

1 Note: Additions are *single-underline italics Times New Roman*;
2 deletions are ~~*striketrough italics Times New Roman*~~.
3 Board amendment additions are double underlined.
4 Board amendment deletions are ~~striketrough normal~~.

5
6 BE IT ORDAINED BY THE PEOPLE OF THE CITY AND COUNTY OF SAN FRANCISCO.

7
8 **SECTION 3. General Authority.**

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

11
12 **SECTION 3.1 Two-Year Budget.**

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

20
21 **SECTION 4. Interim Budget Provisions.**

22 All funds for equipment and new capital improvements shall be held in reserve until final
23 enactment of the budget. No new equipment or capital improvements shall be authorized
24 during the interim period other than equipment or capital improvements that, in the discretion
25 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.

1 During the period of the interim Annual Appropriation Ordinance and interim Annual Salary
2 Ordinance, no transfer of funds within a department shall be permitted without approval of the
3 Controller, Mayor's Budget Director and the Chair of the Budget and Finance Committee.

4
5 When the Budget and Finance Committee or Budget and Appropriations Committee reserves
6 selected expenditure items pending receipt of additional information from departments, upon
7 receipt of the required information to the satisfaction of that committee, the Controller may
8 release the previously reserved funds with no further action required by the Board of
9 Supervisors.

10
11 If the Budget and Finance Committee or Budget and Appropriations Committee recommends
12 a budget that increases funding that was deleted in the Mayor's Budget, the Controller shall
13 have the authority to continue to pay these expenses until final enactment of the budget.

14
15 **SECTION 4.1 Interim Budget – Positions.**

16 No new position may be filled in the interim period with the exception of those positions which
17 in the discretion of the Controller are critical for the operation of existing programs or for
18 projects previously approved by the Board of Supervisors or are required for emergency
19 operations or where such positions would result in a net increase in revenues or where such
20 positions are required to comply with law. New positions shall be defined as those positions
21 that are enumerated in the Mayor's budget for the current fiscal year but were not enumerated
22 in the appropriation and salary ordinances for the prior fiscal year, as amended, through June
23 30 of the prior fiscal year. In the event the Mayor has approved the
24 reclassification of a position in the department's budget for the current fiscal year, the
25 Controller shall process a temporary or "tx" requisition at the request of the department and

1 subject to approval of the Human Resources Director. Such action will allow for the continued
2 employment of the incumbent in their former position pending action on the proposed
3 reclassifications.

4
5 If the Budget and Finance Committee or Budget and Appropriations Committee of the Board
6 of Supervisors recommends a budget that reinstates positions that were deleted in the
7 Mayor's Budget, the Controller and the Human Resources Director shall have the authority to
8 continue to employ and pay the salaries of the reinstated positions until final enactment of the
9 budget.

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

11
12 Where revenues for any fund or department are herein provided by transfer from any other
13 fund or department, or where a duty or a performance has been transferred from one
14 department to another, the Controller is authorized and directed to make the related transfer
15 of funds, provided further, that where revenues for any fund or department are herein provided
16 by transfer from any other fund or department in consideration of departmental services to be
17 rendered, in no event shall such transfer of revenue be made in excess of the actual cost of
18 such service.

19
20 Where a duty or performance has been transferred from one department to another or
21 departmental reorganization is effected as provided in the Charter, in addition to any required
22 transfer of funds, the Controller and Human Resources Director are authorized to make any
23 personnel transfers or reassignments between the affected departments and
24 appointing officers at a mutually convenient time, not to exceed 100 days from the effective
25 date of the ordinance or Mayoral memorandum transferring the duty or function. The

1 Controller, the Human Resources Director and Clerk of the Board of Supervisors, with
2 assistance of the City Attorney, are hereby authorized and directed to make such changes as
3 may be necessary to conform all applicable ordinances to reflect said reorganization, transfer
4 of duty or performance between departments.

5
6 **SECTION 5.1 Agencies Organized under One Department.**

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

13
14 **SECTION 5.2 Continuing Funds Appropriated.**

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

18
19 **SECTION 5.3 Multi-Year Revenues.**

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

1 **SECTION 5.4 Contracting Funds.**

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

5
6 (a) That portion of the money received that under the terms of the contract inures to the
7 City shall be deposited to the credit of the appropriate fund.

8
9 (b) That portion of the money received that under the terms of the contracts is to be paid
10 to the contractor shall be deposited in special accounts and is hereby appropriated for said
11 purposes.

12
13 **SECTION 5.5 Real Estate Services.**

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

17
18 Moneys received from lessees, tenants or operators of City-owned property for the specific
19 purpose of real estate services relative to such leases or operating agreements are hereby
20 appropriated to the extent necessary to provide such services.

21
22 **SECTION 5.6 Collection Services.**

23 In any contracts for the collection of unpaid bills for services rendered to clients, patients or
24 both by the Department of Public Health in which said unpaid bills have not become
25 delinquent pursuant to Article V of Chapter 10 of the Administrative Code, the Controller is

1 hereby authorized to adjust the estimated revenues and expenditures of the various divisions
2 and institutions of the Department of Public Health to record such recoveries. Any percentage
3 of the amounts, not to exceed 25 percent, recovered from such unpaid bills by a contractor is
4 hereby appropriated to pay the costs of said contract. The Controller is authorized and is
5 hereby directed to establish appropriate accounts to record total collections and contract
6 payments relating to such unpaid bills.

