

File No. 250624

Committee Item No. 1

Board Item No. _____

COMMITTEE/BOARD OF SUPERVISORS

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Committee: Budget and Appropriations Committee Date June 13, 2025

Board of Supervisors Meeting Date _____

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 - [Mayor's Proposed Annual Salary Ordinance – FY2025-2026 and 2026-2027](#)

- ☐ ☐ Budget and Legislative Analyst Report
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<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>AAO Administrative Provisions – Clean and Tracked Changes</u>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>ASO Administrative Provisions – Clean and Tracked Changes</u>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>MYR Interim Exceptions 5/30/2025</u>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>MYR Minimum Compensation Ordinance Letter 5/30/2025</u>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>MYR Transfer of Functions 5/30/2025</u>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>MYR Trailing Legislation List</u>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>BIC Letter 3/11/2025</u>
<input type="checkbox"/>	<input type="checkbox"/>	<u> </u>
<input type="checkbox"/>	<input type="checkbox"/>	<u> </u>

Completed by: Brent Jalipa **Date** June 5, 2025
Completed by: Brent Jalipa **Date**

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CITY AND COUNTY OF SAN FRANCISCO

MAYOR'S PROPOSED BUDGET AND APPROPRIATION ORDINANCE

AS OF MAY 30, 2025



File No. 250589

Ordinance No. _____

**FISCAL YEAR ENDING JUNE 30, 2026 and
FISCAL YEAR ENDING JUNE 30, 2027**

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CITY AND COUNTY OF SAN FRANCISCO

MAYOR'S PROPOSED SALARY ORDINANCE

AS OF MAY 30, 2025



File No. 250590

Ordinance No. _____

**FISCAL YEAR ENDING JUNE 30, 2026 and
FISCAL YEAR ENDING JUNE 30, 2027**

CITY & COUNTY OF SAN FRANCISCO, CALIFORNIA

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DANIEL LURIE

PROPOSED BUDGET

FISCAL YEARS 2025-2026 & 2026-2027



MAYOR'S OFFICE OF PUBLIC POLICY AND FINANCE

Joshua Cardenas

Daniel Cawley

Luisa Coy

Jack English

Sophia Kittler

Matthew Puckett

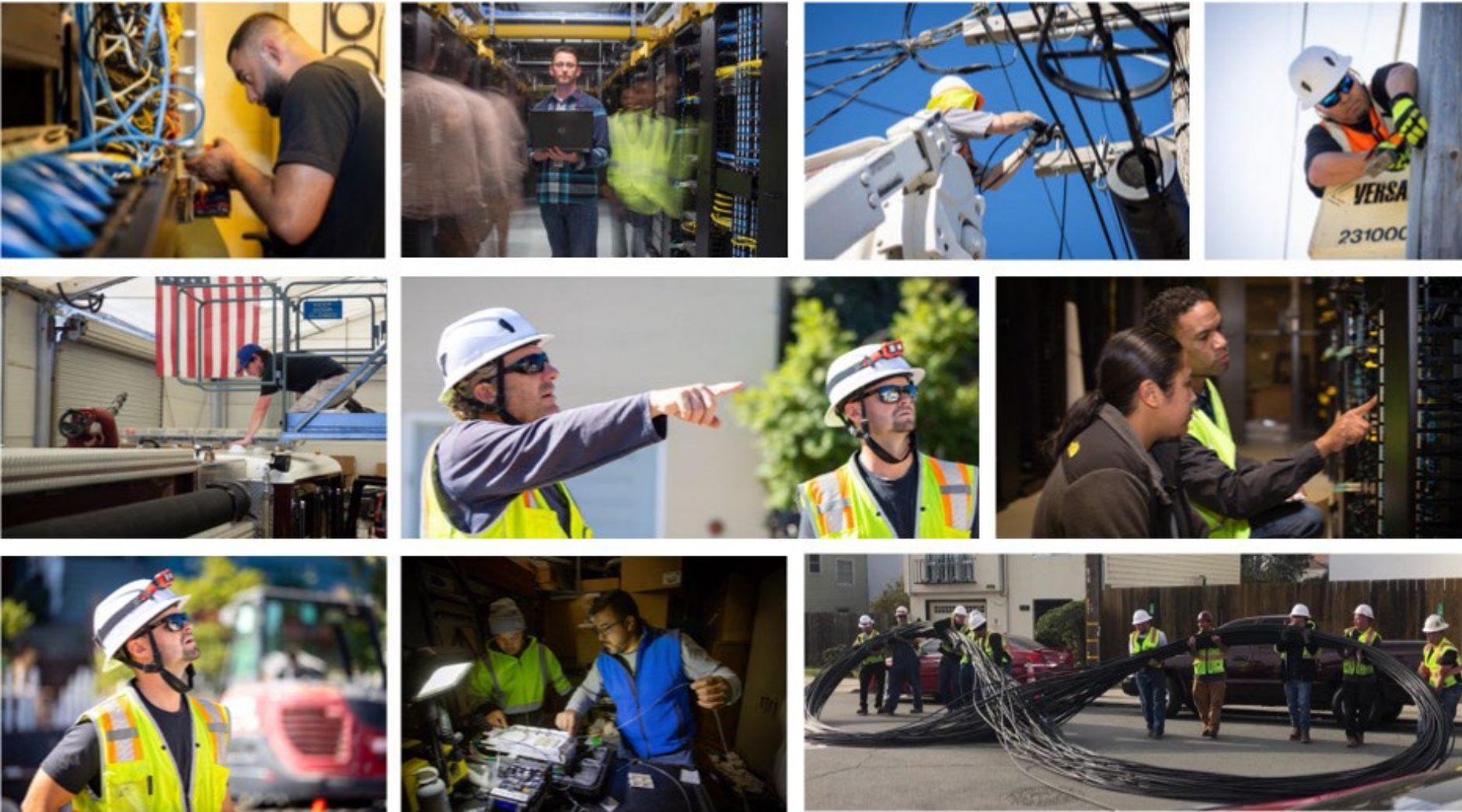
Eliza Pugh

Tabitha Romero-Bothi

Santiago Silva

Tiffany Young

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FY 25-26 Budget

BOS Budget &
Appropriations
Committee

June 11, 2025

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BOARD OF APPEALS

BOS Budget Presentation
FY26 & FY27
June 11, 2025



San Francisco Health Service System Proposed Budget for FYE 2026 and 2027

Board of Supervisors
Budget and Appropriations Committee
Presentation

Presented by
Rey Guillen, Executive Director
Iftikhar Hussain, Chief Financial & Affordability Officer

June 11, 2025

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Department of Human Resources Budget Proposal Fiscal Years 2025-26 & 26-27

Carol Isen, Human Resources Director
June 11, 2025



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Department of Elections

Proposed Budget

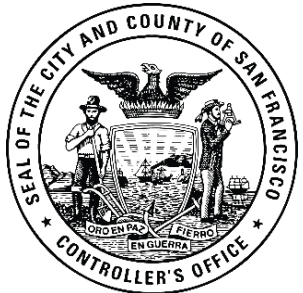
FY 2025 – 2026 and FY 2026 – 2027

Budget and Appropriations Committee Hearing

June 11, 2025



General City Responsibility (GEN)



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Office of the Controller

June 12, 2024

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Department of Building Inspection Proposed Budget FY 2025-26 and 2026-27

Patrick O’Riordan, Director



City & County of San Francisco Ethics Commission

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FY 2025-26 and FY 2026-27 Departmental Budget Presentation BOS Budget and Appropriations Committee Wednesday, June 11, 2025

Patrick Ford, Executive Director



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sfac san francisco
arts commission

FY 2026 & FY 2027 Proposed Budget

Budget and Finance Committee Hearing
June 12, 2025

La Rose des Vents by Jean-Michel Othoniel, 2015; Photo by Ethan Kaplan Photography

SCI FY25-26 & FY 26-27 Budget Presentation

Mathew Lau
Chief Financial Officer
California Academy of Sciences

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Department of Child Support Services

Proposed Budget for

FY 2025-2026 and FY 2026-2027

Karen M. Roye, Department Head





San Francisco Recreation & Parks

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The San Francisco Recreation and Park Department's Mission is to provide enriching recreational activities, maintain beautiful parks and preserve the environment for the well-being of everyone in our diverse community



**BOARD OF SUPERVISORS
BUDGET & APPROPRIATIONS COMMITTEE**

June 2025



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DEPARTMENT OF PUBLIC HEALTH

FY 25-27 BUDGET

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Mayor's Office of Housing & Community Development and Office of the Mayor



MAYOR'S OFFICE OF
HOUSING & COMMUNITY DEVELOPMENT



OFFICE OF **MAYOR DANIEL LURIE**

Proposed Budget

June 12, 2025



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SAN FRANCISCO
HUMAN RIGHTS
COMMISSION



FY26 & FY27 Proposed Budget

Human Rights Commission

June 12, 2025

DRAFT
AS OF JUNE 6, 2025

SINCE



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SAN FRANCISCO PUBLIC LIBRARY

SF Board of Supervisors Budget & Appropriations Committee

Fiscal Year 26 & 27 Proposed Budget

Michael Lambert
City Librarian

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RESIDENTIAL RENT STABILIZATION & ARBITRATION BOARD

BUDGET PRESENTATION
FY 2025-2026 & FY 2026-2027
JUNE 13, 2025

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San Francisco Public Defender Mano Raju

Budget Presentation to Board of Supervisors

June 13, 2025



**SAN FRANCISCO
PUBLIC DEFENDER**

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

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 enactment of the budget. 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 enactment of the budget.

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

1 fiscal year but were not enumerated in the appropriation and salary ordinances for the
2 prior fiscal year, as amended, through June 30 of the prior fiscal year. In the event the
3 Mayor has approved the reclassification of a position in the department's budget for the
4 current fiscal year, the Controller shall process a temporary or "tx" requisition at the
5 request of the department and subject to approval of the Human Resources Director.
6 Such action will allow for the continued employment of the incumbent in their former
7 position pending action on the proposed reclassifications.

8
9 If the Budget and Finance Committee or Budget and Appropriations Committee of the
10 Board of Supervisors recommends a budget that reinstates positions that were deleted
11 in the Mayor's Budget, the Controller and the Human Resources Director shall have the
12 authority to continue to employ and pay the salaries of the reinstated positions until final
13 enactment of the budget.

14 15 **SECTION 5. Transfers of Functions and Duties.**

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

23
24 Where a duty or performance has been transferred from one department to another or
25 departmental reorganization is effected as provided in the Charter, in addition to any

1 required transfer of funds, the Controller and Human Resources Director are authorized
2 to make any personnel transfers or reassignments between the affected departments
3 and appointing officers at a mutually convenient time, not to exceed 100 days from the
4 effective date of the ordinance or Mayoral memorandum transferring the duty or
5 function. The Controller, the Human Resources Director and Clerk of the Board of
6 Supervisors, with assistance of the City Attorney, are hereby authorized and directed to
7 make such changes as may be necessary to conform to all applicable ordinances to
8 reflect said reorganization, transfer of duty or performance between departments.

10 **SECTION 5.1 Agencies Organized Under One Department.**

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

18 **SECTION 5.2 Continuing Funds Appropriated.**

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

23 **SECTION 5.3 Multi-Year Revenues.**

24 In connection with money received in one fiscal year for departmental services to be
25 performed in a subsequent year, the Controller is authorized to establish an account for

1 depositing revenues that are applicable to the ensuing fiscal year. Said revenue shall be
2 carried forward and become a part of the funds available for appropriation in said
3 ensuing fiscal year.

4 5 **SECTION 5.4 Contracting Funds.**

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

9
10 (a) That portion of the money received that under the terms of the contract inures to
11 the City shall be deposited to the credit of the appropriate fund.

12
13 (b) That portion of the money received that under the terms of the contracts is to be
14 paid to the contractor shall be deposited in special accounts and is hereby appropriated
15 for said purposes.

16 17 **SECTION 5.5 Real Estate Services.**

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

21
22 Moneys received from lessees, tenants or operators of City-owned property for the
23 specific purpose of real estate services relative to such leases or operating agreements
24 are hereby appropriated to the extent necessary to provide such services.

25

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 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, funds due to the Internal Revenue Service, 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, 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.

To the extent bond rating fees are incurred and payable prior to the issuance of Board of Supervisors authorized Certificates of Participation due to unexpected changes in market conditions causing a delay in issuance, such fees may be paid from funds appropriated for annual Certificates of Participation debt service that exceed the actual requirements for bond interest and redemption.

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

1 not exceed the amount actually produced by the levy made for such department.

2
3 The Controller, in issuing payments or in certifying contracts, purchase orders, or other
4 encumbrances pursuant to Section 3.105 of the Charter, shall consider only the allotted
5 portions of appropriation items to be available for encumbrance or expenditure and shall
6 not approve the incurring of liability under any allotment in excess of the amount of such
7 allotment. In case of emergency or unusual circumstances which could not be
8 anticipated at the time of allotment, an additional allotment for a period may be made on
9 the recommendation of the department head and the approval of the Controller. After
10 the allotment schedule has been established or fixed, as heretofore provided, it shall be
11 unlawful for any department or officer to expend or cause to be expended a sum greater
12 than the amount set forth for the particular activity in the allotment schedule so
13 established, unless an additional allotment is made, as herein provided.

14
15 Allotments, liabilities incurred, and expenditures made under expenditure appropriations
16 herein enumerated shall in no case exceed the amount of each such appropriation,
17 unless the same shall have been increased by transfers or supplemental appropriations
18 made in the manner provided by Section 9.105 of the Charter.

19
20 **SECTION 7.1 Prior Year Encumbrances.**

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

SECTION 7.2 Equipment Purchases.

Funds for the purchase of items of equipment having a 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 original appropriation ordinance.

Appropriations for 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 to backfill state or federal 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

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

9
10 The amount detailed in departmental budgets for services of other City departments
11 cannot be transferred to other spending categories without prior agreement from both
12 the requesting and performing departments.

13
14 The Controller, pursuant to the provisions of Charter Section 3.105, shall review and
15 may adjust charges or fees for services that may be authorized by the Board of
16 Supervisors for the administration of the Technology Marketplace. Such fees are hereby
17 appropriated for that purpose.

18
19 **SECTION 10. Positions in the City Service.**

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

22
23 Funds provided herein for salaries or wages may, with the approval of the Controller, be
24 used to provide for temporary employment when it becomes necessary to replace the
25 occupant of a position while on extended leave without pay, or for the temporary filling

1 of a vacancy in a budgeted position. The Controller is authorized to approve the use of
2 existing salary appropriations within departments to fund permanent appointments of up
3 to six months to backfill anticipated vacancies to ensure implementation of successful
4 succession plans and to facilitate the transfer of mission critical knowledge. The
5 Controller shall provide a report to the Board of Supervisors every six months
6 enumerating permanent positions created under this authority.

7
8 Appointments to seasonal or temporary positions shall not exceed the term for which
9 the Controller has certified the availability of funds.

10
11 The Controller shall be immediately notified of a vacancy occurring in any position.

12
13 **SECTION 10.1 Positions, Funds, and Transfers for Specific Purposes.**

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

19
20 (a) Lump sum payments to officers, employees, police officers and fire fighters other
21 than elective officers and members of boards and commissions upon death or
22 retirement or separation caused by industrial accident for accumulated sick leave
23 benefits in accordance with Civil Service Commission rules.

24
25 (b) Payment of the supervisory differential adjustment, out of class pay, or other

1 negotiated premium to employees who qualify for such adjustment provided that the
2 transfer of funds must be made from funds currently available in departmental
3 personnel service appropriations.

4
5 (c) Payment of any legal salary or fringe benefit obligations of the City, including
6 amounts required to fund arbitration awards.

7
8 (d) The Controller is hereby authorized to adjust salary appropriations for positions
9 administratively reclassified or temporarily exchanged by the Human Resources
10 Director provided that the reclassified position and the former position are in the same
11 functional area.

12
13 (e) Positions may be substituted or exchanged between the various salary
14 appropriations or position classifications when approved by the Human Resources
15 Director as long as said transfers do not increase total departmental personnel service
16 appropriations.

17
18 (f) The Controller is hereby authorized and directed upon the request of a
19 department head and the approval by the Mayor's Office to transfer from any legally
20 available funds amounts needed to fund legally mandated salaries, fringe benefits, and
21 other costs of City employees. Such funds are hereby appropriated for the purpose set
22 forth herein.

23
24 (g) The Controller is hereby authorized to transfer any legally available funds to
25 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 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

1 using City personnel in lieu of private contractors with the approval of the Human
2 Resources Director and the Mayor and certification by the Controller that such transfer
3 of funds would not increase the cost of government.

4
5 **SECTION 10.3 Surety Bond Fund Administration.**

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

10
11 **SECTION 10.4 Salary Adjustments, Memoranda of Understanding (MOUs).**

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

21
22 Adjustments made pursuant to this section shall reflect only the percentage increase
23 required to adjust appropriations to reflect revised salary and other pay requirements
24 above the funding level established in the base and adopted budget of the respective
25 departments.

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

9
10 **SECTION 10.5 MOUs to be Reflected in Department Budgets.**

11 Should the City adopt an MOU with a recognized employee bargaining organization
12 during the fiscal year which has fiscal effects, the Controller is authorized and directed
13 to reflect the budgetary impact of said MOU in departmental appropriations by
14 transferring amounts to or from the Salary and Benefits Reserve, or, for self-supporting
15 or restricted funds, to or from the respective unappropriated fund balance account. All
16 amounts transferred pursuant to this section are hereby appropriated for that purpose.

17
18 **SECTION 10.6 Funding Memoranda of Understanding (MOUs).**

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

1 make funds available to departments to carry out the purposes required by the
2 Memoranda of Understanding or arbitration award.

3
4 **SECTION 10.7 Fringe Benefit Rate Adjustments.**

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

11
12 When the Controller determines that prepayment of the employer share of pension
13 contributions is likely to be fiscally advantageous, the Controller is authorized to adjust
14 appropriations and transfers in order to make and reconcile such prepayments.

15
16 **SECTION 10.8 Police Department Uniformed Positions.**

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

SECTION 10.9 Holidays, Special Provisions.

Whenever the Mayor formally declares that any day is a holiday for City employees under the terms of a Memorandum of Understanding, 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 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

1 departmental budgets.

2
3 **Section 10.12 Workers' Compensation Alternative Dispute Resolution Program**

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

13
14 **SECTION 11. Funds Received for Special Purposes, Trust Funds.**

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

19
20 The Controller is hereby authorized and directed to set up additional special and trust
21 funds and reserves as may be created either by additional grants and bequests or
22 under other conditions, and the receipts in each fund are hereby appropriated in
23 accordance with law for the purposes and subject to the conditions under which each
24 such fund is established.

SECTION 11.1 Special and Trust Funds Appropriated; Approval of Certain Grant Agreements under Charter Section 9.118

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. 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. Where the amount of a recurring grant that is detailed in a departmental budget submission exceeds \$1 million or the duration exceeds ten years, the grant agreement shall be deemed approved by the Board of Supervisors under Charter Section 9.118. 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.

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

7
8 The Controller is authorized to adjust transfers to the San Francisco Capital Planning
9 Fund, established by Administrative Code Section 10.100-286, to account for final
10 capital project planning expenditures reimbursed from approved sale of bonds and other
11 long term financing instruments.

12
13 **SECTION 11.2 Insurance Recoveries.**

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

17
18 **SECTION 11.3 Bond Premiums.**

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

21
22 **SECTION 11.4 Ballot Arguments.**

23 Receipts in and expenditures for payment for the printing of ballot arguments, are
24 hereby appropriated.

25

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, or 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

1 recorded and such funds are hereby appropriated for the purpose.

2
3 If bond indentures or fiscal agent agreements require interest earnings to be used to
4 offset annual lease financing payments, the Controller is authorized to make payments
5 to the IRS from annual budget appropriations for lease payments based on expected
6 savings amounts.

7
8 **SECTION 11.8 Damage Recoveries and Restitution.**

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

15
16 Moneys received as restitution in a criminal proceeding to reimburse the City for losses
17 caused by an employee or third party are appropriated to the departments that incurred
18 the losses.

19
20 **SECTION 11.9 Purchasing Damage Recoveries.**

21 That portion of funds received pursuant to the provisions of Administrative Code Section
22 21.33 - failure to deliver article contracted for - as may be needed to affect the required
23 procurement are hereby appropriated for that purpose and the balance, if any, shall be
24 credited to 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 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 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 is required to designate agents authorized to obtain state or federal disaster and emergency assistance funding, the Mayor and Board of Supervisors

1 designate the Executive Director of the Department of Emergency Management, the
2 Controller, and the Deputy Controller to be the agents authorized to execute
3 agreements for and on behalf of the City, for disaster and emergency assistance
4 funding from State and federal agencies, for all open and future disasters.

5
6 Any remaining balances in the Give2SF-COVID-19 Fund, including amounts from
7 previously identified and unidentifiable donors, are hereby appropriated for COVID-19
8 related costs and programs. Give2SF-COVID-19 Donation balances and uses of funds
9 shall be included in the San Francisco Disaster and Emergency Response and
10 Recovery Fund annual report to the Board of Supervisors, pursuant to Administrative
11 Code Sec. 10.100-100(d).

12
13 **SECTION 11.16 Interest on Grant Funds.**

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

18
19 **SECTION 11.17 Treasurer – Banking Agreements.**

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

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

6
7 **SECTION 11.18 City Buildings–Acquisition with Certificates of Participation**
8 **(COPs).**

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

13
14 **SECTION 11.19 Generally Accepted Principles of Financial Statement**
15 **Presentation.**

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

21
22 **SECTION 11.20 Fund Balance Reporting and Government Fund Type Definitions.**

23 The Controller is authorized to establish or adjust fund type definitions for restricted,
24 committed or assigned revenues and expenditures, in accordance with the
25 requirements of Governmental Accounting Standards Board Statement 54. These

1 changes will be designed to enhance the usefulness of fund balance information by
2 providing clearer fund balance classifications that can be more consistently applied and
3 by clarifying the existing governmental fund type definitions. Reclassification of funds
4 shall be reviewed by the City's outside auditors during their audit of the City's financial
5 statements.

6
7 **SECTION 11.21 State Local Public Safety Fund.**

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

12
13 Said funds shall be allocated to support public safety department budgets, but not
14 specific appropriation accounts, and shall be deemed to be expended at a rate of 75%
15 of eligible departmental expenditures up to the full amount received. The Controller is
16 hereby directed to establish procedures to comply with state reporting requirements.

17
18 **SECTION 11.22 Health Care Security Ordinance Agency Fund.**

19 Irrevocable health care expenditures made to the City by employers on behalf of their
20 employees pursuant to the provisions of Labor & Employment Code Articles 21 and
21 121, the Health Care Security Ordinance and the Health Care Accountability Ordinance
22 are maintained in the Health Care Security Ordinance Fund, an agency fund maintained
23 by the City for the benefit of City Option account holders. Interest earnings in the fund
24 are hereby appropriated for the administrative costs incurred to manage participant
25 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 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

1 Fund allocations, and shall credit such advance against required appropriations to that
2 fund for a period of five years, beginning in fiscal year 2023-24, in an annual amount of
3 \$3,520,000.
4

5 **SECTION 11.26 Refuse Rate Order Changes.**

6 The Controller is authorized to adjust appropriations from the Solid Waste Impound
7 Account to reconcile with the final adopted refuse rate order established by the Refuse
8 Rate Board, provided that such adjustments shall not result in a total increase in
9 appropriations from the fund.
10

11 **SECTION 12. Special Situations.**
12

13 **SECTION 12.1 Revolving Funds.**

14 Surplus funds remaining in departmental appropriations may be transferred to fund
15 increases in revolving funds up to the amount authorized by the Board of Supervisors
16 by ordinance.
17

18 **SECTION 12.2 Interest Allocations.**

19 Interest shall not be allocated to any special, enterprise, or trust fund or account unless
20 said allocation is required by Charter, state law, or specific provision in the legislation
21 that created said fund. Any interest earnings not allocated to special, enterprise or trust
22 funds or accounts shall be credited, by the Controller, to General Fund Unallocated
23 Revenues.
24
25

1 **SECTION 12.3 Property Tax.**

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

14

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

18

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

SECTION 12.4 New Project Reserves.

Where the Board of Supervisors 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. The Controller is authorized to allocate project budgets appropriated in Citywide accounts to the department where the expense will be incurred.

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 Article VIIIA of the Charter, the Controller is authorized to make such transfers and reclassification of accounts necessary to properly reflect the

1 provision of central services to the Municipal Transportation Agency in the books and
2 accounts of the City. No change can increase or decrease the overall level of the City's
3 budget.

4
5 **SECTION 12.8 Treasure Island Authority.**

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

12
13 **SECTION 12.9 Hetch Hetchy Power Stabilization Fund.**

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

16
17 To limit Hetch Hetchy's risk from adverse market conditions in the future years of the
18 contract, the Controller is authorized to establish a power stabilization account that
19 reserves any excess revenues from power sales in the early years of the contract.
20 These funds may be used to offset potential losses in the later years of the contract.
21 The balance in this fund may be reviewed and adjusted annually.

22
23 The power purchase amount reflected in the Public Utility Commission's expenditure
24 budget is the net amount of the cost of power purchased for Hetch Hetchy use. Power
25 purchase appropriations may be increased by the Controller to reflect the pass through

1 costs of power purchased for resale under long-term fixed contracts previously
2 approved by the Board of Supervisors.

3 4 **SECTION 12.10 Closure of Special Funds, Projects, and Accounts**

5 In accordance with Administrative Code Section 10.100-1(d), if there has been no
6 expenditure activity for the past two fiscal years, a special fund or project can be closed
7 and repealed. The Controller is hereby authorized and directed to reconcile and balance
8 funds, projects and accounts, and to close completed projects. The Controller is
9 directed to create a clearing account for the purpose of balancing surpluses and deficits
10 in such funds, projects and accounts, and funding administrative costs incurred to
11 perform such reconciliations.

12
13 This budget ordinance appropriates fund balance from active project closeouts in
14 continuing funds in the General Fund and a number of special revenue and enterprise
15 funds. The Controller is directed to deappropriate projects to realize the fund balance
16 used as a source in the adopted budget.

17 18 **SECTION 12.11 Charter-Mandated Baseline Appropriations.**

19 The Controller is authorized to increase or reduce budgetary appropriations as required
20 by the Charter for baseline allocations to align allocations to the amounts required by
21 formula based on actual revenues received during the fiscal year. Departments must
22 obtain Board of Supervisors' approval prior to any expenditure supported by increasing
23 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 Community Development 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

1 Successor Agency has sufficient additional funds available to reimburse departments
2 for such additional services, the departmental expenditure authority to provide such
3 services is hereby appropriated.

4 When 100% of property tax increment revenues for a redevelopment project area are
5 pledged based on an agreement that constitutes an enforceable obligation, the
6 Controller will increase or decrease appropriations to match actual revenues realized for
7 the project area.

8
9 The Mayor's Office of Housing and Community Development is authorized to act as the
10 fiscal agent for the Public Initiatives Development Corporation (PIDC) and receive and
11 disburse PIDC funds as authorized by the PIDC bylaws and the PIDC Board of
12 Directors.

