

1 [Issuance of General Obligation Bonds (Earthquake Safety and Emergency Response Bonds,
2 2010) - Not to Exceed \$412,300,000]

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4 **Resolution providing for the issuance of not to exceed \$412,300,000 aggregate**
5 **principal amount of City and County of San Francisco General Obligation Bonds**
6 **(Earthquake Safety and Emergency Response Bonds, 2010); authorizing the execution,**
7 **authentication, and registration of said bonds; providing for the levy of a tax to pay the**
8 **principal and interest thereof; providing for the appointment of depositories and other**
9 **agents for said bonds; providing for the establishment of accounts related thereto;**
10 **ratifying certain actions previously taken; adopting certain CEQA findings and**
11 **determinations; and granting general authority to City officials to take necessary**
12 **actions in connection with the authorization, issuance, sale and delivery of said bonds.**

13
14 WHEREAS, By Resolution No. 47-10 adopted by the Board of Supervisors (the
15 "Board") of the City and County of San Francisco (the "City") on February 9, 2010 it was
16 determined and declared that public interest and necessity demands the construction,
17 acquisition, improvement, retrofitting, rehabilitation and completion of earthquake safety and
18 emergency responsiveness facilities and infrastructure therein described; and,

19 WHEREAS, By Ordinance No. 40-10 adopted by the Board on February 23, 2010, the
20 Board duly called a special election held on June 8, 2010, for the purpose of submitting to the
21 electors of the City a proposition to incur bonded indebtedness of the City in the amount of
22 \$412,300,000 for the improvement, retrofitting, rehabilitation and completion of earthquake
23 safety and emergency responsiveness facilities and infrastructure, as therein described (the
24 "Project"); and
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1 WHEREAS, A special election was held in the City on June 8, 2010 for the purpose of
2 submitting to the qualified voters of the City Proposition B for incurring indebtedness of the
3 City in the aggregate principal amount of \$412,300,000 to finance the Project and the
4 requisite two-thirds of voters approved such proposition; and,

5 WHEREAS, This Board has determined, and does hereby declare that it is necessary
6 and desirable that all of said bonds designated generally as City and County of San Francisco
7 General Obligation Bonds (Earthquake Safety and Emergency Response Bonds, 2010) (the
8 "Bonds") (each series of such Bonds to bear such additional or other designation as may be
9 necessary or appropriate to distinguish such series from every other series and from other
10 bonds issued by the City) in the aggregate principal amount of \$412,300,000, be issued and
11 sold in series from time to time, for the purposes authorized and on the conditions set forth in
12 this Resolution; and,

13 WHEREAS, The Bonds will be payable from proceeds of the annual tax levy, as
14 provided herein; and,

15 WHEREAS, The City has paid and expects to pay certain expenditures in connection
16 with the Project to be financed by the Bonds prior to the issuance and sale of each series of
17 the Bonds to be sold, and the City intends to reimburse itself and to pay third parties for such
18 prior expenditures from the proceeds of each series of Bonds; and,

19 WHEREAS, Section 1.150-2 of the Treasury Regulations promulgated under the
20 Internal Revenue Code of 1986 (the "Treasury Regulations") requires the City to declare its
21 official intent to reimburse prior expenditures with the proceeds of a subsequent borrowing;
22 and,

23 WHEREAS, The Treasury Regulations require that any reimbursement allocation of
24 proceeds of a series of Bonds be made with respect to expenditures incurred prior to the
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1 issuance of such series of Bonds will occur not later than eighteen (18) months after the later
2 of (i) the date on which the expenditure is paid or (ii) the date on which the facilities are placed
3 in service, but in no event later than three (3) years after the expenditure is paid; and,

4 WHEREAS, The Bonds are being issued pursuant to a resolution duly adopted by the
5 Board, Title 5, Division 2, Part 1, Chapter 3, Article 4.5 of the California Government Code,
6 the Charter of the City and a duly held election; and,

7 WHEREAS, Pursuant to Section 9.106 of the Charter of the City (the "Charter"), there
8 shall be delivered a certificate of a duly authorized officer of the City, concurrently with the
9 issuance of each series of Bonds, except for any series of Bonds issued to refund any bond
10 anticipation notes issued in anticipation of the issuance of such series of Bonds, stating that
11 the outstanding general obligation bond indebtedness of the City, including all series of the
12 Bonds issued and to be issued and outstanding on the date of delivery of such series, will not
13 exceed three percent of the assessed value of all taxable real and personal property located
14 within the City.

