

# APPENDICES

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## A. Administrative Code

### Sec 3.20. Capital Expenditure Plan

By March 1 of each odd-numbered year, beginning with March 1, 2013, the City Administrator shall submit to the Mayor and Board of Supervisors a ten-year capital expenditure plan which shall include an assessment of the City's capital infrastructure needs, investments required to meet the needs identified through this assessment, and a plan of finance to fund these investments. By May 1 of the same year, the Mayor and Board of Supervisors shall review, update, amend, and adopt by resolution the ten-year capital expenditure plan. The Mayor and Board of Supervisors may update the plan as necessary and appropriate to reflect the City's priorities, resources, and requirements.

The capital expenditure plan shall include all recommended capital project investments for each year of the plan. The plan shall incorporate all major planned investments to maintain, repair, and improve the condition of the City's capital assets, including but not limited to city streets, sidewalks, parks, and rights-

of-way; public transit infrastructure; airport and port; water, sewer, and power utilities; and all City-owned facilities.

The capital expenditure plan shall include a plan of finance for all recommended investments, including proposed uses of General and Enterprise Funds to be spent to meet these requirements. Additionally, the plan shall recommend the use and timing of long-term debt to fund planned capital expenditures, including General Obligation bond measures.

The capital expenditure plan shall include a summary of operating costs and impacts on City operations that are projected to result from capital investments recommended in the plan. This operations review shall include expected changes in the cost and quality of City service delivery.

The plan shall also include a summary and description of projects deferred from the ten-year capital expenditure plan given non-availability of funding necessary to meet assessed capital needs. (Added by Ord. 216-05, File No. 050920, App. 8/19/2005; amended

by Ord. 40-06, File No. 060078, App. 3/10/2006; Ord. 222-11, File No. 111001, App. 11/15/2011, Eff. 12/15/2011) (Former Sec. 3.20 added by Ord. 223-97, App. 6/6/97; amended by Ord. 55-98, App. 2/20/98; repealed by Ord. 216-05)

### Sec. 3.21. Capital Planning Committee

There is hereby created a Capital Planning Committee consisting of the City Administrator as chair, the President of the Board of Supervisors, the Mayor's Finance Director, the Controller, the City Planning Director, the Director of Public Works, the Airport Director, the Executive Director of the Municipal Transportation Agency, the General Manager of the Public Utilities System, the General Manager of the Recreation and Parks Department, and the Executive Director of the Port of San Francisco. Each member of the Capital Planning Committee may designate a person to represent her or him as a voting member of the Committee. Such designations shall be in written documents signed by the designating member and filed with the City Administrator, or her or his designee.

The mission of the Capital Planning Committee is to review the proposed capital expenditure plan and to monitor the City's ongoing compliance with the final adopted capital plan. As such, the Capital Planning Committee shall (1) establish prioritization and assessment criteria to assist the City Administrator with the development of the capital expenditure plan, (2) annually review the City Administrator's proposed capital expenditure plan prior to its submission to the Mayor and Board of Supervisors, and (3) review the annual budget and any proposed use of long-term debt, including General Obligation bonds, to ensure compliance with the adopted capital expenditure plan.

The Board of Supervisors shall not place on the ballot, or authorize the issuance of any long-term financing, until the Capital Planning Committee completes a review of the proposal and submits its recommendation to the Board of Supervisors. Each proposal shall be in form and substance satisfactory to the Committee, and shall be accompanied by descriptive financial, architectural, and/or engineering data, and all other pertinent material in sufficiently

complete detail to permit the Committee to review all aspects of the proposal. The Committee shall submit a written report to the Mayor and the Board analyzing the feasibility, cost, and priority of each proposal relative to the City's capital expenditure plan.

The Chair of the Capital Planning Committee is hereby authorized to adopt such rules, definitions, and procedures as are necessary to meet the requirements described in Section 3.20 and 3.21. (Added by Ord. 216-05, File No. 050920, App. 8/19/2005) (Former Sec. 3.21 added by Ord. 223-97, App. 6/6/97; repealed by Ord. 216-05)

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## B. Governance Structure

### San Francisco's Ten-Year Capital Plan Governance Structure

In August 2005, concerns from city leaders, citizens, Mayor Newsom, and the Board of Supervisors culminated in Administrative Code Sections 3.20 and 3.21 requiring the City to annually develop and adopt a ten-year constrained capital expenditure plan for city-owned facilities and infrastructure. The code ensures the Plan's relevance by requiring that all capital expenditures be reviewed in light of the adopted capital expenditure plan.

The Capital Planning Committee (CPC) approves the Capital Plan and makes recommendations to the Board of Supervisors on all of the City's capital expenditures. It consists of the City Administrator as chair, the President of the Board of Supervisors, the Mayor's Finance Director, the Controller, the City Planning Director, the Public Works Director, the Airport Director, the Municipal Transportation Agency Executive Director, the Public Utilities Commission General Manager, the Recreation and Parks Department General Manager, and the Port of San Francisco Executive Director. The mission of the Capital Planning Committee is to review the proposed capital expenditure plan and to monitor the City's ongoing compliance with the final adopted capital plan.

## C. Glossary of Terms

Commonly used terms throughout the Plan are defined below.

**Area Plans:** Subsections of the City's General Plan that address the specific urban design, open space, transportation, housing, and community facility goals of a particular neighborhood. For the purposes of the Capital Plan, Area Plans refer to those Areas of high marginal growth governed by Chapter 36 of the San Francisco Administrative Code: Balboa Park, Eastern Neighborhoods, Central SoMa, Market/Octavia, Rincon Hill, Transit Center, and Visitacion Valley.

**Assessed Value:** The dollar value assigned to individual real estate or other property for the purpose of levying taxes.

**Capital Project:** A major construction and improvement project, including the planning and design phases. Examples include the resurfacing of a street and the construction of a new hospital, bridge, or community center.

**Capital Plan:** Also referred to as the Plan. The City and County of San Francisco Capital Plan outlines all of the Capital Projects that are planned for the next 10

years. The City's Capital Plan is updated every two years and has a 10-year horizon. Not every project in the plan has funding (see Deferred Project and Emerging Need), but the Plan aims to present a complete picture of the City's strategy for maintaining and improving its infrastructure and key assets. The Capital Planning Program produces the Capital Plan based on department capital requests, and the Capital Planning Committee reviews and proposes the Plan to the Board of Supervisors.

**Certificates of Participation (COPs):** A commonly used form of lease financing for capital improvement projects or purchases of essential equipment. COPs are loans to the city that are paid back by the revenue generated by a building or other city-owned assets.

**Community Facility District (CFD):** Also known as a Mello-Roos District. A defined area such as a county, city, special district, or joint powers authority where residents vote to approve a special property tax on real estate, in addition to the normal property tax, to fund public improvements benefiting the district. The tax is often used to secure debt.

**Debt Service:** The annual payment of principal and interest on the City's bonded debt (see Municipal Bond for more information on bonded debt). Debt service can be used to describe the payments for an individual project or to provide an overall picture of the city's bonded debts.

**Deferred Project:** A project not funded in the Capital Plan either due to lack of funding or the timeline of the project falling outside of the 10-year planning cycle.

**Emerging Need:** A project not funded in the Capital Plan because additional planning is needed or there is significant uncertainty around project-specific issues. Emerging needs are included in the Plan to show the City's awareness that they may become more significant and/or defined in coming years.

**Enhancement:** An investment that increases an asset's value and/or changes its use. Enhancements typically result from the passage of new laws or mandates, functional changes, or technological advancements. Examples include purchasing or constructing a new facility or park, major renovations of or additions to an existing facility,

accessibility improvements to comply with the Americans with Disabilities Act (ADA), and planting new street trees. Typically, enhancements are large-scale, multi-year, projects such as renovations, additions, or new facilities. While some project costs can be funded with pay-as-you-go sources, most enhancements require debt financing through the issuance of General Obligation bonds, Certificates of Participation, or lease revenue bonds.

**Enterprise Department:** An Enterprise Department generates its own revenues from fees and charges for services and thus does not rely on the General Fund. The City has four Enterprise departments: Public Utilities Commission, San Francisco International Airport, Port of San Francisco, and the Municipal Transportation Agency.

**External Agency:** An agency that is a separate, autonomous entity from the City and County of San Francisco and operates separately.

**Facilities Maintenance:**  
See Routine Maintenance.

**General Fund:** The largest of the City's funds, the General Fund is a source for discretionary spending and funds many of the basic municipal services such as public safety, health and human services, and public works. Primary revenue sources for the General Fund include local taxes such as property, sales, business, and others.

**General Fund Department:** A City department that relies primarily or entirely on the General Fund as a revenue source to provide City services. The General Fund departments included in the Plan are: Asian Art Museum, Arts Commission, California Academy of Sciences, District Attorney's Office, Emergency Management, Fine Arts Museum, Fire, General Services Agency, Homelessness and Supportive Housing, Human Services Agency, Juvenile Probation, Police, Public Health, Public Library, Public Works, Recreation and Parks, Sheriff, Technology, and the War Memorial and Performing Arts Center.

**General Plan:** Adopted by the Planning Commission and approved by the Board of Supervisors, the General Plan is the

document that serves as the foundation for all land use decisions in the City, especially around the issues of land use, circulation, housing, conservation, open space, noise and safety. It contains specific Area Plans for the planning of different City neighborhoods.

**General Obligation Bonds (G.O. Bonds):** A municipal bond secured by property tax revenues. G.O. Bonds are appropriately used for the construction and/or acquisition of improvements to real property broadly available to the residents and visitors of San Francisco.

**Horizontal Infrastructure:** Infrastructure required to deliver basic public goods and services such as roads, sewers, water lines, bridges, transit rail, and open space, among others.

**Infrastructure:** Physical elements of the city that allow it to function effectively for residents, workers, and visitors. This can include roads, bridges, sewers, water lines, transit rail, open space, hospitals, housing units, city offices, jails, and other public assets.

## C. Glossary of Terms

**Job Years:** Defined as one year of full-time work. For example, three people employed full-time for five years represent 15 job years.

**Lease Financing:** An important source of medium- and long-term financing where the owner of an asset gives another person the right to use that asset against periodical payments. A common example would be a landlord leasing an apartment for a monthly rent. The owner of the asset is known as lessor and the user is called lessee. There are various forms of lease financing in the Plan, including Certificates of Participation.

**Mello-Roos District:** See Community Facility District.

**Municipal Bond:** A debt obligation issued by a government entity, such as the City and County of San Francisco. When an individual buys a municipal bond, they are loaning money to the issuer – the City – in exchange for a set number of interest payments over a predetermined period. At the end of that period, the bond reaches its maturity date, and the full amount of the original investment is returned to the individual. The amount of money that the City owes as a result of

selling municipal bonds is known as the City's bonded debt. Net Assessed Value: The total assessed value of property in San Francisco, excluding property considered exempt from tax levies, such as properties owned by religious or non-profit organizations.

**Pay-As-You-Go (Pay-Go):** Refers to the funding of Capital Projects with current General Fund revenue on an annual basis rather than paying for projects by taking on long-term debt or using another dedicated funding source.

**The Plan:** See Capital Plan.

**Renewal:** An investment that preserves or extends the useful life of facilities or infrastructure. Examples of renewal projects include the repair and replacement of major building systems including the roof, exterior walls and windows, and heating and cooling systems; street resurfacing; and the repair and replacement of infrastructure in the public right-of-way, including sidewalks and street structures.

Since renewal projects tend to be smaller investments compared with investments needed to replace entire facilities,

the Plan funds many of these needs through Pay-Go cash revenue sources, appropriated through the City's annual budget process.

**Revenue Bond:** A municipal bond secured by and repaid from specific revenues. Pledged revenues are often earnings from a self-supporting enterprise or utility. Typically, these revenues are associated with the asset for which the bond was originally issued, for example those issued by the Airport or Public Utilities Commission.

**Right-of-Way Infrastructure:** Infrastructure constructed and maintained by the City for right-of-way purposes, which are defined as the right of public travel on certain lands. Examples include the traveled portion of public streets and alleys, as well as the border areas, which include, but not limited to, any sidewalks, curb ramps, planting strips, traffic circles, or medians.



**Routine Maintenance:** Also known as Facilities Maintenance. Projects that provide for the day-to-day maintenance of existing buildings and infrastructure, including labor costs. Unlike renewals and enhancements, these are annual allocations.

**Vertical Infrastructure:** Facility structures such as hospitals, clinics, public safety buildings, administrative facilities, public housing units, community centers, and jails, among others.

## D. Methodology and Assumptions

### Capital Plan Methodology

Under direction of the City Administrator, department staff annually assesses facility conditions, determines cost projections for renewal projects and proposed enhancements, and analyzes available funding resources to prepare a 10-year capital plan.

Through a series of meetings the Capital Planning Committee reviews proposals, staff recommendations, and documents toward the development of the Capital Plan. These reviews do not, and are not meant to, replace the authority of department commissions' or other oversight bodies under the City Charter and other codes. Rather, the 10-year plan is meant to provide a forum that examines capital needs from a citywide perspective and to foster a dialogue on those needs between stakeholders, commissions, the Mayor, and the Board of Supervisors.