14 **SECTION 12.14 CleanPowerSF.**

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

23 **SECTION 12.15 Unclaimed Funds Escheatment Noticing & Accounting** 24 **Procedures**

25 Pursuant to Government Code Sections 50055 and 50057, the Board of Supervisors

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

8 **SECTION 12.16 City Attorney Gifts and Grants for Federal Response**

9 The City Attorney is authorized to accept and expend gifts or grants of funds and gifts of
10 in-kind services, including but not limited to in-kind outside counsel services and expert
11 consultant or witness services, to support the City Attorney's legal advice, advocacy,
12 and litigation in preparation for or response to policies, actions, threats, and other
13 decisions by the federal government. The City Attorney shall report all such grants and
14 gifts to the Controller and the Mayor's Budget Office, in addition to any other applicable
15 reporting requirements in the Administrative Code and the Campaign and Governmental
16 Conduct Code.

18 **SECTION 14. Departments.**

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

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

11
12 (b) There shall be a General Services Agency, headed by the City Administrator,
13 including the Department of Telecommunication and Information Services, and the
14 Department of Administrative Services. The City Administrator shall be considered one
15 entity for budget purposes and for disbursement of funds.

16
17 (c) There shall be a Human Services Agency, which shall be considered one entity
18 for budget purposes and for disbursement of funds. Within the Human Services Agency
19 shall be two departments: (1) the Department of Human Services, under the Human
20 Services Commission, and (2) the Department of Disability and Aging Services
21 ("DAAS"), under the Disability and Aging Services Commission, which includes Adult
22 Protective Services, the Public Administrator/Public Guardian, the Mental Health
23 Conservator, the Department of Disability and Aging Services, the County Veterans'
24 Service Officer, and the In-Home Supportive Services Program. This budgetary
25 structure does not affect the legal status or structure of the two departments. The

1 Human Resources Director and the Controller are authorized to transfer employees,
2 positions, and funding in order to effectuate the transfer of the program from one
3 department to the other. The consolidated agency will be recognized for purposes of
4 determining employee seniority, position transfers, budgetary authority and transfers or
5 reappropriation of funds.

6
7 The departments within the Human Services Agency shall coordinate with each other
8 and with the Disability and Aging Services Commission to improve delivery of services,
9 increase administrative efficiencies and eliminate duplication of efforts. To this end, they
10 may share staff and facilities. This coordination is not intended to diminish the authority
11 of the Disability and Aging Services Commission over matters under the jurisdiction of
12 the Commission.

13
14 The Director of the Disability and Aging Services Commission also may serve as the
15 department head for DAAS, and/or as a deputy director for the Department of Human
16 Services, but shall receive no additional compensation by virtue of an additional
17 appointment. If an additional appointment is made, it shall not diminish the authority of
18 the Disability and Aging Services Commission over matters under the jurisdiction of the
19 Commission.

20
21 (d) There shall be a Film, Grants, and Arts Agency (FGAA), whose formal name
22 shall be determined at a later date, which shall be considered one entity for budget
23 purposes and for disbursement of funds. Within the FGAA shall be two departments and
24 one division of the General Services Agency: (1) the Arts Commission department, led
25 by the Director of Cultural Affairs under its Commission, (2) the Film Commission

1 department, led by the Executive Director under its Commission, and (3) Grants for the
2 Arts ("GFTA"), under the Director. This budgetary structure does not affect the legal
3 status or structure of the two departments or GFTA. The Human Resources Director
4 and the Controller are authorized to transfer employees, positions, and funding in order
5 to effectuate the transfer of the program from one department or division to the other.
6 The consolidated agency will be reorganized for purposes of determining employee
7 seniority, position transfers, budgetary authority and transfers or reappropriation of
8 funds.

9
10 The Director of the Agency, appointed by the Mayor, will lead the FGAA. The Director
11 will ensure that the departments and division within the Agency shall coordinate with
12 each other to improve delivery of services to and for artists and the arts, increase
13 administrative efficiencies and eliminate duplication of efforts. To this end, they may
14 share staff and facilities. This coordination is not intended to diminish the authority of
15 the two commissions—the Arts Commission and the Film Commission—over matters
16 under their respective jurisdictions.

17
18 (e) There shall be an Agency for Human Rights, which shall be considered one
19 entity for budget purposes and for disbursement of funds. Within the Agency shall be
20 two departments: (1) the Human Rights Commission, led by the Executive Director
21 under its Commission, and (2) the Department on the Status of Women, led by the
22 Director under the Commission on the Status of Women. This budgetary structure does
23 not affect the legal status or structure of the two departments. The Human Resources
24 Director and the Controller are authorized to transfer employees, positions, and funding
25 in order to effectuate the transfer of the program from one department or division to the

1 other. The consolidated agency will be reorganized for purposes of determining
2 employee seniority, position transfers, budgetary authority and transfers or
3 reappropriation of funds.

4
5 The Executive Director of the Human Rights Commission will lead the Agency for
6 Human Rights. The Executive Director will ensure that the departments within the
7 Agency shall coordinate with each other to improve delivery of services, increase
8 administrative efficiencies, and eliminate duplication of efforts. To this end, they may
9 share staff and facilities. This coordination is not intended to diminish the authority of
10 the two commissions—the Human Rights Commission and the Commission on the
11 Status of Women—over matters under their respective jurisdictions.

12 Neither the Executive Director of the Human Rights Commission nor the Director of the
13 Department on the Status of Women shall receive additional compensation by virtue of
14 their role in the Agency.

15
16 (f) The Local Agency Formation Commission (LAFCo) is a separate legal entity
17 established under state law and is not a department or agency of the City. Because the
18 City has a legal obligation to provide funds to LAFCo, this ordinance includes an
19 appropriation for that purpose. Although LAFCo is not part of the Board of Supervisors
20 or subject to the Board's oversight and direction, this ordinance includes appropriations
21 to LAFCo in the Board of Supervisors budget for administrative reasons related to the
22 format of this ordinance. Any transfers of funds to LAFCo from other appropriations in
23 the budget are prohibited without approval by a subsequent ordinance. City staff,
24 including but not limited to the Clerk of the Board of Supervisors, may not perform work
25 for LAFCo, except as authorized by a memorandum of understanding between the City

1 and LAFCo, subject to any required approvals.

2
3 **SECTION 15. Travel Reimbursement and Cell Phone Stipends.**

4 The Controller shall establish rules for the payment of all amounts payable for travel for
5 officers and employees, and for the presentation of such vouchers as the Controller
6 shall deem proper in connection with expenditures made pursuant to this Section. No
7 allowance shall be made for traveling expenses provided for in this ordinance unless
8 funds have been appropriated or set aside for such expenses in accordance with the
9 provisions of the Charter.

10
11 The Controller may advance the sums necessary for traveling expenses, but proper
12 account and return must be made of said sums so advanced by the person receiving
13 the same within ten days after said person returns to duty in the City, and failure on the
14 part of the person involved to make such accounting shall be sufficient cause for the
15 Controller to withhold from such persons pay check or checks in a sum equivalent to the
16 amount to be accounted.

17
18 In consultation with the Human Resources Director, the Controller shall establish rules
19 and parameters for the payment of monthly stipends to officers and employees who use
20 their own cells phones to maintain continuous communication with their workplace, and
21 who participate in a Citywide program that reduces costs of City-owned cell phones.

22
23 **SECTION 15.1 State of California Travel Program.**

24 To ensure cost effective rates and charges and reduce administrative burdens and
25 costs associated with expense reimbursement for City business-related travel and field

1 expenses, the Controller's Office is authorized to implement rules and regulations
2 required of departments that participate in the State of California's Statewide Travel
3 Program, administered by the California Department of General Services, which
4 provides access to state-negotiated rates with hotel, airline, and car rental providers in
5 adherence with the state's competitive procurement solicitation and contract award
6 rules and regulations. In compliance with rules and regulations established by the
7 Controller, which may be updated from time to time, departments are permitted to
8 participate in the State of California Travel Program as per the pre-established terms
9 and conditions required by the State for local governments. The Controller's Accounting
10 Policies and Procedures manual shall include the State of California Travel Program
11 rules and regulations. This provision shall satisfy San Francisco Administrative Code
12 approval, including Section 21.16 Use of Purchasing Agreements and Reciprocal
13 Agreements with Other Public and Non-Profit Agencies, for travel and related services
14 procured through the State of California Travel Program.

15
16 **SECTION 16. Contributed Revenue Reserve and Audit and Adjustment Reserve.**

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

1 **SECTION 17. Airport Service Payment.**

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

7

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

12

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

20

21 **SECTION 18. Pooled Cash, Investments.**

22 The Treasurer and Controller are hereby authorized to transfer available fund balances
23 within pooled cash accounts to meet the cash management of the City, provided that
24 special and non-subsidized enterprise funds shall be credited interest earnings on any
25 funds temporarily borrowed therefrom at the rate of interest earned on the City Pooled

1 Cash Fund. No such cash transfers shall be allowed where the investment of said funds
2 in investments such as the pooled funds of the City is restricted by law.

3
4 **SECTION 19. Matching Funds for Federal or State Programs.**

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

9
10 **SECTION 20. Advance Funding of Bond Projects – City Departments.**

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

20
21 **SECTION 21. Advance Funding of Projects – Transportation Authority.**

22 Whenever the San Francisco County Transportation Authority requests advance
23 funding of the costs of administration or the costs of projects specified in the City and
24 County of San Francisco Transportation Expenditure Plan which will be funded from
25 proceeds of the transactions and use tax as set forth in Article 14 of the Business and

1 Tax Regulations Code, the Controller is hereby authorized to make such advance. The
2 Controller shall recover from the proceeds of the transactions and use tax when they
3 become available, the amount of the advance and any interest earnings foregone by the
4 City General Fund as a result of such cash advance funding. The Controller shall use
5 the monthly rate of return earned by the Treasurer on General City Pooled Cash funds
6 during the period or periods covered by the advance as the basis for computing the
7 amount of interest foregone which is to be credited to the General Fund.

8
9 **SECTION 22. Controller to Make Adjustments, Correct Clerical Errors.**

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

15
16 The Controller is hereby authorized to make the necessary transfers to correct objects
17 of expenditure classifications, and corrections in classifications made necessary by
18 changes in the proposed method of expenditure.

19
20 **SECTION 22.1 Controller to Implement New Financial and Interfacing**
21 **Subsystems.**

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

1 and unutilized (available) balances to reflect actual spending.

2
3 **SECTION 23. Transfer of State Revenues.**

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

6
7 **SECTION 24. Use of Permit Revenues from the Department of Building**
8 **Inspection.**

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

13
14 **SECTION 25. Board of Supervisors Official Advertising Charges.**

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

18
19 **SECTION 26. Work Order Appropriations.**

20 The Board of Supervisors directs the Controller to establish work orders pursuant to
21 Board-approved appropriations, including positions needed to perform work order
22 services, and corresponding recoveries for services that are fully cost covered, including
23 but not limited to services provided by one City department to another City department,
24 as well as services provided by City departments to external agencies, including but not
25 limited to the Office of Community Investment and Infrastructure, the Treasure Island

1 Development Authority, the School District, and the Community College District.
2 Revenues for services from external agencies shall be appropriated by the Controller in
3 accordance with the terms and conditions established to perform the service.
4

5 **SECTION 26.1 Property Tax System**

6 In order to minimize new appropriations to the property tax system replacement project,
7 the Controller is authorized and directed to apply operational savings from the offices of
8 the Tax Collector, Assessor, and Controller to the project. No later than June 1, 2018,
9 the Controller shall report to the Budget and Legislative Analyst's Office and Budget and
10 Finance Committee on the specific amount of operational savings, including details on
11 the source of such savings, in the budgets of Tax Collector, Assessor, and Controller
12 that are re-allocated to the Property Tax System Replacement Project.
13

14 **SECTION 26.2 Assessment Appeals System**

15 In order to minimize appropriations to the online assessment appeals application filing
16 system project, the Controller is authorized and directed to apply any operating
17 balances from the Assessment Appeals Board of the Board of Supervisors to the project
18 through Fiscal Year 2029-30.
19

20 **SECTION 27. Revenue Reserves and Deferrals.**

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

1 the purposes for which they are appropriated.

2
3 **SECTION 28. Close-Out of Reserved Appropriations.**

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

10
11 **SECTION 28.1. Reserves Placed on Expenditures by Controller.**

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

17
18 **SECTION 29. Appropriation Control of Capital Improvement Projects and**
19 **Equipment.**

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

1 original appropriation to which the transfer is made.

2
3 The Controller is authorized to approve substitutions within equipment items purchased
4 to equip capital facilities providing that the total cost is within the Board-approved capital
5 project appropriation.

6
7 The Controller is authorized to transfer approved appropriations between departments
8 to correctly account for capitalization of fixed assets.

9
10 The Controller is authorized to shift sources among cash and Certificate of Participation
11 (COP)-funded capital projects across General Fund departments to ensure the most
12 efficient and cost-effective administration of COP funds, provided there is no net
13 increase or decrease in project budgets.

14
15 The Controller is hereby authorized to revise COP debt service appropriations within
16 General Fund supported COP debt service funds for authorized but unissued debt, in
17 order to make final debt service payments due upon issuance of authorized debt. Such
18 revisions shall not increase or decrease approved expenditure authority and shall only
19 be done for the purpose of reducing interest costs in future years. Such revisions shall
20 only be made if the Controller determines it is financially advantageous to do so.

21
22 **SECTION 30. Business Improvement Districts.**

23 Proceeds from all special assessments levied on real property included in the property-
24 based business improvement districts in the City are hereby appropriated in the
25 respective amounts actually received by the City in such fiscal year for each such

1 district.

2
3 The Controller is authorized to disburse the assessment revenues appropriated by this
4 section to the respective Owners' Associations (as defined in Section 36614.5 of the
5 Streets and Highways Code) for such districts as provided in the management district
6 plans, resolutions establishing the districts, annual budgets, and management
7 agreements, as approved by the Board of Supervisors for each such district, for the
8 purposes authorized therein. The Tourism Improvement District and Moscone
9 Expansion Business Improvement District assessments are levied on gross hotel room
10 revenue and are collected and distributed by the Tax Collector's Office.

11
12 **SECTION 31. Infrastructure Financing, Infrastructure Revitalization and**
13 **Financing, and Enhanced Infrastructure Financing Districts.**

14 Within the City, the Board of Supervisors has formed certain voluntary tax increment
15 financing districts under state legislation:

- 16
17 • Pursuant to California Government Code Section 53395 et seq. (IFD Law), the
18 Board of Supervisors formed Infrastructure Financing Districts (IFD)
19 • Pursuant to California Government Code Section 53369 et seq. (IRFD Law), the
20 Board of Supervisors formed Infrastructure and Revitalization Financing Districts
21 (IRFD) within the City.
22 • Pursuant to California Government Code Section 55398.50 et seq. (EIFD Law),
23 the Board of Supervisors and Enhanced Infrastructure Financing District Public
24 Financing Authority No. 1 formed an Enhanced Infrastructure Financing District
25 (EIFD).

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, IRFDs, and EIFDs 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'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 or Resolution approving the Infrastructure Financing Plan, the Controller may increase or decrease appropriations to match actual revenues realized for the IFD, IRFD, or EIFD. Any increases to appropriations would be consistent with the Financing Plan previously approved by the Board of Supervisors.

IFD/IRFD/EIFD No / Title	Ordinance/ Resolution	Estimated Tax Increment *	
		FY 2025-26	FY 2026-27
IFD 2 Port Infrastructure Financing District Subproject Area Pier 70 G-1 Historic Core	27-16	\$ 811,000	\$ 827,000
IFD 2 Port Infrastructure Financing District Subproject Areas Pier 70 G-2, G-3, and G-4	220-18	\$ 7,975,000	\$ 8,134,000
IFD 2 Port Infrastructure Financing District Subproject Area I (Mission Rock)	34-18	\$ 11,035,000	\$ 13,470,000
IRFD 1 Treasure Island Infrastructure and Revitalization Financing District	21-17	\$ 13,538,000	\$ 15,947,000
IRFD 2 Hoedown Yard Infrastructure and Revitalization Financing District	348-18	\$ 1,867,000	\$ 2,748,000
EIFD 1 Power Station Enhanced Infrastructure and Financing District**	113-24	\$ -	\$ 197,000

*Estimated tax increment per approved Infrastructure Financing Plans.

**Increment allocated beginning FY 2026-27.

SECTION 32. Community Facilities and Special Tax Districts.

Pursuant to California Government Code 53311 et seq. (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 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, Resolutions of Formation, 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, pay authorized expenditures described in the Board of Supervisors approved Resolution of Formation for each district (as approved in the referenced Ordinances), and comply with 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.

District	Ordinance	Projected Special Tax Levy*	
		(FY 2025-26)	(FY 2026-27)
STD No. 2009-1 - Improvement Area No. 1	16-10	\$108,735	\$114,038
STD No. 2009-1 - Improvement Area No. 2	16-10	\$167,903	\$167,903
CFD No. 2014-1 (Transbay) (1)	001-15	\$34,033,224	\$34,713,889
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 1 (2)(3)	022-17	\$3,747,554	\$3,822,505
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 2 (2)(3)	022-17	\$3,202,140	\$3,266,183
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 3 (2)(3)(4)	022-17	\$1,319,405	\$1,345,793
STD No. 2018-1 (Central SoMa)	021-19	-	-
STD No. 2019-1 (Pier 70 Condos) (5)	027-20	-	-
Facilities Special Tax		\$1,228,621	\$1,253,193
Arts Building Special Tax		-	-
Services Special Tax		-	-
STD No. 2019-2 (Pier 70 Leased) (6)	028-20	-	-
Facilities Special Tax		\$584,803	\$596,499
Arts Building Special Tax		-	-
Shoreline Special Tax		-	-
Services Special Tax		-	-
STD No. 2020-1 (Mission Rock) (7)	079-20	-	-
Development Special Tax (8)		\$7,077,075	\$7,218,616
Office Special Tax		\$1,310,741	\$1,336,955
Shoreline Special Tax		\$1,242,473	\$1,267,322
Contingent Services Special Tax		-	-
STD No. 2022-1 (Power Station)	061-22	-	-

*Source: Goodwin Consulting Group, Inc. Preliminary; subject to change.

(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 May 5, 2025. Actual special tax levy may be lower.

(3) Special tax projections are subject to change if additional parcels issue building permits prior to the June 30th cut-off date.

(4) Special tax estimates based on Attachment 2 of the RMA.

(5) Based on VDDA Execution Dates and COOs as of April 5, 2024. 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 April 5, 2024. 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 April 5, 2024. Parcel G was Developed as of FY 2022-23 and the remaining Tax Zone 1 parcels are Developed as of FY 2023-24.

(8) Reflects the maximum special tax on Developed Property. Does not reflect the tax increment offset of Assessed Parcels.

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

One hundred thirty-nine million, nine hundred sixty thousand and seven hundred fourteen dollars (\$139,960,714) of projected but unbudgeted, unassigned fund balance from fiscal year 2024-26 is designated for balancing future budget shortfalls in FY 2027-28 and after. This amount shall not be included in the calculations of deposits to the

1 Budget Stabilization Reserve described in Administrative Code Section 10.60 (c).

2
3 **SECTION 32.2. Federal and State Emergency Revenue Revisions.**

4 The Controller is authorized to revise approved revenue budgets for federal and state
5 emergency-related revenues to manage timing differences and cash flow needs driven
6 by changing granting agencies' guidance and approvals, provided that such
7 adjustments shall not change cumulative total revenue budgets in a given fund for the
8 period from fiscal years 2020-21 through 2025-26. Such revisions shall not change
9 approved expenditure authority. The Controller shall report any such revisions to the
10 Mayor and Board within 30 days of their enactment.

11
12
13 **SECTION 32.3. Federal and State Revenue Risk Reserve.**

14 Administrative Provision 32 of the fiscal year 2021-22 budget designated fund balance
15 from fiscal year 2020-21 to the Federal and State Emergency Grant Disallowance
16 Reserve for the purpose of managing revenue shortfalls related to reimbursement
17 disallowances from the Federal Emergency Management Agency (FEMA) and other
18 state and federal agencies. Administrative Provision 32.1 of the fiscal year 2021-22
19 budget designated fund balance from fiscal year 2020-21 to the Fiscal Cliff Reserve for
20 the purpose of managing projected budget shortfalls following the spend down of
21 federal and state stimulus funds and other one-time sources used to balance the fiscal
22 year 2021-22 and fiscal year 2022-23 budget. The fiscal year 2024-25 ending balances
23 of these reserves are hereby assigned to a budget contingency reserve for the purpose
24 of managing revenue shortfalls related to changes in federal funding. In addition, all
25 revenue escheated to the General Fund from City Option Medical Reimbursement

Accounts in fiscal year 2025-26 is hereby appropriated for deposits to this reserve. These revenues shall not be included in the calculations of deposits to the Budget Stabilization Reserve described in Administrative Code Section 10.60 (c).

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 and Sheriff's Department Overtime Reporting.

The Police Department and Sheriff's Department shall provide quarterly reports of overtime spending to the Board of Supervisors, including the types of activities performed on overtime.

APPROVED AS TO FORM:

DAVID CHIU, City Attorney

By: _____/s/_____

BRADLEY A. RUSSI

Deputy City Attorney

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

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 enactment of the budget. 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 enactment of the budget.

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

1
2 fiscal year but were not enumerated in the appropriation and salary ordinances for the
3 prior fiscal year, as amended, through June 30 of the prior fiscal year. In the event the
4 Mayor has approved the reclassification of a position in the department's budget for the
5 current fiscal year, the Controller shall process a temporary or "tx" requisition at the
6 request of the department and subject to approval of the Human Resources Director.
7 Such action will allow for the continued employment of the incumbent in their former
8 position pending action on the proposed reclassifications.

9
10 If the Budget and Finance Committee or Budget and Appropriations Committee of the
11 Board of Supervisors recommends a budget that reinstates positions that were deleted
12 in the Mayor's Budget, the Controller and the Human Resources Director shall have the
13 authority to continue to employ and pay the salaries of the reinstated positions until final
14 enactment of the budget.

15

16 **SECTION 5. Transfers of Functions and Duties.**

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

24

25 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

1 required transfer of funds, the Controller and Human Resources Director are authorized
2 to make any personnel transfers or reassignments between the affected departments
3 and appointing officers at a mutually convenient time, not to exceed 100 days from the
4 effective date of the ordinance or Mayoral memorandum transferring the duty or
5 function. The Controller, the Human Resources Director and Clerk of the Board of
6 Supervisors, with assistance of the City Attorney, are hereby authorized and directed to
7 make such changes as may be necessary to conform to all applicable ordinances to
8 reflect said reorganization, transfer of duty or performance between departments.

10 **SECTION 5.1 Agencies Organized ~~u~~Under One Department.**

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

18 **SECTION 5.2 Continuing Funds Appropriated.**

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

1 **SECTION 5.3 Multi-Year Revenues.**

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

7
8 **SECTION 5.4 Contracting Funds.**

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

12
13 (a) That portion of the money received that under the terms of the contract inures to
14 the City shall be deposited to the credit of the appropriate fund.

15
16 (b) That portion of the money received that under the terms of the contracts is to be
17 paid to the contractor shall be deposited in special accounts and is hereby appropriated
18 for said purposes.

19
20 **SECTION 5.5 Real Estate Services.**

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

24
25 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 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

1 Redemption Reserve account. The Bond Interest and Redemption Reserve is hereby
2 appropriated to meet debt service requirements including printing of bonds, cost of bond
3
4 rating services, funds due to the Internal Revenue Service, and the legal opinions
5 approving the validity of bonds authorized to be sold not otherwise provided for herein.
6

7 Issuance, legal, and financial advisory service costs, including the reimbursement of
8 departmental services in connection therewith, for debt instruments issued by the City,
9 to the extent approved by the Board of Supervisors in authorizing the debt, may be paid
10 from the proceeds of such debt and are hereby appropriated for said purposes.
11

12 To the extent bond rating fees are incurred and payable prior to the issuance of Board
13 of Supervisors authorized Certificates of Participation due to unexpected changes in
14 market conditions causing a delay in issuance, such fees may be paid from funds
15 appropriated for annual Certificates of Participation debt service that exceed the actual
16 requirements for bond interest and redemption.
17

18 **SECTION 7. Allotment Controls.**

19 Since several items of expenditures herein appropriated are based on estimated
20 receipts, income, or revenues which may not be fully realized, it shall be incumbent
21 upon the Controller to establish a schedule of allotments, of such duration as the
22 Controller may determine, under which the sums appropriated to the several
23 departments shall be expended. The Controller shall revise such revenue estimates
24 periodically. If such revised estimates indicate a shortage, the Controller shall hold in
25 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

1 cases where it is provided by the Charter that a specified or minimum tax shall be levied
2 for any department the amount of appropriation herein provided derived from taxes shall
3
4
5 not exceed the amount actually produced by the levy made for such department.
6

7 The Controller, in issuing payments or in certifying contracts, purchase orders, or other
8 encumbrances pursuant to Section 3.105 of the Charter, shall consider only the allotted
9 portions of appropriation items to be available for encumbrance or expenditure and shall
10 not approve the incurring of liability under any allotment in excess of the amount of such
11 allotment. In case of emergency or unusual circumstances which could not be
12 anticipated at the time of allotment, an additional allotment for a period may be made on
13 the recommendation of the department head and the approval of the Controller. After
14 the allotment schedule has been established or fixed, as heretofore provided, it shall be
15 unlawful for any department or officer to expend or cause to be expended a sum greater
16 than the amount set forth for the particular activity in the allotment schedule so
17 established, unless an additional allotment is made, as herein provided.
18

19 Allotments, liabilities incurred, and expenditures made under expenditure appropriations
20 herein enumerated shall in no case exceed the amount of each such appropriation,
21 unless the same shall have been increased by transfers or supplemental appropriations
22 made in the manner provided by Section 9.105 of the Charter.
23

24 **SECTION 7.1 Prior Year Encumbrances.**

25 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 original appropriation ordinance.

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

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2
3
4

5 **SECTION 7.3 Enterprise Deficits.**

6 Funds appropriated herein to meet estimated enterprise deficits shall be made available

7

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

12

13 **SECTION 7.4 Public Utilities Commission Debt Service.**

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

22

23 **SECTION 8. Expenditure Estimates.**

24 Where appropriations are made for specific projects or purposes which may involve the
25 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,

1 when requested, an estimate of the amount of any such expenditures to be made during
2 the ensuing period.

3 4 **SECTION 8.1 State and Federal Funds.**

5 The Controller is authorized to increase ~~F~~federal and ~~S~~state funds that may be claimed
6 due to new General Fund expenditures appropriated by the Board of Supervisors. The
7 Human Resources Director is authorized to add civil service positions required to
8 implement the programs authorized by these funds. The Controller and the Human
9 Resources Director shall report to the Board of Supervisors any actions taken under this
10 authorization before the Board acts on the Annual Appropriation and Annual Salary
11 Ordinances.

12 13 **SECTION 8.2 State and Federal Funding Restorations.**

14 If additional ~~S~~state or ~~F~~federal funds are allocated to the City to backfill ~~S~~state or federal
15 reductions, the Controller shall backfill any funds appropriated to any program to the
16 General Reserve.