15 NOW, THEREFORE, BE IT RESOLVED, By the Board of Supervisors of the City and
16 County of San Francisco, as follows:

17 Section 1. Recitals. All of the recitals herein are true and correct.

18 Section 2. Conditions Precedent. All conditions, things and acts required by law to
19 exist, to happen and to be performed precedent to the adoption of this Resolution authorizing
20 the issuance of the Bonds exist, have happened and have been performed in due time, form
21 and manner in accordance with applicable law, and the City is now authorized pursuant to the
22 Charter and applicable law to incur indebtedness in the manner and form provided in this
23 Resolution.

1 Section 3. Issuance of the Bonds. The Board hereby authorizes the issuance and sale
2 of \$412,300,000 aggregate principal amount of the Bonds for the following proposition:

3 "SAN FRANCISCO EARTHQUAKE SAFETY AND EMERGENCY RESPONSE
4 BONDS, 2010. To improve fire, earthquake and emergency response and ensure firefighters
5 a reliable water supply for fires and disasters, through projects including: improving
6 deteriorating pipes, hydrants, reservoirs, water cisterns and pumps built after the 1906
7 earthquake; improving neighborhood fire stations; replacing the seismically-unsafe emergency
8 command center with an earthquake-safe building; and to pay related costs, shall the City and
9 County of San Francisco issue \$412,300,000 in general obligation bonds, subject to citizen
10 oversight and regular audits?"

11 The Bonds may be sold in one or more series, as the Board shall determine, and shall
12 be sold in accordance with law, as such law may from time to time be amended,
13 supplemented or revised, and on the terms and conditions approved by the Board in this
14 Resolution, as supplemented by such other resolution or resolutions relating to such series of
15 Bonds and as provided in the resolution of the Board authorizing and directing the sale of
16 each series of the Bonds (each, a "Sale Resolution"). The offering and sale of the Bonds may
17 be aggregated with the offering and sale of other general obligation bonds being issued by the
18 City, as authorized from time to time by the Board.

19 Section 4. Execution and Authentication. The Sale Resolution authorizing the sale of
20 any series of the Bonds shall set forth the form of such Bond, with such necessary or
21 appropriate variations, omissions and insertions as may be permitted by such resolution.
22 "CUSIP" identification numbers may be imprinted on Bonds, but such numbers shall not
23 constitute a part of the contract evidenced by the Bonds and any error or omission with
24 respect thereto shall not constitute cause for refusal of any purchaser to accept delivery of
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1 and to pay for the Bonds. In addition, failure on the part of the City to use such CUSIP
2 numbers in any notice to owners of the Bonds shall not constitute an event of default or any
3 violation of the City's contract with such owners and shall not impair the effectiveness of any
4 such notice.

5 The Bonds shall be signed by the Mayor of the City and countersigned by the Clerk of
6 the Board. All signatures hereinbefore referred to may be facsimile or manual. The Treasurer
7 of the City (the "City Treasurer") shall authenticate the Bonds by manual signature, and when
8 so executed and authenticated, the Clerk of the Board shall deliver the Bonds to or for the
9 account of the purchasers in exchange for the purchase price thereof.

10 In case such officers whose signatures or countersignatures appear on a Bond shall
11 cease to be such officers before the delivery of such Bond to the purchaser, such signatures
12 or countersignatures shall nevertheless be valid and sufficient for all purposes as if they had
13 remained in office until the delivery of such Bond.

14 Section 5. Transfer or Exchange and Registration of Bonds. Any Bond may be
15 transferred or exchanged in accordance with its terms and the Sale Resolution authorizing its
16 sale. Each Bond shall be registered in accordance with the Sale Resolution authorizing its
17 sale.

18 Section 6. General Redemption Provisions. The terms of redemption (whether
19 optional redemption, special optional redemption, optional redemption including a make-whole
20 provision, or mandatory redemption), if any, of any series of Bonds and the manner
21 prescribed for notice of any redemption of such series of Bonds shall be set forth in the Sale
22 Resolution authorizing the sale of the Bonds to be redeemed.

