

CITY AND COUNTY OF SAN FRANCISCO

BUDGET AND APPROPRIATIONS COMMITTEE BUDGET AND APPROPRIATION ORDINANCE

AS OF JULY 18, 2023



File No. 230644

Ordinance No. 144-23

**FISCAL YEAR ENDING JUNE 30, 2024 and
FISCAL YEAR ENDING JUNE 30, 2025**

**SOURCES OF FUNDS BY MAJOR SERVICE AREA
AND DEPARTMENT**

		Fiscal Year FY 2023-24			Fiscal Year FY 2024-25		
Department		Departmental Revenue and Recoveries	Allocated General Fund Support	Total Departmental Sources	Departmental Revenue and Recoveries	Allocated General Fund Support	Total Departmental Sources
01: Public Protection							
ADP Adult Probation		27,184,461	30,932,279	58,116,740	27,280,047	30,301,455	57,581,502
CRT Superior Court		0	32,781,944	32,781,944	0	32,981,944	32,981,944
DAT District Attorney		9,758,324	79,801,717	89,560,041	9,493,769	82,703,442	92,197,211
DEM Emergency Management		43,408,396	95,365,786	138,774,182	43,468,071	91,929,588	135,397,659
DPA Department Of Police Accountability		332,795	9,637,558	9,970,353	332,795	9,488,396	9,821,191
FIR Fire Department		161,784,744	349,499,737	511,284,481	161,547,365	364,941,641	526,489,006
JUV Juvenile Probation		18,202,026	30,765,751	48,967,777	16,696,442	28,359,260	45,055,702
PDR Public Defender		2,533,184	50,076,915	52,610,099	1,970,042	52,076,033	54,046,075
POL Police		157,775,432	617,136,279	774,911,711	152,673,303	633,204,932	785,878,235
SDA Sheriff's Department Office of Inspector General		0	1,756,728	1,756,728	0	2,163,632	2,163,632
SHF Sheriff		68,369,333	222,645,269	291,014,602	68,808,971	224,781,900	293,590,871
TOTAL Public Protection		489,348,695	1,520,399,963	2,009,748,658	482,270,805	1,552,932,223	2,035,203,028
02: Public Works, Transportation & Commerce							
AIR Airport Commission		1,305,429,570	0	1,305,429,570	1,492,725,714	0	1,492,725,714
BOA Board Of Appeals		1,132,059	10,978	1,143,037	1,163,469	0	1,163,469
DBI Building Inspection		86,103,574	0	86,103,574	87,790,884	0	87,790,884
DPW Public Works		330,390,285	122,838,893	453,229,178	271,143,369	137,281,357	408,424,726
ECN Economic And Workforce Development		48,315,245	109,429,743	157,744,988	42,707,342	85,585,274	128,292,616
MTA Municipal Transportation Agency		959,110,301	513,650,000	1,472,760,301	930,603,610	536,580,000	1,467,183,610
PRT Port		150,125,276	(0)	150,125,276	151,009,533	(0)	151,009,533
PUC Public Utilities Commission		1,788,497,463	0	1,788,497,463	1,791,658,911	0	1,791,658,911
TOTAL Public Works, Transportation & Commerce		4,669,103,773	745,929,614	5,415,033,387	4,768,802,832	759,446,631	5,528,249,463
03: Human Welfare & Neighborhood Development							
CHF Children; Youth & Their Families		263,093,480	78,927,211	342,020,691	246,158,195	97,549,913	343,708,108
CSS Child Support Services		13,666,530	0	13,666,530	13,721,106	0	13,721,106
DEC Dept of Early Childhood		284,547,838	51,135,888	335,683,726	305,182,631	61,072,221	366,254,852
ENV Environment		32,317,937	0	32,317,937	31,057,858	0	31,057,858
HOM Homelessness And Supportive Housing		411,179,319	301,528,262	712,707,581	351,692,211	294,207,955	645,900,166
HRC Human Rights Commission		5,099,600	16,423,806	21,523,406	5,099,600	16,656,803	21,756,403
HSA Human Services		876,936,046	314,112,582	1,191,048,628	876,545,357	337,894,051	1,214,439,408
MYR Mayor		64,280,118	126,753,199	191,033,317	67,775,685	128,948,982	196,724,667
RNT Rent Arbitration Board		17,725,223	(0)	17,725,223	14,740,863	(0)	14,740,863
WOM Status Of Women		200,000	12,566,542	12,766,542	200,000	12,294,087	12,494,087
TOTAL Human Welfare & Neighborhood Development		1,969,046,091	901,447,490	2,870,493,581	1,912,173,506	948,624,012	2,860,797,518
04: Community Health							
DPH Public Health		2,318,502,007	873,139,995	3,191,642,002	2,200,941,887	972,000,059	3,172,941,946

Fiscal Year FY 2023-24				Fiscal Year FY 2024-25		
Department	Departmental Revenue and Recoveries	Allocated General Fund Support	Total Departmental Sources	Departmental Revenue and Recoveries	Allocated General Fund Support	Total Departmental Sources
TOTAL Community Health	2,318,502,007	873,139,995	3,191,642,002	2,200,941,887	972,000,059	3,172,941,946
05: Culture & Recreation						
AAM Asian Art Museum	391,982	11,020,136	11,412,118	404,201	11,379,295	11,783,496
ART Arts Commission	31,000,360	11,641,588	42,641,948	23,134,399	7,198,902	30,333,301
FAM Fine Arts Museum	1,340,188	21,907,173	23,247,361	1,375,023	21,581,056	22,956,079
LIB Public Library	97,464,962	102,790,000	200,254,962	80,311,047	106,150,000	186,461,047
LLB Law Library	0	1,794,860	1,794,860	0	1,851,548	1,851,548
REC Recreation And Park Commission	175,157,101	88,055,289	263,212,390	169,325,882	91,436,679	260,762,561
SCI Academy Of Sciences	0	7,460,485	7,460,485	0	7,329,391	7,329,391
WAR War Memorial	28,074,839	9,570,578	37,645,417	22,027,455	9,678,958	31,706,413
TOTAL Culture & Recreation	333,429,432	254,240,109	587,669,541	296,578,007	256,605,829	553,183,836
06: General Administration & Finance						
ADM General Services Agency - City Admin	514,826,277	81,704,934	596,531,211	517,352,008	86,336,759	603,688,767
ASR Assessor / Recorder	5,258,213	31,919,678	37,177,891	4,932,288	33,012,056	37,944,344
BOS Board Of Supervisors	506,146	23,100,459	23,606,605	506,146	22,603,460	23,109,606
CAT City Attorney	76,452,191	32,287,377	108,739,568	74,510,225	38,481,667	112,991,892
CON Controller	71,625,672	12,356,301	83,981,973	73,726,624	10,529,699	84,256,323
CPC City Planning	47,449,674	11,248,160	58,697,834	46,697,085	9,129,515	55,826,600
CSC Civil Service Commission	430,839	1,080,770	1,511,609	430,839	1,106,754	1,537,593
ETH Ethics Commission	157,200	7,380,672	7,537,872	157,200	10,418,025	10,575,225
HRD Human Resources	130,749,966	20,009,891	150,759,857	134,129,237	16,027,864	150,157,101
HSS Health Service System	13,862,082	0	13,862,082	13,951,317	0	13,951,317
MYR Mayor	2,446,975	8,275,660	10,722,635	2,503,296	8,531,851	11,035,147
REG Elections	294,229	22,648,720	22,942,949	738,909	25,606,021	26,344,930
RET Retirement System	51,469,503	0	51,469,503	54,104,920	0	54,104,920
TIS General Services Agency - Technology	159,106,599	7,206,654	166,313,253	163,327,202	6,946,203	170,273,405
TTX Treasurer/Tax Collector	23,712,583	26,844,677	50,557,260	23,180,330	25,553,217	48,733,547
TOTAL General Administration & Finance	1,098,348,149	286,063,953	1,384,412,102	1,110,247,626	294,283,091	1,404,530,717
07: General City Responsibilities						
GEN General City Responsibility	6,411,145,203	(4,581,221,124)	1,829,924,079	6,313,005,182	(4,783,891,845)	1,529,113,337
TOTAL General City Responsibilities	6,411,145,203	(4,581,221,124)	1,829,924,079	6,313,005,182	(4,783,891,845)	1,529,113,337
Less Citywide Transfer Adjustments	(1,249,967,956)	0	(1,249,967,956)	(1,082,355,593)	0	(1,082,355,593)
Less Interdepartmental Recoveries	(1,417,039,846)	0	(1,417,039,846)	(1,451,850,801)	0	(1,451,850,801)
Net Total Sources of Funds	14,621,915,548	0	14,621,915,548	14,549,813,451	0	14,549,813,451

* The table above reflects preliminary Fiscal Year 2024-25 appropriations for the Airport Commission, Municipal Transportation Agency, Port Commission, and Public Utilities Commission

**POSITIONS BY MAJOR SERVICE AREA
AND DEPARTMENT**

	2022-23 Original Budget	2023-24 Recommended Budget	2023-24 Change From 2022-23	2024-25 Recommended Budget	2024-25 Change From 2023-24
Service Area: A, Public Protection					
Adult Probation	148.54	144.69	(3.85)	142.52	(2.17)
Department Of Police Accountability	43.17	40.84	(2.33)	40.85	0.01
District Attorney	283.24	295.29	12.05	295.94	0.65
Emergency Management	294.67	313.13	18.45	313.42	0.29
Fire Department	1,801.46	1,805.90	4.44	1,827.31	21.41
Juvenile Probation	173.54	173.67	0.13	172.92	(0.75)
Police	2,849.36	2,933.86	84.51	2,939.20	5.34
Public Defender	209.60	217.40	7.80	216.09	(1.31)
Sheriff	1,001.89	995.38	(6.50)	999.15	3.77
Sheriff's Department Office of Inspector General	10.20	4.52	(5.68)	6.33	1.82
Service Area: A, Public Protection Total	6,815.66	6,924.68	109.02	6,953.74	29.06

Service Area: B, Public Works, Transportation & Commerce

Airport Commission	1,584.17	1,681.63	97.45	1,721.47	39.84
Board Of Appeals	4.22	4.25	0.03	4.25	0.00
Building Inspection	266.94	269.24	2.31	268.45	(0.79)
Economic And Workforce Development	112.50	116.58	4.07	115.27	(1.31)
Municipal Transportation Agency	5,806.17	5,649.98	(156.20)	5,614.66	(35.31)
Port	249.47	258.97	9.49	257.73	(1.24)
Public Utilities Commission	1,718.39	1,723.51	5.11	1,726.29	2.78
Public Works	545.97	1,164.52	618.55	1,166.10	1.58
Sanitation & Streets	581.79	0.00	(581.79)	0.00	0.00
Service Area: B, Public Works, Transportation & Commere	10,869.64	10,868.67	(0.97)	10,874.21	5.55

Service Area: C, Human Welfare & Neighborhood Development

Children; Youth & Their Families	67.80	70.79	2.98	71.05	0.26
Child Support Services	66.23	64.12	(2.12)	63.47	(0.64)
Dept of Early Childhood	64.17	63.19	(0.98)	65.96	2.78
Environment	80.38	82.66	2.28	81.29	(1.37)
Homelessness And Supportive Housing	228.69	247.13	18.44	259.83	12.70
Human Rights Commission	26.72	31.10	4.38	31.12	0.02
Human Services	2,250.43	2,261.76	11.33	2,295.91	34.15
Mayor	39.04	40.22	1.18	40.24	0.02
Rent Arbitration Board	49.81	49.88	0.08	49.88	(0.01)
Status Of Women	12.02	10.36	(1.67)	10.37	0.01
Service Area: C, Human Welfare & Neighborhood Develop	2,885.3	2,921.21	35.91	2,969.12	47.91

Service Area: D, Community Health

Public Health	7,739.48	7,720.50	(18.98)	7,767.46	46.96
Service Area: D, Community Health Total	7,739.48	7,720.5	(18.98)	7,767.46	46.96

Service Area: E, Culture & Recreation

Academy Of Sciences	12.12	13.35	1.23	13.35	0.00
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	2022-23 Original Budget	2023-24 Recommended Budget	2023-24 Change From 2022-23	2024-25 Recommended Budget	2024-25 Change From 2023-24
Service Area: E, Culture & Recreation					
Arts Commission	27.53	29.79	2.26	29.33	(0.46)
Asian Art Museum	52.25	52.51	0.26	52.90	0.38
Fine Arts Museum	107.48	107.91	0.43	108.14	0.23
Law Library	2.35	2.38	0.04	2.38	0.00
Public Library	706.81	717.23	10.42	719.87	2.64
Recreation And Park Commission	947.26	986.82	39.55	995.30	8.49
War Memorial	67.57	67.38	(0.19)	67.90	0.52
Service Area: E, Culture & Recreation Total	1,923.37	1,977.37	54.00	1,989.16	11.79
Service Area: F, General Administration & Finance					
Assessor / Recorder	170.71	170.27	(0.44)	176.71	6.43
Board Of Supervisors	90.54	92.05	1.51	92.08	0.03
City Attorney	320.28	316.21	(4.07)	316.78	0.57
City Planning	200.39	186.20	(14.19)	185.14	(1.05)
Civil Service Commission	6.00	6.00	0.00	6.00	0.00
Controller	248.91	250.23	1.32	251.24	1.01
Elections	58.42	55.11	(3.30)	59.07	3.96
Ethics Commission	31.43	30.56	(0.88)	29.10	(1.45)
General Services Agency - City Admin	978.59	974.49	(4.09)	977.57	3.07
General Services Agency - Technology	251.65	259.12	7.47	261.28	2.16
Health Service System	49.20	47.67	(1.53)	47.65	(0.02)
Human Resources	193.18	205.47	12.30	201.58	(3.89)
Mayor	43.11	42.76	(0.35)	42.74	(0.02)
Retirement System	123.85	151.85	28.00	159.83	7.98
Treasurer/Tax Collector	207.49	201.49	(6.00)	201.42	(0.07)
Service Area: F, General Administration & Finance Total	2,973.75	2,989.49	15.74	3,008.2	18.71
Grand Total	33,207.2	33,401.91	194.71	33,561.89	159.98

* The table above reflects preliminary Fiscal Year 2024-25 appropriations for the Airport Commission, Municipal Transportation Agency, Port Commission, and Public Utilities Commission

Department: DPH Public Health

	2022-23 Original Budget	2023-24 Recommended Budget	2023-24 Change From 2022-23	2024-25 Recommended Budget	2024-25 Change From 2023-24
<u>Uses Summary</u>					
Salaries	1,110,954,146	1,150,953,319	39,999,173	1,193,354,067	42,400,748
Mandatory Fringe Benefits	422,238,054	413,688,719	(8,549,335)	429,941,079	16,252,360
Non-Personnel Services	987,180,009	1,050,151,170	62,971,161	1,051,536,650	1,385,480
Capital Outlay	29,560,972	79,251,959	49,690,987	1,417,430	(77,834,529)
City Grant Program	10,949,501	10,949,501		10,949,501	
Debt Service	12,170,265	17,737,015	5,566,750	25,444,770	7,707,755
Facilities Maintenance	4,096,690	4,301,526	204,836	4,516,603	215,077
Materials & Supplies	180,005,855	187,027,423	7,021,568	197,910,526	10,883,103
Programmatic Projects	74,904,547	84,215,305	9,310,758	63,842,172	(20,373,133)
Services Of Other Depts	156,136,110	187,288,780	31,152,670	190,067,022	2,778,242
Overhead and Allocations	5,088,659	5,008,220	(80,439)	3,962,126	(1,046,094)
Transfers Out	116,018,049	106,796,804	(9,221,245)	105,619,445	(1,177,359)
Intrafund Transfers Out	21,478,764	12,184,544	(9,294,220)	26,384,086	14,199,542
Unappropriated Rev Retained	4,596,027	1,069,065	(3,526,962)		(1,069,065)
Transfer Adjustment - Uses	(137,496,813)	(118,981,348)	18,515,465	(132,003,531)	(13,022,183)
Total Uses by Chart of Accounts	2,997,880,835	3,191,642,002	193,761,167	3,172,941,946	(18,700,056)

Sources Summary

Business Taxes	77,793,803	72,815,050	(4,978,753)	73,840,050	1,025,000
Intergovernmental: Federal	88,677,563	88,296,193	(381,370)	84,916,226	(3,379,967)
Intergovernmental: Other	128,168	600,000	471,832	600,000	
Intergovernmental: State	459,888,597	576,515,893	116,627,296	502,791,902	(73,723,991)
Charges for Services	1,300,600,669	1,366,624,825	66,024,156	1,336,423,529	(30,201,296)
Fines, Forfeiture, & Penalties	5,016,715	58,097,000	53,080,285	52,763,758	(5,333,242)
Licenses, Permits,& Franchises	9,799,511	11,510,407	1,710,896	11,613,737	103,330
Rents & Concessions	747,990	747,990		747,990	
Other Revenues	30,412,987	50,095,394	19,682,407	27,077,534	(23,017,860)
Interest & Investment Income	228,000	11,010,358	10,782,358	9,480,562	(1,529,796)
Expenditure Recovery	55,426,885	55,657,572	230,687	53,829,133	(1,828,439)
IntraFund Transfers In	21,478,764	12,184,544	(9,294,220)	26,384,086	14,199,542

Department: DPH Public Health

	2022-23 Original Budget	2023-24 Recommended Budget	2023-24 Change From 2022-23	2024-25 Recommended Budget	2024-25 Change From 2023-24
Transfers In	117,620,351	108,398,459	(9,221,892)	107,221,186	(1,177,273)
Other Financing Sources	11,975,000	2,600,000	(9,375,000)		(2,600,000)
Beg Fund Balance - Budget Only	5,920,312	22,329,670	16,409,358	45,255,725	22,926,055
Transfer Adjustment-Source	(137,496,813)	(118,981,348)	18,515,465	(132,003,531)	(13,022,183)
General Fund Support	949,662,333	873,139,995	(76,522,338)	972,000,059	98,860,064
Total Sources by Chart of Accounts	2,997,880,835	3,191,642,002	193,761,167	3,172,941,946	(18,700,056)

Fund Summary

City Facilities Improvement Fd	11,975,000	2,600,000	(9,375,000)		(2,600,000)
Community Health Services Fund	184,257,553	318,583,652	134,326,099	270,486,814	(48,096,838)
General Fund	1,211,576,047	1,176,777,738	(34,798,309)	1,206,209,355	29,431,617
Gift and Other Exp Trust Fund		255,000	255,000	255,000	
Laguna Honda Hospital	332,937,779	338,283,673	5,345,894	347,269,997	8,986,324
Medical Reimbursement Accounts		9,123,994	9,123,994	9,123,994	
Our City Our Home Fund	87,088,800	98,059,840	10,971,040	104,337,292	6,277,452
General Hospital Medical Ctr	1,170,045,656	1,247,958,105	77,912,449	1,235,259,494	(12,698,611)
Total Uses by Funds	2,997,880,835	3,191,642,002	193,761,167	3,172,941,946	(18,700,056)

