

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~~.

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

### **SECTION 3. General Authority.**

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

#### **SECTION 3.1 Two-Year Budget.**

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

### **SECTION 4. Interim Budget Provisions.**

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

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  
3 the Controller, Mayor's Budget Director and the Chair of the Budget and Finance  
4 Committee.

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

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

16  
17 **SECTION 4.1 Interim Budget – Positions.**

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

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

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

12  
13 **SECTION 5. Transfers of Functions and Duties.**

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

21  
22 Where a duty or performance has been transferred from one department to another or  
23 departmental reorganization is effected as provided in the Charter, in addition to any  
24 required transfer of funds, the Controller and Human Resources Director are authorized to  
25 make any personnel transfers or reassignments between the affected departments and

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

#### 7 **SECTION 5.1 Agencies Organized under One Department.**

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

#### 15 **SECTION 5.2 Continuing Funds Appropriated.**

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

#### 20 **SECTION 5.3 Multi-Year Revenues.**

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

**SECTION 5.4 Contracting Funds.**

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

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

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

**SECTION 5.5 Real Estate Services.**

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

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

**SECTION 5.6 Collection Services.**

In any contracts for the collection of unpaid bills for services rendered to clients, patients or both by the Department of Public Health in which said unpaid bills have not become delinquent pursuant to Article V of Chapter 10 of the Administrative Code, the Controller is hereby authorized to adjust the estimated revenues and expenditures of the various

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

#### 6 7 **SECTION 5.7 Contract Amounts Based on Savings.**

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

#### 14 15 **SECTION 5.8 Collection and Legal Services.**

16 In any contracts between the City Attorney's Office and outside counsel for legal services in  
17 connection with the prosecution of actions filed on behalf of the City or for assistance in the  
18 prosecution of actions that the City Attorney files in the name of the People, where the fee  
19 to outside counsel is contingent on the recovery of a judgment or other monies by the City  
20 through such action, the Controller is hereby authorized to adjust the estimated revenues  
21 and expenditures of the City Attorney's Office to record such recoveries. A percentage of  
22 such recoveries, not to exceed 25 percent plus the amount of any out-of-pocket costs the  
23 Controller determines were actually incurred to prosecute such action, is hereby  
24 appropriated from the amount of such recoveries to pay the contingent fee due to such  
25 outside counsel under said contract and any costs incurred by the City or outside counsel in  
prosecuting the action. The Controller is authorized and hereby directed to establish

1 appropriate accounts to record total collections and contingent fee and cost payments  
2 relating to such actions. The City Attorney as verified by the Controller shall report to the  
3 Board of Supervisors annually on the collections and costs incurred under this provision,  
4 including the case name, amount of judgment, the fund which the judgment was deposited,  
5 and the total cost of and funding source for the legal action.

#### 6 7 **SECTION 6. Bond Interest and Redemption.**

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

15  
16 Issuance, legal and financial advisory service costs, including the reimbursement of  
17 departmental services in connection therewith, for debt instruments issued by the City and  
18 County, to the extent approved by the Board of Supervisors in authorizing the debt, may be  
19 paid from the proceeds of such debt and are hereby appropriated for said purposes.

#### 20 21 **SECTION 7. Allotment Controls.**

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

1 estimates indicate a shortage, the Controller shall hold in reserve an equivalent amount of  
2 the corresponding expenditure appropriations set forth herein until the collection of the  
3 amounts as originally estimated is assured, and in all cases where it is provided by the  
4 Charter that a specified or minimum tax shall be levied for any department the amount of  
5 appropriation herein provided derived from taxes shall not exceed the amount actually  
6 produced by the levy made for such department.

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

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



**SECTION 7.1 Prior Year Encumbrances.**

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

**SECTION 7.2 Equipment Purchases.**

Funds for the purchase of items of equipment having a significant value of ~~over~~-under \$~~520~~,000 and a useful life of three years and over shall only be purchased from appropriations specifically provided for equipment or lease-purchased equipment, including equipment from capital projects. Departments may purchase additional or replacement equipment from previous equipment or lease-purchase appropriations, or from citywide equipment and other non-salary appropriations, with approval of the Mayor's Office and the Controller.