17 18 **SECTION 8.3 Process for Addressing General Fund Revenue Shortfalls**

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

24 25 **SECTION 9. Interdepartmental Services.**

1 The Controller is hereby authorized and directed to prescribe the method to be used in
2 making payments for interdepartmental services in accordance with the provisions of
3 Section 3.105 of the Charter, and to provide for the establishment of interdepartmental
4
5 reserves which may be required to pay for future obligations which result from current
6 performances. Whenever, in the judgment of the Controller, the amounts which have
7 been set aside for such purposes are no longer required or are in excess of the amount
8 which is then currently estimated to be required, the Controller shall transfer the amount
9 no longer required to the fund balance of the particular fund of which the reserve is a
10 part. Provided further that no expenditure shall be made for personnel services, rent,
11 equipment, ~~and or~~ capital outlay purposes from any interdepartmental reserve or work
12 order fund without specific appropriation by the Board of Supervisors.

13
14 The amount detailed in departmental budgets for services of other City departments
15 cannot be transferred to other spending categories without prior agreement from both
16 the requesting and performing departments.

17
18 The Controller, pursuant to the provisions of Charter Section 3.105, shall review and
19 may adjust charges or fees for services that may be authorized by the Board of
20 Supervisors for the administration of the Technology Marketplace. Such fees are hereby
21 appropriated for that purpose.

22 23 **SECTION 10. Positions in the City Service.**

24 Department heads shall not make appointments to any office or position until the
25 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.

1

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

6

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

9

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

14

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

19

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

25

(g) The Controller is hereby authorized to transfer any legally available funds to
adjust salary and fringe benefit appropriations as required under reclassifications

1
2 -recommended by the Human Resources Director and approved by the Board of
3 Supervisors in implementing the Management Compensation and Classification Plan.

4
5 Amounts transferred shall not exceed the actual amount required including the cost to
6 the City of mandatory fringe benefits.

7
8 (h) Pursuant to California Labor Code Section 4850.4, the Controller is authorized to
9 make advance payments from departments' salary accounts to employees participating
10 in CalPERS who apply for disability retirement. Repayment of these advanced disability
11 retirement payments from CalPERS and from employees are hereby appropriated to the
12 departments' salary account.

13
14 (i) For purposes of defining terms in Administrative Code Section 3.18, the
15 Controller is authorized to process transfers where such transfers are required to
16 administer the budget through the following certification process: In cases where
17 expenditures are reduced at the level of appropriation control during the Board of
18 Supervisors phase of the budget process, the Chair of the Budget and Finance
19 Committee, on recommendation of the Controller, may certify that such a reduction
20 does not reflect a deliberate policy reduction adopted by the Board. The Mayor's
21 Budget Director may similarly provide such a certification regarding reductions during
22 the Mayor's phase of the budget process.

23
24 **SECTION 10.2 Professional Services Contracts.**

25 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

1 using City personnel in lieu of private contractors with the approval of the Human
2 Resources Director and the Mayor and ~~the~~ certification by the Controller that such
3 transfer of funds would not increase the cost of government.

5 **SECTION 10.3 Surety Bond Fund Administration.**

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

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

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

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

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

9
10 **SECTION 10.5 MOUs to be Reflected in Department Budgets.**

11 Should the City adopt an MOU with a recognized employee bargaining organization
12 during the fiscal year which has fiscal effects, the Controller is authorized and directed
13 to reflect the budgetary impact of said MOU in departmental appropriations by
14 transferring amounts to or from the Salary and Benefits Reserve, or, for self-supporting
15 or restricted funds, to or from the respective unappropriated fund balance account. All
16 amounts transferred pursuant to this section are hereby appropriated for ~~the~~ that
17 purpose.

18
19 **SECTION 10.6 Funding Memoranda of Understanding (MOUs).**

20 Whenever the Board of Supervisors has ratified by ordinance or resolution Memoranda
21 of Understanding with recognized employee organizations or an arbitration award has
22 become effective, and said memoranda or award contains provisions requiring the
23 expenditure of funds, the Controller, on the recommendation of the Human Resources
24 Director, shall reserve sufficient funds to comply with such provisions and such funds
25 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

1 make funds available to departments to carry out the purposes required by the
2 Memoranda of Understanding or arbitration award.

3
4 **SECTION 10.7 Fringe Benefit Rate Adjustments.**

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

11
12 When the Controller determines that prepayment of the employer share of pension
13 contributions is likely to be fiscally advantageous, the Controller is authorized to adjust
14 appropriations and transfers in order to make and reconcile such prepayments.

15
16 **SECTION 10.8 Police Department Uniformed Positions.**

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

SECTION 10.9 Holidays, Special Provisions.

Whenever the Mayor formally declares that any day is a holiday for City employees under the terms of a Memorandum of Understanding, 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 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~~is established.

SECTION 11.1 Special and Trust Funds Appropriated; Approval of Certain Grant Agreements under Charter Section 9.118

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 s~~ 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. Where the amount of a recurring grant that is detailed in a departmental budget submission exceeds \$1 million or the duration exceeds ten years, the grant agreement shall be deemed approved by the Board of Supervisors under Charter Section 9.118. 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.

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

7
8 The Controller is authorized to adjust transfers to the San Francisco Capital Planning
9 Fund, established by Administrative Code Section 10.100-286, to account for final
10 capital project planning expenditures reimbursed from approved sale of bonds and other
11 long term financing instruments.

12
13 **SECTION 11.2 Insurance Recoveries.**

14 Any moneys received by the City pursuant to the terms and conditions of any insurance
15 policy are hereby appropriated and made available to the general ~~city~~-City or specific
16 departments for associated costs or claims.

17
18 **SECTION 11.3 Bond Premiums.**

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

21
22 **SECTION 11.4 Ballot Arguments.**

23 Receipts in and expenditures for payment for the printing of ballot arguments, are
24 hereby appropriated.

25

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 ~~S~~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 ~~S~~state, ~~F~~federal, ~~and-or~~ 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.

If bond indentures or fiscal agent agreements require interest earnings to be used to offset annual lease financing payments, the Controller is authorized to make payments to the IRS from annual budget appropriations for lease payments based on expected savings amounts.

SECTION 11.8 Damage Recoveries and Restitution.

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.

Moneys received as restitution in a criminal proceeding to reimburse the City for losses caused by an employee or third party are appropriated to the departments that incurred the losses.

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 to 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 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 ~~the~~ 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 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 is required to designate agents authorized to obtain state ~~and-or~~ federal disaster and emergency assistance funding, the Mayor and Board of Supervisors

1 -designate the Executive Director of the Department of Emergency Management, the
2 Controller, and the Deputy Controller to be the agents authorized to execute
3 agreements for and on behalf of the City, for disaster and emergency assistance
4 funding from ~~SS~~State and ~~FF~~federal agencies, for all open and future disasters.

5
6 Any remaining balances in the Give2SF-COVID-19 Fund, including amounts from
7 previously identified and unidentifiable donors, are hereby appropriated for COVID-19
8 related costs and programs. Give2SF-COVID-19 Donation balances and uses of funds
9 shall be included in the San Francisco Disaster and Emergency Response and
10 Recovery Fund annual report to the Board of Supervisors, pursuant to Administrative
11 Code Sec. 10.100-100(d).

12
13
14
15 **SECTION 11.16 Interest on Grant Funds.**

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

20
21 **SECTION 11.17 Treasurer – Banking Agreements.**

22 Whenever the Treasurer finds that it is in the best interest of the City to use either a
23 compensating balance or fee for service agreement to secure banking services that
24 benefit all participants of the pool, any funds necessary to be paid for such agreement
25 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

1 -changes will be designed to enhance the usefulness of fund balance information by
2 providing clearer fund balance classifications that can be more consistently applied and
3 by clarifying the existing governmental fund type definitions. Reclassification of funds
4 shall be reviewed by the City's outside auditors during their audit of the City's financial
5 statements.

7 **SECTION 11.21 State Local Public Safety Fund.**

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

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

18 **SECTION 11.22 Health Care Security Ordinance Agency Fund.**

19 Irrevocable health care expenditures made to the City by employers on behalf of their
20 employees pursuant to the provisions of Labor & Employment Code Articles 21 and
21 121, the Health Care Security Ordinance and the Health Care Accountability Ordinance
22 are maintained in the Health Care Security Ordinance Fund, an agency fund maintained
23 by the City for the benefit of City Option account holders. Interest earnings in the fund
24 are hereby appropriated for the administrative costs incurred to manage participant
25 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 11.26 Refuse Rate Order Changes.

The Controller is authorized to adjust appropriations from the Solid Waste Impound Account to reconcile with the final adopted refuse rate order established by the Refuse Rate Board, provided that such adjustments shall not result in a total increase in appropriations from the fund.

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 by ordinance.

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 S~~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 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 the~~ Board of Supervisors 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. The Controller is authorized to allocate project budgets appropriated in ~~e~~Citywide accounts to the department where the expense will be incurred.

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 ~~S~~state and ~~F~~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 Article VIIIA of the Charter, the Controller is authorized to make such transfers and reclassification of accounts necessary to properly reflect the

1 -provision of central services to the Municipal Transportation Agency in the books and
2 accounts of the City. No change can increase or decrease the overall level of the City's
3 budget.

5 **SECTION 12.8 Treasure Island Authority.**

6 Should the Treasure Island property be conveyed and deed transferred from the
7 ~~F~~federal ~~G~~overnment, the Controller is hereby authorized to make budgetary
8 adjustments necessary to ensure that there is no General Fund impact from this
9 conveyance, and that expenditures of special assessment revenues conform to
10 governmental accounting standards and requirements of the special assessment as
11 adopted by voters and approved by the Board of Supervisors.

13 **SECTION 12.9 Hetch Hetchy Power Stabilization Fund.**

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

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

23 The power purchase amount reflected in the Public Utility Commission's expenditure
24 budget is the net amount of the cost of power purchased for Hetch Hetchy use. Power
25 purchase appropriations may be increased by the Controller to reflect the pass through

1 -costs of power purchased for resale under long-term fixed contracts previously
2 approved by the Board of Supervisors.

3 4 5 **SECTION 12.10 Closure of Special Funds, Projects, and Accounts**

6 In accordance with Administrative Code Section 10.100-1(d), if there has been no
7 expenditure activity for the past two fiscal years, a special fund or project can be closed
8 and repealed. The Controller is hereby authorized and directed to reconcile and balance
9 funds, projects and accounts, and to close completed projects. The Controller is
10 directed to create a clearing account for the purpose of balancing surpluses and deficits
11 in such funds, projects and accounts, and funding administrative costs incurred to
12 perform such reconciliations.

13
14 This budget ordinance appropriates fund balance from active project closeouts in
15 continuing funds in the General Fund and a number of special revenue and enterprise
16 funds. The Controller is directed to deappropriate projects to realize the fund balance
17 used as a source in the adopted budget.

18 19 **SECTION 12.11 Charter-Mandated Baseline Appropriations.**

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

1

2 SECTION 12.12 Parking Tax Allocation.

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

8

9 SECTION 12.13 Former Redevelopment Agency Funds.

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

19

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

24

25 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

1 -Successor Agency has sufficient additional funds available to reimburse departments
2 for such additional services, the departmental expenditure authority to provide such
3 services is hereby appropriated.

4
5 When 100% of property tax increment revenues for a redevelopment project area are
6 pledged based on an agreement that constitutes an enforceable obligation, the
7 Controller will increase or decrease appropriations to match actual revenues realized for
8 the project area.

9
10 The Mayor's Office of Housing and Community Development is authorized to act as the
11 fiscal agent for the Public Initiatives Development Corporation (PIDC) and receive and
12 disburse PIDC funds as authorized by the PIDC bylaws and the PIDC Board of
13 Directors.

14
15 **SECTION 12.14 CleanPowerSF.**

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

23
24 **SECTION 12.15 Unclaimed Funds Escheatment Noticing & Accounting**

25 **Procedures**

Pursuant to Government Code Sections 50055 and 50057, the Board of Supervisors

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

7 8 **SECTION 12.16 City Attorney Gifts and Grants for Federal Response**

9 The City Attorney is authorized to accept and expend gifts or grants of funds and gifts of
10 in-kind services, including but not limited to in-kind outside counsel services and expert
11 consultant or witness services, to support the City Attorney's legal advice, advocacy,
12 and litigation in preparation for or response to policies, actions, threats, and other
13 decisions by the federal government. The City Attorney shall report all such grants and
14 gifts to the Controller and the Mayor's Budget Office, in addition to any other applicable
15 reporting requirements in the Administrative Code and the Campaign and Governmental
16 Conduct Code.

17 18 **SECTION 14. Departments.**

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

1 -Human Resources Director and the Controller are authorized to transfer employees,
2 positions, and funding in order to effectuate the transfer of the program from one
3 department to the other. The consolidated agency will be recognized for purposes of
4 determining employee seniority, position transfers, budgetary authority and transfers or
5 reappropriation of funds.

6
7 The departments within the Human Services Agency shall coordinate with each other
8 and with the Disability and Aging Services Commission to improve delivery of services,
9 increase administrative efficiencies and eliminate duplication of efforts. To this end, they
10 may share staff and facilities. This coordination is not intended to diminish the authority
11 of the Disability and Aging Services Commission over matters under the jurisdiction of
12 the Commission.

13
14 The Director of the Disability and Aging ~~and Adult~~ Services Commission also may serve
15 as the department head for DAAS, and/or as a deputy director for the Department of
16 Human Services, but shall receive no additional compensation by virtue of an additional
17 appointment. If an additional appointment is made, it shall not diminish the authority of
18 the Disability and Aging ~~and Adult~~ Services Commission over matters under the
19 jurisdiction of the Commission.

20
21 (d) There shall be a Film, Grants, and Arts Agency (FGAA), whose formal name
22 shall be determined at a later date, which shall be considered one entity for budget
23 purposes and for disbursement of funds. Within the FGAA shall be two departments and
24 one division of the General Services Agency: (1) the Arts Commission department, led
25 by the Director of Cultural Affairs under its Commission, (2) the Film Commission

1 -department, led by the Executive Director under its Commission, and (3) Grants for the
2 Arts ("GFTA"), under the Director. This budgetary structure does not affect the legal
3 status or structure of the two departments or GFTA. The Human Resources Director
4 and the Controller are authorized to transfer employees, positions, and funding in order
5 to effectuate the transfer of the program from one department or division to the other.
6 The consolidated agency will be reorganized for purposes of determining employee
7 seniority, position transfers, budgetary authority and transfers or reappropriation of
8 funds.

9
10 The Director of the Agency, appointed by the Mayor, will lead the FGAA. The Director
11 will ensure that the departments and division within the Agency shall coordinate with
12 each other to improve delivery of services to and for artists and the arts, increase
13 administrative efficiencies and eliminate duplication of efforts. To this end, they may
14 share staff and facilities. This coordination is not intended to diminish the authority of
15 the two commissions—the Arts Commission and the Film Commission—over matters
16 under their respective jurisdictions.

17
18 (e) There shall be an Agency for Human Rights, which shall be considered one
19 entity for budget purposes and for disbursement of funds. Within the Agency shall be
20 two departments: (1) the Human Rights Commission, led by the Executive Director
21 under its Commission, and (2) the Department on the Status of Women, led by the
22 Director under the Commission on the Status of Women. This budgetary structure does
23 not affect the legal status or structure of the two departments. The Human Resources
24 Director and the Controller are authorized to transfer employees, positions, and funding
25 in order to effectuate the transfer of the program from one department or division to the

-other. The consolidated agency will be reorganized for purposes of determining employee seniority, position transfers, budgetary authority and transfers or reappropriation of funds.

The Executive Director of the Human Rights Commission will lead the Agency for Human Rights. The Executive Director will ensure that the departments within the Agency shall coordinate with each other 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 two commissions—the Human Rights Commission and the Commission on the Status of Women—over matters under their respective jurisdictions.

Neither the Executive Director of the Human Rights Commission nor the Director of the Department on the Status of Women shall receive additional compensation by virtue of their role in the Agency.

(df) The Local Agency Formation Commission (LAFCo) is a separate legal entity established under ~~S~~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 not perform work for LAFCo, except as authorized by a memorandum of understanding between the City

1

2 ~~-~~and LAFCo, subject to any required approvals.

3

4 **SECTION 15. Travel Reimbursement and Cell Phone Stipends.**

5 The Controller shall establish rules for the payment of all amounts payable for travel for
6 officers and employees, and for the presentation of such vouchers as the Controller
7 shall deem proper in connection with expenditures made pursuant to ~~said~~this Section.

8 No allowance shall be made for traveling expenses provided for in this ordinance unless
9 funds have been appropriated or set aside for such expenses in accordance with the
10 provisions of the Charter.

11

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

18

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

23

24 **SECTION 15.1 State of California Travel Program.**

25 To ensure cost effective rates and charges and reduce administrative burdens and
costs associated with expense reimbursement for City business-related travel and field

1 ~~-~~expenses, the Controller's Office is authorized to implement rules and regulations
2 required of departments that participate in the State of California's Statewide Travel
3 Program, administered by the California Department of General Services, which
4 provides access to ~~S~~state-negotiated rates with hotel, airline, and car rental providers in
5 adherence with the ~~S~~state's competitive procurement solicitation and contract award
6 rules and regulations. In compliance with rules and regulations established by the
7 Controller, which may be updated from time to time, departments are permitted to
8 participate in the State of California Travel Program as per the pre-established terms
9 and conditions required by the State for local governments. The Controller's Accounting
10 Policies and Procedures manual shall include the State of California Travel Program
11 rules and regulations. This provision shall satisfy San Francisco Administrative Code
12 approval, including Section 21.16 Use of Purchasing Agreements and Reciprocal
13 Agreements with Other Public and Non-Profit Agencies, for travel and related services
14 procured through the State of California Travel Program.

15
16 **SECTION 16. Contributed Revenue Reserve and Audit and Adjustment Reserve.**

17 The Controller is hereby authorized to establish a Contributed Revenue and Adjustment
18 Reserve to accumulate receipts in excess of those estimated revenues or unexpended
19 appropriations stated herein. Said reserve is established for the purpose of funding the
20 budget of the subsequent year, and the receipts in this reserve are hereby appropriated
21 for said purpose. The Controller is authorized to maintain an Audit and Adjustment
22 Reserve to offset audit adjustments~~;~~ and to balance expenditure accounts to conform to
23 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 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

1 -Cash Fund. No such cash transfers shall be allowed where the investment of said
2 funds in investments such as the pooled funds of the City is restricted by law.

3
4 **SECTION 19. Matching Funds for Federal or State Programs.**

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

9
10 **SECTION 20. Advance Funding of Bond Projects – City Departments.**

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

20
21
22 **SECTION 21. Advance Funding of Projects – Transportation Authority.**

23 Whenever the San Francisco County Transportation Authority requests advance
24 funding of the costs of administration or the costs of projects specified in the City and
25 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

1 -Tax Regulations Code, the Controller is hereby authorized to make such advance. The
2 Controller shall recover from the proceeds of the transactions and use tax when they
3 become available, the amount of the advance and any interest earnings foregone by the
4 City General Fund as a result of such cash advance funding. The Controller shall use
5 the monthly rate of return earned by the Treasurer on General City Pooled Cash funds
6 during the period or periods covered by the advance as the basis for computing the
7 amount of interest foregone which is to be credited to the General Fund.

8
9 **SECTION 22. Controller to Make Adjustments, Correct Clerical Errors.**

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

15
16 The Controller is hereby authorized to make the necessary transfers to correct objects
17 of expenditure classifications, and corrections in classifications made necessary by
18 changes in the proposed method of expenditure.

19
20 **SECTION 22.1 Controller to Implement New Financial and Interfacing**
21 **Subsystems.**

22 In order to further the implementation and adoption of the Financial and Procurement
23 System's modules, the Controller shall have the authority to reclassify departments'
24 appropriations to conform to the accounting and project costing structures established in
25 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 ~~S~~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 District. 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 26.2 Assessment Appeals System

In order to minimize appropriations to the online assessment appeals application filing system project, the Controller is authorized and directed to apply any operating balances from the Assessment Appeals Board of the Board of Supervisors to the project through Fiscal Year 2029-30.

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

1 original appropriation to which the transfer is made.

2
3
4 The Controller is authorized to approve substitutions within equipment items purchased
5 to equip capital facilities providing that the total cost is within the Board-approved capital
6 project appropriation.

7
8 The Controller is authorized to transfer approved appropriations between departments
9 to correctly account for capitalization of fixed assets.

10
11 The Controller is authorized to shift sources among cash and Certificate of Participation
12 (COP)-funded capital projects across General Fund departments to ensure the most
13 efficient and cost-effective administration of COP funds, provided there is no net
14 increase or decrease in project budgets.

15
16 The Controller is hereby authorized to revise COP debt service appropriations within
17 General Fund supported COP debt service funds for authorized but unissued debt, in
18 order to make final debt service payments due upon issuance of authorized debt. Such
19 revisions shall not increase or decrease approved expenditure authority and shall only
20 be done for the purpose of reducing interest costs in future years. Such revisions shall
21 only be made if the Controller determines it is financially advantageous to do so.

22
23 **SECTION 30. Business Improvement Districts.**

24 Proceeds from all special assessments levied on real property included in the property-
25 based business improvement districts in the City 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 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, Infrastructure Revitalization and Financing, and Enhanced Infrastructure Financing Districts.

Within the City, the Board of Supervisors has formed certain voluntary tax increment financing districts under ~~S~~state legislation:

- Pursuant to California Government Code Section 53395 et seq. (IFD Law), the Board of Supervisors formed Infrastructure Financing Districts (IFD)
- Pursuant to California Government Code Section 53369 et seq. (IRFD Law), the Board of Supervisors formed Infrastructure and Revitalization Financing Districts (IRFD) within the City.
- Pursuant to California Government Code Section 55398.50 et seq. (EIFD Law), the Board of Supervisors and Enhanced Infrastructure Financing District Public Financing Authority No. 1 formed an Enhanced Infrastructure Financing District (EIFD).

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, IRFDs, and EIFDs to serve accounting and ~~S~~state requirements, the latest approved Infrastructure Financing Plan for a District, and applicable bond covenants.

IFD/IRFD/EIFD No / Title	Ordinance/ Resolution	Estimated Tax Increment *	
IFD/IRFD/EIFD No / Title	Ordinance/ Resolution	Estimated Tax Increment *	
		FY 2025-26	FY 2026-27
IFD 2 Port Infrastructure Financing District Subproject Area Pier 70 G-1 Historic Core	27-16	\$ 811,000	\$ 827,000
IFD 2 Port Infrastructure Financing District Subproject Areas Pier 70 G-2, G-3, and G-4	220-18	\$ 7,975,000	\$ 8,134,000
IFD 2 Port Infrastructure Financing District Subproject Area I (Mission Rock)	34-18	\$ 11,035,000	\$ 13,470,000
IRFD 1 Treasure Island Infrastructure and Revitalization Financing District	21-17	\$ 13,538,000	\$ 15,947,000
IRFD 2 Hoedown Yard Infrastructure and Revitalization Financing District	348-18	\$ 1,867,000	\$ 2,748,000
EIFD 1 Power Station Enhanced Infrastructure and			
IFD/IRFD/EIFD No / Title	Ordinance/ Resolution	Estimated Tax Increment *	
		FY 2025-26	FY 2026-27
IFD 2 Port Infrastructure Financing District Subproject Area Pier 70 G-1 Historic Core	27-16	\$ 811,000	\$ 827,000
IFD 2 Port Infrastructure Financing District Subproject Areas Pier 70 G-2, G-3, and G-4	220-18	\$ 7,975,000	\$ 8,134,000
IFD 2 Port Infrastructure Financing District Subproject Area I (Mission Rock)	34-18	\$ 11,035,000	\$ 13,470,000
IRFD 1 Treasure Island Infrastructure and Revitalization Financing District	21-17	\$ 13,538,000	\$ 15,947,000
IRFD 2 Hoedown Yard Infrastructure and Revitalization Financing District	348-18	\$ 1,867,000	\$ 2,748,000
EIFD 1 Power Station Enhanced Infrastructure and Financing District**	113-24	\$ -	\$ 197,000
*Estimated tax increment per approved Infrastructure Financing Plans.			
**Increment allocated beginning FY 2026-27.			

1

2 SECTION 32. Community Facilities and Special Tax Districts.

3 Pursuant to California Government Code 53311 et seq. (Mello-Roos Community
4 Facilities Act of 1982) and Chapter 43, Article X of the San Francisco Administrative
5 Code, which incorporates the Mello-Roos Community Facilities Act of 1982, the Board
6 of Supervisors formed Community Facilities Districts (CFDs) and Special Tax Districts
7 (STDs) within the City. Proceeds from special taxes levied on property in the
8 CFDs/STDs are hereby appropriated in the respective amounts actually received by the
9 City in such fiscal year for each such district.

10

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

16

17 The Controller may transfer funds and appropriation authority between and within
18 accounts related to CFDs and STDs to serve accounting requirements, pay authorized
19 expenditures described in the Board of Supervisors approved Resolution of Formation
20 for each district (as approved in the referenced Ordinances), and comply with applicable
21 bond covenants.

22

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

Contingent Services Special Tax STD No. 2022-1 (Power Station)	061-22	-	-
---	--------	---	---

*Source: Goodwin Consulting Group, Inc. Preliminary; subject to change.

(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 May 5, 2025. Actual special tax levy may be lower.

(3) Special tax projections are subject to change if additional parcels issue building permits prior to the June 30th cut-off date.

(4) Special tax estimates based on Attachment 2 of the RMA.

(5) Based on VDDA Execution Dates and COOs as of April 5, 2024. 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 April 5, 2024. 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 April 5, 2024. Parcel G was Developed as of FY 2022-23 and the remaining Tax Zone 1 parcels

District	Ordinance	Projected Special Tax Levy*	
		(FY 2025-26)	(FY 2026-27)
STD No. 2009-1 - Improvement Area No. 1	16-10	\$108,735	\$114,038
STD No. 2009-1 - Improvement Area No. 2	16-10	\$167,903	\$167,903
CFD No. 2014-1 (Transbay) (1)	001-15	\$34,033,224	\$34,713,889
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 1 (2)(3)	022-17	\$3,747,554	\$3,822,505
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 2 (2)(3)	022-17	\$3,202,140	\$3,266,183
CFD No. 2016-1 (Treasure Island) - Improvement Area No. 3 (2)(3)(4)	022-17	\$1,319,405	\$1,345,793
STD No. 2018-1 (Central SoMa)	021-19	-	-
STD No. 2019-1 (Pier 70 Condos) (5)	027-20		
Facilities Special Tax		\$1,228,621	\$1,253,193
Arts Building Special Tax		-	-
Services Special Tax		-	-
STD No. 2019-2 (Pier 70 Leased) (6)	028-20		
Facilities Special Tax		\$584,803	\$596,499
Arts Building Special Tax		-	-
Shoreline Special Tax		-	-
Services Special Tax		-	-
STD No. 2020-1 (Mission Rock) (7)	079-20		
Development Special Tax (8)		\$7,077,075	\$7,218,616
Office Special Tax		\$1,310,741	\$1,336,955
Shoreline Special Tax		\$1,242,473	\$1,267,322
Contingent Services Special Tax			
STD No. 2022-1 (Power Station)	061-22	-	-

*Source: Goodwin Consulting Group, Inc. Preliminary; subject to change.