7
8 **SECTION 5.7 Contract Amounts Based on Savings.**

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

14
15 **SECTION 6. Bond Interest and Redemption.**

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

23
24 Issuance, legal and financial advisory service costs, including the reimbursement of
25 departmental services in connection therewith, for debt instruments issued by the City, to the

1 extent approved by the Board of Supervisors in authorizing the debt, may be
2 paid from the proceeds of such debt and are hereby appropriated for said purposes.

3
4 To the extent bond rating fees are incurred and payable prior to the issuance of Board of
5 Supervisors authorized Certificates of Participation due to unexpected changes in market
6 conditions causing a delay in issuance, such fees may be paid from funds appropriated for
7 annual Certificates of Participation debt service that exceed the actual requirements for bond
8 interest and redemption.

9
10 **SECTION 7. Allotment Controls.**

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

22
23 The Controller in issuing payments or in certifying contracts, purchase orders or other
24 encumbrances pursuant to Section 3.105 of the Charter, shall consider only the allotted
25 portions of appropriation items to be available for encumbrance or expenditure and shall not

1 approve the incurring of liability under any allotment in excess of the amount of such allotment.
2 In case of emergency or unusual circumstances which could not be anticipated at the time of
3 allotment, an additional allotment for a period may be made on the recommendation of the
4 department head and the approval of the Controller. After the allotment schedule has been
5 established or fixed, as heretofore provided, it shall be unlawful for any department or officer
6 to expend or cause to be expended a sum greater than the amount set forth for the particular
7 activity in the allotment schedule so established,
8 unless an additional allotment is made, as herein provided.

9
10 Allotments, liabilities incurred and expenditures made under expenditure appropriations
11 herein enumerated shall in no case exceed the amount of each such appropriation, unless
12 the same shall have been increased by transfers or supplemental appropriations made in the
13 manner provided by Section 9.105 of the Charter.

14 **SECTION 7.1 Prior Year Encumbrances.**

15 The Controller is hereby authorized to establish reserves for the purpose of providing funds
16 for adjustments in connection with liquidation of encumbrances and other obligations of prior
17 years.
18

19 **SECTION 7.2 Equipment Purchases.**

20 Funds for the purchase of items of equipment having a significant value of under \$20,000 and
21 a useful life of three years and over shall only be purchased from appropriations specifically
22 provided for equipment or lease-purchased equipment, including equipment from capital
23 projects. Departments may purchase additional or replacement equipment from previous
24 equipment or lease-purchase appropriations, or from citywide equipment and other non-
25

1 salary appropriations, with approval of the Mayor's Office and the Controller.

2
3 Where appropriations are made herein for the purpose of replacing automotive and other
4 equipment, the equipment replaced shall be surrendered to the General Services Agency and
5 shall be withdrawn from service on or before delivery to departments of the new automotive
6 equipment. When the replaced equipment is sold, in lieu of being traded-in, the proceeds shall
7 be deposited to a revenue account of the related fund. Provided, however,
8 that so much of said proceeds as may be required to affect the purchase of the new equipment
9 is hereby appropriated for the purpose. Funds herein appropriated for automotive equipment
10 shall not be used to buy a replacement of any automobile superior in class to the one being
11 replaced unless it has been specifically authorized by original appropriation ordinance.

12
13 Appropriations of equipment from current funds shall be construed to be annual
14 appropriations and unencumbered balances shall lapse at the close of the fiscal year.

15
16 **SECTION 7.3 Enterprise Deficits.**

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

22
23 **SECTION 7.4 Public Utilities Commission Debt Service.**

24 The San Francisco Public Utilities Commission shall, in coordination with the Controller's
25 Office, record and report the use of debt service appropriations in their respective debt

1 service funds consistent with the Schedule of Bond Redemption and Interest Statement
2 included herein and as required pursuant to Governmental Accounting Standards Board
3 (GASB) and Generally Accepted Accounting Principles (GAAP) accounting rules,
4 requirements and practices. The Controller is hereby authorized to make all associated net-
5 zero appropriation transfers to ensure compliant financial reporting.

6 7 **SECTION 8. Expenditure Estimates.**

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

14 **SECTION 8.1 State and Federal Funds.**

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

21 22 **SECTION 8.2 State and Federal Funding Restorations.**

23 If additional State or Federal funds are allocated to the City to backfill State reductions, the
24 Controller shall backfill any funds appropriated to any program to the General Reserve.

SECTION 8.3 Process for Addressing General Fund Revenue Shortfalls

1
2 Upon receiving Controller estimates of revenue shortfalls that exceed the value of the General
3 Reserve and any other allowances for revenue shortfalls in the adopted City budget, the
4 Mayor shall inform the Board of Supervisors of actions to address this shortfall. The Board of
5 Supervisors may adopt an ordinance to reflect the Mayor's proposal or alternative proposals
6 in order to balance the budget.

SECTION 9. Interdepartmental Services.

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

20
21 The amount detailed in departmental budgets for services of other City departments cannot
22 be transferred to other spending categories without prior agreement from both the requesting
23 and performing departments.

24
25 The Controller, pursuant to the provisions of Charter Section 3.105, shall review and may

1 adjust charges or fees for services that may be authorized by the Board of Supervisors for
2 the administration of the Technology Marketplace. Such fees are hereby appropriated for that
3 purpose.