Staff uses two approaches to collect data for the Plan. The Facilities Renewal Resource Model (FRRM) is used to collect information on the state of repair for major facility and infrastructure

subsystems (also known as renewals) for all of the General Fund departments. The Airport, Port, and MTA have implemented this model for their facilities as well. In addition, General Fund departments submit enhancement requests using the Capital Planning and Reporting system (CPRS). Each proposal is reviewed by professional staff (e.g., architects, engineers, analysts etc.) and categorized as a funded, deferred, or emerging need.

### Facilities Renewal Resource Model (FRRM)

The City uses the facility life-cycle model to predict annual funding requirements for General Fund department facilities.

The objectives of the facility modeling effort are listed below:

- Develop a budget model to predict relative annual funding requirements for facilities renewal and document the existing backlog of deferred maintenance in a consistent way for all departments.
- Provide a basis for a funding plan that will first address adequate resources for renewal and then a reduction of the deferred maintenance backlog.

Create consistent and comparative data among departments for determining funding allocations and targets for addressing renewal as a part of operating or capital budgets.

- Deliver a cost model to each department with associated staff training so that facilities renewal and deferred maintenance needs can be updated annually and progress in meeting those needs can be measured.
- Provide a planning tool for departmental use which provides a useful life “systems” profile of each building as a way of predicting future funding needs or packaging projects to leverage fund sources.
- Develop a credible model to assess needs consistently and to focus on total funding needs and strategies.

The model uses building information (gross square feet, construction date, facility subsystem type, etc.) and an approach based on subsystem life cycles and replacement costs to estimate the backlog of deferred maintenance and future capital reinvestment needs.

Building Name: 1 SOUTH VAN NESS OFFICE BLDG      CRV(000's): \$381,886      Building No.: RE-000      GSF: 560,000      Year Built: 1960												
Backlog and 10 Year Renewal Forecast by Building (000's)												
Subsystem Name	Backlog	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
a.3. Roofing	-	-	-	-	-	-	-	-	-	1,273	-	1,273
b.1. Building Exteriors (Hard)	-	-	-	210	-	-	-	-	-	-	-	210
c.1. Elevators	-	2,100	840	-	-	-	-	-	-	-	-	2,941
d.1. HVAC - Equipment	-	9,356	11,695	-	-	-	-	-	-	-	2,339	23,391
d.2. HVAC - Controls	-	6,568	-	-	-	-	-	-	-	-	-	6,568
f.2. Electrical Rough-in	-	27,496	-	-	-	-	-	-	-	-	-	27,496
f.1. Electrical Equipment	-	17,185	-	-	-	-	-	-	-	-	-	17,185
g.2. Plumbing Rough-in	-	19,858	-	-	-	-	-	-	-	-	-	19,858
i.1. Fire Protection Systems	-	6,110	-	-	-	-	-	-	-	-	-	6,110
i.2. Fire Detection Systems	-	3,819	-	-	-	-	-	-	-	-	-	3,819
j.1. CCMS	-	2,291	-	-	-	-	-	-	-	-	-	2,291
k.1. Built-in Equipment and Specialties	-	3,437	-	-	-	-	-	-	-	-	-	3,437
l.2. Interior Finishes	-	7,638	-	-	-	-	-	-	-	-	-	7,638
<b>TOTAL BY BUILDING</b>	<b>-</b>	<b>105,859</b>	<b>12,535</b>	<b>210</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,273</b>	<b>2,339</b>	<b>122,216</b>

Shown here is an example of the 10-year renewal forecast report generated by FRRM for a particular facility. This report, one of dozens

available, shows subsystems within the building that need to be replaced during the next 10 years and the corresponding cost (in thousands). A variety of other reports are available for further analysis.

Each department maintains the model, with the capability of summarizing information at both the department and citywide level. The model has a great deal of built-in flexibility that allows the City to enter new data and even change the underlying assumptions in future years.

The FY 2026-35 Capital Plan reflects renewal data collected from August through December 2024 and includes detailed information for each General Fund department. These findings are summarized in the renewal graphs and the renewal line of the financial summary schedules for each of the General Fund service areas found throughout the Plan.

## D. Methodology and Assumptions

### Capital Plan Assumptions

- The FY2026-35 Capital Plan uses the Annual Infrastructure Construction Cost Inflation Estimate (AICCI) of 3.5% as the escalation rate for the first year, followed by 5% for the remainder of the Plan.
- Fiscal years (FY) in the Plan refer to the calendar year in which the City’s July 1 to June 30 budget cycle ends. For example, FY2026 refers to calendar year dates from July 1, 2025 to June 30, 2026. Dollars are listed in thousands for all financial schedules unless otherwise noted.
- For all planned General Obligation Bonds, the financial schedules show the total bond amount in the fiscal year during which the bond is to be approved by voters. For example, a G.O. Bond proposal on the November 2026 ballot will appear in FY2027 of the financial schedule.
- The General Obligation Bond Program assumes growth in Net Assessed Value of 0.52% in FY2027, 2.63% in FY2028, 3.28% in FY30, and 3% annually thereafter.
- When issued, G.O. Bonds proposed by this Plan will not increase voters’ long-term property tax rates above FY2006 levels. In other words, new G.O. Bonds will only be used as funding source when existing approved and issued debt is retired and/or the property tax base grows.
- The General Fund Debt Program assumes that General Fund discretionary revenues grow 1.84% in FY2026, 5.65% in FY2027, 1.03% in FY2028, 3.91% in FY2029, 2.54% in FY30, and 2.70% annually thereafter. In addition, the General Fund Debt Program assumes that the amount of General Fund revenues spent on debt service will not exceed 3.25%.

### Jobs Creation Estimation Methodology

In an effort to better evaluate and prioritize capital projects, local governments are examining not only upfront financial costs but also their contributions of direct and indirect jobs generated by the capital investment. The City and County of San Francisco’s

FY2026-35 Capital Plan estimates over \$52 billion in capital projects during the next ten years, which will create over 210,000 San Francisco jobs. A job is defined as one job year of full-time work. For example, five people employed for four years equals 20 job years. This jobs estimate is based on the REMI Policy Insight model which attributes 4.05 San Francisco jobs per million dollars in construction spending. This is exclusive of the additional jobs created outside of the City and County as workers and materials migrate in from surrounding areas.

Customized for San Francisco, REMI has the unique ability to determine the effects of taxes and other variables on the local economy. As a result, the Controller’s Office of Economic Analysis uses this model for analyzing the economic impact of pending legislation. The table below summarizes the number of job years from the REMI model based on \$1 million of construction spending in San Francisco.

## Estimated Jobs Created from Construction Spending in San Francisco

Sectors	Industry	Employment per \$M of Construction Spending
Private	Construction	3.21
	Retail trade	0.11
	Professional, scientific, and technical services	0.13
	Health care and social assistance	0.10
	Administrative, support, waste management, and remediation services	0.05
	Accommodation and food services	0.07
	Wholesale trade	0.05
	Real estate and rental and leasing	0.08
	Other services (except public administration)	0.05
	Manufacturing	0.04
	Transportation and warehousing	0.01
	Finance and insurance	0.03
	Educational services; private	0.02
	Arts, entertainment, and recreation	0.02
	Information	0.01
	Utilities	0.01
	Management of companies and enterprises	0.01
	<b>SUBTOTAL</b>	<b>3.98</b>
Government	Government (State & Local) Jobs	0.08
<b>TOTAL</b>		<b>4.06</b>

Source: Economic Multipliers from Office of Economic Analysis, Controller's Office, REMI Model Outputs

## D. Methodology and Assumptions

### Infrastructure Finance Districts Criteria

These guidelines are intended to supplement the Board of Supervisor Guidelines for the Establishment and Use of Infrastructure Financing Districts in San Francisco (Board Guidelines), which were approved by the Board of Supervisors pursuant to Resolution No. 66-11, which was adopted by the Board of Supervisors on February 8, 2011, and signed by the Mayor on February 18, 2011.

The guidelines are organized into two sets of criteria: (1) “Minimum Threshold Criteria” that must be satisfied for future infrastructure financing districts (IFDs) to be formed by the Board of Supervisors (Board) and (2) “Strategic Criteria” that should be considered by the Board but are not preconditions to forming an IFD.

These guidelines do not apply to any existing redevelopment project area or to any property owned and/or managed by the Port of San Francisco.

### Minimum Threshold Criteria:

1. **Limit to areas that are (i) rezoned as part of an Area Plan or Development Agreement with extensive need for infrastructure and public facility improvements and for which IFD funding is necessary for the project to be financially feasible and (ii) adopted as a Priority Development Area (PDA).** PDAs are officially-designated infill development opportunity areas. To be eligible for designation by the Association of Bay Area Governments, an area must be near existing or planned fixed transit or comparable bus service, and be zoned for increased housing densities. PDA designations inform regional agencies, like the Metropolitan Transportation Commission, which areas within a jurisdiction are willing to accept regional growth. Accordingly, Planned PDAs are eligible for additional capital infrastructure funds, planning grants, and technical assistance. Linking creation of future IFDs to PDA areas will allow the City to leverage IFD incremental property

tax revenue to increase its chances of receiving matching regional, state or federal infrastructure or transportation grants.

2. **Limit formation of IFDs to areas where rezoning is projected to result in a net fiscal benefit to the General Fund (GF) as determined by the Controller’s Office.** To determine whether a rezoning will generate a net fiscal benefit, the Controller’s Office will calculate the GF revenue (less any GF costs) expected to result from the growth projected to occur within the IFD boundaries after rezoning. The Controller’s Office will then subtract the GF revenues (less any GF costs) expected to result from the projected growth that could have occurred within the IFD boundaries under the existing uses. If the result within the IFD boundary is greater than zero, there is a net fiscal benefit from the rezoning. Based on this formula, future IFDs will likely be limited to areas that receive or have received substantial and quantifiable upzoning in the form of (1) net increases in height, bulk,

and density that result in greater developable FAR than prior “baseline” zoning, (2) changes in permitted land uses that increase property values, or (3) permit streamlining that increases the certainty and speed of entitlements.

- 3. Restrict the maximum incremental property tax revenue that is allocated to an IFD to no more than 50% of the annual incremental property tax revenue over the term of the IFD, and require that each district have a projected positive GF net fiscal benefit over its term after subtracting the incremental property tax revenue allocated to the IFD.** The maximum incremental property tax revenue that may be allocated to the IFD is 50% of the total incremental property tax revenue, however the City may allocate all or a portion of the remaining 50% of the annual incremental property tax revenue on a conditional basis to provide debt service coverage for the IFD’s bonds or other debt. The intent of the 50% limit is that each project provides net new property tax revenue to

the GF even after the allocation of incremental property tax revenue to the IFD.

- 4. Limit to projects that address infrastructure deficiencies in the general area of the IFD.** Because the City has not developed universally-applied and objective citywide standards for assessing the sufficiency (or deficiency) of neighborhood-serving infrastructure, Board-adopted planning documents (like Area Plans) that qualitatively and/or quantitatively describe such deficiencies will suffice until new citywide standards are adopted at a later date. After the adoption by the Board of Supervisors of a revision to the Board Guidelines, the Capital Planning Committee, in coordination with the Planning Department and the Area Plan Infrastructure Finance Committee, should develop and recommend Board approval of standards for assessing neighborhood infrastructure deficiencies in the following areas: parks & open space improvements; “Better Streets” streetscape & pedestrian safety improvements;

bicycle network improvements; transit-supportive improvements; and (v) publicly-owned community center and/or child-care facilities. These standards would prevent the use of IFD funds for public facilities that far exceed citywide norms for cost and quality. In areas with previously approved Area Plans that included public infrastructure commitments, these new criteria would be applied to help prioritize spending in direct collaboration with any existing Community Advisory Committees (CACs) or residents’ associations.

- 5. Limit use of IFD monies to individual infrastructure projects with a long-term maintenance commitment.** Once an IFD is established, limit appropriations to infrastructure projects that have an identified source of funding for ongoing maintenance and operations. This commitment could be in the form of a General Fund appropriation or through public-private financing mechanisms, such as a Master HOA or a Community Benefit District agreeing to maintain a public park, or

## D. Methodology and Assumptions

through formation of a supplemental property tax assessment district, like a Mello-Roos Community Facilities District or a Special Tax District.

6. **Require that all incremental property tax revenue generated within future IFDs flows directly to the General Fund unless and until specifically appropriated by the Board** for deposit into the Special Fund of the IFD or pledged (i) for debt service/coverage on bonds or other debt of the IFD or (ii) other contractual obligations approved by the Board.
7. **Limit IFD debt (as defined in the IFD laws) across all IFDs such that total annual debt payments do not exceed 5% of annual property tax revenue<sup>1</sup>.** This ensures that the share of property tax revenues going to service IFD debt never grows so high that it limits the City’s budgetary flexibility. Gradually reinvesting up to 5% of this source in the City’s local economy and growing the tax base will not significantly limit the ability of policymakers

to allocate the remainder of the revenue. This control applies to property owned and/or managed by the Port of San Francisco or managed by the Treasure Island Development Authority, including already-established IFDs under each departments’ jurisdiction. This control does not apply to any existing Redevelopment Area. In no case will this guideline impair the responsibilities of established IFDs, whether established before or after the date of the Board Policy and this Interpretative Supplement.