Division Summary

HBH Behavioral Health	597,626,124	719,866,016	122,239,892	687,721,020	(32,144,996)
HNS Health Network Services	360,607,768	372,754,342	12,146,574	373,515,246	760,904
HPC Primary Care	120,782,475	140,913,999	20,131,524	144,279,795	3,365,796
HHH Health At Home	9,494,128	9,756,723	262,595	10,062,122	305,399
HLH Laguna Honda Hospital	333,912,779	342,383,673	8,470,894	347,269,997	4,886,324
HPH Population Health Division	211,427,582	172,908,733	(38,518,849)	175,694,723	2,785,990
HGH Zuckerberg SF General	1,152,531,025	1,203,933,922	51,402,897	1,191,842,289	(12,091,633)
HAD Public Health Admin	170,743,555	186,162,798	15,419,243	197,931,464	11,768,666
HJH Jail Health	40,755,399	42,961,796	2,206,397	44,625,290	1,663,494
Total Uses by Division	2,997,880,835	3,191,642,002	193,761,167	3,172,941,946	(18,700,056)

Reserved Appropriations**Controller Reserves**

Department: DPH Public Health

	2022-23 Original Budget	2023-24 Recommended Budget	2023-24 Change From 2022-23	2024-25 Recommended Budget	2024-25 Change From 2023-24
10030963 HL LHH Water Tank Replacement		4,100,000			
Controller Reserves: Total		4,100,000		0	

Uses of Funds Detail Appropriation

Fund Code	Fund Title	Code	Title	2022-23 Original Budget	2023-24 Recommended Budget	2023-24 Change From 2022-23	2024-25 Recommended Budget	2024-25 Change From 2023-24
Operating								
10000	GF Annual Account Ctrl		Salaries	303,703,306	329,225,104	25,521,798	344,214,658	14,989,554
			Mandatory Fringe Benefits	110,576,643	113,448,049	2,871,406	117,998,148	4,550,099
			Non-Personnel Services	479,179,898	446,391,013	(32,788,885)	447,945,722	1,554,709
			Capital Outlay	514,497	167,641	(346,856)	322,091	154,450
			City Grant Program	10,949,501	10,949,501		10,949,501	
			Debt Service		6,080,495	6,080,495	13,776,800	7,696,305
			Materials & Supplies	26,085,334	26,142,096	56,762	28,077,834	1,935,738
			Services Of Other Depts	26,827,930	31,329,807	4,501,877	31,132,722	(197,085)
			Overhead and Allocations	(460,917)	(12,074,462)	(11,613,545)	(5,085,976)	6,988,486
10000 Total				957,376,192	951,659,244	(5,716,948)	989,331,500	37,672,256
21080	SFGH-Op Annual Account Ctrl		Salaries	479,527,292	492,751,573	13,224,281	509,077,318	16,325,745
			Mandatory Fringe Benefits	189,526,288	187,168,508	(2,357,780)	193,384,124	6,215,616
			Non-Personnel Services	283,053,572	302,103,806	19,050,234	317,640,301	15,536,495
			Capital Outlay	814,506	183,214	(631,292)	145,339	(37,875)
			Debt Service	2,916,515	2,406,520	(509,995)	2,417,470	10,950
			Materials & Supplies	120,017,808	127,098,077	7,080,269	133,728,550	6,630,473
			Services Of Other Depts	70,437,117	72,533,540	2,096,423	75,362,261	2,828,721
			Overhead and Allocations	69,547	69,547		69,547	
			Transfers Out	116,018,049	106,796,804	(9,221,245)	105,619,445	(1,177,359)
			Intrafund Transfers Out	19,080,382	6,181,766	(12,898,616)	1,975,854	(4,205,912)
			Transfer Adjustment - Uses	(135,098,431)	(112,978,570)	22,119,861	(107,595,299)	5,383,271
21080 Total				1,146,362,645	1,184,314,785	37,952,140	1,231,824,910	47,510,125
21490	LHH-Op Annual Account Ctrl		Salaries	175,884,036	178,843,707	2,959,671	190,508,157	11,664,450

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2022-23 Original Budget	2023-24 Recommended Budget	2023-24 Change From 2022-23	2024-25 Recommended Budget	2024-25 Change From 2023-24
Operating								
			Mandatory Fringe Benefits	74,839,243	73,014,174	(1,825,069)	77,733,427	4,719,253
			Non-Personnel Services	14,145,255	21,600,298	7,455,043	13,679,139	(7,921,159)
			Capital Outlay	392,043	181,365	(210,678)		(181,365)
			Materials & Supplies	25,828,140	26,492,216	664,076	29,041,351	2,549,135
			Services Of Other Depts	23,315,510	23,394,367	78,857	24,328,714	934,347
			Overhead and Allocations	29,627	29,627		29,627	
			Intrafund Transfers Out	2,398,382	2,475,792	77,410	2,657,082	181,290
			Transfer Adjustment - Uses	(2,398,382)	(2,475,792)	(77,410)	(2,657,082)	(181,290)
21490 Total				314,433,854	323,555,754	9,121,900	335,320,415	11,764,661
21941	LHH-Refunding COP-DSF		Debt Service	9,253,750	9,250,000	(3,750)	9,250,500	500
			Intrafund Transfers Out		3,526,986	3,526,986	21,751,150	18,224,164
			Unappropriated Rev Retained	4,596,027	1,069,065	(3,526,962)		(1,069,065)
			Transfer Adjustment - Uses		(3,526,986)	(3,526,986)	(21,751,150)	(18,224,164)
21941 Total				13,849,777	10,319,065	(3,530,712)	9,250,500	(1,068,565)
29050	DPH HCSO		Non-Personnel Services		9,123,994	9,123,994	9,123,994	
29050 Total				0	9,123,994	9,123,994	9,123,994	0
Operating Total				2,432,022,468	2,478,972,842	46,950,374	2,574,851,319	95,878,477
Annual Projects - Authority Control								
10010	GF Annual Authority Ctrl	16185	Var Loc-Misc Fac Maint Projs	756,160	793,968	37,808	833,667	39,699
		17077	HC Centralized It	79,972,549	82,846,614	2,874,065	85,898,162	3,051,548
		19611	HC Dph System Wide Security Im		300,000	300,000	300,000	
		20324	Sugar-Sweetened Beverages Tax	5,948,747	5,964,621	15,874	5,989,654	25,033
		80000	EHR Go-Forward Initiative	34,715,747	35,198,932	483,185	35,788,851	589,919
10010 Total				121,393,203	125,104,135	3,710,932	128,810,334	3,706,199
21110	SFGH-Annual Authority Ctrl	15783	HG Misc Fac Maint Proj	1,792,160	1,881,766	89,606	1,975,854	94,088
21110 Total				1,792,160	1,881,766	89,606	1,975,854	94,088
21500	LHH-Annual Authority Ctrl	15784	HL Dph - Facilities Maintenanc	1,548,370	1,625,792	77,422	1,707,082	81,290
21500 Total				1,548,370	1,625,792	77,422	1,707,082	81,290
Annual Projects - Authority Control Total				124,733,733	128,611,693	3,877,960	132,493,270	3,881,577

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Fund Code	Fund Title	Code	Title	2022-23 Original Budget	2023-24 Recommended Budget	2023-24 Change From 2022-23	2024-25 Recommended Budget	2024-25 Change From 2023-24
Continuing Projects - Authority Control								
10020	GF Continuing Authority Ctrl	11159	HC Dph Civic Center Relocation	1,500,000	8,300,000	6,800,000		(8,300,000)
		11181	HC Local Dental Pilot Project	29,414	29,414		29,414	
		11183	HC Practice Improvement Progra	2,500,000	2,500,000		2,500,000	
		17077	HC Centralized It	8,780,076	8,780,076		8,780,076	
		17078	HC Deemed Approved Off-sale AI	211,871	155,876	(55,995)	155,876	
		17128	HB Managed Care	4,775,053	4,775,053		4,775,053	
		20826	HB Mental Health Reform	920,184	920,184		920,184	
		21465	DPH GO Bond Planning	1,500,000		(1,500,000)		
		21748	Reinvestment Initiatives	15,135,000	15,165,000	30,000	15,615,000	450,000
		22071	HN CALAIM Implementation	2,084,685	787,273	(1,297,412)		(787,273)
		22422	HB Care Court Implementation		4,296,304	4,296,304	2,000,000	(2,296,304)
		80000	EHR Go-Forward Initiative	5,350,320	5,054,631	(295,689)	5,355,803	301,172
		88888	CoVid PPE & Scarce Resources	41,400,000		(41,400,000)		
10020 Total				84,186,603	50,763,811	(33,422,792)	40,131,406	(10,632,405)
10582	SR OCOH Nov18 PropCHomelessSvc	21531	Mental Health SF	87,088,800	98,059,840	10,971,040	104,337,292	6,277,452
10582 Total				87,088,800	98,059,840	10,971,040	104,337,292	6,277,452
11630	SR Public Health	17083	HC Vital & Health Stats Fd	130,000	130,000		130,000	
		17084	HC Sb 1773 Emergency Medical S	314,000	214,000	(100,000)	214,000	
		17095	HC Emergency Med Svc Fund	314,000	214,000	(100,000)	214,000	
		17099	HC Tobacco Settlement Project	1,000,000	1,000,000		1,000,000	
		17122	HB Dui Program	1,000	1,000		1,000	
		17123	HB Alcohol Rehab Program	40,000	40,000		40,000	
		17156	HB Prop 63 Mental Health Servi	72,996,573	92,443,919	19,447,346	78,108,781	(14,335,138)
		19522	HC Southeast Heatlh Ctr-integr	4,000,000		(4,000,000)		
		21177	HC Lead Paint Settlement	3,375,715	3,375,715		3,375,715	
11630 Total				82,171,288	97,418,634	15,247,346	83,083,496	(14,335,138)
11650	SR Opioid Settlement Fund	80501	Opioid Abatement		52,690,468	52,690,468	47,793,638	(4,896,830)
11650 Total				0	52,690,468	52,690,468	47,793,638	(4,896,830)
15384	CPXCF COP Crit Reprs/Rcv Stmls	11332	HL Lhh Water Tank Replacement		4,100,000	4,100,000		(4,100,000)
		20756	HL Cooling Center	975,000		(975,000)		

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Fund Code	Fund Title	Code	Title	2022-23 Original Budget	2023-24 Recommended Budget	2023-24 Change From 2022-23	2024-25 Recommended Budget	2024-25 Change From 2023-24
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Continuing Projects - Authority Control

		21798	DPH ZSFG Childcare Ctr RS		(1,500,000)	(1,500,000)		1,500,000
		80442	DPH-HG Crit Reprs/Rcv Stimls	11,000,000		(11,000,000)		

15384 Total				11,975,000	2,600,000	(9,375,000)	0	(2,600,000)
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21120	SFGH-Continuing Authority Ctrl	11244	HG Sfgh Bldg 5 Ff&e And Moving	2,650,000	3,500,000	850,000		(3,500,000)
		19542	HG Sfgh Rebuild Proj-close Out	7,300,000	75,000	(7,225,000)		(75,000)
		19543	HG Sfgh Rebuild Transition Pla		361,412	361,412		(361,412)
		22133	HG Phar Auto Disp Cabinets	6,888,222		(6,888,222)		
		22207	DPHHG Pharmacy Carousel Replac	450,000		(450,000)		
		22502	HG Colonnade Repairs		400,000	400,000		(400,000)
		22504	HG Bld5 2M Mechanical Project		400,000	400,000		(400,000)

21120 Total				17,288,222	4,736,412	(12,551,810)	0	(4,736,412)
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21260	SFGH-Capital Projects-Other	10001	Grants		18,359,117	18,359,117		(18,359,117)
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21260 Total				0	18,359,117	18,359,117	0	(18,359,117)
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21510	LHH-Continuing Authority Ctrl	17117	HL Lhh - Gift Shop	10,000	10,000		10,000	
		17120	HL Lhh - General Store	32,000	32,000		32,000	
		20754	HL Roof Replacement-Admin Bdgs				200,000	200,000
		21289	HL emergency Stair Egress Repa	250,000		(250,000)		
		21290	HL Kitchen Coil Design				250,000	250,000
		21666	HL Admin Bldg Fire Alarm	250,000		(250,000)		
		22132	HL Phar Auto Disp Cabinets	1,983,828		(1,983,828)		
		22203	HL Server Room UPS Replacement	200,000		(200,000)		
		22204	HL Sterilizer Replacement	150,000		(150,000)		
		22205	HL F Wing Structural Damage		500,000	500,000		(500,000)
		22206	HL Pharmacy Auto Packagers		350,000	350,000		(350,000)
		22500	HL Elev Modern Admin Campus				500,000	500,000

21510 Total				2,875,828	892,000	(1,983,828)	992,000	100,000
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Continuing Projects - Authority Control Total				285,585,741	325,520,282	39,934,541	276,337,832	(49,182,450)
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Grants Projects

11580	SR Community Health-Grants	10029323	HC Public Health Community Out	101,315		(101,315)		
		10031565	PW Castro Mission HlthCtr Reno	537,462		(537,462)		

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Grants Projects								
		10036969	HD HIV 1V18 2122 The UNC/Emory	49,032		(49,032)		
		10037057	HB SA SA17 2122 STARR Prop 47)	42,000		(42,000)		
		10037059	HD STD PD146 2122 STD UCSF/CPT	163,275		(163,275)		
		10037062	HD STD PD145 2122 UCSF TB Suba	120,000		(120,000)		
		10037064	HC 2122 CALCRG	174,306	174,306		174,306	
		10037070	HD EHS PD108 2122 CDPH Prop 56	434,750	434,750		434,750	
		10037404	HD ENV2122 PD136 Noxious Weed	20,221		(20,221)		
		10037463	HC PC105 2122 RISE	141,488	141,488		141,488	
		10037568	HD EPR PD157	11,300,271		(11,300,271)		
		10037658	HD STD PD159 2122 Advancing	1,350,320		(1,350,320)		
		10037747	HD HIV PD158 2223 Integrated V	318,634		(318,634)		
		10038050	HN HIV AO16 2223 HCP SAM	3,252,038		(3,252,038)		
		10038051	HD HIV D134 2223 UCSF-CFAR	30,078		(30,078)		
		10038053	HN HIV AO60 2223 Ryan White P	325,801		(325,801)		
		10038055	HD HIV D123 2223 NHBS	1,071,620		(1,071,620)		
		10038056	HN HIV PD13 2223 RWPA	16,208,894		(16,208,894)		
		10038057	HD TB DC22 2223 Ca Tb Controll	200,000		(200,000)		
		10038059	HD EHS EH15 2223 Beach Water	30,694		(30,694)		
		10038060	HD HIV AO54 2223 UCSF TA 8940	47,920		(47,920)		
		10038061	HD HIV AO99 2223 Transnational	44,495		(44,495)		
		10038062	HD HIV PD113 2223 UCSF 11580sc	43,173		(43,173)		
		10038063	HD HIV PD121 2223 UCSF 11644sc	21,404		(21,404)		
		10038064	HD HIV PD123 2223 UCSF 11626sc	70,132		(70,132)		
		10038065	HD HIV PD141 2223 SHINE	20,415		(20,415)		
		10038066	HD HIV PD142 2223 Biomedical	21,587		(21,587)		
		10038067	HD HIV IV14 2223 Mandel	29,169		(29,169)		
		10038068	HD HIV PD154 2223 UCSF 12518sc	18,779		(18,779)		
		10038069	HD TB PD17 2223 TB/HIV Control	925,999		(925,999)		
		10038070	HD HIV IV08 2223 Mid-Career	162,517		(162,517)		
		10038072	HD HIV AO98 2223 Western State	38,735		(38,735)		

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Fund Code	Fund Title	Code	Title	2022-23 Original Budget	2023-24 Recommended Budget	2023-24 Change From 2022-23	2024-25 Recommended Budget	2024-25 Change From 2023-24
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Grants Projects

10038074	HD EHS PB02 2223 State CLPPP			694,082		(694,082)		
10038075	HD HIV AO78 2324 REBOOT			97,628		(97,628)		
10038076	HD HIV PD117 2223 TORO-SRO			350,000		(350,000)		
10038077	HD HIV PD118 2223 OD2A Academi			300,000		(300,000)		
10038078	HD EHS EH16 2223 Pedestrian an			100,000		(100,000)		
10038079	HD HIV PD124 2223 OD2A Peer			250,000		(250,000)		
10038080	HD TB PD21 2223 Tuberculosis S			347,005		(347,005)		
10038081	HD ENV PD143 2223 Strengthenin			38,766		(38,766)		
10038082	HD HED PH01 2223 Tobacco Free			1,196,333		(1,196,333)		
10038083	HD STD D141 2223 ELC GC Rapid			259,831		(259,831)		
10038084	HD HIV PD138 2223 Expanding Ac			7,380		(7,380)		
10038085	HD HIV PD139 2324 Western Stat			26,262		(26,262)		
10038086	HD HIV PD152 2223 PRIME			95,117		(95,117)		
10038087	HD HIV PD161 2223 Mirtazapine			56,124		(56,124)		
10038088	HD HIV AO86 2223 Leadershp LOC			85,602		(85,602)		
10038089	HD HIV D128 2223 HVTN Scientif			126,091		(126,091)		
10038090	HD HIV D119 2223 SF Bay CTU			134,794		(134,794)		
10038091	HD HIV AO67 2223 HPTN Leadersh			34,010		(34,010)		
10038092	HD HIV PD111 2223 DoxyPrep			44,594		(44,594)		
10038093	HD HIV PD112 2223 PrEP-3D			166,602		(166,602)		
10038094	HD HIV PD155 2223 AMBER SOW			32,451		(32,451)		
10038095	HD STD CD142 2223, Core Mgmt L			635,689		(635,689)		
10038098	HN HIV PD140 2223 Ryan White			1,671,729		(1,671,729)		
10038106	HN MCH 2223 HCMC02			1,357,529		(1,357,529)		
10038107	HN MCH 2223 HCPM03			8,443,510		(8,443,510)		
10038108	HN MCH PM103 2223 CHVP SGF Inn			1,000,000		(1,000,000)		
10038109	HD EPR CD113 2223 Pan Flu			97,498		(97,498)		
10038110	HD EPR PD69 2223 PHEP			670,591		(670,591)		
10038111	HD EPR PD95 2223 CRI			195,332		(195,332)		
10038112	HD HIV PD14 2223 State HIV Sur			728,591		(728,591)		