4 **SECTION 10. Positions in the City Service.**

5 Department heads shall not make appointments to any office or position until the Controller
6 shall certify that funds are available.
7

8
9 Funds provided herein for salaries or wages may, with the approval of the Controller, be used
10 to provide for temporary employment when it becomes necessary to replace the occupant of
11 a position while on extended leave without pay, or for the temporary filling of a vacancy in a
12 budgeted position. The Controller is authorized to approve the use of existing
13 salary appropriations within departments to fund permanent appointments of up to six months
14 to backfill anticipated vacancies to ensure implementation of successful succession plans and
15 to facilitate the transfer of mission critical knowledge. The Controller shall provide a report to
16 the Board of Supervisors every six months enumerating permanent positions created under
17 this authority.

18
19 Appointments to seasonal or temporary positions shall not exceed the term for which the
20 Controller has certified the availability of funds.

21
22 The Controller shall be immediately notified of a vacancy occurring in any position.

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

24
25 Funds for personnel services may be transferred from any legally available source on the

1 recommendation of the department head and approval by the City Administrator, Board or
2 Commission, for departments under their respective jurisdiction, and on authorization of the
3 Controller with the prior approval of the Human Resources Director for:

4
5 (a) Lump sum payments to officers, employees, police officers and fire fighters other than
6 elective officers and members of boards and commissions upon death or retirement or
7 separation caused by industrial accident for accumulated sick leave benefits in accordance
8 with Civil Service Commission rules.

9
10 (b) Payment of the supervisory differential adjustment, out of class pay or other negotiated
11 premium to employees who qualify for such adjustment provided that the transfer of funds
12 must be made from funds currently available in departmental personnel service
13 appropriations.

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

16
17 (d) The Controller is hereby authorized to adjust salary appropriations for positions
18 administratively reclassified or temporarily exchanged by the Human Resources Director
19 provided that the reclassified position and the former position are in the same functional area.

20
21 (e) Positions may be substituted or exchanged between the various salary appropriations
22 or position classifications when approved by the Human Resources Director as long as said
23 transfers do not increase total departmental personnel service appropriations.

24
25 (f) The Controller is hereby authorized and directed upon the request of a department

1 head and the approval by the Mayor's Office to transfer from any legally available funds
2 amounts needed to fund legally mandated salaries, fringe benefits and other costs of City
3 employees. Such funds are hereby appropriated for the purpose set forth herein.

4
5 (g) The Controller is hereby authorized to transfer any legally available funds to adjust
6 salary and fringe benefit appropriations as required under reclassifications recommended by
7 the Human Resources Director and approved by the Board of Supervisors in implementing
8 the Management Compensation and Classification Plan.

9
10 Amounts transferred shall not exceed the actual amount required including the cost to the
11 City of mandatory fringe benefits.

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

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

1 **SECTION 10.2 Professional Services Contracts.**

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

7
8 **SECTION 10.3 Surety Bond Fund Administration.**

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

13
14 **SECTION 10.4 Salary Adjustments, Memoranda of Understanding (MOUs).**

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

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

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

13
14 **SECTION 10.5 MOUs to be Reflected in Department Budgets.**

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

21
22 **SECTION 10.6 Funding Memoranda of Understanding (MOUs).**

23 Whenever the Board of Supervisors has ratified by ordinance or resolution Memoranda of
24 Understanding with recognized employee organizations or an arbitration award has become
25 effective, and said memoranda or award contains provisions requiring the expenditure of

1 funds, the Controller, on the recommendation of the Human Resources Director, shall reserve
2 sufficient funds to comply with such provisions and such funds are hereby appropriated for
3 such purposes. The Controller is hereby authorized to make such transfers from funds hereby
4 reserved or legally available as may be required to make funds available to departments to
5 carry out the purposes required by the Memoranda of Understanding or
6 arbitration award.

7 **SECTION 10.7 Fringe Benefit Rate Adjustments.**

8 Appropriations herein made for fringe benefits may be adjusted by the Controller to reflect
9 revised amounts required to support adopted or required contribution rates. The Controller is
10 authorized and is hereby directed to transfer between departmental appropriations and the
11 General Reserve or other unappropriated balance of funds any amounts resulting from
12 adopted or required contribution rates and such amounts are hereby appropriated to said
13 accounts.
14

15
16 When the Controller determines that prepayment of the employer share of pension
17 contributions is likely to be fiscally advantageous, the Controller is authorized to adjust
18 appropriations and transfers in order to make and reconcile such prepayments.

19 **SECTION 10.8 Police Department Uniformed Positions.**

20 Positions in the Police Department for each of the various ranks that are filled based on the
21 educational attainment of individual officers may be filled interchangeably at any level within
22 the rank (e.g., Patrol Officer Q2, Q3 or Q4, Sergeant Q50, Q51, Q52). The Controller and
23 Human Resources Director are hereby authorized to adjust payrolls, salary ordinances and
24 other documents, where necessary, to reflect the current status of individual employees;
25

1 provided however, that nothing in this section shall authorize an increase in the total number
2 of positions allocated to any one rank or to the Police Department.

3
4 **SECTION 10.9 Holidays, Special Provisions.**

5 Whenever the Mayor formally declares that any day is a holiday for City employees under the
6 terms of a Memorandum of Understanding, the Controller, with the approval of the Mayor's
7 Office, is hereby authorized to make such transfer of funds not to exceed the actual cost of
8 said holiday from any legally available funds.

