

1 [Administrative Code - Controller's Report on Unfunded Retiree Health Care Costs]

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3 **Ordinance amending the San Francisco Administrative Code, Section 3.3, to require the**
4 **Controller to report to the Board of Supervisors, as part of the budget process, on the**
5 **City and County of San Francisco's unfunded liability for retiree health care costs.**

6 NOTE: Additions are *single-underline italics Times New Roman*;
7 deletions are ~~*strike-through italics Times New Roman*~~.
8 Board amendment additions are double-underlined;
9 Board amendment deletions are ~~strike-through normal~~.

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

10 Section 1. The San Francisco Administrative Code is hereby amended by amending
11 Section 3.3, to read as follows:

12 **SEC. 3.3. BUDGET TIMETABLE.**

13 (a) Each elected and appointing officer, agency, board or commission, shall, not later
14 than the twenty-first day of February of each year, file with the Controller, for check as to form
15 and completeness, copies of his, her or its budget estimate approved in accordance with the
16 provisions of the Charter.

17 (b) The Controller shall, not later than the first working day of March of each year,
18 consolidate such budget estimates and transmit the same to the Mayor, together with such
19 other material as is required.

20 (c) The Mayor shall, not later than the first working day of May of each year, transmit
21 to the Board of Supervisors proposed budgets for selected departments, as determined by the
22 Controller, in consultation with the President of the Board of Supervisors and the Mayor's
23 Budget Director. The criteria used by the Controller to determine which budgets will be
24 submitted to the Board of Supervisors by the first working day of May should include:
25 departments that are not supported by the City's general fund or departments that do not rely

1 on the State's budget submission in May for their revenue sources. The Mayor shall, not later
2 than the first working day of June of each year, transmit to the Board of Supervisors the
3 complete City budget, including the remaining departments' budgets and estimates of
4 amounts required to meet bond interest and fixed charges, together with his or her budget
5 message and a draft of the annual appropriation ordinance, prepared by the Controller.

6 (d) The Controller shall, as provided in Section 9.102 of the Charter, review the
7 estimated revenues and assumptions contained in the Mayor's submission of the budget and
8 provide an opinion regarding the accuracy and reasonableness of those ~~the~~ economic
9 assumptions and revenue estimates ~~on or before the fifth working day following submission of the~~
10 ~~Mayor's budget to the Board. In addition, the~~ The Controller may ~~also~~ recommend to the Board
11 such reserves as he or she considers prudent given the proposed resources and expenditures
12 contained in the Mayor's budget.

13 The Controller shall also report to the Board on the City's unfunded liability for retiree health
14 care costs.

15 The Controller shall provide the opinion on economic assumptions and the report on unfunded
16 retiree health care costs to the Board of Supervisors prior to the Board's consideration of the Mayor's
17 proposed budget.

18 (e) The Committee of the Board of Supervisors then having jurisdiction over the
19 budget according to the Rules of the Board shall review the budget and recommend an
20 Interim Appropriation and Salary Ordinance which shall reflect the budget transmitted by the
21 Mayor; provided, however, that any funds for equipment, capital improvements, new positions
22 of employment, or any other proposed expenditures may be placed in reserve until released
23 by the Board of Supervisors; and provided, further, that said ordinances shall reflect the rates
24 of compensation established pursuant to Charter Sections A8.403, A8.404, A8.409 and
25 A8.590-1 through A8.590-5.

1 (f) The Board of Supervisors shall not later than the thirtieth day of June, finally pass
2 the interim appropriation and salary ordinances.

3 (g) The Board of Supervisors shall not later than the last working day of July, adopt the
4 budget as proposed by the Mayor, or as amended by the Board of Supervisors.

5 (h) Not later than the last working day of September, the Board of Supervisors shall
6 adopt by ordinance the tax rate for the City and County including amounts required for debt
7 service.

8 (i) This Section shall not apply to departments entering the second year of a fixed two-
9 year budgetary cycle as provided in Charter Section 9.101(g).

10 (j) If any date shown in this Section falls on a nonbusiness day, the due date shall be
11 the next succeeding business day.

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13 Section 2. Effective Date. This ordinance shall become effective 30 days from the
14 date of passage.

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16 Section 3. This section is uncodified. In enacting this Ordinance, the Board intends to
17 amend only those words, phrases, paragraphs, subsections, sections, articles, numbers,
18 punctuation, charts, diagrams, or any other constituent part of the Administrative Code that
19 are explicitly shown in this legislation as additions, deletions, Board amendment additions,
20 and Board amendment deletions in accordance with the "Note" that appears under the official
21 title of the legislation.

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

24 By: _____
25 THOMAS J. OWEN
Deputy City Attorney