


**Budget Analysis Report**

To: Budget and Appropriations Committee  
From: Budget and Legislative Analyst's Office   
Re: Budget Priority Report on Funds and Reserves  
Date: April 19, 2021

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**Summary of Requested Action**

We were asked to provide a report on City funds and reserve accounts, including miscellaneous funds held by City Departments and how these funds can those funds be utilized to meet immediate needs in the City.

For further information about this report, contact Severin Campbell, Budget and Legislative Analyst's Office.

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**Executive Summary**

- City funds are comprised of three types: (1) governmental funds provide for the City's day-to-day operations for basic governmental services, of which the General Fund is the City's chief operating fund; (2) proprietary funds account for business-like activities, including the City's business enterprises and internal services; and (3) fiduciary funds account for resources held for the benefit of parties outside the City, such as the City's health and pension plans.
- The City's General Fund is the main funding source for government operations. General Fund revenues in FY 2019-20 were \$5.5 billion, a 10 percent increase from General Fund revenues in FY 2017-18, and General Fund expenditures in FY 2019-20 were \$4.4 billion, a 19 percent increase from General Fund expenditures in FY 2017-18. The total General Fund balance increased from \$2.2 billion as of June 2018 to \$2.7 billion as of June 2020.
- The City has several General Fund reserves, of which two are stabilization reserves, and used to offset the general budget impact of the COVID-19 pandemic. The Rainy Day Reserve, approved by the voters in 2014, had a balance of \$229.1 million as of June 2020, of which one-half (the maximum allowable amount) was included in the City's FY 2020-21 budget, and one-half of the remaining balance is expected to be included in the City's FY 2021-22 budget. The Budget Stabilization Reserve, established in the Administrative Code to augment the Rainy Day Reserve, had a balance of \$362.6 million as of June 2020, of which \$42 million was included in the City's FY 2020-21 budget and \$130.6 million is expected to be included in the City's FY 2021-22 budget.
- The other General Fund reserves are (1) the General Reserve, equal to \$78.3 million in FY 2020-21, which was reduced from 3 percent to 1.5 percent of budgeted General Fund revenues, as allowed by the Administrative Code when the City draws on the Rainy Day Reserve; and (2) the COVID Response and Economic Loss Reserve, approved in the Annual Appropriation Ordinance, which has a current balance of approximately \$505 million.

- Special revenue funds account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The City has 22 categories of special revenue funds reported in the Comprehensive Annual Financial Report. The total balance for these funds increased by 26 percent from \$1.45 billion in June 2018 to \$1.82 billion in June 2020. The growth in fund balance suggests that some special revenue funds are not being optimally spent for the intended purposes. For example, the Culture and Recreation Fund balance, which includes the City's museums and art programs, doubled between June 2018 and June 2020, from \$17 million to \$34 million; in FY 2020-21 City departments carried forward surpluses in Grants for the Arts, the Film Rebate Program, and Cultural Districts. The Public Protection Fund increased by 50 percent between June 2018 and June 2020, from \$34.8 million to \$54.5 million. FY 2019-20 surpluses in the Public Protection Fund included (a) \$2 million in Police Department funds for capital planning, vehicle theft, fingerprint ID, and other programs; (b) \$1.5 million in the City Attorney's Consumer Protection fund; and (c) \$1.1 million in the Sheriff's Peace Officer Training and Sheriff Inmate programs.
- While most special revenue funds established within the past five years include reporting requirements, some funds do not include reporting requirements, such as the Public Works Street Beautification Code Fund and the Public Works Litter Control Fund, as well as the Arts Commission's Women's Recognition Public Art Fund.
- Internal service funds account for services provided by City agencies to other City departments and include Central Shops, San Francisco Finance Corporation, Reproduction, and Telecommunications and Information. The Reproduction Fund unrestricted fund balance of \$2.2 million exceeds the minimum 60-day working capital threshold set by the U.S. Office of Management and Budget Circular A-87 by \$700,000. Reducing charges for this service (or providing a refund of the excess fund balance) would free-up financial resources that could be used for other purposes.

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## Policy Options

### The Board of Supervisors could:

1. Request further information of the Mayor and Controller on the use of the COVID Economic Loss and Recovery Reserve funds.
2. Request City departments to report on reasons for underspending special revenue funds on the designated programs and the departments' FY 2021-22 spending plans.
3. Consider whether to add reporting requirements in the Administrative Code for some special revenue funds created in the past five years, including the Public Works Street Beautification Code Fund, the Public Works Litter Control Fund, and the Arts Commission's Women's Recognition Public Art Fund.
4. Request the Controller to evaluate reducing charges to City departments for reproduction services, resulting in a reduction in unrestricted fund balance.

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| <i>Project Staff: Severin Campbell, Karrie Tam</i> |
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## City Funds

City funds are comprised of three types:

- Governmental funds provide for the City's day-to-day operations for basic governmental services. Of the governmental funds, the General Fund is the City's chief operating fund. Other governmental funds include special revenue, debt service, capital project, and permanent funds.
- Proprietary funds account for business-like activities, including the City's business enterprises and internal services, for which the costs of services are funded by service charges. The City's business enterprises include the San Francisco Public Utilities Commission (SFPUC) enterprises – Water, Wastewater, and Hetch Hetchy; Airport; Port, San Francisco General and Laguna Honda Hospitals; and San Francisco Municipal Transportation Agency (SFMTA). The City's internal service funds are City departments or agencies providing services to City government and funded through service charges; these internal service funds include the Central Shops, Telecommunications and Information, Reprographics, and San Francisco Finance Corporation.
- Fiduciary funds account for resources held for the benefit of parties outside the City. The City's health and pension plans, retiree health care, and the Treasurer's investment pool are reported as fiduciary funds.

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## The City's General Fund

### General Fund Revenues and Expenditures

The City's General Fund is the main funding source for government operations, consisting of property, sales, hotel, and other tax revenues; charges for services; rents, concessions, permits, and licenses; various intergovernmental revenues; and other sources. General Fund revenues in FY 2019-20 were \$5.5 billion, a 10 percent increase from General Fund revenues in FY 2017-18, and General Fund expenditures in FY 2019-20 were \$4.4 billion, a 19 percent increase from General Fund expenditures in FY 2017-18, as shown in Exhibit 1 below.