9
10 **SECTION 10.10 Litigation Reserve, Payments.**

11 The Controller is authorized and directed to transfer from the Reserve for Litigation Account
12 for General Fund supported departments or from any other legally available funds for other
13 funds, amounts required to make payments required to settle litigation against the City that
14 has been recommended by the City Attorney and approved by the Board of Supervisors in
15 the manner provided in the Charter. Such funds are hereby appropriated for the purposes set
16 forth herein.

17
18 Amounts required to pay settlements of claims or litigation involving the Public Utilities
19 Commission are hereby appropriated from the Public Utilities Commission Wastewater
20 Enterprise fund balance or the Public Utilities Commission Water Enterprise fund balance, as
21 appropriate, for the purpose of paying such settlements following final approval of those
22 settlements by resolution or ordinance.

23
24 **SECTION 10.11 Changes in Health Services Eligibility.**

25 Should the Board of Supervisors amend Administrative Code Section 16.700 to change the

1 eligibility in the City's Health Service System, the Controller is authorized and directed to
2 transfer from any legally available funds or the Salary and Fringe Reserve for the amount
3 necessary to provide health benefit coverage not already reflected in the departmental
4 budgets.

5 **Section 10.12 Workers' Compensation Alternative Dispute Resolution Program**

6 Resolutions 85-19 and 86-19 authorized the Department of Human Resources to enter
7 Workers' Compensation Alternative Dispute Resolution (ADR) Labor-Management
8 Agreements with the San Francisco Firefighters' Association, Local 798, and San Francisco
9 Police Officers Association, respectively. These Agreements require the City to allocate an
10 amount equal to 50% of the ADR program estimated net savings, as determined by actuarial
11 report, for the benefit of active employees. The Controller is authorized and directed to
12 transfer from any legally available funds the amount necessary to make the required
13 allocations. This provision will terminate if the parties agree to terminate the Agreements.
14

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

16 The Controller is hereby authorized and directed to continue the existing special and trust
17 funds, revolving funds, and reserves and the receipts in and expenditures from each such
18 fund are hereby appropriated in accordance with law and the conditions under which each
19 such fund was established.
20

21 The Controller is hereby authorized and directed to set up additional special and trust funds
22 and reserves as may be created either by additional grants and bequests or under other
23 conditions, and the receipts in each fund are hereby appropriated in accordance with law for
24 the purposes and subject to the conditions under which each such fund was established.
25

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

3 Whenever the City and County of San Francisco shall receive for a special purpose from the
4 United States of America, the State of California, or from any public or semi-public agency,
5 or from any private person, firm or corporation, any moneys, or property to be converted into
6 money, the Controller shall establish a special fund or account evidencing the said moneys
7 so received and specifying the special purposes for which they have been received and for
8 which they are held, which said account or fund shall be maintained by the Controller as long
9 as any portion of said moneys or property remains.

10
11 Recurring grant funds which are detailed in departmental budget submissions and approved
12 by the Mayor and Board of Supervisors in the annual budget shall be deemed to have met
13 the requirements of Administrative Code Section 10.170 for the approval to apply for, receive
14 and expend said funds and shall be construed to be funds received for a specific purpose as
15 set forth in this section. Where the amount of a recurring grant that is detailed in a department
16 budget submission exceeds \$1 million or the duration exceeds ten years, the grant agreement
17 shall be deemed approved by the Board of Supervisors under Charter Section 9.118.
18 Positions specifically approved by granting agencies in said grant awards may be filled as
19 though said positions were included in the annual budget and Annual Salary Ordinance,
20 provided however that the tenure of such positions shall be contingent on the continued
21 receipt of said grant funds. Individual grants may be adjusted by the Controller to reflect actual
22 awards made if granting agencies increase or decrease the grant award amounts estimated
23 in budget submissions.

24
25 The expenditures necessary from said funds or said accounts as created herein, in order to

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

6
7 The Controller is authorized to adjust transfers to the San Francisco Capital Planning Fund,
8 established by Administrative Code Section 10.100-286, to account for final capital project
9 planning expenditures reimbursed from approved sale of bonds and other long term financing
10 instruments.

11
12 **SECTION 11.2 Insurance Recoveries.**

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

16
17 **SECTION 11.3 Bond Premiums.**

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

20
21 **SECTION 11.4 Ballot Arguments.**

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

SECTION 11.5 Tenant Overtime.

1
2 Whenever employees of departments are required to work overtime on account of services
3 required by renters, lessees or tenants of City-owned or occupied properties, or recipients of
4 services from City departments, the cost of such overtime employment shall be collected by
5 the departments from the requesters of said services and shall be deposited with the
6 Treasurer to the credit of departmental appropriations. All moneys deposited therein are
7 hereby appropriated for such purpose.

SECTION 11.6 Refunds.

8
9
10 The Controller is hereby authorized and directed to set up appropriations for refunding
11 amounts deposited in the Treasury in excess of amounts due, and the receipts and
12 expenditures from each are hereby appropriated in accordance with law. Whereby State
13 statute, local ordinance or court order, interest is payable on amounts to be refunded, in the
14 absence of appropriation therefore, such interest is herewith appropriated from the
15 unappropriated interest fund or interest earnings of the fund involved. The Controller is
16 authorized, and funds are hereby appropriated, to refund overpayments and any mandated
17 interest or penalties from State, Federal and local agencies when audits or other financial
18 analyses determine that the City has received payments in excess of amounts due.

SECTION 11.7 Arbitrage.

