- [Board Response Civil Grand Jury Maintenance Budgeting and Accounting Challenges for General Fund Departments: Maintenance Economics Versus Maintenance Politics: Pay Now or Pay More Later]
- 3

Resolution responding to the Presiding Judge of the Superior Court on the findings 4 and recommendations contained in the 2015-2016 Civil Grand Jury Report, entitled 5 "Maintenance Budgeting and Accounting Challenges for General Fund Departments: 6 Maintenance Economics Versus Maintenance Politics: Pay Now or Pay More Later;" 7 8 and urging the Mayor to cause the implementation of accepted findings and 9 recommendations through his/her department heads and through the development of the annual budget. 10 11 12 WHEREAS, Under California Penal Code, Section 933 et seq., the Board of 13 Supervisors must respond, within 90 days of receipt, to the Presiding Judge of the Superior 14 Court on the findings and recommendations contained in Civil Grand Jury Reports; and WHEREAS, In accordance with California Penal Code, Section 933.05(c), if a finding or 15 16 recommendation of the Civil Grand Jury addresses budgetary or personnel matters of a 17 county agency or a department headed by an elected officer, the agency or department head 18 and the Board of Supervisors shall respond if requested by the Civil Grand Jury, but the 19 response of the Board of Supervisors shall address only budgetary or personnel matters over 20 which it has some decision making authority; and 21 WHEREAS, Under San Francisco Administrative Code, Section 2.10(a), the Board of 22 Supervisors must conduct a public hearing by a committee to consider a final report of the 23 findings and recommendations submitted, and notify the current foreperson and immediate

- 24 past foreperson of the civil grand jury when such hearing is scheduled; and
- 25

1 WHEREAS, In accordance with San Francisco Administrative Code, Section 2.10(b), 2 the Controller must report to the Board of Supervisors on the implementation of 3 recommendations that pertain to fiscal matters that were considered at a public hearing held 4 by a Board of Supervisors Committee; and 5 WHEREAS, The 2015-2016 Civil Grand Jury Report, entitled "Maintenance Budgeting" 6 and Accounting Challenges for General Fund Departments: Maintenance Economics Versus 7 Maintenance Politics: Pay Now or Pay More Later" (Report) is on file with the Clerk of the 8 Board of Supervisors in File No. 160314, which is hereby declared to be a part of this 9 Resolution as if set forth fully herein; and 10 WHEREAS, The Civil Grand Jury has requested that the Board of Supervisors respond 11 to Finding Nos. F:II.A.1-d, F:II.B.1-b, F:II.B.2-b, F:II.C-3-a, F:II.C-3-b, F:IV.2-c, F:IV.4, 12 F:VI.1and F:VI.3, as well as, Recommendation Nos. R:1.A.1-a.d, R:I.A.2-d, R:I.A.3-d, R:I.A.4-13 d, R:II.A.1-1.c, R:II.B.1-d, R:II.B.2.d, R:II.C.1-1.c, R:II.C.1.2.c, R:II.C.1.3, R:II.C.1.4.c, 14 R:II.C.1.4.d, R:II.C.1-5.c, R:II.C.1.6.c, R:II.C.1.7.c, R:II.C.2-1-c, R:II.C.2-2-d, R:III.A.1.d, 15 R:III.B.1.d, R:III.C.1-1.f, R:III.C.2-c, R:III.C.3-e, R:III.D.1.c, R:IV.2, R:IV.4, R:VI.1-b, R:VI.2-a, 16 R:VI.2-c, R:VI.3-d, R:VII.1-I, and R:VII.4-d contained in the subject Report; and 17 WHEREAS, Finding No. F:II.A.1-d states: "Total reliance on annually budgeted pay-as-18 you-go funding can result in maintenance and repairs being deferred in lean budget years. It will be a challenge for policy makers to develop a range of stable 'pay-as-you-go' annual 19 20 funding mechanisms for maintenance and repairs;" and 21 WHEREAS, Finding No. F:II.B.1-b states: "If the City's budget decision-makers knew 22 how much (if any) of the City's Workers Compensation liabilities arose out of poorly 23 maintained General Fund department capital assets, they would have useful information in 24 making budget trade-off decisions;" and