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

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

### **SECTION 7.3 Enterprise Deficits.**

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

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

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

### **SECTION 8. Expenditure Estimates.**

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

**SECTION 8.1 State and Federal Funds.**

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

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

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

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

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

**SECTION 9. Interdepartmental Services.**

The Controller is hereby authorized and directed to prescribe the method to be used in making payments for interdepartmental services in accordance with the provisions of Section 3.105 of the Charter, and to provide for the establishment of interdepartmental reserves which may be required to pay for future obligations which result from current

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

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

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

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

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

Funds provided herein for salaries or wages may, with the approval of the Controller, be used to provide for temporary employment when it becomes necessary to replace the occupant of a position while on extended leave without pay, or for the temporary filling of a vacancy in a budgeted position. The Controller is authorized to approve the use of existing

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

6  
7 Appointments to seasonal or temporary positions shall not exceed the term for which the  
8 Controller has certified the availability of funds.

9  
10 The Controller shall be immediately notified of a vacancy occurring in any position.

11  
12 **SECTION 10.1 Positions, Funds, and Transfers for Specific Purposes.**

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

17  
18 (a) Lump sum payments to officers, employees, police officers and fire fighters other  
19 than elective officers and members of boards and commissions upon death or retirement or  
20 separation caused by industrial accident for accumulated sick leave benefits in accordance  
21 with Civil Service Commission rules.

22  
23 (b) Payment of the supervisory differential adjustment, out of class pay or other  
24 negotiated premium to employees who qualify for such adjustment provided that the transfer  
25 of funds must be made from funds currently available in departmental personnel service  
appropriations.

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

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

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

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

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

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

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

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

~~(j) Department travel budgets shall be considered as line-item appropriations for the purposes of administration for Administrative Code Section 3.18 and Charter Section 9.113(c) governing limitations on transfer of appropriated funds.~~

## **SECTION 10.2 Professional Services Contracts.**

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

**SECTION 10.3 Surety Bond Fund Administration.**

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

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

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

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

The Controller is authorized and directed to transfer from reserves or any legally available funds amounts necessary to provide costs of non-salary benefits in ratified Memoranda of Understanding or arbitration awards or Board of Supervisors approved employee and retiree health and dental rates. The Controller's Office shall report to the Budget and



1 Finance Committee or Budget and Appropriations Committee on the status of the Salary  
2 and Benefits Reserve, including amounts transferred to individual City departments and  
3 remaining Reserve balances, as part of the Controller's Six and Nine Month Budget Status  
4 Reports.

5  
6 **SECTION 10.5 MOUs to be Reflected in Department Budgets.**

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

13  
14 **SECTION 10.6 Funding Memoranda of Understanding (MOUs).**

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

**SECTION 10.7 Fringe Benefit Rate Adjustments.**

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

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

**SECTION 10.8 Police Department Uniformed Positions.**

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

**SECTION 10.9 Holidays, Special Provisions.**

Whenever any day is declared to be a holiday by proclamation of the Mayor after such day has heretofore been declared a holiday by the Governor of the State of California or the President of the United States, the Controller, with the approval of the Mayor's Office, is

hereby authorized to make such transfer of funds not to exceed the actual cost of said holiday from any legally available funds.

**SECTION 10.10 Litigation Reserve, Payments.**

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

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

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

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

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

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

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

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

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

**SECTION 11.1 Special and Trust Funds Appropriated.**

Whenever the City and County of San Francisco shall receive for a special purpose from the United States of America, the State of California, or from any public or semi-public agency,

1 or from any private person, firm or corporation, any moneys, or property to be converted into  
2 money, the Controller shall establish a special fund or account evidencing the said moneys  
3 so received and specifying the special purposes for which they have been received and for  
4 which they are held, which said account or fund shall be maintained by the Controller as  
5 long as any portion of said moneys or property remains.