19
20
21 The Controller is hereby authorized and directed to refund excess interest earnings on bond
22 proceeds (arbitrage) when such amounts have been determined to be due and payable under
23 applicable Internal Revenue Service regulations. Such arbitrage refunds shall be charged in
24 the various bond funds in which the arbitrage earnings were recorded and such funds are
25 hereby appropriated for the purpose.

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

4
5 **SECTION 11.8 Damage Recoveries and Restitution.**

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

12
13 Moneys received as restitution in a criminal proceeding to reimburse the City for losses
14 caused by an employee or third party are appropriated to the departments that incurred the
15 losses.

16
17 **SECTION 11.9 Purchasing Damage Recoveries.**

18 That portion of funds received pursuant to the provisions of Administrative Code Section
19 21.33 - failure to deliver article contracted for - as may be needed to affect the required
20 procurement are hereby appropriated for that purpose and the balance, if any, shall be
21 credited the related fund.

22
23 **SECTION 11.10 Off-Street Parking Guarantees.**

24 Whenever the Board of Supervisors has authorized the execution of agreements with
25 corporations for the construction of off-street parking and other facilities under which the City

1 guarantees the payment of the corporations' debt service or other payments for operation of
2 the facility, it shall be incumbent upon the Controller to reserve from parking meter or other
3 designated revenues sufficient funds to provide for such guarantees. The Controller is hereby
4 authorized to make payments as previously guaranteed to the extent necessary and the
5 reserves approved in each Annual Appropriation Ordinance are hereby appropriated for the
6 purpose. The Controller shall notify the Board of Supervisors annually of any payments made
7 pursuant to this Section.

8
9 **SECTION 11.11 Hotel Tax – Special Situations.**

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

14
15 **SECTION 11.12 Local Transportation Agency Fund.**

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

17
18 **SECTION 11.13 Insurance.**

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

22
23 **SECTION 11.14 Grants to Departments of Disability and Aging Services, Child Support**
24 **Services, Homelessness and Supportive Housing, and Children, Youth and their**
25 **Families**

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

10
11 **SECTION 11.15 FEMA, OES, Other Reimbursements.**

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

20
21 Whenever the City is required to designate agents authorized to obtain state
22 and federal disaster and emergency assistance funding, the Mayor and Board of
23 Supervisors designate the Executive Director of the Department of Emergency
24 Management, the Controller, and the Deputy Controller to be the agents authorized to
25 execute agreements for and on behalf of the City, for disaster

1 and emergency assistance funding from State and Federal agencies, for all open and future
2 disasters.

3
4 Any remaining balances in the Give2SF-COVID-19 Fund, including amounts from previously
5 identified and unidentifiable donors, are hereby appropriated for COVID-19 related costs and
6 programs. Give2SF-COVID-19 donation balances and uses of funds shall be included in the

7
8 San Francisco Disaster and Emergency Response and Recovery Fund annual report to the
9 Board of Supervisors, pursuant to Administrative Code Sec. 10-100-100(d).

10
11 **SECTION 11.16 Interest on Grant Funds.**

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

16
17 **SECTION 11.17 Treasurer – Banking Agreements.**

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

22
23 The Treasurer may offset banking charges that benefit all participants of the investment pool
24 against interest earned by the pool. The Treasurer shall allocate other bank charges and
25 credit card processing to departments or pool participants that benefit from those services.

1 The Controller may transfer funds appropriated in the budget to General Fund departments
2 as necessary to support allocated charges.

3
4 **SECTION 11.18 City Buildings–Acquisition with Certificates of Participation (COPs).**

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

9
10 **SECTION 11.19 Generally Accepted Principles of Financial Statement Presentation.**

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

16
17 **SECTION 11.20 Fund Balance Reporting and Government Fund Type Definitions.**

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

25

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

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

6
7 Said funds shall be allocated to support public safety department budgets, but not specific
8 appropriation accounts, and shall be deemed to be expended at a rate of 75% of eligible
9 departmental expenditures up to the full amount received. The Controller is hereby directed
10 to establish procedures to comply with state reporting requirements.

11
12 **SECTION 11.22 Health Care Security Ordinance Agency Fund.**

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

19
20 **SECTION 11.23 Affordable Housing Loan Repayments and Interest Earnings.**

21 Loan repayments, proceeds of property sales in cases of defaulted loans, and interest
22 earnings in special revenue funds designated for affordable housing are hereby appropriated
23 for affordable housing program expenditures, including payments from loans made by the
24 former San Francisco Redevelopment Agency and transferred to the Mayor's Office of
25 Housing and Community Development, the designated the housing successor agency.

1 Expenditures shall be subject to the conditions under which each such fund was established.

2
3 **SECTION 11.24 Development Agreement Implementation Costs.**

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

11
12 **SECTION 11.25 Housing Trust Fund.**

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

16
17 The Controller shall account for appropriation of \$17,600,000 for eligible affordable housing
18 projects in fiscal year 2021-22 as an advance of future year Housing Trust Fund allocations,
19 and shall credit such advance against required appropriations to that fund for a period of five
20 years, beginning in fiscal year 2023-24, in an annual amount of \$3,520,000.

21
22 **SECTION 11.26 Refuse Rate Order Changes.**

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

1 fund.

2
3 **SECTION 12. Special Situations.**

4
5 **SECTION 12.1 Revolving Funds.**

6 Surplus funds remaining in departmental appropriations may be transferred to fund increases
7 in revolving funds up to the amount authorized by the Board of Supervisors by ordinance.