**Exhibit 1: General Fund Balance from June 30, 2018 to June 30, 2020 (\$1,000s)**

| General Fund                              | June 30 2018 | June 30 2019 | June 30 2020 | Three Year Change | Percent Change |
|---|--------------|--------------|--------------|-------------------|----------------|
| Revenues                                  | \$4,989,555  | \$5,890,221  | \$5,472,952  | \$483,397         | 10%            |
| Expenditures                              | 3,739,760    | 4,030,506    | 4,433,849    | 694,089           | 19%            |
| Surplus/(Deficit) Before Transfers        | 1,249,795    | 1,859,715    | 1,039,103    | (210,692)         | -17%           |
| Net Transfers <sup>1</sup>                | (898,557)    | (1,364,642)  | (1,070,204)  | (171,647)         | 19%            |
| Net Change June 30, 2018 to June 30, 2020 | n/a          | \$495,073    | (\$31,101)   | \$463,972         |                |

Source: Comprehensive Annual Financial Reports

**General Fund Balance**

The net General Fund operating surplus between June 30, 2018 and June 30, 2020 was \$463,972 (shown in Exhibit 1 above), resulting in an increase in fund balance of \$463,972 from \$2.2 billion as of June 30, 2018 to \$2.7 billion as of June 30, 2020, shown in Exhibit 2 below.

**Exhibit 2: General Fund Balance June 30, 2018, June 30, 2019, and June 30, 2020 (\$1,000s)**

|                                   | June 30 2018       | June 30 2019       | June 30 2020       | Three Year Change | Percent Change |
|-----------------------------------|--------------------|--------------------|--------------------|-------------------|----------------|
| Nonspendable                      | \$1,521            | \$1,259            | \$1,274            | (\$247)           | -16%           |
| Restricted                        | 143,977            | 324,977            | 229,069            | 85,092            | 59%            |
| Subtotal Restricted               | 145,498            | 326,236            | 230,343            | 84,845            | 58%            |
| Committed                         | 371,698            | 397,563            | 363,410            | (8,288)           | -2%            |
| Assigned                          | 1,291,499          | 1,361,787          | 1,581,761          | 290,262           | 22%            |
| Unassigned                        | 413,255            | 631,437            | 510,408            | 97,153            | 24%            |
| Subtotal Unrestricted             | 2,076,452          | 2,390,787          | 2,455,579          | 379,127           | 18%            |
| <b>Total General Fund Balance</b> | <b>\$2,221,950</b> | <b>\$2,717,023</b> | <b>\$2,685,922</b> | <b>\$463,972</b>  | <b>21%</b>     |

Source: Comprehensive Annual Financial Reports

The General Fund balance consists of restricted and unrestricted funds. According to Governmental Accounting Standards Board (GASB) definitions of fund classifications, restricted funds consist of:

- Nonspendable: includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. The nonspendable fund balance as of June 30, 2020 of \$1.3 million consisted largely of advances and long-term receivables.

<sup>1</sup> Net transfers of \$1.07 billion in FY 2019-20 consisted of (a) approximately \$0.9 billion to the General Fund from Airport concessions, special revenue funds, internal service funds, and San Francisco General and Laguna Honda Hospitals; (b) \$1.16 billion from the General Fund to the San Francisco Municipal Transportation Agency (SFMTA), San Francisco General and Laguna Honda Hospitals, Water and Wastewater Enterprises, and special revenue funds.

- **Restricted:** includes amounts that can only be used for specific purposes due to constraints imposed by external resource providers, by the City's Charter, or by enabling legislation. The restricted fund balance as of June 30, 2020 of \$229 million was attributed to the City's Rainy Day Economic Stabilization Reserve, established in Charter Section 9.113.

Unrestricted funds consist of:

- **Committed:** includes amounts that can only be used for specific purposes pursuant to an ordinance passed by the Board of Supervisors and signed by the Mayor. The committed fund balance as of June 30, 2020 of \$363.4 million included the City's Budget Stabilization Reserve (\$362.6 million) and the Recreation and Park Budget Savings Incentive Reserve (\$0.8 million).
- **Assigned:** includes amounts that are not classified as nonspendable, restricted, or committed, but are intended to be used by the City for specific purposes. The assigned fund balance as of June 30, 2020 of \$1.6 billion consisted of appropriations to City programs and capital projects, reserves for contingencies and litigation, and an allocation to the FY 2021-22 budget.
- **Unassigned** – is the residual classification for the General Fund and includes all amounts not contained in the other classifications. The unassigned fund balance as of June 30, 2020 was \$510 million.

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## The City's General Fund Reserves

### Rainy Day Reserve

The City has several General Fund reserves, of which the Rainy Day Economic Stabilization Reserve was approved by the voters in 2014 and established in Charter Section 9.113.5. As of June 30, 2020, the Rainy Day Reserve balance – a restricted fund balance as shown in Exhibit 2 above – was \$229.1 million. According to the Controller's FY 2020-21 Six Month Budget Status Report, one-half of the reserve balance and the maximum allowable amount, or \$114.5 million, was included in the City's FY 2020-21 budget, and one-half of the remaining balance, or \$57.3 million, is expected to be included in the City's FY 2021-22 budget.

### Budget Stabilization Reserve

Administrative Code Section 10.60(c) established the Budget Stabilization Reserve to augment the Rainy Day Economic Stabilization Reserve. As of June 30, 2020, the Budget Stabilization Reserve balance, which is a committed fund balance, was \$362.6 million. According to the Controller's Six-Month Budget Status Report, \$42 million was included in the City's FY 2020-21 budget and \$130.6 million is expected to be included in the City's FY 2021-22 budget.

### General Reserve

Administrative Code Section 10.60(c) established the General Reserve to address revenue weaknesses, expenditure overages, or other programmatic goals not anticipated during the annual budget process. While the FY 2020-21 General Reserve amount is set by the Administrative Code at 3 percent of budgeted General Fund revenues, the percentage set aside for the General Reserve is reduced to 1.5 percent of budgeted General Fund revenues in the budget year in which

funds are drawn from the Rainy Day Reserve. In FY 2020-21, the General Reserve balance is approximately \$78.3 million.

### COVID Response and Economic Loss Reserve

Section 32 of the Annual Appropriation Ordinance for FY 2020-21 and FY 2021-22 established the COVID Response and Economic Loss Reserve, allocating the \$507 million of the \$510 million unassigned fund balance as of June 30, 2020, shown in Exhibit 2 above, to this Reserve. The Board of Supervisors approved an appropriation of \$1.9 million to support food and restaurant businesses in Chinatown (File 21-0014), leaving a balance of approximately \$505 million.

## Other Governmental Funds

Other governmental funds, in addition to the General Fund, include special revenue funds, debt service funds, capital project and permanent funds, as noted above. For the most part, use of these funds is restricted. Debt service funds account for payments on the City's outstanding debt; capital project funds account for bond proceeds, capital grants, and other funds dedicated to capital projects; and the permanent fund consists of the City's Bequest Fund, for which funds can only be used in accordance with the bequest.

### Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.<sup>2</sup> The City has 22 special revenue funds reported in the Comprehensive Annual Financial Report. As shown in Exhibit 3 below, the total balance for these funds increased from \$1.45 billion as of June 30, 2018 to \$1.82 billion as of June 30, 2020, an increase of 26 percent.