1 WHEREAS, Finding No. F:II.B.2-b states: "If the Hazard Logs in General Fund 2 departments were compiled and analyzed in a manner which identified and quantified risks of 3 injury resulting from deferred maintenance, that information could be provided to budget 4 decision-makers for use in making budget trade-offs;" and 5 WHEREAS, Finding No. F:II.C-3-a states: "The Board of Supervisors adopted the Plan 6 by Ordinance No. 23-15;" and 7 WHEREAS, Finding No. F:II.C-3-b states: "On April 19, 2016, Supervisor Scott Weiner 8 introduced a proposed Charter amendment (#160381 Charter Amendment and Business and 9 Tax Regulations Code – City Responsibility and Parcel Tax for Street Trees) to implement 10 and pay for Phase I of the Urban Forest Plan (paragraph 31);" and 11 WHEREAS, Finding No. F:IV.2-c states: "Compliance with Section 3.14 of the Budget 12 Ordinance provides City department heads with an opportunity to make their unfunded high-13 priority maintenance needs known;" and 14 WHEREAS, Finding No. F:IV.4 states: "The Board of Supervisors generates a list of 15 budget policy priorities to guide funding decisions on the unallocated pools of money resulting 16 from expenditure reductions to the Mayor's proposed budget;" and 17 WHEREAS, Finding No. F:VI.1 states: "Cutting the growth rate for funding the Pay-as-18 you-go Program from ten percent to seven percent causes a projected six-year delay - from 19 2019 to 2025 before the City begins to address the deferred backlog. Cost escalation over 20 that six year delay will significantly increase the future cost of reducing the backlog and 21 WHEREAS, Finding No. F:VI.3 states: "Budget hearings by the Board of Supervisors" 22 would be an opportunity to hear from General Fund departments on what factors led to the 23 accumulation of deferred maintenance and lead to changes in funding policy to reduce these factors;" and 24 25

1	WHEREAS, Recommendation No. R:1.A.1-a states: To provide useful information for
2	the public in assessing the City's stewardship of public assets, the City Administrator and the
3	Director of Capital Planning Program should use the FRRM (Facilities Renewal Resource
4	Model) to calculate the target need for General Fund departments' facilities maintenance as a
5	percentage of Current Replacement Value (CRV) and in dollar amounts, and disclose that
6	information to the public. After review by the Budget and Legislative Analyst Office, the Board
7	of Supervisors should approve the amount requested by the City Administrator to accomplish
8	this additional calculating and reporting in the approved budgets for Fiscal Year 2017-2018
9	and thereafter;" and
10	WHEREAS, Recommendation No. R:I.A.2-d states: "After review by the Budget and
11	Legislative Analyst Office, the Board of Supervisors should approve the amount requested by
12	the Controller for the compilation and disclosure of the total maintenance budget for the
13	General Fund departments and periodic audits in the approved budget for Fiscal Year 2017-
14	2018 and thereafter;" and
15	WHEREAS, Recommendation No. R:I.A.3-d states: "After review by the Budget and
16	Legislative Analyst Office, the Board of Supervisors should approve the amount requested by
17	the Controller for the compilation and disclosure of the total deferred maintenance and repair
18	
10	backlog for General Fund departments and periodic audits in the approved budget for Fiscal
19	backlog for General Fund departments and periodic audits in the approved budget for Fiscal Year 2017-2018 and thereafter;" and
19 20	
	Year 2017-2018 and thereafter;" and
20	Year 2017-2018 and thereafter;" and WHEREAS, Recommendation No. R:I.A.4-d states: "After review by the Budget and
20 21	Year 2017-2018 and thereafter;" and WHEREAS, Recommendation No. R:I.A.4-d states: "After review by the Budget and Legislative Analyst Office, the Board of Supervisors should approve the amount requested by
20 21 22	Year 2017-2018 and thereafter;" and WHEREAS, Recommendation No. R:I.A.4-d states: "After review by the Budget and Legislative Analyst Office, the Board of Supervisors should approve the amount requested by the Controller to accomplish this benchmark study in the approved budget for Fiscal Year
20 21 22 23	Year 2017-2018 and thereafter;" and WHEREAS, Recommendation No. R:I.A.4-d states: "After review by the Budget and Legislative Analyst Office, the Board of Supervisors should approve the amount requested by the Controller to accomplish this benchmark study in the approved budget for Fiscal Year 2017-2018;" and