(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 May 5, 2025. Actual special tax levy may be lower.

(3) Special tax projections are subject to change if additional parcels issue building permits prior to the June 30th cut-off date.

(4) Special tax estimates based on Attachment 2 of the RMA.

(5) Based on VDDA Execution Dates and COOs as of April 5, 2024. 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 April 5, 2024. 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 April 5, 2024. Parcel G was Developed as of FY 2022-23 and the remaining Tax Zone 1 parcels are Developed as of FY 2023-24.

(8) Reflects the maximum special tax on Developed Property. Does not reflect the tax increment offset of Assessed Parcels.

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

One hundred ~~fifty-four~~thirty-nine million, ~~eight-nine~~ hundred sixty thousand and ~~nine~~seven hundred ~~forty-three~~fourteen dollars (\$~~154,860,943~~139,960,714) of projected but unbudgeted, unassigned fund balance from fiscal year 202~~34~~4-24~~6~~6 is designated for

balancing future budget shortfalls in FY 2025~~7~~-2026~~8~~ 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 2025-26. 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 32.3. Fiscal Cliff Reserve.~~

~~Administrative Provision 32.1 of the fiscal year 2021-22 budget designated fund balance from fiscal year 2020-21 to the Fiscal Cliff Reserve for the purpose of managing projected budget shortfalls following the spend down of federal and state stimulus funds and other one-time sources used to balance the fiscal year 2021-22 and fiscal year 2022-23 budget. In addition to that purpose, the Fiscal Cliff Reserve is hereby amended to include that it also serves the purpose of managing business tax revenue shortfalls. This assignment shall not be included in the calculations of deposits to the Budget Stabilization Reserve described in Administrative Code Section 10.60 (c).~~

SECTION 32.3. Federal and State Revenue Risk Reserve.

Administrative Provision 32 of the fiscal year 2021-22 budget designated fund balance from fiscal year 2020-21 to the Federal and State Emergency Grant Disallowance Reserve for the purpose of managing revenue shortfalls related to reimbursement disallowances from the Federal Emergency Management Agency (FEMA) and other state and federal agencies. Administrative Provision 32.1 of the fiscal year 2021-22 budget designated fund balance from fiscal year 2020-21 to the Fiscal Cliff Reserve for the purpose of managing projected budget shortfalls following the spend down of federal and state stimulus funds and other one-time sources used to balance the fiscal year 2021-22 and fiscal year 2022-23 budget. The fiscal year 2024-25 ending balances of these reserves are hereby assigned to a budget contingency reserve for the purpose of managing revenue shortfalls related to changes in federal funding. In addition, all revenue escheated to the General Fund from City Option Medical Reimbursement Accounts in fiscal year 2025-26 is hereby appropriated for deposits to this reserve. These revenues shall not be included in the calculations of deposits to the Budget Stabilization Reserve described in Administrative Code Section 10.60 (c).

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 and Sheriff's Department Overtime Reporting.

The Police Department and Sheriff's Department shall provide quarterly reports of overtime spending to the Board of Supervisors, including the types of activities performed on overtime.

APPROVED AS TO FORM:

DAVID CHIU, City Attorney

By: _____/s/_____

~~ANNE PEARSON~~BRADLEY A. RUSSI

Deputy City Attorney

Annual Salary Ordinance Fiscal Years 2025-26 and 2026-27

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

AN ORDINANCE ENUMERATING POSITIONS IN THE ANNUAL BUDGET AND
APPROPRIATION ORDINANCE FOR THE FISCAL YEARS ENDING JUNE 30, 2026, AND
JUNE 30, 2027 CONTINUING, CREATING, OR ESTABLISHING THESE POSITIONS;
ENUMERATING AND INCLUDING THEREIN ALL POSITIONS CREATED BY CHARTER OR
STATE LAW FOR WHICH COMPENSATIONS ARE PAID FROM CITY AND COUNTY
FUNDS AND APPROPRIATED IN THE ANNUAL APPROPRIATION ORDINANCE;
AUTHORIZING APPOINTMENTS OR CONTINUATION OF APPOINTMENTS THERETO;
SPECIFYING AND FIXING THE COMPENSATIONS AND WORK SCHEDULES THEREOF;
AND AUTHORIZING APPOINTMENTS TO TEMPORARY POSITIONS AND FIXING
COMPENSATIONS THEREFORE.

BE IT ORDAINED BY THE PEOPLE OF THE CITY AND COUNTY OF SAN FRANCISCO.

SECTION 1. ESTABLISHMENT, CREATION AND CONTINUATION OF POSITIONS.

In accordance with the provisions of the Administrative Code and Labor & Employment Code,
the positions hereinafter enumerated under the respective departments are hereby created,
established, or continued for the fiscal year ending June 30, 2026. Positions created or
authorized by Charter or State law, compensations for which are paid from City and County
funds and appropriated in the Annual Appropriation Ordinance, as that ordinance may be
modified during the fiscal year in supplemental appropriation or de-appropriation ordinances

Annual Salary Ordinance Fiscal Years 2025-26 and 2026-27

(together “Annual Appropriation Ordinance”), are enumerated and included herein.

The word “position” or “positions” as used in the ordinance shall be construed to include office or offices, and the word “employee” or “employees” shall be construed to include officer or officers. The terms “requisition” and “request to fill” are intended to be synonymous and shall be construed to mean a position authorization that is required by the Charter.

Section 1.1. APPOINTMENTS AND VACANCIES - PERMANENT POSITIONS.

Section 1.1A. Appointing officers as specified in the Charter are hereby authorized, subject to the provisions of this ordinance, to make or continue appointments as needed during the fiscal year to permanent positions enumerated in their respective sections of this ordinance. Such appointments shall be made in accordance with the provisions of the Charter. Appointing officers shall not make an appointment to a vacancy in a permanent position until the request to fill for such position is approved by the Controller. Provided further, that if the Mayor declares an intent to approve requests to fill due to unanticipated financial reasons, appointing officers shall not make an appointment to a vacancy in a permanent position until the request to fill for such position is approved by the Mayor. Provided further, that if changes occur to the classification, compensation, or duties of a permanent position, appointing officers shall not make an appointment to a vacancy in such position until the request to fill for such position is approved by the Department of Human Resources. Provided further, that in order to prevent the stoppage of essential services, the Human Resources Director may authorize an emergency appointment pending approval or disapproval of a request to fill, if funds are available to pay the compensation of such emergency appointee.

Annual Salary Ordinance Fiscal Years 2025-26 and 2026-27

1
2 Provided that if the proposed employment is for inter-departmental service, the Controller
3 shall approve as to conformity with the following inter-departmental procedure.

4 Appointing officers shall not authorize or permit employees to work in inter-departmental
5 service unless the following provisions are satisfied. The payment of compensation for
6 the employment of persons in inter-departmental service shall be within the limit of the
7 funds made available by certified inter-departmental work orders and such compensation
8 shall be distributed to the inter-departmental work orders against which they constitute
9 proper detailed charges.

10
11 A. If the appointing officer is unable to employ a qualified person to cover the work
12 schedule of a position herein established or authorized, the appointing officer, subject
13 to the provisions of this ordinance and the Annual Appropriation Ordinance and with
14 the approval of the Department of Human Resources, may in the appointing officer's
15 discretion employ more than one person on a lesser work schedule but the combined
16 salaries shall not exceed the compensation appropriated for the position, or may
17 appoint one person on a combined work schedule but subject to the limitation of the
18 appropriation and the compensation schedule for the position and without
19 amendment to this ordinance.

20
21 B. Where a vacancy exists in a position, the Human Resources Director may and is
22 hereby authorized to approve a temporary (diverted) request to fill in a different class,
23 provided that the Controller certifies that funds are available to fill that vacancy on this
24 basis, and provided that no action taken as a result of the application of this section
25 will affect the classification of the position concerned as established in the Annual

Annual Salary Ordinance Fiscal Years 2025-26 and 2026-27

1 Appropriation Ordinance and this ordinance.

2
3 An appointing officer, subject to the provisions of this ordinance, the Annual
4 Appropriation Ordinance, the Controller's certification of funds, and Civil Service
5 certification procedures, may employ more than one person on a combined work
6 schedule not to exceed the permanent full-time equivalent, or may combine the
7 appropriations for more than one permanent part-time position in order to create a single
8 full-time equivalent position limited to classifications of positions herein established or
9 authorized and their respective compensation schedules. Such changes shall be
10 reported to the Department of Human Resources and the Controller's office. No full-time
11 equivalent position which is occupied by an employee shall be reduced in hours without
12 the voluntary consent of the employee, if any, holding that position. However, the
13 combined salaries for part-time positions created shall not exceed the compensation
14 appropriated for the full-time position, nor will the salary of a single full-time position
15 created exceed the compensation appropriated for part-time positions. Each permanent
16 part-time employee shall receive the same benefits as existing permanent part-time
17 employees. The funding of additional fringe benefit costs subject to availability of funds
18 will be from any legally available funds.

19
20 Section 1.1B. The Human Resources Director is solely authorized to administratively
21 adjust the terms of this ordinance as follows:

22
23 A. To change the classification of a position provided that the rate of pay is the
24 same or less and the services are in the same functional area.

Annual Salary Ordinance Fiscal Years 2025-26 and 2026-27

1 B. To adjust the compensation of a position pursuant to an approved Memorandum
2 of Understanding or ordinance.

3
4 C. To reflect the initial rates of compensation for a newly established classification,
5 excluding classes covered under Administrative Code Sections 2A.76 and 2A.90.

6
7 D. To add positions funded in accordance with section 10.22 of the Annual
8 Appropriation Ordinance, regarding Professional Service Contracts, and section 26
9 of the Annual Appropriation Ordinance, regarding work order appropriations.

10
11 The Department of Human Resources shall promptly notify the Controller, the Clerk of the
12 Board, the Mayor's Office and the affected department(s) if the Human Resources Director
13 takes such actions as authorized above.

14
15 Section 1.1C. Provided further, that if requests to fill for vacant permanent positions issued by
16 departments where the appointing officers are elected officials enumerated in Article II and
17 Section 6.100 of the Charter (the Board of Supervisors, Assessor-Recorder, City Attorney,
18 District Attorney, Public Defender, Sheriff, and Treasurer) are approved by the Controller and
19 are not approved or rejected by the Mayor and the Department of Human Resources within 15
20 working days of submission, the requests to fill shall be deemed approved. If such requests
21 to fill are rejected by the Mayor and/or the Department of Human Resources, the appointing
22 officers listed above may appeal that rejection in a hearing before the Budget and Finance
23 and/or Budget and Appropriations Committee of the Board of Supervisors, and the Board of
24 Supervisors in its discretion may then grant approval of said requests to fill.

Annual Salary Ordinance Fiscal Years 2025-26 and 2026-27

1 Section 1.1D. The Human Resources Director is authorized to make permanent exempt
2 appointments for a period of up to 6 months to permit simultaneous employment of an existing
3 City employee who is expected to depart City employment and a person who is expected to
4 be appointed to the permanent position previously held by the departing employee when such
5 an appointment is necessary to ensure implementation of successful succession plans and to
6 facilitate the transfer of mission-critical knowledge within City departments.

7
8 Section 1.1E. The Human Resources Director, with concurrence of the Controller, is
9 authorized to adjust the terms of this ordinance to reflect the conversion of temporary
10 positions to a permanent position(s) when sufficient funding is available and conversion is
11 needed either (A) to maintain services when elimination of temporary positions is consistent
12 with the terms of Memoranda of Understanding, or (B) to address City staffing needs created
13 by the San Francisco Housing Authority's changing scope of work, or (C) when the Human
14 Resources Director determines the conversion is warranted and the Controller certifies that
15 the conversion will not require additional salary appropriations in that fiscal year.

16 17 Section 1.2. APPOINTMENTS - TEMPORARY POSITIONS.

18
19 Section 1.2A. Temporary appointments to positions defined by Charter Section 10.104(16) as
20 seasonal or temporary positions may be made by the respective appointing officers in excess
21 of the number of permanent positions herein established or enumerated and such other
22 temporary services as required at rates not in excess of salary schedules if funds have been
23 appropriated and are available for such temporary service. Such appointments shall be
24 limited in duration to no more than 1040 hours in any fiscal year. No appointment to such
25 temporary or seasonal position shall be made until the Controller has certified the availability

Annual Salary Ordinance Fiscal Years 2025-26 and 2026-27

1 of funds, and the request to fill for such service is approved by the Controller and the
2 Department of Human Resources. Provided further that in order to prevent the stoppage of
3 essential services, the Human Resources Director may authorize an emergency appointment
4 pending approval or disapproval of the request to fill, if funds are available to pay the
5 compensation of such emergency appointee. No such appointment shall continue beyond the
6 period for which the Controller has certified the availability of funds. Provided that if the
7 proposed employment is for inter-departmental service, the Controller shall approve as to
8 conformity with the following inter-departmental procedure. Appointing officers shall not
9 authorize or permit employees to work in inter-departmental service unless the following
10 provisions are complied with. The payment of compensation for the employment of persons
11 in inter-departmental service shall be within the limit of the funds made available by certified
12 inter-departmental work orders and such compensation shall be distributed to the
13 inter-departmental work orders against which they constitute proper detailed charges.

14
15 Section 1.2B. Temporary Assignment, Different Department. When the needs and the best
16 interests of the City require, appointing officers are authorized to arrange among themselves
17 the assignment of personnel from one department to another department on a temporary
18 basis. Such temporary assignments shall not be treated as transfers, and may be used to
19 alleviate temporary seasonal peak load situations, complete specific projects, provide
20 temporary transitional work programs to return injured employees to work, or other
21 circumstances in which employees from one department can be effectively used on a
22 temporary basis in another department. All such temporary assignments between
23 departments shall be reviewed and approved by the Department of Human Resources.

24
25 Section 1.3. EXCEPTIONS TO NORMAL WORK SCHEDULES FOR WHICH NO EXTRA

1 COMPENSATION IS AUTHORIZED.

2
3 Employees appointed to salaried classifications (i.e., designated –Z symbol) shall work such
4 hours as may be necessary for the full and proper performance of their duties and shall
5 receive no additional compensation for work on holidays or in excess of eight hours per day
6 for five days per week, but may be granted compensatory time off under the provisions of any
7 applicable Memorandum of Understanding or ordinance. Provided that, subject to the fiscal
8 provisions of the Charter and the availability of funds, the Human Resources Director may
9 suspend the provisions of this section to allow overtime payment. Approval of overtime
10 payments shall be limited to extraordinary circumstances in which employees are required to
11 work a significant number of hours in excess of their regular work schedules for a prolonged
12 period of time, with a limited ability to use compensatory time off. Further, such payment shall
13 be consistently applied to all personnel in a class.

14
15 SECTION 2. COMPENSATION PROVISIONS.

16
17 Section 2.1. PUC EMPLOYEES ASSIGNED TO HETCH HETCHY AND RECREATION
18 AND PARKS EMPLOYEES PERMANENTLY ASSIGNED TO CAMP MATHER.

19
20 The Public Utilities Commission and Recreation and Parks Department will pay a stipend
21 of \$558.72 per month to employees residing in designated zip code areas enrolled in the
22 Health Services System with employee plus two or more dependents where HMOs are not
23 available and such employees are limited to enrollment to the City Plan I. The Public
24 Utilities Commission and Recreation and Parks Department will pay a stipend of \$162.67
25 per month to employees residing in designated zip code areas enrolled in the Health

Annual Salary Ordinance Fiscal Years 2025-26 and 2026-27

Services System with employee plus one dependent where HMOs are not available and such employees are limited to enrollment to City Plan I. These rates may be adjusted by the Health Service System Board to reflect the increase in premiums effective January 1, 2025. The City reserves the right to either reimburse the affected employees or provide an equivalent amount directly to the Health Services System.

Section 2.2. MOVING EXPENSES.

Where needed to recruit employees to fill Department Head, Deputy Director or Manager Level IV or higher (Manager V or higher for SFMTA) positions, an appointing authority may authorize the expenditure of pre-offer recruitment expenses, such as interview travel expenses, and reimbursement of post-offer expenses, such as moving, lodging/temporary housing and other relocation costs, not to exceed \$27,004. Reimbursement will be made for actual expenses documented by receipts. As an alternative, the Controller may authorize advance payment of approved expenses. Payments under this section are subject to approval by the Controller and the Human Resources Director (except for SFMTA, where the approval is the Controller and Director of Transportation). This amount shall be indexed to the growth rate in the Consumer Price Index – All Urban Consumers (CPI-U), as reported by the Bureau of Labor Statistics for the San Francisco Metropolitan Statistical Area from February to February of the preceding fiscal year.

Section 2.3. SUPPLEMENTATION OF MILITARY PAY.

A. In accordance with Charter Section A8.400(h) and in addition to the benefits provided pursuant to Section 395.01 and 395.02 of the California Military and Veterans Code and

1 the Civil Service Rules, any City employee who is a member of the reserve corps of the
2 United States Armed Forces, National Guard or other uniformed service organization of
3 the United States and is called into active military service in response to the September
4 11th, 2001 terrorist attacks, international terrorism, conflict in Iraq or related extraordinary
5 circumstances, or to provide medical or logistical support to federal, state, or local
6 government responses to the COVID-19 pandemic shall have the benefits provided for in
7 subdivision (B).

8
9 B. Any employee to whom subdivision (A) applies, while on military leave, shall receive
10 from the City the following supplement to their military pay and benefits:

11
12 1. The difference between the amount of the individual's gross military pay and the
13 amount of gross pay the individual would have received as a City employee, had the
14 employee worked the employee's regular work schedule (excluding overtime unless
15 regularly scheduled as part of the employee's regular work schedule).

16
17 2. Retirement service credit consistent with Section A8.520 of the Charter.

18
19 3. All other benefits to which the employee would have been entitled had the employee
20 not been called to eligible active military service, except as limited under state law or
21 the Charter.

22
23 C. As set forth in Charter Section A8.400(h), this section shall be subject to the following
24 limitations and conditions:

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1 1. The employee must have been called into active service for a period greater than 30
2 consecutive days.

3
4 2. The purpose for such call to active service shall have been to respond to the
5 September 11th, 2001 terrorist attacks, international terrorism, conflict in Iraq or related
6 extraordinary circumstances, or to the COVID-19 pandemic, and shall not include
7 scheduled training, drills, unit training assemblies or similar events.

8
9 3. The amounts authorized under this section shall be offset by amounts required to be
10 paid pursuant to any other law, so there are no double payments to the employee.

11
12 4. Any employee receiving compensation under this section shall execute an
13 agreement providing that if the employee does not return to City service within 60 days
14 of release from active duty (or if the employee is not fit for employment at that time,
15 within 60 days of a determination that the employee is fit for employment), then the
16 compensation described in Sections (B)(1) through (B)(3) shall be treated as a loan
17 payable with interest at a rate equal to the greater of (i) the rate received for the
18 concurrent period by the Treasurer's Pooled Cash Account or (ii) the minimum amount
19 necessary to avoid imputed income under the Internal Revenue Code of 1986, as
20 amended from time to time, and any successor statute. Interest shall begin to accrue
21 90 days after the employee's release from active service or return to fitness for
22 employment. Such loan shall be payable in equal monthly installments over a period
23 not to exceed 5 years, commencing 90 days after the individual's release from active
24 service or return to fitness for employment.

1 5. This section shall not apply to any active duty served voluntarily after the time that
2 the employee is called to active service.

3
4 Section 2.4 CITY EMPLOYEES SERVING ON CHARTER-MANDATED BOARDS AND
5 COMMISSIONS, OR BOARDS, COMMISSIONS AND COMMITTEES CREATED BY
6 INITIATIVE ORDINANCE.

7
8 A. City employees serving on Charter-mandated boards and commissions, or boards,
9 commissions and committees created by initiative ordinance, shall not be compensated for
10 the number of hours each pay period spent in service of these boards and commissions,
11 based on a 40-hour per week compensation assumption.

12
13 B. City employees covered by this provision shall submit to the Controller each pay period
14 a detailed description of the time spent in service, including attending meetings, preparing
15 for meetings, meeting with interested stakeholders or industry, and writing or responding to
16 correspondence. There is a rebuttable presumption that such employees spend 0.25 of
17 their time in service of these duties. This information shall be made publicly available
18 pursuant to the Sunshine Ordinance.

19
20 C. This provision shall not apply to City employees whose service is specified in the
21 Charter or by initiative ordinance, nor shall it apply to City employees serving on
22 interdepartmental or other working groups created by initiative of the Mayor or Board of
23 Supervisors, nor shall it apply to City employees who serve on the Health Service Board,
24 Retiree Health Care Trust Fund Board, or Retirement Board

1 Section 2.5 STIPEND FOR PLANNING COMMISSIONERS FOR ATTENDANCE AT
2 PLANNING COMMISSION MEETINGS.

3
4 Each commissioner serving on the Planning Commission may receive full stipend for that
5 commissioner's attendance at each meeting of the Commission, as enumerated and included
6 herein, if the commissioner is present at the beginning of the first action item on the agenda
7 for such meeting for which a vote is taken until the end of the public hearing on the last
8 calendared item. A commissioner of the Planning Commission who attends a portion of a
9 meeting of the Planning Commission, but does not qualify for full stipend, may receive one-
10 quarter of the stipend available for the commissioner's attendance at each meeting of the
11 commission, as enumerated and included herein.

12
13 Section 2.6 FIRE CHIEF RESIDENCE.

14
15 In connection with employment as Fire Chief, the Fire Chief is authorized to use residential
16 areas in the building known as the Dennis T. Sullivan Memorial Fire Chief's Home, located at
17 870 Bush Street, as a personal residence, subject to the terms of a lease between the Chief
18 and the Real Estate Division.

19
20
21
22 APPROVED AS TO FORM:
DAVID CHIU, City Attorney

23
24 By: /s/
CECILIA MANGOBA
25 Deputy City Attorney

Annual Salary Ordinance Fiscal Years 2025-26 and 2026-27

EXPLANATION OF SYMBOLS.

The following symbols used in connection with the rates fixed herein have the significance and meaning indicated.

B. Biweekly.

C. Contract rate.

D. Daily.

E. Salary fixed by Charter.

F. Salary fixed by State law.

G. Salary adjusted pursuant to ratified Memorandum of Understanding.

H. Hourly.

I. Intermittent.

J. Rate set forth in budget.

K. Salary based on disability transfer.

L. Salary paid by City and County and balance paid by State.

M. Monthly.

O. No funds provided.

P. Premium rate.

Q. At rate set under Charter Section A8.405 according to prior service.

W. Weekly.

Y. Yearly.

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

AN ORDINANCE ENUMERATING POSITIONS IN THE ANNUAL BUDGET AND
APPROPRIATION ORDINANCE FOR THE FISCAL YEARS ENDING JUNE 30, 202~~5~~6, AND
JUNE 30, 202~~7~~6 CONTINUING, CREATING, OR ESTABLISHING THESE POSITIONS;
ENUMERATING AND INCLUDING THEREIN ALL POSITIONS CREATED BY CHARTER OR
STATE LAW FOR WHICH COMPENSATIONS ARE PAID FROM CITY AND COUNTY
FUNDS AND APPROPRIATED IN THE ANNUAL APPROPRIATION ORDINANCE;
AUTHORIZING APPOINTMENTS OR CONTINUATION OF APPOINTMENTS THERETO;
SPECIFYING AND FIXING THE COMPENSATIONS AND WORK SCHEDULES THEREOF;
AND AUTHORIZING APPOINTMENTS TO TEMPORARY POSITIONS AND FIXING
COMPENSATIONS THEREFORE.

BE IT ORDAINED BY THE PEOPLE OF THE CITY AND COUNTY OF SAN FRANCISCO.

SECTION 1. ESTABLISHMENT, CREATION AND CONTINUATION OF POSITIONS.

In accordance with the provisions of the Administrative Code and Labor & Employment Code,
the positions hereinafter enumerated under the respective departments are hereby created,
established, or continued for the fiscal year ending June 30, 202~~6~~5. Positions created or
authorized by Charter or State law, compensations for which are paid from City and County
funds and appropriated in the Annual Appropriation Ordinance, as that ordinance may be
modified during the fiscal year in supplemental appropriation or de-appropriation ordinances

(together “Annual Appropriation Ordinance”), are enumerated and included herein.

The word “position” or “positions” as used in the ordinance shall be construed to include office or offices, and the word “employee” or “employees” shall be construed to include officer or officers. The terms “requisition” and “request to fill” are intended to be synonymous and shall be construed to mean a position authorization that is required by the Charter.

Section 1.1. APPOINTMENTS AND VACANCIES - PERMANENT POSITIONS.

Section 1.1A. Appointing officers as specified in the Charter are hereby authorized, subject to the provisions of this ordinance, to make or continue appointments as needed during the fiscal year to permanent positions enumerated in their respective sections of this ordinance. Such appointments shall be made in accordance with the provisions of the Charter. Appointing officers shall not make an appointment to a vacancy in a permanent position until the request to fill for such position is approved by the Controller. Provided further, that if the Mayor declares an intent to approve requests to fill due to unanticipated financial reasons, appointing officers shall not make an appointment to a vacancy in a permanent position until the request to fill for such position is approved by the Mayor. Provided further, that if changes occur to the classification, compensation, or duties of a permanent position, appointing officers shall not make an appointment to a vacancy in such position until the request to fill for such position is approved by the Department of Human Resources. Provided further, that in order to prevent the stoppage of essential services, the Human Resources Director may authorize an emergency appointment pending approval or disapproval of a request to fill, if funds are available to pay the compensation of such emergency appointee.

1
2 Provided that if the proposed employment is for inter-departmental service, the Controller
3 shall approve as to conformity with the following inter-departmental procedure.

4 Appointing officers shall not authorize or permit employees to work in inter-departmental
5 service unless the following provisions are satisfied. The payment of compensation for
6 the employment of persons in inter-departmental service shall be within the limit of the
7 funds made available by certified inter-departmental work orders and such compensation
8 shall be distributed to the inter-departmental work orders against which they constitute
9 proper detailed charges.
10

11 A. If the appointing officer is unable to employ a qualified person to cover the work
12 schedule of a position herein established or authorized, the appointing officer, subject
13 to the provisions of this ordinance and the Annual Appropriation Ordinance and with
14 the approval of the Department of Human Resources, may in the appointing officer's
15 discretion employ more than one person on a lesser work schedule but the combined
16 salaries shall not exceed the compensation appropriated for the position, or may
17 appoint one person on a combined work schedule but subject to the limitation of the
18 appropriation and the compensation schedule for the position and without
19 amendment to this ordinance.
20

21 B. Where a vacancy exists in a position, the Human Resources Director may and is
22 hereby authorized to approve a temporary (diverted) request to fill in a different class,
23 provided that the Controller certifies that funds are available to fill that vacancy on this
24 basis, and provided that no action taken as a result of the application of this section
25 will affect the classification of the position concerned as established in the Annual

Appropriation Ordinance and this ordinance.