**Exhibit 3: Special Revenue Fund Balance from June 30, 2018 to June 30, 2020 (\$1,000s)**

|                     | June 30<br>2018 | June 30<br>2019 | June 30<br>2020 | Three-Year<br>Change |
|---------------------|-----------------|-----------------|-----------------|----------------------|
| Fund Balance        | \$1,451,032     | \$1,786,377     | \$1,824,000     | \$372,968            |
| Year-to-Year Change | n/a             | \$335,345       | \$37,623        | \$372,968            |
| Percent Change      | n/a             | 23%             | 2%              | 26%                  |

Source: Comprehensive Annual Financial Report

Special revenue funds can account for:

- Fees and operating revenues specific to a department's or program's activities, such as Building Inspection, Convention Facilities, Court, Golf, Real Property, and War Memorial Funds;

<sup>2</sup> Of the \$1.84 billion in special revenue fund balance as of June 30, 2020, \$1.7 billion were restricted funds and \$124 million were assigned, indicating that these funds were appropriated for a specific purpose or use, but could be repurposed by the Board of Supervisors.

- Tax allocations, such as property tax allocations to the Children and Families Fund, Open Space and Park Fund, and Library Fund; sales tax allocations to the San Francisco Transportation Authority; and gasoline tax allocation to the Gasoline Tax Fund;
- Federal and State grants, including Housing and Urban Development (HUD) grants allocated to the Community/Neighborhood Development Fund; federal and state grants for mental health and public health services allocated to the Community Health Fund; and other federal and state grants allocated to the Human Welfare Fund and Senior Citizens Program Fund;
- Consolidation of several funding sources to one fund, including Cultural and Recreation Fund, Environmental Protection Fund, General Services Fund, Gift & Other Expendable Trusts Fund, Public Protection Fund, and Public Works, Transportation & Commerce Fund; and
- Assets of the former Redevelopment Agency deposited into the Low and Moderate Income Housing Fund.

#### *Special Revenue Sub-Funds*

Special revenue sub-funds are a sub-set of the special revenue funds reported in the City's Comprehensive Annual Financial Report, and are created for specific uses and purposes. These funds are outlined in Chapter 10, Article XIII of the San Francisco Administrative Code. Special revenue sub-funds are established and amended via ordinance as approved by the Board of Supervisors.

#### *Methodology*

This report presents information on special revenue funds, with a specific focus on the funds that rolled up several sub-funds and sources into one special revenue fund reported in the Comprehensive Annual Financial Report. We identified departments with special revenue funds in their FY 2019-20 and FY 2020-21 budgets and/or established special revenue sub-funds in the past five years. We then surveyed departments in the following areas: uses of funds, sources of funding, uses of surplus funds, fund expenditures, and reporting requirements.

#### **Special Revenue Fund Balances**

As shown in Exhibit 4 below, 20 of the 22 special revenue fund balances increased from FY 2017-18 to FY 2019-20. While nine special revenue fund balances decreased between FY 2018-19 and FY 2019-20, overall, the total fund balance increased by approximately \$37.6 million in FY 2019-20.

**Exhibit 4: Change in Special Revenue Balances from June 30, 2018 to June 30, 2020 (\$1,000s)**

|                                    | Fund Balance as of June 30 |                  |                  | Fund Balance Change      |                          | % Change                 |                          |
|------------------------------------|----------------------------|------------------|------------------|--------------------------|--------------------------|--------------------------|--------------------------|
|                                    | 2018                       | 2019             | 2020             | 3-year<br>2018 -<br>2020 | 2-year<br>2019 -<br>2020 | 3-year<br>2018 -<br>2019 | 2-year<br>2019 -<br>2020 |
| <b>Special Revenue Fund</b>        |                            |                  |                  |                          |                          |                          |                          |
| Building Inspection                | 155,257                    | 166,226          | 162,023          | 6,766                    | (4,203)                  | 4%                       | -3%                      |
| Children and Families              | 131,890                    | 178,249          | 184,244          | 52,354                   | 5,995                    | 40%                      | 3%                       |
| Community Neighborhood Dev         | 596,266                    | 775,003          | 753,594          | 157,328                  | (21,409)                 | 26%                      | -3%                      |
| Community Health Services          | 30,869                     | 33,045           | 40,865           | 9,996                    | 7,820                    | 32%                      | 24%                      |
| Convention Facilities              | 32,511                     | 48,127           | 44,830           | 12,319                   | (3,297)                  | 38%                      | -7%                      |
| Court                              | 792                        | 1,226            | 1,119            | 327                      | (107)                    | 41%                      | -9%                      |
| Culture & Recreation               | 16,979                     | 26,243           | 34,215           | 17,236                   | 7,972                    | 102%                     | 30%                      |
| Environmental Protection           | 182                        | 986              | 1,159            | 977                      | 173                      | 537%                     | 18%                      |
| Gas Tax                            | 32,659                     | 54,002           | 70,408           | 37,749                   | 16,406                   | 116%                     | 30%                      |
| General Services Fund              | 24,672                     | 27,091           | 27,684           | 3,012                    | 593                      | 12%                      | 2%                       |
| Gift & Other Expendable Trust      | 13,111                     | 18,330           | 31,087           | 17,976                   | 12,757                   | 137%                     | 70%                      |
| Golf                               | 6,866                      | 9,892            | 9,789            | 2,923                    | (103)                    | 43%                      | -1%                      |
| Human Welfare                      | 4,839                      | 10,381           | 16,071           | 11,232                   | 5,690                    | 232%                     | 55%                      |
| Low & Moderate Income Housing      | 22,845                     | 42,529           | 45,781           | 22,936                   | 3,252                    | 100%                     | 8%                       |
| Open Space                         | 43,476                     | 51,598           | 54,374           | 10,898                   | 2,776                    | 25%                      | 5%                       |
| Public Library                     | 65,893                     | 87,245           | 97,980           | 32,087                   | 10,735                   | 49%                      | 12%                      |
| Public Protection                  | 34,854                     | 44,476           | 54,524           | 19,670                   | 10,048                   | 56%                      | 23%                      |
| Public Works, Transport, Commerce  | 51,112                     | 62,932           | 64,475           | 13,363                   | 1,543                    | 26%                      | 2%                       |
| Real Property                      | 24,938                     | 23,556           | 12,469           | (12,469)                 | (11,087)                 | -50%                     | -47%                     |
| Transportation Authority           | 152,372                    | 114,630          | 107,780          | (44,592)                 | (6,850)                  | -29%                     | -6%                      |
| Senior Citizens                    | (904)                      | (331)            | (729)            | 175                      | (398)                    | -19%                     | 120%                     |
| War Memorial                       | 9,553                      | 10,941           | 10,258           | 705                      | (683)                    | 7%                       | -6%                      |
| <b>Total Special Revenue Funds</b> | <b>1,451,032</b>           | <b>1,786,377</b> | <b>1,824,000</b> | <b>372,968</b>           | <b>37,623</b>            | <b>26%</b>               | <b>2%</b>                |

Source: Comprehensive Annual Financial Report, Combining Schedule of Revenues, Expenditures & Changes in Fund Balance from June 30, 2018 to June 30, 2020

To understand some of the drivers for the fund balance increases and uses of funds, we reviewed the following special revenue funds that included multiple departments and have grown in fund balance over the past three years: Culture & Recreation, Environmental Protection, General Services, Gift & Other Expendable Trust, Public Protection, Golf Fund, and the Open Space Fund.