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Fund Code	Fund Title	Code	Title	2022-23 Original Budget	2023-24 Recommended Budget	2023-24 Change From 2022-23	2024-25 Recommended Budget	2024-25 Change From 2023-24
Grants Projects								
		10038117	HD HIV PD114 2122 COPING	51,841		(51,841)		
		10038118	HD STD PD126 2223 Hepatitis C	380,812		(380,812)		
		10038119	HD STD PD131-2223 CDPH DPC L	259,455		(259,455)		
		10038120	HB MH AD04 2223 State Vocation	294,474		(294,474)		
		10038130	HB HM M005 2223 Hrsa Title Iv	100,676		(100,676)		
		10038132	HB MH M007 2223 SAMHSA-MHBG	4,646,586		(4,646,586)		
		10038133	HD HIV PD90 2223 SFDPH High Im	7,119,101		(7,119,101)		
		10038135	HD HIV PD151 2223 PS20-2010: I	3,140,893		(3,140,893)		
		10038137	HD EPR AC11 2223 HPP	316,000		(316,000)		
		10038138	HN MCH PM08 2223 WIC	3,105,913		(3,105,913)		
		10038140	HN MCH PM13 2223 NUTRITION	916,298		(916,298)		
		10038141	HN MCH PM14 2223 Foster Care	813,285		(813,285)		
		10038143	HD HIV AO05 2223 MMP	584,742		(584,742)		
		10038147	HN MCH PM05 2223 CHDP	1,742,363		(1,742,363)		
		10038162	HD HIV AO73 2223 SFDPH High Im	987,545		(987,545)		
		10038167	HC HIV PD128 2223 UCSF PTBi	83,000		(83,000)		
		10038168	HN MCH PM02 2223 Black Infant	2,067,822		(2,067,822)		
		10038169	HN MCH PM101 2223 Oral Health	308,879		(308,879)		
		10038170	HN MCH PM102 2223 CA Perinatal	459,560		(459,560)		
		10038171	HD EPI PD29 2223 Immunization	296,772		(296,772)		
		10038172	HD EHS PD116 2223 TobaccoGrant	350,000	350,000		350,000	
		10038173	HD ADM AC13 2223 Enhancing Hea	300,000		(300,000)		
		10038175	HD ENV 2223 PD150 SFDPH DOJ PR	487,060		(487,060)		
		10038176	HC ADM GLSC 2223 RWPC LSYC	75,700		(75,700)		
		10038178	HC ADM GMCK 2223 Mckinney Home	1,255,850		(1,255,850)		
		10038179	HC ADM GTWC 2223 RWPC TWC	88,800		(88,800)		
		10038182	HD STD PD132 2223 CDPH STD Pr	272,481		(272,481)		
		10038184	HD STD PD156 2223 Hellman Foun	135,000		(135,000)		
		10038186	HD HIV 1V18 2223 UNC/Emo itech	67,173		(67,173)		
		10038187	HD HIV PD130 2223 PPrEPmate 21	32,061		(32,061)		

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Fund Code	Fund Title	Code	Title	2022-23 Original Budget	2023-24 Recommended Budget	2023-24 Change From 2022-23	2024-25 Recommended Budget	2024-25 Change From 2023-24
Grants Projects								
		10038188	HM109-23 Mental Health Student	1,572,146		(1,572,146)		
		10038195	HD HIV IV24 2223 UCSF 10409sc	12,216		(12,216)		
		10038203	HM111-23 Crisis Care Mobile Un	646,094		(646,094)		
		10038204	HB MH HM107 2223 Early Psychos	533,342		(533,342)		
		10038205	HD HIV PD153 2223 PCORI	137,039		(137,039)		
		10038206	HD STD DC01 2223 Surveillance	272,898		(272,898)		
		10038207	HD STD PD16 2223 Std Preventio	3,525,391		(3,525,391)		
		10038322	HB SA SA102 2223 SABG ARPA	664,393		(664,393)		
		10038400	HD HIV PD164 2223 HPTN	133,474		(133,474)		
		10038401	HD HIV PD163 2223 RWJF Data-to	84,080		(84,080)		
		10038413	HD HIV PD165 2223 UCSF 12855sc	11,875		(11,875)		
		10038426	HB HM HM112 2223 MHBG-Americ	940,808		(940,808)		
		10038428	HD HED CH11-2223 Refugee Healt	206,881		(206,881)		
		10038448	HN HIV PD140 2324 Ryan White	1,671,027		(1,671,027)		
		10038566	HB SA SA103 2223 NACCHO IOPSL	340,496		(340,496)		
		10038569	HN MCH PM104 2223 CHVP SGF Exp	329,075		(329,075)		
		10038574	HN MCH PM105 FY 2223 CYSHCN	395,500		(395,500)		
		10038581	HB MH HM105 2223 Pre-Trial Fel	671,861		(671,861)		
		10038750	HD STD PD159 2223 Advancing He	1,347,649		(1,347,649)		
		10038774	HD EPR PD168 2123 WFD	1,189,498		(1,189,498)		
		10038870	HD HIV PD169 2223 ONE BALLROOM	5,875		(5,875)		
		10038871	HD HIV PD172 2223 ViV Interve	55,255		(55,255)		
		10038880	HD HIV PD173 2223 Leveraging	39,585		(39,585)		
		10039337	HD HIV PD151 2324 PS20-2010: I		3,197,784	3,197,784	3,282,590	84,806
		10039339	HD STD CD142 2324, Core Mgmt L		281,718	281,718	282,090	372
		10039340	HB MH M007 2324 Samhsa-MHBG		4,593,470	4,593,470	4,586,741	(6,729)
		10039341	HB HM M005 2324 Hrsa Title Iv		102,205	102,205	107,343	5,138
		10039347	HB MH HM105 2324 Pre-Trial Fel		737,671	737,671		(737,671)
		10039348	HD STD PD156 2324 Hellman Foun		135,000	135,000	135,000	

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Fund Code	Fund Title	Code	Title	2022-23 Original Budget	2023-24 Recommended Budget	2023-24 Change From 2022-23	2024-25 Recommended Budget	2024-25 Change From 2023-24
Grants Projects								
		10039350	HD HIV PD153 2324 PCORI		171,372	171,372	177,330	5,958
		10039356	HD HIV AO73 2324 SFDPH High Im		990,520	990,520	990,520	
		10039358	HD HED PH01 2324 Tobacco Free		984,491	984,491	812,017	(172,474)
		10039362	HB MH AD04 2324 State Vocation		265,175	265,175	264,904	(271)
		10039363	HD HIV D134 2324 UCSF-CFAR		99,314	99,314	99,314	
		10039365	HD HIV AO54 2324 UCSF TA 8940		57,730	57,730	56,351	(1,379)
		10039367	HM109-24 Mental Health Student		1,627,176	1,627,176	1,634,360	7,184
		10039374	HM111-24 Crisis Care Mobile Un		530,501	530,501	526,983	(3,518)
		10039375	HB MH HM107 2324 Early Psychos		522,924	522,924	522,924	
		10039376	HB HM HM112 2324 MHBG-Americ		1,073,434	1,073,434	1,108,009	34,575
		10039377	HN HIV AO60 2324 Ryan White P		325,801	325,801	325,801	
		10039378	HD AO16 2324 HIV Care Program		3,260,304	3,260,304	3,259,535	(769)
		10039379	HD HIV PD90 2324 SFDPH High Im		5,008,377	5,008,377	5,008,377	
		10039380	HD HIV AO05 2324 MMP		582,307	582,307	582,307	
		10039381	HD HIV PD14 2324 State HIV Sur		715,084	715,084	715,084	
		10039382	HD STD PD131-2324 CDPH DPC L		259,455	259,455	259,455	
		10039384	HD HIV D123 2324 NHBS		1,254,648	1,254,648	1,253,920	(728)
		10039386	HD HIV PD113 2324 UCSF 11580sc		43,173	43,173	43,173	
		10039387	HD STD PD132 2324 CDPH STD Pr		369,754	369,754	369,754	
		10039390	HD STD D141 2324 ELC GC Rapid		422,064	422,064	422,064	
		10039391	HD HIV PD121 2324 UCSF 11644sc		21,404	21,404	21,404	
		10039393	HD STD DC01 2324 Surveillance		250,000	250,000	250,000	
		10039394	HD HIV PD123 2324 UCSF 11626sc		70,132	70,132	70,132	
		10039396	HD HIV IV14 2324 Mandel		29,169	29,169	29,169	
		10039397	HD STD PD16 2324 Std Preventio		3,469,838	3,469,838	3,469,838	
		10039399	HD STD PD126 2324 Hepatitis C		380,812	380,812	380,812	
		10039400	HD HIV PD154 2324 UCSF 12518sc		18,779	18,779	18,779	
		10039401	HD HIV IV08 2324 Mid-Career		204,252	204,252	203,114	(1,138)
		10039402	HD HIV AO78 2425 REBOOT		100,865	100,865	103,280	2,415
		10039403	HD HIV PD118 2324 OD2A Academi		300,000	300,000	300,000	

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2022-23 Original Budget	2023-24 Recommended Budget	2023-24 Change From 2022-23	2024-25 Recommended Budget	2024-25 Change From 2023-24
Grants Projects								
		10039404	HD PD180-24 Future of Public		4,534,040	4,534,040	3,940,078	(593,962)
		10039405	HD HIV PD124 2324 OD2A Peer		250,000	250,000	250,000	
		10039406	HD TB DC22 2324 Ca Tb Controll		243,945	243,945	243,945	
		10039407	HD TB PD17 2324 TB/HIV Control		976,318	976,318	976,318	
		10039409	HD HIV PD138 2324 Expanding Ac		7,380	7,380	7,380	
		10039410	HD HIV PD139 2425 Western Stat		26,262	26,262	26,262	
		10039411	HD HIV PD152 2324 PRIME		97,262	97,262	98,763	1,501
		10039412	HD TB PD21 2324 Tuberculosis S		337,200	337,200	337,200	
		10039413	HD HIV PD161 2324 Mirtazapine		56,124	56,124	56,124	
		10039415	HD HIV AO86 2324 Leadershp LOC		88,065	88,065	89,349	1,284
		10039416	HD HIV D128 2324 HVTN Scientif		158,956	158,956	162,002	3,046
		10039418	HD HIV D119 2324 SF Bay CTU		162,435	162,435	177,793	15,358
		10039419	HD HIV PD158 2324 Integrated		316,125	316,125	315,923	(202)
		10039420	HD HIV AO67 2324 HPTN Leadersh		38,120	38,120	37,554	(566)
		10039422	HD HIV PD111 2324 DoxyPrep		44,594	44,594	44,594	
		10039423	HD CH12 2324 ASHS		226,000	226,000	226,000	
		10039424	HD HIV PD112 2324 PrEP-3D		166,602	166,602	166,602	
		10039425	HD HIV PD155 2324 AMBER SOW		32,451	32,451	32,451	
		10039426	HD HIV PD114 2223 COPING		51,841	51,841	51,841	
		10039429	HD HED CH11-2324 RHAP		324,061	324,061	324,061	
		10039431	HD HIV PD163 2324 RWJF Data-to		84,080	84,080	84,080	
		10039437	HD HIV PD164 2324 HPTN		133,474	133,474	133,474	
		10039439	HD HIV PD165 2324 UCSF 12855sc		11,875	11,875	11,875	
		10039440	HD HIV PD169 2324 ONE BALLROOM		5,875	5,875	5,875	
		10039442	HD HIV PD172 2324 ViiV Interve		55,255	55,255	55,255	
		10039443	HD HIV PD173 2324 Leveraging		39,585	39,585	39,585	
		10039444	HD HIV PD174 2324 PROTECT		22,810	22,810	22,810	
		10039445	HD HIV PD175 2324 UCSF 12668sc		43,611	43,611	43,611	
		10039447	HD HIV PD176 2324 UCSF 13199sc		15,207	15,207	15,207	

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2022-23 Original Budget	2023-24 Recommended Budget	2023-24 Change From 2022-23	2024-25 Recommended Budget	2024-25 Change From 2023-24
Grants Projects								
		10039448	HD HIV PD178 2324 BLISS		205,679	205,679	235,470	29,791
		10039459	HD ENV PD143 2324 Strengthenin		39,746	39,746	39,746	
		10039461	HN MCH PM105 FY 2324 CYSHCN		395,500	395,500	395,500	
		10039464	HD HIV PD179 2324 UCSF 13184sc		14,193	14,193	14,193	
		10039466	HD EHS PB02 2324 State CLPPP		891,290	891,290	895,748	4,458
		10039467	HN HIV PD13 2324 RWPA		16,277,425	16,277,425	16,317,041	39,616
		10039487	HD HIV AO99 2324 Transnational		44,461	44,461	44,937	476
		10039488	HD HIV PD141 2324 SHINE		20,415	20,415	20,415	
		10039489	HD HIV PD142 2324 Biomedical		21,587	21,587	21,587	
		10039490	HD HIV AO98 2324 Western State		38,713	38,713	39,025	312
		10039491	HD ENV2425 PD136 Noxious Weed		44,630	44,630	44,640	10
		10039492	HN HIV PD140 2425 Ryan White		3,639,909	3,639,909	2,191,310	(1,448,599)
		10039503	HN MCH 2324 HCMC02		1,367,293	1,367,293	1,367,946	653
		10039504	HN MCH PM02 2324 Black Infant		2,252,216	2,252,216	2,256,250	4,034
		10039506	HN MCH 2324 HCPM03		8,380,255	8,380,255	8,301,099	(79,156)
		10039510	HN MCH PM101 2324 Oral Health		308,879	308,879	308,879	
		10039513	HN MCH PM102 2324 CA Perinatal		459,560	459,560	459,560	
		10039516	HN MCH PM103 2324 CHVP SGF Inn		1,000,000	1,000,000	1,000,000	
		10039517	HN MCH PM104 2324 CHVP SGF Exp		329,075	329,075	329,075	
		10039519	HD EPR CD113 2324 Pan Flu		99,821	99,821	97,203	(2,618)
		10039520	HD EPR PD69 2324 PHEP		712,140	712,140	736,158	24,018
		10039521	HD EPR PD95 2324 CRI		195,536	195,536	195,538	2
		10039522	HD EPI PD29 2324 Immunization		301,282	301,282	309,519	8,237
		10039523	HC ADM GLSC 2324 RWPC LSYC		75,700	75,700	75,700	
		10039524	HC ADM GMCK 2324 Mckinney Home		1,255,850	1,255,850	1,255,850	
		10039526	HC ADM GTWC 2324 RWPC TWC		88,800	88,800	88,800	
		10039528	HD ADM AC13 2324 Enhancing Hea		300,000	300,000	300,000	
		10039529	HD ENV 2324 PD150 SFDPH DOJ PR		487,060	487,060		(487,060)
		10039538	HD EHS EH15 2324 Beach Water		29,225	29,225	29,225	
		10039547	HD EPR AC11 2324 HPP		300,290	300,290	300,290	

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2022-23 Original Budget	2023-24 Recommended Budget	2023-24 Change From 2022-23	2024-25 Recommended Budget	2024-25 Change From 2023-24
Grants Projects								
		10039552	HN MCH PM08 2324 WIC		3,028,924	3,028,924	3,029,019	95
		10039553	HN MCH PM05 2324 CHDP		1,590,585	1,590,585	1,644,992	54,407
		10039554	HN MCH PM13 2324 NUTRITION		921,750	921,750	921,750	
		10039555	HN MCH PM14 2324 Foster Care		825,436	825,436	849,478	24,042
		10039556	HB SA SA102 2324 SABG ARPA		1,574,980	1,574,980	1,574,980	
		10039633	HD CH13-24 RHPP		74,328	74,328	74,328	
		10039685	BHCIP Round 3: Launch Ready		6,774,965	6,774,965		(6,774,965)
		10039759	PD185-24 STD SOS		889,417	889,417	889,417	
		10039760	HD HIV PD183 2324 ASTHO OPRR		20,000	20,000	20,000	
		10039783	HD ADM PD186-24 Project INVEST		3,593,597	3,593,597	3,654,656	61,059
		10039878	LAB PD187 2324 CDPH - LabAspi		44,450	44,450	44,450	
		10039892	PD HIV PD188 2324 UCSF Bay Ar		69,259	69,259	69,259	
		10039973	HB SA104 FY 2324 SABG Block Gr		8,913,363	8,913,363	8,913,363	
		10040036	HN WPC WP101 2324 PATH CITED		3,862,930	3,862,930	3,862,930	
		10040040	HN PC PC109 FY2324 PCORI HSII		485,606	485,606		(485,606)
		10040041	HN PC PC110 FY2324 Primary Car		1,200,000	1,200,000		(1,200,000)
		10040050	HB MH HM114 2324 Behavioral He		32,265,440	32,265,440	32,265,440	
		10040052	HN WPC WP102 FY 2324 HHIP		3,375,884	3,375,884	3,375,884	
		10040089	HB SA105 FY 2426 CCE Treasure		9,500,000	9,500,000		(9,500,000)
		10040211	HD STD PD192 2324 CDC-ELC		148,691	148,691		(148,691)
		10040218	HD STD PD193 2324 PS20-2010:		200,000	200,000		(200,000)
		10040235	HB HM HM115 2324 Community Car		7,431,615	7,431,615		(7,431,615)
11580 Total				102,086,265	168,474,550	66,388,285	139,609,680	(28,864,870)
14820	SR ETF-Gift	10035431	HN Safety Net		120,000	120,000	120,000	
		10036449	2020 Epic for FQHCs Program		135,000	135,000	135,000	
14820 Total				0	255,000	255,000	255,000	0
Grants Projects Total				102,086,265	168,729,550	66,643,285	139,864,680	(28,864,870)
Work Orders/Overhead								
10060	GF Work Order	207703	HBH Behavioral Health	25,394,439	25,657,468	263,029	24,407,667	(1,249,801)
		207705	HNS Health Network Services	13,120,073	12,939,150	(180,923)	12,939,150	

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2022-23 Original Budget	2023-24 Recommended Budget	2023-24 Change From 2022-23	2024-25 Recommended Budget	2024-25 Change From 2023-24
Work Orders/Overhead								
		240642	HPC Primary Care	1,885,094	1,944,736	59,642	1,944,736	
		240661	HPH Population Health Division	7,203,364	7,380,964	177,600	7,291,403	(89,561)
		251961	HAD Public Health Admin	1,017,079	1,328,230	311,151	1,353,159	24,929
10060 Total				48,620,049	49,250,548	630,499	47,936,115	(1,314,433)
21550	LHH-Work Order Fund	240649	HLH Laguna Honda Hospital	229,950		(229,950)		
21550 Total				229,950	0	(229,950)	0	0
Work Orders/Overhead Total				48,849,999	49,250,548	400,549	47,936,115	(1,314,433)
Continuing Projects - Project Control								
21131	SFGH-OPERATING GRANTS-STATE	10039989	HG COVID19 Test 2 Treat Equity		496,065	496,065		(496,065)
21131 Total				0	496,065	496,065	0	(496,065)
21132	SFGH-OPERATING GRANTS-PRIVATE	10036351	Addiction Med. T Expan -ZSFG	1,088,193		(1,088,193)		
		10037612	ZSFG Patient Care Qual R2 FY23	155,137		(155,137)		
		10038608	HG GED Implementation at ZSFG	1,339,039		(1,339,039)		
		10038609	HG GED Implementation at ZSFG		1,497,930	1,497,930		(1,497,930)
		10038610	HG GED Implementation at ZSFG				1,458,730	1,458,730
		10038612	HG TMBH Fund Round 2	1,150,000		(1,150,000)		
		10038613	HG Health Advocates Prog	15,000		(15,000)		
		10038614	HG Social Med COVID19 at ZSFG	100,000		(100,000)		
		10038615	HG Solid Start Program	755,260		(755,260)		
		10039876	HG Equity&Innovation (Hearts)		721,847	721,847		(721,847)
		10039879	HG Pediatrics-Children's HLTH		256,786	256,786		(256,786)
		10039880	HG SolidStarts Initiative FY24		308,905	308,905		(308,905)
		10039881	HG Nursing General Account		50,735	50,735		(50,735)
		10039882	HG Social Med-Physic. Consult		186,548	186,548		(186,548)
		10039912	HG Child Truma Research Prog		918,000	918,000		(918,000)
		10040037	HG CTRP Covid-19 Tech Support		132,547	132,547		(132,547)
		10040230	HG EHI-SM Opioid Use Disorder		50,000	50,000		(50,000)
		10040246	HG OB/GYN Dept. Program		311,557	311,557		(311,557)
21132 Total				4,602,629	4,434,855	(167,774)	1,458,730	(2,976,125)
21270	SFGH-Capital Projects-State	10040228	HG Intensive Youth Behav. HLTH		33,735,105	33,735,105		(33,735,105)

