	**900,999,344**	**18,302,842**
Division Summary					
POL - SOB - Special Operations	56,075,102	56,676,840	601,738	58,590,418	1,913,578
POL Admin	159,757,722	165,137,020	5,379,298	160,707,136	(4,429,884)

Department: POL Police

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
POL - FOB - Field Operations	536,502,715	560,136,340	23,633,625	576,523,848	16,387,508
POL - Airport	97,142,143	100,746,302	3,604,159	105,177,942	4,431,640
Total Uses by Division	**849,477,682**	**882,696,502**	**33,218,820**	**900,999,344**	**18,302,842**

Reserved Appropriations

Budget & Finance Committee Reserves

		2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
10001893	PC Operational Support Dept		617,763		350,000	
10001900	PC Training & Education				282,048	
10001905	PC Administration		668,486		703,466	
10001911	PC Field Operations		755,227			
10009500	Hazmat Abatement		37,627			
10024126	Lab Info Management System		18,000		18,000	
10024402	Police 36% Alloc Real Estate R		117,489			
Budget & Finance Committee Reserves: Total			**2,214,592**		**1,353,514**	

Uses of Funds Detail Appropriation

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

Department: POL Police

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17265	S.Francisco Safe;Inc	131,807	139,358	7,551	148,360	9,002
		17275	PC Ples - Hud-oig Operation Sa	1,017,274	1,017,273	(1)	1,017,276	3
		17293	D9 Foot Patrol-2014 Bos Addabc	162,477	162,477		162,478	1
		23007	Police Vechicles	300,000		(300,000)		
10010 Total				**1,611,558**	**1,319,108**	**(292,450)**	**1,328,114**	**9,006**
Annual Projects - Authority Control Total				**1,611,558**	**1,319,108**	**(292,450)**	**1,328,114**	**9,006**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	11484	PC Hazmat Abatement	35,835	37,627	1,792	39,508	1,881
		11492	PC Pol Station Security Camera	130,000	100,000	(30,000)	100,000	
		16466	Var Loc-Misc Fac Maint Proj	186,512	195,837	9,325	205,629	9,792
		17260	PC Body Camera Initiative	2,777,973	2,777,973		2,777,973	
		17262	PC Lab Info Management System	18,000	18,000		18,000	
		17407	AS Police 36% Alloc Real Estat	119,901	119,902	1	119,903	1
		19563	PC Pol Facility Renewal	500,000	1,775,000	1,275,000	1,005,000	(770,000)
		21851	NIBRS Compliant RMS	4,100,000	3,900,000	(200,000)	3,900,000	
		23007	Police Vechicles	1,300,000		(1,300,000)		
10020 Total				**9,168,221**	**8,924,339**	**(243,882)**	**8,166,013**	**(758,326)**
13570	SR SFPD-Criminalistics Lab	17257	PC Sfpd Crime Lab	2,000	2,000		2,000	
13570 Total				**2,000**	**2,000**	**0**	**2,000**	**0**
13580	SR Dvros Reimbursement	17295	PC Dvros Development & Mainten	25,000	25,000		25,000	
13580 Total				**25,000**	**25,000**	**0**	**25,000**	**0**
13590	SR SFPD-Auto Fingerprint Id	17297	PC Automated Fingerprint Id	1,185,343	1,287,643	102,300	1,269,035	(18,608)
13590 Total				**1,185,343**	**1,287,643**	**102,300**	**1,269,035**	**(18,608)**
13610	SR Traffic Offender	17256	PC S F Traffic Offender Progra	100,000	125,000	25,000	125,000	
13610 Total				**100,000**	**125,000**	**25,000**	**125,000**	**0**
13630	SR Police Law Enforcement Svcs	19739	Transit Center Police Security	2,743,646	3,088,386	344,740	3,181,038	92,652
13630 Total				**2,743,646**	**3,088,386**	**344,740**	**3,181,038**	**92,652**
13640	SR SFPD-Vehicle Theft Crimes	17253	PC Vehicle Theft Crimes	989,610	989,610		989,610	
13640 Total				**989,610**	**989,610**	**0**	**989,610**	**0**
Continuing Projects - Authority Control Total				**14,213,820**	**14,441,978**	**228,158**	**13,757,696**	**(684,282)**

Department: POL Police

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Grants Projects								
13550	SR Public Protection-Grant	10038474	PC 2021 COPS Hiring Program	125,000		(125,000)		
		10040960	PC FY25-26 B&W Grant	100,000		(100,000)		
		10040962	PC 2025 BVP	137,683		(137,683)		
		10040964	PC 2025 Coverdell	72,275		(72,275)		
		10040965	PC 2025 Forensic DNA CEBR	423,298		(423,298)		
		10040966	PC 2025 STEP Program - DUI	200,000		(200,000)		
		10040967	PC 2025 STEP Program - Ped & B	500,000		(500,000)		
		10040968	PC Motorcycle Safety 2025	50,000		(50,000)		
		10040969	PC 2025 Port Security Grant Pr	500,000		(500,000)		
		10040970	CH FY25-26 Federal JAG Grant	44,962		(44,962)		
		10042164	CH FY26-27 Federal JAG Grant		44,962	44,962		(44,962)
		10042174	PC 2024 RVID Project	990,616		(990,616)		
		10042180	PC FY26-27 B&W Safety Grant		100,000	100,000		(100,000)
		10042181	PC 2026 Bulletproof Vest		137,683	137,683		(137,683)
		10042183	PC 2026 Coverdell		72,275	72,275		(72,275)
		10042184	PC 2026 Forensic DNA Backlog		423,298	423,298		(423,298)
		10042185	PC 2026 STEP Program - DUI		200,000	200,000		(200,000)
		10042186	PC 2026 STEP Program - Ped & B		250,000	250,000		(250,000)
		10042187	PC 2026 MC Safety Program		50,000	50,000		(50,000)
		10042188	PC 2026 Port Security Grant		500,000	500,000		(500,000)
		10043138	PC FY27-28 B&W Grant				100,000	100,000
		10043139	PC 2027 STEP Program - DUI				200,000	200,000
		10043140	PC 2027 STEP Program - Ped & B				250,000	250,000
		10043141	PC Motorcycle Safety Program 2				50,000	50,000
		10043142	PC 2027 STEP Program - Distrac				10,000	10,000
		10043144	PC 2027 Coverdell				63,254	63,254
		10043145	PC 2027 Forensic DNA Backlog R				342,737	342,737
		10043146	PC 2027 Port Security Grant Pr				500,000	500,000
		10043147	PC 2027 BVP				137,683	137,683
		10043148	PC 2026 STEP Program - Distrac		10,000	10,000		(10,000)

Department: POL Police

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Grants Projects								
		10043173	CH FY27-28 Federal JAG Grant				44,962	44,962
		10043247	PC 2025 COPS Hiring Program		6,250,000	6,250,000		(6,250,000)
		10043268	PC FY26 CDS Patrol Vehicles		1,031,000	1,031,000		(1,031,000)
		10043269	PC FY26 CDS Rapid DNA		550,000	550,000		(550,000)
13550 Total				**3,143,834**	**9,619,218**	**6,475,384**	**1,698,636**	**(7,920,582)**
13720	SR Public Protection-Grant Sta	10038289	CH FY23-24 SFCOPS Program	74,656		(74,656)		
		10039715	CH FY24-25 SFCOPS Program		80,620	80,620		(80,620)
		10040959	PC ABC 25-26 Grant Assistance	100,000		(100,000)		
		10040963	PC 2025 CalMMET	195,161		(195,161)		
		10041004	CH FY25-26 SFCOPS Program	79,400		(79,400)		
		10042166	CH FY26-27 SFCOPS Program		78,478	78,478		(78,478)
		10042179	PC ABC 26-27 Grant Assistance		100,000	100,000		(100,000)
		10042182	PC 2026 CalMMET		195,161	195,161		(195,161)
		10042408	PC 2026 Cannabis Tax Grant		1,000,000	1,000,000		(1,000,000)
		10043143	PC 2027 CalMMET				195,161	195,161
		10043175	CH FY27-28 SFCOPS Program				78,478	78,478
		10043176	PC 2026 Cannabis Tax Fund Gran				1,000,000	1,000,000
13720 Total				**449,217**	**1,454,259**	**1,005,042**	**1,273,639**	**(180,620)**
Grants Projects Total				**3,593,051**	**11,073,477**	**7,480,426**	**2,972,275**	**(8,101,202)**
Work Orders/Overhead								
10060	GF Work Order	207909	POL - SOB - Special Operations	6,666,652	5,878,180	(788,472)	5,878,359	179
		232091	POL - FOB - Field Operations	455,278	259,999	(195,279)	259,999	
10060 Total				**7,121,930**	**6,138,179**	**(983,751)**	**6,138,358**	**179**
Work Orders/Overhead Total				**7,121,930**	**6,138,179**	**(983,751)**	**6,138,358**	**179**
Total Uses of Funds				**849,477,682**	**882,696,502**	**33,218,820**	**900,999,344**	**18,302,842**

Department: PRT Port

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	37,975,850	42,766,571	4,790,721	45,224,982	2,458,411
Mandatory Fringe Benefits	16,359,820	18,240,668	1,880,848	19,756,839	1,516,171
Non-Personnel Services	15,236,503	14,191,720	(1,044,783)	14,035,620	(156,100)
Capital Outlay	25,777,495	86,633,654	60,856,159	37,575,904	(49,057,750)
Debt Service	6,677,102	5,801,852	(875,250)	5,794,815	(7,037)
Materials & Supplies	1,680,700	1,759,405	78,705	1,813,178	53,773
Programmatic Projects	4,510,481	4,629,140	118,659	4,685,140	56,000
Services Of Other Depts	40,258,930	39,301,729	(957,201)	41,511,505	2,209,776
Overhead and Allocations	1,591,857	454,970	(1,136,887)	454,970	
Transfers Out	31,713	5,770,000	5,738,287	1,360,000	(4,410,000)
Intrafund Transfers Out	18,254,705	50,697,931	32,443,226	34,927,500	(15,770,431)
Unappropriated Rev Retained	6,120,094	17,092,881	10,972,787	1,360,000	(15,732,881)
Transfer Adjustment - Uses	(18,254,705)	(56,467,931)	(38,213,226)	(36,287,500)	20,180,431
Total Uses by Chart of Accounts	**156,220,545**	**230,872,590**	**74,652,045**	**172,212,953**	**(58,659,637)**
Sources Summary					
Intergovernmental: Other	1,416,713	1,361,578	(55,135)	1,388,810	27,232
Charges for Services	30,447,075	29,331,586	(1,115,489)	30,109,016	777,430
Fines, Forfeiture, & Penalties	9,644,874	5,953,809	(3,691,065)	6,134,805	180,996
Rents & Concessions	98,484,515	94,543,018	(3,941,497)	98,453,804	3,910,786
Other Revenues	13,293,046	10,816,851	(2,476,195)	6,455,306	(4,361,545)
Interest & Investment Income	2,914,322	16,010,812	13,096,490	12,110,585	(3,900,227)
Expenditure Recovery	20,000	51,350	31,350	52,200	850
IntraFund Transfers In	18,254,705	56,467,931	38,213,226	36,287,500	(20,180,431)
Beg Fund Balance - Budget Only		72,803,586	72,803,586	17,508,427	(55,295,159)
Transfer Adjustment-Source	(18,254,705)	(56,467,931)	(38,213,226)	(36,287,500)	20,180,431
General Fund Support					
Total Sources by Chart of Accounts	**156,220,545**	**230,872,590**	**74,652,045**	**172,212,953**	**(58,659,637)**

Department: PRT Port

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Fund Summary					
Port of San Francisco	156,220,545	230,872,590	74,652,045	172,212,953	(58,659,637)
Total Uses by Funds	**156,220,545**	**230,872,590**	**74,652,045**	**172,212,953**	**(58,659,637)**
Division Summary					
PRT Real Estate & Development	19,843,453	20,216,269	372,816	20,792,156	575,887
PRT Planning & Environment	3,870,142	4,497,822	627,680	4,690,945	193,123
PRT Maritime	14,473,331	15,123,018	649,687	15,692,617	569,599
PRT Finance And Administration	40,063,640	36,771,509	(3,292,131)	39,516,996	2,745,487
PRT Maintenance	24,859,064	26,818,782	1,959,718	28,393,051	1,574,269
PRT Executive	9,329,611	11,097,655	1,768,044	11,076,757	(20,898)
PRT Port Commission (Portwide)	35,217,816	106,818,175	71,600,359	42,016,640	(64,801,535)
PRT Engineering	8,563,488	9,529,360	965,872	10,033,791	504,431
Total Uses by Division	**156,220,545**	**230,872,590**	**74,652,045**	**172,212,953**	**(58,659,637)**

Reserved Appropriations

Controller Reserves

10043363 PO SBH Playground		1,518,814			
Controller Reserves: Total		**1,518,814**		**0**	

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
23680	PRT-OP Annual Account Ctrl		Salaries	36,797,929	41,440,534	4,642,605	43,840,155	2,399,621
			Mandatory Fringe Benefits	15,845,088	17,670,557	1,825,469	19,144,579	1,474,022
			Non-Personnel Services	15,236,503	14,191,720	(1,044,783)	14,035,620	(156,100)
			Capital Outlay	909,273	1,295,000	385,727	1,185,904	(109,096)
			Debt Service	6,141,147	5,265,897	(875,250)	5,258,860	(7,037)
			Materials & Supplies	1,680,700	1,759,405	78,705	1,813,178	53,773
			Services Of Other Depts	38,815,848	37,787,737	(1,028,111)	40,133,919	2,346,182

Department: PRT Port

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
			Overhead and Allocations	1,591,857	454,970	(1,136,887)	454,970	
			Transfers Out	31,713		(31,713)		
			Intrafund Transfers Out	16,310,782	47,475,050	31,164,268	33,177,500	(14,297,550)
			Unappropriated Rev Retained	6,120,094		(6,120,094)		
			Transfer Adjustment - Uses	(16,310,782)	(47,475,050)	(31,164,268)	(33,177,500)	14,297,550
23680 Total				**123,170,152**	**119,865,820**	**(3,304,332)**	**125,867,185**	**6,001,365**
Operating Total				**123,170,152**	**119,865,820**	**(3,304,332)**	**125,867,185**	**6,001,365**
Annual Projects - Authority Control								
23690	PRT-OP Annual Authority Ctrl	12698	PO Homeland Security Enhanceme	75,000	145,000	70,000	145,000	
		16294	Stormwater Pollution Control	150,000	150,000		150,000	
		16296	Public Access Improvements	60,000	60,000		60,000	
		16297	Miscellaneous Tenant Faciltiy	400,000	400,000		400,000	
		16303	PO Facility Maint Repair P1	50,000	50,000		50,000	
		16308	Abondoned Mat-Illegal Dumpin C	175,000	175,000		175,000	
		16316	Utility Annual Maintenance	80,000	80,000		80,000	
		16317	Oil Spill Response Training &	90,000	90,000		90,000	
		16325	Sanitary Sewer Management Plan	100,000	100,000		100,000	
		16334	Tree Replacement & Maintenance	189,000		(189,000)		
		16338	PO Cargo Fac Repair	109,000	209,000	100,000	209,000	
		16339	Heron'S Head Park (Pier 98)	82,000	82,000		82,000	
		17726	GE Youth Employment & Environm	415,000	471,140	56,140	471,140	
		21275	PO Racial Equity Econ Impact P	560,000	560,000		560,000	
		21276	PO Facility Maint Repair P50	407,000	407,000		407,000	
		21277	PO Env Cleanup Pier 39-45	50,000	50,000		50,000	
		21279	PO Crane Cove Park	200,000	200,000		200,000	
23690 Total				**3,192,000**	**3,229,140**	**37,140**	**3,229,140**	**0**
24530	PRT-SBH Annual Authority Ctrl	17321	South Beach Harbor Project	3,952,671	4,188,595	235,924	4,329,128	140,533
24530 Total				**3,952,671**	**4,188,595**	**235,924**	**4,329,128**	**140,533**
Annual Projects - Authority Control Total				**7,144,671**	**7,417,735**	**273,064**	**7,558,268**	**140,533**

Department: PRT Port

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
23700	PRT-OP ContinuingAuthorityCtrl	12656	PO Fishermans Wharf		70,000,000	70,000,000		(70,000,000)
		12672	PO Waterfront Resilience Progm	2,617,636	2,562,500	(55,136)	2,362,500	(200,000)
		12688	PO Southern Waterfront Beautif	1,471,000	4,075,000	2,604,000		(4,075,000)
		12740	PO Waterfront Development Proj	10,843,017	18,070,000	7,226,983	3,860,000	(14,210,000)
		19567	PO Cargo Maint Dredging		5,375,000	5,375,000	5,375,000	
		19571	PO Utilities Project		1,300,000	1,300,000	2,600,000	1,300,000
		20088	Enterprise Technology Projects		3,000,000	3,000,000	3,000,000	
		20125	Capital Proj Implement Team	559,000	6,500,000	5,941,000	6,740,000	240,000
		21270	PO Environment	958,000	8,500,000	7,542,000	4,500,000	(4,000,000)
		21271	PO Maritime	800,000	40,125,000	39,325,000	2,250,000	(37,875,000)
		21272	PO Real Estate & Development	4,623,000	3,400,000	(1,223,000)	2,500,000	(900,000)
		21274	PO Engineering		2,750,000	2,750,000	2,750,000	
		21390	Pier 45 Fire		(70,000,000)	(70,000,000)		70,000,000
		21763	Finance and Admin	2,090,146	1,000,000	(1,090,146)		(1,000,000)
		22506	Low Carbon Fuel (LCFS) Credit		589,840	589,840		(589,840)
		23283	PO Maintenance		1,600,000	1,600,000	1,100,000	(500,000)
23700 Total				**23,961,799**	**98,847,340**	**74,885,541**	**37,037,500**	**(61,809,840)**
23920	PRT-CP 08 PARK BD-1ST S 08B	18930	RP 2008 Clean & Safe Nbhd Park		9,422	9,422		(9,422)
23920 Total				**0**	**9,422**	**9,422**	**0**	**(9,422)**
23930	PRT-CP 08 PARK BD-2ND S 10B	18930	RP 2008 Clean & Safe Nbhd Park		18,158	18,158		(18,158)
23930 Total				**0**	**18,158**	**18,158**	**0**	**(18,158)**
23940	PRT-CP 08 PARK BD-3RD S 10D	18930	RP 2008 Clean & Safe Nbhd Park		4,873	4,873		(4,873)
23940 Total				**0**	**4,873**	**4,873**	**0**	**(4,873)**
23950	PRT-CP 08 PARK BD-4TH S 12B	18930	RP 2008 Clean & Safe Nbhd Park		18,117	18,117		(18,117)
23950 Total				**0**	**18,117**	**18,117**	**0**	**(18,117)**
23960	PRT-CP 08 NP BD-5TH S 16A	18930	RP 2008 Clean & Safe Nbhd Park		165,310	165,310		(165,310)
23960 Total				**0**	**165,310**	**165,310**	**0**	**(165,310)**
24010	PRT-CP 12 PARK BD-1ST S 13A	18980	RP 2012 Clean & Safe Neighborh		200,578	200,578		(200,578)
24010 Total				**0**	**200,578**	**200,578**	**0**	**(200,578)**
24020	PRT-CP 12 NP BD-2ND S 16B	18980	RP 2012 Clean & Safe Neighborh		822,905	822,905		(822,905)

Department: PRT Port

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
24020 Total				**0**	**822,905**	**822,905**	**0**	**(822,905)**
24021	PRT-CP 12 NP BD-4th S19B	18980	RP 2012 Clean & Safe Neighborh		279,451	279,451		(279,451)
24021 Total				**0**	**279,451**	**279,451**	**0**	**(279,451)**
24540	PRT-SBHContinuingAuthorityCtrl	12726	PO Sf Port Marina Repairs & Up	1,943,923	3,222,881	1,278,958	1,750,000	(1,472,881)
24540 Total				**1,943,923**	**3,222,881**	**1,278,958**	**1,750,000**	**(1,472,881)**
Continuing Projects - Authority Control Total				**25,905,722**	**103,589,035**	**77,683,313**	**38,787,500**	**(64,801,535)**
Total Uses of Funds				**156,220,545**	**230,872,590**	**74,652,045**	**172,212,953**	**(58,659,637)**

Department: PDR Public Defender

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	40,125,696	41,913,884	1,788,188	43,242,003	1,328,119
Mandatory Fringe Benefits	13,032,602	13,972,867	940,265	14,663,728	690,861
Non-Personnel Services	2,043,487	2,001,298	(42,189)	1,710,354	(290,944)
City Grant Program	44,021		(44,021)		
Materials & Supplies	126,809	128,514	1,705	128,514	
Programmatic Projects	393,212	333,212	(60,000)	333,212	
Services Of Other Depts	2,586,828	2,686,778	99,950	2,810,330	123,552
Total Uses by Chart of Accounts	**58,352,655**	**61,036,553**	**2,683,898**	**62,888,141**	**1,851,588**
Sources Summary					
Intergovernmental: Federal	42,682	42,682		42,682	
Intergovernmental: State	782,154	640,000	(142,154)	660,000	20,000
Other Revenues	600,000	500,000	(100,000)		(500,000)
Expenditure Recovery	92,000	92,000			(92,000)
General Fund Support	56,835,819	59,761,871	2,926,052	62,185,459	2,423,588
Total Sources by Chart of Accounts	**58,352,655**	**61,036,553**	**2,683,898**	**62,888,141**	**1,851,588**
Fund Summary					
General Fund	57,607,819	60,493,871	2,886,052	62,845,459	2,351,588
Public Protection Fund	744,836	542,682	(202,154)	42,682	(500,000)
Total Uses by Funds	**58,352,655**	**61,036,553**	**2,683,898**	**62,888,141**	**1,851,588**
Division Summary					
PDR Public Defender	58,352,655	61,036,553	2,683,898	62,888,141	1,851,588
Total Uses by Division	**58,352,655**	**61,036,553**	**2,683,898**	**62,888,141**	**1,851,588**

Uses of Funds Detail Appropriation

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

Department: PDR Public Defender

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
			Mandatory Fringe Benefits	12,972,823	13,909,309	936,486	14,663,728	754,419
			Non-Personnel Services	1,592,672	1,667,672	75,000	1,667,672	
			Materials & Supplies	126,809	128,514	1,705	128,514	
			Services Of Other Depts	2,586,828	2,686,778	99,950	2,810,330	123,552
10000 Total				**57,214,607**	**60,110,274**	**2,895,667**	**62,512,247**	**2,401,973**
Operating Total				**57,214,607**	**60,110,274**	**2,895,667**	**62,512,247**	**2,401,973**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	22262	PDR Enhancement	393,212	333,212	(60,000)	333,212	
10010 Total				**393,212**	**333,212**	**(60,000)**	**333,212**	**0**
Annual Projects - Authority Control Total				**393,212**	**333,212**	**(60,000)**	**333,212**	**0**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	22377	Immigration Recovery		50,385	50,385		(50,385)
10020 Total				**0**	**50,385**	**50,385**	**0**	**(50,385)**
Continuing Projects - Authority Control Total				**0**	**50,385**	**50,385**	**0**	**(50,385)**
Grants Projects								
13550	SR Public Protection-Grant	10040970	CH FY25-26 Federal JAG Grant	42,682		(42,682)		
		10042164	CH FY26-27 Federal JAG Grant		42,682	42,682		(42,682)
		10043173	CH FY27-28 Federal JAG Grant				42,682	42,682
13550 Total				**42,682**	**42,682**	**0**	**42,682**	**0**
13720	SR Public Protection-Grant Sta	10040736	PDR Public Defense Pilot Y3	102,154		(102,154)		
13720 Total				**102,154**	**0**	**(102,154)**	**0**	**0**
13730	SR Public Protection-Grant Oth	10042463	PDR Crankstart Expungement Ini	600,000	500,000	(100,000)		(500,000)
13730 Total				**600,000**	**500,000**	**(100,000)**	**0**	**(500,000)**
Grants Projects Total				**744,836**	**542,682**	**(202,154)**	**42,682**	**(500,000)**
Total Uses of Funds				**58,352,655**	**61,036,553**	**2,683,898**	**62,888,141**	**1,851,588**

Department: DPH Public Health

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	1,279,885,056	1,349,548,461	69,663,405	1,410,536,319	60,987,858
Mandatory Fringe Benefits	458,438,767	491,930,538	33,491,771	526,007,653	34,077,115
Non-Personnel Services	1,107,165,983	1,158,582,003	51,416,020	1,149,871,731	(8,710,272)
Capital Outlay	16,813,567	26,215,307	9,401,740	10,200,000	(16,015,307)
City Grant Program	14,980,393	15,522,140	541,747	15,884,398	362,258
Debt Service	19,452,090	20,894,690	1,442,600	21,351,527	456,837
Facilities Maintenance	4,742,433	4,979,554	237,121	5,228,531	248,977
Materials & Supplies	237,833,786	259,936,420	22,102,634	279,555,255	19,618,835
Programmatic Projects	34,366,466	91,440,820	57,074,354	89,519,984	(1,920,836)
Services Of Other Depts	189,700,087	200,097,742	10,397,655	202,679,162	2,581,420
Overhead and Allocations	2,893,976	2,892,595	(1,381)	4,489,782	1,597,187
Transfers Out	158,362,730	205,041,584	46,678,854	173,763,606	(31,277,978)
Intrafund Transfers Out	31,480,524	39,681,587	8,201,063	38,689,862	(991,725)
Transfer Adjustment - Uses	(189,843,254)	(245,518,688)	(55,675,434)	(212,453,468)	33,065,220
Total Uses by Chart of Accounts	**3,366,272,604**	**3,621,244,753**	**254,972,149**	**3,715,324,342**	**94,079,589**
Sources Summary					
Business Taxes	82,406,163	115,037,034	32,630,871	109,961,859	(5,075,175)
Intergovernmental: Federal	83,652,570	81,207,096	(2,445,474)	83,873,948	2,666,852
Intergovernmental: Other	600,000	289,000	(311,000)	351,000	62,000
Intergovernmental: State	373,857,352	381,702,401	7,845,049	387,856,137	6,153,736
Charges for Services	1,829,967,666	1,960,470,995	130,503,329	1,894,929,877	(65,541,118)
Fines, Forfeiture, & Penalties	41,292,937	33,068,983	(8,223,954)	30,352,161	(2,716,822)
Licenses, Permits,& Franchises	4,127,741	3,908,036	(219,705)	4,271,339	363,303
Rents & Concessions	844,364	851,740	7,376	858,740	7,000
Other Revenues	49,799,497	39,965,193	(9,834,304)	35,688,319	(4,276,874)
Interest & Investment Income	15,826,030	18,325,609	2,499,579	17,972,009	(353,600)
Expenditure Recovery	46,051,064	46,290,844	239,780	45,572,877	(717,967)
IntraFund Transfers In	31,480,524	39,681,587	8,201,063	38,689,862	(991,725)
Transfers In	159,966,743	206,644,907	46,678,164	175,367,403	(31,277,504)

Department: DPH Public Health

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Other Financing Sources		(795,517)	(795,517)		795,517
Beg Fund Balance - Budget Only	57,646,639	76,395,227	18,748,588	72,187,064	(4,208,163)
Transfer Adjustment-Source	(189,843,254)	(245,518,688)	(55,675,434)	(212,453,468)	33,065,220
General Fund Support	778,596,568	863,720,306	85,123,738	1,029,845,215	166,124,909
Total Sources by Chart of Accounts	**3,366,272,604**	**3,621,244,753**	**254,972,149**	**3,715,324,342**	**94,079,589**

Fund Summary

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
City Facilities Improvement Fd		(795,517)	(795,517)		795,517
Community Health Services Fund	214,786,414	236,954,229	22,167,815	234,800,634	(2,153,595)
General Fund	1,263,971,196	1,354,299,386	90,328,190	1,368,746,907	14,447,521
General Obligation Bond Fund		2,627,515	2,627,515	3,078,602	451,087
Gift and Other Exp Trust Fund	1,655,000	2,155,000	500,000	255,000	(1,900,000)
Laguna Honda Hospital	343,851,866	362,221,143	18,369,277	382,516,386	20,295,243
Medical Reimbursement Accounts	9,123,994	9,123,994		9,123,994	
Our City Our Home Fund	129,828,428	172,075,841	42,247,413	160,242,536	(11,833,305)
General Hospital Medical Ctr	1,403,055,706	1,482,583,162	79,527,456	1,556,560,283	73,977,121
Total Uses by Funds	**3,366,272,604**	**3,621,244,753**	**254,972,149**	**3,715,324,342**	**94,079,589**