1 The Sale Resolution authorizing the sale of each series of Bonds shall provide that the
2 City Treasurer shall establish a Redemption Account for such series of Bonds and shall
3 further provide for the deposit and application of moneys in such Redemption Account.

4 Section 7. Tax Levy. For the purpose of paying the principal of and interest on the
5 Bonds, the Board at the time of fixing the general tax levy shall fix, and in the manner
6 provided for such general tax levy, levy and collect annually until the Bonds are paid, or until
7 there shall be a sum set apart for that purpose in the treasury of the City sufficient to meet all
8 sums coming due for payment of principal of and interest on the Bonds, a tax sufficient to pay
9 the annual interest on the Bonds as the same becomes due and also such part of the principal
10 thereof as shall become due before the proceeds of a tax levied at the time for making the
11 next general tax levy can be made available for the payment of such interest or principal.

12 Said tax shall be in addition to all other taxes levied for City purposes, shall be
13 collected at the time and in the same manner as other taxes of the City are collected, and
14 shall be used only for the payment of the Bonds and the interest thereon.

15 All taxes collected pursuant to this Section 7 shall be deposited forthwith in a special
16 account to be designated as the "General Obligation Bonds (Earthquake Safety and
17 Emergency Response Bonds, 2010) Bond Account" (the "Bond Account") and each and every
18 series of Bonds issued under this Resolution shall be equally and ratably secured by the taxes
19 collected pursuant to this Section 7. The Bond Account shall be administered by the City
20 Treasurer and kept separate and apart from all other accounts. Pursuant to the Sale
21 Resolution authorizing the sale of any series of the Bonds, the City Treasurer may establish
22 such additional accounts and subaccounts within the Bond Account or with any agent,
23 including but not limited to any paying agent or fiscal agent, as may be necessary or
24 convenient in connection with the administration of any series of the Bonds. The Sale
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1 Resolution authorizing the sale of any series of the Bonds shall establish subaccounts within
2 the Bond Account for each series of the Bonds to provide for the payment of principal and
3 interest on such series of Bonds.

4 The City Treasurer shall also deposit in the Bond Account from the proceeds of sale of
5 a series of the Bonds, any moneys received on account of original issue premium and interest
6 accrued on the Bonds to the date of payment of the purchase price thereof, and such other
7 moneys, if any, as may be specified in the Sale Resolution authorizing the sale of such series
8 of Bonds. So long as any of the Bonds are outstanding, moneys in the Bond Account shall be
9 used and applied by the City Treasurer solely for the purpose of paying the principal of and
10 interest on the Bonds as such principal and interest shall become due and payable, or for
11 purchase of Bonds if permitted by the Sale Resolution authorizing the sale of such series of
12 Bonds; provided, however, that when all of the principal of and interest on the Bonds have
13 been paid, any moneys then remaining in said Bond Account shall be transferred to the
14 General Fund of the City. The Board shall take such actions annually as are necessary or
15 appropriate to cause the debt service on the Bonds due in any fiscal year to be included in the
16 budget for such fiscal year and to make the necessary appropriations therefor.

17 Section 8. Administration and Disbursements From Bond Account.

18 (a) Interest. On or before June 15 and December 15 in each year that any of the
19 Bonds are outstanding, the City Treasurer shall set aside in the Bond Account and the
20 appropriate subaccounts therein relating to each series of the Bonds an amount which, when
21 added to the amount contained in the Bond Account and subaccounts therein on that date, if
22 any, will be equal to the aggregate amount of the interest becoming due and payable on each
23 series of the Bonds outstanding on such interest payment date.

1 (b) Principal. On or before June 15 in each year that any of the Bonds is outstanding, the
2 City Treasurer shall set aside in the Bond Account and the appropriate subaccounts therein
3 relating to each series of the Bonds an amount which will be equal to the principal on each series
4 of the Bonds outstanding that will become due and payable on said June 15, including those
5 Bonds subject to mandatory redemption on such date pursuant to the provisions of the Sale
6 Resolution authorizing the sale of such Bonds.