<sup>3</sup> We surveyed departments with these special revenue funds in their FY 2019-20 and FY 2020-21 budgets. Appendix I details the department's responses for each of the funds in regard to uses, sources of funding, uses of surplus funds, and fund expenditures.

### **Culture & Recreation Fund**

The Culture & Recreation fund accounts for revenues received from a variety of cultural and recreational funds such as Public Arts, Youth Arts and Yacht Harbor with revenues used for certain specified operating costs. Surplus funds can only be used for purposes and uses as described in the Administrative Code or voter proposition.

<sup>3</sup> The Environmental Protection Fund is specific to the Department of the Environment. The Golf Fund and Open Space Fund are specific to the Recreation and Park Department.



The Culture & Recreation Fund balance increased by \$17.2 million between June 30, 2018 and June 30, 2020:

| <b>June 30 2018</b> | <b>June 30 2020</b> | <b>Increase</b> |
|---------------------|---------------------|-----------------|
| \$16,979,000        | \$34,215,000        | \$17,236,000    |

The FY 2020-21 Culture & Recreation Fund budget was \$37.5 million:

| <b>Department</b>  | <b>FY 2020-21<br/>Budget</b> |
|--------------------|------------------------------|
| City Administrator | \$13,203,000                 |
| Art Commission     | 13,666,295                   |
| OEWD               | 1,452,390                    |
| MOHCD              | 2,430,000                    |
| Recreation & Park  | 6,760,747                    |
| <b>Total</b>       | <b>\$37,512,432</b>          |

City departments had unspent funds in their FY 2018-19 and FY 2019-20 budgets, which were carried forward into the next fiscal year, including:

- Grants for the Arts, administered by the City Administrator;
- Film Rebate and Film to Film programs, administered by the Office of Economic and Workforce Development (OEWD)
- Cultural Districts, administered by the Mayor's Office of Housing and Community Development (MOHCD)

Some examples of departmental uses of this fund include the following:

- **Cultural Districts (MOHCD):** In May 2018, San Francisco legislation formalized the creation of a place-based program that recognizes certain community-defined areas legislated by the Board of Supervisors as Cultural Districts. Administered by MOHCD, the Cultural District fund was established to receive any monies appropriated or donated to pay for City activities designed to support and preserve Cultural Districts per Administrative Code Chapter 107. Consequently, surplus funds can only be used for Cultural District purposes, as described in Administrative Code 10.100-52 and Administrative Code 107. The November 2018 Proposition E <sup>4</sup> capped annual increases or decreases of Hotel Tax allocations to the arts programs, including Cultural Districts, at 10 percent. The baseline Cultural Districts funding authorized by Proposition E is \$3 million in Hotel Tax receipts. The shelter-in-place order that began in March 2020 due to the COVID 19 pandemic severely impacted hotel usage in the final quarter of FY 2019-20; however, as previously mentioned, the reduction to Proposition E allocations was capped at 10 percent. The Cultural Districts' annual allocation for FY 2019-20 was therefore set at \$2,700,000. According to MOHCD, the timing of the creation of each Cultural District and the associated community-based organizational infrastructure has made it challenging to align the City's fiscal year budget with spending during each district's ramp-

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<sup>4</sup> This legislation amended the Business and Tax Regulations Code and Administrative Code to reallocate 1.5 percent of the existing 8 percent base hotel tax to arts and cultural services.

up period, meaning encumbrance and spending often cross fiscal years<sup>5</sup> Upon the creation of the Cultural Districts program, MOHCD determined that \$230,000 would be allocated to each cultural district for its operations. There are now currently eight Cultural Districts<sup>6</sup> for a total annual expenditure amount of \$1,840,000. An additional amount beyond the \$230,000 is spent for on-boarding of each newly created district, including creation of a Cultural History Housing and Economic Sustainability Strategies Report (CHHESS Report). According to MOHCD, any surplus funds will be carried forward to the subsequent fiscal year and used primarily for start-up funds for newly created cultural districts as well as other Cultural Districts needs identified in collaboration with community stakeholders.

- **Asian Art Museum and Fine Arts Museums of San Francisco:** The Culture & Recreation fund accounts for the cost of the City admission attendants at the Asian Art Museum and Fine Arts Museums of San Francisco. The source of funding is museum admissions revenue. Excess admissions revenues during the year are retained by the museums to fund other operating costs. Consequently, surplus funds are not carried forward to subsequent fiscal years.

### Environmental Protection Fund

The Environmental Protection fund accounts for revenues received from state, federal and other sources for the preservation of the environment, recycling, and reduction of toxic waste from the City's waste stream and specifically funds programs and services in the Department of the Environment. The sources of funding for the Environmental Protection fund include various federal and state grants, an Air Travel Carbon Offset program that is funded by a 13 percent surcharge for City Employee Air Travel, and a Safe Drug Disposal Stewardship program<sup>7</sup> paid by medicine manufacturers and producers.

The Environmental Protection Fund balance increased by \$977,000 between June 30, 2018 and June 30, 2020:

| June 30 2018 | June 30 2020 | Increase |
|--------------|--------------|----------|
|--------------|--------------|----------|

<sup>5</sup> According to MOHCD, the City budget operates on a fiscal year, and often, cultural districts are legislated into existence at varying times of the year. MOHCD attempted to reserve some dollars in anticipation of costs for new districts. Once cultural district legislation is approved, MOHCD is required to start a community engagement process with the aim of creating strategies and plans for the district. MOHCD staff partners with cultural district staff, their advisory board and volunteers to implement a broad community engagement process to develop strategies that will support the district. These strategies are a substantive element of the Cultural History Housing and Economic Sustainability Strategies Report (CHHESS Report) that dictates the scope of work of the cultural district, ensures City department partnership, is adopted by resolution by the full Board of Supervisors, and is revisited every three years by City and community members. An on-boarding process takes place with each cultural district to launch the organizational infrastructure. This process includes staff hiring, community advisory board training, governance development and community planning as well as support to and from the fiscal sponsor. According to MOHCD, historically, this launching process takes approximately six months and at that time the CHHESS community engagement process begins, which thus far, takes at least one-year.