Division Summary

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
HBH Behavioral Health	656,139,965	698,223,469	42,083,504	699,635,965	1,412,496
HNS Health Network Services	453,036,773	482,924,257	29,887,484	461,883,054	(21,041,203)
HPC Primary Care	154,957,328	164,160,484	9,203,156	170,425,339	6,264,855
HLH Laguna Honda Hospital	343,851,866	364,053,141	20,201,275	385,594,988	21,541,847
HPH Population Health Division	151,128,584	148,759,205	(2,369,379)	154,522,445	5,763,240
HGH Zuckerberg SF General	1,351,712,401	1,429,713,586	78,001,185	1,501,679,690	71,966,104
HAD Public Health Admin	200,457,483	275,451,882	74,994,399	279,076,610	3,624,728
HJH Jail Health	54,988,204	57,958,729	2,970,525	62,506,251	4,547,522
Total Uses by Division	**3,366,272,604**	**3,621,244,753**	**254,972,149**	**3,715,324,342**	**94,079,589**

Uses of Funds Detail Appropriation

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

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	364,003,219	388,852,883	24,849,664	398,403,763	9,550,880
			Mandatory Fringe Benefits	123,879,780	134,936,453	11,056,673	140,315,531	5,379,078
			Non-Personnel Services	504,748,079	560,452,116	55,704,037	549,368,261	(11,083,855)
			Capital Outlay	221,157	335,986	114,829		(335,986)
			City Grant Program	14,980,393	15,522,140	541,747	15,884,398	362,258
			Debt Service	9,017,800	9,015,300	(2,500)	9,018,300	3,000
			Materials & Supplies	31,375,794	31,740,489	364,695	33,618,025	1,877,536
			Services Of Other Depts	34,260,064	34,634,228	374,164	38,154,282	3,520,054
			Overhead and Allocations	(7,689,515)	(7,934,261)	(244,746)	(7,953,645)	(19,384)
10000 Total				**1,074,796,771**	**1,167,555,334**	**92,758,563**	**1,176,808,915**	**9,253,581**
17630	DSGOB SB1128 REV FOR LHH GOB		Debt Service		2,627,515	2,627,515	3,078,602	451,087
17630 Total				**0**	**2,627,515**	**2,627,515**	**3,078,602**	**451,087**
21080	SFGH-Op Annual Account Ctrl		Salaries	574,936,170	615,650,626	40,714,456	647,246,927	31,596,301
			Mandatory Fringe Benefits	207,398,452	227,194,550	19,796,098	245,096,994	17,902,444
			Non-Personnel Services	336,643,138	346,178,934	9,535,796	364,028,460	17,849,526
			Capital Outlay	6,466,796	5,391,793	(1,075,003)		(5,391,793)
			Debt Service	1,178,415		(1,178,415)		
			Materials & Supplies	179,067,650	197,710,093	18,642,443	215,077,288	17,367,195
			Services Of Other Depts	71,616,688	75,616,401	3,999,713	79,458,145	3,841,744
			Overhead and Allocations	69,547	69,547		69,547	
			Transfers Out	158,362,730	203,209,586	44,846,856	170,685,004	(32,524,582)
			Intrafund Transfers Out	7,074,647	10,748,379	3,673,732	4,037,297	(6,711,082)
			Transfer Adjustment - Uses	(165,437,377)	(213,957,965)	(48,520,588)	(174,722,301)	39,235,664
21080 Total				**1,377,376,856**	**1,467,811,944**	**90,435,088**	**1,550,977,361**	**83,165,417**
21490	LHH-Op Annual Account Ctrl		Salaries	191,248,360	200,213,296	8,964,936	212,104,276	11,890,980
			Mandatory Fringe Benefits	76,176,215	81,134,831	4,958,616	88,225,677	7,090,846
			Non-Personnel Services	18,333,383	16,609,690	(1,723,693)	14,043,305	(2,566,385)
			Capital Outlay	775,614	152,359	(623,255)		(152,359)
			Materials & Supplies	20,626,577	22,780,347	2,153,770	24,013,385	1,233,038
			Services Of Other Depts	25,003,779	25,582,891	579,112	26,900,330	1,317,439

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
			Overhead and Allocations	29,627	38,627	9,000	38,627	
			Intrafund Transfers Out	2,392,436	7,182,058	4,789,622	7,926,161	744,103
			Transfer Adjustment - Uses	(2,392,436)	(7,182,058)	(4,789,622)	(7,926,161)	(744,103)
21490 Total				**332,193,555**	**346,512,041**	**14,318,486**	**365,325,600**	**18,813,559**
21941	LHH-Refunding COP-DSF		Debt Service	9,255,875	9,251,875	(4,000)	9,254,625	2,750
			Transfers Out		2,627,515	2,627,515	3,078,602	451,087
			Intrafund Transfers Out	22,013,441	21,751,150	(262,291)	26,726,404	4,975,254
			Transfer Adjustment - Uses	(22,013,441)	(24,378,665)	(2,365,224)	(29,805,006)	(5,426,341)
21941 Total				**9,255,875**	**9,251,875**	**(4,000)**	**9,254,625**	**2,750**
29050	DPH HCSO		Non-Personnel Services	9,123,994	9,123,994		9,123,994	
29050 Total				**9,123,994**	**9,123,994**	**0**	**9,123,994**	**0**
Operating Total				**2,802,747,051**	**3,002,882,703**	**200,135,652**	**3,114,569,097**	**111,686,394**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	16185	Var Loc-Misc Fac Maint Projs	875,350	919,117	43,767	965,073	45,956
		17077	HC Centralized It	87,816,250	123,264,291	35,448,041	127,671,199	4,406,908
		17128	HB Managed Care	3,075,053		(3,075,053)		
		19611	HC Dph System Wide Security Im	300,000	600,000	300,000	600,000	
		20324	Sugar-Sweetened Beverages Tax	2,504,167	2,612,295	108,128	2,691,766	79,471
		80000	HC DPH IT EHR Project	37,597,307	485,181	(37,112,126)	515,767	30,586
10010 Total				**132,168,127**	**127,880,884**	**(4,287,243)**	**132,443,805**	**4,562,921**
21110	SFGH-Annual Authority Ctrl	15783	HG Misc Fac Maint Proj	2,074,647	2,178,379	103,732	2,287,297	108,918
21110 Total				**2,074,647**	**2,178,379**	**103,732**	**2,287,297**	**108,918**
21115	SFGH-IDS Annual Authority Ctrl	10002	Interdepartmental-Overhead		307,625	307,625	229,625	(78,000)
21115 Total				**0**	**307,625**	**307,625**	**229,625**	**(78,000)**
21500	LHH-Annual Authority Ctrl	15784	HL Dph - Facilities Maintenanc	1,792,436	1,882,058	89,622	1,976,161	94,103
21500 Total				**1,792,436**	**1,882,058**	**89,622**	**1,976,161**	**94,103**
Annual Projects - Authority Control Total				**136,035,210**	**132,248,946**	**(3,786,264)**	**136,936,888**	**4,687,942**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	11183	HC Practice Improvement Progra	3,250,000	3,250,000		3,254,464	4,464

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
		17077	HC Centralized It	7,780,076	7,509,216	(270,860)	7,509,216	
		19611	HC Dph System Wide Security Im	300,000	2,500,000	2,200,000	2,500,000	
		20288	HC Window Replacement	250,000		(250,000)		
		21748	Reinvestment Initiatives	1,013,027	500,000	(513,027)	500,000	
		22422	HB Care Court Implementation	2,701,402	2,841,004	139,602	2,933,001	91,997
		22984	HA HRISE	1,500,000	2,000,000	500,000	2,500,000	500,000
10020 Total				**16,794,505**	**18,600,220**	**1,805,715**	**19,196,681**	**596,461**
10582	SR Our City Our Home Fund	21531	Mental Health SF	129,828,428	172,075,841	42,247,413	160,242,536	(11,833,305)
10582 Total				**129,828,428**	**172,075,841**	**42,247,413**	**160,242,536**	**(11,833,305)**
11630	SR Public Health	17079	HC Ph Environmental Health Cod	52,500	55,125	2,625	55,125	
		17083	HC Vital & Health Stats Fd	130,000	130,000		130,000	
		17099	HC Tobacco Settlement Project	1,000,000	1,000,000		1,000,000	
		17122	HB Dui Program	1,000	1,000		1,000	
		17123	HB Alcohol Rehab Program	40,000	40,000		40,000	
		17156	HB Prop 63 Mental Health Servi	66,623,595		(66,623,595)		
		21177	HC Lead Paint Settlement	3,375,715	3,375,715		3,375,715	
		80702	HB Behavioral Health Svcs Act		94,562,460	94,562,460	93,166,092	(1,396,368)
11630 Total				**71,222,810**	**99,164,300**	**27,941,490**	**97,767,932**	**(1,396,368)**
11650	SR Opioid Settlement Fund	80501	Citywide Opioid Settlements	32,254,222	29,755,900	(2,498,322)	27,124,943	(2,630,957)
11650 Total				**32,254,222**	**29,755,900**	**(2,498,322)**	**27,124,943**	**(2,630,957)**
15384	CPXCF COP Crit Reprs/Rcv Stmls	20756	HL Cooling Center		(795,517)	(795,517)		795,517
15384 Total				**0**	**(795,517)**	**(795,517)**	**0**	**795,517**
21120	SFGH-Continuing Authority Ctrl	19985	HG EPO Reconfiguration		900,000	900,000		(900,000)
		20771	HG Freight Elevator Modernizat	1,750,000		(1,750,000)		
		20788	HG Multi-Year Window Repair	250,000		(250,000)		
		21391	HG UCSF Parking Reimbursement	6,332,147	3,335,214	(2,996,933)	1,316,000	(2,019,214)
		21668	HG Bldg 5 Medical & Contl Air		400,000	400,000		(400,000)
		22207	DPHHG Pharmacy Carousel Replac	1,500,000		(1,500,000)		
		22502	HG Colonnade Repairs		500,000	500,000	500,000	
		23044	HGH Fire Alarm B25 Panels	1,500,000	1,500,000			(1,500,000)

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
		23378	ZSFG B5 Sprinkler Replacement		420,000	420,000		(420,000)
		23381	ZSFG B2 Boiler Softener Replac		600,000	600,000		(600,000)
		23382	ZSFG B5 Security Badge Reader		1,250,000	1,250,000	1,250,000	
		23383	ZSFG Security Call Tower Insta		1,000,000	1,000,000		(1,000,000)
		23385	ZSFG B25 Security Magnet Door		2,000,000	2,000,000		(2,000,000)
21120 Total				**11,332,147**	**11,905,214**	**573,067**	**3,066,000**	**(8,839,214)**
21260	SFGH-Capital Projects-Other	10001	Grants	11,351,590		(11,351,590)		
21260 Total				**11,351,590**	**0**	**(11,351,590)**	**0**	**0**
21510	LHH-Continuing Authority Ctrl	17117	HL Lhh - Gift Shop	10,000	10,000		10,000	
		20006	HL LHH Emergency Power		2,000,000	2,000,000		(2,000,000)
		23045	HL Hospital Nurse Call Replac	600,000		(600,000)	5,500,000	5,500,000
		23379	LHH Admin Bldg Haz Mat Abate		450,000	450,000	450,000	
		23380	LHH Wtr Tank 1 Interior Lining		750,000	750,000		(750,000)
		23384	LHH Lenel Conversion(Security)		600,000	600,000		(600,000)
		23386	LHH Freight Elevator 6 Repair		1,500,000	1,500,000		(1,500,000)
21510 Total				**610,000**	**5,310,000**	**4,700,000**	**5,960,000**	**650,000**
21816	LHH COP Crit Reprs/Rcv Stmls	20756	HL Cooling Center		(734,831)	(734,831)		734,831
21816 Total				**0**	**(734,831)**	**(734,831)**	**0**	**734,831**
Continuing Projects - Authority Control Total				**273,393,702**	**335,281,127**	**61,887,425**	**313,358,092**	**(21,923,035)**
Grants Projects								
11580	SR Community Health-Grants	10037463	HC PC105 2122 RISE	80,623	80,623		80,623	
		10039164	HB SA SA18 2327 P47 STARR C3	106		(106)		
		10039350	HD HIV PD153 2324 PCORI	213,394		(213,394)		
		10039403	HD HIV PD118 2324 OD2A Academi	300,000		(300,000)		
		10039405	HD HIV PD124 2324 OD2A Peer	250,000		(250,000)		
		10039409	HD HIV PD138 2324 Expanding Ac	7,380		(7,380)		
		10039415	HD HIV AO86 2324 Leadershp LOC	95,470		(95,470)		
		10039431	HD HIV PD163 2324 RWJF Data-to	84,080		(84,080)		
		10039437	HD HIV PD164 2324 HPTN	133,474		(133,474)		
		10039487	HD HIV AO99 2324 Transnational	44,936		(44,936)		

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Grants Projects								
		10039490	HD HIV AO98 2324 Western State	39,024		(39,024)		
		10040089	HB SA105 FY 2426 CCE Treasure	395,834		(395,834)		
		10040701	HD ENV2526 PD136 Noxious Weed	44,639		(44,639)		
		10040748	HD HIV PD113 2425 UCSF 11580sc	43,173		(43,173)		
		10040762	HD HIV AO78 2526 REBOOT	110,909		(110,909)		
		10040764	HD HIV PD139 2526 Western Stat	26,262		(26,262)		
		10040766	HD HIV PD161 2425 Mirtazapine	56,124		(56,124)		
		10040771	HD HIV PD112 2425 PrEP-3D	166,602		(166,602)		
		10040781	HD HIV PD172 2425 ViiV Interve	55,255		(55,255)		
		10040782	HD HIV PD173 2425 Leveraging	39,585		(39,585)		
		10040783	HD HIV PD174 2425 PROTECT	22,810		(22,810)		
		10040784	HD HIV PD175 2425 UCSF 12668sc	43,611		(43,611)		
		10040785	HD HIV PD176 2425 UCSF 13199sc	15,207		(15,207)		
		10040789	HD HIV PD142 2425 Biomedical	21,587		(21,587)		
		10040790	HD HIV PD183 2425 ASTHO OPPR	20,000		(20,000)		
		10041114	HN PC PC109 FY2425 PCORI HSII	500,000		(500,000)		
		10041117	HC PC111 FY2425 CALHIVE BHI	35,000	35,000		35,000	
		10041200	HD HIV PD196 2425 NIDA Clinica	40,196		(40,196)		
		10041852	HD EPR CD113 2526 Pan Flu	135,209		(135,209)		
		10041853	HD EPR PD95 2526 CRI	238,941		(238,941)		
		10041854	HN HIV AO16 2526 HCP SAM	3,175,610		(3,175,610)		
		10041855	HD HED CH11-2526 RHAP	324,061		(324,061)		
		10041856	HD HED PH01 2526 Tobacco Free	1,420,445		(1,420,445)		
		10041857	HD ADM AC13 2526 Enhancing Hea	300,000		(300,000)		
		10041858	HD EPI PD29 2526 Immunization	323,557		(323,557)		
		10041859	HD STD PD151 2526 PS24-0003	600,000		(600,000)		
		10041864	HB MH 2526 M007 Samhsa-MHBG	4,601,704		(4,601,704)		
		10041865	HN HIV AO60 2526 Ryan White Pa	325,801		(325,801)		
		10041866	HN HIV PD13 2526 RWPA	16,218,783		(16,218,783)		
		10041870	HN HIV PD140 2627 Ryan White	2,963,553		(2,963,553)		

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Grants Projects								
		10041871	HD HIV AO05 2526 Medical Monit	1,137,442		(1,137,442)		
		10041872	HD HIV PD14 2526 State HIV Sur	798,740		(798,740)		
		10041874	HD HIV PD158 2627 PS21-2103	324,842		(324,842)		
		10041878	HD HIV PD123 2526 UCSF 11626sc	70,132		(70,132)		
		10041880	HD HIV PD121 2526 UCSF 11644sc	21,404		(21,404)		
		10041882	HD HIV D134 2526 UCSF-CFAR	74,236		(74,236)		
		10041883	HD HIV D123 2526 NHBS	1,079,491		(1,079,491)		
		10041884	HD HIV PD154 2526 UCSF 12518sc	18,779		(18,779)		
		10041885	HD HIV IV08 2526 Mid-Career	179,605		(179,605)		
		10041886	HD HIV PD152 2526 PRIME	104,913		(104,913)		
		10041887	HB HM M005 2526 Hrsa Title Iv	119,813		(119,813)		
		10041888	HD HIV D128 2526 HVTN Scientif	175,236		(175,236)		
		10041889	HB HM M118 2526 Building City-	500,000		(500,000)		
		10041890	HD HIV D119 2526 SF Bay Clinic	229,333		(229,333)		
		10041891	HN MCH PM101 2526 Oral Health	308,879		(308,879)		
		10041892	HD HIV AO67 2526 HPTN Leadersh	23,017		(23,017)		
		10041893	HD HIV PD111 2526 DoxyPrep	44,594		(44,594)		
		10041894	HD HIV PD155 2526 AMBER SOW	32,451		(32,451)		
		10041895	HD CH12 2526 ASHS	226,658		(226,658)		
		10041896	HD HIV PD165 2526 UCSF ITAPS	11,875		(11,875)		
		10041898	HD HIV PD178 2526 BLISS	235,470		(235,470)		
		10041899	HB SA SA106 2526 SSOPC	2,225,000		(2,225,000)		
		10041900	HD HIV PD179 2526 UCSF TRACE	14,193		(14,193)		
		10041902	HB SA SA107 2526 Fentanyl Over	427,000		(427,000)		
		10041903	PD HIV PD188 2526 UCSF Bay Are	69,259		(69,259)		
		10041904	HD STD D141 2526 ELC GC Rapid	258,906		(258,906)		
		10041907	HD HIV PD189 2526 UCSF-Bay Are	15,115		(15,115)		
		10041908	HD HIV PD200 2526 Statistical	30,540		(30,540)		
		10041909	HD STD CD142 2526, Core Mgmt L	638,420		(638,420)		
		10041910	HD HIV PD201 2526 Staged	13,876		(13,876)		

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Grants Projects								
		10041912	HD HIV AO73 2526 SFDPH High Im	1,400,000		(1,400,000)		
		10041914	HD HIV PD90 2627 SFDPH High Im	7,332,106		(7,332,106)		
		10041916	HB MH AD04 2526 State Vocation	232,249		(232,249)		
		10041918	HD HIV PD202 2526 The Bridge C	88,930		(88,930)		
		10041921	PD211 2526 HOPE: A Status-Neut	74,432		(74,432)		
		10041933	HN MCH MC02 2526 Nurse Family	2,767,075		(2,767,075)		
		10041934	HN MCH PM02 2526 Black Infant	2,570,040		(2,570,040)		
		10041935	HN MCH PM03 2526 MCH Block	3,475,330		(3,475,330)		
		10041937	HD EPR AC11 2526 HPP	399,542		(399,542)		
		10041939	HN MCH PM08 2526 WIC	3,233,779		(3,233,779)		
		10041941	HD EPR PD69 2526 PHEP	754,720		(754,720)		
		10041942	HN MCH PM13 2526 NUTRITION	990,712		(990,712)	98,156	98,156
		10041945	HN MCH PM14 2526 FCS/HCPCFC	1,287,795		(1,287,795)		
		10041946	HN MCH PM102 2526 PEI	562,677		(562,677)		
		10041947	HN MCH PM103 2526 CHVP Innv	4,860,702		(4,860,702)		
		10041948	HN MCH PM104 2526 CHVP EBHV	1,544,141		(1,544,141)		
		10041949	HN MCH PM01 2425 Title X Famil	122,445		(122,445)		
		10041950	HD PD180-26 Future of Public	3,639,888		(3,639,888)		
		10041951	HD STD PD126 2526 Hepatitis C	380,812		(380,812)		
		10041952	HD ADM PD186-26 Project INVEST	4,107,094		(4,107,094)		
		10041953	HB SA104 FY 2526 SABG Block Gr	8,913,363		(8,913,363)		
		10041954	HD CH13-26 RHPP	74,328		(74,328)		
		10041955	HD STD PD16 2526 Std Preventio	4,000,000		(4,000,000)		
		10041956	PD185-26 STD SOS	889,532		(889,532)		
		10041957	HD STD DC01 2526 Surveillance	271,283		(271,283)		
		10041960	HD TB PD17 2526 TB/HIV Control	960,136		(960,136)		
		10041961	HD ENV PD143 2526 Strengthenin	46,114		(46,114)		
		10041962	HD TB PD21 2526 Tuberculosis S	369,698		(369,698)		
		10041964	HD EHS PB02 2526 State CLPPP	906,053		(906,053)		
		10041968	HD EHS EH15 2526 Beach Water	29,225		(29,225)		

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Grants Projects								
		10041969	HD ENV 2526 PD203 SFDPH DOJ PR	1,119,966		(1,119,966)		
		10041975	HN MCH PM107 2526 CCHP OCH	191,312		(191,312)		
		10041976	HC ADM GMCK 2526 Mckinney Home	1,094,763		(1,094,763)		
		10041977	HC ADM GLSC 2526 RWPC LSYC	66,530		(66,530)		
		10041978	HC ADM GTWC 2526 RWPC TWC	81,250		(81,250)		
		10042277	HN MCH PM105 FY 2526 CYSHCN	438,164		(438,164)		
		10042286	HB SA109 FY26-27 COSSUP	533,333		(533,333)		
		10042402	HN MCH PM109 2526 SPAN	88,000		(88,000)		
		10042563	HN WP107 2526 Epic Enhan SFHP	6,000,000	6,000,000		6,000,000	
		10042565	HN WP105 2526 Expand Vol SFHP	2,489,699	2,489,699		2,489,699	
		10042776	HD HIV PD153 2627 PCORI		225,403	225,403	240,111	14,708
		10042778	HD HIV D128 2627 HVTN Scientif		184,931	184,931	196,926	11,995
		10042779	HD HIV D119 2627 SF Bay Clinic		266,946	266,946	311,152	44,206
		10042780	HD HIV AO67 2627 HPTN Leadersh		24,240	24,240	25,741	1,501
		10042781	HD HIV PD189 2627 UCSF-Bay Are		19,143	19,143	19,143	
		10042782	HD HED CH11-2627 RHAP		210,302	210,302	221,670	11,368
		10042783	HD HED PH01 2627 Tobacco Free		1,124,638	1,124,638	1,112,307	(12,331)
		10042784	HD EPR CD113 2627 Pan Flu		140,828	140,828	150,488	9,660
		10042785	HD EPR PD95 2627 CRI		238,915	238,915	242,158	3,243
		10042786	HD ADM AC13 2627 Enhancing Hea		300,000	300,000	300,000	
		10042787	HD EPI PD29 2627 Immunization		337,241	337,241	354,239	16,998
		10042788	HD STD PD151 2627 PS24-0003		1,000,000	1,000,000	1,000,000	
		10042799	HN HIV AO16 2627 HCP SAM		4,296,964	4,296,964	4,837,983	541,019
		10042800	HN HIV AO60 2627 Ryan White Pa		325,801	325,801	325,801	
		10042801	HN HIV PD13 2627 RWPA		15,720,725	15,720,725	15,242,046	(478,679)
		10042802	HN HIV PD140 2728 Ryan White		2,927,550	2,927,550	2,962,951	35,401
		10042803	HD HIV PD90 2728 SFDPH High Im		7,322,771	7,322,771	7,340,514	17,743
		10042804	HD HIV PD14 2627 State HIV Sur		672,178	672,178	672,178	
		10042805	HD HIV PD158 2728 PS21-2103		315,000	315,000	315,000	
		10042806	HD HIV AO73 2627 SFDPH High Im		1,416,375	1,416,375	1,464,128	47,753

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Grants Projects								
		10042807	HD HIV D134 2627 UCSF-CFAR		74,236	74,236	74,236	
		10042824	HD HIV PD139 2728 Western Stat		26,262	26,262	26,262	
		10042826	HD HIV IV08 2627 Mid-Career		199,597	199,597	211,275	11,678
		10042827	HD HIV PD152 2627 PRIME		118,141	118,141	118,141	
		10042828	HD HIV PD155 2627 AMBER SOW		32,451	32,451	32,451	
		10042829	HD HIV PD201 2627 Staged		65,000	65,000	65,000	
		10042834	HD LAB PD221 2627 Allergy&Infe		25,000	25,000	25,000	
		10042835	HD EPR AC11 2627 HPP		398,668	398,668	391,211	(7,457)
		10042836	HD EPR PD69 2627 PHEP		619,104	619,104	619,104	
		10042837	PD216 2627 SFDPH CHA&CHIP_SFHP		250,000	250,000	250,000	
		10042838	PD217 2627 SFDPH CHA&CHIP_Anth		70,000	70,000	70,000	
		10042839	HD HIV PD200 2627 Statistical		25,000	25,000	25,000	
		10042842	HD PD180-27 Future of Public		3,639,888	3,639,888	3,639,888	
		10042846	HD HIV PD202 2627 The Bridge C		88,930	88,930	88,930	
		10042848	HD HIV PD211 2627 HOPE: A Stat		74,432	74,432	74,432	
		10042851	HD HIV PD195 2627 ATN		180,000	180,000	180,000	
		10042852	HB HM M005 2627 Hrsa Title Iv		127,834	127,834	137,391	9,557
		10042857	HD HIV PD214 2728 HPTN 113 HIV		40,000	40,000	40,000	
		10042858	HD HIV PD218 2627 Doxy-PEP Imp		48,740	48,740	48,740	
		10042862	HB HM M118 2627 Building City-		500,000	500,000	500,000	
		10042863	HD ADM PD186-27 Project INVEST		3,893,345	3,893,345	4,104,373	211,028
		10042864	HD CH12 2627 ASHS		226,000	226,000	226,000	
		10042865	HD CH13-27 RHPP		74,288	74,288	73,801	(487)
		10042866	HD STD D141 2627 ELC GC Rapid		260,444	260,444	281,098	20,654
		10042867	HD STD DC01 2627 Surveillance		200,000	200,000	200,000	
		10042868	HD STD PD16 2627 Std Preventio		2,186,990	2,186,990	2,349,827	162,837
		10042869	HD TB PD21 2627 Tuberculosis S		332,337	332,337	325,055	(7,282)
		10042870	PD185-27 STD SOS		791,745	791,745	789,168	(2,577)
		10042871	HD STD PD126 2627 Hepatitis C		210,000	210,000	210,000	

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Grants Projects								
		10042872	HB SA SA106 2627 SSOPC		2,225,000	2,225,000	2,225,000	
		10042874	HD TB PD17 2627 TB/HIV Control		856,927	856,927	840,877	(16,050)
		10042875	HD STD CD142 2627, Core Mgmt L		676,725	676,725	676,725	
		10042876	HB MH 2627 M007 Samhsa-MHBG		4,362,717	4,362,717	4,626,852	264,135
		10042878	HB MH AD04 2627 State Vocation		252,639	252,639	267,545	14,906
		10042897	HD HIV D123 2627 NHBS		987,389	987,389	1,055,650	68,261
		10042899	HB SA104 FY 2627 SABG Block Gr		8,913,363	8,913,363	8,913,363	
		10042907	HN MCH MC02 2627 Nurse Family		3,065,268	3,065,268	3,182,708	117,440
		10042908	HN MCH PM01 2526 Title X Famil		119,627	119,627	125,889	6,262
		10042909	HN MCH PM02 2627 Black Infant		2,720,265	2,720,265	2,983,365	263,100
		10042911	HN MCH PM03 2627 MCH Block Gra		3,433,650	3,433,650	4,268,641	834,991
		10042912	HN MCH PM08 2627 WIC		3,233,449	3,233,449	3,418,126	184,677
		10042913	HD HIV PD178 2627 BLISS		470,940	470,940	470,940	
		10042915	HN MCH PM14 2627 Foster Care		1,322,962	1,322,962	1,474,885	151,923
		10042918	HN MCH PM102 2627 PEI		648,842	648,842	708,160	59,318
		10042919	HN MCH PM103 2627 CHVP Innovat		3,942,639	3,942,639	4,110,494	167,855
		10042921	HN MCH PM104 2627 CHVP EBHV		1,641,119	1,641,119	1,719,427	78,308
		10042923	HN MCH PM105 2627 CYSHCN		438,164	438,164	449,655	11,491
		10042927	PD226-27 CDPH-STDCB ADAP DIS		1,123,180	1,123,180	1,123,180	
		10042941	HN PC PC109 FY2526 PCORI HSII		500,000	500,000	500,000	
		10042942	HC ADM GMCK 2627 Mckinney Home		1,094,763	1,094,763	1,094,763	
		10042944	HC ADM GLSC 2627 RWPC LSYC		66,530	66,530	66,530	
		10042945	HC ADM GTWC 2627 RWPC TWC		81,250	81,250	81,250	
		10042947	HN MCH PM101 2627 Oral Health		308,879	308,879	308,879	
		10042948	HD ENV PD143 2627 Strengthenin		42,661	42,661	42,661	
		10042949	HD EHS PB02 2627 State CLPPP		906,503	906,503	906,504	1
		10042950	HD EHS EH15 2627 Beach Water		29,225	29,225	29,225	
		10042951	HD ENV 2627 PD203 SFDPH DOJ PR		1,119,966	1,119,966		(1,119,966)
		10042952	HN MCH PM107 2627 CCHP OCH		226,394	226,394	245,579	19,185
		10042974	HOM FY27 SB Mckinney PATH		631,550	631,550	631,550	