maintenance and repair of General Fund departments' facilities and infrastructure, and to
save money over the long term, after review by the Budget and Legislative Analyst Office, the
Board of Supervisors should approve sufficient funding in the Fiscal Year 2017-2018 budget
and thereafter from stable funding sources for all General Fund departments' high-priority
maintenance and repair projects;" and

6 WHEREAS, Recommendation No. R:II.B.1-d states: "To reduce the risk of injury to City 7 employees, and after review by the Budget and Legislative Analyst, the Board of Supervisors 8 should approve this line item in the Controller's budget request for an audit of Workers 9 Compensation Division data gathering policies and procedures and include it in the approved 10 budget ordinance for Fiscal Year 2017-2018;" and

WHEREAS, Recommendation No. R:II.B.2.d states: "To reduce the risk of injury to City employees, and after review by the Budget and Legislative Analyst, the Board of Supervisors should approve this line item in the Controller's budget request to develop procedures for periodic analysis of Hazard Logs to identify and quantify risks of injury created by deferred maintenance and repairs and include it in the approved budget ordinance for Fiscal Year 2017-2018;" and

WHEREAS, Recommendation No. R:II.C.1-1 states: "Maintain urban forest. Because
trees perform valuable environmental, economic and social functions and make San
Francisco a better place to live and work, after review by the Budget and Legislative Analyst's
Office, the Board of Supervisors should approve stable funding sources for maintaining the
urban forest;" and

22 WHEREAS, Recommendation No. R:II.C.1.2 states: "DPW (Department of Public 23 Works) street trees: Because it will increase overall street tree health and reduce per-street-24 tree maintenance costs as described in the Urban Forest Plan (Phase 1: Street Trees), after 25 Budget and Legislative Analyst's Office review, the Board of Supervisors should approve

sufficient dedicated funding in the budget for upcoming Fiscal Years 2017-2018 and thereafter
 to the Public Works Department for the routine maintenance of all street trees;" and

WHEREAS, Recommendation No. R:II.C.1.3 states: "Proposition #160381. The Board
of Supervisors should approve placing the Street Trees proposition (#160381 Charter
Amendment and Business and Tax Regulations Code – City Responsibility and Parcel Tax for
Street Trees) on the November 2016 ballot;" and

7 WHEREAS, Recommendation No. R:II.C.1.4.c-d states: "The Urban Forest Plan Phase 8 2. Because it will increase overall tree health in the City's parks and open spaces and reduce 9 per-tree maintenance costs, after review by the Budget and Legislative Analyst Office, the 10 Board of Supervisors should approve sufficient funding in the approved budget for Fiscal 11 Years 2017-2018 and thereafter for the Planning Department to complete The Urban Forest 12 Plan (Phase 2: Parks and Open Space). After review by the Budget and Legislative Analyst 13 Office, the Board of Supervisors should pass an Ordinance incorporating The Urban Forest 14 (Phase 2: Parks and Open Space) by reference;" and

WHEREAS, Recommendation No. R:II.C.1.5 states: "Rec & Park 2 for 1: Because it will promote the strategic reforestation of the City, thereby improving quality of life for City residents and visitors, after Budget and Legislative Analyst's Office review, the Board of Supervisors should approve sufficient funding in the budget for upcoming Fiscal year 2017-2018 and thereafter for the Recreation and Parks Department's plan to plant two trees for every tree removed;" and