8. **Include an option to terminate the ongoing allocation of incremental property tax revenue to IFDs that were formed but the benefited development did not meet minimum performance standards.** In the formation documents or IFP of each IFD, the City shall include provisions providing for the termination of its allocation of incremental property tax revenue in future fiscal years or the dissolving of the IFD should

the project benefited by the IFD not achieve minimum development milestones. These milestones may be amended or expanded on at

9. the formation of each IFD, but the baseline milestone shall be achieving a final Certificate of Occupancy for the first tax increment-producing building within ten years of the formation of the IFD. The intention of this criteria is to ensure if that if the City has established an IFD to provide assistance to a project, but the project has not made progress with development, the limited capacity under the City’s 5% limit (Criteria #7, above) can be reallocated to another project better able to leverage the assistance of the IFD to achieve the City’s goals. In preserving this option, however, the City acknowledges that the formation documents or IFP of each IFD that contains such an option shall clearly state that the City’s option shall be of no force or effect as long as any bonds or debt of the EIFD is outstanding.

<sup>1</sup> Annual property tax revenue, for the purpose of this guideline, will include the City’s general fund, including amounts that subsequently would be set aside in certain special funds in accordance with the City’s Charter, and MVILF revenues.



**Strategic Criteria:**

- **In general, if using an IRFD, limit the district to parcels without any occupied residential use.** The City may want to exclude parcels that contain existing occupied residential structures when forming a new IRFD because IRFD law requires an actual voter-based election if there are 12 or more registered voters within the proposed boundaries of the IRFD. If there are fewer than 12 registered voters, the law only requires a weighted vote of the property owners, which, in general, should reduce the complexity and time required for forming a district. On the other hand, there may be circumstances where a voter-based election may be both desirable and manageable.
- **Use IFDs strategically to leverage non-City resources.** As noted in Threshold Criteria #1 above, IFDs should be used as a tool to leverage additional regional, state and federal funds, thereby serving a purpose beyond earmarking

General Fund resources for needed infrastructure. For example, IFDs may prove instrumental in securing matching federal or state dollars for transportation projects.

- **For future IFDs in newly rezoned areas, require that “best-practices” citizen participation procedures be put in place to help City agencies prioritize implementation of IFD-funded public facilities.** This could be achieved through establishing CACs or other official public stakeholder groups.
- **Develop an annual evaluation process,** with specific quantitative and qualitative criteria for monitoring the performance of IFDs and the benefits received by the City and its residents and businesses.

The Board of Supervisors may, in its sole discretion, approve IFDs that deviate from the Board Guidelines and this Interpretative Supplement. The failure of the City to comply with any provision of the Board Guidelines or this Interpretative Supplement shall

not affect the authorization, validity or enforceability of any IFD, including the City’s allocation of incremental tax revenues to the IFD, or any bonds or other debt of an IFD.

# D. Methodology and Assumptions

## Detailed Status of Remaining SHR3 and SHR4 City-Owned Buildings

Owner	Facility	SHR	Scope
<b>PLANNING TO EXIT</b>			
Human Services Agency	170 Otis	4	Exit
Public Health	101 Grove Street	4	Exit
Real Estate Development	Hall of Justice*	3	Exit
School District	1235 Mission Street Lease	4	Exit
Public Health	City Clinic*	3	Seismic Retrofit
<b>PLANNING NOT YET STARTED OR IN VERY INITIAL STAGES</b>			
Arts Commission	SOMArts Cultural Center	4	
Fire Department	Fire Stations 2, 6, 7*, 11*, 15*, 21*, 38*, 40	4	
Fire Department	Fire Stations 8, 9, 13	3	
Homelessness and Supportive Housing	Shelters: 260 Golden Gate Ave, 1001 Polk Street, 525 5th Street	4	
Police Department	Central Station*	3	
Police Department	Taraval Police Station	4	
Police Department	Police stations: Tenderloin*, Bayview*, Northern*, Mission*, Richmond*, Golden Gate Stables*, Police Academy*	3	
Public Health	Zuckerberg San Francisco General Hospital, Buildings 10 and 20	4	
Public Health	Ocean Park Health Center	3	
Public Utilities Commission	North Point Facility		
Public Works	Public Works Yard, Buildings B and C	3	
Real Estate Development	1 South Van Ness	3	
Recreation and Parks	McLaren Lodge	4	
SF Metropolitan Transportation Agency	Presidio Division Building and Potrero Body Shop	4	
Sheriff	425 7th St - County Jail	3	

\* Indicates a concrete building.

Owner	Facility	SHR	Scope
<b>PLANNING</b>			
Police Department	Lake Merced Pistol Range	3	Rebuild
Public Health	Zuckerberg San Francisco General Hospital, buildings 80/90	3	Seismic Retrofit and Addition
Public Health	Zuckerberg San Francisco General Hospital, building 3	3	Seismic Retrofit
Public Utilities Commission	Millbrae Campus	3	Seismic Retrofit and Expansion
<b>DESIGN</b>			
Arts Commission	Mission Cultural Center for Latino Arts*	4	Seismic Retrofit
Arts Commission	African American Arts and Cultural Center*	4	Seismic Retrofit
Library	Chinatown Library	3	Seismic Retrofit
Police Department	Ingleside Police Station	4	Seismic Retrofit
Public Health	Silver Ave Health Clinic*	3	Seismic Retrofit
Recreation and Parks	Kezar Pavilion*	3	Retrofit/Rebuild
SF Metropolitan Transportation Agency	1200 15th Street*	3	Seismic Retrofit
<b>DESIGN COMPLETE, OUT FOR BID, OR UNDER CONSTRUCTION</b>			
Library	Mission Branch Library*	3	Seismic Retrofit and Addition
Public Health	Chinatown Public Health Center	4	Seismic Retrofit
Recreation and Parks	South Sunset Clubhouse	3	Seismic Retrofit

\* Indicates a concrete building.

# E. Departmental Funding

TABLE E.1 - FINANCIAL SUMMARY

<b>ACADEMY OF SCIENCES</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031 - 2035</b>	<b>Plan Total</b>	
State of good repair renewal - Need	4,666	1,956	7,910	1,428	1,841	26,148	43,949	
<b>SPENDING PLAN</b>								
State of good repair renewal - Proposed Uses	4,666	1,956	7,910	1,428	1,841	26,148	43,949	
<b>TOTAL</b>	<b>4,666</b>	<b>1,956</b>	<b>7,910</b>	<b>1,428</b>	<b>1,841</b>	<b>26,148</b>	<b>43,949</b>	
<b>REVENUES</b>								
Other Local Sources	4,666	1,956	7,910	1,428	1,841	26,148	43,949	
<b>TOTAL</b>	<b>4,666</b>	<b>1,956</b>	<b>7,910</b>	<b>1,428</b>	<b>1,841</b>	<b>26,148</b>	<b>43,949</b>	
<i>Total San Francisco Jobs/Year</i>	19	8	32	6	7	106	178	

TABLE E.2 - FINANCIAL SUMMARY

<b>ARTS COMMISSION</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031 - 2035</b>	<b>Plan Total</b>	
State of good repair renewal - Need	2,322	2,438	2,560	2,688	2,823	16,378	29,210	
<b>SPENDING PLAN</b>								<b>DEFERRED</b>
State of good repair renewal - Proposed Uses	654	985	1,312	1,610	1,864	12,949	19,373	6,267
<b>TOTAL</b>	<b>654</b>	<b>985</b>	<b>1,312</b>	<b>1,610</b>	<b>1,864</b>	<b>12,949</b>	<b>19,373</b>	<b>6,267</b>
<b>REVENUES</b>								
General Fund	654	985	1,312	1,610	1,864	12,949	19,373	
<b>TOTAL</b>	<b>654</b>	<b>985</b>	<b>1,312</b>	<b>1,610</b>	<b>1,864</b>	<b>12,949</b>	<b>19,373</b>	
<i>Total San Francisco Jobs/Year</i>	3	4	5	7	8	53	79	

TABLE E.3 - FINANCIAL SUMMARY

ASIAN ART MUSEUM	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031 - 2035	Plan Total	
State of good repair renewal - Need	2,447	2,569	2,698	2,833	2,974	17,257	30,779	
<b>SPENDING PLAN</b>								<b>DEFERRED</b>
State of good repair renewal - Proposed Uses	689	1,038	1,382	1,697	1,964	13,644	20,414	7,151
<b>TOTAL</b>	<b>689</b>	<b>1,038</b>	<b>1,382</b>	<b>1,697</b>	<b>1,964</b>	<b>13,644</b>	<b>20,414</b>	<b>7,151</b>
<b>REVENUES</b>								
General Fund	689	1,038	1,382	1,697	1,964	13,644	20,414	
<b>TOTAL</b>	<b>689</b>	<b>1,038</b>	<b>1,382</b>	<b>1,697</b>	<b>1,964</b>	<b>13,644</b>	<b>20,414</b>	
<i>Total San Francisco Jobs/Year</i>	3	4	6	7	8	55	83	

TABLE E.4 - FINANCIAL SUMMARY

<b>SAN FRANCISCO BAY AREA RAPID TRANSIT (BART)</b>		<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031 - 2035</b>	<b>Plan Total</b>	
<b>SPENDING PLAN</b>									
									<b>DEFERRED</b>
Rail Cars		139,807	15,824	6,944	68,969	28,877	978	261,398	-
Track & Structures		25,306	53,380	71,355	16,577	10,036	65,352	242,005	439,351
Traction Power		28,587	46,833	79,275	80,569	63,538	200,951	499,753	48,648
Train Control & Communications		53,283	138,101	115,820	100,012	60,478	86,284	553,978	295,660
Stations		28,542	79,502	32,406	28,769	23,494	214,495	407,207	787,597
Maintenance Shops, Yards, & Other Facilities		33,005	56,194	70,050	16,727	5,478	20,806	202,260	501,562
Seismic		-	2,532	2,532	2,532	2,532	4,647	14,775	807,284
System Development		4,331	12,746	907	907	894	2,955	22,739	193,244
Electrical & Mechanical Infrastructure		4,192	15,919	-	-	-	-	20,111	523,572
System Support		1,158	28,580	17,878	11,090	9,082	164,756	232,544	252,788
<b>TOTAL</b>		<b>318,210</b>	<b>449,610</b>	<b>397,167</b>	<b>326,152</b>	<b>204,408</b>	<b>761,224</b>	<b>2,456,771</b>	<b>3,849,706</b>
<b>REVENUES</b>									
BART		83,599	118,120	104,342	85,685	53,701	199,986	645,433	
Federal		95,709	135,230	119,457	98,097	61,480	228,955	738,929	
Regional/Local		80,116	113,199	99,995	82,116	51,464	191,654	618,544	
State		58,786	83,061	73,373	60,253	37,762	140,629	453,865	
<b>TOTAL</b>		<b>318,210</b>	<b>449,610</b>	<b>397,167</b>	<b>326,152</b>	<b>204,408</b>	<b>761,224</b>	<b>2,456,771</b>	
	<i>Total San Francisco Jobs/Year</i>	1,291	1,825	1,612	1,324	829	3,089	9,970	

# E. Departmental Funding

TABLE E.5 - FINANCIAL SUMMARY

CITY COLLEGE OF SAN FRANCISCO	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031 - 2035	Plan Total
<b>SPENDING PLAN</b>							
Ocean Campus Utility Infrastructure Replacement	5,812	-	-	-	-	-	5,812
750 Eddy Street Seismic and Code Upgrades	62	567	3,095	2,590	10	-	6,324
Evans Center Renovation	5,033	11,107	4,918	-	-	-	21,058
Diego Rivera Theater with Mural	64,299	338	-	-	-	-	64,637
STEAM Center	-	-	-	-	-	-	-
Student Success Center	-	-	-	-	-	-	-
Science Hall Building Renovations	2,533	30,325	30,325	18,112	-	-	81,295
New Child Care Center	426	4,769	5,311	36	-	-	10,542
Ocean General Campus Wide Improvements	2,142	-	-	-	-	-	2,142
District Centers Renovations	1,925	2,615	4,159	4,159	3,119	-	15,977
Districtwide IT Infrastructure Improvements	1,401	658	658	658	329	-	3,704
John Adams Allied Health Relocation	8,225	-	-	-	-	-	8,225
Cloud Hall Renovation	304	291	139	-	-	-	734
Parking Structure	1,333	36,771	12,479	-	-	-	50,583
Cloud Hall Roof Replacement and Elevator Upgrade	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>93,495</b>	<b>87,441</b>	<b>61,084</b>	<b>25,555</b>	<b>3,458</b>	-	<b>271,033</b>
<b>REVENUES</b>							
State Chancellor's Office Capital Outlay Grants	5,874	567	3,095	2,590	10	-	12,136
City College G.O. Bond	87,621	86,874	57,989	22,965	3,448	-	258,897
<b>TOTAL</b>	<b>93,495</b>	<b>87,441</b>	<b>61,084</b>	<b>25,555</b>	<b>3,458</b>	-	<b>271,033</b>
<i>Total San Francisco Jobs/Year</i>	379	355	248	104	14	-	1,100