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Grants Projects								
		10043018	HD HIV AO05 2627 Medical Monit		643,882	643,882	643,882	
		10043051	HD HIV PD205 2627 Mentoring		120,277	120,277	127,478	7,201
		10043223	HD HIV PD198 2627 Short Traini		27,230	27,230	27,230	
		10043224	HD HIV PD220 2627 ACCELERATE		15,000	15,000	15,000	
		10043243	HD ENV 2627 PD232 SFDPH DOJ PR		1,119,966	1,119,966	1,119,966	
		10043275	HD HIV PD139 2627 Western Stat		19,161	19,161	19,161	
		10043276	HD HIV PD196 2627 NIDA Clinica		83,369	83,369	83,369	
		10043277	HD HIV PD234 2627 Implementing		64,214	64,214	64,214	
		10043360	HD ENV 2627 PD136 Noxious Weed		44,639	44,639	44,639	
11580 Total				**111,309,382**	**108,034,029**	**(3,275,353)**	**109,907,759**	**1,873,730**
14820	SR ETF-Gift	10035431	HN Safety Net	120,000	120,000		120,000	
		10036449	Epic for FQHCs Program	135,000	135,000		135,000	
		10042344	HC Public Health Foundation NA	1,400,000	1,900,000	500,000		(1,900,000)
14820 Total				**1,655,000**	**2,155,000**	**500,000**	**255,000**	**(1,900,000)**
Grants Projects Total				**112,964,382**	**110,189,029**	**(2,775,353)**	**110,162,759**	**(26,270)**
Work Orders/Overhead								
10060	GF Work Order	207703	HBH Behavioral Health	20,583,326	20,692,122	108,796	20,622,123	(69,999)
		207705	HNS Health Network Services	14,955,035	15,872,533	917,498	15,890,882	18,349
		240642	HPC Primary Care	790,257	406,621	(383,636)	418,820	12,199
		240661	HPH Population Health Division	3,200,499	3,237,960	37,461	3,307,501	69,541
		251961	HAD Public Health Admin	682,676	53,712	(628,964)	58,180	4,468
10060 Total				**40,211,793**	**40,262,948**	**51,155**	**40,297,506**	**34,558**
Work Orders/Overhead Total				**40,211,793**	**40,262,948**	**51,155**	**40,297,506**	**34,558**
Continuing Projects - Project Control								
21132	SFGH-OPERATING GRANTS-PRIVATE	10037473	ZSFG Patient Care Qual FY19_20	100,000		(100,000)		
		10042323	HG VMI Improvements	238,456		(238,456)		
		10042325	HG Solid Start FY25-26	202,010		(202,010)		
		10042327	HG Bowes Patient Care FY26	180,000		(180,000)		
		10042333	HG EIG Project REACH	100,000		(100,000)		

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Continuing Projects - Project Control								
		10042334	HG EIG Hearing Screening Prog.	100,000		(100,000)		
		10043306	HG FY26-27 Bowes Patient Care		180,000	180,000		(180,000)
		10043307	HG FY26-28 EIG Equity		100,000	100,000		(100,000)
		10043308	HG FY26-28 EIG Innovation		100,000	100,000		(100,000)
21132 Total				**920,466**	**380,000**	**(540,466)**	**0**	**(380,000)**
Continuing Projects - Project Control Total				**920,466**	**380,000**	**(540,466)**	**0**	**(380,000)**
Total Uses of Funds				**3,366,272,604**	**3,621,244,753**	**254,972,149**	**3,715,324,342**	**94,079,589**

Department: LIB Public Library

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	82,732,855	86,162,744	3,429,889	90,265,044	4,102,300
Mandatory Fringe Benefits	43,556,876	46,488,680	2,931,804	49,871,454	3,382,774
Non-Personnel Services	9,283,431	11,336,021	2,052,590	11,338,068	2,047
Capital Outlay	13,425,010	10,363,554	(3,061,456)	4,599,000	(5,764,554)
City Grant Program	920,926	965,060	44,134	965,060	
Debt Service	1,703,419		(1,703,419)		
Materials & Supplies	25,179,115	25,129,244	(49,871)	25,479,318	350,074
Services Of Other Depts	16,569,503	17,593,666	1,024,163	17,690,830	97,164
Overhead and Allocations	841	638	(203)	638	
Intrafund Transfers Out	14,082,429	10,941,478	(3,140,951)	5,376,630	(5,564,848)
Transfer Adjustment - Uses	(14,082,429)	(10,941,478)	3,140,951	(5,376,630)	5,564,848
Total Uses by Chart of Accounts	**193,371,976**	**198,039,607**	**4,667,631**	**200,209,412**	**2,169,805**
Sources Summary					
Property Taxes	79,330,000	76,590,000	(2,740,000)	77,580,000	990,000
Intergovernmental: State	250,400	250,400		250,400	
Charges for Services	175,000	175,000		175,000	
Rents & Concessions	26,115	26,115		26,115	
Other Revenues	20,000	20,000		20,000	
Interest & Investment Income	54,768	17,451	(37,317)	17,451	
Expenditure Recovery	95,433	81,029	(14,404)	81,029	
IntraFund Transfers In	14,082,429	10,941,478	(3,140,951)	5,376,630	(5,564,848)
Beg Fund Balance - Budget Only	6,900,260	179,612	(6,720,648)	2,945,716	2,766,104
Transfer Adjustment-Source	(14,082,429)	(10,941,478)	3,140,951	(5,376,630)	5,564,848
General Fund Support	106,520,000	120,700,000	14,180,000	119,113,701	(1,586,299)
Total Sources by Chart of Accounts	**193,371,976**	**198,039,607**	**4,667,631**	**200,209,412**	**2,169,805**

Department: LIB Public Library

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
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	193,251,976	197,919,607	4,667,631	200,089,412	2,169,805
Total Uses by Funds	**193,371,976**	**198,039,607**	**4,667,631**	**200,209,412**	**2,169,805**
Division Summary					
LIB Public Library	193,371,976	198,039,607	4,667,631	200,209,412	2,169,805
Total Uses by Division	**193,371,976**	**198,039,607**	**4,667,631**	**200,209,412**	**2,169,805**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
13140	SR Public Library Preserv		Salaries	82,732,855	86,162,744	3,429,889	90,265,044	4,102,300
			Mandatory Fringe Benefits	43,556,876	46,488,680	2,931,804	49,871,454	3,382,774
			Non-Personnel Services	9,264,431	11,317,021	2,052,590	11,319,068	2,047
			Capital Outlay		79,386	79,386		(79,386)
			City Grant Program	920,926	965,060	44,134	965,060	
			Debt Service	1,703,419		(1,703,419)		
			Materials & Supplies	24,518,556	24,468,482	(50,074)	24,818,556	350,074
			Services Of Other Depts	16,342,084	17,366,356	1,024,272	17,343,200	(23,156)
			Intrafund Transfers Out	14,082,429	10,941,478	(3,140,951)	5,376,630	(5,564,848)
			Transfer Adjustment - Uses	(14,082,429)	(10,941,478)	3,140,951	(5,376,630)	5,564,848
13140 Total				**179,039,147**	**186,847,729**	**7,808,582**	**194,582,382**	**7,734,653**
Operating Total				**179,039,147**	**186,847,729**	**7,808,582**	**194,582,382**	**7,734,653**
Continuing Projects - Authority Control								
13080	SR Library Fund - Continuing	19559	LB Sfpl Capital Improvement Pr	14,082,429	10,941,478	(3,140,951)	5,376,630	(5,564,848)
13080 Total				**14,082,429**	**10,941,478**	**(3,140,951)**	**5,376,630**	**(5,564,848)**
13150	SR Library Special Revenue	17144	LB Library Special Collection-	25,000	25,000		25,000	
13150 Total				**25,000**	**25,000**	**0**	**25,000**	**0**

Department: LIB Public Library

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
Continuing Projects - Authority Control Total				**14,107,429**	**10,966,478**	**(3,140,951)**	**5,401,630**	**(5,564,848)**
Grants Projects								
13120	SR Library Grants; Cont Sta	10039929	LB-FY26 CLLS - ESL Program	26,400		(26,400)		
		10041028	LB-FY26 Project Read CLLS	60,000		(60,000)		
		10041029	LIB-FY26 PLP CLSA Funds	19,000		(19,000)		
		10042243	LIB-FY27 Project Read CLLS		60,000	60,000		(60,000)
		10042244	LIB-FY27 PLP CLSA Funds		19,000	19,000		(19,000)
		10042245	LiB-FY27 CLLS - ESL Program		26,400	26,400		(26,400)
		10043321	LIB-FY28 Project Read CLLS				60,000	60,000
		10043322	LIB-FY28 CLLS - ESL Program				26,400	26,400
		10043323	LIB-FY28 PLP CLSA Funds				19,000	19,000
13120 Total				**105,400**	**105,400**	**0**	**105,400**	**0**
14820	SR ETF-Gift	10000589	LB-F&F-Spl Coll-Architect/Deco	5,000	5,000		5,000	
14820 Total				**5,000**	**5,000**	**0**	**5,000**	**0**
17860	Perm ETF-Bequests	10000592	LB-Lillian Dannenberg Bequest	15,000	15,000		15,000	
		10000595	LB-Fuhrman Bequest	100,000	100,000		100,000	
17860 Total				**115,000**	**115,000**	**0**	**115,000**	**0**
Grants Projects Total				**225,400**	**225,400**	**0**	**225,400**	**0**
Total Uses of Funds				**193,371,976**	**198,039,607**	**4,667,631**	**200,209,412**	**2,169,805**

Department: PUC Public Utilities Commission

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	353,027,098	370,297,906	17,270,808	388,203,354	17,905,448
Mandatory Fringe Benefits	142,643,169	153,448,362	10,805,193	165,584,549	12,136,187
Non-Personnel Services	642,369,979	612,895,348	(29,474,631)	625,183,246	12,287,898
Capital Outlay	17,157,942	(4,990,720)	(22,148,662)	9,982,062	14,972,782
City Grant Program	2,878,837	4,420,000	1,541,163	4,420,000	
Debt Service	537,121,627	623,190,029	86,068,402	698,752,397	75,562,368
Facilities Maintenance	49,854,894	53,716,905	3,862,011	60,925,316	7,208,411
Materials & Supplies	45,014,696	47,714,163	2,699,467	48,276,532	562,369
Programmatic Projects	6,842,660	31,323,200	24,480,540	12,619,797	(18,703,403)
Services Of Other Depts	128,285,843	137,466,103	9,180,260	147,120,622	9,654,519
Overhead and Allocations	(103,673,777)	(107,283,409)	(3,609,632)	(112,323,671)	(5,040,262)
Transfers Out	54,937,448	56,408,288	1,470,840	61,010,248	4,601,960
Intrafund Transfers Out	356,551,489	299,538,836	(57,012,653)	377,133,772	77,594,936
Unappropriated Rev-Designated	42,742,286	10,012,264	(32,730,022)	11,640,494	1,628,230
Unappropriated Rev Retained	266,051,442	249,076,180	(16,975,262)	294,881,644	45,805,464
Transfer Adjustment - Uses	(411,393,800)	(355,947,124)	55,446,676	(438,144,020)	(82,196,896)
Total Uses by Chart of Accounts	**2,130,411,833**	**2,181,286,331**	**50,874,498**	**2,355,266,342**	**173,980,011**
Sources Summary					
Charges for Services	1,730,107,936	1,714,329,211	(15,778,725)	1,882,222,715	167,893,504
Rents & Concessions	10,696,681	14,033,176	3,336,495	14,420,567	387,391
Other Revenues	40,363,024	23,815,968	(16,547,056)	24,062,129	246,161
Interest & Investment Income	10,751,385	28,659,236	17,907,851	23,973,163	(4,686,073)
Expenditure Recovery	237,436,035	248,062,443	10,626,408	280,885,757	32,823,314
IntraFund Transfers In	356,551,489	267,016,586	(89,534,903)	341,121,234	74,104,648
Transfers In	54,842,311	88,930,538	34,088,227	97,022,786	8,092,248
Beg Fund Balance - Budget Only	101,056,772	152,386,297	51,329,525	129,702,011	(22,684,286)
Transfer Adjustment-Source	(411,393,800)	(355,947,124)	55,446,676	(438,144,020)	(82,196,896)
General Fund Support					
Total Sources by Chart of Accounts	**2,130,411,833**	**2,181,286,331**	**50,874,498**	**2,355,266,342**	**173,980,011**

Department: PUC Public Utilities Commission

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Fund Summary					
CleanPowerSF	444,375,300	399,803,270	(44,572,030)	397,927,794	(1,875,476)
Hetch Hetchy Water and Power	382,508,840	410,341,692	27,832,852	470,412,042	60,070,350
San Francisco Water Enterprise	775,494,978	780,488,800	4,993,822	834,332,891	53,844,091
San Francisco Wastewater Ent	528,032,715	590,652,569	62,619,854	652,593,615	61,941,046
Total Uses by Funds	**2,130,411,833**	**2,181,286,331**	**50,874,498**	**2,355,266,342**	**173,980,011**
Division Summary					
HHP CleanPowerSF	444,375,300	399,803,270	(44,572,030)	397,927,794	(1,875,476)
WWE Wastewater Enterprise	528,032,715	590,652,569	62,619,854	652,593,615	61,941,046
HHP Hetch Hetchy Water & Power	382,508,840	442,863,942	60,355,102	506,424,580	63,560,638
PUB Public Utilities Bureaus	1,056,356	1,096,856	40,500	1,061,856	(35,000)
WTR Water Enterprise	774,438,622	746,869,694	(27,568,928)	797,258,497	50,388,803
Total Uses by Division	**2,130,411,833**	**2,181,286,331**	**50,874,498**	**2,355,266,342**	**173,980,011**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
20160	WWE Op Annual Account Ctrl		Salaries	66,668,742	70,864,009	4,195,267	74,380,914	3,516,905
			Mandatory Fringe Benefits	27,513,370	29,804,842	2,291,472	32,114,291	2,309,449
			Non-Personnel Services	29,415,284	28,153,699	(1,261,585)	29,651,536	1,497,837
			Capital Outlay	2,151,584	3,377,443	1,225,859	4,353,088	975,645
			City Grant Program	600,000	850,000	250,000	850,000	
			Debt Service	144,013,267	247,911,410	103,898,143	283,560,239	35,648,829
			Materials & Supplies	15,672,810	16,274,431	601,621	16,900,257	625,826
			Services Of Other Depts	40,697,907	45,440,286	4,742,379	50,878,861	5,438,575
			Overhead and Allocations	49,921,399	53,085,284	3,163,885	55,682,825	2,597,541
			Transfers Out	31,713		(31,713)		
			Intrafund Transfers Out	141,742,391	81,902,693	(59,839,698)	91,397,722	9,495,029
			Unappropriated Rev-Designated	900,000		(900,000)		

Department: PUC Public Utilities Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
			Transfer Adjustment - Uses	(141,742,391)	(81,902,693)	59,839,698	(91,397,722)	(9,495,029)
20160 Total				**377,586,076**	**495,761,404**	**118,175,328**	**548,372,011**	**52,610,607**
24750	HH CleanPowerSF Op Annual Acco		Salaries	7,718,237	7,932,694	214,457	8,342,691	409,997
			Mandatory Fringe Benefits	2,365,280	2,538,657	173,377	2,736,590	197,933
			Non-Personnel Services	11,183,612	11,617,493	433,881	11,961,498	344,005
			Materials & Supplies	137,200	137,000	(200)	137,200	200
			Services Of Other Depts	1,932,046	2,390,281	458,235	2,323,327	(66,954)
			Overhead and Allocations	7,887,706	8,637,912	750,206	9,035,564	397,652
			Unappropriated Rev-Designated	240,588		(240,588)		
24750 Total				**31,464,669**	**33,254,037**	**1,789,368**	**34,536,870**	**1,282,833**
24970	HHWP Op Annual Account Ctrl		Salaries	45,183,572	47,524,194	2,340,622	49,604,927	2,080,733
			Mandatory Fringe Benefits	18,860,033	20,553,986	1,693,953	22,483,311	1,929,325
			Non-Personnel Services	196,239,664	174,125,723	(22,113,941)	188,263,027	14,137,304
			Capital Outlay	2,999,313	2,089,656	(909,657)	1,416,387	(673,269)
			Debt Service	13,577,209	17,687,943	4,110,734	30,991,601	13,303,658
			Materials & Supplies	4,786,982	7,627,343	2,840,361	7,627,343	
			Services Of Other Depts	9,585,170	9,148,661	(436,509)	9,265,243	116,582
			Overhead and Allocations	29,638,908	31,286,060	1,647,152	32,812,248	1,526,188
			Transfers Out	727,356	709,329	(18,027)	718,622	9,293
			Intrafund Transfers Out	53,464,942	74,362,826	20,897,884	120,893,853	46,531,027
			Unappropriated Rev-Designated	800,000		(800,000)		
			Transfer Adjustment - Uses	(54,160,586)	(75,072,155)	(20,911,569)	(121,612,475)	(46,540,320)
24970 Total				**321,702,563**	**310,043,566**	**(11,658,997)**	**342,464,087**	**32,420,521**
25940	WTR Op Annual Account Ctrl		Salaries	89,180,408	92,879,794	3,699,386	97,525,495	4,645,701
			Mandatory Fringe Benefits	37,741,164	40,214,175	2,473,011	43,397,139	3,182,964
			Non-Personnel Services	18,515,642	18,285,222	(230,420)	18,854,706	569,484
			Capital Outlay	3,653,619	4,142,744	489,125	3,164,807	(977,937)
			City Grant Program	2,278,837	2,250,000	(28,837)	2,250,000	
			Debt Service	366,950,327	345,122,406	(21,827,921)	371,848,519	26,726,113
			Materials & Supplies	20,305,626	20,913,780	608,154	20,848,620	(65,160)

Department: PUC Public Utilities Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
			Services Of Other Depts	35,739,836	39,251,251	3,511,415	44,146,412	4,895,161
			Overhead and Allocations	68,401,731	73,631,751	5,230,020	76,941,721	3,309,970
			Transfers Out	54,178,379	55,698,959	1,520,580	60,291,626	4,592,667
			Intrafund Transfers Out	120,321,618	104,042,748	(16,278,870)	114,092,447	10,049,699
			Unappropriated Rev-Designated	770,161	10,012,264	9,242,103	11,640,494	1,628,230
			Transfer Adjustment - Uses	(174,468,285)	(159,741,707)	14,726,578	(174,384,073)	(14,642,366)
25940 Total				**643,569,063**	**646,703,387**	**3,134,324**	**690,617,913**	**43,914,526**
27180	PUC Operating Fund		Salaries	73,017,905	77,791,391	4,773,486	81,707,947	3,916,556
			Mandatory Fringe Benefits	32,376,310	34,997,100	2,620,790	37,754,882	2,757,782
			Non-Personnel Services	24,293,672	23,990,555	(303,117)	24,543,472	552,917
			Capital Outlay	1,353,426	1,033,477	(319,949)	1,047,780	14,303
			City Grant Program		1,320,000	1,320,000	1,320,000	
			Materials & Supplies	3,108,913	2,680,032	(428,881)	2,681,243	1,211
			Services Of Other Depts	33,707,596	35,046,405	1,338,809	35,658,884	612,479
			Overhead and Allocations	(167,746,322)	(176,786,960)	(9,040,638)	(184,642,208)	(7,855,248)
27180 Total				**111,500**	**72,000**	**(39,500)**	**72,000**	**0**
Operating Total				**1,374,433,871**	**1,485,834,394**	**111,400,523**	**1,616,062,881**	**130,228,487**
Annual Projects - Authority Control								
20170	WWE Annual Authority Ctrl	17726	GE Youth Employment & Environm	697,000		(697,000)		
		19459	UW Treasure Island - Maintena	2,600,000	2,600,000		2,600,000	
		19460	UW 525 Golden Gate - O & M	2,634,881	2,478,864	(156,017)	2,478,864	
		19461	UW 525 Golden Gate - Lease Pay	4,071,036	3,797,488	(273,548)	3,762,088	(35,400)
		19466	WW Low Impact Development	681,000	681,000		681,000	
		80068	WWE Neighborhood Steward Progs	2,318,500		(2,318,500)		
		80547	PUC BUREAUS Programmatic Proj	275,809	268,004	(7,805)	268,004	
20170 Total				**13,278,226**	**9,825,356**	**(3,452,870)**	**9,789,956**	**(35,400)**
20210	WWE Work Order	10002	Interdepartmental-Overhead	3,113,116	3,163,116	50,000	3,033,926	(129,190)
20210 Total				**3,113,116**	**3,163,116**	**50,000**	**3,033,926**	**(129,190)**
24765	Clean Pw Annual Authority Ctrl	19460	UW 525 Golden Gate - O & M	486,303	461,370	(24,933)	461,370	
		19461	UW 525 Golden Gate - Lease Pay	751,432	706,780	(44,652)	700,192	(6,588)

Department: PUC Public Utilities Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Annual Projects - Authority Control								
		20993	CPSF Neighborhood Steward Prog	260,500		(260,500)		
		80233	CleanPowerSF Capital	7,518,147		(7,518,147)		
		80547	PUC BUREAUS Programmatic Proj	25,057	42,606	17,549	42,606	
		80651	Power Customer Programs		13,310,000	13,310,000	14,868,000	1,558,000
24765 Total				**9,041,439**	**14,520,756**	**5,479,317**	**16,072,168**	**1,551,412**
24980	HHWP Annual Authority Ctrl	15812	Hetchy Water - Facilities Main	3,849,650		(3,849,650)		
		17661	Wecc-Nerc Compliance	5,670,349		(5,670,349)		
		17662	Wecc-Nerc Transmission Line Cl	223,000		(223,000)		
		17726	GE Youth Employment & Environm	150,000		(150,000)		
		19459	UW Treasure Island - Maintena	5,400,000	5,400,000		5,400,000	
		19460	UW 525 Golden Gate - O & M	2,098,749	2,106,306	7,557	2,106,306	
		19461	UW 525 Golden Gate - Lease Pay	2,491,854	2,519,857	28,003	2,496,366	(23,491)
		80066	HHW Neighborhood Steward Progs	349,000		(349,000)		
		80067	HHP Neighborhood Steward Progs	108,000		(108,000)		
		80427	Distribution Services Retail	3,573,000		(3,573,000)		
		80547	PUC BUREAUS Programmatic Proj	191,412	160,345	(31,067)	160,345	
		80651	Power Customer Programs		3,142,000	3,142,000	4,931,000	1,789,000
		80673	Regulatory & Maintenance Prgm		10,444,236	10,444,236	11,084,611	640,375
24980 Total				**24,105,014**	**23,772,744**	**(332,270)**	**26,178,628**	**2,405,884**
25030	HHWP Work Order Fund	10002	Interdepartmental-Overhead	609,118	555,000	(54,118)	555,000	
25030 Total				**609,118**	**555,000**	**(54,118)**	**555,000**	**0**
25950	WTR Annual Authority Ctrl	17726	GE Youth Employment & Environm	1,290,000	1,000,000	(290,000)	1,000,000	
		19158	UW Awss Maintenance - Cdd	2,500,000	2,500,000		2,500,000	
		19159	UW Watershed Infrastructure	7,000,000	7,858,000	858,000	7,843,000	(15,000)
		19458	UW Water Resources Planning An	500,000	500,000		500,000	
		19459	UW Treasure Island - Maintena	500,000	720,625	220,625	733,189	12,564
		19460	UW 525 Golden Gate - O & M	3,405,370	3,553,830	148,460	3,553,830	
		19461	UW 525 Golden Gate - Lease Pay	8,982,736	8,902,345	(80,391)	8,819,355	(82,990)
		80065	WTR Neighborhood Steward Progr	665,000		(665,000)		
		80547	PUC BUREAUS Programmatic Proj	404,763	376,086	(28,677)	376,086	

Department: PUC Public Utilities Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Annual Projects - Authority Control								
25950 Total				**25,247,869**	**25,410,886**	**163,017**	**25,325,460**	**(85,426)**
26000	WTR Work Order	10002	Interdepartmental-Overhead	4,178,976	4,259,779	80,803	4,225,071	(34,708)
26000 Total				**4,178,976**	**4,259,779**	**80,803**	**4,225,071**	**(34,708)**
Annual Projects - Authority Control Total				**79,573,758**	**81,507,637**	**1,933,879**	**85,180,209**	**3,672,572**
Continuing Projects - Authority Control								
20550	WWE CPF Repair & Replace	19135	WW Cwp_revenue Transfer-sub Fu	134,055,297	81,902,693	(52,152,604)	91,397,722	9,495,029
20550 Total				**134,055,297**	**81,902,693**	**(52,152,604)**	**91,397,722**	**9,495,029**
24761	CleanPowerSF Cap Revenue Fund	80233	CleanPowerSF Capital	516,430	72,928	(443,502)	140,712	67,784
24761 Total				**516,430**	**72,928**	**(443,502)**	**140,712**	**67,784**
24870	HH CleanPowerSF Cust Trust Fd	20543	CleanPowerSF Customer Trst Fnd	402,265,304	351,232,656	(51,032,648)	346,419,007	(4,813,649)
24870 Total				**402,265,304**	**351,232,656**	**(51,032,648)**	**346,419,007**	**(4,813,649)**
24990	HHWP ContinuingAuthorityCtrl	15365	UH Hetchy Water - Joint Projec	7,338,910		(7,338,910)		
		15405	UH Hhp_revenue Transfer-sub Fu	28,753,235	68,872,826	40,119,591	95,724,327	26,851,501
24990 Total				**36,092,145**	**68,872,826**	**32,780,681**	**95,724,327**	**26,851,501**
24991	HHWP Op Continuing Auth Ctrl	80650	FERC/Healthy Rivers Obligation		5,490,000	5,490,000	5,490,000	
24991 Total				**0**	**5,490,000**	**5,490,000**	**5,490,000**	**0**
25430	HHP CPF Transbay Cable	15375	UH Sf Electrical Reliability-t		1,607,556	1,607,556		(1,607,556)
25430 Total				**0**	**1,607,556**	**1,607,556**	**0**	**(1,607,556)**
25951	WTR Op Continuing Auth Ctrl	19047	Natural Resources Partnerships		4,500,000	4,500,000	500,000	(4,000,000)
		19052	UW Landscape Conservation Prog		3,485,797	3,485,797	500,000	(2,985,797)
		19055	Environ Regulatory Compliance		9,755,015	9,755,015	5,473,564	(4,281,451)
		19463	UW Retrofit Grant Program		7,194,040	7,194,040		(7,194,040)
25951 Total				**0**	**24,934,852**	**24,934,852**	**6,473,564**	**(18,461,288)**
25960	WTR ContinuingAuthorityCtrl	19047	Natural Resources Partnerships	1,500,000	(4,000,000)	(5,500,000)		4,000,000
		19052	UW Landscape Conservation Prog		(3,485,797)	(3,485,797)		3,485,797
		19055	Environ Regulatory Compliance	5,500,000	(4,440,000)	(9,940,000)		4,440,000
		19133	UW Wtr_revenue Transfer-sub Fu	35,865,961	43,323,688	7,457,727	40,164,414	(3,159,274)
		19463	UW Retrofit Grant Program		(7,194,040)	(7,194,040)		7,194,040
25960 Total				**42,865,961**	**24,203,851**	**(18,662,110)**	**40,164,414**	**15,960,563**
26231	WTR/HHW ContinuingAuthorityCtr	15365	UH Hetchy Water - Joint Projec		32,522,250	32,522,250	36,012,538	3,490,288