An appointing officer, subject to the provisions of this ordinance, the Annual Appropriation Ordinance, the Controller's certification of funds, and Civil Service certification procedures, may employ more than one person on a combined work schedule not to exceed the permanent full-time equivalent, or may combine the appropriations for more than one permanent part-time position in order to create a single full-time equivalent position limited to classifications of positions herein established or authorized and their respective compensation schedules. Such changes shall be reported to the Department of Human Resources and the Controller's office. No full-time equivalent position which is occupied by an employee shall be reduced in hours without the voluntary consent of the employee, if any, holding that position. However, the combined salaries for part-time positions created shall not exceed the compensation appropriated for the full-time position, nor will the salary of a single full-time position created exceed the compensation appropriated for part-time positions. Each permanent part-time employee shall receive the same benefits as existing permanent part-time employees. The funding of additional fringe benefit costs subject to availability of funds will be from any legally available funds.

Section 1.1B. The Human Resources Director is solely authorized to administratively adjust the terms of this ordinance as follows:

A. To change the classification of a position provided that the rate of pay is the same or less and the services are in the same functional area.

B. To adjust the compensation of a position pursuant to an approved Memorandum of Understanding or ordinance.

C. To reflect the initial rates of compensation for a newly established classification, excluding classes covered under Administrative Code Sections 2A.76 and 2A.90.

D. To add positions funded in accordance with section 10.22 of the Annual Appropriation Ordinance, regarding Professional Service Contracts, and section 26 of the Annual Appropriation Ordinance, regarding work order appropriations.

The Department of Human Resources shall promptly notify the Controller, the Clerk of the Board, the Mayor's Office and the affected department(s) if the Human Resources Director takes such actions as authorized above.

Section 1.1C. Provided further, that if requests to fill for vacant permanent positions issued by departments where the appointing officers are elected officials enumerated in Article II and Section 6.100 of the Charter (the Board of Supervisors, Assessor-Recorder, City Attorney, District Attorney, Public Defender, Sheriff, and Treasurer) are approved by the Controller and are not approved or rejected by the Mayor and the Department of Human Resources within 15 working days of submission, the requests to fill shall be deemed approved. If such requests to fill are rejected by the Mayor and/or the Department of Human Resources, the appointing officers listed above may appeal that rejection in a hearing before the Budget and Finance and/or Budget and Appropriations Committee of the Board of Supervisors, and the Board of Supervisors in its discretion may then grant approval of said requests to fill.

1 Section 1.1D. The Human Resources Director is authorized to make permanent exempt
2 appointments for a period of up to 6 months to permit simultaneous employment of an existing
3 City employee who is expected to depart City employment and a person who is expected to
4 be appointed to the permanent position previously held by the departing employee when such
5 an appointment is necessary to ensure implementation of successful succession plans and to
6 facilitate the transfer of mission-critical knowledge within City departments.

7
8 Section 1.1E. The Human Resources Director, with concurrence of the Controller, is
9 authorized to adjust the terms of this ordinance to reflect the conversion of temporary
10 positions to a permanent position(s) when sufficient funding is available and conversion is
11 needed either (A) to maintain services when elimination of temporary positions is consistent
12 with the terms of Memoranda of Understanding, or (B) to address City staffing needs created
13 by the San Francisco Housing Authority's changing scope of work, or (C) when the Human
14 Resources Director determines the conversion is warranted and the Controller certifies that
15 the conversion will not require additional salary appropriations in that fiscal year.

16
17 Section 1.2. APPOINTMENTS - TEMPORARY POSITIONS.

18
19 Section 1.2A. Temporary appointments to positions defined by Charter Section 10.104(16) as
20 seasonal or temporary positions may be made by the respective appointing officers in excess
21 of the number of permanent positions herein established or enumerated and such other
22 temporary services as required at rates not in excess of salary schedules if funds have been
23 appropriated and are available for such temporary service. Such appointments shall be
24 limited in duration to no more than 1040 hours in any fiscal year. No appointment to such
25 temporary or seasonal position shall be made until the Controller has certified the availability

of funds, and the request to fill for such service is approved by the Controller and the Department of Human Resources. Provided further that in order to prevent the stoppage of essential services, the Human Resources Director may authorize an emergency appointment pending approval or disapproval of the request to fill, if funds are available to pay the compensation of such emergency appointee. No such appointment shall continue beyond the period for which the Controller has certified the availability of funds. Provided that if the proposed employment is for inter-departmental service, the Controller shall approve as to conformity with the following inter-departmental procedure. Appointing officers shall not authorize or permit employees to work in inter-departmental service unless the following provisions are complied with. The payment of compensation for the employment of persons in inter-departmental service shall be within the limit of the funds made available by certified inter-departmental work orders and such compensation shall be distributed to the inter-departmental work orders against which they constitute proper detailed charges.

Section 1.2B. Temporary Assignment, Different Department. When the needs and the best interests of the City require, appointing officers are authorized to arrange among themselves the assignment of personnel from one department to another department on a temporary basis. Such temporary assignments shall not be treated as transfers, and may be used to alleviate temporary seasonal peak load situations, complete specific projects, provide temporary transitional work programs to return injured employees to work, or other circumstances in which employees from one department can be effectively used on a temporary basis in another department. All such temporary assignments between departments shall be reviewed and approved by the Department of Human Resources.

Section 1.3. EXCEPTIONS TO NORMAL WORK SCHEDULES FOR WHICH NO EXTRA

1 COMPENSATION IS AUTHORIZED.

2
3 Employees appointed to salaried classifications (i.e., designated –Z symbol) shall work such
4 hours as may be necessary for the full and proper performance of their duties and shall
5 receive no additional compensation for work on holidays or in excess of eight hours per day
6 for five days per week, but may be granted compensatory time off under the provisions of any
7 applicable Memorandum of Understanding or ordinance. Provided that, subject to the fiscal
8 provisions of the Charter and the availability of funds, the Human Resources Director may
9 suspend the provisions of this section to allow overtime payment. Approval of overtime
10 payments shall be limited to extraordinary circumstances in which employees are required to
11 work a significant number of hours in excess of their regular work schedules for a prolonged
12 period of time, with a limited ability to use compensatory time off. Further, such payment shall
13 be consistently applied to all personnel in a class.

14
15 SECTION 2. COMPENSATION PROVISIONS.

16
17 Section 2.1. PUC EMPLOYEES ASSIGNED TO HETCH HETCHY AND RECREATION
18 AND PARKS EMPLOYEES PERMANENTLY ASSIGNED TO CAMP MATHER.

19
20 The Public Utilities Commission and Recreation and Parks Department will pay a stipend
21 of ~~—\$55498.7248~~ per month to employees residing in designated zip code areas enrolled
22 in the Health Services System with employee plus two or more dependents where HMOs
23 are not available and such employees are limited to enrollment to the City Plan I. The
24 Public Utilities Commission and Recreation and Parks Department will pay a stipend ~~of~~
25 \$of \$16249.674 per month to employees residing in designated zip code areas enrolled in

1 the Health Services System with employee plus one dependent where HMOs are not
2 available and such employees are limited to enrollment to City Plan I. These rates may be
3 adjusted by the Health Service System Board to reflect the increase in premiums effective
4 January 1, 202~~5~~⁴. The City reserves the right to either reimburse the affected employees
5 or provide an equivalent amount directly to the Health Services System.

6
7 Section 2.2. MOVING EXPENSES.

8
9 Where needed to recruit employees to fill Department Head, Deputy Director or Manager
10 Level IV or higher (Manager V or higher for SFMTA) positions, an appointing authority may
11 authorize the expenditure of pre-offer recruitment expenses, such as interview travel
12 expenses, and reimbursement of post-offer expenses, such as moving, lodging/temporary
13 housing and other relocation costs, not to exceed \$2~~7,0046,294~~⁷. Reimbursement will be
14 made for actual expenses documented by receipts. As an alternative, the Controller may
15 authorize advance payment of approved expenses. Payments under this section are
16 subject to approval by the Controller and the Human Resources Director (except for
17 SFMTA, where the approval is the Controller and Director of Transportation). This amount
18 shall be indexed to the growth rate in the Consumer Price Index – All Urban Consumers
19 (CPI-U), as reported by the Bureau of Labor Statistics for the San Francisco Metropolitan
20 Statistical Area from February to February of the preceding fiscal year.

21
22 Section 2.3. SUPPLEMENTATION OF MILITARY PAY.

23
24 A. In accordance with Charter Section A8.400(h) and in addition to the benefits provided
25 pursuant to Section 395.01 and 395.02 of the California Military and Veterans Code and

1 the Civil Service Rules, any City employee who is a member of the reserve corps of the
2 United States Armed Forces, National Guard or other uniformed service organization of
3 the United States and is called into active military service in response to the September
4 11th, 2001 terrorist attacks, international terrorism, conflict in Iraq or related extraordinary
5 circumstances, or to provide medical or logistical support to federal, state, or local
6 government responses to the COVID-19 pandemic shall have the benefits provided for in
7 subdivision (B).

8
9 B. Any employee to whom subdivision (A) applies, while on military leave, shall receive
10 from the City the following supplement to their military pay and benefits:

11
12 1. The difference between the amount of the individual's gross military pay and the
13 amount of gross pay the individual would have received as a City employee, had the
14 employee worked the employee's regular work schedule (excluding overtime unless
15 regularly scheduled as part of the employee's regular work schedule).

16
17 2. Retirement service credit consistent with Section A8.520 of the Charter.

18
19 3. All other benefits to which the employee would have been entitled had the employee
20 not been called to eligible active military service, except as limited under state law or
21 the Charter.

22
23 C. As set forth in Charter Section A8.400(h), this section shall be subject to the following
24 limitations and conditions:

1. The employee must have been called into active service for a period greater than 30 consecutive days.

2. The purpose for such call to active service shall have been to respond to the September 11th, 2001 terrorist attacks, international terrorism, conflict in Iraq or related extraordinary circumstances, or to the COVID-19 pandemic, and shall not include scheduled training, drills, unit training assemblies or similar events.

3. The amounts authorized under this section shall be offset by amounts required to be paid pursuant to any other law, so there are no double payments to the employee.

4. Any employee receiving compensation under this section shall execute an agreement providing that if the employee does not return to City service within 60 days of release from active duty (or if the employee is not fit for employment at that time, within 60 days of a determination that the employee is fit for employment), then the compensation described in Sections (B)(1) through (B)(3) shall be treated as a loan payable with interest at a rate equal to the greater of (i) the rate received for the concurrent period by the Treasurer's Pooled Cash Account or (ii) the minimum amount necessary to avoid imputed income under the Internal Revenue Code of 1986, as amended from time to time, and any successor statute. Interest shall begin to accrue 90 days after the employee's release from active service or return to fitness for employment. Such loan shall be payable in equal monthly installments over a period not to exceed 5 years, commencing 90 days after the individual's release from active service or return to fitness for employment.

1 5. This section shall not apply to any active duty served voluntarily after the time that
2 the employee is called to active service.

3
4 Section 2.4 CITY EMPLOYEES SERVING ON CHARTER-MANDATED BOARDS AND
5 COMMISSIONS, OR BOARDS, COMMISSIONS AND COMMITTEES CREATED BY
6 INITIATIVE ORDINANCE.

7
8 A. City employees serving on Charter-mandated boards and commissions, or boards,
9 commissions and committees created by initiative ordinance, shall not be compensated for
10 the number of hours each pay period spent in service of these boards and commissions,
11 based on a 40-hour per week compensation assumption.

12
13 B. City employees covered by this provision shall submit to the Controller each pay period
14 a detailed description of the time spent in service, including attending meetings, preparing
15 for meetings, meeting with interested stakeholders or industry, and writing or responding to
16 correspondence. There is a rebuttable presumption that such employees spend 0.25 of
17 their time in service of these duties. This information shall be made publicly available
18 pursuant to the Sunshine Ordinance.

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21 Charter or by initiative ordinance, nor shall it apply to City employees serving on
22 interdepartmental or other working groups created by initiative of the Mayor or Board of
23 Supervisors, nor shall it apply to City employees who serve on the Health Service Board,
24 Retiree Health Care Trust Fund Board, or Retirement Board

1
2

4 Each commissioner serving on the Planning Commission may receive full stipend for that
5 commissioner's attendance at each meeting of the Commission, as enumerated and included
6 herein, if the commissioner is present at the beginning of the first action item on the agenda
7 for such meeting for which a vote is taken until the end of the public hearing on the last
8 calendared item. A commissioner of the Planning Commission who attends a portion of a
9 meeting of the Planning Commission, but does not qualify for full stipend, may receive one-
10 quarter of the stipend available for the commissioner's attendance at each meeting of the
11 commission, as enumerated and included herein.

13 Section 2.6 FIRE CHIEF RESIDENCE.

15 In connection with employment as Fire Chief, the Fire Chief is authorized to use residential
16 areas in the building known as the Dennis T. Sullivan Memorial Fire Chief's Home, located at
17 870 Bush Street, as a personal residence, subject to the terms of a lease between the Chief
18 and the Real Estate Division.

22 APPROVED AS TO FORM:
DAVID CHIU, City Attorney

24 By: /s/ CECILIA MANGOKATE KIMBERLIN
Deputy City Attorney

EXPLANATION OF SYMBOLS.

The following symbols used in connection with the rates fixed herein have the significance and meaning indicated.

- B. Biweekly.
- C. Contract rate.
- D. Daily.
- E. Salary fixed by Charter.
- F. Salary fixed by State law.
- G. Salary adjusted pursuant to ratified Memorandum of Understanding.
- H. Hourly.
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- J. Rate set forth in budget.
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L. Salary paid by City and County and balance paid by State.

M. Monthly.

O. No funds provided.

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W. Weekly.

Y. Yearly.



RECEIVED Ak
BOARD OF SUPERVISORS
SAN FRANCISCO
2025 MAY 30 PM04:21

To: Angela Calvillo, Clerk of the Board of Supervisors
From: Sophia Kittler, Mayor's Budget Director
Date: May 30, 2025
Re: Interim Exceptions to the Annual Salary Ordinance and Annual Appropriations Ordinance

Dear Madam Clerk,

I herein present exceptions to the Annual Salary Ordinance (ASO) and Annual Appropriations Ordinance (AAO) for consideration by the Budget and Appropriations Committee of the Board of Supervisors. The City's standard practice is to budget new positions beginning in pay period 7, at 0.79 FTE. Where there is justification for expedited hiring and spending, however, the Board may authorize exceptions to the Interim ASO and AAO, which allow new positions to be filled, prior to final adoption of the budget.

Exceptions are being requested for the following positions:

General Fund Positions (56.3 FTE)

- **Office of the Controller (CON)**
1688 Inspector General, Controller's Office (1.0 FTE). This position was created by voters through the passage of Proposition C in November 2024.
- **Department of Human Resources (HRD)**
1042 IS Engineer-Journey (3.0 FTE); 1053 IS Business Analyst (1.0 FTE); 1824 Principal Administrative Analyst (1.0 FTE). These filled positions have been previously funded through project-based funding and are critical to support ongoing Hiring Modernization projects approved by the Committee on Information Technology (COIT).
- **Department of Public Health (DPH)**
2230 Physician Specialist (0.4 FTE); 0932 Manager IV (1.0 FTE); 1636 Health Care Billing Clerk II (1.0 FTE); 1824 Principal Administrative Analyst (1.0 FTE); 1932 Assistant Storekeeper (1.0 FTE); 2232 Senior Physician Specialist (1.0 FTE); 2593 Health Program Coordinator III (1.0 FTE); 2909 Hospital Eligibility Worker Supervisor (1.0 FTE); 2920 Medical Social Worker (1.0 FTE); P103 Special Nurse (1.4 FTE); 2328 Nurse Practitioner (1.5 FTE); 2932 Senior Behavioral Health Clinician (2.0 FTE); 2588 Health Worker IV (2.0 FTE); 2586 Health Worker II (3.0 FTE); 2587 Health Worker III (3.0 FTE); 2312 Licensed Vocational Nurse (6.0 FTE); 2320 Registered Nurse (10.0 FTE); 2930 Behavioral Health Clinician (13.0 FTE). These positions are part of the City's investment in transformed behavioral health and homelessness response, with greater accountability, integrated service delivery, and prioritization of compassionate care.

Non-General Fund Positions (10.5 FTE)

- **Office of the Public Defender (PDR)**
8177 Attorney (Civil/Criminal) (1.0 FTE). An interim exception is required as this is a

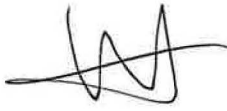
new grant for an existing Clean Slate Attorney position at PDR.

- **Department of Public Health (DPH)**

2320 Registered Nurse (0.5 FTE); 2586 Health Worker II (1.0 FTE); 2587 Health Worker III (2.0 FTE); 2588 Health Worker IV (2.0 FTE); 2930 Behavioral Health Clinician (2.0 FTE); 2932 Senior Behavioral Health Clinician (2.0 FTE). These positions are part of the City's investment in transformed behavioral health and homelessness response, with greater accountability, integrated service delivery, and prioritization of compassionate care.

Please do not hesitate to contact me if you have any questions regarding the requested interim exceptions to the Annual Salary Ordinance and Annual Appropriations Ordinance.

Sincerely,

A handwritten signature in black ink, appearing to be 'SK' or similar, with a horizontal line extending to the left.

Sophia Kittler
Mayor's Budget Director

cc: Members of the Budget and Appropriations Committee
Budget & Legislative Analyst's Office
Controller

OFFICE OF THE MAYOR
SAN FRANCISCO



DANIEL LURIE
MAYOR

RECEIVED **AK**
BOARD OF SUPERVISORS
SAN FRANCISCO
2025 MAY 30 PM04:20

To: Angela Calvillo, Clerk of the Board of Supervisors
From: Sophia Kittler, Mayor's Budget Director
Date: May 30, 2025
Re: Minimum Compensation Ordinance and the Mayor's FY 2025-26 and FY 2026-27
Proposed Budget

Madam Clerk,

Pursuant to San Francisco Administrative Code, SEC 12P.3, the minimum compensation for nonprofit corporations will be \$21.55 as of July 1, 2025, eventually reaching \$23.00 by January 1, 2026.

Pursuant to San Francisco Administrative Code, SEC 12P.3, the minimum compensation for public entities will be \$22.50 as of July, 1, 2025, eventually reaching \$23.00 by January 1, 2026.

This letter provides notice to the Board of Supervisors that the Mayor's proposed budget for Fiscal Years (FY) FY 2025-26 and FY 2026-27 contains funding to support these minimum compensation age levels for nonprofit corporations and public entities.

If you have any questions, please contact my office.

Sincerely,

A handwritten signature in blue ink, appearing to be "SK", with a horizontal line extending to the right.

Sophia Kittler
Mayor's Budget Director

cc: Members of the Board of Supervisors
Budget & Legislative Analyst's Office
Controller



RECEIVED **AK**
BOARD OF SUPERVISORS
SAN FRANCISCO
2025 MAY 30 PM 04:20

To: Angela Calvillo, Clerk of the Board of Supervisors
From: Sophia Kittler, Mayor's Budget Director
Date: May 30, 2025
Re: Notice of Transfer of Functions under Charter Section 4.132

This memorandum constitutes notice to the Board of Supervisors under Charter Section 4.132 of transfers of functions between departments within the Executive Branch. All positions are regular positions unless otherwise specified. The positions include the following:

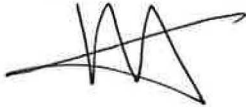
- One position (1.0 FTE 1093 IT Operations Support Administrator III) from the War Memorial (WAR) to the Department of Technology (TIS) in response to TIS's proposal to take on IT management responsibilities.
- Two positions (1.0 FTE 1054 IS Business Analyst-Principal; 1.0 FTE 1052 IS Business Analyst) to be transferred from the Department of Children, Youth, and Their Families (CHF) to TIS to streamline IT service provision citywide, consolidating IT functions under the Department of Technology to improve efficiency and service delivery..
- Two positions (1.0 FTE 0922 Manager I; 1.0 FTE 1823 Senior Administrative Analyst) from the Human Rights Commission (HRC) to the Police Department (POL), which make up the Sexual Harassment and Assault Response and Prevention (SHARP) team, to be transferred from HRC to POL as the final move to transition SHARP to POL.
- Four positions (2.0 FTE 1777 Media/Security Systems Specialist; 2.0 FTE 1781 Media/Security Systems Supervisor) to be transferred from the Office of the City Administrator to TIS to align functions under the most appropriate teams. Currently, A/V services are split between Media Services and SFGovTV. Consolidating all A/V responsibilities under SFGovTV would improve service delivery, increase staffing flexibility, and better align technical expertise. Media Services also oversees security systems in Real Estate-managed buildings, and this responsibility would remain with Real Estate as part of its facilities management role.
- Fifteen positions, including all 7 Commissioners, (0.7 FTE 0111 Board/Commission Members, Group II; 0.09 FTE 0931 Manager III; 0.51 FTE 1823 Administrative Analyst; 2.0 FTE 2998 Representatives, Commission on the Status of Women; 1.0 FTE 0961 Department Head; 1.0 FTE 1840 Junior Management Assistant; 1.0 FTE 1822 Administrative Analyst; 1.0 FTE 1824 Principal Administrative Analyst from the Department on the Status of Women (WOM) to HRC). This list includes six General Fund and two Non-General Fund positions. These changes are made through the Department and do not affect the Commission on the Status of Women. The changes are made at the Mayor's request to consolidate the two Departments into a singular agency to

share financial resources that will benefit the communities of San Francisco and allow the Commissions to effectively follow their Charter mandates.

- Eleven positions (1.0 FTE 2593 Health Program Coordinator III; 1.0 FTE 2932 Senior Behavioral Health Clinician; 2.0 FTE Behavioral Health Clinician; 7.0 FTE 2587 Health Worker III) from the Department of Homelessness and Supportive Services (HOM) to the Department of Public Health (DPH) to integrate staff providing physical and mental health support to people experiencing homelessness or transitioning out of homelessness as part of Whole Person Integrated Care.

If you have any questions, please feel free to contact my office.

Sincerely,

A handwritten signature in black ink, appearing to be 'SK', with a long horizontal line extending to the right.

Sophia Kittler
Mayor's Budget Director

cc: Members of the Budget and Appropriations Committee
Budget & Legislative Analyst's Office
Controller



BUILDING INSPECTION COMMISSION (BIC)

Department of Building Inspection

49 South Van Ness Avenue, 5th Floor San Francisco, California 94103

Voice (628) 652 -3510

March 11, 2025

Daniel Lurie
Mayor

COMMISSION

Alysabeth
Alexander-Tut
President

Evita Chavez
Catherine Meng
Bianca Neumann
Kavin Williams

Sonya Harris
Secretary

Monique Mustapha
Asst. Secretary

Patrick O'Riordan,
C.B.O., Director

Ms. Angela Calvillo
Clerk of the Board
Board of Supervisors, City Hall
1 Dr. Carlton B. Goodlett Place, Room 244
San Francisco, CA 94102-4694

Dear Honorable Supervisors:

RE: Building Inspection Commission's official recommendation on Positions and Code Enforcement Grants included in DBI's Proposed Budget

The Building Inspection Commission (BIC) respectfully submits this letter as a supplemental request regarding staff positions and clarification of the BIC's official position regarding the general fund line in our budget that currently funds code enforcement outreach efforts in apartments and single room occupancy (SRO) buildings.

Positions:

The BIC commends Mayor Lurie for his bold leadership in enacting a hiring and contracting freeze to address the historic General Fund deficit. It is in the spirit of economic recovery and homelessness prevention that the BIC submits these requests for your consideration.

As an enterprise department, DBI staff and programs are funded by our fee revenue and service charges, our hiring does not impact the General Fund deficit.

The work done by the department is critical to economic recovery, health and safety, emergency preparedness, and emergency response. The department does this work by reviewing and approving plans for everything from a single family home renovation to a new hospital, by holding landlords to account for unsafe living conditions, through the soft story program, high-rise window inspections, and responding when disaster strikes; It is DBI's responsibility to ensure the safety and habitability of our City.

The BIC requests your support to fill the positions requested in DBI's budget submission to maintain, and increase the efficiency of providing core public services.

Please approve DBI's positions as requested in the proposed budget.

Code Enforcement Grants (Currently General Fund line)

The BIC passed one motion that approved forwarding the staff's budget to the Mayor and Board of Supervisors *with the recommendation that the Code Enforcement Grants be fully funded*. The BIC considered two pathways for funding this budget line by restoring FY 25-26 10% reduction and the FY 26-27 additional 15% reduction:

1. General Fund: The Mayor and Board of Supervisors could restore the Code Enforcement Grants to full funding using the General Fund; or
2. 1.5% Fee Increase: DBI could increase fees across the board by 1.5% as part of its fee legislation to compensate for the proposed General Fund reductions in support.

For decades, DBI funded community-based enforcement programming. However, most recently the General Fund has supported these programs. This change in funding source was, in part, a result of a budget shortfall.

The work of these Code Enforcement Grants is important and supports the core mission of DBI. These programs reach residents that are living in unsafe living conditions that do not know where to start or are too afraid to report. They are often the most vulnerable SRO residents, immigrant families, and low-income seniors. The BIC supports and recognizes the value of the work done by these programs and the necessity for culturally competent, multi-lingual, direct services to vulnerable populations. These providers go to the tenants as well as take complaints. Reduction in outreach services will not mean a reduction in need, it will mean more tenants leave inhabitable apartments and end up homeless or people will suffer health conditions as a result of uninhabitable housing.

Thank you for your time and consideration of these two important elements to keep city services running. We appreciate your time and attention to these services.

Sincerely,

Building Inspection Commissioners

Alysabeth Alexander-Tut

Evita Chavez

Catherine Meng

Bianca Neumann

Kavin Williams

cc: Patrick O'Riordan, Director
Mayor Daniel Lurie
Board of Supervisors



June 3, 2025

Budget and Appropriations Committee
Supervisors Connie Chan
Matt Dorsey
Joel Engardio
Shamann Walton
Rafael Mandelman

Dear Budget and Appropriations Committee:

It has come to my attention that the Legacy Business program is in jeopardy of losing its Program Manager position. From the very beginning, Richard Kurylo has exemplified his role in the program and has identified over 400 legacy businesses in San Francisco.

Due to Rick's advocacy, there are currently 13 legacy businesses in Japantown, and we are presently working on identifying additional businesses. Rick has been very instrumental in supporting our legacy small businesses and we could not have accomplished this arduous task without his dedicated support.

We understand that the current budget crisis is staggering but we urge you to please consider retaining this important position that will help keep San Francisco one of the top tourist destinations in the country especially as we rebuild the city's economic future.

Sincerely,

Richard Hashimoto
President

Cc: Supervisor Bilal Mahmood

From: [Jon T](#)
To: [Jalipa, Brent \(BOS\)](#)
Subject: Public comment on Mayor's FY26 Proposed budget
Date: Thursday, June 5, 2025 2:50:00 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Dear Supervisors,

I am Jonathan Tso, currently working at City Planning in the finance and administration division as the Financial Operations Manager and my 1825 Principal Administrative Analyst II position and five others from my department are slated to be laid off in the Mayor's proposed FY26 budget.

This is my 19th year working for the city and county of San Francisco. I got my first start by participating in the accounting internship program hosted by the Controller's Office in 2006. Through the years I've taken many civil service exams and been placed on multiple hiring lists which has guided me to five different departments and five different promotive classifications.