<sup>6</sup> African American Arts & Cultural District, American Indian Cultural District, Calle 24 Latino Cultural District, Castro LGBTQ Cultural District, Compton's Transgender Cultural District, Japantown Cultural District, Leather & LGBTQ Cultural District, SoMa Pilipinas – Filipino Cultural District

<sup>7</sup> The Safe Drug Disposal Stewardship Ordinance requires medicine manufacturers who sell their products in San Francisco, to provide all San Francisco residents with a safe and convenient way to dispose of their unwanted home-generated medicine.

|           |             |           |
|-----------|-------------|-----------|
| \$182,000 | \$1,159,000 | \$977,000 |
|-----------|-------------|-----------|

The FY 2020-21 Environmental Protection Fund budget was \$20.9 million:

| <b>Department</b>   | <b>FY 2020-21<br/>Budget</b> |
|---------------------|------------------------------|
| Environment         |                              |
| Continuing Projects | \$424,430                    |
| Operating           | 4,444,137                    |
| Continuing Grants   | 16,033,198                   |
| <b>Total</b>        | <b>\$20,901,765</b>          |

According to the Department for the Environment, the majority of funds are exclusively committed to various grants and deliverables. Increases in fund balance are primarily a result of increases and adjustments to grants amounts and revenue sources.

### General Services Fund

The General Services Fund accounts for the activities of several non-grant activities, generally established by administrative action. Surplus funds can only be used for purposes and uses as described in the Administrative Code, federal and state regulations, grant requirements, and California Government Code.

The General Services Fund balance increased by \$3.0 million between June 30, 2018 and June 30, 2020:

| <b>June 30 2018</b> | <b>June 30 2020</b> | <b>Increase</b> |
|---------------------|---------------------|-----------------|
| \$24,672,000        | \$27,684,000        | \$3,012,000     |

The FY 2020-21 General Services Fund budget was \$86.4 million:

| <b>Department</b>       | <b>FY 2020-21 Budget</b> |
|-------------------------|--------------------------|
| City Administrator      | \$787,382                |
| Assessor                | 1,965,751                |
| District Attorney       | 310,000                  |
| Human Resources         | 79,010,435               |
| Mayor                   | 150,000                  |
| Technology              | 2,390,000                |
| Treasurer Tax Collector | 1,805,730                |
| <b>Total</b>            | <b>\$86,419,298</b>      |

City departments had unspent funds in their FY 2018-19 and FY 2019-20 budgets, which were carried forward into the next fiscal year, including:

- The Surety Bond program, administered by the City Administrator, in which funds were carried forward in FY 2018-19 and FY 2019-20 to ensure sufficient funds in the event of a surety bond default;
- Bradford State Equity grant, administered by the Office of Cannabis, which were carried forward from FY 2019-20;

- Programs funded by Recorder fees (Assessor/Recorder's Office), were carried forward in FY 2018-19 and FY 2019-20;
- Public Education & Government Access Channel Facilities Fund, administered by the Department of Technology, were carried forward in FY 2018-19 and FY 2019-20;
- Financial Justice Project funds, administered by the Treasurer/Tax Collector, were carried forward from FY 2019-20.

In addition, small amounts of General Services Fund monies in other programs were carried forward in each fiscal year.

Some examples of departmental uses of this fund include the following:

- **Public Education and Government Access Channels Facilities and Activities Fund (Department of Technology):** The General Services fund provides support for the Department of Technology's capital and facilities needs of the public, educational, and government access channels operated by SFGovTV, the educational channel operated by City College, the public access channels operated by the Bay Area Video Coalition, and digital media labs where content for public access channels is created. Sources of funding include the Public, Educational, and Government Access Channels Facilities and Activities Fee (PEG Fee) established by Administrative Code Section 11.28-A for cable service providers, also known as Video Service Providers. For public, educational, and government access channels facilities and activities operating costs, funding comes from 0.3 percent of the 5 percent Franchise Fee cable service operators pay to the City for use of the public right of way.<sup>8</sup> The Department of Technology has not fully spent the budgeted amounts for the public, educational and government facilities funds in the past five years because the funds generate more revenue than the public, educational, and government access channels generate eligible costs. In FY 2019-20, the surplus balance for the Department of Technology's General Services fund was \$1,074,695. Surplus funds each year are carried forward to the subsequent fiscal year. According to the Department of Technology, there is little flexibility in the use of public, educational, and government facilities funds because funds from cable operators are restricted by federal and state law to public, educational, and government facilities and capital costs.
- **Recorder Fees (Assessor-Recorder's Office):** Recorder operations and the portion of public service related to vital records (e.g., marriage licenses) account for the General Services fund for the Assessor-Recorder's Office. Sources of funding include fee revenue governed by Chapter 6 Sections 27360 – 27388 of the California Government Code and Section 8.24 of the San Francisco Administrative Code. Each fee has a specific eligible use as set forth in the Code. According to the Assessor-Recorder, the Department does not consistently fully spend the budgeted amount every year due to staff attrition, employee unpaid leave, lower than expected non-labor costs, or encumbrances that carry forward across fiscal years (e.g.,

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<sup>8</sup> Both fees are based only on traditional cable gross revenue, and therefore, revenue from internet service and telecommunications service is excluded.

Recorder system modernization project implementation contract). The Assessor-Recorder carried forward \$1.9 million in FY 2018-19 and approximately \$141,000 in FY 2019-20.

- Surety Bond Insurance (City Administrator):** The General Services Fund accounts for the City Administrator's Special Revenue Grant Fund and the Surety Bond Self Insurance Fund. The Special Revenue Grant Fund is where most of the department's state and federal grants are budgeted. The Surety Bond Self Insurance fund is governed by Administrative Code Section 14B, which mandates that each department conducting public works or improvements under Chapter 6 of the Administrative Code shall contribute annually to the fund. According to the City Administrator's Office, surplus funds in the Special Revenue Grant Fund are returned to the grantors if unused, while funds in the Surety Bond Self Insurance Fund are carried forward to the subsequent fiscal year to provide default guarantees for Local Business Enterprises participating in the Contractor Development Program. As stated in Administrative Code Section 14B, the City may expend the monies in the Surety Bond Self Insurance Fund only for the purpose of conducting self-insurance programs for the San Francisco Bonding and Financial Assistance Program, including risk management administration, City Attorney claim administration and adjudication, and programmatic oversight. The year-end unencumbered carryforward amount for FY 19-20 for the Surety Bond Self-Insurance Fund was \$3,553,803.

### Gift & Other Expendable Trust Fund

The Gift & Other Expendable Trust fund accounts for certain cash gifts which have been accepted by the Board of Supervisors on behalf of the City and the operations of two smaller funds that cannot properly be grouped into the Gift Fund because of their specific terms. Disbursements are made by departments, boards and commissions in accordance with the purposes, if any, specified by the donor. Activities are controlled by project accounting procedures maintained by the Controller. In general, the primary sources of funding are private grants and donations.