TABLE E.6 - FINANCIAL SUMMARY

DEPT. OF EMERGENCY MANAGEMENT	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031 - 2035	Plan Total	
State of good repair renewal - Need	1,118	1,174	1,233	1,295	1,360	7,888	14,068	
<b>SPENDING PLAN</b>								<b>DEFERRED</b>
State of good repair renewal - Proposed Uses	319	480	640	786	909	6,318	9,452	5,158
<b>TOTAL</b>	<b>319</b>	<b>480</b>	<b>640</b>	<b>786</b>	<b>909</b>	<b>6,318</b>	<b>9,452</b>	<b>5,158</b>
<b>REVENUES</b>								
General Fund	319	480	640	786	909	6,318	9,452	
<b>TOTAL</b>	<b>319</b>	<b>480</b>	<b>640</b>	<b>786</b>	<b>909</b>	<b>6,318</b>	<b>9,452</b>	
<i>Total San Francisco Jobs/Year</i>	<b>1</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>26</b>	<b>38</b>	

# E. Departmental Funding

TABLE E.7 - FINANCIAL SUMMARY

DEPT. OF PUBLIC HEALTH	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031 - 2035	Plan Total	
State of good repair renewal - Need	29,015	30,466	31,989	33,588	35,268	204,620	364,945	
<b>SPENDING PLAN</b>								<b>DEFERRED</b>
State of good repair renewal - Proposed Uses	8,277	12,463	16,605	20,378	23,586	163,890	245,200	114,733
Chinatown Public Health Center Seismic Retrofit	76,100	-	-	-	-	-	76,100	-
City Clinic Relocation	28,000	-	-	-	-	-	28,000	-
ZSFG - Bldg 3 Retrofit and Renovation	40,000	-	-	-	-	-	40,000	-
LHH / ZSFG Critical Repairs and Renovations	66,000	-	-	-	-	-	66,000	-
Silver Avenue Health Center Seismic Retrofit	-	-	-	-	-	100,000	100,000	-
2030 Public Health Bond Projects	-	-	-	-	-	150,000	150,000	-
ZSFG - Building 80/90 Renovation & Seismic Retrofit	-	-	-	-	-	-	-	325,779
<b>TOTAL</b>	<b>218,377</b>	<b>12,463</b>	<b>16,605</b>	<b>20,378</b>	<b>23,586</b>	<b>413,890</b>	<b>705,300</b>	<b>440,512</b>
<b>REVENUES</b>								
General Fund	8,277	12,463	16,605	20,378	23,586	163,890	245,200	
Healthy, Safe and Vibrant SF 2024 G.O. Bond	205,100	-	-	-	-	-	205,100	
Public Health Bond 2030	-	-	-	-	-	250,000	250,000	
State	5,000	-	-	-	-	-	5,000	
<b>TOTAL</b>	<b>218,377</b>	<b>12,463</b>	<b>16,605</b>	<b>20,378</b>	<b>23,586</b>	<b>413,890</b>	<b>705,300</b>	
<i>Total San Francisco Jobs/Year</i>	886	51	67	83	96	1,680	2,862	

TABLE E.8 - FINANCIAL SUMMARY

DEPARTMENT OF TECHNOLOGY								
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031 - 2035	Plan Total	
State of good repair renewal - Need	82	86	90	95	100	577	1,030	
<b>SPENDING PLAN</b>								
								DEFERRED
State of good repair renewal - Proposed Uses	23	35	47	58	67	462	692	378
<b>TOTAL</b>	<b>23</b>	<b>35</b>	<b>47</b>	<b>58</b>	<b>67</b>	<b>462</b>	<b>692</b>	<b>378</b>
<b>REVENUES</b>								
General Fund	23	35	47	58	67	462	692	
<b>TOTAL</b>	<b>23</b>	<b>35</b>	<b>47</b>	<b>58</b>	<b>67</b>	<b>462</b>	<b>692</b>	
<i>Total San Francisco Jobs/Year</i>	0	0	0	0	0	2	3	

# E. Departmental Funding

TABLE E.9 - FINANCIAL SUMMARY

<b>FINE ARTS MUSEUMS</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031 - 2035</b>	<b>Plan Total</b>	
State of good repair renewal - Need	20,776	21,815	22,905	24,050	25,253	146,516	261,315	
<b>SPENDING PLAN</b>								<b>DEFERRED</b>
State of good repair renewal - Proposed Uses	5,851	8,809	11,737	14,404	16,671	115,842	173,315	85,463
<b>TOTAL</b>	<b>5,851</b>	<b>8,809</b>	<b>11,737</b>	<b>14,404</b>	<b>16,671</b>	<b>115,842</b>	<b>173,315</b>	<b>85,463</b>
<b>REVENUES</b>								
General Fund	5,851	8,809	11,737	14,404	16,671	115,842	173,315	
<b>TOTAL</b>	<b>5,851</b>	<b>8,809</b>	<b>11,737</b>	<b>14,404</b>	<b>16,671</b>	<b>115,842</b>	<b>173,315</b>	
<i>Total San Francisco Jobs/Year</i>	24	36	48	58	68	470	703	

TABLE E.10 - FINANCIAL SUMMARY

FIRE DEPARTMENT	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031 - 2035	Plan Total	
State of good repair renewal - Need	12,590	13,220	13,881	14,575	15,304	88,790	158,360	
<b>SPENDING PLAN</b>								
								<b>DEFERRED</b>
State of good repair renewal - Proposed Uses	1,796	2,704	3,603	4,421	5,117	35,558	53,200	23,670
Emergency Firefighting Water System	120,600	-	-	-	-	-	120,600	-
New Training Facility	196,000	-	-	-	-	-	196,000	-
Treasure Island Neighborhood Fire House Replacement	20,000	-	-	-	-	-	20,000	-
Fire Station 13 Replacement	30,000	-	-	-	-	-	30,000	-
Fire Station 7 Replacement	-	-	-	-	-	-	-	65,156
Bureau of Equipment Relocation	-	-	-	-	-	-	-	88,647
<b>TOTAL</b>	<b>368,396</b>	<b>2,704</b>	<b>3,603</b>	<b>4,421</b>	<b>5,117</b>	<b>35,558</b>	<b>419,800</b>	<b>177,473</b>
<b>REVENUES</b>								
General Fund	1,796	2,704	3,603	4,421	5,117	35,558	53,200	
ESER G.O. Bond 2020	316,600	-	-	-	-	-	316,600	
Developer Funded	50,000	-	-	-	-	-	50,000	
<b>TOTAL</b>	<b>368,396</b>	<b>2,704</b>	<b>3,603</b>	<b>4,421</b>	<b>5,117</b>	<b>35,558</b>	<b>419,800</b>	
<i>Total San Francisco Jobs/Year</i>	1,495	11	15	18	21	144	1,704	

# E. Departmental Funding

TABLE E.11 - FINANCIAL SUMMARY

HUMAN SERVICES AGENCY	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031 - 2035	Plan Total	
State of good repair renewal - Need	337	354	372	390	410	2,377	4,239	
<b>SPENDING PLAN</b>								
								<b>DEFERRED</b>
State of good repair renewal - Proposed Uses	96	145	193	237	274	1,904	2,848	740
Relocation of HSA Headquarters	55,000	-	-	-	-	-	55,000	-
<b>TOTAL</b>	<b>55,096</b>	<b>145</b>	<b>193</b>	<b>237</b>	<b>274</b>	<b>1,904</b>	<b>57,848</b>	<b>740</b>
<b>REVENUES</b>								
General Fund	96	145	193	237	274	1,904	2,848	
Certificates of Participation	55,000	-	-	-	-	-	55,000	
<b>TOTAL</b>	<b>55,096</b>	<b>145</b>	<b>193</b>	<b>237</b>	<b>274</b>	<b>1,904</b>	<b>57,848</b>	
<i>Total San Francisco Jobs/Year</i>	224	1	1	1	1	8	235	

TABLE E.12 - FINANCIAL SUMMARY

HOMELESSNESS AND SUPPORTIVE HOUSING	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031 - 2035	Plan Total	
State of good repair renewal - Need	3,348	3,516	3,692	3,876	4,070	23,614	42,116	
<b>SPENDING PLAN</b>								
								DEFERRED
State of good repair renewal - Proposed Uses	955	1,438	1,916	2,352	2,722	18,913	28,297	12,307
2024 Healthy, Safe and Vibrant SF Bond Projects	50,000	-	-	-	-	-	50,000	-
1001 Polk Replacement Shelter Project	-	-	-	-	-	-	-	187,323
<b>TOTAL</b>	<b>50,955</b>	<b>1,438</b>	<b>1,916</b>	<b>2,352</b>	<b>2,722</b>	<b>18,913</b>	<b>78,297</b>	<b>199,630</b>
<b>REVENUES</b>								
General Fund	955	1,438	1,916	2,352	2,722	18,913	28,297	
Healthy, Safe and Vibrant SF 2024 G.O. Bond	50,000	-	-	-	-	-	50,000	
<b>TOTAL</b>	<b>50,955</b>	<b>1,438</b>	<b>1,916</b>	<b>2,352</b>	<b>2,722</b>	<b>18,913</b>	<b>78,297</b>	
<i>Total San Francisco Jobs/Year</i>	207	6	8	10	11	77	318	

TABLE E.13 - FINANCIAL SUMMARY

<b>JUVENILE PROBATION</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031 - 2035</b>	<b>Plan Total</b>	
State of good repair renewal - Need	23,099,921	3,254	3,417	3,588	3,767	21,857	38,983	
<b>SPENDING PLAN</b>								<b>DEFERRED</b>
State of good repair renewal - Proposed Uses	884	1,331	1,774	2,177	2,519	17,506	26,192	14,165
<b>TOTAL</b>	<b>884</b>	<b>1,331</b>	<b>1,774</b>	<b>2,177</b>	<b>2,519</b>	<b>17,506</b>	<b>26,192</b>	<b>14,165</b>
<b>REVENUES</b>								
General Fund	884	1,331	1,774	2,177	2,519	17,506	26,192	
<b>TOTAL</b>	<b>884</b>	<b>1,331</b>	<b>1,774</b>	<b>2,177</b>	<b>2,519</b>	<b>17,506</b>	<b>26,192</b>	
<i>Total San Francisco Jobs/Year</i>	4	5	7	9	10	71	106	



TABLE E.14 - FINANCIAL SUMMARY

MAYOR'S OFFICE OF HOUSING AND COMMUNITY DEVELOPMENT	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031 - 2035	Plan Total
<b>SPENDING PLAN</b>							
<b>PRODUCTION (Planned, Phased &amp; Emerging Projects)</b>							
Very-Low (0-50% AMI)	1,002,810	1,024,948	1,064,434	1,092,633	1,154,430	6,958,496	12,297,751
Low (51-80% AMI)	376,211	335,265	326,930	289,877	319,662	2,410,762	4,058,707
Moderate (81-120% AMI)	522,443	548,565	575,993	604,793	635,033	3,684,404	6,571,231
Acquisition/Rehab (30-120% AMI)	162,068	170,171	178,679	187,613	196,994	1,142,942	2,038,468
HOPE SF	-	56,004	82,327	136,489	128,982	227,157	630,959
<b>PRESERVATION (Renewals)</b>							
MOHCD-monitored 100% Affordable Housing	128,687	135,122	141,878	148,972	156,420	907,537	1,618,616
Federally-assisted, non-MOHCD	11,090	11,645	12,227	12,838	13,480	78,210	139,489
<b>TOTAL</b>	<b>2,203,309</b>	<b>2,281,719</b>	<b>2,382,468</b>	<b>2,473,215</b>	<b>2,605,002</b>	<b>15,409,509</b>	<b>27,355,221</b>
<b>REVENUES</b>							
Housing Trust Fund (Incl. Bonded Proceeds)	33,600	23,800	21,000	22,000	23,000	130,000	253,400
General Fund + ERAF	2,200	-	-	-	-	-	2,200
Federal Funds (CDBG, HOME)	18,200	2,000	6,000	6,000	6,000	30,000	68,200
2024 Affordable Housing G.O. Bond	67,900	113,500	-	-	-	-	181,400
2019 Affordable Housing G.O. Bond	60,200	60,700	-	-	-	-	120,900
Inclusionary Fees	1,600	3,400	10,000	10,000	10,000	50,000	85,000
Area Plan Housing Fees	19,100	-	5,000	5,000	5,000	25,000	59,100
Jobs Housing Linkage Fees	10,300	-	5,000	5,000	5,000	25,000	50,300
HOPE SF COPs	-	54,000	-	-	-	-	54,000
Former SFRA Area Revenues	9,000	2,000	4,000	4,000	4,000	20,000	43,000
<b>TOTAL</b>	<b>222,100</b>	<b>259,400</b>	<b>51,000</b>	<b>52,000</b>	<b>53,000</b>	<b>280,000</b>	<b>917,500</b>
<i>Total San Francisco Jobs/Year</i>	<i>901</i>	<i>1,053</i>	<i>207</i>	<i>211</i>	<i>215</i>	<i>1,136</i>	<i>3,723</i>
<i>San Francisco Budgeted Pipeline Units per Year</i>	<i>489</i>	<i>563</i>	<i>104</i>	<i>100</i>	<i>96</i>	<i>448</i>	<i>1,799</i>
<i>Annual Surplus (Deficit)</i>	<i>(1,981,209)</i>	<i>(2,022,319)</i>	<i>(2,331,468)</i>	<i>(2,421,215)</i>	<i>(2,552,002)</i>	<i>(15,129,509)</i>	<i>(26,437,721)</i>
<i>Cumulative Surplus (Deficit)</i>	<i>(1,981,209)</i>	<i>(4,003,528)</i>	<i>(6,334,996)</i>	<i>(8,756,210)</i>	<i>(11,308,212)</i>	<i>(26,437,721)</i>	