Department: DPH Public Health

Fund Code	Fund Title	Code	Title	2022-23 Original Budget	2023-24 Recommended Budget	2023-24 Change From 2022-23	2024-25 Recommended Budget	2024-25 Change From 2023-24
Continuing Projects - Project Control								
21270 Total				0	33,735,105	33,735,105	0	(33,735,105)
21680	LHH-OP Grants-State	10040223	HL Infection Control Grant		1,891,062	1,891,062		(1,891,062)
21680 Total				0	1,891,062	1,891,062	0	(1,891,062)
Continuing Projects - Project Control Total				4,602,629	40,557,087	35,954,458	1,458,730	(39,098,357)
Total Uses of Funds				2,997,880,835	3,191,642,002	193,761,167	3,172,941,946	(18,700,056)

Department: LIB Public Library

	2022-23 Original Budget	2023-24 Recommended Budget	2023-24 Change From 2022-23	2024-25 Recommended Budget	2024-25 Change From 2023-24
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Uses Summary

Salaries	71,167,562	74,929,839	3,762,277	77,564,920	2,635,081
Mandatory Fringe Benefits	38,591,849	38,573,292	(18,557)	39,822,038	1,248,746
Non-Personnel Services	10,850,135	10,614,533	(235,602)	9,889,931	(724,602)
Capital Outlay	23,601,159	33,758,000	10,156,841	6,680,000	(27,078,000)
City Grant Program	638,000	650,000	12,000	650,000	
Materials & Supplies	26,774,893	26,119,071	(655,822)	25,774,071	(345,000)
Services Of Other Depts	14,076,112	14,784,501	708,389	14,755,438	(29,063)
Overhead and Allocations	163	485	322	485	
Intrafund Transfers Out	22,626,045	32,780,000	10,153,955	6,680,000	(26,100,000)
Unappropriated Rev-Designated		825,241	825,241	11,324,164	10,498,923
Transfer Adjustment - Uses	(22,626,045)	(32,780,000)	(10,153,955)	(6,680,000)	26,100,000
Total Uses by Chart of Accounts	185,699,873	200,254,962	14,555,089	186,461,047	(13,793,915)

Sources Summary

Property Taxes	75,620,000	79,520,000	3,900,000	79,430,000	(90,000)
Intergovernmental: State	205,000	250,000	45,000	250,000	
Charges for Services	175,000	175,000		175,000	
Rents & Concessions	26,115	26,115		26,115	
Other Revenues	20,000	1,020,000	1,000,000	20,000	(1,000,000)
Interest & Investment Income	237,400	237,400		237,400	
Expenditure Recovery	77,532	87,636	10,104	90,032	2,396
IntraFund Transfers In	22,626,045	32,780,000	10,153,955	6,680,000	(26,100,000)
Transfers In	20,000	20,000		20,000	
Beg Fund Balance - Budget Only	10,358,826	16,128,811	5,769,985	62,500	(16,066,311)
Transfer Adjustment-Source	(22,626,045)	(32,780,000)	(10,153,955)	(6,680,000)	26,100,000
General Fund Support	98,960,000	102,790,000	3,830,000	106,150,000	3,360,000
Total Sources by Chart of Accounts	185,699,873	200,254,962	14,555,089	186,461,047	(13,793,915)

ADMINISTRATIVE PROVISIONS

SECTION 3. General Authority.

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

SECTION 3.1 Two-Year Budget.

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

SECTION 4. Interim Budget Provisions.

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

During the period of the interim annual appropriation ordinance and interim annual salary ordinance, no transfer of funds within a department shall be permitted without approval of the Controller, Mayor's Budget Director and the Chair of the Budget and Finance Committee.

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

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

SECTION 4.1 Interim Budget – Positions.

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

approved the reclassification of a position in the department's budget for the current fiscal year, the Controller shall process a temporary or "tx" requisition at the request of the department and subject to approval of the Human Resources Director. Such action will allow for the continued employment of the incumbent in his or her former position pending action by the Board of Supervisors on the proposed reclassifications.

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

SECTION 5. Transfers of Functions and Duties.

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

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

SECTION 5.1 Agencies Organized under One Department.

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

SECTION 5.2 Continuing Funds Appropriated.

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

SECTION 5.3 Multi-Year Revenues.

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

SECTION 5.4 Contracting Funds.

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

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

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

SECTION 5.5 Real Estate Services.

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

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

SECTION 5.6 Collection Services.

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

SECTION 5.7 Contract Amounts Based on Savings.

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

SECTION 5.8 Collection and Legal Services.

In any contracts between the City Attorney's Office and outside counsel for legal services in connection with the prosecution of actions filed on behalf of the City or for assistance in the prosecution of actions that the City Attorney files in the name of the People, where the fee to outside counsel is contingent on the recovery of a judgment or other monies by the City through such action, the Controller is hereby authorized to adjust the estimated revenues and expenditures of the City Attorney's Office to record such recoveries. A percentage of such recoveries, not to exceed 25 percent plus the amount of any out-of-pocket costs the Controller determines were actually incurred to prosecute such action, is hereby appropriated from the amount of such recoveries to pay the contingent fee due to such outside counsel under said contract and any costs incurred by the City or outside counsel in prosecuting the action. The Controller is authorized and hereby directed to establish appropriate accounts to record total collections and contingent fee and cost payments relating to such actions. The City Attorney as verified by the Controller shall report to the Board of Supervisors annually on the collections and costs incurred under this provision, including the case name, amount of judgment, the fund which the judgment was deposited, and the total cost of and funding source for the legal action.

SECTION 6. Bond Interest and Redemption.

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

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

SECTION 7. Allotment Controls.

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

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

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

SECTION 7.1 Prior Year Encumbrances.

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

SECTION 7.2 Equipment Purchases.

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

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

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

SECTION 7.3 Enterprise Deficits.

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

SECTION 7.4 Public Utilities Commission Debt Service.

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

SECTION 8. Expenditure Estimates.

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

SECTION 8.1 State and Federal Funds.

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

SECTION 8.2 State and Federal Funding Restorations.

If additional State or Federal funds are allocated to the City and County of San Francisco to backfill State reductions, the Controller shall backfill any funds appropriated to any program to the General Reserve.

SECTION 8.3 Process for Addressing General Fund Revenue Shortfalls

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

SECTION 9. Interdepartmental Services.

The Controller is hereby authorized and directed to prescribe the method to be used in making payments for interdepartmental services in accordance with the provisions of

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

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

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

SECTION 10. Positions in the City Service.

Department heads shall not make appointments to any office or position until the Controller shall certify that funds are available.

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

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

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

SECTION 10.1 Positions, Funds, and Transfers for Specific Purposes.

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

(a) Lump sum payments to officers, employees, police officers and fire fighters other than elective officers and members of boards and commissions upon death or retirement

or separation caused by industrial accident for accumulated sick leave benefits in accordance with Civil Service Commission rules.

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

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

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

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

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

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

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

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

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

reduction adopted by the Board. The Mayor's Budget Director may similarly provide such a certification regarding reductions during the Mayor's phase of the budget process.

SECTION 10.2 Professional Services Contracts.

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

SECTION 10.3 Surety Bond Fund Administration.

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

SECTION 10.4 Salary Adjustments, Memoranda of Understanding (MOUs).

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

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

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

SECTION 10.5 MOUs to be Reflected in Department Budgets.

Should the City and County adopt an MOU with a recognized employee bargaining organization during the fiscal year which has fiscal effects, the Controller is authorized and directed to reflect the budgetary impact of said MOU in departmental appropriations by transferring amounts to or from the Salary and Benefits Reserve, or, for self-supporting

or restricted funds, to or from the respective unappropriated fund balance account. All amounts transferred pursuant to this section are hereby appropriated for the purpose.

SECTION 10.6 Funding Memoranda of Understanding (MOUs).

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

SECTION 10.7 Fringe Benefit Rate Adjustments.

Appropriations herein made for fringe benefits may be adjusted by the Controller to reflect revised amounts required to support adopted or required contribution rates. The Controller is authorized and is hereby directed to transfer between departmental appropriations and the General Reserve or other unappropriated balance of funds any amounts resulting from adopted or required contribution rates and such amounts are hereby appropriated to said accounts.

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

SECTION 10.8 Police Department Uniformed Positions.

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

SECTION 10.9 Holidays, Special Provisions.

Whenever any day is declared to be a holiday by proclamation of the Mayor after such day has heretofore been declared a holiday by the Governor of the State of California or the President of the United States, the Controller, with the approval of the Mayor's Office, is hereby authorized to make such transfer of funds not to exceed the actual cost of said holiday from any legally available funds.

SECTION 10.10 Litigation Reserve, Payments.

The Controller is authorized and directed to transfer from the Reserve for Litigation Account for General Fund supported departments or from any other legally available funds for other funds, amounts required to make payments required to settle litigation

against the City and County of San Francisco that has been recommended by the City Attorney and approved by the Board of Supervisors in the manner provided in the Charter. Such funds are hereby appropriated for the purposes set forth herein.

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

SECTION 10.11 Changes in Health Services Eligibility.

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

Section 10.12 Workers' Compensation Alternative Dispute Resolution Program

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

SECTION 11. Funds Received for Special Purposes, Trust Funds.

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

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

SECTION 11.1 Special and Trust Funds Appropriated.

Whenever the City and County of San Francisco shall receive for a special purpose from the United States of America, the State of California, or from any public or semi-public agency, or from any private person, firm or corporation, any moneys, or property to be converted into money, the Controller shall establish a special fund or account evidencing the said moneys so received and specifying the special purposes for which they have

been received and for which they are held, which said account or fund shall be maintained by the Controller as long as any portion of said moneys or property remains.

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

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

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

SECTION 11.2 Insurance Recoveries.

Any moneys received by the City and County of San Francisco pursuant to the terms and conditions of any insurance policy are hereby appropriated and made available to the general city or specific departments for associated costs or claims.

SECTION 11.3 Bond Premiums.

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

SECTION 11.4 Ballot Arguments.

Receipts in and expenditures for payment for the printing of ballot arguments, are hereby appropriated in accordance with law and the conditions under which this appropriation is established.

SECTION 11.5 Tenant Overtime.

Whenever employees of departments are required to work overtime on account of services required by renters, lessees or tenants of City-owned or occupied properties, or recipients of services from City departments, the cost of such overtime employment shall be collected by the departments from the requesters of said services and shall be

deposited with the Treasurer to the credit of departmental appropriations. All moneys deposited therein are hereby appropriated for such purpose.

SECTION 11.6 Refunds.

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

SECTION 11.7 Arbitrage.

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

SECTION 11.8 Damage Recoveries.

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

SECTION 11.9 Purchasing Damage Recoveries.

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

SECTION 11.10 Off-Street Parking Guarantees.

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

SECTION 11.11 Hotel Tax – Special Situations.

The Controller is hereby authorized and directed to make such interfund transfers or other adjustments as may be necessary to conform budget allocations to the requirements of the agreements and indentures of the 1994 Lease Revenue and/or San Francisco Redevelopment Agency Hotel Tax Revenue Bond issues.

SECTION 11.12 Local Transportation Agency Fund.

Local transportation funds are hereby appropriated pursuant to the Government Code.

SECTION 11.13 Insurance.

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

SECTION 11.14 Grants to Departments of Disability and Aging Services, Child Support Services, Homelessness and Supportive Housing, and Children, Youth and their Families

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

SECTION 11.15 FEMA, OES, Other Reimbursements.

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

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

SECTION 11.16 Interest on Grant Funds.

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

SECTION 11.17 Treasurer – Banking Agreements.

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

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

SECTION 11.18 City Buildings–Acquisition with Certificates of Participation (COPs).

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

SECTION 11.19 Generally Accepted Principles of Financial Statement Presentation.

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

SECTION 11.20 Fund Balance Reporting and Government Fund Type Definitions.

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

SECTION 11.21 State Local Public Safety Fund.

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

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

SECTION 11.22 Health Care Security Ordinance Agency Fund.

Irrevocable health care expenditures made to the City by employers on behalf of their employees pursuant to the provisions of Administrative Code Chapter 14, the San Francisco Health Care Security Ordinance are maintained in the Health Care Security Ordinance Fund, an agency fund maintained by the City for the benefit of City Option account holders. Interest earnings in the fund are hereby appropriated for the administrative costs incurred to manage participant accounts.

SECTION 11.23 Affordable Housing Loan Repayments and Interest Earnings.

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

SECTION 11.24 Development Agreement Implementation Costs.

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

SECTION 11.25 Housing Trust Fund.

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

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

SECTION 12. Special Situations.**SECTION 12.1 Revolving Funds.**

Surplus funds remaining in departmental appropriations may be transferred to fund increases in revolving funds up to the amount authorized by the Board of Supervisors if said Board, by ordinance, has authorized an increase in said revolving fund amounts.

SECTION 12.2 Interest Allocations.

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

SECTION 12.3 Property Tax.

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

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

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

SECTION 12.4 New Project Reserves.

Where this Board has set aside a portion of the General Reserve for a new project or program approved by a supplemental appropriation, any funds not required for the approved supplemental appropriation shall be returned to the General Fund General Reserve by the Controller.

SECTION 12.5 Aid Payments.

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

SECTION 12.6 Department of Public Health Transfer Payments, Indigent Health Revenues, and Realignment Funding to Offset for Low Income Health Programs.

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

SECTION 12.7 Municipal Transportation Agency.

Consistent with the provisions of Proposition E and Proposition A creating the Municipal Transportation Agency and including the Parking and Traffic function as a part of the Municipal Transportation Agency, the Controller is authorized to make such transfers and reclassification of accounts necessary to properly reflect the provision of central services to the Municipal Transportation Agency in the books and accounts of the City. No change can increase or decrease the overall level of the City's budget.

SECTION 12.8 Treasure Island Authority.

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

SECTION 12.9 Hetch Hetchy Power Stabilization Fund.

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

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

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

SECTION 12.10 Closure of Special Funds, Projects, and Accounts

In accordance with Administrative Code Section 10.100-1(d), if there has been no expenditure activity for the past two fiscal years, a special fund or project can be closed and repealed. The Controller is hereby authorized and directed to reconcile and balance funds, projects and accounts, and to close completed projects. The Controller is directed

to create a clearing account for the purpose of balancing surpluses and deficits in such funds, projects and accounts, and funding administrative costs incurred to perform such reconciliations.

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

SECTION 12.11 Charter-Mandated Baseline Appropriations.

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

SECTION 12.12 Parking Tax Allocation.

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

SECTION 12.13 Former Redevelopment Agency Funds.

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

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

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

When 100% of property tax increment revenues for a redevelopment project area are pledged based on an agreement that constitutes an enforceable obligation, the Controller

will increase or decrease appropriations to match actual revenues realized for the project area.

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

SECTION 12.14 CleanPowerSF.

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

SECTION 12.15 Unclaimed Funds Escheatment Noticing & Accounting Procedures

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

SECTION 14. Departments.

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

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

(b) There shall be a General Services Agency, headed by the City Administrator, including the Department of Telecommunication and Information Services, and the

Department of Administrative Services. The City Administrator shall be considered one entity for budget purposes and for disbursement of funds.

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

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

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

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

SECTION 15. Travel Reimbursement and Cell Phone Stipends.

The Controller shall establish rules for the payment of all amounts payable for travel for officers and employees, and for the presentation of such vouchers as the Controller shall deem proper in connection with expenditures made pursuant to said Section. No

allowance shall be made for traveling expenses provided for in this ordinance unless funds have been appropriated or set aside for such expenses in accordance with the provisions of the Charter.

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

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

SECTION 16. Contributed Revenue Reserve and Audit and Adjustment Reserve.

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

SECTION 17. Airport Service Payment.

The moneys received from the Airport's revenue fund as the Annual Service Payment provided in the Airline-Airport Lease and Use Agreement are in satisfaction of all obligations of the Airport Commission for indirect services provided by the City and County of San Francisco to the Commission and San Francisco International Airport and constitute the total transfer to the City's General Fund.

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

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

SECTION 18. Pooled Cash, Investments.

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

SECTION 19. Matching Funds for Federal or State Programs.

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

SECTION 20. Advance Funding of Bond Projects – City Departments.

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

SECTION 21. Advance Funding of Projects – Transportation Authority.

Whenever the San Francisco County Transportation Authority requests advance funding of the costs of administration or the costs of projects specified in the City and County of San Francisco Transportation Expenditure Plan which will be funded from proceeds of the transactions and use tax as set forth in Article 14 of the Business and Tax Regulations Code of the City and County of San Francisco, the Controller is hereby authorized to make such advance. The Controller shall recover from the proceeds of the transactions and use tax when they become available, the amount of the advance and any interest earnings foregone by the City and County General Fund as a result of such cash advance funding. The Controller shall use the monthly rate of return earned by the Treasurer on General City Pooled Cash funds during the period or periods covered by the advance as the basis for computing the amount of interest foregone which is to be credited to the General Fund.

SECTION 22. Controller to Make Adjustments, Correct Clerical Errors.

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

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

SECTION 22.1 Controller to Implement New Financial and Interfacing Subsystems.

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

SECTION 23. Transfer of State Revenues.

The Controller is authorized to transfer revenues among City departments to comply with provisions in the State budget.

SECTION 24. Use of Permit Revenues from the Department of Building Inspection.

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

SECTION 25. Board of Supervisors Official Advertising Charges.

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

SECTION 26. Work Order Appropriations.

The Board of Supervisors directs the Controller to establish work orders pursuant to Board-approved appropriations, including positions needed to perform work order services, and corresponding recoveries for services that are fully cost covered, including but not limited to services provided by one City department to another City department, as well as services provided by City departments to external agencies, including but not limited to the Office of Community Investment and Infrastructure, the Treasure Island Development Authority, the School District, and the Community College. Revenues for services from external agencies shall be appropriated by the Controller in accordance with the terms and conditions established to perform the service.