6  
7 Recurring grant funds which are detailed in departmental budget submissions and approved  
8 by the Mayor and Board of Supervisors in the annual budget shall be deemed to have met  
9 the requirements of Administrative Code Section 10.170 for the approval to apply for,  
10 receive and expend said funds and shall be construed to be funds received for a specific  
11 purpose as set forth in this section. Positions specifically approved by granting agencies in  
12 said grant awards may be filled as though said positions were included in the annual budget  
13 and Annual Salary Ordinance, provided however that the tenure of such positions shall be  
14 contingent on the continued receipt of said grant funds. Individual grants may be adjusted  
15 by the Controller to reflect actual awards made if granting agencies increase or decrease  
16 the grant award amounts estimated in budget submissions.

17  
18 The expenditures necessary from said funds or said accounts as created herein, in order to  
19 carry out the purpose for which said moneys or orders have been received or for which said  
20 accounts are being maintained, shall be approved by the Controller and said expenditures  
21 are hereby appropriated in accordance with the terms and conditions under which said  
22 moneys or orders have been received by the City and County of San Francisco, and in  
23 accordance with the conditions under which said funds are maintained.

24  
25 The Controller is authorized to adjust transfers to the San Francisco Capital Planning Fund,

1 established by Administrative Code Section 10.100-286, to account for final capital project  
2 planning expenditures reimbursed from approved sale of bonds and other long term  
3 financing instruments.

4  
5 **SECTION 11.2 Insurance Recoveries.**

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

9  
10 **SECTION 11.3 Bond Premiums.**

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

13  
14 **SECTION 11.4 Ballot Arguments.**

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

18  
19 **SECTION 11.5 Tenant Overtime.**

20 Whenever employees of departments are required to work overtime on account of services  
21 required by renters, lessees or tenants of City-owned or occupied properties, or recipients of  
22 services from City departments, the cost of such overtime employment shall be collected by  
23 the departments from the requesters of said services and shall be deposited with the  
24 Treasurer to the credit of departmental appropriations. All moneys deposited therein are  
25 hereby appropriated for such purpose.

**SECTION 11.6 Refunds.**

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

**SECTION 11.7 Arbitrage.**

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

**SECTION 11.8 Damage Recoveries.**

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

**SECTION 11.9 Purchasing Damage Recoveries.**

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

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

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

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

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

**SECTION 11.12 Local Transportation Agency Fund.**

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



**SECTION 11.13 Insurance.**

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

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

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

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

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

Revenues received from other governments as reimbursement for mutual aid provided by City departments are hereby appropriated for services provided.

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

#### **SECTION 11.16 Interest on Grant Funds.**

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

#### **SECTION 11.17 Treasurer – Banking Agreements.**

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

The Treasurer may offset banking charges that benefit all participants of the investment pool against interest earned by the pool. The Treasurer shall allocate other bank charges and

credit card processing to departments or pool participants that benefit from those services. The Controller may transfer funds appropriated in the budget to General Fund departments as necessary to support allocated charges.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### **SECTION 11.24 Development Agreement Implementation Costs.**

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

#### **SECTION 11.25 Housing Trust Fund.**

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

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

#### **SECTION 12. Special Situations.**

##### **SECTION 12.1 Revolving Funds.**

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

4  
5 **SECTION 12.2 Interest Allocations.**

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

10  
11 **SECTION 12.3 Property Tax.**

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

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

4  
5 The Controller is authorized and directed to recover costs from the levy, collection and  
6 administration of property taxes. The tax rate for the City's General Obligation Bond Fund,  
7 approved annually by resolution of the Board of Supervisors, includes a collection fee of  
8 0.25% of the fund collected for the purpose of the General Obligation Bond debt service. An  
9 amount sufficient to pay this fee is hereby appropriated within the General Obligation Bond  
10 Fund and the Controller is hereby authorized to pay this fee into the General Fund from the  
11 General Obligation Bond Fund.