Department: PUC Public Utilities Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
26231 Total				**0**	**32,522,250**	**32,522,250**	**36,012,538**	**3,490,288**
26603	WTR CPF Regional Revenue Fund	19133	UW Wtr_revenue Transfer-sub Fu	59,521,609	22,381,795	(37,139,814)	31,441,931	9,060,136
26603 Total				**59,521,609**	**22,381,795**	**(37,139,814)**	**31,441,931**	**9,060,136**
Continuing Projects - Authority Control Total				**675,316,746**	**613,221,407**	**(62,095,339)**	**653,264,215**	**40,042,808**
Work Orders/Overhead								
20205	WWE Paid Time Off	229309	WWE Wastewater Enterprise	500,000	500,000		500,000	
			Transfer Adjustment - Uses	(500,000)	(500,000)		(500,000)	
20205 Total				**0**	**0**	**0**	**0**	**0**
25025	HHWP HetchyPower Paid Time Off	231637	HHP Hetch Hetchy Water & Power	1,300,000	1,300,000		1,300,000	
			Transfer Adjustment - Uses	(1,300,000)	(1,300,000)		(1,300,000)	
25025 Total				**0**	**0**	**0**	**0**	**0**
25026	HHWP HetchyWater Paid Time Off	231637	HHP Hetch Hetchy Water & Power	1,100,000	1,100,000		1,100,000	
			Transfer Adjustment - Uses	(1,100,000)	(1,100,000)		(1,100,000)	
25026 Total				**0**	**0**	**0**	**0**	**0**
25985	WTR Paid Time Off	232429	WTR Water Enterprise	3,700,000	3,700,000		3,700,000	
			Transfer Adjustment - Uses	(3,700,000)	(3,700,000)		(3,700,000)	
25985 Total				**0**	**0**	**0**	**0**	**0**
27190	PUC Personnel Fund	232176	PUB Public Utilities Bureaus	92,453,180	97,167,456	4,714,276	102,183,821	5,016,365
			Transfer Adjustment - Uses	(92,453,180)	(97,167,456)	(4,714,276)	(102,183,821)	(5,016,365)
27190 Total				**0**	**0**	**0**	**0**	**0**
Work Orders/Overhead Total				**0**	**0**	**0**	**0**	**0**
Continuing Projects - Project Control								
25160	HH CPSF Public Purpose Prog	10038863	DAC Solar Program	827,045	722,893	(104,152)	759,037	36,144
		10038941	DAC Community Solar Program	260,413		(260,413)		
25160 Total				**1,087,458**	**722,893**	**(364,565)**	**759,037**	**36,144**
Continuing Projects - Project Control Total				**1,087,458**	**722,893**	**(364,565)**	**759,037**	**36,144**
Total Uses of Funds				**2,130,411,833**	**2,181,286,331**	**50,874,498**	**2,355,266,342**	**173,980,011**

Department: DPW Public Works

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	156,202,505	158,230,790	2,028,285	161,437,441	3,206,651
Mandatory Fringe Benefits	66,058,285	69,166,173	3,107,888	72,880,413	3,714,240
Non-Personnel Services	16,764,785	16,750,601	(14,184)	10,564,225	(6,186,376)
Capital Outlay	87,344,988	128,193,890	40,848,902	121,369,803	(6,824,087)
City Grant Program	6,249,528	5,793,339	(456,189)	5,944,228	150,889
Debt Service	16,703,857	20,217,145	3,513,288	18,068,757	(2,148,388)
Materials & Supplies	4,489,216	5,035,449	546,233	4,998,138	(37,311)
Programmatic Projects	19,843,083	19,036,547	(806,536)	19,776,875	740,328
Services Of Other Depts	47,795,642	49,775,572	1,979,930	51,176,455	1,400,883
Overhead and Allocations	610,383	19,855	(590,528)	203,925	184,070
Transfers Out	5,513,644	5,696,525	182,881	5,696,525	
Intrafund Transfers Out	1,800,588	2,300,588	500,000	2,300,588	
Unappropriated Rev-Designated	3,482,261	1,268,442	(2,213,819)	18,236,886	16,968,444
Transfer Adjustment - Uses	(4,345,386)	(4,898,588)	(553,202)	(4,898,588)	
Total Uses by Chart of Accounts	**428,513,379**	**476,586,328**	**48,072,949**	**487,755,671**	**11,169,343**
Sources Summary					
Intergovernmental: State	66,285,376	71,337,603	5,052,227	71,212,755	(124,848)
Charges for Services	35,468,207	35,306,260	(161,947)	32,673,925	(2,632,335)
Licenses, Permits,& Franchises	326,004	3,204	(322,800)	3,204	
Other Revenues		1,000,000	1,000,000		(1,000,000)
Interest & Investment Income	151,433	41,704	(109,729)	26,704	(15,000)
Expenditure Recovery	162,426,326	164,570,304	2,143,978	184,950,901	20,380,597
IntraFund Transfers In	1,800,588	2,300,588	500,000	2,300,588	
Transfers In	2,544,798	2,598,000	53,202	2,598,000	
Other Financing Sources	32,500,000	34,864,264	2,364,264	7,000,000	(27,864,264)
Beg Fund Balance - Budget Only	21,223,697	18,480,046	(2,743,651)	13,091,234	(5,388,812)
Transfer Adjustment-Source	(4,345,386)	(4,898,588)	(553,202)	(4,898,588)	
General Fund Support	110,132,336	150,982,943	40,850,607	178,796,948	27,814,005
Total Sources by Chart of Accounts	**428,513,379**	**476,586,328**	**48,072,949**	**487,755,671**	**11,169,343**

Department: DPW Public Works

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Fund Summary					
City Facilities Improvement Fd		6,364,264	6,364,264		(6,364,264)
Gasoline Tax Fund	69,917,937	77,363,643	7,445,706	79,726,634	2,362,991
General Fund	268,779,129	309,871,206	41,092,077	358,309,319	48,438,113
Laguna Honda Hospital		(60,686)	(60,686)		60,686
Public Wks Trans and Commerce	56,803,564	49,967,901	(6,835,663)	42,719,718	(7,248,183)
Street Improvement Fund	33,012,749	33,080,000	67,251	7,000,000	(26,080,000)
Total Uses by Funds	**428,513,379**	**476,586,328**	**48,072,949**	**487,755,671**	**11,169,343**
Division Summary					
DPW Infrastructure	168,721,659		(168,721,659)		
DPW Buildings	34,062,349		(34,062,349)		
DPW Operations	229,495,400	238,163,794	8,668,394	248,412,590	10,248,796
DPW Public Works Oversight	430,982	449,435	18,453	472,139	22,704
DPW Support Services		16,458,272	16,458,272	20,072,310	3,614,038
DPW Proj Design and Developmnt		44,645,421	44,645,421	56,596,311	11,950,890
DPW Project Delivery		178,221,294	178,221,294	173,235,721	(4,985,573)
DPW Administration	(4,197,011)	(1,351,888)	2,845,123	(11,033,400)	(9,681,512)
Total Uses by Division	**428,513,379**	**476,586,328**	**48,072,949**	**487,755,671**	**11,169,343**

Reserved Appropriations

Controller Reserves

		2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
10034763	PW Curb Ramps Budget		2,600,000			
10034764	PW Street Resurfacing Budget		29,900,000		6,986,000	
10040288	PW Elev Opera House Modernize		2,614,264			
Controller Reserves: Total			**35,114,264**		**6,986,000**	

Uses of Funds Detail Appropriation

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

Operating

Department: DPW Public Works

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	30,275,955	28,369,310	(1,906,645)	26,379,229	(1,990,081)
			Mandatory Fringe Benefits	11,691,822	11,655,401	(36,421)	11,169,762	(485,639)
			Non-Personnel Services	855,206	775,206	(80,000)	775,206	
			Capital Outlay	1,271,000	1,917,480	646,480		(1,917,480)
			City Grant Program	3,830,000	3,348,756	(481,244)	3,449,218	100,462
			Materials & Supplies	1,223,268	1,163,436	(59,832)	1,163,436	
			Services Of Other Depts	3,522,258	4,055,047	532,789	4,288,505	233,458
			Overhead and Allocations	34,503,213	40,375,881	5,872,668	47,294,477	6,918,596
10000 Total				**87,172,722**	**91,660,517**	**4,487,795**	**94,519,833**	**2,859,316**
Operating Total				**87,172,722**	**91,660,517**	**4,487,795**	**94,519,833**	**2,859,316**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	19329	WI Infrastructure Debt Service	9,253,857	12,767,145	3,513,288	18,068,757	5,301,612
10010 Total				**9,253,857**	**12,767,145**	**3,513,288**	**18,068,757**	**5,301,612**
12769	SR Gas Tax Annual Authority	20680	PW SES - Street Env Services	9,076,609		(9,076,609)		
		20681	PW BUF - Urban Forestry	9,642,395		(9,642,395)		
		21412	IT Systems and Equipment	5,500	5,500		5,500	
		80672	PW Bureau		20,702,567	20,702,567	22,881,889	2,179,322
12769 Total				**18,724,504**	**20,708,067**	**1,983,563**	**22,887,389**	**2,179,322**
12789	SR Road Annual Authority	20676	PW BBR - Building Repair	7,542,433		(7,542,433)		
		80672	PW Bureau		8,655,576	8,655,576	8,839,245	183,669
12789 Total				**7,542,433**	**8,655,576**	**1,113,143**	**8,839,245**	**183,669**
Annual Projects - Authority Control Total				**35,520,794**	**42,130,788**	**6,609,994**	**49,795,391**	**7,664,603**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	19038	PW Sidewalks (Public Property)	1,000,000	1,500,000	500,000	1,552,500	52,500
		19145	PW Facilities Maintenance	2,396,164	625,972	(1,770,192)	657,271	31,299
		19329	WI Infrastructure Debt Service	35,570	6,050	(29,520)	6,102	52
		19441	PW Potholes	2,000,000	2,000,000		2,000,000	
		19454	PW Landscape-Median Maint	150,000	150,000		150,000	
		20680	PW SES - Street Env Services	170,000		(170,000)		

Department: DPW Public Works

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
		20683	PW Citywide Projects	8,447,111	7,892,568	(554,543)	8,400,847	508,279
		20687	PW District 4 Projects	905	803	(102)	865	62
		20688	PW District 5 Projects	30,000	30,000		30,000	
		20689	PW District 6 Projects	12,000	12,000		12,000	
		21819	Stockton St Widening		(2,650,179)	(2,650,179)		2,650,179
		22218	PW Snst Blvd Rcycl Wtr Irrgtn		3,250,794	3,250,794		(3,250,794)
		22287	PW Great Highway Sand Removal		103,376	103,376	114,359	10,983
		23063	PW SOMA Under Freeway Park	50,000		(50,000)		
		80142	PW City Facility Projects	(1,800,000)		1,800,000		
		80143	PW Curb Ramp Program	2,000,000	6,000,000	4,000,000	8,000,000	2,000,000
		80146	PW Plaza Inspect & Repair Pgm	250,000	235,033	(14,967)	241,976	6,943
		80148	PW Street Resurfacing Program		26,000,000	26,000,000	45,000,000	19,000,000
		80149	PW Street Tree Establishment	1,645,732	850,000	(795,732)	850,000	
		80150	PW Struct Inspect & Rpr Pgm	1,693,618	900,000	(793,618)	650,000	(250,000)
		80151	PW Urgent Repairs	799,729	950,000	150,271	650,000	(300,000)
		80500	PW Roof and Elevator Program	2,100,000	3,400,000	1,300,000	3,000,000	(400,000)
		80672	PW Bureau		421,000	421,000	351,000	(70,000)
10020 Total				**20,980,829**	**51,677,417**	**30,696,588**	**71,666,920**	**19,989,503**
12760	SR Special Gas Tax St Impvt	80148	PW Street Resurfacing Program	6,930,000	7,000,000	70,000	7,000,000	
12760 Total				**6,930,000**	**7,000,000**	**70,000**	**7,000,000**	**0**
12775	SR RMRA City Capital Funding	80148	PW Street Resurfacing Program	21,841,000	24,670,000	2,829,000	24,670,000	
12775 Total				**21,841,000**	**24,670,000**	**2,829,000**	**24,670,000**	**0**
12780	SR Road	80148	PW Street Resurfacing Program	3,960,000	4,000,000	40,000	4,000,000	
12780 Total				**3,960,000**	**4,000,000**	**40,000**	**4,000,000**	**0**
12785	SR RMRA County Capital Funding	80148	PW Street Resurfacing Program	10,920,000	12,330,000	1,410,000	12,330,000	
12785 Total				**10,920,000**	**12,330,000**	**1,410,000**	**12,330,000**	**0**
13970	SR Services to Outside Agncy	21656	SoMa 5th&Brannan St Develop	200,000	200,000		200,000	
13970 Total				**200,000**	**200,000**	**0**	**200,000**	**0**
13980	SR Other Special Revenue	19404	PW Sidewalks (Priv Property)	2,684,545	350,000	(2,334,545)	350,000	
		20680	PW SES - Street Env Services	300,000		(300,000)		

Department: DPW Public Works

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
		80672	PW Bureau		250,000	250,000	250,000	
13980 Total				**2,984,545**	**600,000**	**(2,384,545)**	**600,000**	**0**
13985	SR 2016 Prop E StreetTreeMaint	20681	PW BUF - Urban Forestry	22,758,272		(22,758,272)		
		21412	IT Systems and Equipment	230,000	230,000		230,000	
		80672	PW Bureau		26,380,158	26,380,158	23,069,877	(3,310,281)
13985 Total				**22,988,272**	**26,610,158**	**3,621,886**	**23,299,877**	**(3,310,281)**
14000	SR Solid Waste Projects	20680	PW SES - Street Env Services	12,509,982		(12,509,982)		
		80672	PW Bureau		12,757,808	12,757,808	13,125,473	367,665
14000 Total				**12,509,982**	**12,757,808**	**247,826**	**13,125,473**	**367,665**
15384	CPXCF COP Crit Reprs/Rcv Stmls	80500	PW Roof and Elevator Program		2,364,264	2,364,264		(2,364,264)
15384 Total				**0**	**2,364,264**	**2,364,264**	**0**	**(2,364,264)**
15680	CP SF Capital Planning	80672	PW Bureau		3,000,000	3,000,000		(3,000,000)
15680 Total				**0**	**3,000,000**	**3,000,000**	**0**	**(3,000,000)**
15794	Transbay CFD ST Pay-go Fund	18883	PW Complete Streets		1,000,000	1,000,000		(1,000,000)
15794 Total				**0**	**1,000,000**	**1,000,000**	**0**	**(1,000,000)**
17107	CPSIF COP Streets & Curbramps	80143	PW Curb Ramp Program	2,600,000	2,600,000			(2,600,000)
		80148	PW Street Resurfacing Program	29,900,000	29,900,000		7,000,000	(22,900,000)
17107 Total				**32,500,000**	**32,500,000**	**0**	**7,000,000**	**(25,500,000)**
21816	LHH COP Crit Reprs/Rcv Stmls	20756	HL Cooling Center		(60,686)	(60,686)		60,686
21816 Total				**0**	**(60,686)**	**(60,686)**	**0**	**60,686**
Continuing Projects - Authority Control Total				**135,814,628**	**178,648,961**	**42,834,333**	**163,892,270**	**(14,756,691)**
Grants Projects								
17210	CPSIF Street Impvt-Fed	10034075	PW Harvey Milk Plaza	500,000		(500,000)		
17210 Total				**500,000**	**0**	**(500,000)**	**0**	**0**
Grants Projects Total				**500,000**	**0**	**(500,000)**	**0**	**0**
Work Orders/Overhead								
10040	GF PW Work Order	207988	DPW Infrastructure	59,094,742		(59,094,742)		
		207989	DPW Buildings	29,168,116		(29,168,116)		
		207990	DPW Operations	62,744,594	61,944,328	(800,266)	61,496,428	(447,900)

Department: DPW Public Works

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Work Orders/Overhead								
		210937	DPW Support Services		10,376,551	10,376,551	14,206,006	3,829,455
		210938	DPW Proj Design and Developmnt		40,407,302	40,407,302	55,704,335	15,297,033
		210939	DPW Project Delivery		39,706,419	39,706,419	41,222,166	1,515,747
		229889	DPW Administration	364,269	1,331,527	967,258	1,424,874	93,347
10040 Total				**151,371,721**	**153,766,127**	**2,394,406**	**174,053,809**	**20,287,682**
13920	SR PW-Overhead	207988	DPW Infrastructure	21,663,337		(21,663,337)		
		207989	DPW Buildings	11,923,964		(11,923,964)		
		207990	DPW Operations	30,084,114	27,144,519	(2,939,595)	27,343,215	198,696
		210937	DPW Support Services		11,160,538	11,160,538	17,953,153	6,792,615
		210938	DPW Proj Design and Developmnt		15,331,783	15,331,783	20,231,000	4,899,217
		210939	DPW Project Delivery		12,583,873	12,583,873	12,671,754	87,881
		229889	DPW Administration	56,535,087	55,616,134	(918,953)	58,654,676	3,038,542
			Transfer Adjustment - Uses	(110,835,632)	(114,637,591)	(3,801,959)	(131,359,430)	(16,721,839)
13920 Total				**9,370,870**	**7,199,256**	**(2,171,614)**	**5,494,368**	**(1,704,888)**
13940	SR PW Paid Time Off	207988	DPW Infrastructure	13,918,688		(13,918,688)		
		207989	DPW Buildings	7,825,623		(7,825,623)		
		207990	DPW Operations	18,403,651	20,249,082	1,845,431	25,708,731	5,459,649
		210937	DPW Support Services		2,514,359	2,514,359	2,913,159	398,800
		210938	DPW Proj Design and Developmnt		9,652,999	9,652,999	10,892,744	1,239,745
		210939	DPW Project Delivery		9,728,982	9,728,982	10,636,701	907,719
		229889	DPW Administration	6,704,322	6,338,719	(365,603)	6,661,262	322,543
			Transfer Adjustment - Uses	(38,223,889)	(45,898,462)	(7,674,573)	(56,812,597)	(10,914,135)
13940 Total				**8,628,395**	**2,585,679**	**(6,042,716)**	**0**	**(2,585,679)**
Work Orders/Overhead Total				**169,370,986**	**163,551,062**	**(5,819,924)**	**179,548,177**	**15,997,115**
Continuing Projects - Project Control								
13870	Grants; NonProject; Cont Sta	10034075	PW Harvey Milk Plaza	121,500	15,000	(106,500)		(15,000)
13870 Total				**121,500**	**15,000**	**(106,500)**	**0**	**(15,000)**
17220	CPSIF Street Impvt-Sta	10037693	PW SOMA Tree Nursery	12,749		(12,749)		
		10043231	PW CCEP Clean CA Grant		580,000	580,000		(580,000)
17220 Total				**12,749**	**580,000**	**567,251**	**0**	**(580,000)**

Department: DPW Public Works

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Continuing Projects - Project Control								
Continuing Projects - Project Control Total				**134,249**	**595,000**	**460,751**	**0**	**(595,000)**
Total Uses of Funds				**428,513,379**	**476,586,328**	**48,072,949**	**487,755,671**	**11,169,343**

Department: REC Recreation And Park Commission

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	105,117,140	111,260,866	6,143,726	115,891,947	4,631,081
Mandatory Fringe Benefits	44,124,982	47,577,690	3,452,708	51,031,030	3,453,340
Non-Personnel Services	20,611,127	22,511,114	1,899,987	21,818,002	(693,112)
Capital Outlay	23,018,269	99,623,586	76,605,317	21,658,702	(77,964,884)
City Grant Program	2,584,356	2,589,572	5,216	2,677,287	87,715
Debt Service	7,325,731	7,316,089	(9,642)	5,318,972	(1,997,117)
Facilities Maintenance	6,389,801	3,260,984	(3,128,817)	3,448,703	187,719
Materials & Supplies	6,335,383	7,051,584	716,201	7,051,585	1
Other Support/Care of Persons		4,000,000	4,000,000	2,000,000	(2,000,000)
Programmatic Projects	9,043,068	9,714,366	671,298	9,669,634	(44,732)
Services Of Other Depts	38,814,841	40,357,284	1,542,443	43,790,880	3,433,596
Overhead and Allocations	(563,684)	(2,032,559)	(1,468,875)	(2,297,741)	(265,182)
Transfers Out	13,124,519	6,184,017	(6,940,502)	6,300,958	116,941
Intrafund Transfers Out	13,214,051	11,192,250	(2,021,801)	11,311,177	118,927
Transfer Adjustment - Uses	(26,338,570)	(17,376,267)	8,962,303	(21,445,973)	(4,069,706)
Total Uses by Chart of Accounts	**262,801,014**	**353,230,576**	**90,429,562**	**278,225,163**	**(75,005,413)**
Sources Summary					
Property Taxes	79,330,000	76,590,000	(2,740,000)	77,580,000	990,000
Intergovernmental: Other	3,765,819	4,376,436	610,617	4,233,358	(143,078)
Intergovernmental: State	145,000	145,000		145,000	
Charges for Services	50,283,427	54,379,545	4,096,118	54,804,795	425,250
Rents & Concessions	22,776,017	30,333,967	7,557,950	38,020,280	7,686,313
Other Revenues	1,485,170	73,148,715	71,663,545	1,242,898	(71,905,817)
Interest & Investment Income	(57,212)	(57,414)	(202)	(57,414)	
Expenditure Recovery	5,920,395	8,834,289	2,913,894	9,560,820	726,531
IntraFund Transfers In	13,214,051	11,192,250	(2,021,801)	11,311,177	118,927
Transfers In	13,124,519	12,684,017	(440,502)	8,300,958	(4,383,059)
Beg Fund Balance - Budget Only	9,039,015	8,395,735	(643,280)	5,218,590	(3,177,145)
Transfer Adjustment-Source	(26,338,570)	(17,376,267)	8,962,303	(21,445,973)	(4,069,706)

Department: REC Recreation And Park Commission

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
General Fund Support	90,113,383	90,584,303	470,920	89,310,674	(1,273,629)
Total Sources by Chart of Accounts	**262,801,014**	**353,230,576**	**90,429,562**	**278,225,163**	**(75,005,413)**

Fund Summary

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
City Facilities Improvement Fd	375,000	4,136,000	3,761,000		(4,136,000)
Culture and Recreation Fund	14,329,278	81,786,007	67,456,729	11,883,900	(69,902,107)
Community / Neighborhood Dev		1,160,000	1,160,000		(1,160,000)
General Fund	147,283,708	157,430,240	10,146,532	164,603,470	7,173,230
Gift and Other Exp Trust Fund	794,033	433,435	(360,598)	433,435	
Golf Fund	22,094,371	24,239,981	2,145,610	25,258,191	1,018,210
Open Space and Park Fund	77,924,624	84,044,913	6,120,289	76,046,167	(7,998,746)
Total Uses by Funds	**262,801,014**	**353,230,576**	**90,429,562**	**278,225,163**	**(75,005,413)**

Division Summary

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
REC Partnership		1,476,376	1,476,376	1,553,231	76,855
REC Operations	240,538,040	249,679,447	9,141,407	251,824,939	2,145,492
REC Permits & Property		5,280,477	5,280,477	5,536,559	256,082
REC Policy & Public Affairs		5,590,543	5,590,543	5,831,103	240,560
REC Admin Services	1,328,104	(2,299,078)	(3,627,182)	(2,625,538)	(326,460)
REC Zoo	4,000,000		(4,000,000)		
REC Capital Division	16,934,870	93,502,811	76,567,941	16,104,869	(77,397,942)
Total Uses by Division	**262,801,014**	**353,230,576**	**90,429,562**	**278,225,163**	**(75,005,413)**

Reserved Appropriations

Mayor Reserves

		2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
10024377	RP Zoo Operations Project				2,000,000	
Mayor Reserves: Total			**0**		**2,000,000**	

Uses of Funds Detail Appropriation

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

Operating

Department: REC Recreation And Park Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	44,683,466	48,019,682	3,336,216	49,988,850	1,969,168
			Mandatory Fringe Benefits	18,704,832	20,730,561	2,025,729	22,123,177	1,392,616
			Non-Personnel Services	3,027,041	3,288,297	261,256	3,288,297	
			City Grant Program	2,500,921	2,506,137	5,216	2,593,852	87,715
			Materials & Supplies		35,000	35,000	35,000	
			Services Of Other Depts	19,701,216	20,438,476	737,260	23,125,113	2,686,637
			Overhead and Allocations	21,366,742	22,006,792	640,050	22,769,499	762,707
			Transfers Out	4,696,591	3,080,436	(1,616,155)	3,399,986	319,550
			Transfer Adjustment - Uses	(4,696,591)	(3,080,436)	1,616,155	(3,399,986)	(319,550)
10000 Total				**109,984,218**	**117,024,945**	**7,040,727**	**123,923,788**	**6,898,843**
11902	SR R&P-Marina -Annual		Salaries	1,258,968	1,212,594	(46,374)	1,273,639	61,045
			Mandatory Fringe Benefits	664,101	656,099	(8,002)	709,495	53,396
			Non-Personnel Services	410,433	206,600	(203,833)	206,600	
			Debt Service	1,458,020	1,458,020		1,458,020	
			Materials & Supplies	112,000	112,000		112,000	
			Services Of Other Depts	155,669	196,254	40,585	220,349	24,095
			Overhead and Allocations	648,330	627,740	(20,590)	650,173	22,433
			Intrafund Transfers Out	2,640,597	281,520	(2,359,077)	284,373	2,853
			Transfer Adjustment - Uses	(2,640,597)	(281,520)	2,359,077	(284,373)	(2,853)
11902 Total				**4,707,521**	**4,469,307**	**(238,214)**	**4,630,276**	**160,969**
12360	SR Golf Fund Annual		Salaries	4,708,098	5,564,161	856,063	5,820,015	255,854
			Mandatory Fringe Benefits	1,933,499	2,351,979	418,480	2,529,012	177,033
			Non-Personnel Services	6,938,804	7,769,369	830,565	7,765,576	(3,793)
			Materials & Supplies	656,101	723,101	67,000	723,101	
			Services Of Other Depts	3,918,466	4,164,896	246,430	4,654,001	489,105
			Overhead and Allocations	2,591,141	2,846,930	255,789	2,946,941	100,011
			Transfers Out	1,180,000		(1,180,000)		
			Intrafund Transfers Out	552,587		(552,587)		
			Transfer Adjustment - Uses	(1,732,587)		1,732,587		
12360 Total				**20,746,109**	**23,420,436**	**2,674,327**	**24,438,646**	**1,018,210**

Department: REC Recreation And Park Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
13370	SR Open Space&Park-Annual		Salaries	31,208,417	29,903,040	(1,305,377)	30,928,191	1,025,151
			Mandatory Fringe Benefits	14,127,108	13,776,168	(350,940)	14,849,735	1,073,567
			Non-Personnel Services		300,000	300,000		(300,000)
			Debt Service	4,539,520	4,531,869	(7,651)	2,531,502	(2,000,367)
			Other Support/Care of Persons		4,000,000	4,000,000	2,000,000	(2,000,000)
			Services Of Other Depts	297,753	452,298	154,545	298,121	(154,177)
			Overhead and Allocations	17,802,400	17,754,512	(47,888)	18,331,030	576,518
			Transfers Out	7,247,928	3,103,581	(4,144,347)	2,900,972	(202,609)
			Intrafund Transfers Out	9,949,426	10,827,026	877,600	10,941,426	114,400
			Transfer Adjustment - Uses	(17,197,354)	(13,930,607)	3,266,747	(17,676,236)	(3,745,629)
13370 Total				**67,975,198**	**70,717,887**	**2,742,689**	**65,104,741**	**(5,613,146)**
Operating Total				**203,413,046**	**215,632,575**	**12,219,529**	**218,097,451**	**2,464,876**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17856	Zoo Operations Project	4,000,000	4,000,000		3,610,681	(389,319)
		20134	Community Services Operating	222,439	222,439		222,439	
		20135	Mather Operating	540,113	540,113		540,113	
		20136	Cultural Arts Drama Operating	40,000		(40,000)		
		20137	Cultural Arts Gen Operating	91,195	131,195	40,000	131,195	
		20138	Cultural Arts Randall Operatin	36,141	36,141		36,141	
		20139	Cultural Arts Sharon Operating	42,000	42,000		42,000	
		20140	Botanical Operating	58,593	58,593		58,593	
		20141	Golden Gate Park Operating	1,424,481	1,335,012	(89,469)	1,344,505	9,493
		20142	Nursery Operating	63,400	63,400		63,400	
		20143	Int Pest Management Operating	78,387	78,387		78,387	
		20144	Leisure Services Operating	232,194	232,194		232,194	
		20146	Park Patrol Operating	172,988	172,988		172,988	
		20147	Park Service Area 1 Operating	262,157	317,157	55,000	317,157	
		20148	Park Service Area 2 Operating	263,934	318,934	55,000	318,934	
		20149	Park Service Area 3 Operating	183,428	238,428	55,000	238,428	
		20150	Park Service Area 4 Operating	174,158	229,158	55,000	229,158	