7 All moneys in the Bond Account shall be used and withdrawn by the City Treasurer solely
8 for the purpose of paying the principal of and interest on each series of the Bonds as the same
9 shall become due and payable. On June 15 and December 15 in each year that any Bond is
10 outstanding, the City Treasurer shall allocate, transfer and apply to the various subaccounts in
11 the Bond Account created pursuant to the Sale Resolution authorizing the sale of a series of
12 Bonds, on such date on which payment of principal or interest on any series of Bonds is due,
13 from moneys on deposit in the Bond Account, an amount equal to the amount of principal of,
14 premium, if any, or interest due on said date with respect to each series of the Bonds then
15 outstanding. Unless other provision shall have been made pursuant to this Resolution for the
16 payment of any Bond, all amounts held in the various subaccounts of the Bond Account created
17 pursuant to the Sale Resolutions authorizing the sale of any series of Bonds shall be used and
18 applied by the City Treasurer to pay principal of, premium, if any, and interest due on the series
19 of the Bonds to which such subaccount relates, as and when due.

20 Section 9. Appointment of Depositories and Other Agents. The City Treasurer is
21 hereby authorized and directed to appoint one or more depositories as he or she may deem
22 desirable and may authorize such depository to perform, under the supervision of the City
23 Treasurer, any of the City Treasurer's duties and responsibilities under this Resolution and
24 each Sale Resolution, to the extent permitted by applicable law.

1 The City Treasurer is hereby also authorized and directed to appoint one or more
2 agents as he or she may deem necessary or desirable. To the extent permitted by applicable
3 law and under the supervision of the City Treasurer, such agents may serve as paying agent,
4 fiscal agent, escrow agent or registrar for the Bonds or may assist the City Treasurer in
5 performing any or all of such functions and such other duties as the City Treasurer shall
6 determine including such duties and responsibilities of the City Treasurer provided for in this
7 Resolution. Such agents shall serve under such terms and conditions as the City Treasurer
8 shall determine. The City Treasurer may remove or replace agents appointed pursuant to this
9 paragraph at any time.

10 Section 10. Project Account. There is hereby established a project account to be
11 designated as the "General Obligation Bonds (Earthquake Safety and Emergency Response
12 Bonds, 2010) Project Account" (the "Project Account"). The Project Account shall be
13 maintained by the City Treasurer, as a separate account, segregated and distinct from all
14 other accounts. The City Treasurer may establish such accounts and subaccounts within the
15 Project Account as may be necessary or convenient in connection with the administration of
16 the Project or the Bonds.

17 All of the proceeds of the sale of the Bonds (excluding any premium and accrued
18 interest received thereon, unless otherwise determined by the Director of Public Finance)
19 shall be deposited by the City Treasurer to the credit of the Project Account and shall be
20 applied exclusively to the objects and purposes specified in the proposition set forth in
21 Section 3 hereof. When such objects and purposes have been accomplished, any moneys
22 remaining in such account shall be transferred to the Bond Account established pursuant to
23 Section 7 hereof and applied to the payment of the principal of and interest on any series of
24 Bonds. Amounts in the Project Account may be applied to the payment of costs of issuance
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1 of the Bonds, including, without limitation, bond and financial printing expenses, mailing and
2 publication expenses, rating agency fees, and the fees and expenses of paying agents,
3 registrars, financial consultants and bond counsel.

4 Section 11. Defeasance Provisions. The Sale Resolution authorizing the sale of any
5 series of Bonds may provide for the defeasance of such series of Bonds. Any Bonds which
6 have been deemed paid in accordance with the defeasance provisions of the Sale Resolution
7 authorizing their sale shall no longer be deemed outstanding under this Resolution.

8 Section 12. Tax Covenants. The Bonds may be issued as bonds the interest on which
9 is excluded from gross income for federal or state income tax purposes or as bonds the
10 interest on which is included in gross income for federal or state income tax purposes. With
11 respect to any series of the Bonds the interest on which is excluded from gross income for
12 federal or state income tax purposes and any series of Bonds issued as Build America Bonds,
13 the City may make such covenants and representations as are necessary or convenient to
14 comply with applicable laws and regulations.

15 Section 13. Other Terms and Provisions Relating To the Bonds. The Sale Resolution
16 providing for the sale of any series of Bonds may provide for (a) the purchase of bond
17 insurance or other credit enhancement relating to such series of Bonds and to the
18 establishment of such additional terms and procedures as may be necessary to provide for
19 the application of such bond insurance or other credit enhancement for the benefit of such
20 Bondholders; (b) the investment of moneys held in any fund or account relating to such series
21 of the Bonds in specific categories or types of investments, so long as such investments are
22 legal investments for the City and in compliance with any policy or guideline of the City
23 applicable thereto; and (c) the adoption of any supplemental resolutions relating solely to such
24 series of Bonds.