12  
13 **SECTION 12.4 New Project Reserves.**

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

18  
19 **SECTION 12.5 Aid Payments.**

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

22  
23 **SECTION 12.6 Department of Public Health Transfer Payments, Indigent Health**  
24 **Revenues, and Realignment Funding to Offset for Low Income Health Programs.**

25 To more accurately reflect the total net budget of the Department of Public Health, this  
ordinance shows net revenues received from certain State and Federal health programs.

Funds necessary to participate in such programs that require transfer payments are hereby appropriated. The Controller is authorized to defer surplus transfer payments, indigent health revenues, and Realignment funding to offset future reductions or audit adjustments associated with funding allocations for health services for low income individuals.

#### **SECTION 12.7 Municipal Transportation Agency.**

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

#### **SECTION 12.8 Treasure Island Authority.**

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

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

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



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

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

#### **SECTION 12.10 Closure of Special Funds, Projects, and Accounts**

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

This budget ordinance appropriates fund balance from active project closeouts in continuing funds as follows: \$99.6 million in the General Fund, \$77.4 million in the Homelessness Gross Receipts Tax Fund, \$6.6 million in the Our City, Our Home Prop C Advance Fund, \$10.7 million in the Building Inspection Fund, \$3.5 million in the Building Inspection Repair and Demolition Fund, \$4.2 million in the Zuckerberg San Francisco

General hospital enterprise fund, \$2.6 million in the Cable TV Access Fund, and \$2.4 million in the Assessor's State Authorized Special Revenue Fund. The Controller is directed to deappropriate projects up to this amount to realize the fund balance.

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

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

#### **SECTION 12.12 Parking Tax Allocation.**

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

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

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

1 Administrator's office and to comply with State requirements and applicable bond  
2 covenants.

3  
4 The Purchaser is authorized to allow the OCII and departments to follow applicable  
5 contracting and purchasing procedures of the former SFRA and waive inconsistent  
6 provisions of the San Francisco Administrative Code when managing contracts and  
7 purchasing transactions related to programs formerly administered by the SFRA.

8  
9 If during the course of the budget period, the OCII requests departments to provide  
10 additional services beyond budgeted amounts and the Controller determines that the  
11 Successor Agency has sufficient additional funds available to reimburse departments for  
12 such additional services, the departmental expenditure authority to provide such services is  
13 hereby appropriated.

14  
15 When 100% of property tax increment revenues for a redevelopment project area are  
16 pledged based on an agreement that constitutes an enforceable obligation, the Controller  
17 will increase or decrease appropriations to match actual revenues realized for the project  
18 area.

19  
20 The Mayor's Office of Housing and Community Development is authorized to act as the  
21 fiscal agent for the Public Initiatives Development Corporation (PIDC) and receive and  
22 disburse PIDC funds as authorized by the PIDC bylaws and the PIDC Board of Directors.

23  
24 **SECTION 12.14 CleanPowerSF.**

25 CleanPowerSF customer payments and all other associated revenues deposited in the

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

#### **SECTION 12.15 Unclaimed Funds Escheatment Noticing & Accounting Procedures**

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

#### **SECTION 14. Departments.**

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

(a) The Public Utilities Commission shall be considered one entity for budget purposes

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

10  
11 (b) There shall be a General Services Agency, headed by the City Administrator,  
12 including the Department of Public Works, the Department of Telecommunication and  
13 Information Services, and the Department of Administrative Services. The City Administrator  
14 shall be 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  
18 be 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  
24 the 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  
from one department to the other. The consolidated agency will be recognized for purposes

1 of determining employee seniority, position transfers, budgetary authority and transfers or  
2 reappropriation of funds.