# E. Departmental Funding

TABLE E.15 - FINANCIAL SUMMARY

<b>MOSCONE CENTER</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031 - 2035</b>	<b>Plan Total</b>	
State of good repair renewal - Need	27,148	28,505	29,930	31,427	32,998	191,453	341,462	
<b>SPENDING PLAN</b>								<b>DEFERRED</b>
State of good repair renewal - Proposed Uses	5,000	1,000	1,000	1,000	1,000	5,000	14,000	422,487
<b>TOTAL</b>	<b>5,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>5,000</b>	<b>14,000</b>	<b>422,487</b>
<b>REVENUES</b>								
Convention Facilities Fund	5,000	1,000	1,000	1,000	1,000	5,000	14,000	
<b>TOTAL</b>	<b>5,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>5,000</b>	<b>14,000</b>	
<i>Total San Francisco Jobs/Year</i>	20	4	4	4	4	20	57	

TABLE E.16 - FINANCIAL SUMMARY

OFFICE OF THE CITY ADMINSTRATOR	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031 - 2035	Plan Total	
State of good repair renewal - Need	50,956	53,504	56,179	58,988	61,937	359,353	640,916	
<b>SPENDING PLAN</b>								
								<b>DEFERRED</b>
State of good repair renewal - Proposed Uses	12,227	18,410	24,528	30,102	34,841	242,095	362,204	178,227
Critical Access barrier removal	1,000	1,000	1,000	1,000	1,000	5,000	10,000	-
HOJ Consolidation Project	-	157,000	-	-	180,000	30,000	367,000	-
City Hall Dome and Roof Revitalization	-	-	-	-	-	-	-	35,836
<b>TOTAL</b>	<b>13,227</b>	<b>176,410</b>	<b>25,528</b>	<b>31,102</b>	<b>215,841</b>	<b>277,095</b>	<b>739,204</b>	<b>214,063</b>
<b>REVENUES</b>								
General Fund	13,227	19,410	25,528	31,102	35,841	247,095	372,204	
Certificates of Participation	-	157,000	-	-	180,000	30,000	367,000	
<b>TOTAL</b>	<b>13,227</b>	<b>176,410</b>	<b>25,528</b>	<b>31,102</b>	<b>215,841</b>	<b>277,095</b>	<b>739,204</b>	
<i>Total San Francisco Jobs/Year</i>	54	716	104	126	876	1,124	3,000	

# E. Departmental Funding

TABLE E.17 - FINANCIAL SUMMARY

<b>OCII - AFFORDABLE HOUSING PROJECTS</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031 - 2035</b>	<b>Plan Total</b>
<b>SPENDING PLAN</b>							
Transbay	168,000	36,500	-	-	-	-	204,500
Hunter's Point Shipyard	28,000	95,000	8,000	2,000	100,200	137,500	370,700
Replacement Housing	108,000	207,500	117,000	-	-	190,000	622,500
<b>TOTAL</b>	<b>304,000</b>	<b>339,000</b>	<b>125,000</b>	<b>2,000</b>	<b>100,200</b>	<b>327,500</b>	<b>1,197,700</b>
<b>REVENUES</b>							
Future Bonds	194,000	131,500	4,000	-	100,200	132,500	562,200
Future Replacement Housing Bonds	108,000	207,500	117,000	-	-	190,000	622,500
Tax Increment/RPTTF	-	-	-	-	-	2,500	2,500
Other Funds	2,000	-	4,000	2,000	-	2,500	10,500
<b>TOTAL</b>	<b>304,000</b>	<b>339,000</b>	<b>125,000</b>	<b>2,000</b>	<b>100,200</b>	<b>327,500</b>	<b>1,197,700</b>
<i>Total San Francisco Jobs/Year</i>	<i>1,234</i>	<i>1,376</i>	<i>507</i>	<i>8</i>	<i>407</i>	<i>1,329</i>	<i>4,860</i>

TABLE E.18 - FINANCIAL SUMMARY

OCII - TRANSBAY ZONE 1	Prior Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031 - 2035	Plan Total
<b>SPENDING PLAN</b>								
Transbay Streetscape Improvements	2,866	6,337	7,520	4,654	-	-	-	18,511
Transbay Parks and Open Space	7,837	93	6,858	21,282	31,760	18,942	-	78,935
<b>TOTAL</b>	<b>10,703</b>	<b>6,430</b>	<b>14,378</b>	<b>25,936</b>	<b>31,760</b>	<b>18,942</b>	-	<b>97,446</b>
<b>REVENUES</b>								
OCII Revenue	10,703	6,430	14,378	25,936	31,760	18,942	-	97,446
<b>TOTAL</b>	<b>10,703</b>	<b>6,430</b>	<b>14,378</b>	<b>25,936</b>	<b>31,760</b>	<b>18,942</b>	-	<b>97,446</b>
<i>Total San Francisco Jobs/Year</i>		26	58	105	129	77	-	395

# E. Departmental Funding

TABLE E.19 - FINANCIAL SUMMARY

OCII - MISSION BAY REDEVELOPMENT	Prior Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031 - 2035	Plan Total
<b>SPENDING PLAN</b>								
Parks and Open Space	65,352	20,000	31,200	21,200	-	-	-	72,400
Streetscape and Underground Utilities	22,665	4,833	-	-	-	-	-	4,833
Storm Water Treatment	8,438	8,438	-	-	-	-	-	8,438
Other Public Infrastructure Costs	9,300	14,500	14,500	14,500	20,000	30,000	-	93,500
<b>TOTAL</b>	<b>105,755</b>	<b>47,771</b>	<b>45,700</b>	<b>35,700</b>	<b>20,000</b>	<b>30,000</b>	<b>-</b>	<b>179,171</b>
<b>REVENUES</b>								
Developer-funded (To be reimbursed by OCII)	105,755	47,771	45,700	35,700	20,000	30,000	-	179,171
<b>TOTAL</b>	<b>105,755</b>	<b>47,771</b>	<b>45,700</b>	<b>35,700</b>	<b>20,000</b>	<b>30,000</b>	<b>-</b>	<b>179,171</b>
<i>Total San Francisco Jobs/Year</i>		194	185	145	81	122	-	727

TABLE E.20 - FINANCIAL SUMMARY

<b>OCII - CANDLESTICK POINT / HUNTERS POINT SHIPYARD</b>		Prior Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031 - 2035	Plan Total
<b>SPENDING PLAN</b>									
Grading & Demo			14,071	-	-	9,267	6,178	55,341	84,857
Utilities			27,876	18,584	-	-	11,683	29,341	87,484
Roads			2,500	15,927	10,618	-	-	22,054	51,099
Parks and Open Space			-	-	14,633	1,633	1,633	10,899	28,798
Other Public Infrastructure Costs			-	-	7,776	-	-	-	7,776
<b>TOTAL</b>			<b>44,447</b>	<b>34,511</b>	<b>33,027</b>	<b>10,900</b>	<b>19,494</b>	<b>117,635</b>	<b>260,014</b>
<b>REVENUES</b>									
Developer-funded (To be reimbursed by OCII)			44,447	34,511	33,027	10,900	19,494	117,635	260,014
<b>TOTAL</b>			<b>44,447</b>	<b>34,511</b>	<b>33,027</b>	<b>10,900</b>	<b>19,494</b>	<b>117,635</b>	<b>260,014</b>
	<i>Total San Francisco Jobs/Year</i>		180	140	134	44	79	477	1,055

# E. Departmental Funding

TABLE E.21 - FINANCIAL SUMMARY

<b>PLANNING DEPARTMENT</b>							
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031 - 2035	Plan Total
<b>SPENDING PLAN</b>							
Balboa Park	-	6	-	-	-	-	6
Eastern Neighborhoods	517	12,825	4,983	3,736	313	-	22,375
Market Octavia	505	16,585	8,581	8,948	-	-	34,619
Rincon Hill	-	-	-	-	-	-	-
SoMa	-	26,450	7,605	53,822	8,416	169,423	265,716
Transit Center	-	1,600	10,496	-	-	-	12,096
Visitacion Valley	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>1,022</b>	<b>57,466</b>	<b>31,666</b>	<b>66,507</b>	<b>8,729</b>	<b>169,423</b>	<b>334,813</b>
<b>REVENUES</b>							
Impact Fees	6,672	25,520	5,587	82,713	69,247	171,998	361,737
<b>TOTAL</b>	<b>6,672</b>	<b>25,520</b>	<b>5,587</b>	<b>82,713</b>	<b>69,247</b>	<b>171,998</b>	<b>361,737</b>
<i>Total San Francisco Jobs/Year</i>	<i>27</i>	<i>104</i>	<i>23</i>	<i>336</i>	<i>281</i>	<i>698</i>	<i>1,468</i>
<i>Annual Surplus (Deficit)</i>	<i>5,649</i>	<i>(31,946)</i>	<i>(26,079)</i>	<i>16,207</i>	<i>60,518</i>	<i>2,575</i>	<i>26,924</i>
<i>Cumulative Surplus (Deficit)</i>	<i>5,649</i>	<i>(26,296)</i>	<i>(52,376)</i>	<i>(36,169)</i>	<i>24,349</i>	<i>26,924</i>	



TABLE E.22 - FINANCIAL SUMMARY

<b>POLICE DEPARTMENT</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031 - 2035</b>	<b>Plan Total</b>	
State of good repair renewal - Need	5,157	5,414	5,685	5,969	6,268	36,366	64,859	
<b>SPENDING PLAN</b>								<b>DEFERRED</b>
State of good repair renewal - Proposed Uses	736	1,107	1,476	1,811	2,096	14,563	21,789	9,946
District Police Stations and Facilities	97,700	-	-	-	-	-	97,700	-
New Police Shooting Range - Lake Merced	-	-	-	-	-	-	-	91,986
Taraval Station Structural Improvements/Replacement	-	-	-	-	-	-	-	168,290
<b>TOTAL</b>	<b>98,436</b>	<b>1,107</b>	<b>1,476</b>	<b>1,811</b>	<b>2,096</b>	<b>14,563</b>	<b>119,489</b>	<b>270,222</b>
<b>REVENUES</b>								
General Fund	736	1,107	1,476	1,811	2,096	14,563	21,789	
ESER G.O. Bond 2020	97,700	-	-	-	-	-	97,700	
<b>TOTAL</b>	<b>98,436</b>	<b>1,107</b>	<b>1,476</b>	<b>1,811</b>	<b>2,096</b>	<b>14,563</b>	<b>119,489</b>	
<i>Total San Francisco Jobs/Year</i>	399	4	6	7	9	59	485	

# E. Departmental Funding

TABLE E.23 - FINANCIAL SUMMARY

PORT OF SAN FRANCISCO	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031 - 2035	Plan Total	
<b>SPENDING PLAN</b>								<b>DEFERRED</b>
<b>State of Good Repair</b>								
Dredging	7,455	7,455	7,455	7,455	7,455	37,273	74,546	
Repair / Reinvestment	30,639	36,650	38,888	61,966	32,251	423,898	624,293	
<b>State of Good Repair Subtotal</b>	<b>38,094</b>	<b>44,104</b>	<b>46,343</b>	<b>69,421</b>	<b>39,705</b>	<b>461,171</b>	<b>698,838</b>	<b>2,604,650</b>
<b>Enhancements</b>								
Facility Improvements	7,381	7,760	8,218	8,381	8,436	44,941	85,117	
Mission Bay Ferry Landing	29,000	-	-	-	-	-	29,000	
Development Project Areas	222,856	280,040	210,861	221,676	52,282	1,126,694	2,114,408	
Waterfront Resilience Project	44,600	66,500	168,300	144,300	47,600	110,300	581,600	
<b>Enhancements Subtotal</b>	<b>303,837</b>	<b>354,300</b>	<b>387,379</b>	<b>374,357</b>	<b>108,318</b>	<b>1,281,935</b>	<b>2,810,125</b>	
<b>TOTAL</b>	<b>341,931</b>	<b>398,404</b>	<b>433,722</b>	<b>443,778</b>	<b>148,023</b>	<b>1,743,106</b>	<b>3,508,964</b>	