WHEREAS, Recommendation No. R:II.C.1.6.c states: "Rec and Park 15 year
 maintenance cycle: Because it will increase overall tree health and reduce e overall per-tree
 maintenance costs, after Budget and Legislative Analyst's Office review, the Board of
 Supervisors should approve sufficient dedicated funding in the approved budget for upcoming

1 Fiscal Years 2017-2018 and thereafter to the Recreation and Parks Department for the sustained 15-year tree maintenance cycle;" and

2

3 WHEREAS, Recommendation No. R:II.C.1.7.c states: "Rec & Park Tree Risk 4 Assessments. Because it will increase safety for all park users, after review by the Budget and 5 Legislative Analyst's Office, the Board of Supervisors should approve sufficient dedicated 6 funding in the approved budget for upcoming Fiscal Years 2017-2018 and thereafter to the 7 Recreation and Parks Department for completion of tree risk assessments and hazardous tree 8 abatement;" and

9 WHEREAS, Recommendation No. R:II.C.2-1-c states: "After review by the Budget and 10 Legislative Analyst Office, the Board of Supervisors should approve adequate funding for the 11 Department of Public Works for maintenance and repair of "Structurally Deficient" bridges in 12 the Fiscal Year 2017-2018 and thereafter;" and

13 WHEREAS, Recommendation No. R:II.C.2-2-d states: "To prevent further deterioration 14 and unsafe conditions, and after review by the Budget and Legislative Analyst Office, the 15 Board of Supervisors should approve the items in the Department of Public Works budget 16 request for the maintenance and repair of the Richland Avenue bridge and other deteriorated but not yet "Structurally deficient" bridges and include them in the adopted budget in the Fiscal 17 18 Year 2017-2018 and thereafter;" and

WHEREAS, Recommendation No. R:III.A.1.d states: "To focus attention on the 19 20 relationship between General Fund departments annual maintenance and repair expenditures 21 and their deferred maintenance backlogs, and after review by the Budget and Legislative 22 Analyst Office, the Board of Supervisors should approve these line item entries in the 23 Controller's budget request to collect and report General Fund department costs expended on 24 annual maintenance and repair and costs incurred in addressing their deferred maintenance

and repair backlogs, and include them in the approved budget for Fiscal Year 2017-2018;"
 and

WHEREAS, Recommendation No. R:III.B.1.d states: "For increased transparency and
accountability, and after review by the Budget and Legislative Analyst, the Board of
Supervisors should approve the Capital Planning Committee's request for the cost to collect
data and report "Deferred Maintenance and Repair Backlog" separately from "projected
capital renewal and replacement costs" in the Ten-Year Capital Plan, and include this cost in
the adopted Budget for Fiscal Year 2017-2018 and thereafter; and

9 WHEREAS, Recommendation No. R:III.C.1-1.f states: "To obtain updated relevant 10 information as a basis for rational and informed budget decision making, after review by the 11 Budget and Legislative Analyst's Office, the Board of Supervisors should approve amounts 12 in the Fiscal Year 2017-2018 Budget for: (I) the Real Estate Division, (2) the Department of 13 Public Works, (3) the Recreation and Parks Department and (4) other General Fund 14 departments responsible for maintaining capital asset specifically for Condition Assessment 15 surveys with cost estimates of General Fund Department facilities and infrastructure;" and 16 WHEREAS, Recommendation No. R:III.C.2-c states: "After review by the Budget and 17 Legislative Analyst Office, the Board of Supervisors should approve the allocation of funds 18 from the Recreation and Parks Department's "Open Space Fund" for the purpose of conducting a comprehensive condition assessment;" and 19

20 WHEREAS, Recommendation No. R:III.C.3-e states: "To provide useful information for 21 the public in assessing the City's stewardship of public assets, and after review by the Budget 22 and Legislative Analyst's Office, the Board of Supervisors should approve these line item 23 entries for a study of facilities with a Facility Condition Index (FCI) of fair or poor condition in 24 the adopted Budget Ordinance for Fiscal Year 2017-2018;" and