The Gift & Other Expendable Trust balance increased by \$18.0 million between June 30, 2018 and June 30, 2020:

| <u>June 30 2018</u> | <u>June 30 2020</u> | <u>Increase</u> |
|---------------------|---------------------|-----------------|
| \$13,111,000        | \$31,087,000        | \$17,976,000    |

The FY 2020-21 Gift & Other Expendable Trust budget was approximately \$950,000:

| <u>Department</u> | <u>FY 2020-21 Budget</u> |
|-------------------|--------------------------|
| Public Health     | \$288,485                |
| Environment       | 75,000                   |
| Human Services    | 96,000                   |
| Recreation & Park | 443,968                  |
| Status of Women   | 46,000                   |
| <b>Total</b>      | <b>\$949,453</b>         |

Some examples of departmental uses of this fund include the following:

- Recreation and Park Department:** Under Administrative Code Section 10.100-257, the Recreation and Parks Fund was established to receive all private grants, gifts, and bequests of money and property which may be offered to the City to support Recreation and Park

programs and facilities. The fund is to be used exclusively for the purposes of supporting Recreation and Parks programs and facilities with emphasis on citywide and demographic parity. According to the Recreation and Park Department, FY 2019-20 expenditures were \$303,331, which was \$136,695 less than the FY 2019-20 adopted budget of \$440,026.

- **Department of the Environment:** The Gift & Other Expendable Trust fund provides support for costs related to the Mayor's Earth Day events. Funding comes from anticipated donations for the events. According to the Department of the Environment, the proposed FY 2020-21 budgeted amount (\$75,000) for this fund is higher than the FY 2019-20 original budgeted amount (\$45,000) because of the transition from an Earth Day breakfast event to a month-long series of Earth Day events in the City.

### Public Protection Fund

The Public Protection fund accounts for grants received and revenues and expenditures of 21 special revenue funds including fingerprinting, vehicle theft crimes, peace officer training and other activities related to public protection. In general, the uses of funds are restricted and committed to purposes designated by federal and state grants, state fee revenues, and private philanthropic grants. Increases in fund balance are primarily a result of increases and adjustments to grants amounts and revenue sources.

The Public Protection Fund balance increased by \$19.7 million between June 30, 2018 and June 30, 2020:

| <b>June 30 2018</b> | <b>June 30 2020</b> | <b>Increase</b> |
|---------------------|---------------------|-----------------|
| \$34,854,000        | \$54,524,000        | \$19,670,000    |

The FY 2020-21 Public Protection Fund budget was \$75.2 million:

| <b>Department</b>    | <b>FY 2020-21 Budget</b> |
|----------------------|--------------------------|
| City Administrator   | \$56,980                 |
| Adult Probation      | 4,013,844                |
| City Attorney        | 5,141,717                |
| District Attorney    | 8,011,083                |
| Emergency Management | 36,450,440               |
| Juvenile Probation   | 9,063,342                |
| Public Defender      | 240,790                  |
| Police               | 7,848,537                |
| Sheriff              | 4,406,900                |
| <b>Total</b>         | <b>\$75,233,633</b>      |

City departments had unspent funds in their FY 2018-19 and FY 2019-20 budgets, which were carried forward into the next fiscal year, including:

- Medical Examiner Office grant for forensic science improvements, which according to the City Administrator's Office had funds carried forward from year-to-year but were spent within the term set by the grant;
- Consumer Protection funds, administered by the City Attorney, which carried forward \$1.2 million in FY 2018-19 and \$1.5 million in FY 2019-20;

- Police Department grants and special revenue funds, for which \$7.9 million was budgeted in FY 2019-20 and \$5.5 was spent; funds carried forward included \$1.5 million for capital planning, approximately \$400,000 for the fingerprint ID program, approximately \$160,000 for the vehicle theft crimes program, and more than \$300,000 for various other grants and special revenue programs;
- Adult Probation Department carry forward of prior years' surplus funds from the California Community Corrections Incentive program, totaling \$3.2 million in FY 2018-19 and reduced to \$2.5 million in FY 2019-20; and surpluses in other programs in FY 2019-20, totaling approximately \$300,000, for Domestic Violence, Law Enforcement Assisted Diversion (LEAD), and State and federal Justice Assistance Grants (JAG).
- Dispute Resolution (administered by the District Attorney) fund balance increase of \$100,000 from \$33,000 in FY 2016-17 to \$133,000 in FY 2019-20;
- Sheriff's Department programs, for which the total combined surplus in FY 2018-19 and FY 2019-20 was \$1.2 million, including \$1.1 million in the Sheriff Inmate Program and nearly \$400,000 in the Peace Officer Training Program (offset by deficits in other programs).

Some examples of departmental uses of this fund include the following:

- **Department of Emergency Management:** The Public Protection fund accounts for the Department of Emergency Management's Homeland Security Grant Program – Urban Area Security Initiative, as well as emergency services state grants. According to the Department of Emergency Management, all grant funds are fully expended every year, and there are no projected surpluses for this fund. Uses of the fund are restricted per grant requirements.
- **Police Department:** The Public Protection fund accounts for the Police Department's various federal and state grants, programs funded by state legislated court fee revenues, a fingerprint identification system funded by vehicle registration license fees and traffic violations, a contract funded by the Transbay Joint Powers Authority to provide enhanced police patrol on overtime at the Transbay Transit Center, a vehicle theft abatement program funded by vehicle registration license fees, and non-government grants (e.g., corporate grants). According to the Police Department, grant awards are "up to" reimbursable amounts, which the department claims for reimbursement after spending. Quarterly claims are submitted showing actual expenditures tied to grant-specific programs. In addition, the Police Department reports that programs and services funded by state fee revenues are tied exclusively to specific purposes, as defined by the respective authorizing statutes; funds not fully spent are carried forward to the subsequent fiscal year.
- **District Attorney's Office:** The Public Protection fund accounts for the District Attorney's Office's annual recurring state grants and special funds unique to the department. For the grants, the funding sources are mainly federal pass through-funds or direct state funding. For the special funds, funding sources are based on various local criminal or civil actions/judgments. According to the District Attorney's Office, for the annual grants, funds are mostly expended by the end of the fiscal year. If funds are not spent, the department does not claim the funds. Most of the annual grants are reimbursement based. The special funds

are all continuing funds, so any unspent funds are kept within that fund and carried forward to the subsequent fiscal year.

### **Other Special Revenue Fund Considerations**

In general, special revenue funds account for specific funding sources, and unused funds are carried forward from year-to-year. However, some funds are established without a specific funding source. Some special revenue sub-funds do not have any monies to date (through donations, appropriations, City funding, etc.). These funds include the Police Department's Homicide Reward Fund, Office of Cannabis Community Reinvestment Fund, MOHCD's COVID-19 SRO Relief Fund, MOHCD's Nuisance Abatement Revolving Loan Fund, the Department of Homelessness and Supportive Housing's Navigation Partnership Fund, and the Department of Public Works' Public Works Encroachment Maintenance Fund.

