

Community Facilities Districts (CFD) Budgets & Annual Appropriations Limits

April 21, 2026



FY 26-27 CFD Budgets

Proposed FY 26-27 Budgets for all CFDs is \$56.8M, with \$21.1M funded from 25-26 Special Tax Levy and the remainder from Fund Balance.

Expenditure Type	CFD 1	CFD 5	CFD 6	CFD 7	CFD 8	CFD 9	Total	% Total
Debt Service			\$8,560,213	\$1,822,938			\$10,383,150	18.3%
Capital Repair	\$738,530				\$684,750		\$1,423,280	2.5%
Maintenance and Operations	\$120,028	\$4,219,386			\$1,319,150		\$5,658,564	10.0%
Infrastructure			\$29,065,816	\$9,033,379			\$38,099,195	67.1%
Administrative Expenses	\$33,250	\$118,999	\$185,549	\$130,832	\$121,547	\$63,156	\$653,332	1.1%
Contingency					\$200,390	\$395,908	\$596,298	1.0%
Total	\$891,808	\$4,338,385	\$37,811,578	\$10,987,148	\$2,325,837	\$459,065	\$56,813,820	100.0%

Each CFD is a separate and discrete budget.
No changes from the Workshop.

Annual Appropriations Limits

- The Mello-Roos Act requires the establishment of an appropriations limit for CFDs.
- Under Article XIII B of the Constitution of the State of California, the total annual appropriations may not exceed the appropriations limit for the prior year adjusted for the change in the cost of living and the change in population.
- The Commission must establish the appropriations limits of the Agency CFDs for fiscal year 2026-27.

CFD	Annual Appropriations Limits, FY26-27 (Millions)
CFD No. 1	\$94,186,572
CFD No. 5	\$60,311,694
CFD No. 6	\$150,779,235
CFD No. 7	\$128,193,099
CFD No. 8	\$49,305,038
CFD No. 9	\$289,159,520

CFD FY 2026-27 Budgets & Annual Appropriations Limits

FY 2026-27 Budgets for all CFDs is \$56.8M.

Expenditure Type	CFD 1	CFD 5	CFD 6	CFD 7	CFD 8	CFD 9	Total
Debt Service			\$8,560,213	\$1,822,938			\$10,383,150
Capital Repair	\$738,530				\$684,750		\$1,423,280
Maintenance and Operations	\$120,028	\$4,219,386			\$1,319,150		\$5,658,564
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Administrative Expenses	\$33,250	\$118,999	\$185,549	\$130,832	\$121,547	\$63,156	\$653,332
Contingency					\$200,390	\$395,908	\$596,298
Total	\$891,808	\$4,338,385	\$37,811,578	\$10,987,148	\$2,325,837	\$459,065	\$56,813,820

Each CFD's budget does not exceed the annual appropriations limit.

CFD	FY 26-27 Budget	Annual Appropriations Limits (Millions)
CFD No. 1	\$891,808	\$94,186,572
CFD No. 5	\$4,338,385	\$60,311,694
CFD No. 6	\$37,811,578	\$150,779,235
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Action Items

Approving the budgets and levies of special taxes for July 1, 2026 through June 30, 2027 for Community Facility Districts administered by the Successor Agency to the Redevelopment Agency of the City and County of San Francisco

Establishing the Annual Appropriations Limits for July 1, 2026 through June 30, 2027 for Community Facility Districts administered by the Successor Agency to the Redevelopment Agency of the City and County of San Francisco

Questions / Comments

Appendix

CFD Background

CFD	Title	Formation Year	Infrastructure/ Maintenance	Term	Outstanding Debt (Millions)	Remaining Bond Authority (Millions)
CFD 1	South Beach Improvements and Maintenance	1988	Infrastructure / Maintenance	Facilities – Ended; Services – No Sunset	\$0.0	\$0.0
CFD 4	Mission Bay North Public Improvements	1999	Infrastructure	2032*	\$0.0	\$0.0
CFD 5	Mission Bay (North and South) Maintenance District	1999	Maintenance of Parks	FY 2043-44	N/A	N/A
CFD 6	Mission Bay South Public Improvements	2000	Infrastructure	2050	\$112.1	\$44.6
CFD 7	Hunters Point Shipyard Phase One Improvements	2005	Infrastructure	FY 2055-56	\$25.5	\$30.5
CFD 8	Hunters Point Shipyard Phase One Maintenance	2008	Maintenance	No sunset	N/A	N/A
CFD 9	Hunters Point Shipyard Phase 2 / Candlestick Point Public Facilities and Services	2018	Infrastructure / Maintenance	Facilities - 75 years; Services - No Sunset	\$0.0	\$202.0 (Project Area 1)

Outstanding debt is as of 8/31/25

**CFD 4 term expires in 2032, but outstanding debt was paid off in FY 22-23. CFD 4 does not currently levy a special tax.*