WHEREAS, Recommendation No. R:III.D.1.c states: "To make the true cost of
 program delivery visible, after review by the Budget and Legislative Analyst's Office, the
 Board of Supervisors should approve adjustments to tenant General Fund departments'
 budgets sufficient to cover rent increases;" and

5 WHEREAS, Recommendation No. R:IV.2 states: "In recognition of maintenance of 6 facilities and infrastructure as an important component of stewardship and in fulfillment of their 7 stewardship obligations, the managers and staff of General Fund departments (a) should 8 make their departmental maintenance needs known vigorously throughout the budget process 9 and reallocation process; (b) should advocate vigorously in their submissions on Capital 10 Budget Request Form 6 to demonstrate why the amount allocated for maintenance by the 11 Capital Planning staff based on the prior year's appropriation may be insufficient, and if so, 12 why additional funds to meet maintenance needs are required; (c) in their Section 3.14 letters, 13 should make their unfunded high-priority maintenance needs known vigorously; and (d) 14 should make supplemental appropriation requests when they find that they have inadequate 15 resources to support Maintenance and Repair operations through the end of the fiscal year;" 16 and

WHEREAS, Recommendation No. R:IV.4 states: "In recognition of maintenance of facilities and infrastructure as an important component in stewardship of City assets, and after review by the Budget and Legislative Analyst's Office, the Board of Supervisors should include adequate funding for General Fund departments maintenance and repair in the list of budget policy priorities for 'unallocated monies;'" and

22 WHEREAS, Recommendation No. R:VI.1-b states: "To avoid future growth and cost 23 escalation that will result from pushing back the starting date for reducing the backlog from 24 2019 to 2025 (or 2031 under historical funding levels), and after review by the Budget and 25 Legislative Analyst's Office, the Board of Supervisors should approve future budgets

containing restoration of the annual ten percent growth rate to the Pay-as-you-go Program;"
 and

WHEREAS, Recommendation No. R:VI.2-a states: "In furtherance of good
stewardship, the Board of Supervisors should require General Fund departments during
budget hearings to describe what factors led to the accumulation of deferred maintenance in
individual departments;" and

WHEREAS, Recommendation No. R:VI.2-c states: "In furtherance of good
stewardship, and after review by the Budget and Legislative Analyst's Office, the Board of
Supervisors should approve sufficient maintenance and repair funding for General Fund
departments in the Fiscal year 2017-2018 Budget to prevent the Deferred Maintenance
backlog from growing larger;" and

WHEREAS, Recommendation No. R:VI.3-d states: "In the interests of transparency and accountability, and after review by the Budget and Legislative Analyst Office, the Board of Supervisors should approve those line item entries in the Controller's Budget Request for tracking General fund departments maintenance budgeting and spending to assure that assets are not deteriorating through lack of maintenance and repair to the point where premature replacement funded by General Obligation bonds will be needed, and include them in the adopted Budget ordinance for the 2017-2018 Budget and thereafter;" and

WHEREAS, Recommendation No. R:VII.1-I states: "The Board of Supervisors, after
 review by the Budget and Legislative Analyst Office, should approve these line items in the
 Controller's budget requests to establish systems and procedures to accomplish the items in
 Recommendation 1-a through 1-j and include them in the approved budget for Fiscal Year
 2017-2018;" and

WHEREAS, Recommendation No. R:VII.4-d states: "The Board of Supervisors, after
 review by the Budget and Legislative Analyst Office, should approve these line item entries for

1 the Capital Planning Committee to include in its annual report a complete and accurate