Department: REC Recreation And Park Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Annual Projects - Authority Control								
		20151	Park Service Area 5 Operating	173,212	228,212	55,000	228,212	
		20152	Park Service Area 6 Operating	175,463	230,463	55,000	230,463	
		20156	Structural Maint Operating	1,189,600	1,257,739	68,139	1,257,739	
		20158	Support Services Operating	482,013	382,013	(100,000)	382,013	
		20159	Turf Operating	111,464	111,464		111,464	
		20192	RP SM Operating Work Orders	482,710	499,605	16,895	517,091	17,486
		20193	RP Capital Budget Baseline	850,000	800,000	(50,000)	800,000	
		22486	Park Service Area 7 Operating	10,000	10,000		10,000	
		22862	RP Music Concourse Acquisition	1,328,191	1,326,200	(1,991)	1,329,450	3,250
		22974	Outdoor Rec	1,000	1,000		1,000	
10010 Total				**12,689,261**	**12,862,835**	**173,574**	**12,503,745**	**(359,090)**
13350	Open Space & Park-Annual Proj	20133	Apprentice Operating	111,500	111,500		111,500	
		20141	Golden Gate Park Operating		1,000,000	1,000,000	1,000,000	
		20145	Natural Areas Operating	265,400	265,400		265,400	
		20155	Planning Operating	40,000	40,000		40,000	
		20157	Sports & Athletics Operating	450,768	450,768		450,768	
		20160	Urban Forestry Operating	151,475	201,475	50,000	201,475	
		20161	Volunteer Operating	530,902	530,902		530,902	
		22430	Asset Management	30,000	30,000		30,000	
		22974	Outdoor Rec	30,000	30,000		30,000	
13350 Total				**1,610,045**	**2,660,045**	**1,050,000**	**2,660,045**	**0**
Annual Projects - Authority Control Total				**14,299,306**	**15,522,880**	**1,223,574**	**15,163,790**	**(359,090)**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	10000	Operating	2,636,711	2,306,001	(330,710)	2,606,000	299,999
		20191	RP PUC Garage CO Repayment	104,781	104,781		104,781	
		20193	RP Capital Budget Baseline	14,150,000	14,200,000	50,000	14,200,000	
		20324	Sugar-Sweetened Beverages Tax	773	100,000	99,227		(100,000)
		20361	RP Equipment	1,352,545	1,652,365	299,820	1,359,312	(293,053)
		21673	Park Health and Safety	432,024	332,024	(100,000)	332,024	
		80337	Park Support	13,000	13,000		13,000	

Department: REC Recreation And Park Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
10020 Total				**18,689,834**	**18,708,171**	**18,337**	**18,615,117**	**(93,054)**
10660	SR Downtown Park	14590	RP Downtown Park Fund		1,000,000	1,000,000		(1,000,000)
10660 Total				**0**	**1,000,000**	**1,000,000**	**0**	**(1,000,000)**
10880	SR Transit Center District	23288	RP 27 Transit Center Impact		160,000	160,000		(160,000)
10880 Total				**0**	**160,000**	**160,000**	**0**	**(160,000)**
11895	SR R&P Maintenance Fund	17379	Yerba Buena Gardens Project	316,137	325,621	9,484	335,390	9,769
		19385	RP 11th Street And Natoma Park	200,000	200,000		200,000	
		19387	RP Botanical Garden Improvemen	1,351,671	404,464	(947,207)	587,230	182,766
		22063	GGP - Tennis Center	350,000	120,000	(230,000)	124,200	4,200
		22486	Park Service Area 7 Operating	2,627,313	2,782,925	155,612	2,946,980	164,055
		22496	RP Shipyard	1,138,506	1,593,511	455,005	1,286,378	(307,133)
		22497	RP GGP Pagoda	300,000	300,000		300,000	
		22945	RP 240 6th St Rent	115,000	115,000		115,000	
11895 Total				**6,398,627**	**5,841,521**	**(557,106)**	**5,895,178**	**53,657**
11900	SR R&P-Marina Yacht Harbor	18931	RP Marina Dbw Loan Reserve	93,628	81,520	(12,108)	84,373	2,853
		18936	RP East Harbor Sediment Remedi		70,000,000	70,000,000		(70,000,000)
		19034	RP Yacht Harbor-dredging	585,000	600,000	15,000	600,000	
		19156	RP Yacht Harbor Facilities Mai	2,544,502	200,000	(2,344,502)	200,000	
11900 Total				**3,223,130**	**70,881,520**	**67,658,390**	**884,373**	**(69,997,147)**
12350	SR Golf Fund -Continuing	18953	RP Golf Program	552,587		(552,587)		
		20643	RP Golf Maintenance Fund	795,675	819,545	23,870	819,545	
12350 Total				**1,348,262**	**819,545**	**(528,717)**	**819,545**	**0**
13360	SR Open Space-Continuing	18905	RP Open Space Acquisition	3,982,500	6,343,500	2,361,000	3,915,000	(2,428,500)
		18927	RP Open Space Contingency	2,389,500	2,306,100	(83,400)	2,349,000	42,900
		18928	RP Open Space Capital Program	1,692,381	1,742,381	50,000	1,742,381	
		18944	RP Open Space Community Garden	275,000	275,000		275,000	
13360 Total				**8,339,381**	**10,666,981**	**2,327,600**	**8,281,381**	**(2,385,600)**
15680	CP SF Capital Planning	23391	RP 28 Bond Rec Center Assmnts		1,500,000	1,500,000		(1,500,000)
		23392	RP 28 Bond Playground Assmnts		1,000,000	1,000,000		(1,000,000)
15680 Total				**0**	**2,500,000**	**2,500,000**	**0**	**(2,500,000)**

Department: REC Recreation And Park Commission

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
15794	Transbay CFD ST Pay-go Fund	19021	RP Transit Center Community Im	375,000	1,636,000	1,261,000		(1,636,000)
15794 Total				**375,000**	**1,636,000**	**1,261,000**	**0**	**(1,636,000)**
Continuing Projects - Authority Control Total				**38,374,234**	**112,213,738**	**73,839,504**	**34,495,594**	**(77,718,144)**
Grants Projects								
11870	SR Culture & Rec Grants; C	10001169	RP National Aids Mem Grove		363,023	363,023	231,886	(131,137)
		10037373	RP Francisco Park Conservancy		230,636	230,636	242,187	11,551
11870 Total				**0**	**593,659**	**593,659**	**474,073**	**(119,586)**
14820	SR ETF-Gift	10001169	RP National Aids Mem Grove	139,746		(139,746)		
		10001172	RP Scholarship Fund - Misc	83,435	83,435		83,435	
		10001178	RP Misc. Donations-Budget Only	250,000	250,000		250,000	
		10001179	RP Hardly Strictly Bluegrass	100,000	100,000		100,000	
		10037373	RP Francisco Park Conservancy	220,852		(220,852)		
14820 Total				**794,033**	**433,435**	**(360,598)**	**433,435**	**0**
Grants Projects Total				**794,033**	**1,027,094**	**233,061**	**907,508**	**(119,586)**
Work Orders/Overhead								
10060	GF Work Order	207912	REC Operations	5,684,906	8,598,800	2,913,894	9,125,331	526,531
		262668	REC Capital Division	235,489	235,489		435,489	200,000
10060 Total				**5,920,395**	**8,834,289**	**2,913,894**	**9,560,820**	**726,531**
10080	GF Overhead-Recreation & Parks	176644	REC Partnership		1,476,376	1,476,376	1,553,231	76,855
		207912	REC Operations	5,789,987	3,188,774	(2,601,213)	3,328,808	140,034
		210891	REC Permits & Property		5,032,211	5,032,211	5,281,818	249,607
		232199	REC Admin Services	33,767,541	32,087,550	(1,679,991)	33,215,643	1,128,093
		262668	REC Capital Division	3,414,769	3,483,622	68,853	3,615,884	132,262
			Transfer Adjustment - Uses	(42,972,297)	(45,268,533)	(2,296,236)	(46,995,384)	(1,726,851)
10080 Total				**0**	**0**	**0**	**0**	**0**
Work Orders/Overhead Total				**5,920,395**	**8,834,289**	**2,913,894**	**9,560,820**	**726,531**
Total Uses of Funds				**262,801,014**	**353,230,576**	**90,429,562**	**278,225,163**	**(75,005,413)**

Department: RNT Rent Arbitration Board

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	8,100,923	8,251,312	150,389	8,616,205	364,893
Mandatory Fringe Benefits	3,152,076	3,357,362	205,286	3,598,676	241,314
Non-Personnel Services	628,879	319,500	(309,379)	303,500	(16,000)
Materials & Supplies	82,605	28,900	(53,705)	28,900	
Services Of Other Depts	2,331,091	2,369,463	38,372	2,443,005	73,542
Overhead and Allocations	212,239	18,719	(193,520)	18,719	
Total Uses by Chart of Accounts	**14,507,813**	**14,345,256**	**(162,557)**	**15,009,005**	**663,749**
Sources Summary					
Charges for Services	12,990,242	12,908,728	(81,514)	12,975,988	67,260
Beg Fund Balance - Budget Only	1,517,571	1,436,528	(81,043)	2,033,017	596,489
General Fund Support					
Total Sources by Chart of Accounts	**14,507,813**	**14,345,256**	**(162,557)**	**15,009,005**	**663,749**
Fund Summary					
Community / Neighborhood Dev	14,507,813	14,345,256	(162,557)	15,009,005	663,749
Total Uses by Funds	**14,507,813**	**14,345,256**	**(162,557)**	**15,009,005**	**663,749**
Division Summary					
RNT Rent Arbitration Board	14,507,813	14,345,256	(162,557)	15,009,005	663,749
Total Uses by Division	**14,507,813**	**14,345,256**	**(162,557)**	**15,009,005**	**663,749**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10850	SR Rent Arbitration Board		Salaries	8,100,923	8,251,312	150,389	8,616,205	364,893
			Mandatory Fringe Benefits	3,152,076	3,357,362	205,286	3,598,676	241,314
			Non-Personnel Services	628,879	319,500	(309,379)	303,500	(16,000)
			Materials & Supplies	82,605	28,900	(53,705)	28,900	
			Services Of Other Depts	2,331,091	2,369,463	38,372	2,443,005	73,542

Department: RNT Rent Arbitration Board

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
			Overhead and Allocations	212,239	18,719	(193,520)	18,719	
10850 Total				**14,507,813**	**14,345,256**	**(162,557)**	**15,009,005**	**663,749**
Operating Total				**14,507,813**	**14,345,256**	**(162,557)**	**15,009,005**	**663,749**
Total Uses of Funds				**14,507,813**	**14,345,256**	**(162,557)**	**15,009,005**	**663,749**

Department: RET Retirement System

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	30,091,396	32,131,391	2,039,995	34,040,628	1,909,237
Mandatory Fringe Benefits	10,333,727	11,138,591	804,864	12,091,645	953,054
Non-Personnel Services	6,653,881	8,295,703	1,641,822	9,244,579	948,876
Capital Outlay	12,719	12,719			(12,719)
Materials & Supplies	405,000	309,061	(95,939)	189,353	(119,708)
Services Of Other Depts	8,406,985	8,852,377	445,392	7,311,877	(1,540,500)
Total Uses by Chart of Accounts	**55,903,708**	**60,739,842**	**4,836,134**	**62,878,082**	**2,138,240**
Sources Summary					
Charges for Services	2,163,002	2,415,417	252,415	2,350,197	(65,220)
Contributions Ret/HSS/HlthCare	53,203,176	57,132,567	3,929,391	59,329,827	2,197,260
Interest & Investment Income	287,530	845,358	557,828	845,358	
Expenditure Recovery	250,000	346,500	96,500	352,700	6,200
General Fund Support					
Total Sources by Chart of Accounts	**55,903,708**	**60,739,842**	**4,836,134**	**62,878,082**	**2,138,240**
Fund Summary					
OPEB Trust Fund: Retiree Hlth	1,581,145	1,674,372	93,227	1,766,605	92,233
General Fund	2,163,002	2,415,417	252,415	2,350,197	(65,220)
Pension Trust Fund: SFERS	52,159,561	56,650,053	4,490,492	58,761,280	2,111,227
Total Uses by Funds	**55,903,708**	**60,739,842**	**4,836,134**	**62,878,082**	**2,138,240**
Division Summary					
RET SF Deferred Comp Program	2,163,002	2,415,417	252,415	2,350,197	(65,220)
RET Health Care Trust	1,581,145	1,674,372	93,227	1,766,605	92,233
RET Retirement Services	20,025,886	21,806,101	1,780,215	22,383,198	577,097
RET Investment	13,921,985	14,894,600	972,615	15,875,172	980,572
RET Administration	18,211,690	19,949,352	1,737,662	20,502,910	553,558
Total Uses by Division	**55,903,708**	**60,739,842**	**4,836,134**	**62,878,082**	**2,138,240**

Reserved Appropriations

Mayor Reserves

Department: RET Retirement System

		2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
10024407	RS Employee Deferred Compensat		91,700		122,300	
10026788	RS Administration		903,400		1,193,800	
Mayor Reserves: Total			**995,100**		**1,316,100**	

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
31330	Employees Retirement Trust		Salaries	29,019,829	31,015,159	1,995,330	32,877,697	1,862,538
			Mandatory Fringe Benefits	9,947,169	10,726,506	779,337	11,650,079	923,573
			Non-Personnel Services	5,491,236	6,976,678	1,485,442	7,893,874	917,196
			Capital Outlay	12,719	12,719			(12,719)
			Materials & Supplies	400,000	292,961	(107,039)	180,453	(112,508)
			Services Of Other Depts	7,288,608	7,626,030	337,422	6,159,177	(1,466,853)
31330 Total				**52,159,561**	**56,650,053**	**4,490,492**	**58,761,280**	**2,111,227**
31440	Health Care-Prop B Trust Fund		Non-Personnel Services	931,145	995,825	64,680	1,001,905	6,080
			Materials & Supplies		2,000	2,000	2,000	
			Services Of Other Depts	650,000	676,547	26,547	762,700	86,153
31440 Total				**1,581,145**	**1,674,372**	**93,227**	**1,766,605**	**92,233**
Operating Total				**53,740,706**	**58,324,425**	**4,583,719**	**60,527,885**	**2,203,460**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17410	RS Employee Deferred Compensat	2,163,002	2,415,417	252,415	2,350,197	(65,220)
10010 Total				**2,163,002**	**2,415,417**	**252,415**	**2,350,197**	**(65,220)**
Annual Projects - Authority Control Total				**2,163,002**	**2,415,417**	**252,415**	**2,350,197**	**(65,220)**
Total Uses of Funds				**55,903,708**	**60,739,842**	**4,836,134**	**62,878,082**	**2,138,240**

Department: SHF Sheriff

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	189,352,641	208,686,149	19,333,508	213,711,754	5,025,605
Mandatory Fringe Benefits	84,330,564	92,392,432	8,061,868	95,029,455	2,637,023
Non-Personnel Services	8,746,637	15,358,713	6,612,076	13,953,915	(1,404,798)
Capital Outlay	5,443,992	4,931,637	(512,355)	5,429,478	497,841
City Grant Program	12,769,300	12,947,870	178,570	5,674,667	(7,273,203)
Debt Service	6,819,200	6,823,355	4,155	6,818,105	(5,250)
Materials & Supplies	9,704,297	9,545,065	(159,232)	8,810,184	(734,881)
Programmatic Projects	2,843,070	2,533,070	(310,000)		(2,533,070)
Services Of Other Depts	24,143,777	26,650,010	2,506,233	27,245,576	595,566
Overhead and Allocations	1,483,492	1,552,372	68,880	1,539,744	(12,628)
Total Uses by Chart of Accounts	**345,636,970**	**381,420,673**	**35,783,703**	**378,212,878**	**(3,207,795)**
Sources Summary					
Intergovernmental: Federal	207,428	207,428			(207,428)
Intergovernmental: State	35,152,501	35,530,871	378,370	35,951,147	420,276
Charges for Services	1,194,582	1,194,582		1,194,582	
Fines, Forfeiture, & Penalties	50,000	50,000		49,989	(11)
Expenditure Recovery	32,693,275	36,286,077	3,592,802	36,196,481	(89,596)
Transfers In	257,698	189,880	(67,818)		(189,880)
Other Financing Sources		(1,000,000)	(1,000,000)		1,000,000
Beg Fund Balance - Budget Only	150,000	150,000			(150,000)
General Fund Support	275,931,486	308,811,835	32,880,349	304,820,679	(3,991,156)
Total Sources by Chart of Accounts	**345,636,970**	**381,420,673**	**35,783,703**	**378,212,878**	**(3,207,795)**
Fund Summary					
City Facilities Improvement Fd		(1,000,000)	(1,000,000)		1,000,000
General Fund	342,564,761	380,057,912	37,493,151	377,037,160	(3,020,752)
Public Protection Fund	3,072,209	2,362,761	(709,448)	1,175,718	(1,187,043)
Total Uses by Funds	**345,636,970**	**381,420,673**	**35,783,703**	**378,212,878**	**(3,207,795)**

Division Summary

Department: SHF Sheriff

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
SHF Custody	164,811,975	174,373,741	9,561,766	179,606,265	5,232,524
SHF Field	83,584,104	88,662,171	5,078,067	90,205,955	1,543,784
SHF Planning	20,345,310	24,479,685	4,134,375	22,697,251	(1,782,434)
SHF Administration	76,895,581	93,905,076	17,009,495	85,703,407	(8,201,669)
Total Uses by Division	**345,636,970**	**381,420,673**	**35,783,703**	**378,212,878**	**(3,207,795)**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	166,997,418	183,188,755	16,191,337	188,765,936	5,577,181
			Mandatory Fringe Benefits	75,153,930	82,880,863	7,726,933	85,190,012	2,309,149
			Non-Personnel Services	8,282,151	14,894,227	6,612,076	13,489,429	(1,404,798)
			Capital Outlay	740,000	955,944	215,944		(955,944)
			City Grant Program	11,904,254	12,070,914	166,660	4,786,191	(7,284,723)
			Debt Service	6,819,200	6,823,355	4,155	6,818,105	(5,250)
			Materials & Supplies	8,033,284	8,495,686	462,402	8,443,686	(52,000)
			Services Of Other Depts	24,143,777	26,650,010	2,506,233	27,245,576	595,566
10000 Total				**302,074,014**	**335,959,754**	**33,885,740**	**334,738,935**	**(1,220,819)**
Operating Total				**302,074,014**	**335,959,754**	**33,885,740**	**334,738,935**	**(1,220,819)**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	15808	Shf - Facilites Maintenance	833,994	875,693	41,699	919,478	43,785
		17425	Msa Fit Program	4,049	4,049		4,049	
		17427	Violence Prevention Programmin	850,688	862,598	11,910	888,476	25,878
10010 Total				**1,688,731**	**1,742,340**	**53,609**	**1,812,003**	**69,663**
Annual Projects - Authority Control Total				**1,688,731**	**1,742,340**	**53,609**	**1,812,003**	**69,663**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	15244	SH Roads & Urban Forestry	150,000	100,000	(50,000)	250,000	150,000
		21788	SH Jail Monitoring System JMS	2,500,000	2,190,000	(310,000)		(2,190,000)
		22250	SBJ Boiler Repair	500,000		(500,000)		

Department: SHF Sheriff

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
		22251	CJ3 Roof-Painting	600,000		(600,000)		
		22833	CJ3- Outdoor Recreation	250,000		(250,000)		
		22835	San Bruno Water Heaters	1,000,000	500,000	(500,000)	200,000	(300,000)
		23047	SH CJ2 and CJ3 Infrastr Upgrd	1,000,000	500,000	(500,000)	1,500,000	1,000,000
		23048	SH 425 7th St Steam Heat Exch	350,000		(350,000)		
		23049	SH CJ3 UPS Replacement		150,000	150,000	150,000	
		23369	CJ1, CJ2 & CJ3 Fire Life		1,000,000	1,000,000	1,000,000	
		23370	CJ3 Low Voltage Electrical		200,000	200,000	300,000	100,000
		23371	County Jail 3 Fire Mitigation		500,000	500,000	500,000	
		23372	CJ3 C.S. Water Pump #2		130,000	130,000		(130,000)
		23373	CJ3 Sewer Line Replacement		210,000	210,000		(210,000)
		23374	CJ3 Farm Infrast Upgrades				150,000	150,000
		23375	SBJ Water Line Repl				200,000	200,000
		23376	CJ3 Sewage Grinder Repl		60,000	60,000	60,000	
		23377	425 7th Street Roof & HVAC		150,000	150,000	200,000	50,000
		23389	CJ3 Annex Remodel		600,000	600,000		(600,000)
10020 Total				**6,350,000**	**6,290,000**	**(60,000)**	**4,510,000**	**(1,780,000)**
13520	SR DNA Id Fund -Prop 69-2004	17424	SH Sheriff Dna Identification	307,698	239,880	(67,818)	49,989	(189,891)
13520 Total				**307,698**	**239,880**	**(67,818)**	**49,989**	**(189,891)**
13660	SR Sheriff-State Authorized	17420	SH Ab1109 Sheriff Vehicle Main	68,156	68,156		68,156	
		17421	SH Ab1109 Sheriff Vehicle Repl	40,415	40,415		40,415	
		17422	SH Furniture & Equiptment	306,959	306,959		306,959	
		17423	SH Ab709 - Sheriff Civil Admin	19,052	19,052		19,052	
13660 Total				**434,582**	**434,582**	**0**	**434,582**	**0**
13670	SR Sheriff-Inmate Program	17428	SH Sheriff Inmate Program	150,000	150,000			(150,000)
13670 Total				**150,000**	**150,000**	**0**	**0**	**(150,000)**
13690	SR Sheriff-Peace Offr Traing	17419	SH Peace Office Training	350,000	350,000		350,000	
13690 Total				**350,000**	**350,000**	**0**	**350,000**	**0**
15384	CPXCF COP Crit Reprs/Rcv Stmls	21806	SHF CJ2 Elevators CR	2,000,000		(2,000,000)		
		22246	SHF Building Management System	1,200,000		(1,200,000)		

Department: SHF Sheriff

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Continuing Projects - Authority Control								
		22247	Roof Replacement	(3,200,000)		3,200,000		
		22834	San Bruno Water Line		(1,000,000)	(1,000,000)		1,000,000
15384 Total				**0**	**(1,000,000)**	**(1,000,000)**	**0**	**1,000,000**
Continuing Projects - Authority Control Total				**7,592,280**	**6,464,462**	**(1,127,818)**	**5,344,571**	**(1,119,891)**
Grants Projects								
13550	SR Public Protection-Grant	10040970	CH FY25-26 Federal JAG Grant	14,358		(14,358)		
		10041125	SH FY25-26 CSA STC Grant	297,988		(297,988)		
		10042164	CH FY26-27 Federal JAG Grant		14,358	14,358		(14,358)
		10042222	SH FY26-27 CSA STC Grant		297,990	297,990		(297,990)
		10043229	SH FY27-28 CSA STC Grant				341,147	341,147
13550 Total				**312,346**	**312,348**	**2**	**341,147**	**28,799**
13560	SR Homeland Security	10042233	SHFCY25 UASI NCRIC Project	193,070		(193,070)		
		10042235	SHFCY26 UASI NCRIC Project		193,070	193,070		(193,070)
13560 Total				**193,070**	**193,070**	**0**	**0**	**(193,070)**
13720	SR Public Protection-Grant Sta	10038289	CH FY23-24 SFCOPS Program	641,632		(641,632)		
		10041004	CH FY25-26 SFCOPS Program	682,881		(682,881)		
		10042166	CH FY26-27 SFCOPS Program		682,881	682,881		(682,881)
13720 Total				**1,324,513**	**682,881**	**(641,632)**	**0**	**(682,881)**
Grants Projects Total				**1,829,929**	**1,188,299**	**(641,630)**	**341,147**	**(847,152)**
Work Orders/Overhead								
10060	GF Work Order	210738	SHF Field	31,931,501	35,833,837	3,902,336	35,732,357	(101,480)
		232331	SHF Administration	520,515	231,981	(288,534)	243,865	11,884
10060 Total				**32,452,016**	**36,065,818**	**3,613,802**	**35,976,222**	**(89,596)**
Work Orders/Overhead Total				**32,452,016**	**36,065,818**	**3,613,802**	**35,976,222**	**(89,596)**
Total Uses of Funds				**345,636,970**	**381,420,673**	**35,783,703**	**378,212,878**	**(3,207,795)**

Department: CRT Superior Court

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Mandatory Fringe Benefits	665,000	665,000		665,000	
Non-Personnel Services	32,514,508	33,340,934	826,426	33,656,323	315,389
Services Of Other Depts	21,000		(21,000)		
Total Uses by Chart of Accounts	**33,200,508**	**34,005,934**	**805,426**	**34,321,323**	**315,389**
Sources Summary					
General Fund Support	33,200,508	34,005,934	805,426	34,321,323	315,389
Total Sources by Chart of Accounts	**33,200,508**	**34,005,934**	**805,426**	**34,321,323**	**315,389**
Fund Summary					
General Fund	33,200,508	34,005,934	805,426	34,321,323	315,389
Total Uses by Funds	**33,200,508**	**34,005,934**	**805,426**	**34,321,323**	**315,389**
Division Summary					
CRT Superior Court	33,200,508	34,005,934	805,426	34,321,323	315,389
Total Uses by Division	**33,200,508**	**34,005,934**	**805,426**	**34,321,323**	**315,389**

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Mandatory Fringe Benefits	665,000	665,000		665,000	
			Non-Personnel Services	32,514,508	33,340,934	826,426	33,656,323	315,389
			Services Of Other Depts	21,000		(21,000)		
10000 Total				**33,200,508**	**34,005,934**	**805,426**	**34,321,323**	**315,389**
Operating Total				**33,200,508**	**34,005,934**	**805,426**	**34,321,323**	**315,389**
Total Uses of Funds				**33,200,508**	**34,005,934**	**805,426**	**34,321,323**	**315,389**

Department: TTX Treasurer/Tax Collector

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	24,518,999	24,732,695	213,696	25,384,821	652,126
Mandatory Fringe Benefits	9,673,274	9,709,679	36,405	10,099,500	389,821
Non-Personnel Services	9,977,480	6,807,513	(3,169,967)	6,122,109	(685,404)
Materials & Supplies	66,717	75,049	8,332	75,049	
Programmatic Projects	4,870,000	2,810,000	(2,060,000)	826,118	(1,983,882)
Services Of Other Depts	7,346,133	7,765,632	419,499	7,868,722	103,090
Total Uses by Chart of Accounts	**56,452,603**	**51,900,568**	**(4,552,035)**	**50,376,319**	**(1,524,249)**
Sources Summary					
Property Taxes	800,000	700,000	(100,000)	700,000	
Intergovernmental: Other	35,000	35,000		35,000	
Charges for Services	4,473,337	4,826,938	353,601	4,727,093	(99,845)
Other Revenues	874,639	754,215	(120,424)	683,409	(70,806)
Interest & Investment Income	7,007,745	7,200,556	192,811	7,200,556	
Expenditure Recovery	19,539,650	14,958,844	(4,580,806)	15,035,365	76,521
General Fund Support	23,722,232	23,425,015	(297,217)	21,994,896	(1,430,119)
Total Sources by Chart of Accounts	**56,452,603**	**51,900,568**	**(4,552,035)**	**50,376,319**	**(1,524,249)**
Fund Summary					
General Fund	55,637,964	51,206,353	(4,431,611)	49,752,910	(1,453,443)
General Services Fund	814,639	694,215	(120,424)	623,409	(70,806)
Total Uses by Funds	**56,452,603**	**51,900,568**	**(4,552,035)**	**50,376,319**	**(1,524,249)**
Division Summary					
TTX Impact	6,985,787	6,614,615	(371,172)	4,163,606	(2,451,009)
TTX Management	6,631,609	5,899,605	(732,004)	5,178,341	(721,264)
TTX Treasury	6,701,755	6,506,310	(195,445)	6,799,428	293,118
TTX Collection	36,133,452	32,880,038	(3,253,414)	34,234,944	1,354,906
Total Uses by Division	**56,452,603**	**51,900,568**	**(4,552,035)**	**50,376,319**	**(1,524,249)**

Uses of Funds Detail Appropriation

Department: TTX Treasurer/Tax Collector

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Salaries	13,577,424	13,218,939	(358,485)	13,137,578	(81,361)
			Mandatory Fringe Benefits	5,977,116	5,782,386	(194,730)	5,903,639	121,253
			Non-Personnel Services	2,965,039	2,850,039	(115,000)	2,850,039	
			Materials & Supplies	66,717	65,049	(1,668)	65,049	
			Services Of Other Depts	3,101,945	3,169,093	67,148	3,255,584	86,491
			Overhead and Allocations	(600,279)	(681,588)	(81,309)	(681,588)	
10000 Total				**25,087,962**	**24,403,918**	**(684,044)**	**24,530,301**	**126,383**
Operating Total				**25,087,962**	**24,403,918**	**(684,044)**	**24,530,301**	**126,383**
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	17617	Bank On San Francisco Project	699,759	691,576	(8,183)	721,992	30,416
		17622	Kinder2College Annual Project	1,588,023	1,755,779	167,756	1,824,356	68,577
10010 Total				**2,287,782**	**2,447,355**	**159,573**	**2,546,348**	**98,993**
Annual Projects - Authority Control Total				**2,287,782**	**2,447,355**	**159,573**	**2,546,348**	**98,993**
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	17621	TX Gross Receipts Tax Implemen	7,222,570	7,396,236	173,666	7,640,896	244,660
		21854	First Year Free	2,500,000	2,000,000	(500,000)		(2,000,000)
		22844	TTX - Business Tax Application	1,500,000		(1,500,000)		
10020 Total				**11,222,570**	**9,396,236**	**(1,826,334)**	**7,640,896**	**(1,755,340)**
Continuing Projects - Authority Control Total				**11,222,570**	**9,396,236**	**(1,826,334)**	**7,640,896**	**(1,755,340)**
Grants Projects								
12550	SR Grants; GSF Continuing	10041073	TX-FJP SF Foundation	75,000		(75,000)		
		10042248	TX-EJC Heluna FY25-26	531,076		(531,076)		
		10042249	TX-OFE Mott FYE26 & FYE27	208,563	201,448	(7,115)		(201,448)
		10042250	TX-EJC Heluna FY26-27		417,767	417,767		(417,767)
		10043319	TX-EJC Heluna FY27-28				448,824	448,824
		10043328	TX-FJP SF Foundation FY27-29		75,000	75,000		(75,000)
		10043329	TX-OFE Mott FY28-FY30				174,585	174,585
12550 Total				**814,639**	**694,215**	**(120,424)**	**623,409**	**(70,806)**
Grants Projects Total				**814,639**	**694,215**	**(120,424)**	**623,409**	**(70,806)**