3  
4 The departments within the Human Services Agency shall coordinate with each other and  
5 with the Disability and Aging Services Commission to improve delivery of services, increase  
6 administrative efficiencies and eliminate duplication of efforts. To this end, they may share  
7 staff and facilities. This coordination is not intended to diminish the authority of the Disability  
8 and Aging Services Commission over matters under the jurisdiction of the Commission.

9  
10 The Director of the Aging and Adult Services Commission also may serve as the  
11 department head for DAAS, and/or as a deputy director for the Department of Human  
12 Services, but shall receive no additional compensation by virtue of an additional  
13 appointment. If an additional appointment is made, it shall not diminish the authority of the  
14 Aging and Adult Services Commission over matters under the jurisdiction of the  
15 Commission.

16 ~~(d) Pursuant to Charter Section 4.138 approved by voters on November 3, 2020, there~~  
17 ~~shall be a Department of Sanitation and Streets that will come into existence on October 1,~~  
18 ~~2022, responsible for sweeping streets, cleaning sidewalks, and other functions historically~~  
19 ~~performed largely by the Operations Division of the Department of Public Works. The~~  
20 ~~Controller is authorized to adjust budgets between the Department of Public Works and the~~  
21 ~~Department of Sanitation and Streets during the fiscal year to achieve the purposes of the~~  
22 ~~measure, provided that such adjustments shall not change cumulative total expenditure~~  
23 ~~budgets across the two departments, and to reclassify appropriations to conform to the~~  
24 ~~accounting and project costing structures in each department as appropriate.~~

~~If the voters amend the Charter in November 2022 to eliminate the Department of Sanitation and Streets, the Controller is further authorized to adjust the budgets during the fiscal year to achieve the purposes of that measure, provided that such adjustments shall not change cumulative total expenditures authorized herein, and to reclassify appropriations to conform to the accounting and project costing structures in the Department of Public Works.~~

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

~~(e) Until such time as the Board of Supervisors finally approves legislation to consolidate the Office of Early Care and Education (OECE) and the First Five Commission (CFC) into the Department of Early Childhood (DEC), appropriations to DEC herein authorized are hereby authorized for those departments' uses.~~

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

The Controller shall establish rules for the payment of all amounts payable for travel for officers and employees, and for the presentation of such vouchers as the Controller shall

1 deem proper in connection with expenditures made pursuant to said Section. No allowance  
2 shall be made for traveling expenses provided for in this ordinance unless funds have been  
3 appropriated or set aside for such expenses in accordance with the provisions of the  
4 Charter.

5  
6 The Controller may advance the sums necessary for traveling expenses, but proper account  
7 and return must be made of said sums so advanced by the person receiving the same  
8 within ten days after said person returns to duty in the City and County of San Francisco,  
9 and failure on the part of the person involved to make such accounting shall be sufficient  
10 cause for the Controller to withhold from such persons pay check or checks in a sum  
11 equivalent to the amount to be accounted.

12  
13 In consultation with the Human Resources Director, the Controller shall establish rules and  
14 parameters for the payment of monthly stipends to officers and employees who use their  
15 own cells phones to maintain continuous communication with their workplace, and who  
16 participate in a Citywide program that reduces costs of City-owned cell phones.

17  
18 **SECTION 16. Contributed Revenue Reserve and Audit and Adjustment Reserve.**

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



**SECTION 17. Airport Service Payment.**

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

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

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

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

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

1 No such cash transfers shall be allowed where the investment of said funds in investments  
2 such as the pooled funds of the City and County 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 federal or  
6 State aid (e.g. Medicaid under SB 855 or similar legislation for Zuckerberg San Francisco  
7 General Hospital) are specifically deemed to be made exclusively from local property and  
8 business tax sources.