SECTION 26.1 Property Tax System

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

SECTION 27. Revenue Reserves and Deferrals.

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

SECTION 28. Close-Out of Reserved Appropriations.

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

SECTION 28.1. Reserves Placed on Expenditures by Controller.

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

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

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

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

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

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

SECTION 30. Business Improvement Districts.

Proceeds from all special assessments levied on real property included in the property-based business improvement districts in the City and County of San Francisco are hereby

appropriated in the respective amounts actually received by the City and County in such fiscal year for each such district.

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

SECTION 31. Infrastructure Financing and Infrastructure Revitalization Financing Districts.

Pursuant to California Government Code Section 53395 et seq. (IFD Law), the Board of Supervisors has formed Infrastructure Financing (IFD) and Infrastructure Revitalization Financing (IRFD) Districts within the City and County of San Francisco. The Board of Supervisors hereby authorizes the Controller to transfer funds and appropriation authority between and within accounts related to City and County of San Francisco IFDs and IRFDs to serve accounting and State requirements, the latest approved Infrastructure Financing Plan for a District, and applicable bond covenants.

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

IFD/IRFD No / Title	Ordinance	Estimated Tax Increment *	
		FY 2023-24	FY 2024-25
IFD 2 Port Infrastructure Financing District Subproject Area Pier 70 G-1 Historic Core	27-16	\$ 779,000	\$ 794,000
IFD 2 Port Infrastructure Financing District Subproject Areas Pier 70 G-2, G-3, and G-4	220-18	\$ 2,283,000	\$ 4,323,000
IFD 2 Port Infrastructure Financing District Subproject Area I (Mission Rock)	34-18	\$ 5,103,000	\$ 5,305,000
IRFD 1 Treasure Island Infrastructure and Revitalization Financing District	21-17	\$ 8,897,000	\$ 11,612,000
IRFD 2 Hoedown Yard Infrastructure and Revitalization Financing District	348-18	\$ -	\$ 1,830,000

*Estimated tax increment per approved Infrastructure Financing Plans.

SECTION 32. Community Facilities and Special Tax Districts.

Pursuant to California Government Code 53311 et seq. (the Mello-Roos Community Facilities Act of 1982) and Chapter 43, Article X of the San Francisco Administrative Code, which incorporates the Mello-Roos Community Facilities Act of 1982, the Board of

Supervisors has formed Community Facilities Districts (CFDs) and Special Tax Districts (STDs) within the City. Proceeds from special taxes levied on property in the CFDs/STDs are hereby appropriated in the respective amounts actually received by the City in such fiscal year for each such district.

The Controller is authorized to disburse the special tax revenues appropriated by this section as provided in the Joint Community Facilities Agreements, Development Agreements, Disposition and Development Agreements, and Ordinances levying special taxes, as approved by the Board of Supervisors for each such district for the purposes authorized therein.

The Controller may transfer funds and appropriation authority between and within accounts related to CFDs and STDs to serve accounting requirements, the Board of Supervisors approved CFD/STD Report for each district (as approved in the referenced Ordinances), and applicable bond covenants.

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

CFD/STD No / Title	Ordinance	Estimated Special Tax Revenues	
		(FY 2023-24)	(FY 2024-25)
CFD No. 2014-1 (Transbay) (1)	001-15	\$ 32,711,674	\$ 33,365,908
CFD No. 2016-1 (T.I.) - IA No. 1 (2)(3)	022-17	\$ 2,890,444	\$ 2,948,253
CFD No. 2016-1 (T.I.) - IA No. 2 (2)(3)	022-17	\$ 2,330,136	\$ 2,376,739
CFD No. 2016-1 (T.I.) - IA No. 3 (4)	022-17	\$ -	\$ 1,293,535
STD No. 2018-1 (Central SoMa)	021-19	\$ -	\$ -
STD No. 2019-1 (P70 Condos) (5)	027-20	\$ 1,180,912	\$ 1,204,530
STD No. 2019-2 (P70 Leased) (6)	028-20	\$ 562,094	\$ 573,336
STD No. 2020-1 (Mission Rock) (7)	079-20	\$ 8,843,065	\$ 9,019,927
STD No. 2022-1 (Power Station)	061-22	\$ -	\$ -

*Preliminary, subject to change

Notes:

- (1) Special tax projection are subject to change if additional properties issue a COO as of the fiscal year cut-off date.
- (2) Based on building permits issued as of April 10, 2023.
- (3) Special tax projections are subject to change if additional parcels issue building permits prior to the June 30th cut-off date.
- (4) Assumes the building permit for Sub-Block C3.5 is issued by September 2023. Special tax estimates based on Attachment 3 of the RMA.
- (5) "Based on VDDA Execution Dates and COOs as of "8/1/23". PKN is the only property that has had a VDDA Execution Date, no property has issued a COO. Special tax estimates based on Attachment 3 of the RMA.
- (6) "Based on VDDA Execution Dates and COOs as of "8/1/23". Building 12 is the only property that has had a VDDA Execution Date and issued a COO.
- (7) "Based on Parcel Lease Execution Dates as of "8/1/23". Parcel G was Developed as of FY 2022-23 and the remaining T. Zone 1 parcels are Developed as of FY 2023-24.

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

Eighty-one million, one hundred and ninety thousand dollars (\$81,190,000) of projected but unbudgeted, unassigned fund balance from fiscal year 2022-23 is designated for balancing future budget shortfalls in FY 2024-25 and after. This amount shall not be included in the calculations of deposits to the Budget Stabilization Reserve described in Administrative Code Section 10.60 (c).

SECTION 32.2. Federal and State Emergency Revenue Revisions.

The Controller is authorized to revise approved revenue budgets for federal and state emergency-related revenues to manage timing differences and cash flow needs driven by changing granting agencies' guidance and approvals, provided that such adjustments shall not change cumulative total revenue budgets in a given fund for the period from fiscal years 2020-21 through 2024-25. Such revisions shall not change approved expenditure authority. The Controller shall report any such revisions to the Mayor and Board within 30 days of their enactment.

SECTION 33. Federal, State and Local Match Sources & Uses Accounting for COVID-19 Emergency.

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

SECTION 34. Transbay Joint Powers Authority Financing.

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

SECTION 35. Police Department Overtime Reporting.

The Police Department shall provide a quarterly report of overtime spending to the Board of Supervisors, including the types of activities performed on overtime.

**STATEMENT OF BOND REDEMPTION
AND INTEREST**

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Fiscal Years 2023-2024 and 2024-2025

Summary

	FY 2023-2024				FY 2024-2025			
	Principal	Interest	Adm Expense	Total	Principal	Interest	Adm Expense	Total
GENERAL OBLIGATION BONDS								
CITY AND COUNTY OF SAN FRANCISCO	\$ 310,776,206	\$ 107,834,186	\$ 500	\$ 418,610,892	\$ 185,916,476	\$ 106,152,522	\$ 500	\$ 292,069,498
SAN FRANCISCO COMMUNITY COLLEGE DISTRICT	24,880,000	14,232,727	-	39,112,727	19,430,000	13,145,418	-	32,575,418
SAN FRANCISCO UNIFIED SCHOOL DISTRICT	95,715,000	45,472,178	-	141,187,178	77,190,000	40,909,772	-	118,099,772
BAY AREA RAPID TRANSIT DISTRICT	13,296,086	34,262,005	-	47,558,091	18,656,083	33,528,393	-	52,184,476
SUB-TOTAL GENERAL OBLIGATIONS - FROM AD VALOREM PROPERTY TAXES	\$ 444,667,292	\$ 201,801,096	\$ 500	\$ 646,468,888	\$ 301,192,559	\$ 193,736,105	\$ 500	\$ 494,929,164
OTHER DEBTS - GOVERNMENTAL ACTIVITIES	\$ 55,806,464	\$ 45,145,397	\$ -	\$ 100,951,861	\$ 61,964,136	\$ 70,371,984	\$ -	\$ 132,336,120
ADD FISCAL CHARGES	-	6,110,203	-	6,110,203	-	7,886,149	-	7,886,149
SUB-TOTAL OTHER DEBTS - GOVERNMENTAL ACTIVITIES	\$ 55,806,464	\$ 51,255,600	\$ -	\$ 107,062,064	\$ 61,964,136	\$ 78,258,133	\$ -	\$ 140,222,269
PUBLIC SERVICE ENTERPRISE - REV BONDS, CERTICATES OF PARTICIPATION AND LOANS	\$ 375,506,822	\$ 739,076,439	\$ -	\$ 1,114,583,261	\$ 395,648,861	\$ 708,253,081	\$ -	\$ 1,103,901,942
TOTAL DEBT PAYMENTS	\$ 875,980,578	\$ 992,133,135	\$ 500	\$ 1,868,114,213	\$ 758,805,556	\$ 980,247,319	\$ 500	\$ 1,739,053,375

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
General Obligation
Fiscal Years 2023-2024 and 2024-2025

	FY 2023-2024				FY 2024-2025			
	Principal	Interest	Adm Expense	Total	Principal	Interest	Adm Expense	Total
GENERAL CITY								
1992 UMB Program - Seismic Safety, Series 2007A - Drawdown 1-7	\$ 1,826,206	\$ 584,548	\$ -	\$ 2,410,754	\$ 1,916,476	\$ 494,278	\$ -	\$ 2,410,754
2016 Preservation and Seismic Safety, Series 2019A	990,000	2,757,171	-	3,747,171	1,020,000	2,729,243	-	3,749,243
2016 Preservation and Seismic Safety, Series 2020C	1,665,000	2,469,558	-	4,134,558	1,675,000	2,459,302	-	4,134,302
2008 Clean and Safe Neighborhood Parks, BAB Series 2010D ⁽¹⁾	3,100,000	1,398,815	-	4,498,815	3,205,000	1,234,515	-	4,439,515
2008 Clean and Safe Neighborhood Parks, Series 2016A	410,000	163,750	-	573,750	420,000	155,550	-	575,550
2012 Clean and Safe Neighborhood Parks, Series 2016B	1,335,000	531,650	-	1,866,650	1,360,000	504,950	-	1,864,950
2012 Clean and Safe Neighborhood Parks, Series 2018A	2,080,000	1,293,963	-	3,373,963	2,185,000	1,189,963	-	3,374,963
2008 San Francisco General Hospital Improvement, BAB Series 2010C ⁽¹⁾	15,110,000	6,820,657	-	21,930,657	15,630,000	6,019,827	-	21,649,827
2010 Earthquake Safety & Emergency Response Series 2016C	1,195,000	529,325	-	1,724,325	1,255,000	469,575	-	1,724,575
2014 Earthquake Safety & Emergency Response Series 2016D	4,035,000	1,786,013	-	5,821,013	4,235,000	1,584,263	-	5,819,263
2014 Earthquake Safety & Emergency Response Series 2018C	5,905,000	4,248,150	-	10,153,150	6,200,000	3,952,900	-	10,152,900
2020 Earthquake Safety & Emergency Response Series 2021-B1	1,670,000	2,686,900	-	4,356,900	1,750,000	2,603,400	-	4,353,400
2020 Earthquake Safety & Emergency Response, Series 2021E-1	1,545,000	2,485,750	-	4,030,750	1,620,000	2,408,500	-	4,028,500
2011 Road Repaving and Street Safety, Series 2016E	2,090,000	926,650	-	3,016,650	2,195,000	822,150	-	3,017,150
2014 Transportation & Road Improvements Series 2015B	2,295,000	1,158,881	-	3,453,881	2,410,000	1,044,131	-	3,454,131
2014 Transportation & Road Improvements Series 2018B	4,730,000	2,942,588	-	7,672,588	4,970,000	2,706,088	-	7,676,088
2014 Transportation & Road Improvements Series 2020B	5,020,000	2,009,000	-	7,029,000	5,120,000	1,908,600	-	7,028,600
2014 Transportation & Road Improvements Series 2021C-1	2,160,000	3,476,050	-	5,636,050	2,265,000	3,368,050	-	5,633,050
2015 Affordable Housing Series 2016F	2,550,000	1,087,180	-	3,637,180	2,605,000	1,031,335	-	3,636,335
2015 Affordable Housing Series 2018D	4,370,000	3,275,393	-	7,645,393	4,520,000	3,122,443	-	7,642,443
2015 Affordable Housing, Series 2019C	1,165,000	499,720	-	1,664,720	1,185,000	479,915	-	1,664,915
2019 Affordable Housing, Series 2021A	6,000,000	3,764,313	-	9,764,313	6,020,000	3,740,553	-	9,760,553
2016 Public Health and Safety, Series 2017A	5,775,000	3,746,050	-	9,521,050	6,065,000	3,457,300	-	9,522,300
2016 Public Health and Safety, Series 2018E	1,555,000	1,095,188	-	2,650,188	1,635,000	1,017,438	-	2,652,438
2016 Public Health and Safety, Series 2020D-1	2,265,000	3,285,100	-	5,550,100	2,360,000	3,171,850	-	5,531,850
2020 Health and Recovery, Series 2021D-1	4,265,000	6,865,800	-	11,130,800	4,475,000	6,652,550	-	11,127,550
2020 Health and Recovery, Series 2023A	1,760,000	1,320,750	-	3,080,750	1,760,000	1,232,750	-	2,992,750
2019 Affordable Housing, Series 2023C	2,865,000	5,492,878	-	8,357,878	2,215,000	5,320,978	-	7,535,978
General Obligation Bond Refunding, Series 2015 R1 ⁽²⁾	23,985,000	7,569,250	-	31,554,250	21,955,000	6,370,000	-	28,325,000
General Obligation Bond Refunding, Series 2020 R1	14,525,000	7,487,200	500	22,012,700	18,570,000	6,760,950	500	25,331,450
General Obligation Bond Refunding, Series 2021 R1	8,445,000	3,717,300	-	12,162,300	8,870,000	3,295,050	-	12,165,050
General Obligation Bond Refunding, Series 2021 R2 ⁽²⁾	18,380,000	2,179,250	-	20,559,250	13,955,000	1,260,250	-	15,215,250
General Obligation Bond Refunding, Series 2022-R1	24,615,000	15,103,000	-	39,718,000	25,835,000	13,872,250	-	39,707,250
2016 Preservation and Seismic Safety, Series 2024A (estimated)	415,000	974,610	-	1,389,610	2,400,000	5,542,225	-	7,942,225
2020 Health and Recovery, Series 2024B (estimated)	130,680,000	2,101,785	-	132,781,785	2,060,000	4,169,400	-	6,229,400
TOTAL BEFORE OFFSET FOR FEDERAL SUBSIDY, NET BID PREMIUM & TOBACCO SETTLEMENT REVENUE	\$ 310,776,206	\$ 107,834,186	\$ 500	\$ 418,610,892	\$ 185,916,476	\$ 106,152,522	\$ 500	\$ 292,069,498
NET BID PREMIUM, FEDERAL SUBSIDY & TSR								
2020 Health and Recovery, Series 2023A	-	(1,320,750)	-	(1,320,750)	-	(1,232,750)	-	(1,232,750)
2019 Affordable Housing, Series 2023C	-	(814,243)	-	(814,243)	-	-	-	-
2008 San Francisco General Hospital Improvement, BAB Series 2010C ⁽¹⁾	-	(2,251,158)	-	(2,251,158)	-	(1,986,844)	-	(1,986,844)
2008 Clean and Safe Neighborhood Parks, BAB Series 2010D ⁽¹⁾	-	(461,679)	-	(461,679)	-	(407,452)	-	(407,452)
Tobacco Settlement Revenue Reimbursement ⁽²⁾	(13,755,236)	(4,648,326)	-	(18,403,562)	(14,436,265)	(3,960,563)	-	(18,396,828)
PASS Loan Repayments	-	(3,098,070)	-	(3,098,070)	(2,192,394)	(5,188,545)	-	(7,380,939)
GENERAL CITY, NET OF FEDERAL SUBSIDY, BID PREMIUM & TSR	\$ 297,020,970	\$ 95,239,960	\$ 500	\$ 392,261,430	\$ 169,287,817	\$ 93,376,368	\$ 500	\$ 262,664,685

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
General Obligation
Fiscal Years 2023-2024 and 2024-2025

	FY 2023-2024				FY 2024-2025			
	Principal	Interest	Adm Expense	Total	Principal	Interest	Adm Expense	Total
OUTSIDE CITY BUDGET								
SAN FRANCISCO COMMUNITY COLLEGE DISTRICT (SFCCD), PROP 39								
2015 Community College District Refunding Bonds	\$ 19,775,000	\$ 5,697,750	\$ -	\$ 25,472,750	\$ 13,790,000	\$ 4,709,000	\$ -	\$ 18,499,000
2020 Community College District Refunding Bonds	1,360,000	922,450	-	2,282,450	1,430,000	854,450	-	2,284,450
2020 Community College District, 2020 Series A	-	2,979,450	-	2,979,450	-	2,979,450	-	2,979,450
2020 Community College District, 2020 Series A-1	3,745,000	4,633,077	-	8,378,077	4,210,000	4,602,518	-	8,812,518
SF COMMUNITY COLLEGE DISTRICT TOTAL	\$ 24,880,000	\$ 14,232,727	\$ -	\$ 39,112,727	\$ 19,430,000	\$ 13,145,418	\$ -	\$ 32,575,418
SAN FRANCISCO UNIFIED SCHOOL DISTRICT (SFUSD) PROP 39								
2006 Unified School District, 2010 Series C (QSCBs) ⁽¹⁾	\$ -	\$ 742,969	\$ -	\$ 742,969	\$ -	\$ 742,969	\$ -	\$ 742,969
2006 Unified School District, 2010 Series D (BABs) ⁽¹⁾	10,715,000	4,150,420	-	14,865,420	11,325,000	3,535,914	-	14,860,914
2006 Unified School District, 2015 Series F	685,000	430,713	-	1,115,713	720,000	396,463	-	1,116,463
2011 Unified School District, 2015 Series C	9,650,000	6,055,363	-	15,705,363	10,130,000	5,572,863	-	15,702,863
2015 Unified School District Refunding Bonds	3,110,000	320,550	-	3,430,550	3,265,000	165,050	-	3,430,050
2016 Unified School District, Series A	6,290,000	4,826,363	-	11,116,363	6,605,000	4,511,863	-	11,116,863
2017 Unified School District Refunding Bonds	11,710,000	585,500	-	12,295,500	-	-	-	-
2016 Unified School District, Series B	8,595,000	7,396,950	-	15,991,950	8,940,000	7,053,150	-	15,993,150
2020 General Obligation Refunding Bonds	21,615,000	3,645,600	-	25,260,600	18,945,000	2,781,000	-	21,726,000
2016 Unified School District, Series C	14,300,000	11,630,500	-	25,930,500	7,760,000	10,915,500	-	18,675,500
2022 General Obligation Refunding Bonds	9,045,000	5,687,250	-	14,732,250	9,500,000	5,235,000	-	14,735,000
TOTAL BEFORE OFFSET FOR FEDERAL SUBSIDY	\$ 95,715,000	\$ 45,472,178	\$ -	\$ 141,187,178	\$ 77,190,000	\$ 40,909,772	\$ -	\$ 118,099,772
FEDERAL SUBSIDY								
2006 Unified School District, 2010 Series C (QSCBs) ⁽¹⁾	-	(662,138)	-	(662,138)	-	(662,138)	-	(662,138)
2006 Unified School District, 2010 Series D (BABs) ⁽¹⁾	-	(1,369,846)	-	(1,369,846)	-	(1,369,846)	-	(1,369,846)
SF UNIFIED SCHOOL DISTRICT, NET OF FEDERAL SUBSIDY	\$ 95,715,000	\$ 43,440,194	\$ -	\$ 139,155,194	\$ 77,190,000	\$ 38,877,788	\$ -	\$ 116,067,788
BAY AREA RAPID TRANSIT DISTRICT (BART)								
2004 BART Earthquake Safety Bonds 2013 Series C	\$ 3,718,164	\$ 951,713	\$ -	\$ 4,669,877	\$ 3,654,621	\$ 772,940	\$ -	\$ 4,427,561
2004 BART Gen Obligation Bonds Refunding 2015 Series D	3,500,055	3,951,215	-	7,451,270	3,917,382	3,785,366	-	7,702,748
2004 BART Gen Obligation Bonds Refunding 2017 Series E	-	1,060,853	-	1,060,853	-	1,060,853	-	1,060,853
2004 BART Gen Obligation Bonds 2019 Series F-1	2,177,659	2,759,805	-	4,937,464	2,287,573	2,659,612	-	4,947,185
2004 BART Gen Obligation Bonds Refunding 2019 Series G	-	421,928	-	421,928	-	421,928	-	421,928
2016 BART General Obligation Bonds 2017 Series A	1,908,028	3,833,590	-	5,741,618	1,945,811	3,765,865	-	5,711,676
2016 BART General Obligation Bonds 2019 Series B-1	1,992,180	3,953,946	-	5,946,126	2,091,789	3,851,846	-	5,943,635
2016 BART General Obligation Bonds 2020 Series C	-	7,006,395	-	7,006,395	3,283,663	6,924,304	-	10,207,967
2016 BART General Obligation Bonds 2022 Series D	-	10,322,560	-	10,322,560	1,475,244	10,285,679	-	11,760,923
TOTAL BART	\$ 13,296,086	\$ 34,262,005	\$ -	\$ 47,558,091	\$ 18,656,083	\$ 33,528,393	\$ -	\$ 52,184,476
SUB-TOTAL SFCCD, SFUSD AND BART	\$ 133,891,086	\$ 93,966,910	\$ -	\$ 227,857,996	\$ 115,276,083	\$ 87,583,583	\$ -	\$ 202,859,666
TOTAL GEN OBLIGATION - GENERAL CITY, SFCCD, SFUSD AND BART ⁽³⁾	\$ 444,667,292	\$ 201,801,096	\$ 500	\$ 646,468,888	\$ 301,192,559	\$ 193,736,105	\$ 500	\$ 494,929,164