Department: TTX Treasurer/Tax Collector

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Work Orders/Overhead								
10060	GF Work Order	210663	TTX Impact	1,383,339	1,473,018	89,679	993,822	(479,196)
		232346	TTX Management	26,177	28,271	2,094	30,533	2,262
		232350	TTX Treasury	1,053,279	1,057,398	4,119	1,115,586	58,188
		232360	TTX Collection	14,576,855	12,400,157	(2,176,698)	12,895,424	495,267
10060 Total				**17,039,650**	**14,958,844**	**(2,080,806)**	**15,035,365**	**76,521**
Work Orders/Overhead Total				**17,039,650**	**14,958,844**	**(2,080,806)**	**15,035,365**	**76,521**
Total Uses of Funds				**56,452,603**	**51,900,568**	**(4,552,035)**	**50,376,319**	**(1,524,249)**

Department: WAR War Memorial

	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Uses Summary					
Salaries	8,462,597	8,350,221	(112,376)	8,740,593	390,372
Mandatory Fringe Benefits	3,650,688	3,766,459	115,771	4,065,558	299,099
Non-Personnel Services	1,152,450	2,971,838	1,819,388	1,277,450	(1,694,388)
Capital Outlay	705,313	(1,073,685)	(1,778,998)	977,608	2,051,293
Debt Service	8,531,375	8,528,964	(2,411)	8,527,064	(1,900)
Materials & Supplies	577,841	545,000	(32,841)	545,000	
Services Of Other Depts	9,262,206	8,517,958	(744,248)	9,128,376	610,418
Total Uses by Chart of Accounts	**32,342,470**	**31,606,755**	**(735,715)**	**33,261,649**	**1,654,894**
Sources Summary					
Charges for Services	1,201,423	1,256,698	55,275	1,331,795	75,097
Rents & Concessions	3,970,444	4,252,062	281,618	4,373,944	121,882
Other Revenues		70,000	70,000	85,000	15,000
Expenditure Recovery	300,735	318,779	18,044	325,155	6,376
Transfers In	17,246,078	16,745,136	(500,942)	17,453,583	708,447
Other Financing Sources		(2,614,264)	(2,614,264)		2,614,264
Beg Fund Balance - Budget Only	551,285	2,563,581	2,012,296	654,940	(1,908,641)
General Fund Support	9,072,505	9,014,763	(57,742)	9,037,232	22,469
Total Sources by Chart of Accounts	**32,342,470**	**31,606,755**	**(735,715)**	**33,261,649**	**1,654,894**
Fund Summary					
City Facilities Improvement Fd		(2,614,264)	(2,614,264)		2,614,264
General Fund	9,072,505	9,014,763	(57,742)	9,037,232	22,469
War Memorial Fund	23,269,965	25,206,256	1,936,291	24,224,417	(981,839)
Total Uses by Funds	**32,342,470**	**31,606,755**	**(735,715)**	**33,261,649**	**1,654,894**
Division Summary					
WAR War Memorial	32,342,470	31,606,755	(735,715)	33,261,649	1,654,894
Total Uses by Division	**32,342,470**	**31,606,755**	**(735,715)**	**33,261,649**	**1,654,894**

Uses of Funds Detail Appropriation

Department: WAR War Memorial

Fund Code	Fund Title	Code	Title	2025-26 Original Budget	2026-27 Adopted Budget	2026-27 Change From 2025-26	2027-28 Adopted Budget	2027-28 Change From 2026-27
Operating								
10000	GF Annual Account Ctrl		Debt Service	8,531,375	8,528,964	(2,411)	8,527,064	(1,900)
			Services Of Other Depts	541,130	485,799	(55,331)	510,168	24,369
10000 Total				**9,072,505**	**9,014,763**	**(57,742)**	**9,037,232**	**22,469**
14670	SR War Memorial-Operating		Salaries	8,462,597	8,350,221	(112,376)	8,740,593	390,372
			Mandatory Fringe Benefits	3,650,688	3,766,459	115,771	4,065,558	299,099
			Non-Personnel Services	1,152,450	1,277,450	125,000	1,277,450	
			Materials & Supplies	577,841	545,000	(32,841)	545,000	
			Services Of Other Depts	8,721,076	8,032,159	(688,917)	8,618,208	586,049
14670 Total				**22,564,652**	**21,971,289**	**(593,363)**	**23,246,809**	**1,275,520**
Operating Total				**31,637,157**	**30,986,052**	**(651,105)**	**32,284,041**	**1,297,989**
Annual Projects - Authority Control								
14680	SR WAR - Annual Authority Ctrl	15835	War - Facility Maintenance	705,313	1,053,900	348,587	777,608	(276,292)
14680 Total				**705,313**	**1,053,900**	**348,587**	**777,608**	**(276,292)**
Annual Projects - Authority Control Total				**705,313**	**1,053,900**	**348,587**	**777,608**	**(276,292)**
Continuing Projects - Authority Control								
14690	SR WAR Cont Authority Ctrl	15684	WM War Memorial Reserve Fund		877,265	877,265		(877,265)
		15703	WM Opera House Renewal Project		800,000	800,000		(800,000)
		19596	WM War Memorial - Davies Sympy				200,000	200,000
14690 Total				**0**	**1,677,265**	**1,677,265**	**200,000**	**(1,477,265)**
14700	SR War Mem Conssn Equip Rplm	16462	WM War Memorial Cerf Project		3,802	3,802		(3,802)
14700 Total				**0**	**3,802**	**3,802**	**0**	**(3,802)**
14720	SR War Memorial Reserve	16461	WM War Memorial Projects		500,000	500,000		(500,000)
14720 Total				**0**	**500,000**	**500,000**	**0**	**(500,000)**
15384	CPXCF COP Crit Reprs/Rcv Stmls	21809	WAR Davies Hall Elevators CR		(2,614,264)	(2,614,264)		2,614,264
15384 Total				**0**	**(2,614,264)**	**(2,614,264)**	**0**	**2,614,264**
Continuing Projects - Authority Control Total				**0**	**(433,197)**	**(433,197)**	**200,000**	**633,197**
Total Uses of Funds				**32,342,470**	**31,606,755**	**(735,715)**	**33,261,649**	**1,654,894**

DETAIL OF RESERVES

BUDGETARY RESERVES

	FY 2026-27	FY 2027-28
Unappropriated Designed Reserves - (require subsequent Board appropriation to spend)		
ARTS COMMISSION - DESIGNATED FOR GENERAL RESERVE	$ 51,575	$ -
DEPT OF EARLY CHILDHOOD - DESIGNATED FOR GENERAL RESERVE	$ 18,900	$ 25,173
GENERAL CITY RESPONSIBILITY - DESIGNATED FOR GENERAL RESERVE	$ 41,490,000	$ 16,349,377
GENERAL CITY RESPONSIBILITY - FEDERAL STATE REV RISK RESERVE	$ 2,228,990	$ -
PUBLIC WORKS - DESIGNATED FOR GENERAL RESERVE	$ 1,268,442	$ 18,236,886
PUC WTR WATER ENTERPRISE - DESIGNATED FOR GENERAL RESERVE	$ 10,012,264	$ 11,640,494
Subtotal - Unappropriated Designated Reserves	**$ 55,070,171**	**$ 46,251,930**
Appropriated Reserves		
GENERAL CITY RESPONSIBILITY - RESERVE FOR LITIGATION	$ 11,000,000	$ 11,000,000
GENERAL CITY RESPONSIBILITY - SALARIES AND BENEFITS	$ 27,797,430	$ 28,576,392
PORT - GENERAL RESERVE	$ 17,092,881	$ 1,360,000
PUC HHP CLEANPOWERSF - RESERVE FOR CAPTL IMPROVEMENT	$ 72,928	$ 140,712
PUC HHP HETCH HETCHY WATER & POWER - RESERVE FOR CAPTL IMPROVEMENT	$ 101,395,076	$ 131,736,865
PUC WTR WATER ENTERPRISE - RESERVE FOR CAPTL IMPROVEMENT	$ 65,705,483	$ 71,606,345
PUC WWE WASTEWATER ENTERPRISE - RESERVE FOR CAPTL IMPROVEMENT	$ 81,902,693	$ 91,397,722
Subtotal - Designated Reserves	**$ 304,966,491**	**$ 335,818,036**
Total Budgetary Reserves	**$ 360,036,662**	**$ 382,069,966**

Department Reserve Description	FY 2026-27	FY 2027-28	Releasing Authority	Reserve Reason/ Follow up Action Required
ACADEMY OF SCIENCES OPERATIONS & CAPITAL	$ 2,287,830	$ 5,534,526	BUDGET & FINANCE COMMITTEE	Pending Budget & Legislative Analyst Audit Report
ADULT PROBATION PRETRIAL DIVERSION PROJECT	$ 3,699,993	$ -	BUDGET & FINANCE COMMITTEE	Pending staffing and oversight of project execution plan
BUILDING INSPECTION PERMIT SF INITIATIVE	$ 272,513	$ 293,862	BUDGET & FINANCE COMMITTEE	Pending contract approval
CITY PLANNING PERMIT SF INITIATIVE	$ 5,049,224	$ 7,663,478	BUDGET & FINANCE COMMITTEE	Pending contract approval
CONTROLLER CON-DPW WORK ORDER	$ 50,000	$ -	CONTROLLER	Pending receipt of revenue
DEPT OF EARLY CHILDHOOD CHILDCARE DEVELOPER FEES	$ 2,500,000	$ 2,500,000	CONTROLLER	Pending receipt of revenue
ECONOMIC AND WORKFORCE DEVELOPMENT ZONING & CONST RELF	$ 1,800,000	$ 1,800,000	MAYOR	Pending programmatic policy
ELECTIONS HIRING & INFORMATIONAL PAMPHLET DETAILS	$ 251,712	$ 265,144	BUDGET & FINANCE COMMITTEE	Pending hiring & operational details
FIRE DEPARTMENT EQUIPMENT	$ 8,000,000	$ 8,000,000	BUDGET & FINANCE COMMITTEE	Pending Financing Agreement and 10-yr replacement plan
GENERAL SERVICES AGENCY - CITY ADMIN HOJ RELOCATION	$ -	$ 13,695,750	CONTROLLER	Pending receipt of COP proceeds
GENERAL SERVICES AGENCY - CITY ADMIN TREASURE ISLAND	$ 3,896,844	$ 6,576,700	CONTROLLER	Pending receipt of COP proceeds
HUMAN SERVICES 170 OTIS COP	$ -	$ 1,592,950	CONTROLLER	Pending receipt of COP proceeds
MAYOR CHINATOWN COP	$ 500,000	$ 1,100,000	CONTROLLER	Pending receipt of COP proceeds
MUNICIPAL TRANSPORTATION AGENCY CAP PROJECTS PROP B	$ 17,000,000	$ -	CONTROLLER	Pending approval of ballot measure & receipt of revenue
MUNICIPAL TRANSPORTATION AGENCY CFD PAY-GO-FUND	$ 210,000	$ -	CONTROLLER	Pending receipt of revenue
MUNICIPAL TRANSPORTATION AGENCY PERSONNEL	$ -	$ 321,000,000	CONTROLLER	Pending approval of ballot measure & receipt of revenue
MUNICIPAL TRANSPORTATION AGENCY SS CAP TSF SSD	$ 956	$ 26,300	CONTROLLER	Pending receipt of revenue
MUNICIPAL TRANSPORTATION AGENCY TS CAP TSF TRANSIT	$ 10,931	$ 298,067	CONTROLLER	Pending receipt of revenue
OFFICE OF SHERIFF’S INSPECTOR GENERAL PERSONNEL	$ 303,292	$ 319,288	BUDGET & FINANCE COMMITTEE	Pending hiring & operational details
POLICE FLEET PURCHASES	$ 755,227	$ -	BUDGET & FINANCE COMMITTEE	Pending vehicle replacement details
POLICE HAZMAT ABATEMENT AUTHORITY	$ 37,627	$ -	BUDGET & FINANCE COMMITTEE	Pending spending plan
POLICE LAB INFORMATION MANAGEMENT SYSTEM	$ 18,000	$ 18,000	BUDGET & FINANCE COMMITTEE	Pending spending plan
POLICE PERSONNEL	$ 1,384,724	$ 1,335,514	BUDGET & FINANCE COMMITTEE	Pending staffing plan
POLICE TRAINING	$ 19,014	$ -	BUDGET & FINANCE COMMITTEE	Pending spending plan
PORT RP WATERFRONT PARKS	$ 1,302,934	$ -	CONTROLLER	Pending receipt of revenue
PORT WATERFRONT PARKS	$ 215,880	$ -	CONTROLLER	Pending receipt of revenue
PUBLIC WORKS CURB RAMP PROGRAM	$ 2,600,000	$ -	CONTROLLER	Pending receipt of revenue
PUBLIC WORKS ROOF AND ELEVATOR PROGRAM	$ 2,614,264	$ -	CONTROLLER	Pending receipt of revenue
PUBLIC WORKS STREET RESURFACING PROGRAM	$ 29,900,000	$ 6,986,000	CONTROLLER	Pending receipt of revenue
RECREATION AND PARK COMMISSION ZOO LOAN	$ -	$ 2,000,000	MAYOR	Pending quarterly reports & financial sustainability plan
RETIREMENT SYSTEM LEASE	$ 995,100	$ 1,316,100	MAYOR	Pending real estate determination
Grand Total	**$ 85,676,065**	**$ 382,321,679**		

ADMINISTRATIVE PROVISIONS

SECTION 3. General Authority.
The Controller is hereby authorized and directed to set up appropriate accounts for the items of receipts and expenditures appropriated herein.

SECTION 3.1 Two-Year Budget.
For departments for which the Board of Supervisors has authorized, or the Charter requires, a fixed two-year budget, appropriations in this ordinance shall be available for allotment by the Controller on July 1st of the fiscal year in which appropriations have been approved. The Controller is authorized to adjust the two-year budget to reflect transfers and substitutions consistent with City's policies and restrictions for such transfers. The Controller is further authorized to make adjustments to the second year budgets consistent with Citywide estimates for salaries, fringe benefits, and work orders.

SECTION 4. Interim Budget Provisions.
All funds for equipment and new capital improvements shall be held in reserve until final enactment of the budget. No new equipment or capital improvements shall be authorized during the interim period other than equipment or capital improvements that, in the discretion of the Controller, is reasonably required for the continued operation of existing programs or projects previously approved by the Board of Supervisors. Authorization for the purchase of such equipment may be approved by the Board of Supervisors.

During the period of the interim Annual Appropriation Ordinance and interim Annual Salary Ordinance, no transfer of funds within a department shall be permitted without approval of the Controller, Mayor's Budget Director and the Chair of the Budget and Finance Committee.

When the Budget and Finance Committee or Budget and Appropriations Committee reserves selected expenditure items pending receipt of additional information from departments, upon receipt of the required information to the satisfaction of that committee, the Controller may release the previously reserved funds with no further action required by the Board of Supervisors.

If the Budget and Finance Committee or Budget and Appropriations Committee recommends a budget that increases funding that was deleted in the Mayor's Budget, the Controller shall have the authority to continue to pay these expenses until final enactment of the budget.

SECTION 4.1 Interim Budget – Positions.
No new position may be filled in the interim period with the exception of those positions which in the discretion of the Controller are critical for the operation of existing programs, are for projects previously approved by the Board of Supervisors, are required for emergency operations, are positions that would result in a net increase in revenues, or are positions required to comply with law. New positions shall be defined as those positions that are enumerated in the Mayor's budget for the current fiscal year but were not enumerated in the appropriation and salary ordinances for the prior fiscal year, as amended, through June 30 of the prior fiscal year. In the event the Mayor has approved the reclassification of a position in the department's budget for the current fiscal year, the

Controller shall process a temporary or “tx" requisition at the request of the department and subject to approval of the Human Resources Director. Such action will allow for the continued employment of the incumbent in their former position pending action on the proposed reclassifications.

If the Budget and Finance Committee or Budget and Appropriations Committee of the Board of Supervisors recommends a budget that reinstates positions that were deleted in the Mayor’s Budget, the Controller and the Human Resources Director shall have the authority to continue to employ and pay the salaries of the reinstated positions until final enactment of the budget.

SECTION 5. Transfers of Functions and Duties.
Where revenues for any fund or department are herein provided by transfer from any other fund or department, or where a duty or a performance has been transferred from one department to another, the Controller is authorized and directed to make the related transfer of funds, provided further, that where revenues for any fund or department are herein provided by transfer from any other fund or department in consideration of departmental services to be rendered, in no event shall such transfer of revenue be made in excess of the actual cost of such service.

Where a duty or performance has been transferred from one department to another or departmental reorganization is effected as provided in the Charter, in addition to any required transfer of funds, the Controller and Human Resources Director are authorized to make any personnel transfers or reassignments between the affected departments and appointing officers at a mutually convenient time, not to exceed 100 days from the effective date of the ordinance or Mayoral memorandum transferring the duty or function. The Controller, the Human Resources Director and Clerk of the Board of Supervisors, with assistance of the City Attorney, are hereby authorized and directed to make such changes as may be necessary to conform to all applicable ordinances to reflect said reorganization, transfer of duty or performance between departments.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Allotments, liabilities incurred, and expenditures made under expenditure appropriations herein enumerated shall in no case exceed the amount of each such appropriation, unless the same shall have been increased by transfers or supplemental appropriations made in the manner provided by Section 9.105 of the Charter.

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

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

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

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

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

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

SECTION 8. Expenditure Estimates.
Where appropriations are made for specific projects or purposes which may involve the payment of salaries or wages, the head of the department to which such appropriations are made, or the head of the department authorized by contract or interdepartmental order to make expenditures from each such appropriation, shall file with the Controller, when requested, an estimate of the amount of any such expenditures to be made during the ensuing period.

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

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

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

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

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

The Controller, pursuant to the provisions of Charter Section 3.105, shall review and may adjust charges or fees for services that may be authorized by the Board of Supervisors for the administration of the Technology Marketplace. Such fees are hereby appropriated for that purpose.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 10.4 Salary Adjustments, Memoranda of Understanding (MOUs).
The Controller is authorized and directed to transfer from the Salary and Benefits Reserve, or any legally available funds, amounts necessary to adjust appropriations for salaries and related mandatory fringe benefits of employees whose compensation is pursuant to Charter Sections A8.403 (Registered Nurses), A8.404 (Transit Operators), A8.409 (Miscellaneous Employees), A8.405 and A8.590-1 through A8.590-5 (Police and Firefighters), revisions to state law, or collective bargaining agreements adopted pursuant to the Charter or arbitration award. The Controller and Human Resources Director are further authorized and directed to adjust the rates of compensation to reflect current pay rates for any positions affected by the foregoing provisions.

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

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

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

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

SECTION 10.7 Fringe Benefit Rate Adjustments.
Appropriations herein made for fringe benefits may be adjusted by the Controller to reflect revised amounts required to support adopted or required contribution rates. The

Controller is authorized and is hereby directed to transfer between departmental appropriations and the General Reserve or other unappropriated balance of funds any amounts resulting from adopted or required contribution rates and such amounts are hereby appropriated to said accounts.

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

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

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

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

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

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

Section 10.12 Workers' Compensation Alternative Dispute Resolution Program
Resolutions 85-19 and 86-19 authorized the Department of Human Resources to enter Workers' Compensation Alternative Dispute Resolution (ADR) Labor-Management Agreements with the San Francisco Firefighters' Association, Local 798, and San Francisco Police Officers Association, respectively. These Agreements require the City to allocate an amount equal to 50% of the ADR program estimated net savings, as determined by actuarial report, for the benefit of active employees. The Controller is authorized and directed to transfer from any legally available funds the amount necessary to make the required allocations. This provision will terminate if the parties agree to terminate the Agreements.

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

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

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

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

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

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

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

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

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

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

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

SECTION 11.7 Arbitrage.
The Controller is hereby authorized and directed to refund excess interest earnings on bond proceeds (arbitrage) when such amounts have been determined to be due and payable under applicable Internal Revenue Service regulations. Such arbitrage refunds shall be charged in the various bond funds in which the arbitrage earnings were recorded and such funds are hereby appropriated for the purpose.

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

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

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

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

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

SECTION 11.12 Local Transportation Agency Fund.
Local transportation funds are hereby appropriated pursuant to the Government Code.

SECTION 11.13 Insurance.
The Controller is hereby authorized to transfer to the Risk Manager any amounts indicated in the budget estimate and appropriated hereby for the purchase of insurance or the payment of insurance premiums.

SECTION 11.14 Grants to Departments of Disability and Aging Services, Child Support Services, Homelessness and Supportive Housing, and Children, Youth and Their Families
The Department of Disability and Aging Services and the Department of Child Support Services are authorized to receive and expend available federal and state contributions and grant awards for their target populations. The Controller is hereby authorized and directed to make the appropriate entries to reflect the receipt and expenditure of said grant award funds and contributions. The Department of Homelessness and Supportive Housing is authorized to apply surpluses among subgrants within master HUD grants to shortfalls in other subgrants. The Department of Children, Youth and Their Families is authorized to receive and expend funds in instances where funds from grants appropriated herein are not fixed and exceed the estimates contained in the budget.

SECTION 11.15 FEMA, OES, Other Reimbursements.
Whenever the City recovers funds from any federal or state agency as reimbursement for the cost of damages resulting from earthquakes and other disasters for which the Mayor has declared a state of emergency, such funds are hereby appropriated for the purpose. The Controller is authorized to transfer such funds to the credit of the departmental appropriation which initially incurred the cost, or, if the fiscal year in which the expenses were charged has ended, to the credit of the fund which incurred the expenses. Revenues received from other governments as reimbursement for mutual aid provided by City departments are hereby appropriated for services provided.

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

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

SECTION 11.16 Interest on Grant Funds.
Whenever the City earns interest on funds received from the State of California or the federal government and said interest is specifically required to be expended for the purpose for which the funds have been received, said interest is hereby appropriated in accordance with the terms under which the principal is received and appropriated.

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 11.27 Behavioral Health Services Act (BHSA) Implementation.
Effective July 1, 2026, the State is transitioning the Mental Health Services Fund (MHSF) to the Behavioral Health Services Fund (BHSF). Pursuant to Welfare and Institutions Code Section 5893, counties are required to establish a local BHSF in which to allocate

BHSA subventions and to spend funds consistent with their Three-Year Integrated Plan (IP) and related updates. On this date, any unspent local MHSF monies are considered “converted” into BHSA monies and must be expended consistent with the requirements of the BHSF. The Controller is authorized to transfer funds, including fund balance, and appropriation authority, between and within accounts related to former Mental Health Services Act funds and the new BHSF to comply with BHSA requirements.

SECTION 12. Special Situations.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

If, during the course of the budget period, the OCII requests departments to provide additional services beyond budgeted amounts and the Controller determines that the Successor Agency has sufficient additional funds available to reimburse departments for such additional services, the departmental expenditure authority to provide such services is hereby appropriated.

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

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

SECTION 12.14 CleanPowerSF.

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

SECTION 12.15 Unclaimed Funds Escheatment Noticing & Accounting Procedures

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

SECTION 12.16 City Attorney Gifts and Grants for Federal Response

The City Attorney is authorized to accept and expend gifts or grants of funds and gifts of in-kind services, including but not limited to in-kind outside counsel services and expert consultant or witness services, to support the City Attorney's legal advice, advocacy, and litigation in preparation for or response to policies, actions, threats, and other decisions by the federal government. The City Attorney shall report all such grants and gifts to the Controller and the Mayor's Budget Office, in addition to any other applicable reporting requirements in the Administrative Code and the Campaign and Governmental Conduct Code. The City Attorney shall also provide a written report to the Board no later than July 1, 2026 and annually thereafter describing all gifts and grants accepted under this provision. This provision shall expire on January 20, 2029.

SECTION 14. Departments.

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

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

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

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

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

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

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

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

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

(e) The Local Agency Formation Commission (LAFCo) is a separate legal entity established under state law and is not a department or agency of the City. Because the City has a legal obligation to provide funds to LAFCo, this ordinance includes an appropriation for that purpose. Although LAFCo is not part of the Board of Supervisors or subject to the Board's oversight and direction, this ordinance includes appropriations to LAFCo in the Board of Supervisors budget for administrative reasons related to the format of this ordinance. Any transfers of funds to LAFCo from other appropriations in the budget are prohibited without approval by a subsequent ordinance. City staff, including but not limited to the Clerk of the Board of Supervisors, may not perform work for LAFCo, except as authorized by a memorandum of understanding between the City and LAFCo, subject to any required approvals.

SECTION 15. Travel Reimbursement and Cell Phone Stipends.

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

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

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

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

SECTION 16. Contributed Revenue Reserve and Audit and Adjustment Reserve.
The Controller is hereby authorized to establish a Contributed Revenue and Adjustment Reserve to accumulate receipts in excess of those estimated revenues or unexpended appropriations stated herein. Said reserve is established for the purpose of funding the budget of the subsequent year, and the receipts in this reserve are hereby appropriated for said purpose. The Controller is authorized to maintain an Audit and Adjustment Reserve to offset audit adjustments and to balance expenditure accounts to conform to year-end balancing and year-end close requirements.

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

Commission and San Francisco International Airport and constitute the total transfer to the City's General Fund.

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

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

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

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

SECTION 20. Advance Funding of Bond Projects – City Departments.
Whenever the City has authorized appropriations for the advance funding of projects which may at a future time be funded from the proceeds of general obligation, revenue, or lease revenue bond issues or other legal obligations of the City, the Controller shall recover from bond proceeds or other available sources, when they become available, the amount of any interest earnings foregone by the General Fund as a result of such cash advance to disbursements made pursuant to said appropriations. The Controller shall use the monthly rate of return earned by the Treasurer on City Pooled Cash Fund during the period or periods covered by the advance as the basis for computing the amount of interest foregone which is to be credited to the General Fund.

SECTION 21. Advance Funding of Projects – Transportation Authority.
Whenever the San Francisco County Transportation Authority requests advance funding of the costs of administration or the costs of projects specified in the City and County of San Francisco Transportation Expenditure Plan which will be funded from proceeds of the transactions and use tax as set forth in Article 14 of the Business and Tax Regulations Code, the Controller is hereby authorized to make such advance. The Controller shall

recover from the proceeds of the transactions and use tax when they become available, the amount of the advance and any interest earnings foregone by the City General Fund as a result of such cash advance funding. The Controller shall use the monthly rate of return earned by the Treasurer on General City Pooled Cash funds during the period or periods covered by the advance as the basis for computing the amount of interest foregone which is to be credited to the General Fund.

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

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

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

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

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

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

SECTION 26. Work Order Appropriations.
The Board of Supervisors directs the Controller to establish work orders pursuant to Board-approved appropriations, including positions needed to perform work order services, and corresponding recoveries for services that are fully cost covered, including but not limited to services provided by one City department to another City department, as well as services provided by City departments to external agencies, including but not limited to the Office of Community Investment and Infrastructure, the Treasure Island

Development Authority, the School District, and the Community College District. Revenues for services from external agencies shall be appropriated by the Controller in accordance with the terms and conditions established to perform the service.

SECTION 26.1 Property Tax System

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

SECTION 26.2 Assessment Appeals System

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

SECTION 27. Revenue Reserves and Deferrals.

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

SECTION 28. Close-Out of Reserved Appropriations.

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

SECTION 28.1. Reserves Placed on Expenditures by Controller.

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

SECTION 29. Appropriation Control of Capital Improvement Projects and Equipment.