Also, while for most special revenue funds, any surplus monies are carryforward to the subsequent fiscal year. The exception is the Treasurer & Tax Collector's Kindergarten to College Fund, in which the remaining surplus funds go back to the General Fund.

Most special revenue funds established within the past five years include reporting requirements, such as an annual report to the Board of Supervisors that details the status of the fund, expenditures, donations and gifts, and project implementation. However, some funds do not include reporting requirements, such as the Department of Public Works' Public Works Street Beautification Code Fund and the Public Works Litter Control Fund, as well as the Arts Commission's Women's Recognition Public Art Fund. According to the Department of Public Works, the Public Works Street Beautification Code Fund and the Public Works Litter Control Fund are not identified as separate sub-funds in the City's financial system. Consequently, the department has requested to create separate funds to ease tracking and improve transparency. In addition, the Arts Commission's Women's Recognition Public Art fund also does not include reporting requirements. According to the Arts Commission, the funds are instead tracked in a dedicated account that is reviewed regularly by the Director of Public Art and the Finance Manager.

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### **Recreation and Park Department's Golf and Open Space Funds**

At the request of the Chair of the Budget and Finance Committee, we looked at the purpose, revenue sources, and spending of the Recreation and Park Department's Golf Fund and Open Space Fund.



## Golf Fund

The Golf Fund is a special revenue fund that accounts for the revenue and expenditures related to the City's six golf courses (Gleneagles, Golden Gate Park, Lincoln Park, Sharp Park, TPC Fleming, and TPC Harding). By adding Section 10.100-256 to the San Francisco Administrative Code, the Board of Supervisors created the San Francisco Recreation and Park Golf Fund, effective July 1, 2002, into which all revenues derived from the City's golf courses, including greens fees and concession revenues, would be restricted to the following uses (listed in priority order):

- 1) Operations and maintenance of the City's golf courses;
- 2) Annual set aside of \$250,000 (Consumer Price Index adjusted) for capital improvements and facilities maintenance at the Harding and Fleming Golf Courses;
- 3) Reimbursement to the Open Space Fund for the full cost of the Harding and Fleming Golf Courses' renovation projects paid from the proceeds of State Proposition 12<sup>9</sup> grant funding and matching Open Space Fund monies, plus interest.<sup>10</sup> In any year that the actual annual net cash flow received from the Harding and Fleming Golf Courses exceeds the projected net cash flow, 25 percent of that amount is to be applied to the above reimbursement to the Open Space Fund, increasing to 50 percent if the net cash flow exceeds \$1 million. Reimbursement commences upon completion of the project and is required to be completed within 25 years.
- 4) Capital improvements at any of the golf courses;
- 5) Debt service related to capital improvements at any of the golf courses; and
- 6) Capital improvements to Recreation and Park Department properties contiguous to all of the Department's golf courses.

Consequently, in compliance with the Administrative Code restrictions, the Recreation and Park department does not have flexibilities in the use of surplus funds which are retained in the Golf Fund balance and must be used solely for the operation and maintenance of the golf courses.

### *FY 2019-20 Golf Fund Expenditures*

In FY 2019-20, the Golf Fund expended approximately 93 percent, or \$20,107,018<sup>11</sup>, of its \$21,651,469 budget, as shown in Exhibit 5 below.

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<sup>9</sup> State Proposition 12 was approved by voters in November of 2002

<sup>10</sup> Each year the Recreation and Park Commission is charged with determining an interest rate, provided that the chosen interest rate would at least equal the greater of (a) the City's cost of borrowing funds under the Open Space Fund if and to the extent the City has outstanding bonded indebtedness under the Open Space Fund at the time the Commission makes such determination, or (b) 1 percent less than the prime domestic commercial lending rate in effect at such time by a major financial institution (to be selected by the City), compounded annually. The payments would be amortized over 25 years, subject to acceleration if the City earns bonus profits.

<sup>11</sup> This includes \$3,107,558 of encumbrances/carryforward funds.

**Exhibit 5: FY 2019-20 Golf Fund Expenditures<sup>12</sup>**

|                           | <b>FY 2019-20<br/>Revised<br/>Budget</b> | <b>Actual</b>       | <b>Encumbrances/<br/>Carryforward</b> | <b>Balance<sup>13</sup></b> | <b>Percentage<br/>Expended</b> |
|---------------------------|--|---------------------|---------------------------------------|-----------------------------|--------------------------------|
| Salaries                  | \$3,554,456                              | \$4,199,752         | (\$539,656)                           | (\$105,641)                 | 103%                           |
| Mandatory Fringe Benefits | \$1,649,744                              | \$1,803,299         | (\$162,237)                           | \$8,682                     | 99%                            |
| Overhead                  | \$2,044,153                              | \$2,051,758         | (\$7,605)                             | 0                           | 100%                           |
| Non-Personnel Services    | \$6,305,641                              | \$5,799,448         | (\$398,008)                           | \$904,202                   | 86%                            |
| Materials & Supplies      | \$884,867                                | \$697,138           | \$61,475                              | \$126,254                   | 86%                            |
| Services of Other Depts   | \$3,059,229                              | \$2,448,065         | \$210                                 | \$610,954                   | 80%                            |
| Programmatic Projects     | \$2,870,567                              | -                   | \$2,870,567                           | -                           | 100%                           |
| Capital Outlay            | \$1,115,911                              | -                   | \$1,115,911                           | -                           | 100%                           |
| Carryforward Budget       | \$166,902                                | -                   | \$166,901                             | -                           | 100%                           |
| <b>Total</b>              | <b>\$21,651,469</b>                      | <b>\$16,999,460</b> | <b>\$3,107,558</b>                    | <b>\$1,544,451</b>          | <b>93%</b>                     |

Source: Recreation and Park Department

According to the Recreation and Park Department, the reasons for underspending in FY 2019-20 include less water usage at the golf courses and decreased professional services<sup>14</sup> expenditures due to the closure of the golf courses in compliance with the COVID 19 Shelter-in-Place Order issued in March 2020.

In total, the Golf Fund balance increased by \$2.9 million or 43 percent between June 30, 2018 to June 30, 2020, as shown below:<sup>15</sup>

| <b>June 30 2018</b> | <b>June 30 2020</b> | <b>Increase</b> |
|---------------------|---------------------|-----------------|
| \$6,866,000         | \$9,789,000         | \$2,923,000     |

***Golf Park Utilization***

The Recreation and Park department was unable to track down metrics developed for golf park utilization. As measurement for the use of the City golf parks for the past five years, the department provided the number of rounds of golf played at the Harding Park and Fleming golf courses from FY 2015-16 through February 2021. As shown in Exhibit 6 below, from FY 2015-16 to FY 2019-20, the rounds of golf played have decreased by 13 percent at the Harding Park golf course and 28.8 percent at the Fleming golf course. According to the Recreation and Park department, one reason for the decline in rounds of golf played in FY 2019-20 was due to the onset of the COVID-19 pandemic that began at the second half of FY 2019-20. Another reason was that the Recreation and Park Department had hosted the 2020 PGA Championship at Harding Golf Course where we closed Fleming Golf Course

<sup>12</sup> This includes annual and continuing budgets

<sup>13</sup> The balance is calculated as follows: Revised Budget – (Actual + Encumbrances/Carryforward) = Balance

<sup>14</sup> Professional services in the Golf Fund include budget and expenditures predominantly related to the management agreement between the City through the Recreation and Park Commission and the Tournament Players Club (TPC) of California for providing management and supervisory services for all clubhouse and golf operations of the Harding Park Golf Course Complex, excluding Course maintenance and the construction equipment rental and leasing for all golf courses.