(1) Interest payment will be offset in part by available federal subsidies of interest.

(2) Debt service will be offset by available tobacco settlement revenues (TSR). The offset assumes that TSR will be available to cover GOBs debt service with respect to Laguna Honda Hospital Series 2008-R3 and Laguna Honda Hospital Series 2005A & 2005I. Series 2005A & 2005I were refunded by GOB Refunding Series 2011-R1 and Series 2008-R3 by GOB Refunding Series 2015-R1. GOB Refunding Series 2011-R1 was subsequently refunded by GOB Series 2021-R2.

(3) For AAO purpose, the totals in the summary are gross of net bid premium, federal subsidies and tobacco settlement revenue.

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Other Debt Service
Fiscal Years 2023-2024 and 2024-2025

	FY 2023-2024					FY 2024-2025				
	Principal	Interest	Total Debt Service	Other Fiscal Charges	Total ⁽⁴⁾	Principal	Interest	Total Debt Service	Other Fiscal Charges	Total ⁽⁴⁾
CERTIFICATES OF PARTICIPATION ⁽⁵⁾										
Moscone Center South Refunding Project, Series 2011A	\$ 2,200,000	\$ 143,066	\$ 2,343,066	\$ 666,270	\$ 3,009,336	\$ 2,340,000	\$ 58,500	\$ 2,398,500	\$ 787,680	\$ 3,186,180
Multiple Capital Improvement Projects, Series 2012A	1,720,000	1,127,125	2,847,125	262,411	3,109,536	1,770,000	1,058,325	2,828,325	309,107	3,137,432
Refunding Certificate of Participation Series 2014-R2 (Juvenile Hall Proj)	1,665,000	732,163	2,397,163	97,250	2,494,413	1,705,000	690,538	2,395,538	113,373	2,508,911
War Memorial Veterans Building Improvement Series 2015A, B	3,080,000	4,697,819	7,777,819	492,625	8,270,444	3,225,000	4,556,300	7,781,300	581,726	8,363,026
Refunding Certificate of Participation Series 2015-R1 (City office Bldgs.)	3,785,000	4,231,875	8,016,875	229,595	8,246,470	3,970,000	4,038,000	8,008,000	270,128	8,278,128
War Memorial Veterans Building Improvement Series 2016A	975,000	305,425	1,280,425	14,793	1,295,218	1,000,000	295,335	1,295,335	15,587	1,310,922
Hope SF Series 2017A	660,000	891,321	1,551,321	68,431	1,619,752	685,000	908,143	1,593,143	79,149	1,672,292
Moscone Expansion Project Series 2017B ⁽⁶⁾	12,515,000	14,679,713	27,194,713	805,973	28,000,686	13,140,000	14,053,963	27,193,963	953,042	28,147,005
Less: MED Assessments	(12,515,000)	(5,979,638)	(18,494,638)	-	(18,494,638)	(13,140,000)	(5,215,776)	(18,355,776)	-	(18,355,776)
Net City Contribution:	-	8,700,075	8,700,075	805,973	9,506,048	-	8,838,187	8,838,187	953,042	9,791,229
Refunding Certificate of Participation Series 2019-R1	1,435,000	735,163	2,170,163	260,661	2,430,824	1,510,000	663,413	2,173,413	307,357	2,480,770
Refunding Certificate of Participation Series 2020-R1 (Mtpl Capital Impr.)	4,850,000	2,366,450	7,216,450	419,093	7,635,543	4,680,000	2,128,200	6,808,200	494,307	7,302,507
49 South Van Ness Project, Series 2019A	3,730,000	9,761,950	13,491,950	232,200	13,724,150	4,590,000	9,575,450	14,165,450	273,261	14,438,711
Animal Care and Control, Series 2020	1,660,000	1,831,100	3,491,100	89,354	3,580,454	1,740,000	1,748,100	3,488,100	103,988	3,592,088
Multiple Capital Improvement Projects, Series 2021A	2,710,000	3,056,800	5,766,800	11,000	5,777,800	2,850,000	3,022,650	5,872,650	11,000	5,883,650
Approved Department of Public Health Facilities	3,855,000	2,025,495	5,880,495	200,000	6,080,495	4,105,000	9,471,800	13,576,800	200,000	13,776,800
Proposed Affordable Housing/Community Development	2,345,000	464,654	2,809,654	200,000	3,009,654	3,375,000	6,769,204	10,144,204	400,000	10,544,204
Approved Critical Repairs	1,425,000	245,700	1,670,700	200,000	1,870,700	3,030,000	5,406,213	8,436,213	400,000	8,836,213
Approved Economic Recovery Stimulus	305,000	52,731	357,731	200,000	557,731	1,215,000	1,874,600	3,089,600	400,000	3,489,600
Approved Street Repaving Program	-	-	-	-	-	915,000	1,153,263	2,068,263	200,000	2,268,263
Proposed 170 Otis Exit Project	-	-	-	-	-	1,060,000	1,340,463	2,400,463	200,000	2,600,463
Approved HOPE SF COPs	715,000	342,067	1,057,067	200,000	1,257,067	770,000	2,202,550	2,972,550	200,000	3,172,550
TOTAL CERTIFICATES OF PARTICIPATION	\$ 37,115,000	\$ 41,710,979	\$ 78,825,979	\$ 4,649,656	\$ 83,475,635	\$ 44,535,000	\$ 65,799,234	\$ 110,334,234	\$ 6,299,705	\$ 116,633,939
LOANS AND LEASES										
San Francisco Marina-West Harbor Loan	\$ 542,055	\$ 915,965	\$ 1,458,020	\$ -	\$ 1,458,020	\$ 564,508	\$ 893,512	\$ 1,458,020	\$ -	\$ 1,458,020
Citywide Emergency Radio Replacement Project	3,529,409	199,463	3,728,872	161,790	3,890,662	3,589,628	139,244	3,728,872	189,686	3,918,558
TOTAL LOANS AND LEASES	\$ 4,071,464	\$ 1,115,428	\$ 5,186,892	\$ 161,790	\$ 5,348,682	\$ 4,154,136	\$ 1,032,756	\$ 5,186,892	\$ 189,686	\$ 5,376,578
SAN FRANCISCO FINANCE CORP LEASE REVENUE BONDS										
EMERGENCY COMMUNICATION SYSTEM										
LRB Refinancing Series 2010-R1	\$ 1,985,000	\$ (1,945,300)	\$ 39,700	\$ 64,635	\$ 104,335	\$ -	\$ -	\$ -	\$ -	\$ -
OPEN SPACE FUND (VARIOUS PARK PROJECTS)										
LRB Refunding Open Space Fund Series 2018A	\$ 3,485,000	\$ 980,000	\$ 4,465,000	\$ 281,306	\$ 4,746,306	\$ 3,655,000	\$ 805,750	\$ 4,460,750	\$ 330,222	\$ 4,790,972
MOSCONE CENTER EXPANSION PROJECT										
LR Refunding Bonds Series 2008 -1, 2	\$ 7,800,000	\$ 2,975,590	\$ 10,775,590	\$ 847,701	\$ 11,623,291	\$ 8,200,000	\$ 2,493,044	\$ 10,693,044	\$ 945,717	\$ 11,638,761
LIBRARY PRESERVATION FUND										
LRB Refunding Series 2018B	\$ 1,350,000	\$ 308,700	\$ 1,658,700	\$ 105,115	\$ 1,763,815	\$ 1,420,000	\$ 241,200	\$ 1,661,200	\$ 120,819	\$ 1,782,019
TOTAL OTHER DEBT SERVICE	\$ 55,806,464	\$ 45,145,397	\$ 100,951,861	\$ 6,110,203	\$ 107,062,064	\$ 61,964,136	\$ 70,371,984	\$ 132,336,120	\$ 7,886,149	\$ 140,222,269

(4) A portion or all debt service payment is payable from non-general fund revenue.

(5) Does not include budgeted optional paydowns for commercial paper, including for Housing Trust Fund and Police Vehicle Acquisition.

(6) "Other Fiscal Charges" for Series 2017B Moscone include the cost of the 2017B COPs property insurance premiums in the amount of \$794,973 for FY24 and \$942,042 for FY25.

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans
Fiscal Years 2023-2024 and 2024-2025

	FY 2023-2024			FY 2024-2025		
	Principal	Interest	Total	Principal	Interest	Total
HETCH HETCHY WATER & POWER ENTERPRISE						
2011 Qualified Energy Conservation Bonds	\$ 561,938	\$ 115,769	\$ 677,707	\$ 568,690	\$ 89,053	\$ 657,743
2015 New Clean Renewable Energy Bonds	147,859	67,166	215,025	149,916	60,311	210,227
2015 Power Revenue Bonds Series A (Green)	-	1,592,950	1,592,950	-	1,592,950	1,592,950
2015 Power Revenue Bonds Series B	850,000	123,600	973,600	910,000	62,000	972,000
2021 Power Revenue Bonds Series A	-	-	-	1,385,000	3,050,425	4,435,425
2021 Power Revenue Bonds Series B	-	-	-	585,000	2,030,375	2,615,375
SRF Loan:						
Mt. Tunnel Improvements Project	-	300,000	300,000	-	450,000	450,000
COP 525 Golden Gate Office Space, Series 2009 D	444,708	798,329	1,243,037	463,176	769,450	1,232,626
Trustee and Arbitrage Computation Fee (COPs 9.72%)	-	369	369	-	923	923
Trustee and Arbitrage Computation Fee (Power Bonds)	-	53,850	53,850	-	56,542	56,542
TOTAL HETCH HETCHY WATER & POWER BEFORE OFFSET	<u>\$ 2,004,505</u>	<u>\$ 3,052,033</u>	<u>\$ 5,056,538</u>	<u>\$ 4,061,782</u>	<u>\$ 8,162,029</u>	<u>\$ 12,223,811</u>
Federal Offsets						
2011 Qualified Energy Conservation Bonds Federal Offset	-	(81,578)	(81,578)	-	(66,545)	(66,545)
2015 New Clean Renewable Energy Bonds Federal Offset	-	(44,336)	(44,336)	-	(42,218)	(42,218)
COP 525 Golden Gate Office Space, Series 2009 Federal Offset	-	(263,489)	(263,489)	-	(253,946)	(253,946)
TOTAL HETCH HETCHY WATER & POWER	<u>\$ 2,004,505</u>	<u>\$ 2,662,630</u>	<u>\$ 4,667,136</u>	<u>\$ 4,061,782</u>	<u>\$ 7,799,320</u>	<u>\$ 11,861,102</u>
LAGUNA HONDA HOSPITAL ⁽⁷⁾						
COP Refunding Series 2019-R1	\$ 6,690,000	\$ 2,551,750	\$ 9,241,750	\$ 7,025,000	\$ 2,217,250	\$ 9,242,250
Other Fiscal Charges: Non-Insurance	-	8,250	8,250	-	8,250	8,250
Other Fiscal Charges: Insurance	-	889,495	889,495	-	1,054,052	1,054,052
Other Fiscal Charges	-	897,745	897,745	-	1,062,302	1,062,302
TOTAL BEFORE REIMBURSEMENT OFFSET	<u>\$ 6,690,000</u>	<u>\$ 3,449,495</u>	<u>\$ 10,139,495</u>	<u>\$ 7,025,000</u>	<u>\$ 3,279,552</u>	<u>\$ 10,304,552</u>
SB 1128 Reimbursement Offset	<u>(6,690,000)</u>	<u>(958,345)</u>	<u>(7,648,345)</u>	<u>(7,025,000)</u>	<u>(623,759)</u>	<u>(7,648,759)</u>
TOTAL LAGUNA HONDA HOSPITAL	<u>\$ -</u>	<u>\$ 2,491,150</u>	<u>\$ 2,491,150</u>	<u>\$ -</u>	<u>\$ 2,655,793</u>	<u>\$ 2,655,793</u>
SAN FRANCISCO MUNICIPAL TRANSPORTATION AGENCY						
SFMTA 2017 Series Revenue Bonds	\$ 3,880,000	\$ 6,111,371	\$ 9,991,371	\$ 4,070,000	\$ 5,914,204	\$ 9,984,204
SFMTA 2021 Series A Refunding Revenue Bonds	10,065,000	3,019,089	13,084,089	10,110,000	2,970,947	13,080,947
SFMTA 2021 Series B Revenue Bonds	-	179,200	179,200	-	179,200	179,200
SFMTA 2021 Series C Revenue Bonds	-	4,596,100	4,596,100	-	4,596,100	4,596,100
TOTAL SF MUNICIPAL TRANSPORTATION AGENCY	<u>\$ 13,945,000</u>	<u>\$ 13,905,760</u>	<u>\$ 27,850,760</u>	<u>\$ 14,180,000</u>	<u>\$ 13,660,451</u>	<u>\$ 27,840,451</u>
PORT OF SAN FRANCISCO						
Hyde Street Harbor Loan	\$ 177,969	\$ 53,791	\$ 231,760	\$ 185,977	\$ 45,783	\$ 231,760
Refunding Revenue Bonds, Series 2020A/B	1,245,000	692,697	1,937,697	1,275,000	670,361	1,945,361
Revenue Bonds, Series 2014A/B	540,000	789,631	1,329,631	565,000	762,631	1,327,631
COP Port Facilities Project Series 2013 B & C	740,000	1,253,338	1,993,338	780,000	1,216,338	1,996,338
SBH - CalBoating Loan - \$400K	13,221	11,260	24,481	13,816	10,665	24,481
SBH - CalBoating Loan - \$3.1M	119,717	92,444	212,161	125,104	87,057	212,161
SBH - CalBoating Loan - \$4.5M	176,494	122,819	299,313	184,437	114,876	299,313
Other Fiscal Charges	-	460,210	460,210	-	446,497	446,497
TOTAL PORT OF SAN FRANCISCO	<u>\$ 3,012,401</u>	<u>\$ 3,476,190</u>	<u>\$ 6,488,591</u>	<u>\$ 3,129,334</u>	<u>\$ 3,354,208</u>	<u>\$ 6,483,542</u>

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans
Fiscal Years 2023-2024 and 2024-2025