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

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

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

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

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

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

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

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

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

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

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

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

IFD/IRFD/EIFD No / Title	Ordinance/ Resolution	Estimated Tax Increment *	
		FY 2026-27	FY 2027-28
IFD 2 Port Infrastructure Financing District Subproject Area Pier 70 G-1 Historic Core	27-16	$ 827,000	$ 841,000
IFD 2 Port Infrastructure Financing District Subproject Areas Pier 70 G-2, G-3, and G-4	220-18	$ 8,134,000	$ 8,297,000
IFD 2 Port Infrastructure Financing District Subproject Area I (Mission Rock)	34-18	$ 13,470,000	$ 15,479,000
IRFD 1 Treasure Island Infrastructure and Revitalization Financing District	21-17	$ 15,947,000	$ 18,534,000
IRFD 2 Hoedown Yard Infrastructure and Revitalization Financing District	348-18	$ 2,748,000	$ 2,803,000
EIFD 1 Power Station Enhanced Infrastructure and Financing District	113-24	$ 197,000	$ 1,082,000

*Estimated tax increment per approved Infrastructure Financing Plans.

SECTION 32. Community Facilities and Special Tax Districts.

Pursuant to California Government Code 53311 et seq. (Mello-Roos Community Facilities Act of 1982) and Chapter 43, Article X of the San Francisco Administrative Code, which incorporates the Mello-Roos Community Facilities Act of 1982, the Board of Supervisors formed Community Facilities Districts (CFDs) and Special Tax Districts (STDs) within the City. Proceeds from special taxes levied on property in the CFDs/STDs are hereby appropriated in the respective amounts actually received by the City in such fiscal year for each such district.

The Controller is authorized to disburse the special tax revenues appropriated by this section as provided in the Joint Community Facilities Agreements, Development Agreements, Disposition and Development Agreements, Resolutions of Formation, and

Ordinances levying special taxes, as approved by the Board of Supervisors for each such district for the purposes authorized therein.

The Controller may transfer funds and appropriation authority between and within accounts related to CFDs and STDs to serve accounting requirements, pay authorized expenditures described in the Board of Supervisors approved Resolution of Formation for each district (as approved in the referenced Ordinances), and comply with applicable bond covenants.

The table below provides estimated special tax revenues for informational purposes; only amounts actually received by the City and County of San Francisco for each district in any given fiscal year are authorized to be expended.

District	Ordinance	Projected Special Tax Levy* (FY 2026-27)	(FY 2027-28)
STD No. 2009-1 - Improvement Area No. 1	16-10	$114,038	$114,099
STD No. 2009-1 - Improvement Area No. 2	16-10	$167,903	$167,903
CFD No. 2014-1 (Transbay) (1)	001-15	$34,713,891	$35,408,168
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 1 (2)(3)	022-17	$3,802,676	$3,878,729
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 2 (2)(3)	022-17	$3,266,183	$3,331,507
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 3 (2)(3)(4)	022-17	$1,345,793	$1,372,709
STD No. 2018-1 (Central SoMa)	021-19	-	-
STD No. 2019-1 (Pier 70 Condos) (5)	027-20		
Facilities Special Tax		$1,253,193	$1,278,257
Arts Building Special Tax			
Services Special Tax			
STD No. 2019-2 (Pier 70 Leased) (6)	028-20		
Facilities Special Tax		$596,499	$608,429
Arts Building Special Tax		-	-
Shoreline Special Tax		-	-
Services Special Tax		-	-
STD No. 2020-1 (Mission Rock) (7)	079-20		
Development Special Tax (8)		$7,409,118	$7,557,300
Office Special Tax		$1,336,955	$1,363,695
Shoreline Special Tax		$1,267,322	$1,292,669
Contingent Services Special Tax		-	-
STD No. 2022-1 (Power Station)	061-22	-	-

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

(1) Special tax projection are subject to change if additional properties issue a COO as of the fiscal year cut-off date.
(2) Based on building permits issued as of April 3, 2026. Actual special tax levy may be lower.
(3) Special tax projections are subject to change if additional parcels issue building permits prior to the June 30th cut-off date.
(4) Special tax estimates based on Attachment 2 of the RMA.
(5) Based on VDDA Execution Dates and COOs as of June 30, 2025. PKN is the only property that has had a VDDA Execution Date, no property has issued a COO. Special tax estimates based on Attachment 3 of the RMA.
(6) Based on VDDA Execution Dates and COOs as of June 30, 2025. Building 12 is the only property that has had a VDDA Execution Date and issued a COO.
(7) Based on Parcel Lease Execution Dates as of June 30, 2025.
(8) Reflects the maximum special tax on Developed Property. Does not reflect the potential offset of Assessed Parcels.

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

Two hundred sixty-one million, three hundred seventy-two thousand, eight hundred twelve dollars ($261,372,812) of projected but unbudgeted, unassigned fund balance from fiscal year 2025-26 is designated for balancing future budget shortfalls in FY 2028-

29 and after. This amount shall not be included in the calculations of deposits to the Budget Stabilization Reserve described in Administrative Code Section 10.60 (c).

SECTION 32.2. Emergency Housing Revenue Risk Reserve
Ninety-eight million dollars ($98,000,000) of unappropriated Homelessness Gross Receipts Tax revenue in the Our City Our Home Fund (Administrative Code Sec. 10-100-164) is hereby assigned to a contingency reserve to manage revenue risks related to potential reductions in federal and state funding for the Continuum of Care (CoC), Emergency Housing Vouchers, Housing Choice Vouchers, and other programs that support stable housing for individuals experiencing, or at risk of experiencing, homelessness.

SECTION 32.3. Federal and State Revenue Risk Reserve.
Administrative Provision 32 of the fiscal year 2021-22 budget designated fund balance from fiscal year 2020-21 to the Federal and State Emergency Grant Disallowance Reserve for the purpose of managing revenue shortfalls related to reimbursement disallowances from the Federal Emergency Management Agency (FEMA) and other state and federal agencies. Administrative Provision 32.1 of the fiscal year 2021-22 budget designated fund balance from fiscal year 2020-21 to the Fiscal Cliff Reserve for the purpose of managing projected budget shortfalls following the spend down of federal and state stimulus funds and other one-time sources used to balance the fiscal year 2021-22 and fiscal year 2022-23 budget. The fiscal year 2024-25 ending balances of these reserves have been deposited into a budget contingency reserve for the purpose of managing revenue shortfalls related to changes in federal funding. In addition, all revenue escheated to the General Fund from City Option Medical Reimbursement Accounts in fiscal year 2025-26 or 2026-27 is hereby appropriated for deposits to this reserve. These revenues shall not be included in the calculations of deposits to the Budget Stabilization Reserve described in Administrative Code Section 10.60 (c).

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

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

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

APPROVED AS TO FORM:
DAVID CHIU, City Attorney

By: ______/s/_____________
BRADLEY A. RUSSI
Deputy City Attorney

STATEMENT OF BOND REDEMPTION AND INTEREST

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Fiscal Years 2026-2027 and 2027-2028
Summary

	FY 2026-2027				FY 2027-2028			
	Principal	Interest	Adm Expense/ Additional Rental/ Property Insurance	Total	Principal	Interest	Adm Expense/ Additional Rental/ Property Insurance	Total
GENERAL OBLIGATION BONDS								
CITY AND COUNTY OF SAN FRANCISCO	$ 255,030,841	$ 131,005,744	$ 800	$ 386,037,385	$ 191,344,035	$ 124,706,359	$ 800	$ 316,051,194
SAN FRANCISCO COMMUNITY COLLEGE DISTRICT	26,945,000	25,002,106	-	51,947,106	24,135,000	30,396,564	-	54,531,564
SAN FRANCISCO UNIFIED SCHOOL DISTRICT	106,265,000	40,385,870	-	146,650,870	71,575,000	35,255,615	-	106,830,615
BAY AREA RAPID TRANSIT DISTRICT	25,871,740	40,526,729	-	66,398,469	26,436,135	39,230,995	-	65,667,130
SUB-TOTAL GENERAL OBLIGATIONS - FROM AD VALOREM PROPERTY TAXES	**$ 414,112,581**	**$ 236,920,449**	**$ 800**	**$ 651,033,830**	**$ 313,490,170**	**$ 229,589,533**	**$ 800**	**$ 543,080,503**
OTHER DEBTS - GOVERNMENTAL ACTIVITIES	$ 68,254,012	$ 63,265,602	$ 5,256,520	$ 136,776,134	$ 68,368,832	$ 83,678,054	$ 6,803,921	$ 158,850,807
SUB-TOTAL OTHER DEBTS - GOVERNMENTAL ACTIVITIES	**$ 68,254,012**	**$ 63,265,602**	**$ 5,256,520**	**$ 136,776,134**	**$ 68,368,832**	**$ 83,678,054**	**$ 6,803,921**	**$ 158,850,807**
PUBLIC SERVICE ENTERPRISE - REV BONDS, CERTICATES OF PARTICIPATION AND LOANS	**$ 460,091,027**	**$ 944,837,753**	**$ 1,498,542**	**$ 1,406,427,322**	**$ 516,508,330**	**$ 1,092,065,271**	**$ 1,597,696**	**$ 1,610,171,297**
TOTAL DEBT PAYMENTS	**$ 942,457,620**	**$ 1,245,023,804**	**$ 6,755,862**	**$ 2,194,237,286**	**$ 898,367,332**	**$ 1,405,332,858**	**$ 8,402,417**	**$ 2,312,102,607**

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
General Obligation
Fiscal Years 2026-2027 and 2027-2028

	FY 2026-2027				FY 2027-2028			
	Principal	Interest	Adm Expense	Total	Principal	Interest	Adm Expense	Total
GENERAL CITY								
1992 UMB Program - Seismic Safety, Series 2007A - Drawdown 1-7	$ 1,940,841	$ 299,907	$ -	$ 2,240,748	$ 1,394,035	$ 205,005	$ -	$ 1,599,040
2016 Affordable Housing-Preservation and Seismic Safety Series 2019A	1,080,000	2,667,086	-	3,747,086	1,115,000	2,632,505	-	3,747,505
2016 Affordable Housing-Preservation and Seismic Safety Series 2020C	1,710,000	2,427,814	-	4,137,814	1,730,000	2,405,173	-	4,135,173
2016 Affordable Housing-Preservation and Seismic Safety Series 2025E	290,000	1,921,058	-	2,211,058	305,000	1,905,833	-	2,210,833
2008 Clean and Safe Neighborhood Parks, BAB Series 2010D [1]	3,440,000	873,923	150	4,314,073	3,570,000	676,123	150	4,246,273
2008 Clean and Safe Neighborhood Parks, Series 2016A	440,000	134,250	-	574,250	455,000	121,050	-	576,050
2012 Clean and Safe Neighborhood Parks, Series 2016B	1,430,000	436,050	-	1,866,050	1,475,000	393,150	-	1,868,150
2008 San Francisco General Hospital Improvement, BAB Series 2010C [1]	16,775,000	4,261,632	150	21,036,782	17,400,000	3,297,069	150	20,697,219
2010 Earthquake Safety & Emergency Response Series 2016C	1,330,000	393,075	-	1,723,075	1,370,000	353,175	-	1,723,175
2014 Earthquake Safety & Emergency Response Series 2016D	4,490,000	1,326,413	-	5,816,413	4,625,000	1,191,713	-	5,816,713
2020 Earthquake Safety & Emergency Response Series 2021B-1	1,930,000	2,423,900	-	4,353,900	2,030,000	2,327,400	-	4,357,400
2020 Earthquake Safety & Emergency Response, Series 2021E-1	1,785,000	2,242,500	-	4,027,500	1,875,000	2,153,250	-	4,028,250
2020 Earthquake Safety & Emergency Response, Series 2025B-1	6,170,000	9,417,750	-	15,587,750	6,475,000	9,109,250	-	15,584,250
2020 Earthquake Safety & Emergency Response, Series 2026C ($200M estimated)	10,000,000	9,466,667	-	19,466,667	5,630,000	11,400,000	-	17,030,000
2018 Embarcadero Seawall Earthquake Safety, Series 2025A-1	-	754,250	-	754,250	-	754,250	-	754,250
2018 Embarcadero Seawall Earthquake Safety, Series 2025A-2	3,850,000	5,291,718	-	9,141,718	3,835,000	5,115,773	-	8,950,773
2011 Road Repaving and Street Safety, Series 2016E	2,330,000	688,350	-	3,018,350	2,400,000	618,450	-	3,018,450
2014 Transportation & Road Improvements Series 2020B	5,325,000	1,701,800	-	7,026,800	5,435,000	1,595,300	-	7,030,300
2014 Transportation & Road Improvements Series 2021C-1	2,500,000	3,135,800	-	5,635,800	2,625,000	3,010,800	-	5,635,800
2015 Affordable Housing Series 2016F	2,725,000	907,987	-	3,632,987	2,795,000	840,134	-	3,635,134
2015 Affordable Housing Series 2018D	4,870,000	2,777,068	-	7,647,068	5,050,000	2,594,443	-	7,644,443
2015 Affordable Housing, Series 2019C	1,230,000	436,293	-	1,666,293	1,250,000	412,308	-	1,662,308
2019 Social Bonds-Affordable Housing, Series 2021A	6,125,000	3,637,412	-	9,762,412	6,205,000	3,557,664	-	9,762,664
2019 Social Bonds-Affordable Housing, Series 2023C	2,485,000	5,047,378	-	7,532,378	2,635,000	4,898,278	-	7,533,278
2019 Social Bonds-Affordable Housing, Series 2026D ($108M estimated)	44,000,000	5,514,412	-	49,514,412	1,790,000	4,130,100	-	5,920,100
2024 Social Bonds-Affordable Housing, Series 2025D	2,430,000	4,062,981	-	6,492,981	2,540,000	3,951,930	-	6,491,930
2024 Social Bonds-Affordable Housing, Series 2026E ($50M estimated)	20,000,000	2,563,889	-	22,563,889	845,000	1,950,000	-	2,795,000
2016 Public Health and Safety, Series 2020D-1	2,550,000	2,931,350	-	5,481,350	2,655,000	2,803,850	-	5,458,850
2020 Health and Recovery, Series 2021D-1	4,935,000	6,193,800	-	11,128,800	5,185,000	5,947,050	-	11,132,050
2020 Health and Recovery, Series 2023A	650,000	1,110,500	-	1,760,500	680,000	1,078,000	-	1,758,000
2020 Health and Recovery, Series 2025G	1,410,000	52,452	-	1,462,452	-	-	-	-
2020 Health and Recovery, Series 2026B ($72M estimated)	1,570,000	3,408,000	-	4,978,000	2,085,000	4,225,800	-	6,310,800
2024 Healthy, Safe and Vibrant SF, Series 2025F	2,615,000	1,681,750	-	4,296,750	1,550,000	1,551,000	-	3,101,000
2024 Healthy, Safe and Vibrant SF, Series 2026A ($195M estimated)	7,580,000	7,486,279	-	15,066,279	6,745,000	8,322,283	-	15,067,283.00
General Obligation Bond Refunding, Series 2020 R1	12,855,000	5,220,450	500	18,075,950	13,490,000	4,577,700	500	18,068,200
General Obligation Bond Refunding, Series 2021 R1	5,075,000	2,609,550	-	7,684,550	5,325,000	2,355,800	-	7,680,800
General Obligation Bond Refunding, Series 2021 R2 [2]	3,745,000	384,000	-	4,129,000	3,935,000	196,750	-	4,131,750
General Obligation Bond Refunding, Series 2022-R1	28,495,000	11,224,500	-	39,719,500	29,905,000	9,799,750	-	39,704,750
General Obligation Bond Refunding, Series 2024-R1	32,870,000	13,891,750	-	46,761,750	32,935,000	12,248,250	-	45,183,250
TOTAL BEFORE OFFSET FOR FEDERAL SUBSIDY, NET BID PREMIUM, TOBACCO SETTLEMENT REVENUE, SB 1128 & LOAN REPAYMENTS	$ 255,030,841	$ 131,005,744	$ 800	$ 386,037,385	$ 191,344,035	$ 124,706,359	$ 800	$ 316,051,194
NET BID PREMIUM, FEDERAL SUBSIDY, TSR, SB1128 & LOAN REPAYMENTS								
2018 Embarcadero Seawall Earthquake Safety, Series 2025A-1	$ -	$ (195,673)	$ -	$ (195,673)	$ -	$ -	$ -	$ -
2024 Healthy, Safe and Vibrant SF, Series 2025F	-	(1,681,750)	-	(1,681,750)	-	(488,989)	-	(488,989)
2008 San Francisco General Hospital Improvement, BAB Series 2010C [1]	-	(1,406,551)	-	(1,406,551)	-	(1,088,198)	-	(1,088,198)
2008 Clean and Safe Neighborhood Parks, BAB Series 2010D [1]	-	(288,438)	-	(288,438)	-	(223,154)	-	(223,154)
Tobacco Settlement Revenue Reimbursement [2]	(14,665,000)	(101,385)	-	(14,766,385)	(14,315,048)	-	-	(14,315,048)
SB 1128 Reimbursement [2]	-	(2,627,515)	-	(2,627,515)	(1,082,952)	(1,995,650)	-	(3,078,602)
PASS Program-Affordable Housing Loan Repayments	-	(4,979,789)	-	(4,979,789)	-	-	-	-
GENERAL CITY, NET OF FEDERAL SUBSIDY, BID PREMIUM, TSR, SB1128 & LOAN REPAYMENTS	$ 240,365,841	$ 119,724,642	$ 800	$ 360,091,283	$ 175,946,035	$ 120,910,368	$ 800	$ 296,857,203

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
General Obligation
Fiscal Years 2026-2027 and 2027-2028

	FY 2026-2027				FY 2027-2028			
	Principal	Interest	Adm Expense	Total	Principal	Interest	Adm Expense	Total
OUTSIDE CITY BUDGET								
SAN FRANCISCO COMMUNITY COLLEGE DISTRICT (SFCCD), PROP 39								
2020 Community College District Refunding Bonds	1,575,000	707,950	-	2,282,950	1,655,000	629,200	-	2,284,200
2020 Community College District, 2020 Series A	-	2,979,450	-	2,979,450	-	2,979,450	-	2,979,450
2020 Community College District, 2020 Series A-1	5,240,000	4,497,168	-	9,737,168	5,810,000	4,414,376	-	10,224,376
2020 Community College District, 2024 Series B	395,000	11,482,288	-	11,877,288	645,000	11,462,538	-	12,107,538
2020 Community College District, 2027 Series C (estimated)	8,305,000	2,187,500	-	10,492,500	4,040,000	8,334,750	-	12,374,750
2025 Community College District Refunding Bonds	11,430,000	3,147,750	-	14,577,750	11,985,000	2,576,250	-	14,561,250
SF COMMUNITY COLLEGE DISTRICT TOTAL	$ 26,945,000	$ 25,002,106	$ -	$ 51,947,106	$ 24,135,000	$ 30,396,564	$ -	$ 54,531,564
SAN FRANCISCO UNIFIED SCHOOL DISTRICT (SFUSD) PROP 39								
2006 Unified School District, 2010 Series C (QSCBs) (1)	$ 12,955,000	$ 681,055	$ -	$ 13,636,055	$ -	$ -	$ -	$ -
2006 Unified School District, 2010 Series D (BABs) (1)	-	2,212,276	-	2,212,276	12,650,000	2,212,276	-	14,862,276
2006 Unified School District, 2015 Series F	795,000	322,713	-	1,117,713	835,000	282,963	-	1,117,963
2011 Unified School District, 2015 Series C	11,170,000	4,534,613	-	15,704,613	11,725,000	3,976,113	-	15,701,113
2016 Unified School District, Series A	7,285,000	3,834,863	-	11,119,863	7,645,000	3,470,613	-	11,115,613
2016 Unified School District, Series B	9,630,000	6,362,800	-	15,992,800	10,015,000	5,977,600	-	15,992,600
2020 General Obligation Refunding Bonds	12,000,000	1,561,800	-	13,561,800	4,995,000	1,081,800	-	6,076,800
2016 Unified School District, Series C	8,555,000	10,120,000	-	18,675,000	8,985,000	9,692,250	-	18,677,250
2022 General Obligation Refunding Bonds	10,470,000	4,261,500	-	14,731,500	10,990,000	3,738,000	-	14,728,000
2024 Unified School District, 2025 Series A	33,405,000	6,494,250	-	39,899,250	3,735,000	4,824,000	-	8,559,000
TOTAL BEFORE OFFSET FOR FEDERAL SUBSIDY	$ 106,265,000	$ 40,385,870	$ -	$ 146,650,870	$ 71,575,000	$ 35,255,615	$ -	$ 106,830,615
FEDERAL SUBSIDY								
2006 Unified School District, 2010 Series C (QSCBs) (1)	-	(606,960)	-	(606,960)	-	-	-	-
2006 Unified School District, 2010 Series D (BABs) (1)	-	(730,162)	-	(730,162)	-	(730,162)	-	(730,162)
SF UNIFIED SCHOOL DISTRICT, NET OF FEDERAL SUBSIDY	$ 106,265,000	$ 39,048,748	$ -	$ 145,313,748	$ 71,575,000	$ 34,525,453	$ -	$ 106,100,453
BAY AREA RAPID TRANSIT DISTRICT (BART)								
2004 BART Gen Obligation Bonds Refunding 2017 Series E	$ -	$ 1,016,424	-	$ 1,016,424	$ -	$ 1,016,424	$ -	$ 1,016,424
2004 BART Gen Obligation Bonds 2019 Series F-1	2,392,515	2,342,591	-	4,735,106	2,487,952	2,232,542	-	4,720,494
2004 BART Gen Obligation Bonds Refunding 2019 Series G	-	404,258	-	404,258	-	404,258	-	404,258
2004 BART Gen Obligation Bonds Refunding 2025 Series H	8,459,365	3,504,072	-	11,963,437	7,501,701	3,105,045	-	10,606,746
2016 BART General Obligation Bonds 2017 Series A	2,056,839	3,412,213	-	5,469,052	2,158,858	3,306,821	-	5,465,679
2016 BART General Obligation Bonds 2019 Series B-1	2,209,868	3,479,949	-	5,689,817	2,320,114	3,366,699	-	5,686,813
2016 BART General Obligation Bonds 2020 Series C	3,465,362	6,303,898	-	9,769,260	3,641,427	6,126,228	-	9,767,655
2016 BART General Obligation Bonds 2022 Series D	1,559,907	9,706,278	-	11,266,185	1,637,244	9,626,350	-	11,263,594
2016 BART General Obligation Bonds 2025 Series E-1	5,727,884	10,357,046	-	16,084,930	6,688,839	10,046,628	-	16,735,467
TOTAL BART	$ 25,871,740	$ 40,526,729	$ -	$ 66,398,469	$ 26,436,135	$ 39,230,995	$ -	$ 65,667,130
SUB-TOTAL SFCCD, SFUSD AND BART	$ 159,081,740	$ 105,914,705	$ -	$ 264,996,445	$ 122,146,135	$ 104,883,174	$ -	$ 227,029,309
TOTAL GEN OBLIGATION - GENERAL CITY, SFCCD, SFUSD AND BART (3)	$ 414,112,581	$ 236,920,449	$ 800	$ 651,033,830	$ 313,490,170	$ 229,589,533	$ 800	$ 543,080,503

(1) Interest payment will be offset in part by available federal subsidies of interest.
(2) Debt service will be offset by available tobacco settlement revenues (TSR). The offset assumes that TSR will be available to cover GOBs debt service with respect to Laguna Honda Hospital Series 2008-R3 and Laguna Honda Hospital Series 2005A & 2005I. Series 2005A & 2005I were refunded by GOB Refunding Series 2011-R1 and Series 2008-R3 by GOB Refunding Series 2015-R1. GOB Refunding Series 2011-R1 was subsequently refunded by GOB Series 2021-R2 and Series 2015-R1 was subsequently refunded by GOB Series 2024-R1.
(3) For AAO purpose, the totals in the summary are gross of net bid premium, federal subsidies and tobacco settlement revenue, SB 1128 reimbursement, and loan repayments.

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Other Debt Service
Fiscal Years 2026-2027 and 2027-2028

	FY 2026-2027					FY 2027-2028				
	Principal	Interest	Total Debt Service	Additional Rental	Total [4]	Principal	Interest	Total Debt Service	Additional Rental	Total [4]
CERTIFICATES OF PARTICIPATION [5]										
War Memorial Veterans Building Improvement Series 2016A	$ 1,060,000	$ 235,914	$ 1,295,914	$ 7,000	$ 1,302,914	$ 1,095,000	$ 202,514	$ 1,297,514	$ 7,000	$ 1,304,514
Hope SF Series 2017A	730,000	859,493	1,589,493	7,000	1,596,493	760,000	833,943	1,593,943	7,000	1,600,943
Refunding Certificate of Participation Series 2019-R1	1,660,000	508,663	2,168,663	6,625	2,175,288	1,750,000	425,663	2,175,663	6,625	2,182,288
Refunding Certificate of Participation Series 2020-R1 (Multpl Capital Impr.)	5,175,000	1,635,825	6,810,825	12,530	6,823,355	5,435,000	1,370,575	6,805,575	12,530	6,818,105
49 South Van Ness Project, Series 2019A	5,805,000	9,069,700	14,874,700	10,250	14,884,950	5,975,000	8,895,550	14,870,550	10,250	14,880,800
Animal Care and Control, Series 2020	1,920,000	1,569,600	3,489,600	10,250	3,499,850	2,015,000	1,473,600	3,488,600	10,250	3,498,850
Multiple Capital Improvement Projects, Series 2021A	3,130,000	2,730,900	5,860,900	11,000	5,871,900	3,295,000	2,574,400	5,869,400	11,000	5,880,400
Affordable Housing & Community Facilities Projects Series 2023A	3,090,000	5,940,425	9,030,425	7,500	9,037,925	3,280,000	5,749,325	9,029,325	7,500	9,036,825
Multiple Capital Improvement Projects Series 2023B	2,700,000	3,354,663	6,054,663	16,500	6,071,163	2,840,000	3,216,163	6,056,163	16,500	6,072,663
Multiple Capital Improvement Projects Series 2024A	4,040,000	4,964,300	9,004,300	11,000	9,015,300	4,245,000	4,762,300	9,007,300	11,000	9,018,300
Refunding Certificate of Participation Series 2024-R1	9,360,000	9,523,050	18,883,050	11,000	18,894,050	9,830,000	9,055,050	18,885,050	11,000	18,896,050
Music Concourse Garage Projects Series 2025A	435,000	880,200	1,315,200	11,000	1,326,200	460,000	858,450	1,318,450	11,000	1,329,450
Treasure Island-Stage 2 Infrastructure Projects Series 2025B	1,545,000	2,210,450	3,755,450	11,000	3,766,450	1,620,000	2,133,200	3,753,200	11,000	3,764,200
Refunding Certificate of Participation Series 2025-R1	11,900,000	12,838,500	24,738,500	11,000	24,749,500	12,495,000	12,243,500	24,738,500	11,000	24,749,500
Less: MED Assessments	(11,900,000)	(2,461,985)	(14,361,985)	-	(14,361,985)	(12,495,000)	(1,555,360)	(14,050,360)	-	(14,050,360)
Net City Contribution:	-	10,376,515	10,376,515	11,000	10,387,515	-	10,688,140	10,688,140	11,000	10,699,140
Approved HOJ Relocation Improvement Projects ($42.4M)	-	-	-	-	-	455,000	1,153,425	1,608,425	200,000	1,808,425
Approved Affordable Housing and Community Development	705,000	437,150	1,142,150	200,000	1,342,150	315,000	824,950	1,139,950	200,000	1,339,950
Approved Critical Repairs & Economic Recovery Stimulus, Tax-Exempt ($37.616M)	2,420,000	1,416,675	3,836,675	200,000	4,036,675	1,160,000	2,676,050	3,836,050	200,000	4,036,050
Approved Critical Repairs & Economic Recovery Stimulus, Taxable ($16.638M)	1,095,000	679,525	1,774,525	200,000	1,974,525	490,000	1,282,400	1,772,400	200,000	1,972,400
Approved Street Repaving & Curb Ramps ($56.665M)	3,645,000	2,134,113	5,779,113	200,000	5,979,113	1,745,000	4,031,300	5,776,300	200,000	5,976,300
Approved Critical Repairs & Economic Recovery Stimulus, Tax-Exempt ($40.845M)	-	-	-	-	-	2,625,000	1,536,925	4,161,925	200,000	4,361,925
Approved Critical Repairs & Economic Recovery Stimulus, Taxable ($32.119M)	-	-	-	-	-	2,110,000	1,310,400	3,420,400	200,000	3,620,400
Approved Street Repaving & Curb Ramps ($50M)	-	-	-	-	-	3,210,000	1,881,425	5,091,425	200,000	5,291,425
Proposed 170 Otis Exit Project ($55M)	-	-	-	-	-	-	1,392,950	1,392,950	200,000	1,592,950
Proposed Treasure Island-Stage 2 Infrastructure Projects ($65M)	2,700,000	1,546,844	4,246,844	200,000	4,446,844	2,555,000	4,171,700	6,726,700	400,000	7,126,700
Proposed MOHCD Chinatown COP	-	300,000	300,000	200,000	500,000	200,000	700,000	900,000	200,000	1,100,000
Proposed HOJ Replacement Project ($367M)	-	-	-	-	-	3,315,000	8,372,325	11,687,325	200,000	11,887,325
TOTAL CERTIFICATES OF PARTICIPATION	$ 51,215,000	$ 60,374,005	$ 111,589,005	$ 1,343,655	$ 112,932,660	$ 60,780,000	$ 81,572,723	$ 142,352,723	$ 2,743,655	$ 145,096,378
LOANS AND LEASES										
San Francisco Marina-West Harbor Loan	$ 620,281	$ 837,739	$ 1,458,020	$ -	$ 1,458,020	$ 648,832	$ 809,188	$ 1,458,020	$ -	$ 1,458,020
Citywide Emergency Radio Replacement Project	1,848,731	15,705	1,864,436	11,000	1,875,436	-	-	-	-	-
TOTAL LOANS AND LEASES	$ 2,469,012	$ 853,444	$ 3,322,456	$ 11,000	$ 3,333,456	$ 648,832	$ 809,188	$ 1,458,020	$ -	$ 1,458,020
SAN FRANCISCO FINANCE CORP LEASE REVENUE BONDS										
OPEN SPACE FUND (VARIOUS PARK PROJECTS)										
LRB Refunding Open Space Fund Series 2018A	$ 4,035,000	$ 431,000	$ 4,466,000	$ 65,869	$ 4,531,869	$ 2,240,000	$ 229,250	$ 2,469,250	$ 62,252	$ 2,531,502
MOSCONE CENTER EXPANSION PROJECT										
LR Refunding Bonds Series 2008 -1, 2	$ 9,000,000	$ 1,481,753	$ 10,481,753	$ 266,578	$ 10,748,331	$ 3,100,000	$ 1,002,893	$ 4,102,893	$ 251,840	$ 4,354,733
LIBRARY PRESERVATION FUND										
LRB Refunding Series 2018B	$ 1,535,000	$ 125,400	$ 1,660,400	$ 40,021	$ 1,700,421	$ 1,600,000	$ 64,000	$ 1,664,000	$ 38,196	$ 1,702,196
Property Insurance on Existing Debt [5]	$ -	$ -	$ -	$ 3,529,397	$ 3,529,397	$ -	$ -	$ -	$ 3,707,978	$ 3,707,978
TOTAL OTHER DEBT SERVICE	$ 68,254,012	$ 63,265,602	$ 131,519,614	$ 5,256,520	$ 136,776,134	$ 68,368,832	$ 83,678,054	$ 152,046,886	$ 6,803,921	$ 158,850,807