The team I manage is small with only four members; it was 30% larger when I started four years ago, but it is mighty. Whenever a team member goes on any type of extended leave, we are forced to shift priorities and job roles.

In January we were slated to fill a vacated 1654 supervisory accounting III position but that was put on hold with the hiring freeze announced by the Mayor. Since then, another team member has gone on leave, and they will not be back until 2026.

With uncertainty around hiring next fiscal year from the mayor's office, we are asking the Controller's office to help us to hire one accountant intern instead.

In this current scenario, We would be laying off the person managing the finance operations for the department and replacing them with an accounting intern. The same position that I was hired for 19 years ago.

Please take some action so that we won't have to risk our fiscal operations.

Thank you for your time,

Jonathan Tso

tso318@gmail.com

From: [Diana Kaytun](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Thursday, May 29, 2025 12:06:30 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors and Mayor

From your constituent Diana Kaytun

Email corex123@gmail.com

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

All fraud should be rooted out.

There should be no funding going to non-existent or wasteful non-profits. (See 2023 Grand Jury Report).

There should be no city funding of any organizations or non-profits that lobby SF on behalf of special interests. Anything going to organizations that lobby SF officials should be terminated immediately.

Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,
Diana

From: [Ruth Levy](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Thursday, May 29, 2025 12:19:35 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors and Mayor

From your constituent Ruth Levy
Email rjlevy50@yahoo.com

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

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Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

Ruth J. Levy

From: [Firas Bukhari](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Thursday, May 29, 2025 12:27:22 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors and Mayor

From your constituent Firas Bukhari

Email firasbukhari@gmail.com

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

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Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,
Firas Bukhari

From: [David Wise](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Thursday, May 29, 2025 12:52:35 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors and Mayor

From your constituent David Wise
Email namaste@sonic.net

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

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Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: [James Earhart](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: [jwearhart17@gmail.com](#)
Date: Thursday, May 29, 2025 1:20:37 PM

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Message to the Board of Supervisors and Mayor

From your constituent James Earhart

Email jwearhart17@gmail.com

jwearhart17@gmail.com

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

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Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: [JEFFREY NIGH](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Thursday, May 29, 2025 1:55:33 PM

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Message to the Board of Supervisors and Mayor

From your constituent JEFFREY NIGH
Email JANIGH@COMCAST.NET

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

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Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: [Sona Sondhi](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Thursday, May 29, 2025 2:25:33 PM

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Message to the Board of Supervisors and Mayor

From your constituent Sona Sondhi
Email sonya@sondhi.ca

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

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Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: [Lara Witter](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Thursday, May 29, 2025 2:46:28 PM

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Message to the Board of Supervisors and Mayor

From your constituent Lara Witter
Email larawitter@gmail.com

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

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Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: [Peter Fortune](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Thursday, May 29, 2025 3:06:32 PM

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Message to the Board of Supervisors and Mayor

From your constituent Peter Fortune

Email pt4tune@gmail.com

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

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Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: [Neville Morcom](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Thursday, May 29, 2025 3:22:25 PM

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Message to the Board of Supervisors and Mayor

From your constituent Neville Morcom
Email nmorcom@comcast.net

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

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Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: [Denise Foley](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Thursday, May 29, 2025 3:27:36 PM

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Message to the Board of Supervisors and Mayor

From your constituent Denise Foley

Email denisemrf79@gmail.com

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

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Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: [Barry Reder](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Thursday, May 29, 2025 3:27:36 PM

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Message to the Board of Supervisors and Mayor

From your constituent Barry Reder
Email unclbar@gmail.com

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

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Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: [Gianmatteo Costanza](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Thursday, May 29, 2025 3:45:28 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors and Mayor

From your constituent Gianmatteo Costanza
Email gianmatteo.costanza@gmail.com

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

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Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: [Geoff Motlow](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Thursday, May 29, 2025 4:18:33 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors and Mayor

From your constituent Geoff Motlow

Email geoff.motlow@gmail.com

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

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Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: [Hatun Noguera](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Thursday, May 29, 2025 4:26:41 PM

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Message to the Board of Supervisors and Mayor

From your constituent Hatun Noguera

Email noguera@changes.world

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

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Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: [JeNeal Granieri](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Thursday, May 29, 2025 6:29:22 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors and Mayor

From your constituent JeNeal Granieri

Email jenealann@gmail.com

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

All fraud should be rooted out.

There should be no funding going to non-existent or wasteful non-profits. (See 2023 Grand Jury Report).

There should be no city funding of any organizations or non-profits that lobby SF on behalf of special interests. Anything going to organizations that lobby SF officials should be terminated immediately.

Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: [Devon Johnson](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Thursday, May 29, 2025 7:17:22 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors and Mayor

From your constituent Devon Johnson
Email dpj@FangJohnson.net

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

All fraud should be rooted out.

There should be no funding going to non-existent or wasteful non-profits. (See 2023 Grand Jury Report).

There should be no city funding of any organizations or non-profits that lobby SF on behalf of special interests. Anything going to organizations that lobby SF officials should be terminated immediately.

Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: [Jim Connelly](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Thursday, May 29, 2025 8:20:39 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors and Mayor

From your constituent Jim Connelly

Email jim-connelly@comcast.net

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

All fraud should be rooted out.

There should be no funding going to non-existent or wasteful non-profits. (See 2023 Grand Jury Report).

There should be no city funding of any organizations or non-profits that lobby SF on behalf of special interests. Anything going to organizations that lobby SF officials should be terminated immediately.

Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: [Amir Talebi](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Thursday, May 29, 2025 9:23:41 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors and Mayor

From your constituent Amir Talebi
Email AmirTalebi123@Gmail.com

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

All fraud should be rooted out.

There should be no funding going to non-existent or wasteful non-profits. (See 2023 Grand Jury Report).

There should be no city funding of any organizations or non-profits that lobby SF on behalf of special interests. Anything going to organizations that lobby SF officials should be terminated immediately.

Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: [John Riley](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Thursday, May 29, 2025 9:33:33 PM

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Message to the Board of Supervisors and Mayor

From your constituent John Riley
Email johnjriley@mindspring.com

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

All fraud should be rooted out.

There should be no funding going to non-existent or wasteful non-profits. (See 2023 Grand Jury Report).

There should be no city funding of any organizations or non-profits that lobby SF on behalf of special interests. Anything going to organizations that lobby SF officials should be terminated immediately.

Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

John Riley

From: [Ronald Albucher](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Thursday, May 29, 2025 10:29:37 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors and Mayor

From your constituent Ronald Albucher
Email ronalbucher@gmail.com

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

All fraud should be rooted out.

There should be no funding going to non-existent or wasteful non-profits. (See 2023 Grand Jury Report).

There should be no city funding of any organizations or non-profits that lobby SF on behalf of special interests. Anything going to organizations that lobby SF officials should be terminated immediately.

Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: [Vera Poon](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Mayor Lurie's Budget Goals. It is time to right-size SF's Budget!
Date: Thursday, May 29, 2025 10:42:34 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors and Mayor

From your constituent Vera Poon
Email vjpoon@gmail.com

I Support Mayor Lurie's Budget Goals. It is time to right-size SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!
It is time to end San Francisco's structural deficit.

Thank you Mayor Lurie for taking on structural budget reform.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M in inflation-adjusted dollars since 2012 (the last time we had the same population). We would support a \$2B reduction in the SF budget.

All fraud should be rooted out.

There should be no funding going to non-existent or wasteful non-profits. (See 2023 Grand Jury Report).

There should be no city funding of any organizations or non-profits that collaborate with city agencies and then lobby those agencies.

Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery. Public safety underpins everything else in a healthy city.

Sincerely,

From: [James Bertana](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Thursday, May 29, 2025 10:43:27 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors and Mayor

From your constituent James Bertana
Email jimbertana@icloud.com

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

All fraud should be rooted out.

There should be no funding going to non-existent or wasteful non-profits. (See 2023 Grand Jury Report).

There should be no city funding of any organizations or non-profits that lobby SF on behalf of special interests. Anything going to organizations that lobby SF officials should be terminated immediately.

Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,
Jim Bertana

From: [Peter Philipp](#)
To: [Mayor, MYR \(MYR\)](#); [MandelmanStaff \(BOS\)](#); [Board of Supervisors \(BOS\)](#)
Subject: Support for Mayor Lurie's Budget Proposal
Date: Friday, May 30, 2025 6:10:26 AM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Dear Mayor Lurie, Supervisor Mandelman, and Members of the Board,

I'm writing as a resident of the Mission Dolores neighborhood to express my strong support for Mayor Lurie's proposal to reduce the city workforce by approximately 1,400 positions to help close San Francisco's budget deficit.

It's clear that the city is facing serious fiscal challenges, and difficult decisions are necessary to restore financial discipline and ensure long-term sustainability. I appreciate the Mayor's willingness to take responsible, proactive steps—even when they're not politically easy.

I hope the Board will work constructively with the Mayor to implement this proposal and take further measures to focus the city's resources on core services and measurable outcomes. As a constituent, I would like to see city government operate more efficiently, with greater accountability and a renewed focus on outcomes that improve quality of life for residents.

Thank you for your leadership during this critical time.

All the best,
Peter Philipp
350 Cumberland St
San Francisco CA 94114

From: [Marion Novasic](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Friday, May 30, 2025 7:45:32 AM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors and Mayor

From your constituent Marion Novasic
Email mn20001@hotmail.com

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

All fraud should be rooted out.

There should be no funding going to non-existent or wasteful non-profits. (See 2023 Grand Jury Report).

There should be no city funding of any organizations or non-profits that lobby SF on behalf of special interests. Anything going to organizations that lobby SF officials should be terminated immediately.

Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: [David Nolley](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Friday, May 30, 2025 9:01:51 AM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors and Mayor

From your constituent David Nolley
Email danolley@aol.com

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

My wife and I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now instead of delaying this very much-needed process any longer.

It is clear to residents like us, having lived here for over 40 years, that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would surely support a \$2B reduction in the SF budget as you "call the shots".

All fraud should be rooted out. For examples,

There should be no funding going to non-existent or wasteful non-profits. (See 2023 Grand Jury Report).

There should be no city funding of any organizations or non-profits that lobby SF on behalf of special interests. Anything going to organizations that lobby SF officials should be terminated Immediately.

Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery while also protecting us elders from adversity.

From: [Dianne Brock](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Friday, May 30, 2025 11:52:39 AM

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Message to the Board of Supervisors and Mayor

From your constituent Dianne Brock

Email diannebrock@mac.com

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

All fraud should be rooted out.

There should be no funding going to non-existent or wasteful non-profits. (See 2023 Grand Jury Report).

There should be no city funding of any organizations or non-profits that lobby SF on behalf of special interests. Anything going to organizations that lobby SF officials should be terminated immediately.

Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: [Nancy Zajac](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Friday, May 30, 2025 1:15:30 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors and Mayor

From your constituent Nancy Zajac
Email njzajac@aol.com

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

All fraud should be rooted out.

There should be no funding going to non-existent or wasteful non-profits. (See 2023 Grand Jury Report).

There should be no city funding of any organizations or non-profits that lobby SF on behalf of special interests. Anything going to organizations that lobby SF officials should be terminated immediately.

Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: [Michelle Cody](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Friday, May 30, 2025 1:35:47 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors and Mayor

From your constituent Michelle Cody
Email wise8689@yahoo.com

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

All fraud should be rooted out.

There should be no funding going to non-existent or wasteful non-profits. (See 2023 Grand Jury Report).

There should be no city funding of any organizations or non-profits that lobby SF on behalf of special interests. Anything going to organizations that lobby SF officials should be terminated immediately.

Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: [Donna Brown](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Friday, May 30, 2025 3:41:39 PM

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Message to the Board of Supervisors and Mayor

From your constituent Donna Brown

Email donna.brown05@gmail.com

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

All fraud should be rooted out.

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Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: [Tobias H. Dodge](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: San Francisco Civic Wealth Strategy: A Path to Fiscal Self-Reliance
Date: Friday, May 30, 2025 10:56:44 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Title: San Francisco Civic Wealth Strategy: A Path to Fiscal Self-Reliance

Prepared for: [Insert Name of Mayor, Department, or Foundation]

Prepared by: Tobias Hafenecker-Dodge

Humboldt Growers Network

tobiasdodge@mac.com

415-583-3555

Date: [Insert Date]

For review and discussion only. Not for redistribution without permission.

EXECUTIVE SUMMARY

San Francisco is facing a \$1 billion annual budget shortfall. Rather than rely on austerity, federal subsidies, or ever-increasing property taxes, this proposal outlines a Civic Wealth Strategy: a citywide public ownership model that allows San Francisco to earn what it needs to invest in its people, restore public trust, and create long-term economic resilience.

This strategy identifies nine key revenue-generating assets—ranging from public broadband and storefront leasing to bathhouses and solar leases—and outlines how the City can scale public ownership to reach \$1.5 billion in annual recurring revenue. With an emphasis on equity, fiscal autonomy, and collaborative governance, the Civic Wealth Strategy is a blueprint for rebuilding civic infrastructure from the ground up.

REVENUE STREAM STRATEGY

The Civic Wealth Strategy is built on the following nine revenue streams:

1. **Value Capture Districts** – Generate public revenue by capturing the rise in land value from public investments in transit, parks, and zoning.
2. **Storefront Activation** – Acquire and lease ground-floor retail space to local businesses and community institutions.
3. **Municipal Broadband Utility** – Establish a city-owned internet service to provide affordable, high-speed access and recurring revenue.
4. **Civic REIT** – Consolidate income-generating assets into a public real estate investment trust.

5. **Waterfront Redevelopment** – Transform underused shoreline into a public destination and commercial corridor.
6. **The Wash (Urban Bathhouses)** – Convert city buildings into civic wellness centers with equity-based pricing.
7. **Parking Infrastructure** – Build and operate garages with dynamic pricing to support city centers.
8. **Green Energy Leases** – Lease rooftops and land for solar development and civic resilience.
9. **Lifeline Hubs** – Repurpose civic buildings into community infrastructure for mentorship, jobs, and public care.

Together, these streams can replace regressive funding models, reduce reliance on enforcement systems, and stabilize neighborhood economies.

IMPLEMENTATION FRAMEWORK

Phase 1: Foundational (Year 1–2)

- Establish Civic Wealth Office and fund pilot staff positions
- Identify and acquire initial sites for storefronts, bathhouses, broadband, and Lifeline
- Launch bond initiative or REIT structuring study

Phase 2: Expansion (Year 3–7)

- Implement full-scale broadband and storefront leasing models
- Activate Value Capture Districts in tandem with major public works
- Expand Lifeline across key neighborhoods
- Launch Civic REIT and publish annual public dividend model

Phase 3: Institutionalization (Year 8–20)

- Reach 25% city ownership of SF built environment
 - Integrate revenue into general fund strategy
 - Sustain Lifeline and REIT as core city platforms
-

GOVERNANCE STRUCTURE

- **Civic Wealth Office** – Oversees interagency coordination, investment, and revenue

targets

- **REIT Governance Board** – Manages civic real estate and reports to public
- **Lifeline Local Councils** – Neighborhood boards to run Lifeline hubs and manage care systems
- **Public Accountability Reports** – Annual fiscal reporting and citizen oversight dashboards

FINANCIAL SUMMARY

Revenue Stream	Annual Net Revenue	Startup Investment
Value Capture Districts	\$200M	\$1B
Storefront Activation	\$200M	\$4.2B
Municipal Broadband	\$150M	\$250M
Civic REIT	\$150M	\$2B
Waterfront Redevelopment	\$100M	\$1B
The Wash (Urban Bathhouses)	\$75M	\$300M
Parking Infrastructure	\$75M	\$500M
Green Energy Leases	\$50M	\$200M
Lifeline Hubs	High SROI (2–3x)	\$150K–\$300K per site

Total Target Revenue: \$1.5B annually

Investment Strategy: Bond issuance + phased asset acquisition

NEXT STEPS

- Secure pilot funding and legislative support
- Begin interagency coordination for Civic Wealth Office
- Identify initial acquisition targets and properties
- Launch public campaign around Civic Ownership and Lifeline

CLOSING STATEMENT

This proposal is intended as a foundation for dialogue, policy coordination, and civic innovation. We welcome questions, modifications, and collaboration with departments, foundations, and community stakeholders interested in realizing a fiscally self-reliant, equity-driven future for San Francisco.

Attachments available upon request:

- Appendix A: Sample Pilot Concepts
- Appendix B: Letters of Support / Use Cases
- Appendix C: Financial Modeling

From: [Robb Fleischer](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Saturday, May 31, 2025 11:19:36 AM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors and Mayor

From your constituent Robb Fleischer

Email rfleischer@amsiemail.com

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

All fraud should be rooted out.

There should be no funding going to non-existent or wasteful non-profits. (See 2023 Grand Jury Report).

There should be no city funding of any organizations or non-profits that lobby SF on behalf of special interests. Anything going to organizations that lobby SF officials should be terminated immediately.

Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: [jtorres1950](#)
To: [Lurie, Daniel \(MYR\)](#); [Board of Supervisors \(BOS\)](#)
Cc: [joefitz@sfstandard.com](#); [ggreschler@sfstandard.com](#); [nbaustin@sfstandard.com](#)
Subject: SF Budget Decision
Date: Saturday, May 31, 2025 5:18:20 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Mayor and Board of Supervisors,

After reading the piece from [SF Standard on the budget](#), it's obvious we need people fiscally responsible making decisions concerning a \$16B budget.

We cannot allow city employees to dictate financial decisions if their primary concern is protecting their own interests over the well-being of San Francisco. Those making budgetary choices should be free of personal debt, have a proven track record of managing finances responsibly, and understand the importance of saving and spending within their means. These reasons are why some of you may not qualifications to balance our budget.

We do not need individuals engaging in personal attacks, whether in private or public discourse. Nor should budgetary decisions be left to those living paycheck to paycheck when they are responsible for the financial stability of an entire city.

As we work toward a sound budget, financial literacy must be a focus—ensuring city employees learn to spend responsibly within their means. Employee salaries should be tied to the financial health of San Francisco, meaning cost-of-living adjustments should reflect both economic highs and lows. Furthermore, a policy should be implemented to prevent city employees—particularly police—from publicly disparaging the city they serve.

For years, the police have voiced concerns about low morale, rising crime, and a liberal district attorney. Yet, despite these claims, officers have consistently padded their base salaries through excessive overtime—often earning double to quadruple their standard pay—while statistics indicate that San Francisco is safer than ever. It's time to educate both city employees and the public to prevent taxpayers from being misled by self-serving narratives.

We've seen troubling instances, such as an unhoused individual recording an SFPD officer stating his intent to clear RVs simply to satisfy the mayor. The union leader and officers openly defy the public, tactlessly giving the middle finger while knowingly getting recorded and undermining elected officials by saying they are only doing a job. These same individuals—who prioritize self-interest over civic duty—are contributing to the city's fiscal crisis. The fox is guarding the hen house.

We also have other City agencies under scrutiny for corruption and misallocation of funds. These agencies should have no say in the budget.

I long for the days when public employees were underpaid because a lifetime pension balanced the lower salaries. Now we have public employees with salaries that compete with the private sector and we are on a fiscal cliff.

Balancing the budget is a challenging task. I hope you all recognize that some of you may not

be the right people for the job and should defer to those with the proven capability to handle it effectively.

Sent with [Proton Mail](#) secure email.

From: [Eugene Galvin](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Saturday, May 31, 2025 10:12:28 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors and Mayor

From your constituent Eugene Galvin
Email eggalvin@hotmail.com

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

Why is San Francisco's number of city employees so very much larger per population than any other city in the state even taking into consideration that it also a county?

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

All fraud should be rooted out.

There should be no funding going to non-existent or wasteful non-profits. (See 2023 Grand Jury Report).

There should be no city funding of any organizations or non-profits that lobby SF on behalf of special interests. Anything going to organizations that lobby SF officials should be terminated immediately.

Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: [Carmen Woo](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Sunday, June 1, 2025 7:12:21 AM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors and Mayor

From your constituent Carmen Woo

Email carmenwoo68@gmail.com

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

All fraud should be rooted out.

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There should be no city funding of any organizations or non-profits that lobby SF on behalf of special interests. Anything going to organizations that lobby SF officials should be terminated immediately.

Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,
Carmen Woo

From: [Jane Ma](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Sunday, June 1, 2025 9:51:28 AM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors and Mayor

From your constituent Jane Ma

Email mischama13@gmail.com

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

All fraud should be rooted out.

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Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: [cynthia.brown](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Sunday, June 1, 2025 2:19:38 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors and Mayor

From your constituent cynthia brown
Email cymphany@hotmail.com

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

All fraud should be rooted out.

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Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: [Leland Faust](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Monday, June 2, 2025 12:23:39 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors and Mayor

From your constituent Leland Faust
Email lfaust@taylorfaust.com

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

All fraud should be rooted out.

There should be no funding going to non-existent or wasteful non-profits. (See 2023 Grand Jury Report).

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Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: [Naeemah Charles](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Monday, June 2, 2025 2:32:17 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Board of Supervisors Public Comment,

I am writing to ask you not to cut funding for Soda Tax-funded programs, including GLIDE's Social Justice Academy. This program is an essential Tenderloin space for ensuring that marginalized communities have a voice in resolving the health issues that impact them.

GLIDE is planning to use soda tax funding to empower Black communities to engage in research and advocacy for improved nutrition, which is a key issue in the Tenderloin, a neighborhood with significant hunger and food insecurity. Supporting community leaders in developing solutions to health inequities in their own languages and their own communities, and then advocating for and sharing their findings with their communities is a crucial part of addressing food insecurity needs.

Revenue from the soda tax is supposed to support community-driven programs like GLIDE's Social Justice Academy and other innovative, community-led work to decrease the consumption of sugary beverages and support healthy eating and active living. Promotion of healthy eating leads to better quality of life outcomes by reducing chronic health disparities among communities of color. And the Social Justice Academy is a supportive environment for community members to process and heal from the impacts of systemic racism and health inequities.

Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Naeemah Charles
ncharles@glide.org
899 pine street, apartment 1902
San Francisco, California 94108

From: [Erick Arguello](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Monday, June 2, 2025 2:41:05 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Board of Supervisors Public Comment,

I am writing to ask you not to cut funding for Soda Tax-funded programs, including GLIDE's Social Justice Academy. This program is an essential Tenderloin space for ensuring that marginalized communities have a voice in resolving the health issues that impact them.

GLIDE is planning to use soda tax funding to empower Black communities to engage in research and advocacy for improved nutrition, which is a key issue in the Tenderloin, a neighborhood with significant hunger and food insecurity. Supporting community leaders in developing solutions to health inequities in their own languages and their own communities, and then advocating for and sharing their findings with their communities is a crucial part of addressing food insecurity needs.

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Erick Arguello
eriq94110@aol.com
1065 Hampshire St.
San Francisco, California 94110

From: [Joyce Sabel](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Monday, June 2, 2025 3:00:25 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Board of Supervisors Public Comment,

I am writing to ask you not to cut funding for Soda Tax-funded programs, including GLIDE's Social Justice Academy. This program is an essential Tenderloin space for ensuring that marginalized communities have a voice in resolving the health issues that impact them.

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Joyce Sabel
voicejoy@hotmail.com
2508 Lake St
San Francisco, California 94121

From: [Cheryl Sinclair](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Monday, June 2, 2025 3:54:06 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Board of Supervisors Public Comment,

I am writing to ask you not to cut funding for Soda Tax-funded programs, including GLIDE's Social Justice Academy. This program is an essential Tenderloin space for ensuring that marginalized communities have a voice in resolving the health issues that impact them.

GLIDE is planning to use soda tax funding to empower Black communities to engage in research and advocacy for improved nutrition, which is a key issue in the Tenderloin, a neighborhood with significant hunger and food insecurity. Supporting community leaders in developing solutions to health inequities in their own languages and their own communities, and then advocating for and sharing their findings with their communities is a crucial part of addressing food insecurity needs.

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Cheryl Sinclair
cheryl_sinclair@comcast.net
332 Genevieve Avenue
Pacifica , California 94044

From: [Byron Gordon](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Monday, June 2, 2025 3:56:45 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Board of Supervisors Public Comment,

I am writing to ask you not to cut funding for Soda Tax-funded programs, including GLIDE's Social Justice Academy. This program is an essential Tenderloin space for ensuring that marginalized communities have a voice in resolving the health issues that impact them.

GLIDE is planning to use soda tax funding to empower Black communities to engage in research and advocacy for improved nutrition, which is a key issue in the Tenderloin, a neighborhood with significant hunger and food insecurity. Supporting community leaders in developing solutions to health inequities in their own languages and their own communities, and then advocating for and sharing their findings with their communities is a crucial part of addressing food insecurity needs.

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Sincerely,

Byron Gordon
Marketing Manager
GLIDE

Byron Gordon
bgordon@glide.org
579 Texas Street
San Francisco, California 94102

From: [Kirsten Smith](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Monday, June 2, 2025 3:58:52 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Board of Supervisors Public Comment,

I am writing to ask you not to cut funding for Soda Tax-funded programs, including GLIDE's Social Justice Academy. This program is an essential Tenderloin space for ensuring that marginalized communities have a voice in resolving the health issues that impact them.

GLIDE is planning to use soda tax funding to empower Black communities to engage in research and advocacy for improved nutrition, which is a key issue in the Tenderloin, a neighborhood with significant hunger and food insecurity. Supporting community leaders in developing solutions to health inequities in their own languages and their own communities, and then advocating for and sharing their findings with their communities is a crucial part of addressing food insecurity needs.

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Kirsten Smith
kirstensmith.lcsw@gmail.com
1600 Walnut Street
San Carlos, California 94070

From: [louise patterson](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Monday, June 2, 2025 4:39:35 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors and Mayor

From your constituent louise patterson
Email lmuhlfeld@aol.com

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

All fraud should be rooted out.

There should be no funding going to non-existent or wasteful non-profits. (See 2023 Grand Jury Report).

There should be no city funding of any organizations or non-profits that lobby SF on behalf of special interests. Anything going to organizations that lobby SF officials should be terminated immediately.

Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: [Justin Truong](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Monday, June 2, 2025 6:29:37 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors and Mayor

From your constituent Justin Truong
Email justintruong56@gmail.com

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

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Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: [Jordan Santana](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Save Glide Social Justice Academy- Restore Soda Tax Funding to City Budget
Date: Monday, June 2, 2025 8:04:01 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Board of Supervisors Public Comment,

Hello Supervisor Chan,

I am a D1 resident and I writing to ask you not to cut funding for Soda Tax-funded programs, including GLIDE's Social Justice Academy.

This program is an essential Tenderloin space for ensuring that marginalized communities have a voice in resolving the health issues that impact them.

GLIDE is planning to use soda tax funding to empower Black communities to engage in research and advocacy for improved nutrition, which is a key issue in the Tenderloin, a neighborhood with significant hunger and food insecurity. Supporting community leaders in developing solutions to health inequities in their own languages and their own communities, and then advocating for and sharing their findings with their communities is a crucial part of addressing food insecurity needs.

Revenue from the soda tax is supposed to support community-driven programs like GLIDE's Social Justice Academy and other innovative, community-led work to decrease the consumption of sugary beverages and support healthy eating and active living. Promotion of healthy eating leads to better quality of life outcomes by reducing chronic health disparities among communities of color. And the Social Justice Academy is a supportive environment for community members to process and heal from the impacts of systemic racism and health inequities.

Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Thank you,
Jordan Santana

Jordan Santana
jordan@guitarsushi.com
2304 Clement Street
San Francisco, California 94121

From: [George Sutton](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Monday, June 2, 2025 8:47:07 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Board of Supervisors Public Comment,

I am writing to ask you not to cut funding for Soda Tax-funded programs, including GLIDE's Social Justice Academy. This program is an essential Tenderloin space for ensuring that marginalized communities have a voice in resolving the health issues that impact them.

GLIDE is planning to use soda tax funding to empower Black communities to engage in research and advocacy for improved nutrition, which is a key issue in the Tenderloin, a neighborhood with significant hunger and food insecurity. Supporting community leaders in developing solutions to health inequities in their own languages and their own communities, and then advocating for and sharing their findings with their communities is a crucial part of addressing food insecurity needs.

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

George Sutton
georgethefree77@gmail.com
1760 Bush Street Apt 203
San Francisco, California 94109

From: [Leroy Parkinson](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Monday, June 2, 2025 10:09:13 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Board of Supervisors Public Comment,

I am writing to ask you not to cut funding for Soda Tax-funded programs, including GLIDE's Social Justice Academy. This program is an essential Tenderloin space for ensuring that marginalized communities have a voice in resolving the health issues that impact them.

GLIDE is planning to use soda tax funding to empower Black communities to engage in research and advocacy for improved nutrition, which is a key issue in the Tenderloin, a neighborhood with significant hunger and food insecurity. Supporting community leaders in developing solutions to health inequities in their own languages and their own communities, and then advocating for and sharing their findings with their communities is a crucial part of addressing food insecurity needs.

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Leroy Parkinson
lman650@yahoo.com
140 Juanita Ave
Pacifica, 9404

From: [Vanessa S. Cline-Davis](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Urgent: Restore Funding for GLIDE's Social Justice Academy
Date: Tuesday, June 3, 2025 2:21:16 AM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Board of Supervisors Public Comment,

Dear Members of the San Francisco Board of Supervisors,

I am writing to express my deep concern about the proposed elimination of funding for GLIDE's Social Justice Academy. This vital program empowers marginalized communities, providing advocacy and leadership opportunities for individuals facing food insecurity, homelessness, and substance use issues.

Defunding the Academy would be a disservice to the very people San Francisco strives to uplift. Our city must prioritize programs that strengthen communities, foster equity, and offer tangible solutions to systemic challenges. I urge you to reconsider the budget proposal and restore funding to this essential initiative.

I ask that you stand with the residents who rely on the Academy and ensure it continues its transformative work. Thank you for your time and commitment to our city.

Sincerely, Vanessa

Vanessa S. Cline-Davis
vclinedavis@gmail.com
400 McAlister
Not Hispanic or Latino, California 94102

From: [Shiba Bandeeba](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 9:25:56 AM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Board of Supervisors Public Comment,

I am writing to ask you not to cut funding for Soda Tax-funded programs, including GLIDE's Social Justice Academy. This program is an essential Tenderloin space for ensuring that marginalized communities have a voice in resolving the health issues that impact them.

GLIDE is planning to use soda tax funding to empower Black communities to engage in research and advocacy for improved nutrition, which is a key issue in the Tenderloin, a neighborhood with significant hunger and food insecurity. Supporting community leaders in developing solutions to health inequities in their own languages and their own communities, and then advocating for and sharing their findings with their communities is a crucial part of addressing food insecurity needs.

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Shiba Bandeeba
shibabandeeba@gmail.com
1968 Great Highway Apt. A
San Francisco and 94103, California 94116

From: [Juliana](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Against tennis court fee
Date: Tuesday, June 3, 2025 9:48:20 AM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Hi there,

I am a tennis player in the city and will be attending the meeting later today virtually. I heard we cannot make comments virtually so wanted to express my thoughts prior.

“I am an avid tennis player in the city and feel it’s very important that the courts are accessible to all. Over the past year, I have reignited my love for tennis, play multiple times a week, and it has genuinely changed my life. Imposing a \$5 individual fee and \$20 nonprofit fee would constrict the amount of tennis I can play. There are many other ways to prevent no-shows, including having QR codes at the courts and requiring people to check in. Please do not pass this legislation.”

Thanks,
Juliana Gensheimer

From: [Charlotte Ashlock](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 9:48:41 AM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Board of Supervisors Public Comment,

I am writing to ask you not to cut funding for Soda Tax-funded programs, including GLIDE's Social Justice Academy. This program is an essential Tenderloin space for ensuring that marginalized communities have a voice in resolving the health issues that impact them.

GLIDE is planning to use soda tax funding to empower Black communities to engage in research and advocacy for improved nutrition, which is a key issue in the Tenderloin, a neighborhood with significant hunger and food insecurity. Supporting community leaders in developing solutions to health inequities in their own languages and their own communities, and then advocating for and sharing their findings with their communities is a crucial part of addressing food insecurity needs.

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Charlotte Ashlock
charlotte.ashlock@protonmail.com
758 Kingston Ave 3209
Oakland, California 94611

From: [Joshua Siebalt](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 9:54:13 AM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Board of Supervisors Public Comment,

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Joshua Siebalt
jsiebalt@yahoo.com
1186 Eddy St, A
San Francisco , California 94109

From: [Anna Sojourner](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Glide Social Justice Program Funding to City Budget
Date: Tuesday, June 3, 2025 11:20:56 AM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Board of Supervisors Public Comment,

Please continue the essential funding GLIDE to continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Anna Sojourner
bear.smokey@gmail.com
601 Van Ness Ave., Apt 852
San Francisco, California 94102-3260

From: [Adrienne Hoyer](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Tuesday, June 3, 2025 12:32:40 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors and Mayor

From your constituent Adrienne Hoyer
Email amhoyet@sbcglobal.net

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

All fraud should be rooted out.

There should be no funding going to non-existent or wasteful non-profits. (See 2023 Grand Jury Report).

There should be no city funding of any organizations or non-profits that lobby SF on behalf of special interests. Anything going to organizations that lobby SF officials should be terminated immediately.

Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: [Donna Stewart](#)
To: [Board of Supervisors \(BOS\)](#); [MelgarStaff \(BOS\)](#); [ChanStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: Vote No on Fiscally Irresponsible Ordinance to Mandate Homeless Shelters in Every District
Date: Tuesday, June 3, 2025 12:42:00 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors, Mayor, and the City Attorney

From your constituent Donna Stewart

Email donnasever@sbcglobal.net

Subject Vote No on Fiscally Irresponsible Ordinance to Mandate Homeless Shelters in Every District

Message: Dear Supervisors,

San Francisco needs more shelter beds, but it is financially irresponsible, especially now with a looming deficit, to mandate placing shelter facilities in every district. Implementing shelters and behavioral health centers throughout our city will only create more problems and safety issues for everyday residents of San Francisco.

It risks disrupting stable communities without meaningfully addressing the root causes of homelessness concentrated in areas like the Tenderloin and SOMA. And I agree, SOMA, Tenderloin, Bayview should not bear the sole burden,

San Francisco officials would be wise to consider looking at land outside the city to provide shelter facilities, or at

I urge you to oppose District 5 Supervisor Bilal Mahmood's proposed legislation that would require the city to approve at least one shelter or behavioral health center in each district in the next 18 months.

Rather I encourage you to expand the search and implementation of shelters and behavioral health centers to pockets of underutilized or lightly used

light industrial areas of San Francisco or outside of San Francisco. For example: Log Cabin Ranch (a 600 acre property the city of San Francisco owns in Santa Cruz County).

Sincerely,

From: [Cornell Lee](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Tuesday, June 3, 2025 12:47:46 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors and Mayor

From your constituent Cornell Lee
Email corny1215@gmail.com

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

All fraud should be rooted out.

There should be no funding going to non-existent or wasteful non-profits. (See 2023 Grand Jury Report).

There should be no city funding of any organizations or non-profits that lobby SF on behalf of special interests. Anything going to organizations that lobby SF officials should be terminated immediately.

Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: [Alejandra Navarro](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 1:03:26 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Board of Supervisors Public Comment,

I am writing to ask you not to cut funding for Soda Tax-funded programs, including GLIDE's Social Justice Academy. This program is an essential Tenderloin space for ensuring that marginalized communities have a voice in resolving the health issues that impact them.

GLIDE is planning to use soda tax funding to empower Black communities to engage in research and advocacy for improved nutrition, which is a key issue in the Tenderloin, a neighborhood with significant hunger and food insecurity. Supporting community leaders in developing solutions to health inequities in their own languages and their own communities, and then advocating for and sharing their findings with their communities is a crucial part of addressing food insecurity needs.

Revenue from the soda tax is supposed to support community-driven programs like GLIDE's Social Justice Academy and other innovative, community-led work to decrease the consumption of sugary beverages and support healthy eating and active living. Promotion of healthy eating leads to better quality of life outcomes by reducing chronic health disparities among communities of color. And the Social Justice Academy is a supportive environment for community members to process and heal from the impacts of systemic racism and health inequities.

Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Alejandra Navarro
navarro.ala@gmail.com
128 Eureka St
SF, California 94114

From: [Carmel Passanisi](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Tuesday, June 3, 2025 1:18:46 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors and Mayor

From your constituent Carmel Passanisi

Email carmel2710@comcast.net

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

All fraud should be rooted out.

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Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: [Patrick Cannon](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Tuesday, June 3, 2025 2:21:41 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors and Mayor

From your constituent Patrick Cannon

Email pecannon1@gmail.com

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

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Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: fjvelez73@gmail.com
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 2:53:31 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Board of Supervisors Public Comment,

I am writing to ask you not to cut funding for Soda Tax-funded programs, including GLIDE's Social Justice Academy. This program is an essential Tenderloin space for ensuring that marginalized communities have a voice in resolving the health issues that impact them.

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

fjvelez73@gmail.com
824 Palmer Road
Yonkers, New York 10708

From: [Tiffany Meyers](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 2:55:15 PM

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Board of Supervisors Public Comment,

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Tiffany Meyers
tiffariel@gmail.com
21 Thomas Ave, Apt. 10
Brisbane, California 94005-1701

From: [Jeffrey Hurwitz](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 2:55:40 PM

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Board of Supervisors Public Comment,

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Jeffrey Hurwitz
jahurwitzhome@cs.com
584 42nd Ave
San Francisco, California 94121

From: [Justin Philipps](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 2:56:24 PM

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Board of Supervisors Public Comment,

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Justin Philipps
jphilipps1259@gmail.com
1385 independence Court
Newark, Ohio 43055

From: [Martin Horwitz](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 2:56:53 PM

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Board of Supervisors Public Comment,

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Martin Horwitz
martin7ahorwitz@yahoo.com
1326 23rd Ave
San Francisco, California 94122

From: [James Phelps](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 3:04:47 PM

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Board of Supervisors Public Comment,

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

James Phelps
chezphelps@juno.com
7511 Teasdale Ave.
St. Louis, Missouri 63130

From: [Kicab Castaneda-Mendez](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 3:07:44 PM

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Board of Supervisors Public Comment,

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Kicab Castaneda-Mendez
kicabcm@yahoo.com
878 Fearington Post
Pittsboro, North Carolina 27312

From: [Sharon Longyear](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 3:09:03 PM

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Sharon Longyear
sharonmlongyear@gmail.com
21 Rondout Harbor
Port Ewen, New York 12466

From: [Richard Stern](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 3:11:02 PM

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Richard Stern
1nycgator@gmail.com
11 Riverside Dr, 1NW
New York, New York 10023-2504

From: [Stephan Donovan](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 3:20:00 PM

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Stephan Donovan
stephandonovan@aol.com
11900 N. Labyrinth Drive
Oro Valley, Arizona 85737

From: [Phillip Mixon](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 3:27:59 PM

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Phillip Mixon
phillipmixon1970@gmail.com
1468 Briarwood Rd NE Unit 1902
Atlanta, Georgia 30319

From: [Vinodkumar Gadley](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 3:28:42 PM

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Board of Supervisors Public Comment,

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Vinodkumar Gadley
vgadley2003@yahoo.com
2451 N Rainbow Blvd unit #2135
Las Vegas, Nevada 89108

From: [Aj Cho](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 3:28:53 PM

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Aj Cho
amenoartemis@gmail.com
159 Santa Teresa
San Leandro, California 94579

From: [Dudley and Candace Campbell](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 3:50:35 PM

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Dudley and Candace Campbell
cdcampbl@roadrunner.com
13167 Ortleby Pl
Valley Glen, California 91401

From: [Birgit Hermann](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 3:54:56 PM

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Board of Supervisors Public Comment,

I am writing to ask you not to cut funding for Soda Tax-funded programs, including GLIDE's Social Justice Academy. This program is an essential Tenderloin space for ensuring that marginalized communities have a voice in resolving the health issues that impact them.

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Revenue from the soda tax is supposed to support community-driven programs like GLIDE's Social Justice Academy and other innovative, community-led work to decrease the consumption of sugary beverages and support healthy eating and active living. Promotion of healthy eating leads to better quality of life outcomes by reducing chronic health disparities among communities of color. And the Social Justice Academy is a supportive environment for community members to process and heal from the impacts of systemic racism and health inequities.

Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Birgit Hermann
bhermannsf@aol.com
627 Page St
San Francisco , California 94117

From: [Steven Vogel](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 4:18:12 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Board of Supervisors Public Comment,

I am writing to ask you not to cut funding for Soda Tax-funded programs, including GLIDE's Social Justice Academy. This program is an essential Tenderloin space for ensuring that marginalized communities have a voice in resolving the health issues that impact them.

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Steven Vogel
steven.j.vogel@earthlink.net
449 Hampton Court
Falls Church, Virginia 22046-4121

From: [Michael Palmieri](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 4:18:24 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Board of Supervisors Public Comment,

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Michael Palmieri
mpalmierigrancia@gmail.com
9431 SW 1st PI # 3
Boca Raton, FL 33428-4420

From: [Robb Fleischer](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Tuesday, June 3, 2025 4:43:41 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors and Mayor

From your constituent Robb Fleischer

Email rfleischer@amsiemail.com

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

All fraud should be rooted out.

There should be no funding going to non-existent or wasteful non-profits. (See 2023 Grand Jury Report).

There should be no city funding of any organizations or non-profits that lobby SF on behalf of special interests. Anything going to organizations that lobby SF officials should be terminated immediately.

Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: [TYREE LESLIE](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Center for social justice Academy
Date: Tuesday, June 3, 2025 4:50:08 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Board of Supervisors Public Comment,

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

TYREE LESLIE
leslietyree0@gmail.com
376 ELLIS APT 507
SAN FRANCISCO, California 94102

From: [melvin taylor](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 5:03:39 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Board of Supervisors Public Comment,

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

melvin taylor
melvin-taylor@usa.net
6585 CalvineRoad
Sacramento, California 95823

From: [Giselle Flores](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 5:19:48 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Board of Supervisors Public Comment,

Dear Supervisor Bilal Mahmood ,

I'm writing to urge you to restore Soda Tax Funding for GLIDE's Social Justice Academy in the final version of the city budget. Eliminating this program would not only silence some of our most impacted community members—it would dismantle a crucial platform for people like me, who have turned lived experience into leadership, and survival into purpose.

As someone in recovery, the Social Justice Academy gave me something I didn't know I was missing: a reason to keep going that was bigger than myself. For years, I battled substance use, feeling like my story had no value beyond pain. But through this program, I found my voice—and with it, a renewed sense of purpose.

The Academy helped me understand that my experiences weren't just trauma to carry—they were tools for change. Sitting across the table from decision-makers, I spoke not just for myself, but for those still in the struggle, those without homes, and those who feel invisible in a system that often overlooks them. I learned how to turn my recovery into advocacy, and to use my voice in spaces that rarely include people like me.

That kind of transformation cannot be measured by a budget line alone, but its impact ripples far beyond the classroom. The Social Justice Academy equips people not only to survive, but to lead. It's a rare space where people with lived experience of homelessness, addiction, and poverty are seen as experts—and treated as such.

If the current draft of the city budget moves forward without funding this program for the next three years, it will erase a vital pathway for community-led solutions. We talk so often about wanting equity, justice, and inclusion—this is what it looks like in practice.

Please, stand with us. Restore the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Protect the spaces that uplift the voices of those most impacted and most ready to lead. Thank you.

Giselle Flores
giselle.05f@gmail.com
535 Minna Street
San Francisco , California 94103

From: [Jeffrey Allen](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 5:29:18 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Board of Supervisors Public Comment,

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Jeffrey Allen
jallen@tenderloinmuseum.org
398 Eddy Street
San Francisco , California 94102

From: [Giselle Flores](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 5:29:19 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Board of Supervisors Public Comment,

Dear Supervisor Bilal Mahmood ,

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If the current draft of the city budget moves forward without funding this program for the next three years, it will erase a vital pathway for community-led solutions. We talk so often about wanting equity, justice, and inclusion—this is what it looks like in practice.

Please, stand with us. Restore the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Protect the spaces that uplift the voices of those most impacted and most ready to lead. Thank you.

With deep sincerity, 

Giselle Flores 

A fellow in Social Justice Academy

giselle.05f@gmail.com

Giselle Flores
giselle.05f@gmail.com
535 Minna Street
San Francisco , California 94103

From: [JL Angell](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 5:39:51 PM

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Board of Supervisors Public Comment,

I am writing to ask you not to cut funding for Soda Tax-funded programs, including GLIDE's Social Justice Academy. This program is an essential Tenderloin space for ensuring that marginalized communities have a voice in resolving the health issues that impact them.

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

JL Angell
jangell@earthlink.net
2391 Ponderosa Rd
Rescue, California 95672

From: [Robert Strelke](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 6:08:16 PM

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Board of Supervisors Public Comment,

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Robert Strelke
rstrelke@comcast.net
7 Douglas Dr.
N. Easton, Massachusetts 02356

From: [Tom Flint](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Tuesday, June 3, 2025 6:30:36 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors and Mayor

From your constituent Tom Flint
Email thomasflint1@yahoo.com

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

All fraud should be rooted out.

There should be no funding going to non-existent or wasteful non-profits. (See 2023 Grand Jury Report).

There should be no city funding of any organizations or non-profits that lobby SF on behalf of special interests. Anything going to organizations that lobby SF officials should be terminated immediately.

Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: [Susan Abby](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 6:33:21 PM

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Board of Supervisors Public Comment,

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Susan Abby
mssueabby@aol.com
2117 Judah Street
San Francisco, CA 94122

From: [Tiziana Perinotti](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 6:39:58 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Board of Supervisors Public Comment,

I am writing to ask you not to cut funding for Soda Tax-funded programs, including GLIDE's Social Justice Academy. This program is an essential Tenderloin space for ensuring that marginalized communities have a voice in resolving the health issues that impact them.

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Tiziana Perinotti
tgp_2001@hotmail.com
1111 Jones St.
San Francisco, California 94109

From: [Mary Anne .Paul](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 6:46:01 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Board of Supervisors Public Comment,

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Mary Anne .Paul
maryannepaul@hotmail.com
186 Crestview Court
Watsonville, California 95076

From: [Melissa Morales](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 6:47:40 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Board of Supervisors Public Comment,

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Melissa Morales
melissamoralesm@gmail.com
7224 Dolores St
San Francisco, California 94114

From: iambasque@gmail.com
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 6:51:51 PM

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Board of Supervisors Public Comment,

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

iambasque@gmail.com
2775 SW 107th Avenue
Portland, Oregon 97225

From: [Tony Segura](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 7:26:58 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Board of Supervisors Public Comment,

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Tony Segura
segura2112@yahoo.com
1700 Alta Dr
Las Vegas, Nevada 89101

From: [Lacey Hicks](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 8:14:44 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Board of Supervisors Public Comment,

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Lacey Hicks
laceyhicks@hotmail.com
4463 Hyde
Fremont, California 94538

From: [Angela Griffin](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 9:13:13 PM

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Board of Supervisors Public Comment,

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Angela Griffin
angelagriffin3535@gmail.com
260 30th street
Oakland, 96611

From: [Lauren Murdock](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 9:28:15 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Board of Supervisors Public Comment,

I am writing to ask you not to cut funding for Soda Tax-funded programs, including GLIDE's Social Justice Academy. This program is an essential Tenderloin space for ensuring that marginalized communities have a voice in resolving the health issues that impact them.

GLIDE is planning to use soda tax funding to empower Black communities to engage in research and advocacy for improved nutrition, which is a key issue in the Tenderloin, a neighborhood with significant hunger and food insecurity. Supporting community leaders in developing solutions to health inequities in their own languages and their own communities, and then advocating for and sharing their findings with their communities is a crucial part of addressing food insecurity needs.

Revenue from the soda tax is supposed to support community-driven programs like GLIDE's Social Justice Academy and other innovative, community-led work to decrease the consumption of sugary beverages and support healthy eating and active living. Promotion of healthy eating leads to better quality of life outcomes by reducing chronic health disparities among communities of color. And the Social Justice Academy is a supportive environment for community members to process and heal from the impacts of systemic racism and health inequities.

Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Lauren Murdock
murdock_ls@hotmail.com
3940 Via Lucero, Apt #16
Santa Barbara, California 93110-1650

From: [Ashley Ouellette](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 9:32:21 PM

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Ashley Ouellette
agirl1018@gmail.com
311 Granite Street
Biddeford, Maine 04005

From: [\(MR.,\) CLAIRENCE PICKENS](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Tuesday, June 3, 2025 9:36:26 PM

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(MR.,) CLAIRENCE PICKENS
pickensclairence159@gmail.com
62MontvilleSt, B
Hartford, Connecticut 06120

From: [Janet Maker](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Wednesday, June 4, 2025 7:49:39 AM

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Board of Supervisors Public Comment,

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Janet Maker
janet29018@gmail.com
925 Malcolm Av.
Los Angeles, California 90024

From: [Lena Fine](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Wednesday, June 4, 2025 9:18:58 AM

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Lena Fine
lenafine7@gmail.com
265 Union
Campbell , California 95008

From: [Elizabeth](#)
To: [Board of Supervisors \(BOS\)](#); [Lurie, Daniel \(MYR\)](#); [MahmoodStaff](#)
Subject: Zoo audit problem!!!
Date: Wednesday, June 4, 2025 10:04:45 AM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

As a voter and tax payer in San Francisco, I urge you to **stop paying \$4 million a year to an organization (the Zoo)** which does NOT comply with an audit! It is critical for San Francisco to take care of its finances -- especially in a year where the Mayor and Supervisors have to approve a lot of cuts to the budget! The **Zoo is NOT** a priority for San Francisco taxpayers!

We want you to cut their funding until they comply with the audit!!! Or to cut funding completely. Thank you.

Elizabeth Stahl
San Francisco

From: thenumber1murf@aol.com
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Wednesday, June 4, 2025 10:18:03 AM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Board of Supervisors Public Comment,

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

thenumber1murf@aol.com
4400 W. riiverside Dr. Ste 110-309
Burbank, California 91505

From: [Melanie Rogers](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Wednesday, June 4, 2025 10:45:24 AM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Board of Supervisors Public Comment,

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Melanie Rogers
mrogers@glide.org
330 Ellis Street
San Francisco, California 94102

From: [Sonny Lee](#)
To: [Board of Supervisors \(BOS\)](#); [MelgarStaff \(BOS\)](#); [ChanStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: No Taxpayer Funding of Groups that Coordinate with and then Lobby SF Government/ SFMTA
Date: Wednesday, June 4, 2025 9:31:45 AM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors, Mayor, and the City Attorney

From your constituent Sonny Lee

Email hobosf2@gmail.com

Subject No Taxpayer Funding of Groups that Coordinate with and
then Lobby SF Government/ SFMTA

Message: Dear Mayor Lurie, SFMTA Board Members and
Board of Supervisors,

It is ironic that the City funds non-profit organizations
who then use those funds to lobby the city.

For example, the San Francisco Bike Coalition and
Walk SF both actively plan projects with SFMTA and
then lobby SFMTA and San Francisco government
on behalf of those same projects. And both receive
substantial funding from the city.

As a taxpayer I am opposed to funding special
interest organizations that lobby against my
interests. It is unethical and irresponsible to approve
contracts to activist groups who lobby public officials
and agencies.

Walk SF received \$311,274 from FY 2022-2024 and
San Francisco Bike Coalition has received
\$2,788,151 from FY 2022-2025 from SFMTA. And
there is \$425,736 still owed to the San Francisco
Bike Coalition under its current contract with SFMTA.

The distrust of the Board of Supervisors is high;
there were clear conflicts of interest with the previous
mayor.

Similarly, trust in SFMTA has diminished due to prior leadership's lack of transparency and fiscal irresponsibility. They funded activist groups such as San Francisco Bike Coalition and Walk SF who bully seniors, people with disabilities, and many other groups who are just trying to get by.

The quality of life of the majority of hard working, taxpaying San Franciscans has decreased over the last several years due to the work of the SFMTA and the BoS.

I urge you to terminate SFMTA's contracts with San Francisco Bike Coalition and Walk SF effective immediately.

Sincerely,

From: [Anne Hoyer](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Wednesday, June 4, 2025 12:02:40 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors and Mayor

From your constituent Anne Hoyer
Email amhoyer2@gmail.com

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

All fraud should be rooted out.

There should be no funding going to non-existent or wasteful non-profits. (See 2023 Grand Jury Report).

There should be no city funding of any organizations or non-profits that lobby SF on behalf of special interests. Anything going to organizations that lobby SF officials should be terminated immediately.

Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: [Anant Handa](#)
To: [Board of Supervisors \(BOS\)](#); [MelgarStaff \(BOS\)](#); [ChanStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: No Taxpayer Funding of Groups that Coordinate with and then Lobby SF Government/ SFMTA
Date: Wednesday, June 4, 2025 12:17:27 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors, Mayor, and the City Attorney

From your constituent Anant Handa

Email ananthanda@gmail.com

Subject No Taxpayer Funding of Groups that Coordinate with and
then Lobby SF Government/ SFMTA

Message: Dear Mayor Lurie, SFMTA Board Members and
Board of Supervisors,

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The quality of life of the majority of hard working, taxpaying San Franciscans has decreased over the last several years due to the work of the SFMTA and the BoS.

I urge you to terminate SFMTA's contracts with San Francisco Bike Coalition and Walk SF effective immediately.