# PORT OF SAN FRANCISCO

FY 2026

FY 2027

FY 2028

FY 2029

FY 2030

FY 2031 -  
2035

Plan Total

## REVENUES

Port Capital	12,300	12,200	11,600	10,500	10,500	52,500	109,600
Port Tenant Improvements	17,448	12,052	20,574	51,637	17,720	101,729	221,161
Federal & State Grants	5,000	5,000	5,000	5,000	5,000	25,000	50,000
Regional Measure 3, MBFL	25,000	-	-	-	-	-	25,000
MBFL Anticipated Private Contributions, MBFL	4,000	-	-	-	-	-	4,000
Orton IFD Tax Increment	760	775	790	806	822	4,365	8,318
Pier 70 Shorelines CFD Tax	-	114	116	453	462	4,345	5,492
Mission Rock Shoreline CFD Tax	652	922	1,482	1,512	1,542	8,186	14,296
Private Developer Investment	232,171	300,841	225,859	229,569	64,376	1,436,681	2,489,497
Port Capital for Waterfront Resilience Program	2,600	2,500	2,300	2,300	2,300	11,500	23,500
GO Bond for Waterfront Resilience Program	42,000	64,000	166,000	142,000	45,300	98,800	558,100
<b>TOTAL</b>	<b>341,931</b>	<b>398,404</b>	<b>433,722</b>	<b>443,778</b>	<b>148,023</b>	<b>1,743,106</b>	<b>3,508,964</b>
<i>Total San Francisco Jobs/Year</i>	1,388	1,617	1,760	1,801	601	7,074	14,239

TABLE E.24 - FINANCIAL SUMMARY

<b>PUBLIC LIBRARY</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031 - 2035</b>	<b>Plan Total</b>	
State of good repair renewal - Need	8,339	8,756	9,194	9,654	10,136	58,810	104,889	
<b>SPENDING PLAN</b>								
								<b>DEFERRED</b>
State of good repair renewal - Proposed Uses	1,668	1,751	1,839	1,931	2,027	11,762	20,978	108,669
Ocean View Branch Project	4,800	4,900	-	-	-	-	9,700	
Main Library Safety Enhancements	4,000	-	-	-	-	-	4,000	
<b>TOTAL</b>	<b>10,468</b>	<b>6,651</b>	<b>1,839</b>	<b>1,931</b>	<b>2,027</b>	<b>11,762</b>	<b>34,678</b>	<b>108,669</b>
<b>REVENUES</b>								
Other Local Sources	10,468	6,651	1,839	1,931	2,027	11,762	34,678	
<b>TOTAL</b>	<b>10,468</b>	<b>6,651</b>	<b>1,839</b>	<b>1,931</b>	<b>2,027</b>	<b>11,762</b>	<b>34,678</b>	
<i>Total San Francisco Jobs/Year</i>	42	27	7	8	8	48	141	

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# E. Departmental Funding

TABLE E.25 - FINANCIAL SUMMARY

<b>PUBLIC WORKS</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031 - 2035</b>	<b>Plan Total</b>	
State of good repair renewal - Need	137,776	145,217	151,779	159,469	167,293	971,078	1,732,612	
<b>SPENDING PLAN</b>								<b>DEFERRED</b>
State of good repair renewal - Proposed Uses	528	795	1,059	1,299	1,504	10,449	15,633	7,951
Street Resurfacing and Reconstruction	88,000	93,001	97,000	102,000	107,000	621,998	1,108,999	1,020,000
Curb Ramp Program	6,211	6,519	6,843	7,183	7,517	43,184	77,456	79,179
Curb Ramp Basement Program	2,250	2,363	2,481	2,605	2,735	15,867	28,300	146,599
Sidewalk Improvements and Repair Program	5,537	5,813	6,104	6,409	6,729	39,044	69,636	-
Curb Ramp Inspection and Repairs	458	695	930	1,146	1,332	9,364	13,926	9,400
Landscape Median Maintenance and Irrigation Repair	7,126	8,951	10,760	12,428	13,870	90,430	143,565	69,655
Plaza Inspection and Repair Program	141	214	287	353	410	2,885	4,290	2,896
Street Structure Inspection and Repair Program	1,046	1,588	2,124	2,618	3,041	21,383	31,801	21,465
Street Tree Maintenance and Sidewalk Repair	23,676	24,149	24,632	25,125	25,627	136,033	259,242	81,896
Bridge Inspection and Repair Program	150	228	305	376	437	3,074	4,572	3,076
Islais Creek Bridge Rehabilitation	-	94,600	-	-	-	-	94,600	-
Street Tree Planting and Establishment	4,660	5,163	4,313	3,301	1,852	10,398	29,687	217,474
The New Harvey Milk Plaza	25,000	-	-	-	-	-	25,000	20,850
Bayview Transportation Improvements	20,000	351,100	-	-	-	-	371,100	-
Major Median Upgrades	-	-	-	-	-	-	-	50,450
Major Plaza Upgrades	-	-	-	-	-	-	-	19,799
Major Street Structure Upgrades	-	-	-	-	-	-	-	120,509
Streets and Structures Acceptance Program	-	-	-	-	-	-	-	60,282
Bridge Major Upgrades and Rehabilitation	-	-	-	-	-	-	-	65,486
Streetscape Improvement Program	-	-	-	-	-	-	-	1,257,878
Utility Undergrounding	-	-	-	-	-	-	-	1,630,385
<b>TOTAL</b>	<b>184,783</b>	<b>595,180</b>	<b>156,838</b>	<b>164,843</b>	<b>172,054</b>	<b>1,004,111</b>	<b>2,277,808</b>	<b>4,885,231</b>

## PUBLIC WORKS

FY 2026

FY 2027

FY 2028

FY 2029

FY 2030

FY 2031 -  
2035

Plan Total

### REVENUES

General Fund	52,246	58,572	65,066	68,456	74,794	477,715	796,848
General Fund - Enhancement	-	-	-	-	-	-	-
General Fund - Other	23,676	24,149	24,632	25,125	25,627	136,033	259,242
Certificates of Participation	-	-	-	-	-	-	-
Healthy, Safe and Vibrant SF 2024 G.O. Bond	25,000	-	-	-	-	-	25,000
Federal	23,070	98,120	2,710	1,630	-	-	125,530
Impact Fees	100	100	-	-	-	-	200
Prop K Funding	-	-	-	-	-	-	-
State	52,100	53,404	54,792	56,267	57,834	316,076	590,473
Developer Funded	-	351,100	-	-	-	-	351,100
Other Local Sources	8,591	9,735	9,638	13,365	13,799	74,287	129,415
<b>TOTAL</b>	<b>184,783</b>	<b>595,180</b>	<b>156,838</b>	<b>164,843</b>	<b>172,054</b>	<b>1,004,111</b>	<b>2,277,808</b>
<i>Total San Francisco Jobs/Year</i>	748	2,412	632	664	692	4,032	9,180

# E. Departmental Funding

TABLE E.26 - FINANCIAL SUMMARY

RECREATION AND PARKS	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031 - 2035	Plan Total	
State of good repair renewal - Need	185,116	194,372	204,090	214,295	225,010	1,305,487	2,328,370	
<b>SPENDING PLAN</b>								<b>DEFERRED</b>
State of good repair renewal - Proposed Uses	14,200	14,200	14,200	14,200	14,200	71,000	142,000	2,237,812
ADA Improvements to Parks Facilities	800	800	800	800	800	4,000	8,000	-
Neighborhood Park Projects & Open Space Improvements	32,800	-	17,200	-	-	200,000	250,000	-
Park Playfield Repairs and Reconstruction Program	3,150	2,835	2,835	-	-	-	8,820	-
India Basin	219,156	-	-	-	-	-	219,156	-
Chinatown/Portsmouth Square	71,373	-	-	-	-	-	71,373	-
Gene Friend Recreation Center	59,321	-	-	-	-	-	59,321	-
Japantown Peace Plaza	34,278	-	-	-	-	-	34,278	-
Crocker Amazon Playground	15,000	-	-	-	-	-	15,000	47,238
Buchanan Street Mall	34,131	-	-	-	-	-	34,131	-
Rachele Sullivan Park (formerly 11th and Natoma)	4,200	-	8,000	-	-	-	12,200	-
Citywide Parks	14,000	-	4,000	-	-	-	18,000	-
Herz Playground New Rec Center	26,130	-	-	-	-	-	26,130	-
South Ocean Beach & Sustainability	8,000	-	-	-	-	-	8,000	-
South Sunset Playground	5,300	-	-	-	-	-	5,300	-
Twin Peaks Promenade and Trail Improvements	3,750	-	-	-	-	-	3,750	-
Community Garden Improvements/GROW Center	2,500	-	-	-	-	-	2,500	-
Buena Vista Park	3,000	-	-	-	-	-	3,000	-
Kezar Pavillion Seismic Upgrade	16,045	-	54,144	-	-	-	70,189	113,714
Jackson Playground	5,007	37,500	-	-	-	-	42,507	-
Additional Public Restrooms at Parks	1,900	-	-	-	-	-	1,900	-
Union Square Cafe Improvements	2,000	-	-	-	-	-	2,000	-
Richmond Senior Park	50	1,000	-	-	-	-	1,050	-
Visitation Avenue Pedestrian and Bicycle Safety	3,913	-	-	-	-	-	3,913	-
Marina East Yacht Harbor Renovation	26,000	104,000	-	60,000	-	-	190,000	-
Roadways and Parking Lots	-	-	-	-	-	-	-	59,618
<b>TOTAL</b>	<b>606,004</b>	<b>160,335</b>	<b>101,179</b>	<b>75,000</b>	<b>15,000</b>	<b>275,000</b>	<b>1,232,518</b>	<b>2,458,382</b>

Capital Plan FY2026-35



## RECREATION AND PARKS

FY 2026

FY 2027

FY 2028

FY 2029

FY 2030

FY 2031 -  
2035

Plan Total

### REVENUES

General Fund - Other	25,471	17,835	17,835	15,000	15,000	75,000	166,141
Health and Recovery Bond 2020	232,502	11,000	21,200	-	-	-	264,702
Neighborhood Parks and Open Space Bond 2012	30	-	-	-	-	-	30
ESER G.O. Bond 2020	15,856	-	54,144	-	-	-	70,000
Neighborhood Parks and Open Space Bond 2030	-	-	-	-	-	200,000	200,000
Area Plan Impact Fees	46,582	12,600	8,000	-	-	-	67,182
Private and Non-Profit Sources	95,803	-	-	-	-	-	95,803
Other Local Sources	55,060	118,900	-	60,000	-	-	233,960
Federal	12,066	-	-	-	-	-	12,066
State	122,035	-	-	-	-	-	122,035
Other Fees	600	-	-	-	-	-	600
<b>TOTAL</b>	<b>606,004</b>	<b>160,335</b>	<b>101,179</b>	<b>75,000</b>	<b>15,000</b>	<b>275,000</b>	<b>1,232,518</b>
<i>Total San Francisco Jobs/Year</i>	2,459	651	411	304	61	1,116	5,002

# E. Departmental Funding

TABLE E.27 - FINANCIAL SUMMARY

SFO	Prior Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031 - 2035	Plan Total
<b>SPENDING PLAN</b>								
<b>Operating</b>								
Renewal	31,500	16,500	17,000	17,500	18,000	18,540	101,384	188,924
<b>Capital (by Airport Cost Center)</b>								
Airfield	411,944	132,550	152,450	60,378	21,900	21,900	65,700	454,878
Airport Support	1,144,124	794,246	538,507	267,562	124,167	124,167	372,502	2,221,151
Groundside	143,832	47,950	19,700	18,400	324	324	971	87,669
Terminals	632,232	278,592	259,600	167,537	14,100	14,100	42,300	776,229
Terminal 1	1,652,009	-	-	-	-	-	-	-
Terminal 3	827,903	326,361	630,601	550,577	57,541	57,541	172,624	1,795,246
Utilities	368,589	162,943	149,873	119,520	14,810	14,810	44,430	506,387
<b>TOTAL</b>	<b>5,212,133</b>	<b>1,759,142</b>	<b>1,767,732</b>	<b>1,201,474</b>	<b>250,842</b>	<b>251,382</b>	<b>799,912</b>	<b>6,030,485</b>
<b>REVENUES</b>								
<b>Operating</b>								
Operating Budget (Renewal / Maintenance)	31,500	16,500	17,000	17,500	18,000	18,540	101,384	188,924
<b>Capital Sources</b>								
Bonds	4,864,141	1,573,138	1,489,048	1,061,071	209,523	216,092	648,277	5,197,151
Grants	254,965	152,493	235,491	115,525	16,750	16,750	50,250	587,259
Other	61,528	17,012	26,192	7,378	6,569	-	-	57,151
<b>TOTAL</b>	<b>5,212,133</b>	<b>1,759,142</b>	<b>1,767,732</b>	<b>1,201,474</b>	<b>250,842</b>	<b>251,382</b>	<b>799,912</b>	<b>6,030,485</b>
<i>Total San Francisco Jobs/Year</i>		7,139	7,173	4,876	1,018	1,020	3,246	24,472