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

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans
Fiscal Years 2026-2027 and 2027-2028

	FY 2026-2027				FY 2027-2028			
	Principal	Interest	Additional Rental[10]	Total	Principal	Interest	Additional Rental[10]	Total
HETCH HETCHY WATER & POWER ENTERPRISE								
2011 Qualified Energy Conservation Bonds	$ 582,440	$ 34,654	$ -	$ 617,094	$ 293,839	$ 6,964	$ -	$ 300,803
2015 New Clean Renewable Energy Bonds	154,115	46,314	-	200,429	156,258	39,170	-	195,428
2015 Power Revenue Bonds Series A (Green)	830,000	1,576,350	-	2,406,350	1,020,000	1,534,250	-	2,554,250
2015 Power Revenue Bonds Series B	150,000	3,000	-	153,000	-	-	-	-
2021 Power Revenue Bonds Series A	1,530,000	2,904,800	-	4,434,800	1,605,000	2,826,425	-	4,431,425
2021 Power Revenue Bonds Series B	650,000	1,968,500	-	2,618,500	685,000	1,935,125	-	2,620,125
2023 Power Revenue Bonds Series A	1,075,000	6,168,375	-	7,243,375	1,445,000	6,105,375	-	7,550,375
[2027 Power Revenue Bonds, no Cap-i]	-	-	-	-	-	13,324,800	-	13,324,800
COP 525 Golden Gate Office Space, Series 2009 D (COPs 9.72%)	503,010	707,983	923	1,211,916	524,394	675,301	923	1,200,618
Trustee and Arbitrage Computation Fee (Power Bonds)	-	14,395	-	14,395	-	14,395	-	14,395
TOTAL HETCH HETCHY WATER & POWER BEFORE OFFSET	$ 5,474,565	$ 13,424,371	$ 923	$ 18,899,859	$ 5,729,491	$ 26,461,805	$ 923	$ 32,192,219
Federal Offsets								
2011 Qualified Energy Conservation Bonds Federal Offset	-	(24,419)	-	(24,419)	-	(4,907)	-	(4,907)
2015 New Clean Renewable Energy Bonds Federal Offset	-	(30,572)	-	(30,572)	-	(25,856)	-	(25,856)
COP 525 Golden Gate Office Space, Series 2009 Federal Offset	-	(233,679)	-	(233,679)	-	(222,892)	-	(222,892)
TOTAL HETCH HETCHY WATER & POWER	$ 5,474,565	$ 13,135,701	$ 923	$ 18,611,189	$ 5,729,491	$ 26,208,150	$ 923	$ 31,938,564
LAGUNA HONDA HOSPITAL [7]								
COP Refunding Series 2019-R1	$ 7,745,000	$ 1,497,000	$ 9,875	$ 9,251,875	$ 8,135,000	$ 1,109,750	$ 9,875	$ 9,254,625
SB 1128 Reimbursement Offset	(7,648,552)	-	-	(7,648,552)	(7,650,828)	-	-	(7,650,828)
TOTAL LAGUNA HONDA HOSPITAL	$ 96,448	$ 1,497,000	$ 9,875	$ 1,603,323	$ 484,172	$ 1,109,750	$ 9,875	$ 1,603,797
SAN FRANCISCO MUNICIPAL TRANSPORTATION AGENCY								
SFMTA 2017 Series Revenue Bonds	$ 4,490,000	$ 5,489,955	$ -	$ 9,979,955	$ 4,715,000	$ 5,261,705	$ -	$ 9,976,705
SFMTA 2021 Series A Refunding Revenue Bonds	10,255,000	2,805,397	-	13,060,397	10,365,000	2,685,073	-	13,050,073
SFMTA 2021 Series B Revenue Bonds	-	179,200	-	179,200	-	179,200	-	179,200
SFMTA 2021 Series C Revenue Bonds	-	4,596,100	-	4,596,100	-	4,596,100	-	4,596,100
SB 117 State Bridge Loan	-	8,000,000	-	8,000,000	-	8,000,000	-	8,000,000
TOTAL SF MUNICIPAL TRANSPORTATION AGENCY	$ 14,745,000	$ 21,070,652	$ -	$ 35,815,652	$ 15,080,000	$ 20,722,078	$ -	$ 35,802,078
PORT OF SAN FRANCISCO								
Hyde Street Harbor Loan	$ 203,092	$ 28,668	$ -	$ 231,760	$ 212,231	$ 19,529	$ -	$ 231,760
Refunding Revenue Bonds, Series 2020A/B	1,320,000	619,756	-	1,939,756	1,345,000	591,468	-	1,936,468
Revenue Bonds, Series 2014A/B	625,000	704,631	-	1,329,631	655,000	673,381	-	1,328,381
Refunding COP Port Facilities Project Series 2025R2 & R3	750,000	904,250	10,500	1,664,750	785,000	866,750	10,500	1,662,250
SBH - CalBoating Loan - $400K	15,087	9,394	-	24,481	15,766	8,715	-	24,481
SBH - CalBoating Loan - $3.1M	136,617	75,544	-	212,161	142,765	69,396	-	212,161
SBH - CalBoating Loan - $4.5M	201,409	97,904	-	299,313	210,473	88,840	-	299,313
Other Fiscal Charges	-	100,000	-	100,000	-	100,000	-	100,000
TOTAL PORT OF SAN FRANCISCO	$ 3,251,205	$ 2,540,147	$ 10,500	$ 5,801,852	$ 3,366,235	$ 2,418,079	$ 10,500	$ 5,794,814

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans
Fiscal Years 2026-2027 and 2027-2028

	FY 2026-2027				FY 2027-2028			
	Principal	Interest	Additional Rental[10]	Total	Principal	Interest	Additional Rental[10]	Total
SAN FRANCISCO INTERNATIONAL AIRPORT								
2009 Airport 2nd Series Revenue Refunding Bonds Series 2009D	$ 13,439,167	$ 1,213,813	$ -	$ 14,652,980	$ 14,531,667	$ 756,963	$ -	$ 15,288,630
2016 Airport 2nd Series Revenue Refunding Bonds Series 2016A	7,199,167	1,799,583	-	8,998,750	10,189,167	1,439,625	-	11,628,792
2016 Airport 2nd Series Revenue Bonds Series 2016B/C	-	37,006,250	-	37,006,250	-	37,006,250	-	37,006,250
2016 Airport 2nd Series Revenue Refunding Bonds Series 2016D	-	490,500	-	490,500	1,117,500	490,500	-	1,608,000
2017 Airport 2nd Series Revenue Bonds Series 2017A	-	17,129,300	-	17,129,300	-	17,129,300	-	17,129,300
2017 Airport 2nd Series Revenue Bonds Series 2017B	-	11,599,250	-	11,599,250	-	11,599,250	-	11,599,250
2017 Airport 2nd Series Revenue Refunding Bonds Series 2017D	5,133,333	256,667	-	5,390,000	-	-	-	-
2018 Airport 2nd Series Variable Rate Revenue Bonds Series 2018B/C	777,500	9,725,045	-	10,502,545	1,160,000	9,716,645	-	10,876,645
2018 Airport 2nd Series Revenue Bonds Series 2018D	-	36,630,500	-	36,630,500	-	36,630,500	-	36,630,500
2018 Airport 2nd Series Revenue Bonds Series 2018E	-	5,813,750	-	5,813,750	-	5,813,750	-	5,813,750
2018 Airport 2nd Series Revenue Bonds Series 2018F	5,854,167	222,458	-	6,076,625	-	-	-	-
2018 Airport 2nd Series Revenue Refunding Bonds Series 2018G	29,716,667	1,485,833	-	31,202,500	-	-	-	-
2019 Airport 2nd Series Revenue Bonds Series 2019A	-	57,504,350	-	57,504,350	-	57,504,350	-	57,504,350
2019 Airport 2nd Series Revenue Bonds Series 2019B	-	4,564,000	-	4,564,000	-	4,564,000	-	4,564,000
2019 Airport 2nd Series Revenue Bonds Series 2019C	-	281,471	-	281,471	1,335,000	281,471	-	1,616,471
2019 Airport 2nd Series Revenue Refunding Bonds Series 2019D	20,070,833	16,647,875	-	36,718,708	21,074,167	15,644,333	-	36,718,500
2019 Airport 2nd Series Revenue Bonds Series 2019E	-	37,327,350	-	37,327,350	-	37,327,350	-	37,327,350
2019 Airport 2nd Series Revenue Bonds Series 2019F	-	5,346,250	-	5,346,250	-	5,346,250	-	5,346,250
2019 Airport 2nd Series Revenue Bonds Series 2019G	1,605,833	147,565	-	1,753,398	1,640,833	111,410	-	1,752,243
2019 Airport 2nd Series Revenue Refunding Bonds Series 2019H	33,667,500	4,595,000	-	38,262,500	29,880,833	2,911,625	-	32,792,458
2020 Airport 2nd Series Revenue Refunding Bonds Series 2020A	-	5,224,350	-	5,224,350	-	5,224,350	-	5,224,350
2020 Airport 2nd Series Revenue Refunding Bonds Series 2020B	-	2,063,000	-	2,063,000	-	2,063,000	-	2,063,000
2020 Airport 2nd Series Revenue Refunding Bonds Series 2020C	-	3,850,724	-	3,850,724	-	3,850,724	-	3,850,724
2021 Airport 2nd Series Revenue Refunding Bonds Series 2021A	-	9,761,250	-	9,761,250	-	9,761,250	-	9,761,250
2021 Airport 2nd Series Revenue Refunding Bonds Series 2021B	-	6,453,500	-	6,453,500	-	6,453,500	-	6,453,500
2021 Airport 2nd Series Revenue Refunding Bonds Series 2021C	-	7,452,995	-	7,452,995	-	7,452,995	-	7,452,995
2022 Airport 2nd Series Revenue and Refunding Bonds Series 2022A	34,433,333	11,847,833	-	46,281,166	24,231,667	10,126,167	-	34,357,834
2022 Airport 2nd Series Revenue and Refunding Bonds Series 2022B	21,933,333	9,786,483	-	31,719,816	20,784,167	8,689,817	-	29,473,984
2022 Airport 2nd Series Revenue and Refunding Bonds Series 2022C	-	5,648,825	-	5,648,825	-	5,648,825	-	5,648,825
2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023A	17,783,333	6,350,125	-	24,133,458	20,813,333	5,460,958	-	26,274,291
2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023B	-	3,975,500	-	3,975,500	-	3,975,500	-	3,975,500
2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023C	11,057,500	38,052,038	-	49,109,538	55,287,500	39,366,575	-	94,654,075
2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023D	-	2,377,266	-	2,377,266	-	2,408,700	-	2,408,700
2024 Airport 2nd Series Revenue and Refunding Bonds Series 2024A	-	32,316,990	-	32,316,990	4,113,333	39,863,442	-	43,976,775
2024 Airport 2nd Series Revenue and Refunding Bonds Series 2024B	-	6,179,500	-	6,179,500	-	6,179,500	-	6,179,500
2025 Airport 2nd Series Revenue Bonds Series 2025A	-	19,052,312	-	19,052,312	1,060,000	32,575,763	-	33,635,763
2025 Airport 2nd Series Revenue Bonds Series 2025B	-	4,439,203	-	4,439,203	-	5,151,004	-	5,151,004
2025 Airport 2nd Series Revenue Bonds Series 2025D	-	16,161,296	-	16,161,296	1,976,667	24,171,668	-	26,148,335
2025 Airport 2nd Series Revenue Bonds Series 2025E	-	1,433,458	-	1,433,458	-	2,596,718	-	2,596,718
Future Bonds	-	60,070,825	-	60,070,825	-	154,980,919	-	154,980,919
Commercial Paper Interest	-	18,090,000	-	18,090,000	-	18,090,000	-	18,090,000
Letter of Credit Fees								
LOC Fees for VRDBs	-	2,584,956	-	2,584,956	-	4,216,190	-	4,216,190
LOC Fees for Commercial Paper	-	4,991,998	-	4,991,998	-	6,946,334	-	6,946,334
Remarketing Fees	-	276,340	-	276,340	-	276,257	-	276,257
TOTAL SAN FRANCISCO INTERNATIONAL AIRPORT	$ 202,671,666	$ 528,227,577	$ -	$ 730,899,243	$ 209,195,834	$ 649,803,728	$ -	$ 858,999,562

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans
Fiscal Years 2026-2027 and 2027-2028

	FY 2026-2027				FY 2027-2028			
	Principal	Interest	Additional Rental(10)	Total	Principal	Interest	Additional Rental(10)	Total
WASTEWATER ENTERPRISE								
2010 Wastewater Revenue Bonds, Series B BABs	$ 8,270,000	$ 8,991,893	$ -	$ 17,261,893	$ 8,560,000	$ 8,550,033	$ -	$ 17,110,033
2013 Wastewater Revenue Bonds, Series B	-	3,723,800	-	3,723,800	-	3,723,800	-	3,723,800
2016 Wastewater Revenue Bonds, Series A	6,365,000	9,682,675	-	16,047,675	6,690,000	9,356,300	-	16,046,300
2016 Wastewater Revenue Bonds, Series B	1,795,000	2,729,475	-	4,524,475	1,885,000	2,637,475	-	4,522,475
2018 Wastewater Revenue Bonds, Series A	7,270,000	9,143,600	-	16,413,600	7,645,000	8,770,725	-	16,415,725
2018 Wastewater Revenue Bonds, Series B	3,500,000	7,741,500	-	11,241,500	6,200,000	7,499,000	-	13,699,000
2021 Wastewater Revenue Bonds, Series A	-	11,465,700	-	11,465,700	-	11,465,700	-	11,465,700
2021 Wastewater Revenue Bonds, Series B	-	1,852,250	-	1,852,250	-	1,852,250	-	1,852,250
2022 Wastewater Revenue Bonds, Series B	10,695,000	5,661,625	-	16,356,625	11,245,000	5,113,125	-	16,358,125
2023 Wastewater Revenue Bonds, Series A	22,000,000	26,085,063	-	48,085,063	25,500,000	24,897,563	-	50,397,563
2023 Wastewater Revenue Bonds, Series B "New Money"	-	7,023,250	-	7,023,250	9,500,000	6,785,750	-	16,285,750
2023 Wastewater Revenue Bonds, Series B "Refunding"	-	2,632,000	-	2,632,000	-	2,632,000	-	2,632,000
2023 Wastewater Revenue Bonds, Series C	-	6,626,400	-	6,626,400	-	6,626,400	-	6,626,400
2024 Wastewater Revenue Bonds, Series A	-	20,068,171	-	20,068,171	-	10,034,085	-	10,034,085
2024 Wastewater Revenue Bonds, Series B	-	4,285,773	-	4,285,773	8,210,000	4,094,685	-	12,304,685
2024 Wastewater Revenue Bonds, Series C	-	26,986,000	-	26,986,000	10,510,000	26,723,250	-	37,233,250
2024 Wastewater Revenue Bonds, Series D	-	4,244,750	-	4,244,750	1,630,000	4,204,000	-	5,834,000
2028 Wastewater Revenue Bonds (Retire 2024 Wastewater Revenue Bonds, Series A)	-	-	-	-	-	10,777,750	-	10,777,750
SRF Loans:								
North Point Facility Outfall Rehabilitation	514,612	247,346	-	761,958	523,875	238,083	-	761,958
SEP Primary/Secondary Clarifier Upgrades	853,237	410,104	-	1,263,341	868,595	394,746	-	1,263,341
SEP 521/522 and Disinfection Upgrades	1,117,337	597,137	-	1,714,474	1,137,450	577,025	-	1,714,475
Lake Merced Green Infrastructure OSP Gas Utilization	178,251	86,827	-	265,078	181,103	83,975	-	265,078
OSP Gas Utilization	1,439,062	684,878	-	2,123,940	1,459,208	664,731	-	2,123,939
Treasure Island	2,483,706	95,501	-	2,579,207	2,503,617	1,241,393	-	3,745,010
SEP Headworks Project	3,285,867	1,177,703	-	4,463,570	3,322,011	1,141,558	-	4,463,569
SEP Biosolids Digester Facility	3,519,529	1,821,478	-	5,341,007	3,568,802	1,772,205	-	5,341,007
WIFIA Loan N17128CA (BDFP)	-	10,380,407	-	10,380,407	-	10,380,407	-	10,380,407
WIFIA Construction Period Loan Servicing Fee (Biosolids)	-	33,990	-	33,990	-	35,010	-	35,010
WIFIA Construction Period Loan Servicing Fee (SEP Headworks)	-	33,990	-	33,990	-	35,010	-	35,010
WIFIA Construction Period Loan Servicing Fee (Master Agreement)	-	33,990	-	33,990	-	35,010	-	35,010
COP 525 Golden Gate Office Space, Series 2009 D (COPs 18.88%)	977,040	1,375,176	1,794	2,354,010	1,018,576	1,311,695	1,794	2,332,065
Trustee and Arbitrage Computation Fee (Wastewater Revenue Bonds)	-	77,535	-	77,535	-	77,535	-	77,535
TOTAL WASTEWATER ENTERPRISE BEFORE OFFSET	$ 74,263,641	$ 175,999,987	$ 1,794	$ 250,265,422	$ 112,158,237	$ 173,732,274	$ 1,794	$ 285,892,305
Federal Offsets								
2010 Wastewater Revenue Bonds, Series B BABs Federal Offset	-	(2,967,774)	-	(2,967,774)	-	(2,821,938)	-	(2,821,938)
COP 525 Golden Gate Office Space, Series 2009	-	(453,862)	-	(453,862)	-	(432,911)	-	(432,911)
TOTAL WASTEWATER ENTERPRISE	$ 74,263,641	$ 172,578,351	$ 1,794	$ 246,843,786	$ 112,158,237	$ 170,477,425	$ 1,794	$ 282,637,456

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans
Fiscal Years 2026-2027 and 2027-2028

	FY 2026-2027				FY 2027-2028			
	Principal	Interest	Additional Rental(10)	Total	Principal	Interest	Additional Rental(10)	Total
WATER ENTERPRISE								
2010 Water Revenue Bonds, Series B BABs	$ -	$ 24,427,165	$ -	$ 24,427,165	$ -	$ 24,427,165	$ -	$ 24,427,165
2015 Water Revenue Bonds, Series A	-	-	-	-	-	-	-	-
2016 Water Revenue Bonds, Series A	38,150,000	18,689,450	-	56,839,450	46,305,000	16,578,075	-	62,883,075
2016 Water Revenue Bonds, Series B	8,015,000	894,450	-	8,909,450	3,815,000	638,775	-	4,453,775
2016 Water Revenue Bonds, Series C	6,645,000	7,924,516	-	14,569,516	6,850,000	7,718,666	-	14,568,666
2017 Water Revenue Bonds, Series D	21,540,000	7,524,100	-	29,064,100	22,615,000	6,420,225	-	29,035,225
2017 Water Revenue Bonds, Series E	7,830,000	1,708,500	-	9,538,500	6,630,000	1,347,000	-	7,977,000
2017 Water Revenue Bonds, Series F	920,000	258,250	-	1,178,250	965,000	211,125	-	1,176,125
2019 Water Revenue Bonds, Series A	2,215,000	10,372,260	-	12,587,260	1,245,000	10,330,544	-	11,575,544
2019 Water Revenue Bonds, Series B	80,000	548,524	-	628,524	80,000	546,001	-	626,001
2019 Water Revenue Bonds, Series C	85,000	597,622	-	682,622	90,000	594,863	-	684,863
2020 Water Revenue Bonds, Series A	-	7,294,750	-	7,294,750	-	7,294,750	-	7,294,750
2020 Water Revenue Bonds, Series B	-	3,066,500	-	3,066,500	-	3,066,500	-	3,066,500
2020 Water Revenue Bonds, Series C	-	3,413,400	-	3,413,400	-	3,413,400	-	3,413,400
2020 Water Revenue Bonds, Series D	-	1,476,000	-	1,476,000	-	1,476,000	-	1,476,000
2020 Water Revenue Bonds, Series E	660,000	4,216,525	-	4,876,525	680,000	4,197,597	-	4,877,597
2020 Water Revenue Bonds, Series F	1,245,000	3,198,597	-	4,443,597	1,265,000	3,183,025	-	4,448,025
2020 Water Revenue Bonds, Series G	5,380,000	907,713	-	6,287,713	6,445,000	833,865	-	7,278,865
2020 Water Revenue Bonds, Series H	580,000	1,447,951	-	2,027,951	590,000	1,440,692	-	2,030,692
2023 Water Revenue Bonds, Series A	-	17,921,188	-	17,921,188	-	17,921,188	-	17,921,188
2023 Water Revenue Bonds, Series B	-	3,309,438	-	3,309,438	-	3,309,438	-	3,309,438
2023 Water Revenue Bonds, Series C	-	23,293,850	-	23,293,850	-	23,293,850	-	23,293,850
2023 Water Revenue Bonds, Series D	1,775,000	1,354,625	-	3,129,625	865,000	1,288,625	-	2,153,625
2025 Water Revenue Bonds, Series A	23,800,000	21,110,000	-	44,910,000	23,540,000	19,926,500	-	43,466,500
2025 Water Revenue Bonds, Series B	3,205,000	1,639,625	-	4,844,625	3,370,000	1,475,250	-	4,845,250
2025 Water Revenue Bonds, Series C	1,535,000	793,625	-	2,328,625	1,615,000	714,875	-	2,329,875
2025 Water Revenue Bonds, Series D	-	-	-	-	-	15,225,250	-	15,225,250
2025 Water Revenue Bonds, Series E	-	-	-	-	-	7,007,700	-	7,007,700
2025 Water Revenue Bonds, Series F	24,585,000	25,676,975	-	50,261,975	25,810,000	24,417,100	-	50,227,100
SRF Loan:								
Westside Recycled Water Project	-	-	-	-	5,166,503	1,797,162	-	6,963,665
Mt. Tunnel Improvements Project	-	2,620,408	-	2,620,408	-	2,620,408	-	2,620,408
Sunol Valley Ozonation Project	-	1,050,000	-	1,050,000	1,050,000	-	-	1,050,000
COP 525 Golden Gate Office Space, Series 2009 D BAB (COPs 71.40%)	3,694,950	5,200,612	6,783	8,902,345	3,852,030	4,960,543	6,783	8,819,356
Trustee and Arbitrage Computation Fee (Water Revenue Bonds)	-	141,400	-	141,400	-	141,400	-	141,400
TOTAL WATER ENTERPRISE BEFORE OFFSET	$ 151,939,950	$ 202,078,019	$ 6,783	$ 354,024,752	$ 162,843,533	$ 217,817,557	$ 6,783	$ 380,667,873
Federal Offsets								
2010 Water Revenue Bonds, Series G BABs Federal Offset	-	(8,062,186)	-	(8,062,186)	-	(8,062,186)	-	(8,062,186)
COP 525 Golden Gate Office Space, Series 2009 Federal Offset	-	(1,716,467)	-	(1,716,467)	-	(1,637,232)	-	(1,637,232)
TOTAL WATER ENTERPRISE	$ 151,939,950	$ 192,299,366	$ 6,783	$ 344,246,099	$ 162,843,533	$ 208,118,139	$ 6,783	$ 370,968,455
Property Insurance on Existing COP Debt (Enterprise)	$ -	$ -	$ 1,468,667	$ 1,468,667	$ -	$ -	$ 1,567,821	$ 1,567,821
TOTAL PUBLIC SERVICE ENTERPRISES	$ 460,091,027	$ 944,837,753	$ 1,498,542	$ 1,406,427,322	$ 516,508,330	$ 1,092,065,271	$ 1,597,696	$ 1,610,171,297

(7) Debt service related to construction cost of Laguna Honda Hospital is offset by SB 1128 sinking fund. The information assumes that SB 1128 reimbursement will be available to partially cover the Certificates of Participation Refunding Bond, Series 2019-R1 LHH debt service.
(8) The Hetch Hetchy Water and Power Enterprise, Wastewater Enterprise, and Water Enterprise are on a fixed two-year budget. The FY 2026-2027 and FY 2027-2028 debt service figures were updated in this AAO.
(9) The Airport is on a fixed two-year budget. The FY 2026-2027 and FY 2027-2028 debt service figures were updated in this AAO.
(10) Additional Rental includes bond-related expenses such as trustee and arbitrage rebate computation fees shown by issue. Property insurance for outstanding COPs is shown as a total at the bottom of the table.

City and County of San Francisco

Tails

Ordinance

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

File Number: 260596 **Date Passed:** July 28, 2026

Budget and Appropriation Ordinance appropriating all estimated receipts and all estimated expenditures for Departments of the City and County of San Francisco as of June 1, 2026, for the Fiscal Years (FYs) ending June 30, 2027, and June 30, 2028.

June 12, 2026 Budget and Appropriations Committee - CONTINUED

June 11, 2026 Budget and Appropriations Committee - CONTINUED

June 10, 2026 Budget and Appropriations Committee - CONTINUED

June 18, 2026 Budget and Appropriations Committee - MEETING RECESSED

June 22, 2026 Budget and Appropriations Committee - MEETING RECESSED

June 24, 2026 Budget and Appropriations Committee - MEETING RECESSED

June 25, 2026 Budget and Appropriations Committee - AMENDED, AN AMENDMENT OF THE WHOLE BEARING SAME TITLE

June 25, 2026 Budget and Appropriations Committee - AMENDED, AN AMENDMENT OF THE WHOLE BEARING SAME TITLE

June 25, 2026 Budget and Appropriations Committee - RECOMMENDED AS AMENDED

July 14, 2026 Board of Supervisors - AMENDED, AN AMENDMENT OF THE WHOLE BEARING SAME TITLE

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

July 14, 2026 Board of Supervisors - CONTINUED ON FIRST READING AS AMENDED

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

July 21, 2026 Board of Supervisors - PASSED ON FIRST READING

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

July 28, 2026 Board of Supervisors - FINALLY PASSED

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

File No. 260596

I hereby certify that the foregoing Ordinance was FINALLY PASSED on 7/28/2026 by the Board of Supervisors of the City and County of San Francisco.

Angela Calvillo
Clerk of the Board

Daniel Lurie
Mayor

7/ 30 / 26

Date Approved