Sincerely,

From: [Jay Rice](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Wednesday, June 4, 2025 12:59:16 PM

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Board of Supervisors Public Comment,

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Jay Rice
jaysrice@comcast.net
72 Holstrom Cir
Novato, California 94947-2075

From: [Joyce Sabel](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Wednesday, June 4, 2025 1:10:32 PM

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Board of Supervisors Public Comment,

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Joyce Sabel
voicejoy@hotmail.com
2508 Lake St
San Francisco, California 94121

From: [Regina Islas](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Budget Proposal 2025/6
Date: Wednesday, June 4, 2025 1:44:21 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Clerk and Supervisors,

1. NO OT THIS YEAR for the SFPD, not One Dime. Make it YOUR MANTRA The 10B program must be eviscerated FULL STOP it is a cesspool of corruption as we learned by the Asst Chief's presentation here in APR. ALL THE NON-PROFs SERVING SF VULNERABLE citizens COULD'VE BEEN FULLY FUNDED WITH the wasted OT MONEY! THERE MUST BE CONSEQUENCES FOR OT VIOLATORS -
2. Spend the 500M FOR AFFORDABLE HOUSING that has amassed FROM to Prop I THAT WE APPROVED BY OUR VOTES, NOW, TODAY, WITHOUT FURTHER DELAY OR FOOT DRAGGING BY THE MAYOR OR ANYONE ELSE. THE AFFORDABLE HOUSING NEED IS URGENT AS YOU KNOW.
3. NO FURTHER CUTS TO MUNI PERSONNEL OR CURTAILING LINES WE SHOULD BE EXPANDING AND IMPROVING THIS VITAL & CRITICAL SERVICE TO OUR CITY USE THE GENERAL FUNDS THIS IS THE RAINY DAY! I JUST RETURNED FROM A TRIP TO CHICAGO WHERE I COULD TAKE TRAINS AND BUSES

THAT ARRIVED IN LESS THAN 20-30 MINS TO
GET EVERYWHERE-WE EXPECT NO LESS OF
OUR TRANSIT HERE!

Onward together,

Regina Islas
regina.islas@gmail.com
650.484.7706

From: [jtorres1950](#)
To: [Lurie, Daniel \(MYR\)](#); [Board of Supervisors \(BOS\)](#); [FireAdministration, FIR \(FIR\)](#)
Cc: [maliya.ellis@hearst.com](#); [maxhc@sfstandard.com](#)
Subject: Rethinking Firefighting in San Francisco
Date: Wednesday, June 4, 2025 2:50:03 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Mayor, Board of Supervisors, SFFD Chief,

The **San Francisco Fire Department (SFFD) absorbs over \$280 million** in the two-year budget—an enormous allocation for a city where large-scale fires are increasingly rare. With **over 150,000 emergency calls annually**, mostly for medical issues rather than fires, the time has come to reassess how resources are allocated and whether taxpayers are funding an outdated model.

Optimizing Emergency Response

Despite their primary training for firefighting, **over 70% of calls responded to by SFFD are medical emergencies** rather than fires. **Paramedics—who receive superior medical training at a lower cost—are better suited for these cases.** San Francisco has **over 1,500 firefighters**, yet its fire department continues to prioritize traditional staffing models instead of adapting to modern emergency needs. By scaling back firefighter staffing and reinvesting in paramedics, the city could **ensure faster, more efficient medical responses**. Seeing a firefighter, who makes \$200K/year hose a firetruck or broom a site is painful when someone performs the same function for less.

Moving Away from Outdated Models

Large-scale fires are far less common in modern cities. In **Tokyo (population: 14 million)**, **annual fire incidents average just 4,000**, while **San Francisco (population: 800,000) reports under 1,500 fires annually**—proof that massive fire departments are largely unnecessary today. Some cities rely on **volunteer firefighters**, a model that could help San Francisco **reduce payroll expenses while maintaining flexibility** in emergency response.

Restructuring Responsibilities

Building inspections should be conducted by professional inspectors rather than firefighters. **Currently, over 40% of SFFD personnel perform non-fire-related duties**, inflating costs without significantly improving safety. Specialized building inspectors would provide **a more effective and cost-efficient system** for fire prevention. I understand the need to justify the high pay with additional responsibilities, but it comes at the cost of taxpayers.

Addressing Overtime and Pay Reform

SFFD firefighters **work three-day weeks**, and many earn substantial overtime—often exceeding their base salaries. In **2022, the average SFFD firefighter earned over \$150,000**,

with some topping **\$250,000 after overtime**. On the list of highest paid employees, firefighters are up there with police, sometimes making \$500K/year. With **mandatory overtime costs skyrocketing**, San Francisco should reassess whether taxpayers should continue to fund excessive labor costs when restructuring could lead to **more equitable pay distribution**. For a group that proclaims repeatedly they care, we need to eliminate overtime. We have prisoners fighting wild-land fires, which are inarguable more dangerous, hotter, and more destructive, and they are happy to do it with less pay.

Scaling Back Costs

San Francisco continues to **purchase large fire trucks costing over \$1.5 million each**, despite declining fire incidents. **More than 60% of fire engines and 90% of fire trucks and ambulances** in the city exceed their recommended service life, with some emergency vehicles still in use after **50 years**. Many modern fire trucks are over-engineered, serving more as status symbols than practical tools. Cities must have fire trucks, or it won't "look right". **Smaller, specialized rapid-response vehicles—already used in European cities—could reduce staffing needs and maintenance costs** while improving response times. Even with the private funding proposal, the money would be better spent on more effective equipment.

Reforming Disability Payouts

Firefighter disability claims have ballooned, with **nearly 35% of retired firefighters receiving full disability benefits**, many under questionable circumstances. **Restructuring the profession to limit unnecessary physical risks** can protect workers while **reducing abuse of public funds**.

Family Connections

Many fire departments have a tradition of hiring family members. In some cities, **over 30% of firefighters come from families with prior firefighting experience**. Anecdotal reports suggest that in certain regions, **firefighter candidates with family connections have a significantly higher chance of being hired** compared to those without. We get it: Sell the story that the job is dangerous, but keep the job within the family. Nepotism exists everywhere. Now that we know, we can do something about it and reform the gig.

A Smarter Path Forward

San Francisco has moved far beyond the era of devastating urban fires, yet **its budget continues to support outdated firefighting models**. With **medical emergencies now the dominant service need**, the city should **modernize emergency response, restructure firefighter roles, and reinvest in smarter solutions**—ensuring resources go where they're needed most.

From: [Gloria Fooks](#)
To: [Board of Supervisors \(BOS\)](#)
Subject: Restore Soda Tax Funding to City Budget
Date: Wednesday, June 4, 2025 3:09:56 PM

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Board of Supervisors Public Comment,

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Please continue the essential funding for soda tax grants so GLIDE can continue our Social Justice Academy in fiscal year 2025/2026. Thank you.

Gloria Fooks
gloriafooks@att.net
450 Park Dr
Saint Clair, Missouri 63077

From: [Jackie Fletcher](#)
To: [Board of Supervisors \(BOS\)](#); [ChanStaff \(BOS\)](#); [MelgarStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: I Support Right-Sizing SF's Budget!
Date: Wednesday, June 4, 2025 5:14:43 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors and Mayor

From your constituent Jackie Fletcher
Email jfletch02@me.com

I Support Right-Sizing SF's Budget!

Message:

Dear Mayor Lurie, Supervisors and Controller,

I fully support right-sizing the San Francisco budget!

Thank you Mayor Lurie for understanding that we need structural budget reform right now.

It is clear to residents that:

Deep cuts are needed, especially in the departments that have grown over \$100M since 2012. We would support a \$2B reduction in the SF budget.

All fraud should be rooted out.

There should be no funding going to non-existent or wasteful non-profits. (See 2023 Grand Jury Report).

There should be no city funding of any organizations or non-profits that lobby SF on behalf of special interests. Anything going to organizations that lobby SF officials should be terminated immediately.

Finally, our public safety systems, SFPD, SFFD, DA, Sheriff, etc should be FULLY funded - these are foundational for San Francisco's recovery.

Sincerely,

From: [Jackie Fletcher](#)
To: [Board of Supervisors \(BOS\)](#); [MelgarStaff \(BOS\)](#); [ChanStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: No Taxpayer Funding of Groups that Coordinate with and then Lobby SF Government/ SFMTA
Date: Wednesday, June 4, 2025 5:19:37 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors, Mayor, and the City Attorney

From your constituent Jackie Fletcher

Email jfletch02@me.com

Subject No Taxpayer Funding of Groups that Coordinate with and then Lobby SF Government/ SFMTA

Message: Dear Mayor Lurie, SFMTA Board Members and Board of Supervisors,

It is ironic that the City funds non-profit organizations who then use those funds to lobby the city.

For example, the San Francisco Bike Coalition and Walk SF both actively plan projects with SFMTA and then lobby SFMTA and San Francisco government on behalf of those same projects. And both receive substantial funding from the city.

As a taxpayer I am opposed to funding special interest organizations that lobby against my interests. It is unethical and irresponsible to approve contracts to activist groups who lobby public officials and agencies.

Walk SF received \$311,274 from FY 2022-2024 and San Francisco Bike Coalition has received \$2,788,151 from FY 2022-2025 from SFMTA. And there is \$425,736 still owed to the San Francisco Bike Coalition under its current contract with SFMTA.

The distrust of the Board of Supervisors is high; there were clear conflicts of interest with the previous mayor.

Similarly, trust in SFMTA has diminished due to prior leadership's lack of transparency and fiscal irresponsibility. They funded activist groups such as San Francisco Bike Coalition and Walk SF who bully seniors, people with disabilities, and many other groups who are just trying to get by.

The quality of life of the majority of hard working, taxpaying San Franciscans has decreased over the last several years due to the work of the SFMTA and the BoS.

I urge you to terminate SFMTA's contracts with San Francisco Bike Coalition and Walk SF effective immediately.

Sincerely,

From: [Denise Selleck](#)
To: [Board of Supervisors \(BOS\)](#); [MelgarStaff \(BOS\)](#); [ChanStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: No Taxpayer Funding of Groups that Coordinate with and then Lobby SF Government/ SFMTA
Date: Wednesday, June 4, 2025 6:56:44 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors, Mayor, and the City Attorney

From your constituent Denise Selleck

Email deniselleck@sbcglobal.net

Subject No Taxpayer Funding of Groups that Coordinate with and then Lobby SF Government/ SFMTA

Message: Dear Mayor Lurie, SFMTA Board Members and Board of Supervisors,

It is ironic that the City funds non-profit organizations who then use those funds to lobby the city.

For example, the San Francisco Bike Coalition and Walk SF both actively plan projects with SFMTA and then lobby SFMTA and San Francisco government on behalf of those same projects. And both receive substantial funding from the city.

As a taxpayer I am opposed to funding special interest organizations that lobby against my interests. It is unethical and irresponsible to approve contracts to activist groups who lobby public officials and agencies.

Walk SF received \$311,274 from FY 2022-2024 and San Francisco Bike Coalition has received \$2,788,151 from FY 2022-2025 from SFMTA. And there is \$425,736 still owed to the San Francisco Bike Coalition under its current contract with SFMTA.

The distrust of the Board of Supervisors is high; there were clear conflicts of interest with the previous mayor.

Similarly, trust in SFMTA has diminished due to prior leadership's lack of transparency and fiscal irresponsibility. They funded activist groups such as San Francisco Bike Coalition and Walk SF who bully seniors, people with disabilities, and many other groups who are just trying to get by.

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I urge you to terminate SFMTA's contracts with San Francisco Bike Coalition and Walk SF effective immediately.

Sincerely,

From: [Mitchell Smith](#)
To: [Board of Supervisors \(BOS\)](#); [MelgarStaff \(BOS\)](#); [ChanStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: No Taxpayer Funding of Groups that Coordinate with and then Lobby SF Government/ SFMTA
Date: Wednesday, June 4, 2025 7:16:45 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors, Mayor, and the City Attorney

From your constituent Mitchell Smith

Email htimsm1@gmail.com

Subject No Taxpayer Funding of Groups that Coordinate with and
then Lobby SF Government/ SFMTA

Message: Dear Mayor Lurie, SFMTA Board Members and
Board of Supervisors,

It is ironic that the City funds non-profit organizations who then use those funds to lobby the city.

For example, the San Francisco Bike Coalition and Walk SF both actively plan projects with SFMTA and then lobby SFMTA and San Francisco government on behalf of those same projects. And both receive substantial funding from the city.

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The quality of life of the majority of hard working, taxpaying San Franciscans has decreased over the last several years due to the work of the SFMTA and the BoS.

I urge you to terminate SFMTA's contracts with San Francisco Bike Coalition and Walk SF effective immediately.

Sincerely,

From: [Barbara Dwyer](#)
To: [Board of Supervisors \(BOS\)](#); [MelgarStaff \(BOS\)](#); [ChanStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: No Taxpayer Funding of Groups that Coordinate with and then Lobby SF Government/ SFMTA
Date: Wednesday, June 4, 2025 7:41:32 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors, Mayor, and the City Attorney

From your constituent Barbara Dwyer

Email montereydivingwoman@gmail.com

Subject No Taxpayer Funding of Groups that Coordinate with and
then Lobby SF Government/ SFMTA

Message: Dear Mayor Lurie, SFMTA Board Members and
Board of Supervisors,

It is ironic that the City funds non-profit organizations
which then use those funds to lobby the city.

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Walk SF both actively plan projects with SFMTA and
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I urge you to terminate SFMTA's contracts with San Francisco Bike Coalition and Walk SF effective immediately.

Sincerely,

Barbara J Dwyer
District 8

From: [Tom Flint](#)
To: [Board of Supervisors \(BOS\)](#); [MelgarStaff \(BOS\)](#); [ChanStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: No Taxpayer Funding of Groups that Coordinate with and then Lobby SF Government/ SFMTA
Date: Tuesday, June 3, 2025 6:33:35 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors, Mayor, and the City Attorney

From your constituent Tom Flint

Email thomasflint1@yahoo.com

Subject No Taxpayer Funding of Groups that Coordinate with and
then Lobby SF Government/ SFMTA

Message: Dear Mayor Lurie, SFMTA Board Members and
Board of Supervisors,

It is ironic that the City funds non-profit organizations
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I urge you to terminate SFMTA's contracts with San Francisco Bike Coalition and Walk SF effective immediately.

Sincerely,

From: [Judi Gorski](#)
To: [Board of Supervisors \(BOS\)](#); [MelgarStaff \(BOS\)](#); [ChanStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: No Taxpayer Funding of Groups that Coordinate with and then Lobby SF Government/ SFMTA
Date: Tuesday, June 3, 2025 7:35:45 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors, Mayor, and the City Attorney

From your constituent Judi Gorski

Email judigorski@gmail.com

Subject No Taxpayer Funding of Groups that Coordinate with and
then Lobby SF Government/ SFMTA

Message: Dear Mayor Lurie, SFMTA Board Members and
Board of Supervisors,

It is ironic that the City funds non-profit organizations
who then use those funds to lobby the city.

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The quality of life of the majority of hard working, taxpaying San Franciscans has decreased over the last several years due to the work of the SFMTA and the BoS.

I urge you to terminate SFMTA's contracts with San Francisco Bike Coalition and Walk SF effective immediately.

Sincerely,

Judi Gorski,
SF Resident 45+ years

From: [michael ryan](#)
To: [Board of Supervisors \(BOS\)](#); [MelgarStaff \(BOS\)](#); [ChanStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: No Taxpayer Funding of Groups that Coordinate with and then Lobby SF Government/ SFMTA
Date: Tuesday, June 3, 2025 7:41:24 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors, Mayor, and the City Attorney

From your constituent michael ryan

Email mmryan2@hotmail.com

Subject No Taxpayer Funding of Groups that Coordinate with and
then Lobby SF Government/ SFMTA

Message: Dear Mayor Lurie, SFMTA Board Members and
Board of Supervisors,

It is ironic that the City funds non-profit organizations who then use those funds to lobby the city.

For example, the San Francisco Bike Coalition and Walk SF both actively plan projects with SFMTA and then lobby SFMTA and San Francisco government on behalf of those same projects. And both receive substantial funding from the city.

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The quality of life of the majority of hard working, taxpaying San Franciscans has decreased over the last several years due to the work of the SFMTA and the BoS.

I urge you to terminate SFMTA's contracts with San Francisco Bike Coalition and Walk SF effective immediately.

Sincerely,

From: [Jasmine Madatian](#)
To: [Board of Supervisors \(BOS\)](#); [MelgarStaff \(BOS\)](#); [ChanStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: No Taxpayer Funding of Groups that Coordinate with and then Lobby SF Government/ SFMTA
Date: Tuesday, June 3, 2025 4:40:33 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors, Mayor, and the City Attorney

From your constituent Jasmine Madatian

Email madatian.j@gmail.com

Subject No Taxpayer Funding of Groups that Coordinate with and
then Lobby SF Government/ SFMTA

Message: Dear Mayor Lurie, SFMTA Board Members and
Board of Supervisors,

It is ironic that the City funds non-profit organizations
who then use those funds to lobby the city.

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on behalf of those same projects. And both receive
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and agencies. Their agendas often work AGAINST
the needs of seniors and the disabled.

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I urge you to terminate SFMTA's contracts with San Francisco Bike Coalition and Walk SF effective immediately.

Sincerely,

From: [ROBERT GEASE](#)
To: [Board of Supervisors \(BOS\)](#); [MelgarStaff \(BOS\)](#); [ChanStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: No Taxpayer Funding of Groups that Coordinate with and then Lobby SF Government/ SFMTA
Date: Tuesday, June 3, 2025 12:42:16 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors, Mayor, and the City Attorney

From your constituent ROBERT GEASE

Email robgease@yahoo.com

Subject No Taxpayer Funding of Groups that Coordinate with and
then Lobby SF Government/ SFMTA

Message: Dear Mayor Lurie, SFMTA Board Members and
Board of Supervisors,

It is ironic that the City funds non-profit organizations
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I urge you to terminate SFMTA's contracts with San Francisco Bike Coalition and Walk SF effective immediately.

Sincerely,

From: [Cornell Lee](#)
To: [Board of Supervisors \(BOS\)](#); [MelgarStaff \(BOS\)](#); [ChanStaff \(BOS\)](#); [Walton, Shamann \(BOS\)](#); [FielderStaff](#); [ChenStaff](#); [MahmoodStaff](#); [SauterStaff](#)
Subject: No Taxpayer Funding of Groups that Coordinate with and then Lobby SF Government/ SFMTA
Date: Tuesday, June 3, 2025 12:51:24 PM

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Message to the Board of Supervisors, Mayor, and the City Attorney

From your constituent Cornell Lee

Email corny1215@gmail.com

Subject No Taxpayer Funding of Groups that Coordinate with and
then Lobby SF Government/ SFMTA

Message: Dear Mayor Lurie, SFMTA Board Members and
Board of Supervisors,

It is ironic that the City funds non-profit organizations
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I urge you to terminate SFMTA's contracts with San Francisco Bike Coalition and Walk SF effective immediately.

Sincerely,

OFFICE OF THE MAYOR
SAN FRANCISCO



DANIEL LURIE
MAYOR

To: Angela Calvillo, Clerk of the Board of Supervisors
From: Sophia Kittler, Mayor's Budget Director
Date: May 30, 2025
Re: Mayor's FY 2025-26 and FY 2026-27 Budget Submission

RECEIVED AK
BOARD OF SUPERVISORS
SAN FRANCISCO
2025 MAY 30 PM04:18

Madam Clerk,

In accordance with City and County of San Francisco Charter, Article IX, Section 9.100, the Mayor's Office hereby submits the Mayor's proposed budget by May 30th, corresponding legislation, and related materials for Fiscal Year (FY) 2025-26 and FY 2026-27.

In addition to the Mayor's Proposed FY 2025-26 and FY 2026-27 Budget Book, the following items are included in the Mayor's submission:

- Proposed Interim Budget and Annual Appropriation Ordinance (AAO)
- Proposed Interim Annual Salary Ordinance (ASO)
- Proposed Budget and Annual Appropriation Ordinance (AAO)
- Proposed Annual Salary Ordinance (ASO)
- Administrative Provisions for both, but separate documents of the AAO and ASO, in tracked changes, and on pleading paper
- Proposed Budget for the Office of Community Investment and Infrastructure
- A Transfer of Function letter detailing the transfer of positions from one City department to another
- An Interim Exception letter to the ASO
- PUC Capital Amendment and Debt Authorization
- Prop J Certification Letters
- A letter addressing funding levels for consumer price index increases for nonprofit corporations or public entities for the coming two fiscal years
- 40 pieces of trailing legislation
- Memo to the Board President requesting for 30-day rule waivers on ordinances

Please note the following:

- Technical adjustments to the June 1 budget are being prepared, but are not submitted with this set of materials.

Sincerely,

A handwritten signature in blue ink, appearing to read "SK", with a green checkmark to its right.

Sophia Kittler
Mayor's Budget Director

cc: Members of the Board of Supervisors
Budget & Legislative Analyst's Office
Controller

No	DEPT	Item	Description	Type of Legislation	File #
1	ADM	Code Amendment	Amending the Administrative Code to modify the fees for the use of City Hall	Ordinance	250591
2	ADM	Code Amendment	Amending the Administrative Code to transfer responsibilities for oversight of the collection of sexual orientation and gender identity data from the City Administrator to the Human Rights Commission and removing obsolete reporting requirements	Ordinance	250593
3	ADM	Code Amendment	Amending the Administrative Code to clarify the status of the Treasure Island Development Authority ("TIDA") as a City department	Ordinance	250594
4	ADM	Continuing Prop J	Convention Facilities Management	Resolution	250615
5	ADM	Continuing Prop J	Security Services for RED Buildings	Resolution	250615
6	ADM	Continuing Prop J	Custodial Services for RED Buildings	Resolution	250615
7	ADM	Continuing Prop J	Security Guard Service at Central Shops	Resolution	250615
8	BOS	Continuing Prop J	Budget and Legislative Analyst Services	Resolution	250615
9	CON	Access Line Tax	Resolution concurring with the Controller's establishment of the Consumer Price Index for 2025, and adjusting the Access Line Tax by the same rate.	Resolution	250612
10	CON	Code Amendment	Amending the Administrative Code to eliminate the Budget Savings Incentive Fund	Ordinance	250595
11	CON	Neighborhood Beautification and Graffiti Clean-up Fund Tax	Adopting the Neighborhood Beautification and Graffiti Clean-up Fund Tax designation ceiling for tax year 2025	Ordinance	250596
12	DBI	DBI Fee Changes	Amending the Building, Subdivision, and Administrative Codes to adjust fees charged by the Department of Building Inspection and to establish Subfunds within the Building Inspection Fund; and affirming the Planning Department's determination under the California Environmental Quality Act	Ordinance	250592
13	DEC	Early Care and Education	Modifying the baseline funding requirements for early care and	Ordinance	250597

		Commercial Rents Tax Baseline	education programs in Fiscal Years (FYs) 2025-2026 and 2026-2027, to enable the City to use the interest earned from the Early Care and Education Commercial Rents Tax for those baseline programs		cont'd 250597
14	DPH	State Recurring Grants FY25-36	Authorizing the acceptance and expenditure of Recurring State grant funds by the San Francisco Department of Public Health for Fiscal Year (FY) 2025-2026	Resolution	250618
15	DPH	CCE Expansion Grant	Grant Agreement - California Department of Social Services - Community Care Expansion Program - Anticipated Revenue to the City \$9,895,834	Resolution	250619
16	DPH	Code Amendment	Various Codes - Environmental Health Permit, Fee, and Penalties Revisions	Ordinance	250606
17	DPH	HHIP Grant	Delegation of 9.118 Authority - Accept and Expend Grant - San Francisco Health Authority, a local governmental entity doing business as the San Francisco Health Plan ("Health Plan" or "SFHP") - Housing and Homelessness Incentive Program ("HHIP") Expanding San Francisco Department of Public Health Recuperative Care Community Supports - \$2,489,698.63	Resolution	250620
18	DPH	IPP Grant	Delegation of 9.118 Authority - Accept and Expend Grant - San Francisco Health Authority, a local governmental entity doing business as the San Francisco Health Plan ("Health Plan" or "SFHP") - Incentive Payment Program ("IPP") San Francisco Department of Public Health Epic Enhancement Implementation Project - \$6,000,000	Resolution	250621
19	DPH	Patient Revenues	Amending the Health Code to set patient rates for services provided by the Department of Public Health (DPH), for Fiscal Years 2025-2026 and 2026-2027; and authorizing DPH to waive or reduce fees to meet the needs of low-income patients through its	Resolution Ordinance	250607

			provision of charity care and other discounted payment programs		cont'd 250607
20	DPH	Continuing Prop J	Healthcare Security at Primary Care Clinics	Resolution	250615
21	DPW	DPW Fee Changes	Public Works, Subdivision Codes - Fee Modification and Waiver	Ordinance	250608
22	DPW	Continuing Prop J	Yard Operations and Street Tree Nursery	Resolution	250615
23	HOM	Continuing Prop J	Security Services	Resolution	250615
24	HOM	Continuing Prop J	Homelessness and Supportive Housing security services	Resolution	250615
25	HOM	Homelessness and Supportive Housing Fund	Approving the FYs 2025-2026 and 2026-2027 Expenditure Plan for the Department of Homelessness and Supportive Housing Fund	Resolution	250613
26	HOM	Our City, Our Home Homelessness Gross Receipts Tax	Funding Reallocation - Our City, Our Home Homelessness Gross Receipts Tax - Services to Address Homelessness - \$88,495,000 Plus Future Revenue Through FY 2027-28	Ordinance	250609
27	LIB	Friends of the Library A&E	Annual Accept & Expend legislation for the SFPL's Friends of the Library Fund	Resolution	250614
28	MOHCD	Continuing Prop J	Treeline Security Inc services for City-owned properties in predevelopment for affordable housing sites	Resolution	250615
29	OCII	OCII Budget Resolution	Office of Community Investment and Infrastructure, operating as Successor Agency to the San Francisco Redevelopment Agency, Fiscal Year 2025-26 Budget	Resolution	250611
30	OCII	OCII Interim Budget Resolution	Office of Community Investment and Infrastructure, operating as Successor Agency to the San Francisco Redevelopment Agency, Fiscal Year 2025-26 Interim Budget	Resolution	250610
31	PDR	Crankstart Foundation Grant A&E	Accept and Expend Grant - Retroactive - Immigration Defense Unit - Crankstart Foundation - Amendment to the Annual Salary Ordinance for FYs 2024-25 and 2025-26 - \$3,400,000	Ordinance	250598
32	POL	Code Amendment	Registration Fees and Fingerprint ID Fund	Ordinance	250599
33	PUC	Fixed Budget Amendment	Continues waiving certain small business first-year permit, license, and business registration fees	Ordinance	250602

34	REC	Bobo Estate A&E	Accept and Expend Bequest - Estate of William Benjamin Bobo - Benches, Park Furnishings and Park Improvements Across San Francisco - \$3,600,000	Resolution	250616
35	REC	Code Amendment	Amending the Park Code to authorize the Recreation and Park Department to charge fees for reserving tennis/pickleball courts at locations other than the Golden Gate Park Tennis Center; and affirming the Planning Department's determination under the California Environmental Quality Act	Ordinance	250603
36	REC	Authorizing Paid Parking in Golden Gate Park	Authorizing the Municipal Transportation Agency (SFMTA) to set parking rates in Golden Gate Park in accordance with Park Code provisions that authorize SFMTA rate-setting on park property; and affirming the Planning Department's determination under the California Environmental Quality Act	Resolution	250617
37	REC	Code Amendment	PUC Cost Recovery Fee	Ordinance	250604
38	REC	Code Amendment	Scholarship Recovery Fee	Ordinance	250605
39	REG	Continuing Prop J	Assembly and mailing of vote-by-mail ballot packets	Resolution	250615
40	SHF	Continuing Prop J	Jail Food Service	Resolution	250615