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

11 Whenever the City and County has authorized appropriations for the advance funding of  
12 projects which may at a future time be funded from the proceeds of general obligation,  
13 revenue, or lease revenue bond issues or other legal obligations of the City and County, the  
14 Controller shall recover from bond proceeds or other available sources, when they become  
15 available, the amount of any interest earnings foregone by the General Fund as a result of  
16 such 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 amount  
19 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 funding of  
23 the costs of administration or the costs of projects specified in the City and County of San  
24 Francisco Transportation Expenditure Plan which will be funded from proceeds of the  
25 transactions and use tax as set forth in Article 14 of the Business and Tax Regulations  
Code of the City and County of San Francisco, the Controller is hereby authorized to make

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

7  
8 **SECTION 22. Controller to Make Adjustments, Correct Clerical Errors.**

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

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

18  
19 **SECTION 22.1 Controller to Implement New Financial and Interfacing Subsystems.**

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

25  
**SECTION 23. Transfer of State Revenues.**

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

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

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

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

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

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

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

~~It is the policy of the Mayor and the Board of Supervisors to allocate costs associated with the replacement of the City's financial and purchasing system to all City Departments proportional to the departments' costs and financial requirements. In order to minimize new General Fund appropriations to complete the project, the Controller is authorized and directed to work with departments to identify efficiencies and savings in their financial and administrative operations to be applied to offset their share of the costs of this project, and is authorized to apply said savings to the project.~~

#### **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.**

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

7  
8 **SECTION 28.1. Reserves Placed on Expenditures by Controller.**

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

14  
15 **SECTION 29. Appropriation Control of Capital Improvement Projects and Equipment.**

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

23  
24 The Controller is authorized to approve substitutions within equipment items purchased to  
25 equip capital facilities providing that the total cost is within the Board-approved capital  
project appropriation.

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

3  
4 The Controller is authorized to shift sources among cash and COP-funded capital projects  
5 across General Fund departments to ensure the most efficient and cost-effective  
6 administration of COP funds, provided there is no net increase or decrease in project  
7 budgets.

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

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

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

23  
24 **SECTION 31. Infrastructure Financing and Infrastructure Revitalization Financing**  
25 **Districts.**

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

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

| IFD/IRFD No / Title  | Ordinance | Estimated Tax Increment |              |
|--|-----------|-------------------------|--------------|
|  |           | FY 2022-23              | FY 2023-24   |
| IFD 2 Port Infrastructure Financing District<br>Subproject Area Pier 70 G-1 Historic Core  | 27-16     | \$ 762,000              | \$ 779,000   |
| IFD 2 Port Infrastructure Financing District<br>Subproject Areas Pier 70 G-2, G-3, and G-4 | 220-18    | \$ -                    | \$ 2,283,000 |
| IFD 2 Port Infrastructure Financing District<br>Subproject Area I (Mission Rock)           | 34-18     | \$ 368,000              | \$ 5,106,000 |
| IRFD 1 Treasure Island Infrastructure and<br>Revitalization Financing District             | 21-17     | \$ 6,539,000            | \$ 8,897,000 |
| IRFD 2 Hoedown Yard Infrastructure and<br>Revitalization Financing District                | 348-18    | \$ -                    | \$ -         |



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

\*Estimated tax increment per approved Infrastructure Financing Plans.

### SECTION 32. Community Facilities and Special Tax Districts.

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

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

The Controller may transfer funds and appropriation authority between and within accounts related to CFDs and STDs to serve accounting requirements, the Board of Supervisors

approved CFD/STD Report for each district (as approved in the referenced Ordinances), and applicable bond covenants.