1 Section 14. Supplemental Resolutions. For any one or more of the following purposes
2 and at any time or from time to time, a supplemental resolution may be adopted by the Board,
3 which, without the requirement of consent of the owners of the Bonds, shall be fully effective in
4 accordance with its terms:

5 (a) To add to the covenants and agreements of the City in this Resolution or any
6 Sale Resolution authorizing the sale of any series of Bonds, other covenants and agreements to
7 be observed by the City which are not contrary to or inconsistent with this Resolution or any Sale
8 Resolution as then in effect;

9 (b) To add to the limitations and restrictions in this Resolution or any Sale
10 Resolution authorizing the sale of any series of Bonds, other limitations and restrictions to be
11 observed by the City which are not contrary to or inconsistent with this Resolution or any Sale
12 Resolution as then in effect;

13 (c) To confirm, as further assurance, any pledge under, and the subjection to any
14 lien or pledge created or to be created by, this Resolution or any Sale Resolution as then in
15 effect, of any moneys, securities or funds, or to establish any additional funds or accounts to be
16 held under this Resolution or any Sale Resolution authorizing the sale of any series of Bonds;

17 (d) To cure any ambiguity, supply any omission, or cure or correct any defect or
18 inconsistent provision in this Resolution or any Sale Resolution as then in effect; or

19 (e) To make such additions, deletions or modifications as shall not, in the
20 determination of the Board, be materially adverse to the owners of the Bonds.

21 In addition, any modification or amendment of this Resolution or any Sale Resolution
22 authorizing the sale of any series of Bonds and of the rights and obligations of the City and of the
23 owners of the Bonds, in any particular, may be made by a supplemental resolution, with the
24 written consent of the owners of at least a majority in aggregate principal amount of the Bonds
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1 outstanding at the time such consent is given (except as provided in the succeeding paragraph).
2 No such modification or amendment shall permit a change in the terms or maturity of the
3 principal of any outstanding Bonds or of any interest payable thereon or a reduction in the
4 principal amount thereof or in the rate of interest thereon, or shall reduce the percentage of
5 Bonds the consent of the owners of which is required to effect any such modification or
6 amendment, or shall reduce the amount of moneys for the repayment of the Bonds, without the
7 consent of all the owners of such affected Bonds.

8 Section 16. Reimbursement. The City hereby declares its official intent to reimburse
9 prior expenditures of the City, incurred prior to the issuance and sale of each series of Bonds,
10 related to the Project or portions thereof to be financed by each series of Bonds. The Board
11 hereby declares the City's intent to reimburse the City with the proceeds of each series of Bonds
12 for the expenditures with respect to the Project (the "Expenditures" and each, an "Expenditure")
13 made on and after that date that is no more than 60 days prior to adoption of this Resolution.
14 The City reasonably expects on the date hereof that it will reimburse the Expenditures with the
15 proceeds of each series of Bonds.

16 Each Expenditure was and will be either (a) of a type properly chargeable to a capital
17 account under general federal income tax principles (determined in each case as of the date of
18 the Expenditure), (b) a cost of issuance with respect to a series of Bonds, (c) a nonrecurring item
19 that is not customarily payable from current revenues, or (d) a grant to a party that is not related
20 to or an agent of the City so long as such grant does not impose any obligation or condition
21 (directly or indirectly) to repay any amount to or for the benefit of the City. The maximum
22 aggregate principal amount of the Bonds expected to be issued for the Project is \$412,300,000.
23 The City shall make a reimbursement allocation, which is a written allocation by the City that
24 evidences the City's use of proceeds of the applicable series of Bonds to reimburse an
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1 Expenditure, no later than 18 months after the later of the date on which the Expenditure is paid
2 or the Project is placed in service or abandoned, but in no event more than three years after the
3 date on which the Expenditure is paid.

4 The City recognizes that exceptions are available for certain "preliminary expenditures,"
5 costs of issuance, certain de minimis amounts, expenditures by "small issuers" (based on the
6 year of issuance and not the year of expenditure) and expenditures for construction projects of at
7 least 5 years.