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# E. Departmental Funding

TABLE E.28 - FINANCIAL SUMMARY

SFMTA	Prior Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031 - 2035	Plan Total	
<b>SPENDING PLAN</b>									<b>DEFERRED</b>
Agency Wide	4,043	12,200	30,450	26,103	34,358	21,752	113,755	238,619	-
Communications/IT Infrastructure	1,958	1,738	1,352	1,222	1,477	1,573	8,224	15,585	106,967
Facility	28,143	84,236	102,429	16,978	17,912	50,689	265,079	537,323	2,192,678
Fleet	209,369	267,843	223,025	180,296	163,214	211,881	1,108,041	2,154,300	2,994,116
Parking	-	-	-	3,000	3,000	1,218	6,370	13,588	629,907
Security	970	970	970	970	970	985	5,149	10,013	356,472
Streets	42,760	51,725	36,375	41,113	49,276	44,914	234,878	458,280	2,434,484
Taxi	348	632	348	632	348	469	2,451	4,880	51,417
Traffic & Signals	10,761	4,994	7,717	4,424	3,416	6,356	33,240	60,147	748,922
Transit Fixed Guideway	103,758	98,730	157,258	120,031	106,919	119,099	622,836	1,224,874	10,094,989
Transit Optimization & Expansion	21,204	62,331	119,681	30,415	64,197	60,459	316,173	653,255	936,395
2024 Healthy, Safe and Vibrant SF Bond	63,900	-	-	-	-	-	-	-	-
2026 Transportation Bond Projects	-	-	250,000	50,000	-	-	-	300,000	-
2032 Transportation Bond Projects	-	-	-	-	-	-	200,000	200,000	-
<b>TOTAL</b>	<b>487,213</b>	<b>585,399</b>	<b>929,605</b>	<b>475,184</b>	<b>445,089</b>	<b>519,394</b>	<b>2,916,195</b>	<b>5,870,864</b>	<b>20,546,348</b>

**SFMTA**

Prior Years    FY 2026    FY 2027    FY 2028    FY 2029    FY 2030    FY 2031 - 2035    Plan Total

**REVENUES**

Regional Measure 3	10,779	23,201	27,233	3,058	808	13,211	69,088	136,598
Federal	252,541	356,166	293,769	236,809	223,267	276,598	1,446,484	2,833,093
State	27,689	82,591	216,680	55,102	53,049	88,327	461,913	957,662
Other Local	132,303	123,442	141,923	130,214	167,964	141,257	738,710	1,443,511
2024 Healthy, Safe and Vibrant SF G.O. Bond	63,900	-	-	-	-	-	-	-
2026 Transportation Bond	-	-	250,000	50,000	-	-	-	300,000
2032 Transportation Bond	-	-	-	-	-	-	200,000	200,000
<b>TOTAL</b>	<b>487,213</b>	<b>585,399</b>	<b>929,605</b>	<b>475,184</b>	<b>445,089</b>	<b>519,394</b>	<b>2,916,195</b>	<b>5,870,864</b>
<i>Total San Francisco Jobs/Year</i>		2,376	3,772	1,928	1,806	2,108	11,834	23,824

# E. Departmental Funding

TABLE E.29 - FINANCIAL SUMMARY

<b>SFPUC - WATER ENTERPRISE</b>		<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031 - 2035</b>	<b>Plan Total</b>
<b>SPENDING PLAN</b>								
<b>Regional Costs</b>								
Water Treatment Program		13,175	17,579	16,998	19,103	12,878	59,982	139,714
Water Transmission Program		58,860	138,305	61,057	23,616	24,708	94,572	401,118
Water Supply & Storage Program		5,511	7,579	7,401	5,356	5,106	76,423	107,376
Watersheds & Land Management		2,100	1,819	3,386	2,643	1,151	3,389	14,488
Buildings And Grounds Programs		34,934	65,864	130,954	97,720	56,080	38,298	423,850
Communication & Monitoring Program		5,400	3,950	2,761	2,200	750	3,678	18,739
Program Level		4,783	3,504	2,504	2,504	2,504	10,080	25,878
Long Term Monitoring & Permit Program		7,595	5,797	3,574	2,528	2,555	17,911	39,960
Reg Alternative Water Supplies		7,450	18,044	49,233	53,294	72,654	54,181	254,856
	<b>Regional Subtotal</b>	<b>139,808</b>	<b>262,440</b>	<b>277,867</b>	<b>208,964</b>	<b>178,386</b>	<b>358,515</b>	<b>1,425,980</b>
<b>Local Costs</b>								
Water Supply Projects		17,515	6,050	4,667	2,050	450	1,716	32,449
Local Water Conveyance/Distribution System		136,942	115,143	72,172	56,880	57,782	316,447	755,367
Systems Monitoring and Control		7,643	2,319	950	950	350	1,010	13,223
Local Tanks/Reservoir Improvements		8,769	2,298	585	800	1,691	7,991	22,135
Pump Station Improvements		6,614	1,582	300	300	300	948	10,045
Automated Meter Reading System		4,864	3,138	3,024	2,138	2,038	6,014	21,215
Buildings & Grounds Improvements - Local		151,026	118,202	7,112	5,867	200	600	283,007
Program Level		4,000	3,000	2,000	2,000	2,000	8,000	21,000
	<b>Local Subtotal</b>	<b>337,375</b>	<b>251,731</b>	<b>90,810</b>	<b>70,985</b>	<b>64,811</b>	<b>342,727</b>	<b>1,158,440</b>
<b>TOTAL</b>		<b>477,182</b>	<b>514,172</b>	<b>368,677</b>	<b>279,949</b>	<b>243,198</b>	<b>701,242</b>	<b>2,584,420</b>

## SFPUC - WATER ENTERPRISE

FY 2026

FY 2027

FY 2028

FY 2029

FY 2030

FY 2031 -  
2035

Plan Total

### REVENUES

Revenue	108,030	113,850	97,163	99,177	98,472	325,549	842,241
Revenue Bonds	367,740	395,080	266,115	175,211	138,998	344,371	1,687,514
Capacity Fee	1,412	5,242	5,399	5,561	5,728	31,322	54,665
<b>TOTAL</b>	<b>477,182</b>	<b>514,172</b>	<b>368,677</b>	<b>279,949</b>	<b>243,198</b>	<b>701,242</b>	<b>2,584,420</b>
<i>Total San Francisco Jobs/Year</i>	1,936	2,087	1,496	1,136	987	2,846	10,488

# E. Departmental Funding

TABLE E.30 - FINANCIAL SUMMARY

<b>SFPUC - WASTEWATER ENTERPRISE</b>							
	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031 - 2035</b>	<b>Plan Total</b>
<b>SPENDING PLAN</b>							
<b>Sewer System Improvement Program</b>							
Program Wide Management	12,997	13,750	13,750	13,500	13,500	57,333	124,830
Treatment Facilities	360,027	386,103	188,458	87,275	70,849	1,375,789	2,468,501
Sewer/Collection System	44,773	11,393	25,431	28,824	53,928	116,299	280,649
Stormwater Management/Flood Control	176,621	278,583	123,107	27,149	19,962	163,666	789,087
<b>SSIP Subtotal</b>	<b>594,418</b>	<b>689,828</b>	<b>350,747</b>	<b>156,748</b>	<b>158,239</b>	<b>1,713,088</b>	<b>3,663,068</b>
<b>Renewal &amp; Replacement</b>							
Collection System - Condition Assessment	59,368	56,880	56,626	40,633	41,271	232,478	487,255
Collection System - Sewer Improvements	35,116	36,725	40,087	47,665	49,572	312,819	521,984
Collection System - Large Diameter Sewer	23,834	23,340	24,270	25,241	26,250	135,240	258,175
Sewer Lateral Improvements	23,806	22,283	20,283	15,376	12,710	71,597	166,056
Treatment Plant Improvements	25,000	31,500	32,760	34,070	35,433	199,594	358,358
<b>Renewal &amp; Replacement Subtotal</b>	<b>167,124</b>	<b>170,727</b>	<b>174,026</b>	<b>162,986</b>	<b>165,237</b>	<b>951,729</b>	<b>1,791,828</b>



## SFPUC - WASTEWATER ENTERPRISE

FY 2026

FY 2027

FY 2028

FY 2029

FY 2030

FY 2031 -  
2035

Plan Total

### SPENDING PLAN (CONTINUED)

#### Wastewater Facilities & Infrastructure

Customer Service System	2,300	2,400	611	-	-	-	5,311
Swoo Condition Assessment & Rehab	-	-	-	-	-	6,090	6,090
Ocean Beach Protection	52,000	43,500	4,500	2,000	1,248	1,154	104,402
Southeast Community Center	500	1,250	1,250	-	-	-	3,000
Southeast Outfall Condition Assessment & Rehab	1,992	1,000	1,000	3,231	14,462	123,987	145,672
ITS Capital Projects	305	145	145	145	145	-	886
<b>Wastewater Facilities &amp; Infrastructure Subtotal</b>	<b>57,097</b>	<b>48,295</b>	<b>7,506</b>	<b>5,376</b>	<b>15,855</b>	<b>131,230</b>	<b>265,361</b>

Treasure Island	4,273	-	-	-	-	-	4,273
<b>TOTAL</b>	<b>822,912</b>	<b>908,850</b>	<b>532,279</b>	<b>325,111</b>	<b>339,331</b>	<b>2,796,047</b>	<b>5,724,529</b>

### REVENUES

Revenue	133,891	96,675	79,036	65,974	78,864	643,676	1,098,116
Revenue Bonds	683,538	806,528	447,426	253,145	254,296	2,118,626	4,563,559
Capacity Fees	5,483	5,647	5,817	5,991	6,171	33,746	62,855
<b>TOTAL</b>	<b>822,912</b>	<b>908,850</b>	<b>532,279</b>	<b>325,111</b>	<b>339,331</b>	<b>2,796,047</b>	<b>5,724,529</b>
<i>Total San Francisco Jobs/Year</i>	3,339	3,688	2,160	1,319	1,377	11,346	23,230

# E. Departmental Funding

TABLE E.31 - FINANCIAL SUMMARY

<b>SFPUC - HETCH HETCHY WATER AND POWER</b>		<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031 - 2035</b>	<b>Plan Total</b>
<b>SPENDING PLAN</b>								
<b>Hetchy Power</b>								
Transmission/Distribution		73,523	113,236	142,395	115,497	136,895	567,336	1,148,883
Streetlights		3,615	5,115	5,115	5,115	5,115	25,780	49,855
Renewable/Generation		1,000	1,000	1,000	1,000	1,000	5,040	10,040
Energy Efficiency		1,000	1,000	1,000	1,000	1,000	5,040	10,040
Alternative Transmission Project		6,345	5,828	5,773	5,668	5,668	28,567	57,849
<b>Hetchy Power Subtotal</b>		<b>85,483</b>	<b>126,179</b>	<b>155,283</b>	<b>128,280</b>	<b>149,678</b>	<b>631,763</b>	<b>1,276,666</b>
<b>Hetchy Water</b>								
Water Infrastructure		57,053	47,359	42,531	6,591	5,199	29,092	187,825
Power Infrastructure		61,114	62,578	59,612	29,017	9,387	47,251	268,959
Joint Projects - Water Infrastructure (45%)		28,170	25,118	36,983	34,498	71,093	246,017	441,878
Joint Projects - Power Infrastructure (55%)		34,429	30,700	45,201	42,164	86,891	292,075	531,462
<b>Hetchy Water Subtotal</b>		<b>180,766</b>	<b>165,754</b>	<b>184,328</b>	<b>112,271</b>	<b>172,570</b>	<b>614,435</b>	<b>1,430,125</b>
<b>TOTAL</b>		<b>266,249</b>	<b>291,934</b>	<b>339,611</b>	<b>240,551</b>	<b>322,248</b>	<b>1,246,198</b>	<b>2,706,791</b>

**SFPUC - HETCH HETCHY  
WATER AND POWER**

FY 2026    FY 2027    FY 2028    FY 2029    FY 2030    FY 2031 - 2035    Plan Total

**REVENUES**

Revenue	32,594	40,173	67,225	49,972	62,030	309,062	561,056
Cap and Trade Auction Revenue	1,151	1,319	1,512	1,733	1,985	11,193	18,893
Low Carbon Fuel Standard	849	439	-	-	-	-	1,288
Distributed Antenna System	4,644	4,978	1,323	1,537	1,765	12,610	26,858
Power Bonds	150,616	176,639	197,152	149,385	181,307	666,519	1,521,617
Water Bonds	76,395	68,385	72,400	37,926	75,160	246,814	577,079
<b>TOTAL</b>	<b>266,249</b>	<b>291,934</b>	<b>339,611</b>	<b>240,551</b>	<b>322,248</b>	<b>1,246,198</b>	<b>2,706,791</b>
<i>Total San Francisco Jobs/Year</i>	1,080	1,185	1,378	976	1,306	5,057	10,984

TABLE E.32 - FINANCIAL SUMMARY

<b>SFPUC: CLEANPOWERSF</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031 - 2035</b>	<b>Plan Total</b>
<b>SPENDING PLAN</b>							
Local Renewable Energy Program	499	400	500	700	6,219	40,079	48,398
ITS Capital Projects	17	8	8	8	8	-	51
<b>TOTAL</b>	<b>516</b>	<b>408</b>	<b>508</b>	<b>708</b>	<b>6,228</b>	<b>40,079</b>	<b>48,448</b>
<b>REVENUES</b>							
Revenue CleanPowerSF	516	408	508	708	6,228	40,079	48,448
<b>TOTAL</b>	<b>516</b>	<b>408</b>	<b>508</b>	<b>708</b>	<b>6,228</b>	<b>40,079</b>	<b>48,448</b>
<i>Total San Francisco Jobs/Year</i>	2	2	2	3	25	163	197