- 2 update of the progress made in addressing deferred maintenance, and include these line
- 3 items in the adopted Budget ordinance for 2017-2018 and thereafter;" and
- 4 WHEREAS, In accordance with California Penal Code, Section 933.05(c), the Board of
- 5 Supervisors must respond, within 90 days of receipt, to the Presiding Judge of the Superior
- 6 Court on Finding Nos. F:II.A.1-d, F:II.B.1-b, F:II.B.2-b, F:II.C-3-a, F:II.C-3-b, F:IV.2-c, F:IV.4,
- 7 F:VI.1, and F:VI.3, as well as, Recommendation Nos. R:1.A.1-a.d, R:I.A.2-d, R:I.A.3-d,
- 8 R:I.A.4-d, R:II.A.1-1.c, R:II.B.1-d, R:II.B.2.d, R:II.C.1-1.c, R:II.C.1.2.c, R:II.C.1.3, R:II.C.1.4.c-
- 9 d, R:II.C.1-5.c, R:II.C.1.6.c, R:II.C.1.7.c, R:II.C.2-1-c, R:II.C.2-2-d, R:III.A.1.d, R:III.B.1.d,
- 10 R:III.C.1-1.f, R:III.C.2-c, R:III.C.3-e, R:III.D.1.c, R:IV.2, R:IV.4, R:VI.1-b, R:VI.2-a, R:VI.2-c,
- 11 R:VI.3-d, R:VII.1-I, and R:VII.4-d contained in the Report; now, therefore, be it
- 12 RESOLVED, That the Board of Supervisors reports to the Presiding Judge of the
- 13 Superior Court that they _____ with Finding No. F:II.A.1-d for reasons as follows: _____;
- 14 and, be it
- 15 FURTHER RESOLVED, That the Board of Supervisors reports that they _____ with
- 16 Finding No. F:II.B.1-b for reasons as follows: _____; and, be it
- 17 FURTHER RESOLVED, That the Board of Supervisors reports that they _____ with
- 18 Finding No. F:II.B.2-b for reasons as follows: _____; and, be it
- 19 FURTHER RESOLVED, That the Board of Supervisors reports that _____ with
- 20 Finding No. F:II.C-3-a for reasons as follows: _____; and, be it
- 21 FURTHER RESOLVED, That the Board of Supervisors reports that _____ with
- 22 Finding No. F:II.C-3-b for reasons as follows: _____; and, be it
- 23 FURTHER RESOLVED, That the Board of Supervisors reports that _____ with
- 24 Finding No. F:IV.2-c for reasons as follows: _____; and, be it
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1	FURTHER RESOLVED, That the Board of Supervisors reports that	with
2	Finding No. F:IV.4 for reasons as follows:; and, be it	
3	FURTHER RESOLVED, That the Board of Supervisors reports that	with
4	Finding No. F:VI.1 for reasons as follows:; and, be it	
5	FURTHER RESOLVED, That the Board of Supervisors reports that	with
6	Finding No. F:VI.3 for reasons as follows:; and, be it	
7	FURTHER RESOLVED, That the Board of Supervisors reports that	with
8	Recommendation No. R:1.A.1-a.d for reasons as follows:; and, be it	
9	FURTHER RESOLVED, That the Board of Supervisors reports that	with
10	Recommendation No. R:I.A.2-d for reasons as follows:; and, be it	
11	FURTHER RESOLVED, That the Board of Supervisors reports that	with
12	Recommendation No. R:I.A.3-d for reasons as follows:; and, be it	
13	FURTHER RESOLVED, That the Board of Supervisors reports that	with
14	Recommendation No. R:I.A.4-d for reasons as follows:; and, be it	
15	FURTHER RESOLVED, That the Board of Supervisors reports that	with
16	Recommendation No. R:II.A.1-1.c for reasons as follows:; and, be it	
17	FURTHER RESOLVED, That the Board of Supervisors reports that	with
18	Recommendation No. R:II.B.1-d for reasons as follows:; and, be it	
19	FURTHER RESOLVED, That the Board of Supervisors reports that	with
20	Recommendation No. R:II.B.2.d for reasons as follows:; and, be it	
21	FURTHER RESOLVED, That the Board of Supervisors reports that	with
22	Recommendation No. R:II.C.1-1.c for reasons as follows:; and, be it	
23	FURTHER RESOLVED, That the Board of Supervisors reports that	with
24	Recommendation No. R:II.C.1.2.c for reasons as follows:; and, be it	
25		