8
9 **SECTION 12.2 Interest Allocations.**

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

14
15 **SECTION 12.3 Property Tax.**

16 Consistent with the State Teeter Plan requirements, the Board of Supervisors elects to
17 continue the alternative method of distribution of tax levies and collections in accordance with
18 Revenue and Taxation Code Section 4701. The Board of Supervisors directs the Controller
19 to maintain the Teeter Tax Losses Reserve Fund at an amount not less than 1% of the total
20 of all taxes and assessments levied on the secured roll for that year for participating entities
21 in the county as provided by Revenue and Taxation Code Section
22 4703. The Board of Supervisors authorizes the Controller to make timely property tax
23 distributions to the Office of Community Investment and Infrastructure, the Treasure Island
24 Development Authority, and City Infrastructure Financing Districts as approved by the Board
25 of Supervisors through the budget, through development pass-through contracts, through tax

1 increment allocation pledge agreements and ordinances, and as mandated by State law.

2
3 The Controller is authorized to adjust the budget to conform to assumptions in final approved
4 property tax rates and to make debt service payments for approved general obligation bonds
5 accordingly.

6
7 The Controller is authorized and directed to recover costs from the levy, collection and
8 administration of property taxes. The tax rate for the City's General Obligation Bond Fund,
9 approved annually by resolution of the Board of Supervisors, includes a collection fee of
10 0.25% of the fund collected for the purpose of the General Obligation Bond debt service. An
11 amount sufficient to pay this fee is hereby appropriated within the General Obligation Bond
12 Fund and the Controller is hereby authorized to pay this fee into the General Fund from the
13 General Obligation Bond Fund.

14
15 **SECTION 12.4 New Project Reserves.**

16 Where this Board has set aside a portion of the General Reserve for a new project or program
17 approved by a supplemental appropriation, any funds not required for the approved
18 supplemental appropriation shall be returned to the General Fund General Reserve by the
19 Controller. The Controller is authorized to allocate project budgets appropriated in citywide
20 accounts to the department where the expense will be incurred.

21
22 **SECTION 12.5 Aid Payments.**

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

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

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

9
10 **SECTION 12.7 Municipal Transportation Agency.**

11 Consistent with the provisions of Article VIII A of the Charter, the Controller is authorized to
12 make such transfers and reclassification of accounts necessary to properly reflect the
13 provision of central services to the Municipal Transportation Agency in the books and
14 accounts of the City. No change can increase or decrease the overall level of the City's
15 budget.

16
17 **SECTION 12.8 Treasure Island Authority.**

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

24

25

SECTION 12.9 Hetch Hetchy Power Stabilization Fund.

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

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

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

SECTION 12.10 Closure of Special Funds, Projects, and Accounts

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

This budget ordinance appropriates fund balance from active project closeouts in continuing

1 funds as follows: \$99.6 million in the General Fund, \$77.4 million in the Homelessness
2 Gross Receipts Tax Fund, \$6.6 million in the Our City, Our Home Prop C Advance Fund,
3 \$10.7 million in the Building Inspection Fund, \$3.5 million in the Building
4 Inspection Repair and Demolition Fund, \$4.2 million in the Zuckerberg San Francisco
5 General hospital enterprise fund, \$2.6 million in the Cable TV Access Fund, and \$2.4 million
6 in the Assessor's State Authorized Special Revenue Fund. The Controller is directed to
7 deappropriate projects up to this amount to realize the fund balance.

8 **SECTION 12.11 Charter-Mandated Baseline Appropriations.**

9
10 The Controller is authorized to increase or reduce budgetary appropriations as required by
11 the Charter for baseline allocations to align allocations to the amounts required by formula
12 based on actual revenues received during the fiscal year. Departments must obtain Board of
13 Supervisors' approval prior to any expenditure supported by increasing baseline allocations
14 as required under the Charter and the Municipal Code.

15 **SECTION 12.12 Parking Tax Allocation.**

16
17 The Controller is authorized to increase or decrease final budgetary allocation of parking tax
18 in-lieu transfers to reflect actual collections to the Municipal Transportation Agency. The
19 Municipal Transportation Agency must obtain Board of Supervisors' approval prior to any
20 expenditure supported by allocations that accrue to the Agency that are greater than those
21 already appropriated in the Annual Appropriation Ordinance.

22 **SECTION 12.13 Former Redevelopment Agency Funds.**

23 Pursuant to Board of Supervisors Ordinance 215-12, the Successor Agency to the San
24 Francisco Redevelopment Agency (also known as the Office of Community Investment and
25

1 Infrastructure, or OCII) is a separate legal entity from the City and its budget is subject to
2 separate approval by resolution of the Board of Supervisors. The Controller is authorized to
3 transfer funds and appropriation authority between and within accounts related to former San
4 Francisco Redevelopment Agency (SFRA) fund balances to serve the accounting
5 requirements of the OCII, the Port, the Mayor's Office of Housing and the City Administrator's
6 office and to comply with State requirements and applicable bond covenants.

7
8 The Purchaser is authorized to allow the OCII and departments to follow applicable
9 contracting and purchasing procedures of the former SFRA and waive inconsistent provisions
10 of the San Francisco Administrative Code when managing contracts and purchasing
11 transactions related to programs formerly administered by the SFRA.