TABLE E.33 - FINANCIAL SUMMARY

SF UNIFIED SCHOOL DISTRICT	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031 - 2035	Plan Total
<b>SPENDING PLAN</b>							
SFUSD Capital Program	14,100	14,100	14,100	1,014,100	14,100	1,070,500	2,141,000
<b>TOTAL</b>	<b>14,100</b>	<b>14,100</b>	<b>14,100</b>	<b>1,014,100</b>	<b>14,100</b>	<b>1,070,500</b>	<b>2,141,000</b>
<b>REVENUES</b>							
Impact Fees	8,000	8,000	8,000	8,000	8,000	40,000	80,000
2011 School Facilities Safety Tax (formerly: Mello Roos Parcel Tax)	1,000	1,000	1,000	1,000	1,000	5,000	10,000
Deferred Maintenance Fund	1,300	1,300	1,300	1,300	1,300	6,500	13,000
SFUSD Bond	-	-	-	1,000,000	-	1,000,000	2,000,000
Redevelopment Fund	3,800	3,800	3,800	3,800	3,800	19,000	38,000
<b>TOTAL</b>	<b>14,100</b>	<b>14,100</b>	<b>14,100</b>	<b>1,014,100</b>	<b>14,100</b>	<b>1,070,500</b>	<b>2,141,000</b>
<i>Total San Francisco Jobs/Year</i>	57	57	57	4,115	57	4,344	8,688

# E. Departmental Funding

TABLE E.34 - FINANCIAL SUMMARY

SHERIFF'S DEPARTMENT	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031 - 2035	Plan Total	
State of good repair renewal - Need	23,021	24,172	25,381	26,650	27,982	162,351	289,557	
<b>SPENDING PLAN</b>								<b>DEFERRED</b>
State of good repair renewal - Proposed Uses	6,568	9,889	13,175	16,169	18,714	130,035	194,548	93,761
425 7th Street Structural Strengthening	-	-	-	-	-	-	-	32,578
County Jail #2 Improvements	-	-	-	-	-	-	-	228,045
<b>TOTAL</b>	<b>6,568</b>	<b>9,889</b>	<b>13,175</b>	<b>16,169</b>	<b>18,714</b>	<b>130,035</b>	<b>194,548</b>	<b>354,384</b>
<b>REVENUES</b>								
General Fund	6,568	9,889	13,175	16,169	18,714	130,035	194,548	
<b>TOTAL</b>	<b>6,568</b>	<b>9,889</b>	<b>13,175</b>	<b>16,169</b>	<b>18,714</b>	<b>130,035</b>	<b>194,548</b>	
<i>Total San Francisco Jobs/Year</i>	27	40	53	66	76	528	789	

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# E. Departmental Funding

TABLE E.35 - FINANCIAL SUMMARY

<b>TRANSPORTATION - INTERAGENCY INITIATIVES</b>	Prior Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031 - 2035	Plan Total	DEFERRED
<b>SPENDING PLAN</b>									
<b>San Francisco Transportation Authority</b>									
Treasure Island Mobility Management Program	18,365	11,348	-	-	-	-	-	11,348	24,180
Yerba Buena Island Multi-Use Path	5,401	4,151	2,972	2,972	-	-	-	10,095	79,656
I-80/Yerba Buena Island West Side Bridges Retrofit Project	62,845	54,633	18,211	-	-	-	-	72,844	
Quint-Jerrold Connector Road	4,780	1,322	1,322	-	-	-	-	2,644	32,856
<b>SFTA Subtotal</b>	<b>91,391</b>	<b>71,454</b>	<b>22,505</b>	<b>2,972</b>	-	-	-	<b>96,931</b>	<b>136,692</b>
<b>Caltrain</b>									
State of Good Repair Programs	-	51,525	51,975	52,475	52,475	52,475	233,875	494,800	
Guadalupe Creek Bridge	54,751	22,500	-	-	-	-	-	22,500	
San Francisquito Creek Bridge	9,060	542	5,000	10,000	10,000	11,000	100,000	136,542	
State of Good Repair Projects	39,937	39,418	65,200	30,950	33,550	31,250	104,500	304,868	
Right-of-Way Fencing	-	2,000	2,000	2,000	2,000	2,000	10,000	20,000	
Corridor Crossing Strategy	-	7,000	3,500	3,500	3,500	3,500	-	21,000	
Grade Crossing Improvements Program	-	1,000	500	500	500	500	2,500	5,500	
Systemwide CCTV System	2,000	5,500	7,500	9,000	9,000	-	-	31,000	
Intrusion Detection Program	1,670	1,750	1,750	-	-	-	-	3,500	
22nd Street Station Accessibility Improvements	691	2,000	7,500	1,000	-	-	-	10,500	
Level Boarding Program	3,000	3,000	4,000	5,000	5,000	20,000	200,000	237,000	
Enhancement Projects	29,525	24,916	31,450	16,070	16,070	10,370	61,640	160,516	
Deliver the Long Range Service Vision	2,325	4,625	12,750	23,250	26,000	65,000	1,560,000	1,691,625	
Mandate and Compliance	894	2,363	3,481	-	-	-	-	5,844	
<b>Caltrain Subtotal</b>	<b>143,854</b>	<b>168,140</b>	<b>196,606</b>	<b>153,745</b>	<b>158,095</b>	<b>196,095</b>	<b>2,272,515</b>	<b>3,145,195</b>	
<b>Transbay Terminal</b>									
Phase II	151,935	420,067	291,734	671,213	866,140	1,225,500	1,503,527	4,978,181	
<b>Transbay Subtotal</b>	<b>151,935</b>	<b>420,067</b>	<b>291,734</b>	<b>671,213</b>	<b>866,140</b>	<b>1,225,500</b>	<b>1,503,527</b>	<b>4,978,181</b>	
<b>TOTAL</b>	<b>387,179</b>	<b>659,660</b>	<b>510,845</b>	<b>827,930</b>	<b>1,024,235</b>	<b>1,421,595</b>	<b>3,776,042</b>	<b>8,220,307</b>	<b>136,692</b>



## TRANSPORTATION - INTERAGENCY INITIATIVES

	Prior Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031 - 2035	Plan Total
<b>REVENUES</b>								
Local	108,610	207,454	79,719	85,722	120,326	79,900	480,840	1,053,961
Regional	59,796	234,616	146,713	34,075	13,000	-	-	428,404
State	25,346	32,702	34,828	104,869	253,000	350,000	350,000	1,125,399
Federal	49,574	113,749	107,979	483,519	510,814	795,600	3,060,054	5,071,715
<b>TOTAL</b>	<b>243,326</b>	<b>588,521</b>	<b>369,239</b>	<b>708,185</b>	<b>897,140</b>	<b>1,225,500</b>	<b>3,890,894</b>	<b>7,679,479</b>
<i>Total San Francisco Jobs/Year</i>		2,388	1,498	2,874	3,641	4,973	15,789	31,163
<i>Annual Surplus (Deficit)</i>	(143,853)	(71,139)	(141,606)	(119,745)	(127,095)	(196,095)	114,852	(684,681)
<i>Cumulative Surplus (Deficit)</i>	(143,853)	(214,992)	(356,598)	(476,343)	(603,438)	(799,533)	(684,681)	

# E. Departmental Funding

TABLE E.36 - FINANCIAL SUMMARY

TREASURE ISLAND - AFFORDABLE HOUSING PROJECTS	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031 - 2035	Plan Total
<b>SPENDING PLAN</b>							
Total Projected Development Costs	185,875	158,625	4,725	4,838	144,650	310,825	809,538
<b>TOTAL</b>	<b>185,875</b>	<b>158,625</b>	<b>4,725</b>	<b>4,838</b>	<b>144,650</b>	<b>310,825</b>	<b>809,538</b>
<b>REVENUES</b>							
Debt Supported by Rental Income and/or Operating subsidy income	17,500	17,000	-	-	17,000	12,800	64,300
State HCD (at maximum Super NOFA Limit)	-	35,000	-	-	-	-	35,000
Tax Credit proceeds	47,500	54,000	-	-	49,000	117,000	267,500
Federal Home Loan Bank Affordable Housing Program	1,500	1,000	-	-	1,700	5,100	9,300
GP capital, Deferred Developer Fee, Other	7,100	500	-	-	1,300	3,900	12,800
DPH 2020 Health and Recovery G.O. Bond and/or Prop C (E1.2 Behavioral Health Building)	65,500	-	-	-	-	-	65,500
State DHCS CCE Funding (application pending) (E1.2 Behavioral Health Building)	9,500	-	-	-	-	-	9,500
Treasure Island IRFD bond funds	4,950	12,848	-	-	21,400	51,267	90,465
TI principal developer subsidy	9,147	6,277	4,725	4,838	-	17,509	42,495
MOHCD predevelopment or gap loan	8,500	32,000	-	-	-	-	40,500
<b>TOTAL</b>	<b>171,197</b>	<b>158,625</b>	<b>4,725</b>	<b>4,838</b>	<b>90,400</b>	<b>207,576</b>	<b>637,360</b>
<i>Total San Francisco Jobs/Year</i>	695	644	19	20	367	842	2,586
<i>Annual Surplus (Deficit)</i>	(14,678)	-	-	--	(54,250)	(103,250)	(172,178)
<i>Cumulative Surplus (Deficit)</i>	(14,678)	(14,678)	(14,678)	(14,678)	(68,928)	(172,178)	

TABLE E.37 - FINANCIAL SUMMARY

TREASURE ISLAND - ECONOMIC & NEIGHBORHOOD DEVELOPMENT	Prior Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031 - 2035	Plan Total	
	<b>SPENDING PLAN</b>								
									<b>DEFERRED</b>
Property Acquisition/Assumption	34,344	-	-	6,628	6,402	6,177	11,677	30,883	
Infrastructure Costs	657,773	86,718	97,509	155,013	238,433	177,297	469,701	1,224,671	
Other Costs (Marketing, Project Management, et al.)	94,885	18,952	48,678	34,183	47,019	34,038	86,648	269,518	
Torpedo Building - Interior Renovation & Build-Out	-	-	-	-	-	-	-	-	4,020
Buildings 2 and 3 (Hangars) Seismic Retrofit and Rehabilitation	-	-	-	-	-	-	-	-	28,941
Building 1 Seismic Retrofit and Rehabilitation	-	-	-	-	-	-	-	-	17,364
Treasure Island Road (Bus Transit Lane) Make Ready Project	-	-	-	-	-	-	-	-	4,690
Community, Recreation, Aquatic Center and Library	-	-	-	-	-	-	-	-	31,500
<b>TOTAL</b>	<b>787,001</b>	<b>105,670</b>	<b>146,187</b>	<b>195,824</b>	<b>291,854</b>	<b>217,511</b>	<b>568,025</b>	<b>1,525,071</b>	<b>86,516</b>
<b>REVENUES</b>									
Mello Roos Bond (CFD) Proceeds	94,259	-	41,976	147,662	85,231	101,666	392,187	768,723	
Tax Increment Financing	29,853	23,338	60,571	16,572	107,397	49,363	469,346	726,587	
Private Capital	679,551	96,125	84,752	158,602	123,496	217,237	614,105	1,294,317	
<b>TOTAL</b>	<b>803,663</b>	<b>119,463</b>	<b>187,300</b>	<b>322,836</b>	<b>316,125</b>	<b>368,265</b>	<b>1,475,638</b>	<b>2,789,628</b>	
<i>Total San Francisco Jobs/Year</i>		485	760	1,310	1,283	1,494	5,988	11,320	
<i>Annual Surplus (Deficit)</i>	16,661	13,794	41,113	127,012	24,271	150,754	907,613	1,264,556	
<i>Cumulative Surplus (Deficit)</i>	16,661	30,455	71,568	198,580	222,851	373,605	1,281,218		

TABLE E.38 - FINANCIAL SUMMARY

WAR MEMORIAL AND PERFORMING ARTS CENTER	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031 - 2035	Plan Total	
State of good repair renewal - Need	18,162	19,070	20,024	21,025	22,076	128,084	228,441	
<b>SPENDING PLAN</b>								<b>DEFERRED</b>
State of good repair renewal - Proposed Uses	5,115	7,701	10,260	12,592	14,574	101,269	151,511	54,075
<b>TOTAL</b>	<b>5,115</b>	<b>7,701</b>	<b>10,260</b>	<b>12,592</b>	<b>14,574</b>	<b>101,269</b>	<b>151,511</b>	<b>54,075</b>
<b>REVENUES</b>								
General Fund	5,115	7,701	10,260	12,592	14,574	101,269	151,511	
<b>TOTAL</b>	<b>5,115</b>	<b>7,701</b>	<b>10,260</b>	<b>12,592</b>	<b>14,574</b>	<b>101,269</b>	<b>151,511</b>	
<i>Total San Francisco Jobs/Year</i>	21	31	42	51	59	411	615	