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

| CFD/STD No / Title  | Ordinance | Estimated Special Tax Revenues* |               |
|---|-----------|---------------------------------|---------------|
|   |           | FY 2022-23                      | FY 2023-24    |
| CFD 2014-1 Transbay Transit Center <sup>(1)</sup>                   | 001-15    | \$ 32,070,268                   | \$ 32,711,673 |
| CFD 2016-1 Treasure Island Improvement Area No. 1 <sup>(2)(3)</sup> | 022-17    | \$ 1,738,989                    | \$ 1,773,769  |
| CFD 2016-1 Treasure Island Improvement Area No. 2 <sup>(2)(3)</sup> | 022-17    | \$ 2,917,637                    | \$ 2,975,990  |
| CFD 2016-1 Treasure Island Improvement Area No. 3 <sup>(4)</sup>    | 022-17    | \$ -                            | \$ 1,268,171  |
| STD 2018-1 Central SOMA   | 021-19    | \$ -                            | \$ -          |
| STD 2019-1 Pier 70 Condominiums <sup>(5)</sup>                      | 027-20    | \$ 1,157,757                    | \$ 1,180,912  |
| STD 2019-2 Pier 70 Leased Properties <sup>(6)</sup>                 | 028-20    | \$ 527,819                      | \$ 538,376    |
| STD 2020-1 Mission Rock Facilities & Services <sup>(7)(8)</sup>     | 079-20    | \$ 5,967,871                    | \$ 8,843,065  |
| STD 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 expected to be issued as of June 30, 2022.
- (3) Special tax projections are subject to change if additional parcels issue building permits prior to the June 30th cut-off date.
- (4) Assumes building permit for Sub-Block C3.5 is issued by September 2022. Special tax estimates based on Attachment 2 of the RMA.
- (5) Based on VDDA Execution Dates and COOs as of March 28, 2022. 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 COO as of March 28, 2022. Building 12 is the only property that has had a VDDA Execution Date and issued a COO. Special tax estimates based on Attachment 3 of the RMA.
- (7) Based on Parcel Lease Execution Dates as of March 28, 2022. Parcel G is Developed as of FY 2022-23 and the remaining Tax Zone 1 parcels are Developed as of FY 2023-24. Services are contingent only.
- (8) Based on debt service due for the outstanding Development Special Tax Bonds. Does not include administrative expenses.

## 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 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 "&\$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 sixty three million, four hundred thousand dollars (\$163,400,000)~~ Seventy-nine million, five hundred and five thousand (\$79,505,000) of projected but unbudgeted, unassigned fund balance from fiscal year 2024-2025 is designated for balancing future budget shortfalls in FY 2024-2025 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.

1 The Controller is authorized to revise approved revenue budgets for federal and state  
2 emergency-related revenues to manage timing differences and cash flow needs driven by  
3 changing granting agencies' guidance and approvals, provided that such adjustments shall  
4 not change cumulative total revenue budgets in a given fund for the period from fiscal years  
5 2020-21 through 202~~34~~-2~~45~~. Such revisions shall not change approved expenditure  
6 authority. The Controller shall report any such revisions to the Mayor and Board within 30  
7 days of their enactment.

8  
9 **SECTION 33. Federal, State and Local Match Sources & Uses Accounting for COVID-**  
10 **19 Emergency.**

11 The Controller is authorized to adjust federal and state sources appropriations to reflect  
12 eligible costs by authorized spending category, to ensure cost reimbursement recovery  
13 revenues are maximized, and to align eligible costs to the appropriate federal or state fund,  
14 provided there is no net increase or decrease to COVID-19 emergency response revenues  
15 or expenditures. Adjustments may be made across fiscal years, ~~and any balances available~~  
16 ~~on June 30, 2021 are assigned for COVID-19 emergency response uses in fiscal year 2021-~~  
17 ~~22.~~

18  
19 ~~**SECTION 33.1 Emergency Transfers of Funds.**~~

20 ~~The Controller shall each month report any transfer of appropriated or unappropriated funds~~  
21 ~~adopted pursuant to the Mayor's COVID-19 Emergency Order.~~

22  
23 **SECTION 34. Transbay Joint Powers Authority Financing.**

24 Sources received for purposes of payment of debt service for the approved and issued  
25 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. Department Spending Plan Reporting.~~**

~~As part of their fiscal year 2023-24 and 2024-25 budget submissions to the Mayor and Controller, departments shall report on ongoing funding levels for programs included in the fiscal year 2022-23 Board of Supervisors spending plan.~~