8 Section 17. Citizens' Oversight Committee. The Bonds are subject to, and incorporate
9 by reference, the applicable provisions of San Francisco Administrative Code Section 5.30 –
10 5.36 (the "Citizens' General Obligation Bond Oversight Committee"). Under Section 5.31 of
11 the Citizens' General Obligation Bond Oversight Committee, to the extent permitted by law,
12 one-tenth of one percent (0.1%) of the gross proceeds of each series of the Bonds shall be
13 deposited in a fund established by the Controller's Office and appropriated by the Board of
14 Supervisors at the direction of the Citizens' General Obligation Bond Oversight Committee to
15 cover the costs of such Committee.

16 Section 18. CEQA Findings. The Board hereby adopts and incorporates by reference
17 the findings required by the California Environmental Quality Act ("CEQA"), California Public
18 Resources Code Sections 21000 et seq., the CEQA Guidelines, 15 Cal. Administrative Code
19 Sections 15000 et seq., ("CEQA Guidelines"), and the San Francisco Administrative Code
20 Chapter 31 ("Chapter 31"), all as set forth in Resolution 47-10, adopted February 9, 2010;
21 provided however, except for planning and feasibility studies no bond proceeds shall be spent
22 on projects of or relating to neighborhood fire stations, Awss cisterns or Awss pipe
23 improvements, until such time as the Board has determined to proceed with such projects
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1 and the necessary CEQA findings and determinations have been made in accordance with
2 law.

3 Section 19. Planning Code. The Board hereby adopts and incorporates by reference
4 the findings and declarations relative to the conformance of the Bonds to (i) the priority
5 policies of Section 101.1(b) of the San Francisco Planning Code, (ii) Section 4.105 of the San
6 Francisco Charter and Section 2A.53(f) of the San Francisco Administrative Code, and (iii)
7 consistency with the City's General Plan, all as more fully set forth in Resolution No.47-10,
8 adopted by this Board on February 9, 2010.

9 Section 20. Ratification. All actions heretofore taken by officials, employees and
10 agents of the City with respect to the sale and issuance of the Bonds are hereby approved,
11 confirmed and ratified.

12 Section 21. General Authority. The Clerk of the Board, the Finance Committee of the
13 Board, the Mayor, the City Treasurer, the City Administrator, the City Attorney, the Director of
14 Public Finance of the City and the Controller are each hereby authorized and directed, in the
15 name and on behalf of the City, to take any and all steps and to issue and deliver any and all
16 certificates, requisitions, agreements, notices, consents, and other documents, including but
17 not limited to, letters of representations to any securities depository or depositories, which
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1 they or any of them might deem necessary or appropriate in order to consummate the lawful
2 issuance, sale and delivery of the Bonds and otherwise to give effect to this Resolution.

3
4 APPROVED AS TO FORM:

5 DENNIS J. HERRERA
6 City Attorney

7
8 By: _____

9 Mark D. Blake
Deputy City Attorney



City and County of San Francisco

Tails
Resolution

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

File Number: 101255

Date Passed: November 02, 2010

Resolution providing for the issuance of not to exceed \$412,300,000 aggregate principal amount of City and County of San Francisco General Obligation Bonds (Earthquake Safety and Emergency Response Bonds, 2010); authorizing the execution, authentication, and registration of said bonds; providing for the levy of a tax to pay the principal and interest thereof; providing for the appointment of depositories and other agents for said bonds; providing for the establishment of accounts related thereto; ratifying certain actions previously taken; adopting certain CEQA findings and determinations; and granting general authority to City officials to take necessary actions in connection with the authorization, issuance, sale and delivery of said bonds.

October 27, 2010 Budget and Finance Committee - RECOMMENDED

November 02, 2010 Board of Supervisors - ADOPTED

Ayes: 11 - Alioto-Pier, Avalos, Campos, Chiu, Chu, Daly, Duffy, Elsbernd, Mar, Maxwell and Mirkarimi

File No. 101255

I hereby certify that the foregoing Resolution was ADOPTED on 11/2/2010 by the Board of Supervisors of the City and County of San Francisco.

Angela Calvillo
Clerk of the Board

Mayor Gavin Newsom

NOVEMBER 5, 2010

Date Approved