12
13 If during the course of the budget period, the OCII requests departments to provide additional
14 services beyond budgeted amounts and the Controller determines that the Successor Agency
15 has sufficient additional funds available to reimburse departments for such additional
16 services, the departmental expenditure authority to provide such services is hereby
17 appropriated.

18
19 When 100% of property tax increment revenues for a redevelopment project area are pledged
20 based on an agreement that constitutes an enforceable obligation, the Controller will increase
21 or decrease appropriations to match actual revenues realized for the project area.

22
23 The Mayor's Office of Housing and Community Development is authorized to act as the fiscal
24 agent for the Public Initiatives Development Corporation (PIDC) and receive and disburse
25 PIDC funds as authorized by the PIDC bylaws and the PIDC Board of Directors.

SECTION 12.14 CleanPowerSF.

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

SECTION 12.15 Unclaimed Funds Escheatment Noticing & Accounting Procedures

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

SECTION 14. Departments.

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

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

10
11 (b) There shall be a General Services Agency, headed by the City Administrator, including
12 the Department of Public Works, the Department of Telecommunication and Information
13 Services, and the Department of Administrative Services. The City Administrator shall be
14 considered one entity for budget purposes and for disbursement of funds.

15
16 (c) There shall be a Human Services Agency, which shall be considered one entity for
17 budget purposes and for disbursement of funds. Within the Human Services Agency shall be
18 two departments: (1) the Department of Human Services, under the Human Services
19 Commission, and (2) the Department of Disability and Aging Services ("DAAS"), under the
20 Disability and Aging Services Commission, includes Adult Protective Services, the Public
21 Administrator/Public Guardian, the Mental Health Conservator, the Department of Disability
22 and Aging Services, the County Veterans' Service Officer, and the In-Home Supportive
23 Services Program. This budgetary structure does not affect the legal status or structure of the
24 two departments. The Human Resources Director and the Controller are authorized to
25 transfer employees, positions, and funding in order to effectuate the transfer of the program

1 from one department to the other. The consolidated agency will be recognized for purposes
2 of determining employee seniority, position transfers, budgetary authority and transfers or
3 reappropriation of funds.

4
5 The departments within the Human Services Agency shall coordinate with each other and
6 with the Disability and Aging Services Commission to improve delivery of services, increase
7 administrative efficiencies and eliminate duplication of efforts. To this end, they may share
8 staff and facilities. This coordination is not intended to diminish the authority of the Disability
9 and Aging Services Commission over matters under the jurisdiction of the Commission.

10
11 The Director of the Aging and Adult Services Commission also may serve as the department
12 head for DAAS, and/or as a deputy director for the Department of Human Services, but shall
13 receive no additional compensation by virtue of an additional appointment. If an additional
14 appointment is made, it shall not diminish the authority of the Aging and Adult Services
15 Commission over matters under the jurisdiction of the
16 Commission.

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

1 Board of Supervisors, may not perform work for LAFCo, except as authorized by a
2 memorandum of understanding between the City and LAFCo, subject to any required
3 approvals.

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

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

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

17
18 In consultation with the Human Resources Director, the Controller shall establish rules and
19 parameters for the payment of monthly stipends to officers and employees who use their own
20 cells phones to maintain continuous communication with their workplace, and who participate
21 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 costs
25 associated with expense reimbursement for City business-related travel and field expenses,

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

14
15 **SECTION 16. Contributed Revenue Reserve and Audit and Adjustment Reserve.**

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

23
24 **SECTION 17. Airport Service Payment.**

25 The moneys received from the Airport's revenue fund as the Annual Service Payment

1 provided in the Airline-Airport Lease and Use Agreement are in satisfaction of all obligations
2 of the Airport Commission for indirect services provided by the City to the Commission and
3 San Francisco International Airport and constitute the total transfer to the City's General Fund.
4

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

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

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

19 The Treasurer and Controller are hereby authorized to transfer available fund balances within
20 pooled cash accounts to meet the cash management of the City, provided that special and
21 non-subsidized enterprise funds shall be credited interest earnings on any funds temporarily
22 borrowed therefrom at the rate of interest earned on the City Pooled Cash Fund. No such
23 cash transfers shall be allowed where the investment of said funds in investments such as
24 the pooled funds of the City is restricted by law.
25

1 **SECTION 19. Matching Funds for Federal or State Programs.**

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

6
7 **SECTION 20. Advance Funding of Bond Projects – City Departments.**

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

17
18 **SECTION 21. Advance Funding of Projects – Transportation Authority.**

19 Whenever the San Francisco County Transportation Authority requests advance funding of
20 the costs of administration or the costs of projects specified in the City and County of San
21 Francisco Transportation Expenditure Plan which will be funded from proceeds of the
22 transactions and use tax as set forth in Article 14 of the Business and Tax Regulations Code
23 of the City, the Controller is hereby authorized to make such advance. The Controller shall
24 recover from the proceeds of the transactions and use tax when they become available, the
25 amount of the advance and any interest earnings foregone by the City General Fund as a

1 result of such cash advance funding. The Controller shall use the monthly rate of return
2 earned by the Treasurer on General City Pooled Cash funds during the period or periods
3 covered by the advance as the basis for computing the amount of interest foregone which is
4 to be credited to the General Fund.

5
6 **SECTION 22. Controller to Make Adjustments, Correct Clerical Errors.**

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

12
13 The Controller is hereby authorized to make the necessary transfers to correct objects of
14 expenditure classifications, and corrections in classifications made necessary by changes in
15 the proposed method of expenditure.