1	FURTHER RESOLVED, That the Board of Supervisors reports that	with
2	Recommendation No. R:II.C.1.3 for reasons as follows:; and, be it	
3	FURTHER RESOLVED, That the Board of Supervisors reports that	with
4	Recommendation No. R:II.C.1.4.c –d for reasons as follows:; and, be it	
5	FURTHER RESOLVED, That the Board of Supervisors reports that	with
6	Recommendation No. R:II.C.1-5.c for reasons as follows:; and, be it	
7	FURTHER RESOLVED, That the Board of Supervisors reports that	with
8	Recommendation No. R:II.C.1.6.c for reasons as follows:; and, be it	
9	FURTHER RESOLVED, That the Board of Supervisors reports that	with
10	Recommendation No. R:II.C.1.7.c for reasons as follows:; and, be it	
11	FURTHER RESOLVED, That the Board of Supervisors reports that	with
12	Recommendation No. R:II.C.2-1-c for reasons as follows:; and, be it	
13	FURTHER RESOLVED, That the Board of Supervisors reports that	with
14	Recommendation No. R:II.C.2-2-d for reasons as follows:; and, be it	
15	FURTHER RESOLVED, That the Board of Supervisors reports that	with
16	Recommendation No. R:III.A.1.d for reasons as follows:; and, be it	
17	FURTHER RESOLVED, That the Board of Supervisors reports that	with
18	Recommendation No. R:III.B.1.d for reasons as follows:; and, be it	
19	FURTHER RESOLVED, That the Board of Supervisors reports that	with
20	Recommendation No. R:III.C.1-1.f for reasons as follows:; and, be it	
21	FURTHER RESOLVED, That the Board of Supervisors reports that	with
22	Recommendation No. R:III.C.2-c for reasons as follows:; and, be it	
23	FURTHER RESOLVED, That the Board of Supervisors reports that	with
24	Recommendation No. R:III.C.3-e for reasons as follows:; and, be it	
25		

1	FURTHER RESOLVED, That the Board of Supervisors reports that with
2	Recommendation No. R:III.D.1.c for reasons as follows:; and, be it
3	FURTHER RESOLVED, That the Board of Supervisors reports that with
4	Recommendation No. R:IV.1 for reasons as follows:; and, be it
5	FURTHER RESOLVED, That the Board of Supervisors reports that with
6	Recommendation No. R:IV.2 for reasons as follows:; and, be it
7	FURTHER RESOLVED, That the Board of Supervisors reports that with
8	Recommendation No. R:IV.4 for reasons as follows:; and, be it
9	FURTHER RESOLVED, That the Board of Supervisors reports that with
10	Recommendation No. R:VI.1-b for reasons as follows:; and, be it
11	FURTHER RESOLVED, That the Board of Supervisors reports that with
12	Recommendation No. R:VI.2-a for reasons as follows:; and, be it
13	FURTHER RESOLVED, That the Board of Supervisors reports that with
14	Recommendation No. R:VI.2-c for reasons as follows:; and, be it
15	FURTHER RESOLVED, That the Board of Supervisors reports that with
16	Recommendation No. R:VI.3-d for reasons as follows:; and, be it
17	FURTHER RESOLVED, That the Board of Supervisors reports that with
18	Recommendation No. R:VII.1-I for reasons as follows:; and, be it
19	FURTHER RESOLVED, That the Board of Supervisors reports that with
20	Recommendation No. R:VII.4-d for reasons as follows:; and, be
21	FURTHER RESOLVED, That the Board of Supervisors urges the Mayor to cause the
22	implementation of the accepted findings and recommendations through his/her department
23	heads and through the development of the annual budget.
24	