	FY 2023-2024			FY 2024-2025		
	Principal	Interest	Total	Principal	Interest	Total
SAN FRANCISCO GENERAL HOSPITAL						
Capital Lease - Emergency Back-up Generators	\$ 2,067,093	\$ 270,738	\$ 2,337,831	\$ 2,183,409	\$ 154,422	\$ 2,337,831
Other Fiscal Charges	-	68,689	68,689	-	79,639	79,639
TOTAL SAN FRANCISCO GENERAL HOSPITAL	<u>\$ 2,067,093</u>	<u>\$ 339,427</u>	<u>\$ 2,406,520</u>	<u>\$ 2,183,409</u>	<u>\$ 234,061</u>	<u>\$ 2,417,470</u>
SAN FRANCISCO INTERNATIONAL AIRPORT						
2009 Airport 2nd Series Revenue Refunding Bonds Series 2009D	\$ 1,022,500	\$ 1,739,000	\$ 2,761,500	\$ 1,022,500	\$ 1,739,000	\$ 2,761,500
2013 Airport 2nd Series Revenue Bonds Series 2013A/B/C	-	12,866,475	12,866,475	-	12,866,475	12,866,475
2014 Airport 2nd Series Revenue Bonds Series 2014	-	23,680,000	23,680,000	-	23,680,000	23,680,000
2016 Airport 2nd Series Revenue Refunding Bonds Series 2016A	20,771,667	6,396,875	27,168,542	20,771,667	6,396,875	27,168,542
2016 Airport 2nd Series Revenue Bonds Series 2016B/C	-	37,006,250	37,006,250	-	37,006,250	37,006,250
2016 Airport 2nd Series Revenue Refunding Bonds Series 2016D	27,910,833	4,793,417	32,704,250	27,910,833	4,793,417	32,704,250
2017 Airport 2nd Series Revenue Bonds Series 2017A	-	17,129,300	17,129,300	-	17,129,300	17,129,300
2017 Airport 2nd Series Revenue Bonds Series 2017B	-	11,599,250	11,599,250	-	11,599,250	11,599,250
2017 Airport 2nd Series Revenue Refunding Bonds Series 2017D	25,664,167	3,388,750	29,052,917	25,664,167	3,388,750	29,052,917
2018 Airport 2nd Series Variable Rate Revenue Bonds Series 2018B/C	-	19,586,141	19,586,141	-	19,586,141	19,586,141
2018 Airport 2nd Series Revenue Bonds Series 2018D	-	36,640,000	36,640,000	-	36,640,000	36,640,000
2018 Airport 2nd Series Revenue Bonds Series 2018E	-	5,813,750	5,813,750	-	5,813,750	5,813,750
2018 Airport 2nd Series Revenue Bonds Series 2018F	-	266,950	266,950	-	266,950	266,950
2018 Airport 2nd Series Revenue Refunding Bonds Series 2018G	-	1,783,000	1,783,000	-	1,783,000	1,783,000
2019 Airport 2nd Series Revenue Bonds Series 2019A	-	57,560,750	57,560,750	-	57,560,750	57,560,750
2019 Airport 2nd Series Revenue Bonds Series 2019B	-	4,564,000	4,564,000	-	4,564,000	4,564,000
2019 Airport 2nd Series Revenue Bonds Series 2019C	-	281,471	281,471	-	281,471	281,471
2019 Airport 2nd Series Revenue Refunding Bonds Series 2019D	27,026,667	19,865,583	46,892,250	27,026,667	19,865,583	46,892,250
2019 Airport 2nd Series Revenue Bonds Series 2019E	-	37,673,750	37,673,750	-	37,673,750	37,673,750
2019 Airport 2nd Series Revenue Bonds Series 2019F	-	5,346,250	5,346,250	-	5,346,250	5,346,250
2019 Airport 2nd Series Revenue Bonds Series 2019G	2,396,667	261,273	2,657,940	2,396,667	261,273	2,657,940
2019 Airport 2nd Series Revenue Refunding Bonds Series 2019H	5,843,333	7,409,750	13,253,083	5,843,333	7,409,750	13,253,083
2020 Airport 2nd Series Revenue Refunding Bonds Series 2020A	-	5,224,350	5,224,350	-	5,224,350	5,224,350
2020 Airport 2nd Series Revenue Refunding Bonds Series 2020B	-	2,063,000	2,063,000	-	2,063,000	2,063,000
2020 Airport 2nd Series Revenue Refunding Bonds Series 2020C	-	3,850,724	3,850,724	-	3,850,724	3,850,724
2021 Airport 2nd Series Revenue Refunding Bonds Series 2021A	-	9,761,250	9,761,250	-	9,761,250	9,761,250
2021 Airport 2nd Series Revenue Refunding Bonds Series 2021B	-	6,453,500	6,453,500	-	6,453,500	6,453,500
2021 Airport 2nd Series Revenue Refunding Bonds Series 2021C	-	7,452,995	7,452,995	-	7,452,995	7,452,995
2022 Airport 2nd Series Revenue and Refunding Bonds Series 2022A	3,728,333	12,022,509	15,750,842	3,728,333	12,022,509	15,750,842
2022 Airport 2nd Series Revenue and Refunding Bonds Series 2022B	-	11,223,160	11,223,160	-	11,223,160	11,223,160
2022 Airport 2nd Series Revenue and Refunding Bonds Series 2022C	-	4,999,363	4,999,363	-	4,999,363	4,999,363
2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023A	10,030,000	7,975,333	18,005,333	10,030,000	7,975,333	18,005,333
2023 Airport 2nd Series Revenue and Refunding Bonds Series 2023B	-	3,975,500	3,975,500	-	3,975,500	3,975,500
Proposed Series 2023A-2	-	6,408,611	6,408,611	-	6,408,611	6,408,611
Proposed Series 2024A	-	-	-	-	-	-
Swap Payments	-	-	-	-	-	-
Commercial Paper Interest	42,526,180	-	42,526,180	42,526,180	-	42,526,180
Letter of Credit Fees	-	-	-	-	-	-
LOC Fees for VRDBs	4,226,148	-	4,226,148	4,226,148	-	4,226,148
LOC Fees for Commercial Paper	6,543,490	-	6,543,490	6,543,490	-	6,543,490
Remarketing Fees	276,909	-	276,909	276,909	-	276,909
TOTAL SAN FRANCISCO INTERNATIONAL AIRPORT	<u>\$ 177,966,894</u>	<u>\$ 397,062,280</u>	<u>\$ 575,029,174</u>	<u>\$ 177,966,894</u>	<u>\$ 397,062,280</u>	<u>\$ 575,029,174</u>

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans
Fiscal Years 2023-2024 and 2024-2025

	FY 2023-2024			FY 2024-2025		
	Principal	Interest	Total	Principal	Interest	Total
WASTEWATER ENTERPRISE						
2010 Wastewater Revenue Bonds, Series B BABs	\$ 7,505,000	\$ 10,168,662	\$ 17,673,662	\$ 7,745,000	\$ 9,800,666	\$ 17,545,666
2013 Wastewater Revenue Bonds, Series A	575,000	14,375	589,375	-	-	-
2013 Wastewater Revenue Bonds, Series B	-	7,346,600	7,346,600	-	3,723,800	3,723,800
2016 Wastewater Revenue Bonds, Series A	5,475,000	10,508,875	15,983,875	5,760,000	10,228,000	15,988,000
2016 Wastewater Revenue Bonds, Series B	1,545,000	2,962,425	4,507,425	1,625,000	2,883,175	4,508,175
2018 Wastewater Revenue Bonds, Series A	7,160,000	10,179,100	17,339,100	6,580,000	9,835,600	16,415,600
2018 Wastewater Revenue Bonds, Series B	5,810,000	8,839,250	14,649,250	5,335,000	8,560,625	13,895,625
2018 Wastewater Revenue Bonds, Series C	-	5,486,316	5,486,316	-	-	-
2021 Wastewater Revenue Notes, Series A	-	2,183,550	2,183,550	-	2,183,550	2,183,550
2021 Wastewater Revenue Notes, Series B	-	1,291,100	1,291,100	-	1,291,100	1,291,100
2021 Wastewater Revenue Bonds, Series A	-	-	-	-	10,000,638	10,000,638
2021 Wastewater Revenue Bonds, Series B	-	-	-	-	1,615,574	1,615,574
2022 Wastewater Revenue Bonds, Series B	-	6,854,000	6,854,000	8,325,000	6,645,875	14,970,875
2023 Wastewater Revenue Bonds, Series A*	-	44,335,752	44,335,752	-	-	-
2023 Wastewater Revenue Bonds, Series B*	-	-	-	-	3,553,250	3,553,250
2023 Wastewater Revenue Bonds, Series C*	-	-	-	-	6,626,400	6,626,400
SRF Loans:						
North Point Facility Outfall Rehabilitation	487,794	274,164	761,958	496,574	265,383	761,957
SEP Primary/Secondary Clarifier Upgrades	808,772	454,569	1,263,341	823,330	440,011	1,263,341
SEP 521/522 and Disinfection Upgrades	1,059,110	655,365	1,714,475	1,078,174	636,301	1,714,474
Lake Merced Green Infrastructure OSP Gas Utilization	169,961	95,117	265,078	172,681	92,397	265,078
OSP Gas Utilization	-	-	-	1,363,061	705,431	2,068,492
SEP Headworks Project	-	-	-	3,011,799	1,067,150	4,078,949
WIFIA Construction Period Loan Servicing Fee (BDFP)	-	27,050	27,050	-	28,800	28,800
WIFIA Construction Period Loan Servicing Fee (SEP Headworks)	-	27,050	27,050	-	28,800	28,800
WIFIA Construction Period Loan Servicing Fee (Master Agreement)	-	-	-	-	31,752	31,752
COP 525 Golden Gate Office Space, Series 2009 D	863,732	1,550,553	2,414,285	899,603	1,494,461	2,394,064
Trustee and Arbitrage Computation Fee (COPs 18.88%)	-	719	719	-	1,793	1,793
Trustee and Arbitrage Computation Fee (Wastewater Revenue Bonds)	-	75,500	75,500	-	79,275	79,275
TOTAL WASTEWATER ENTERPRISE BEFORE OFFSET	\$ 31,459,369	\$ 113,330,092	\$ 144,789,461	\$ 43,215,222	\$ 81,819,807	\$ 125,035,029
Federal Offsets						
2010 Wastewater Revenue Bonds, Series B BABs Federal Offset	-	(3,356,167)	(3,356,167)	-	(3,430,233)	(3,430,233)
COP 525 Golden Gate Office Space, Series 2009	-	(511,760)	(511,760)	-	(493,262)	(493,262)
TOTAL WASTEWATER ENTERPRISE	\$ 31,459,369	\$ 109,462,165	\$ 140,921,534	\$ 43,215,222	\$ 77,896,312	\$ 121,111,534
WATER ENTERPRISE						
2010 Water Revenue Bonds, Series B BABs	\$ 13,245,000	\$ 19,613,188	\$ 32,858,188	\$ 13,725,000	\$ 18,871,513	\$ 32,596,513
2010 Water Revenue Bonds, Series E BABs	13,165,000	19,104,076	32,269,076	13,610,000	18,417,800	32,027,800
2010 Water Revenue Bonds, Series G BABs	-	24,427,165	24,427,165	-	24,427,165	24,427,165
2015 Water Revenue Bonds, Series A	28,070,000	16,642,944	44,712,944	29,485,000	15,221,569	44,706,569
2016 Water Revenue Bonds, Series A	23,590,000	31,366,250	54,956,250	24,800,000	30,156,500	54,956,500

CITY AND COUNTY OF SAN FRANCISCO
Statement of Bond Redemption and Interest
Public Service Enterprise Revenue Bonds, Certificates of Participation and Loans
Fiscal Years 2023-2024 and 2024-2025

	FY 2023-2024			FY 2024-2025		
	Principal	Interest	Total	Principal	Interest	Total
2016 Water Revenue Bonds, Series B	13,175,000	2,098,625	15,273,625	13,720,000	1,569,150	15,289,150
2016 Water Revenue Bonds, Series C	6,105,000	8,463,314	14,568,314	6,275,000	8,297,667	14,572,667
2017 Water Revenue Bonds, Series A	2,445,000	1,172,625	3,617,625	2,570,000	1,047,250	3,617,250
2017 Water Revenue Bonds, Series B	2,985,000	1,430,125	4,415,125	3,135,000	1,277,125	4,412,125
2017 Water Revenue Bonds, Series C	1,425,000	684,125	2,109,125	1,500,000	611,000	2,111,000
2017 Water Revenue Bonds, Series D	1,270,000	17,130,550	18,400,550	10,230,000	16,843,050	27,073,050
2017 Water Revenue Bonds, Series E	795,000	2,337,125	3,132,125	835,000	2,296,375	3,131,375
2017 Water Revenue Bonds, Series F	735,000	381,875	1,116,875	770,000	344,250	1,114,250
2017 Water Revenue Bonds, Series G	13,665,000	343,558	14,008,558	5,225,000	75,919	5,300,919
2019 Water Revenue Bonds, Series A	3,565,000	19,258,348	22,823,348	3,640,000	19,185,126	22,825,126
2019 Water Revenue Bonds, Series B	70,000	555,618	625,618	75,000	553,332	628,332
2019 Water Revenue Bonds, Series C	80,000	605,268	685,268	80,000	602,746	682,746
2020 Water Revenue Bonds, Series A	-	7,294,750	7,294,750	-	7,294,750	7,294,750
2020 Water Revenue Bonds, Series B	-	3,066,500	3,066,500	-	3,066,500	3,066,500
2020 Water Revenue Bonds, Series C	-	3,413,400	3,413,400	-	3,413,400	3,413,400
2020 Water Revenue Bonds, Series D	-	1,476,000	1,476,000	-	1,476,000	1,476,000
2020 Water Revenue Bonds, Series E	1,530,000	9,492,844	11,022,844	1,575,000	9,448,985	11,023,985
2020 Water Revenue Bonds, Series F	1,430,000	3,594,021	5,024,021	1,440,000	3,585,240	5,025,240
2020 Water Revenue Bonds, Series G	7,065,000	1,808,725	8,873,725	7,105,000	1,765,378	8,870,378
2020 Water Revenue Bonds, Series H	685,000	1,719,591	2,404,591	690,000	1,715,384	2,405,384
2023 Water Revenue Bonds*	-	-	-	-	1,751,735	1,751,735
SRF Loan:						
Mt. Tunnel Improvements Project	-	1,000,000	1,000,000	-	1,587,615	1,587,615
COP 525 Golden Gate Office Space, Series 2009 D BAB	3,266,560	5,864,057	9,130,617	3,402,220	5,651,923	9,054,144
Trustee and Arbitrage Computation Fee (COPs 71.40%)	-	2,720	2,720	-	6,783	6,783
Trustee and Arbitrage Computation Fee (Water Revenue Bonds)	-	113,775	113,775	-	119,463	119,463
TOTAL WATER ENTERPRISE BEFORE OFFSET	\$ 138,361,560	\$ 204,461,162	\$ 342,822,722	\$ 143,887,220	\$ 200,680,693	\$ 344,567,914
Federal Offsets						
2010 Water Revenue Bonds, Series B BABs Federal Offset	-	(6,473,333)	(6,473,333)	-	(6,314,552)	(6,314,552)
2010 Water Revenue Bonds, Series E BABs Federal Offset	-	(6,305,300)	(6,305,300)	-	(6,151,595)	(6,151,595)
2010 Water Revenue Bonds, Series G BABs Federal Offset	-	(8,062,186)	(8,062,186)	-	(7,883,005)	(7,883,005)
COP 525 Golden Gate Office Space, Series 2009 Federal Offset	-	(1,935,432)	(1,935,432)	-	(1,865,411)	(1,865,411)
TOTAL WATER ENTERPRISE	\$ 138,361,560	\$ 181,684,911	\$ 320,046,471	\$ 143,887,220	\$ 178,466,130	\$ 322,353,351
TOTAL PUBLIC SERVICE ENTERPRISES	\$ 375,506,822	\$ 739,076,439	\$ 1,114,583,261	\$ 395,648,861	\$ 708,253,081	\$ 1,103,901,943

(7) Debt service related to construction cost of Laguna Honda Hospital is offset by SB 1128 sinking fund. The information assumes that SB 1128 reimbursement will be available to partially cover the Certificates of Participation Refunding Bond, Series 2019-R1 LHH debt service.

Other Fiscal Charges include insurance, trustees and arbitrage rebate computation fees.

The Hetch Hetchy Water and Power Enterprise and Wastewater Enterprise and Water Enterprise are on a fixed two-year budget (FY 2022-2023 and FY 2023-2024). The debt service schedules for FY 2023-2024 and FY 2024-2025 for these departments were updated in this AAO.

The Airport is on a fixed two-year budget and the FY 2024-2025 debt service figures will be updated in the next year's AAO.

*Debt Service for the 2023 Wastewater Revenue Bonds and 2023 Water Revenue Bonds not available for FY 2024 Budget submission. Debt Service for the FY 2025 Budget Submission is preliminary and subject to change.

AMENDED AT THE FULL BOARD 7-18-23

Board of Supervisors Spending Plan Fiscal Years 2023-2024 and 2024-2025

7.17.23

						Total FY 23-24				Total FY 24-25				Both years Total		
Seq uent ial #	Original Item number	Item ID	Description	Dept	Category	FY24 GFS	FY24 NGFS	"X" if One Time	TOTAL FY24 ALL FUNDS	FY25 GFS	FY 25 NGFS	"X" if One Time	TOTAL FY25 ALL FUNDS	GFS	NGFS	All funds
RUNNING TOTAL						42,184,805	-		42,184,805	33,257,135	-		33,257,135	75,441,940	-	75,441,940
2	C-2	A-2	Human trafficking prevention	MYR WOM	Continuing	50,000	-		50,000	50,000			50,000	100,000	-	100,000
6	C-6	A-7	Culturally competent and language accessible service center in the Richmond and cultural events by youth	MYR CHF	Restoration	150,000	-		150,000	150,000			150,000	300,000	-	300,000
9	C-9	A-10	Cultural programming to showcase Chinatown and Manilatown	ECN MYR	Continuing	75,000	-	x	75,000				-	75,000	-	75,000
11	C-11	A-13	Small business development, training and technical assistance for family child care	ECN MYR	Continuing	150,000	-	x	150,000				-	150,000	-	150,000
23	C-24	B-16	Monthly housing subsidies for low-income seniors, people with disabilities, <u>marginalized communities</u> , and people living with HIV at \$1,500/ month.	MYR	Expansion	1,250,000	-		1,250,000	500,000			500,000	1,750,000	-	1,750,000
57	C-59	D-21	Activations at Noe Valley Town Square and corridor beautification	ECN REG	Continuing	112,000		x	112,000	-			-	112,000	-	112,000
71	C-76	E-15	Gender-Based Violence direct-services restoration	WOM DPH	Restoration	1,250,000	-		1,250,000	1,250,000			1,250,000	2,500,000	-	2,500,000
74	C-79	E-20	Establish Safe Parking Site to relocate westside RVs	HSH MYR	Expansion	585,000	-		585,000	500,000			500,000	1,085,000	-	1,085,000
91	C-97	F-8	Indigenous cultural practices and cultural workshops	ART MYR	Continuing	100,000		x	100,000	-			-	100,000	-	100,000
92	C-98	F-9	Integrated healing and youth centered trauma-informed and culturally competent mental health and wellness services, urban arts/multimedia, workforce/employment and gender-affirming services	CHF DPH	Continuing	300,000		x	300,000				-	300,000	-	300,000

