

1 [Administrative Code - Cash Difference and Overage Funds]

2  
3 **Ordinance amending the San Francisco Administrative Code Section 10.82 to: 1)**  
4 **authorize the Controller to establish cash difference and overage funds for the use of**  
5 **any county officer or department head or judicial district handling judicial funds; 2) to**  
6 **increase, reduce, or discontinue the funds; 3) require any county officer or department**  
7 **head using such funds to report to the Controller; and 4) require the Controller to**  
8 **annually report to the Board of Supervisors regarding the cash difference and overage**  
9 **funds.**

10 **Note:** **Additions are single-underline italics Times New Roman;**  
11 **deletions are ~~strikethrough italics Times New Roman~~.**  
12 **Board amendment additions are double underlined.**  
13 **Board amendment deletions are ~~strikethrough normal~~.**

14 Be it ordained by the People of the City and County of San Francisco:

15 Section 1. The San Francisco Administrative Code is hereby amended by amending  
16 Section 10.82 to read as follows:

17 **SEC. 10.82. "~~CASH DIFFERENCE FUND~~" AND "~~OVERAGE FUND~~."**

18 ~~"Cash Difference Fund" Created. There is hereby created a "Cash Difference Fund."~~

19 ~~"Overage Fund" Created. There is hereby created an "Overage Fund," in which all cash  
overages shall be deposited.~~

20 **(a) "Cash Difference and Overage Fund" The Controller shall create a "Cash Difference and**  
21 **Overage Fund" for the use of any county officer or the administrative head of any county department or**  
22 **judicial district handling judicial funds into which all cash shortages and overages shall be deposited.**

23 **(b) Regulation of Cash Difference and Overage Fund. The Controller may increase, reduce,**  
24 **or discontinue any Cash Difference and Overage Fund. The Controller may issue regulations**  
25 **regarding management and reporting of such funds.**

1            ~~**Drawing Warrants; Use to Eliminate Cash Deficits Only.** The Controller is hereby authorized~~  
2 ~~and he or she shall draw a warrant in favor of the Treasurer for such amounts as may be appropriated~~  
3 ~~for this purpose. The Treasurer shall use such funds only to eliminate cash deficits as herein provided.~~

4            **(c) Reports of Cash Deficits and Overage.** Any ~~officer or~~ employee ~~of the~~ in any county  
5 office, or departments, or officers enumerated herein, or judicial district in which a Cash Difference  
6 and Overage Fund has been created, who receives and disburses money placed in his or her  
7 custody as directed by law or by official authority, shall ~~render~~submit a written report, through  
8 his or her respective department head, to the ~~Treasurer~~Controller ~~at the close of each business~~  
9 ~~day, a frequency to be determined by the Controller, but at least annually,~~ setting forth the exact  
10 sum of any cash deficit or overage in his or her account for that ~~day~~reporting period. Failure to  
11 report ~~any~~on the cash deficit or overage ~~at the close of the business day in which it occurred as~~  
12 ~~required by the Controller~~ is a violation of this Section.

13            ~~**Elimination of Deficit**~~**(d) Recordation of Deficit.** When a cash deficit is reported to the  
14 ~~Treasurer~~ Controller, as herein provided, ~~he or she shall provide the amount required to eliminate~~  
15 ~~such cash deficit; provided, that the amount thereof shall not exceed the amount available in the Cash~~  
16 ~~Difference Fund.~~the Controller shall direct how to record and report such cash deficit.

17            ~~**Deposits of Overage.**~~**(e) Recordation of Overage.** When an overage is reported to the  
18 ~~Treasurer~~Controller, ~~the amount thereof shall be immediately deposited in the Cash Overage Fund in~~  
19 ~~the Treasury. The balance in the Cash Overage Fund at the end of the fiscal year shall revert to the~~  
20 ~~General Fund.~~the Controller shall direct how to record and report such cash overage.

21            ~~**Reports and Statements.**~~**(f) Reports to the Board of Supervisors.** ~~On or before the 10th day of~~  
22 ~~each calendar month the Treasurer shall file with the Board of Supervisors and the Controller a~~  
23 ~~statement covering the preceding calendar month, itemizing each cash deficit as to amount, date of~~  
24 ~~occurrence and the name and civil service classification of each person whose account was reimbursed~~

1 ~~from the Cash Difference Fund, together with any additional information as may be required by the~~  
2 ~~Board of Supervisors or by the Controller~~

3 ~~————The statement shall likewise itemize each item of overage occurring in the same preceding~~  
4 ~~calendar month. The Controller shall submit a written report to the Board of Supervisors after the end~~  
5 ~~of each fiscal year identifying the Cash Difference and Overage Funds in existence during the fiscal~~  
6 ~~year, the amount of those funds, and the department using the fund. The Board of Supervisors may~~  
7 ~~require the Controller to give an account of the Cash Difference and Overage Funds at any other time.~~

8 ~~————Application of Section. This Section shall apply to the employees of the following: Treasurer's~~  
9 ~~office; Assessor's office; Tax Collector's office; Redemption Officer; the Clerk of the Trial Courts;~~  
10 ~~Police Department employees who are specifically assigned to the receiving of funds; Department of~~  
11 ~~Public Health, Bureau of Accounts, who are acting as cashiers; Office of Animal Care and Control;~~  
12 ~~Department of Parking and Traffic; The Public Utilities Commission Customer Service Bureau.~~

13 ~~Treasurer's Disallowance of Deficits. The Treasurer, for good reason, may return disallowed~~  
14 ~~any deficit report. Such disallowed report may be referred to the Board of Supervisors for its~~  
15 ~~determination.~~

16 ~~Rules and Regulations (g) Administration of this Section. The Treasurer~~ Controller shall  
17 establish rules and regulations for the administration of the purposes of this Section. ~~Before~~  
18 ~~issuing or amending any rules or regulations, the Treasurer shall provide a 30-day public comment~~  
19 ~~period by providing published notice in an official newspaper of general circulation in the City of the~~  
20 ~~intent to issue or amend the rules or regulations.~~

21 **APPROVED AS TO FORM:**  
22 **DENNIS J. HERRERA, City Attorney**

23 **By:** \_\_\_\_\_  
24 **JEAN H. ALEXANDER**  
25 **Deputy City Attorney**

TREASURER  
BOARD OF SUPERVISORS