16
17 **SECTION 22.1 Controller to Implement New Financial and Interfacing Subsystems.**

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

23
24 **SECTION 23. Transfer of State Revenues.**

25 The Controller is authorized to transfer revenues among City departments to comply with

1 provisions in the State budget.

2
3 **SECTION 24. Use of Permit Revenues from the Department of Building Inspection.**

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

8
9 **SECTION 25. Board of Supervisors Official Advertising Charges.**

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

13
14 **SECTION 26. Work Order Appropriations.**

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

SECTION 26.1 Property Tax System

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

SECTION 27. Revenue Reserves and Deferrals.

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

SECTION 28. Close-Out of Reserved Appropriations.

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

1 **SECTION 28.1. Reserves Placed on Expenditures by Controller.**

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

6
7 **SECTION 29. Appropriation Control of Capital Improvement Projects and Equipment.**

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

15
16 The Controller is authorized to approve substitutions within equipment items purchased to
17 equip capital facilities providing that the total cost is within the Board-approved capital project
18 appropriation.

19
20 The Controller is authorized to transfer approved appropriations between departments to
21 correctly account for capitalization of fixed assets.

22
23 The Controller is authorized to shift sources among cash and COP-funded capital projects
24 across General Fund departments to ensure the most efficient and cost-effective
25 administration of COP funds, provided there is no net increase or decrease in project budgets.

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

7
8 **SECTION 30. Business Improvement Districts.**

9 Proceeds from all special assessments levied on real property included in the property-based
10 business improvement districts in the City are hereby appropriated in the respective amounts
11 actually received by the City in such fiscal year for each such district.

12
13 The Controller is authorized to disburse the assessment revenues appropriated by this section
14 to the respective Owners' Associations (as defined in Section 36614.5 of the Streets and
15 Highways Code) for such districts as provided in the management district plans, resolutions
16 establishing the districts, annual budgets and management agreements, as approved by the
17 Board of Supervisors for each such district, for the purposes authorized
18 therein. The Tourism Improvement District and Moscone Expansion Business Improvement
19 District assessments are levied on gross hotel room revenue and are collected and distributed
20 by the Tax Collector's Office.

21
22 **SECTION 31. Infrastructure Financing, Infrastructure Revitalization and Financing, and**
23 **Enhanced Infrastructure Financing Districts.**

24 Within the City, the Board of Supervisors has formed certain voluntary tax increment financing
25 districts under State legislation:

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

8 The Board of Supervisors hereby authorizes the Controller to transfer funds and appropriation
9 authority between and within accounts related to City IFDs, IRFDs, and EIFDs to serve
10 accounting and State requirements, the latest approved Infrastructure Financing Plan for a
11 District, and applicable bond covenants.

12
13 When 100% of the portion of property tax increment normally appropriated to the City's
14 General Fund or Special Revenue Fund or to the County's Educational Revenue
15 Augmentation Fund (ERAF) is instead pledged, based on Board of Supervisors Ordinance or
16 Resolution approving the Infrastructure Financing Plan, the Controller may increase or
17 decrease appropriations to match actual revenues realized for the IFD, IRFD, or EIFD. Any
18 increases to appropriations would be consistent with the Financing Plan previously approved
19 by the Board of Supervisors.

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

*Estimated tax increment per approved Infrastructure Financing Plans.

SECTION 32. Community Facilities and Special Tax Districts.

Pursuant to California Government Code 53311 et seq. (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

1 approved in the referenced Ordinances), and comply with applicable bond covenants.

2
3 The table below provides estimated special tax revenues for informational purposes; only
4 amounts actually received by the City and County of San Francisco for each district in any
5 given fiscal year are authorized to be expended.

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CFD/STD No / Title

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

*Preliminary, subject to change

Notes:

- (1) Special tax projection are subject to change if additional properties issue a COO as of the fiscal year cut-off date.
- (2) Based on building permits issued as of April 10, 2023.
- (3) Special tax projections are subject to change if additional parcels issue building permits prior to the June 30th cut-off
- (4) Assumes the building permit for Sub-Block C3.5 is issued by September 2023. Special tax estimates based on Attachment of the RMA.
- (5) "Based on VDDA Execution Dates and COOs as of "&\$A\$1&". PKN is the only property that has had a VDDA Executio 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 "&\$A\$1&". 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 "&A1&". Parcel G was Developed as of FY 2022-23 and the remaining 1 Zone 1 parcels are Developed as of FY 2023-24.

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

One hundred fifty-four million, eight hundred sixty thousand and nine hundred forty-three dollars (\$154,860,943) of projected but unbudgeted, unassigned fund balance from fiscal year 2023-24 is designated for balancing future budget shortfalls in FY 2025-26 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

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

7
8 **SECTION 32.3 Fiscal Cliff Reserve.**

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

17
18 **SECTION 33. Federal, State and Local Match Sources & Uses Accounting for COVID-
19 19 Emergency.**

20 The Controller is authorized to adjust federal and state sources appropriations to reflect
21 eligible costs by authorized spending category, to ensure cost reimbursement recovery
22 revenues are maximized, and to align eligible costs to the appropriate federal or state fund,
23 provided there is no net increase or decrease to COVID-19 emergency response revenues
24 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.

APPROVED AS TO FORM:

DAVID CHIU, City Attorney

By: _____/s/_____
ANNE PEARSON
Deputy City Attorney