Board of Supervisors Spending Plan Fiscal Years 2023-2024 and 2024-2025

6/29/2023

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Seq uent ial #	Original Item number	Item ID	Description	Dept	Category	Total FY 23-24				Total FY 24-25				Both years Total		
						FY24 GFS	FY24 NGFS	"X" if One Time	TOTAL FY24 ALL FUNDS	FY25 GFS	FY 25 NGFS	"X" if One Time	TOTAL FY25 ALL FUNDS	GFS	NGFS	All funds
1	C-1	A-1	Capacity building for nonprofits with an experience serving Asian American Pacific Islander communities	ADM/ OCEIA	Continuing	105,000	-		105,000	105,000			105,000	210,000	-	210,000
2	C-2	A-2	Human trafficking prevention	MYR WOM	Continuing	50,000	-		50,000	50,000			50,000	100,000	-	100,000
3	C-3	A-3	Supporting Japantown small business and anti-hate services	ECN	Continuing	150,000	-		150,000	150,000			150,000	300,000	-	300,000
4	C-4	A-4	Annual youth media workshop	ECN	Continuing	25,000	-	x	25,000	-			-	25,000	-	25,000
5	C-5	A-6	Chinatown Artist-in-resident initiative	ECN	Continuing	125,000	-		125,000	125,000			125,000	250,000	-	250,000
6	C-6	A-7	Culturally competent and language accessible service center in the Richmond and cultural events by youth	MYR CHF	Restoration	150,000	-		150,000	150,000			150,000	300,000	-	300,000
7	C-7	A-8	Art and culture programming uplifting the Japanese diaspora	ART	Continuing	30,000	-	x	30,000	-			-	30,000	-	30,000
8	C-8	A-9	Hub uplifting Filipino-American arts and assisting with economic sustainability	MYR	Continuing	75,000	-	x	75,000	-			-	75,000	-	75,000
9	C-9	A-10	Cultural programming to showcase Chinatown and Manilatown	ECN MYR	Continuing	75,000	-	x	75,000	-			-	75,000	-	75,000
10	C-10	A-12	Adult Day Services for frail seniors	HSA	Continuing	75,000	-		75,000	75,000			75,000	150,000	-	150,000
11	C-11	A-13	Small business development, training and technical assistance for family child care	ECN MYR	Continuing	150,000	-	x	150,000	-			-	150,000	-	150,000
12	C-12	A-14	Workers Rights Community Collaborative	ADM/ OLSE	Restoration	400,000	-		400,000	400,000			400,000	800,000	-	800,000
13	C-13	A-15	Restoring cut to neighborhood immigrant community garden funding	ADM	Restoration	115,000	-	x	115,000	-			-	115,000	-	115,000
14	C-14	A-16	SRO Collaboratives and Code Enforcement Outreach Program	DBI	Restoration	4,800,000	-		4,800,000	4,800,000			4,800,000	9,600,000	-	9,600,000
15	C-15	A-17	Immigrant civic participation	ADM/ OCEIA	Restoration	250,000	-		250,000	250,000			250,000	500,000	-	500,000
16	C-16	A-18	Chinatown Promotion and Small Business Assistance Program	ECN	Expansion	250,000	-		250,000	250,000			250,000	500,000	-	500,000
17	C-18	B-10	Quality of life improvements in permanent supportive housing sites	HSH	Expansion	1,000,000	-	x	1,000,000	-			-	1,000,000	-	1,000,000
18	C-19	B-11	Peer-led overdose response in permanent supportive housing sites	DPH	Expansion	250,000	-		250,000	250,000			250,000	500,000	-	500,000
19	C-20	B-12	0.75% increase for cost of doing business for workers in community based organizations	GEN	Expansion	6,700,000	-		6,700,000	6,700,000			6,700,000	13,400,000	-	13,400,000
20	C-21	B-13	Community/labor meeting and event space - staff, rent, tech equipment, support services, supplies	MYR	Expansion	100,000	-	x	100,000	-			-	100,000	-	100,000

Sequential #	Original Item number	Item ID	Description	Dept	Category	FY24 GFS	FY24 NGFS	"X" if One Time	TOTAL FY24 ALL FUNDS	FY25 GFS	FY 25 NGFS	"X" if One Time	TOTAL FY25 ALL FUNDS	GFS	NGFS	All funds
21	C-22	B-14	Community Connector program for Chinese-speaking seniors and people with disabilities	HSA/DAS	Expansion	85,000	-		85,000	85,000			85,000	170,000	-	170,000
22	C-23	B-15	Legal assistance or ongoing representation to veterans with disabilities to access veterans benefits	MYR	Expansion	200,000	-		200,000	200,000			200,000	400,000	-	400,000
23	C-24	B-16	Monthly housing subsidies for low-income seniors, people with disabilities, <u>marginalized communities</u> , and people living with HIV at \$1,500/ month.	MYR	Expansion	1,250,000	-		1,250,000	500,000			500,000	1,750,000	-	1,750,000
24	C-25	B-17	Workforce support and assistance for homeless single adults	ECN	Expansion	400,000	-		400,000	400,000			400,000	800,000	-	800,000
25	C-26	B-18	Funding for neighborhood immigrant community garden on City owned farm/land	ADM/OCEIA	Expansion	115,000	-	x	115,000				-	115,000	-	115,000
26	C-27	B-19	Youth civic engagement outreach to register voters ages 16-34	ADM/OCEIA	Expansion	50,000	-	x	50,000				-	50,000	-	50,000
27	C-28	B-20	Advocates to connect foster care clients to resources	CHF	Expansion	175,000	-	x	175,000	-			-	175,000	-	175,000
28	C-29	B-22	Free general family law legal services to low-income San Franciscans	MYR	Expansion	100,000	-	x	100,000				-	100,000	-	100,000
29	C-30	B-23	24/7 drop-in center for cis and trans women and gender nonconforming individuals	DPH	Continuing	2,000,000	-		2,000,000	2,000,000			2,000,000	4,000,000	-	4,000,000
30	C-31	B-24	Food Security for transitional aged youth	HSH	Expansion	200,000		x	200,000				-	200,000	-	200,000
31	C-32	C-2	Wellness services for formerly incarcerated Transgender community members	MYR	Continuing	200,000	-	x	200,000	-			-	200,000	-	200,000
32	C-33	C-3	LGBTQ Enhanced I&R, Community Building, and Cultural Programs	MYR	Continuing	400,000	-	x	400,000	-			-	400,000	-	400,000
33	C-34	C-6	Transgender/ Gender-Nonconforming Community Film Festival	ECN	Continuing	75,000	-		75,000	75,000			75,000	150,000	-	150,000
34	C-35	C-8	Leadership Development for Transgender and Gender Non-Binary people, including but not limited to those who identify as Asian and Pacific Islander	MYR	Continuing	75,000	-		75,000	75,000			75,000	150,000	-	150,000
35	C-36	C-11	Primary care, gynecological care, and mental health services for transgender, gender nonconforming and intersex people, and LGBTQ women	DPH	Expansion	500,000	-		500,000	500,000			500,000	1,000,000	-	1,000,000
36	C-37	C-12	Violence Prevention Program for Spanish-speaking monolingual transgender immigrants	HRC	Expansion	17,000	-		17,000	67,000			67,000	84,000	-	84,000
37	C-39	C-14	Asylum immigration legal services for TGNC immigrants	ADM	Expansion	25,000	-		25,000	150,000			150,000	175,000	-	175,000
38	C-40	C-15	Transgender and Gender-Nonconforming Community year-round arts programs, events, arts education, artist commissions, and artist services	ECN	Expansion	100,000	-		100,000	100,000			100,000	200,000	-	200,000
39	C-41	C-17	LGBT Museum and Archives Programming	MYR	Expansion	200,000	-	x	200,000				-	200,000	-	200,000
40	C-42	C-20	Cost of doing business adjustment for parity between City-funded grants and Ryan White funded programs	GEN	Expansion	500,000		x	500,000				-	500,000	-	500,000
41	C-43	D-4	Capacity building for workforce development in the Outer Mission/Excelsior	MYR	Expansion	100,000	-		100,000	100,000			100,000	200,000	-	200,000
42	C-44	D-5	District and community events in Castro District	ECN	Continuing	250,000	-	x	250,000	-			-	250,000	-	250,000
43	C-45	D-6	Accessible mental health services for mono-lingual spanish speaking population in District 11	DPH	Continuing	100,000	-		100,000	100,000			100,000	200,000	-	200,000

Seq uent ial #	Original Item number	Item ID	Description	Dept	Category	FY24 GFS	FY24 NGFS	"X" if One Time	TOTAL FY24 ALL FUNDS	FY25 GFS	FY 25 NGFS	"X" if One Time	TOTAL FY25 ALL FUNDS	GFS	NGFS	All funds
44	C-46	D-7	Street cleaning in the Mission	ECN	Continuing	225,000	-		225,000	225,000			225,000	450,000	-	450,000
45	C-47	D-8	Security improvements for Mission-district based childhood development center	DEC	Continuing	20,000	-	x	20,000	-			-	20,000	-	20,000
46	C-48	D-9	Bernal Heights neighborhood greening and ADA compliant portable pitstop	DPW	Expansion	350,000	-		350,000	300,000			300,000	650,000	-	650,000
47	C-49	D-10	Portola neighborhood greening and beautification construction costs	DPW	Expansion	100,000	-		100,000	100,000			100,000	200,000	-	200,000
48	C-50	D-11	District 10 safety implementation	HRC	Continuing	500,000	-		500,000	500,000			500,000	1,000,000	-	1,000,000
49	C-51	D-12	Instruction and support group facilitation for HIV Health Services	DPH	Continuing	25,000	-		25,000	25,000			25,000	50,000	-	50,000
50	C-52	D-13	QTAPI Week Activations	ECN	Expansion	30,000	-		30,000	30,000			30,000	60,000	-	60,000
51	C-53	D-15	Expanded activation and events at Jerry Garcia Amphitheater	ECN	Expansion	250,000	-		250,000	250,000			250,000	500,000	-	500,000
52	C-54	D-16	Capital funding for core and shell construction for health clinic in City owned facility	ADM/ RED	Expansion	250,000	-	x	250,000	-			-	250,000	-	250,000
53	C-55	D-17	Expanded after-school and summer programing in Oceanview, Merced Heights and Ingleside	CHF	Expansion	75,000	-	x	75,000				-	75,000	-	75,000
54	C-56	D-18	Commercial corridor vacancy support and capital support for community events in the Outer Mission and Excelsior	ECN	Continuing	150,000	-		150,000	150,000			150,000	300,000	-	300,000
55	C-57	D-19	Nature programming at Stow Lake in Golden Gate Park	RPD	Restoration	15,000	-		15,000	15,000			15,000	30,000	-	30,000
56	C-58	D-20	Richmond District neighborhood and commercial corridor activation	ECN	Restoration	110,000	-		110,000	110,000			110,000	220,000	-	220,000
57	C-59	D-21	Activations at Noe Valley Town Square and corridor beautification	ECN REG	Continuing	112,000		x	112,000	-			-	112,000	-	112,000
58	C-60	D-22	Urban rest and sleep center in the Tenderloin to combat homelessness to provide a safe and comfortable place to sleep, shower, eat and access support services	HSH	Expansion	350,000		x	350,000	-			-	350,000	-	350,000
59	C-61	D-23	Skill building classes for SF youth and afterschool and summer camp programs for SFUSD students at community theater	CHF	Continuing	50,000		x	50,000	-			-	50,000	-	50,000
60	C-62	D-25	Violence Prevention and Health & wellness activities for youth and families and create opportunities for safe, nurturing, and confidential spaces for youth in the Fillmore	ECN	Expansion	150,000			150,000	150,000			150,000	300,000	-	300,000
61	C-63	D-26	Food security/access for non-English speaking seniors and people with disabilities in the Ocean View/Merced Heights/Ingleside	HSA/DAS	Continuing	100,000			100,000	100,000			100,000	200,000	-	200,000
62	C-64	D-27	Supporting case management, service connections, and programs for low income immigrant families in the Outer Mission/Excelsior/Crocker Amazon	MYR	Continuing	75,000			75,000	75,000			75,000	150,000	-	150,000
63	C-65	D-28	Expansion of Lower Polk TAY navigation center	HSH	Restoration	1,000,000		x	1,000,000				-	1,000,000	-	1,000,000
64	C-67	E-3	Legal and social services for communities affected by criminal trial backlog	PDR	Expansion	1,765,012	-		1,765,012	2,351,247			2,351,247	4,116,259	-	4,116,259
65	C-70	E-7	Investing in communities in the Southeast quarter of the City, including but not limited to the Pacific Islander community, and neighborhood mural	ECN	Expansion	300,000	-		300,000	250,000			250,000	550,000	-	550,000
66	C-71	E-8	Connect unhoused individuals in District 10 to services	ECN	Continuing	200,000	-		200,000	200,000			200,000	400,000	-	400,000

Seq uent ial #	Original Item number	Item ID	Description	Dept	Category	FY24 GFS	FY24 NGFS	"X" if One Time	TOTAL FY24 ALL FUNDS	FY25 GFS	FY25 NGFS	"X" if One Time	TOTAL FY25 ALL FUNDS	GFS	NGFS	All funds
67	C-72	E-11	Staffing and administrative costs related to establishment of the Office of Reparations	HRC	Expansion	2,000,000	-		2,000,000	2,000,000			2,000,000	4,000,000	-	4,000,000
68	C-73	E-12	Mission neighborhood based daytime sleeping program for homeless individuals	DPH	Continuing	150,000	-		150,000	150,000			150,000	300,000	-	300,000
69	C-74	E-13	Paraeducator workforce pipeline and workforce development support	CHF	Expansion	250,000	-	x	250,000				-	250,000	-	250,000
70	C-75	E-14	Trainings, mentorship, mental health services and healing for labor and postpartum doulas	DPH	Expansion	175,000	-		175,000	175,000			175,000	350,000	-	350,000
71	C-76	E-15	Gender-Based Violence direct-services restoration	WOM DPH	Restoration	1,250,000	-		1,250,000	1,250,000			1,250,000	2,500,000	-	2,500,000
72	C-77	E-16	SFUSD queer youth theatre program	ART	Continuing	100,000	-	x	100,000				-	100,000	-	100,000
73	C-78	E-17	Buyback program for public to eliminate gas powered small engines	ENV	Expansion	375,000	-		375,000	100,000			100,000	475,000	-	475,000
74	C-79	E-20	Establish Safe Parking Site to relocate westside RVs	HSJ MYR	Expansion	585,000	-		585,000	500,000			500,000	1,085,000	-	1,085,000
75	C-80	E-22	LBE Program Evaluation Study	ADM	Expansion	300,000	-	x	300,000	-			-	300,000	-	300,000
76	C-81	E-23	Neighborhood Projects Permit Program (2 FTEs	DPW	Expansion	223,574	-		223,574	368,252			368,252	591,826	-	591,826
77	C-82	E-24	Expansion of recovery focused transitional housing and infrastructure support for individuals who have completed residential treatment	DPH	Expansion	1,800,000	-		1,800,000	1,800,000			1,800,000	3,600,000	-	3,600,000
78	C-83	E-25	Restore community development funding	MYR	Restoration	1,600,000	-	x	1,600,000				-	1,600,000	-	1,600,000
79	C-84	E-26	Capacity building for a community land trust that advances limited equity housing cooperative ownership and owns and operates on existing LHEC to act on Community Opportunity	MYR	Continuing	250,000	-	x	250,000	-			-	250,000	-	250,000
80	C-85	E-27	Ethics Commission compliance and enforcement	ETH	Restoration	310,000			310,000	1,990,000			1,990,000	2,300,000	-	2,300,000
81	C-86	E-28	Board of Supervisors staffing and operations: 2.0 new FTEs and 2.0 FTE substitutions for the Board of Supervisors and 1.0 new FTE for LAFCO.	BOS	Restoration	442,219			442,219	485,636			485,636	927,855	-	927,855
82	C-87	E-29	Gun Violence Restraining Order Outreach	CAT	Restoration	200,000		x	200,000				-	200,000	-	200,000
83	C-88	E-30	Climate Equity Hub to support electrification retrofits	ENV	Restoration	-			-	250,000		x	250,000	250,000	-	250,000
84	C-90	F-1	Business services independent contractor program for Spanish-speaking entrepreneurs over 50	ECN	Continuing	75,000	-		75,000	75,000			75,000	150,000	-	150,000
85	C-91	F-2	Support for vulnerable Spanish-speaking small businesses and vendors	ECN	Continuing	175,000	-		175,000	175,000			175,000	350,000	-	350,000
86	C-92	F-3	Hospitality Dislocated Worker program	ECN	Continuing	200,000	-		200,000	200,000			200,000	400,000	-	400,000
87	C-93	F-4	Training initiative and employment placement for underemployed individuals	ECN	Continuing	500,000	-		500,000	500,000			500,000	1,000,000	-	1,000,000
88	C-94	F-5	Economic vitality and tech assistance funding to support small business and vendors obtain permits and technical assistance for economic support and recovery	ECN	Continuing	250,000	-		250,000	250,000			250,000	500,000	-	500,000
89	C-95	F-6	Case Management and services for transitional age youth impacted by violence and caught in the criminal/immigration court system	CHF	Continuing	125,000		x	125,000				-	125,000	-	125,000

Sequential #	Original Item number	Item ID	Description	Dept	Category	FY24 GFS	FY24 NGFS	"X" if One Time	TOTAL FY24 ALL FUNDS	FY25 GFS	FY 25 NGFS	"X" if One Time	TOTAL FY25 ALL FUNDS	GFS	NGFS	All funds
90	C-96	F-7	Recovery hubs in Mission, Excelsior, Visitacion Valley, and Bayview	ECN	Continuing	2,000,000	-		2,000,000	500,000			500,000	2,500,000	-	2,500,000
91	C-97	F-8	Indigenous cultural practices and cultural workshops	ART MWR	Continuing	100,000		x	100,000	-			-	100,000	-	100,000
92	C-98	F-9	Integrated healing and youth centered trauma-informed and culturally competent mental health and wellness services, urban arts/multimedia, workforce/employment and gender-affirming services	CHE DPH	Continuing	300,000		x	300,000				-	300,000	-	300,000



City and County of San Francisco
Tails
Ordinance

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

File Number: 230644

Date Passed: July 25, 2023

Budget and Appropriation Ordinance appropriating all estimated receipts and all estimated expenditures for Departments of the City and County of San Francisco as of June 1, 2023, for the Fiscal Years (FYs) ending June 30, 2024, and June 30, 2025.

June 16, 2023 Budget and Appropriations Committee - CONTINUED

June 15, 2023 Budget and Appropriations Committee - CONTINUED

June 14, 2023 Budget and Appropriations Committee - CONTINUED

June 28, 2023 Budget and Appropriations Committee - AMENDED, AN AMENDMENT OF THE WHOLE BEARING SAME TITLE

June 28, 2023 Budget and Appropriations Committee - RECOMMENDED AS AMENDED

July 11, 2023 Board of Supervisors - CONTINUED ON FIRST READING

Ayes: 10 - Chan, Dorsey, Engardio, Mandelman, Melgar, Peskin, Preston, Safai, Stefani and Walton
Excused: 1 - Ronen

July 18, 2023 Board of Supervisors - AMENDED, AN AMENDMENT OF THE WHOLE BEARING SAME TITLE

Ayes: 11 - Chan, Dorsey, Engardio, Mandelman, Melgar, Peskin, Preston, Ronen, Safai, Stefani and Walton

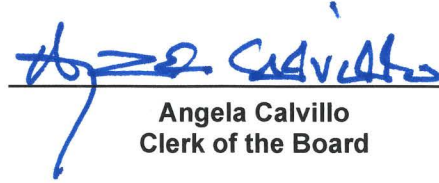
July 18, 2023 Board of Supervisors - PASSED ON FIRST READING AS AMENDED

Ayes: 10 - Chan, Dorsey, Engardio, Mandelman, Melgar, Peskin, Ronen, Safai, Stefani and Walton
Noes: 1 - Preston

July 25, 2023 Board of Supervisors - FINALLY PASSED

Ayes: 10 - Chan, Dorsey, Engardio, Mandelman, Melgar, Peskin, Ronen, Safai, Stefani and Walton
Noes: 1 - Preston

I hereby certify that the foregoing
Ordinance was **FINALLY PASSED** on
7/25/2023 by the Board of Supervisors of the
City and County of San Francisco.


Angela Calvillo
Clerk of the Board


London N. Breed
Mayor

7/27/23
Date Approved