<sup>15</sup> According to Recreation and Park Department staff, the budgetary fund balance for FY 2019-20 is \$6.6 million. The Comprehensive Annual Financial Report for the year ending June 30, 2020 reports Golf Fund balance (assets less liabilities) of \$9.8 million, which differs from the budgetary basis.

for 5 months for the build out for the event which reduced the rounds of golf played at Harding and significantly reduced the rounds of golf played at Fleming.

**Exhibit 6: Rounds of Golf Played at Harding Park and Fleming Golf Courses, FY 2015-16 through February 2021**

| Golf Course  | FY 2015-16 | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 | FY 20-21<br>(through<br>Feb 2021) |
|--------------|------------|------------|------------|------------|------------|-----------------------------------|
| Harding Park | 52,370     | 49,316     | 54,068     | 52,097     | 45,576     | 30,169                            |
| Fleming      | 29,819     | 32,984     | 34,388     | 33,050     | 21,217     | 10,362                            |

Source: Recreation and Park Department

### Open Space Fund

The Open Space Fund is a special revenue fund that accounts for property tax revenues designated by Charter provision, interest earnings and miscellaneous service charges and gifts. Monies in this fund are used as specified in Charter Section 16.107 for acquisition and development of parks and open space parcels, for renovation of existing parks and recreation facilities, for maintenance of properties acquired and for after-school recreation programs. In March 2000, San Francisco voters approved Proposition C which, among other stipulations, included the following:

- Extends the Open Space Program's property tax funding sources through FY 2030-2031. Charter Section 16.107 specifically states that "Revenues obtained thereby shall be in addition to, and not in place of, any sums normally budgeted for the Department and, together with interest, shall be deposited into the Park, Recreation and Open Space Fund." Under Proposition C, the Park, Recreation and Open Space Fund (Open Space Fund) replaced the former Park and Open Space Fund.
- Requires that (1) net increases in Department-generated revenues be dedicated to capital and/or facility maintenance improvements to park and recreational facilities, and (2) new revenues from outside sources be used only for enhancement of park and recreation programs including capital and/or facility maintenance improvements. Departmental savings are to be retained by the Department for one-time expenditures. Therefore, funds which might otherwise be subsumed by the General Fund must stay in the recreation and park system.

In 2016, San Francisco voters approved the Charter Amendment to the Open Space Fund (Proposition B), which, among other stipulations, included the following:

- Monies in the Fund shall be expended or used solely by the Department to provide park and recreational services and facilities;
- Annual Set-aside: The City will continue to set aside from the annual tax levy, for a period of forty-five years starting with the fiscal year 2000-2001 and through and including fiscal year 2045-2046, an amount equivalent to an annual tax of two and one-half cents (\$0.025) for each \$100 assessed valuation. The Controller shall set aside and maintain such an amount, together with any interest earned thereon, in the Fund, and any amount unspent or uncommitted at the end of the fiscal year shall be carried forward to the next fiscal year

and, subject to the budgetary and fiscal limitations of this Charter, shall be appropriated then or thereafter for the purposes specified in Section 16.107.

Consequently, in compliance with the Charter restrictions, the Recreation and Park department does not have flexibilities in the use of surplus funds which are retained in the Open Space Fund balance and solely used for the priorities set forth in Proposition B.

#### *FY 2019-20 Open Space Expenditures*

In FY 2019-20, the Open Space Fund expended approximately 99 percent, or \$89,547,522<sup>16</sup>, of its \$90,281,188 budget, as shown in Exhibit 7 below. According to the Recreation and Park Department, underspending in FY 2019-20 was predominantly in salary and fringe benefits due to staff attrition throughout the fiscal year.

**Exhibit 7: FY 2019-20 Open Space Fund Expenditures<sup>17</sup>**

|                           | <b>FY 2019-20<br/>Revised<br/>Budget</b> | <b>Actual</b>       | <b>Encumbrances/<br/>Carryforward</b> | <b>Balance<sup>18</sup></b> | <b>Percentage<br/>Expended</b> |
|---------------------------|--|---------------------|---------------------------------------|-----------------------------|--------------------------------|
| Salaries                  | \$20,104,970                             | \$21,828,967        | (\$1,755,132)                         | \$31,135                    | 100%                           |
| Mandatory Fringe Benefits | \$11,057,763                             | \$11,302,453        | (\$690,464)                           | \$445,774                   | 96%                            |
| Overhead                  | \$14,388,957                             | \$17,808,814        | (\$3,420,104)                         | \$247                       | 100%                           |
| Non-Personnel Services    | \$8,895,380                              | \$9,102,645         | (\$431,218)                           | \$223,953                   | 97%                            |
| Materials & Supplies      | \$465,616                                | \$571,703           | (\$156,406)                           | \$50,319                    | 89%                            |
| Services of Other Depts   | \$418,635                                | \$263,320           | \$155,316                             | (\$1)                       | 100%                           |
| Capital Outlay            | \$21,362,430                             | \$39,252            | \$21,340,939                          | (\$17,761)                  | 100%                           |
| Programmatic Projects     | \$591,947                                | -                   | \$591,947                             | -                           | 100%                           |
| Carryforward Budget       | \$12,995,490                             | \$5,377             | \$12,990,113                          | -                           | 100%                           |
| <b>Total</b>              | <b>\$90,281,188</b>                      | <b>\$60,922,531</b> | <b>\$28,624,991</b>                   | <b>\$733,666</b>            | <b>99%</b>                     |

Source: Recreation and Park Department

In total, the Open Space Fund balance increased by \$10.9 million or 25 percent between June 30, 2018 to June 30, 2020, as shown below:<sup>19</sup>

| <b>June 30 2018</b> | <b>June 30 2020</b> | <b>Increase</b> |
|---------------------|---------------------|-----------------|
| \$43,476,000        | \$54,374,000        | \$10,898,000    |

<sup>16</sup> This includes \$28,624,991 of encumbrances/carryforward funds.

<sup>17</sup> This includes annual and continuing budgets

<sup>18</sup> The balance is calculated as follows: Revised Budget – (Actual + Encumbrances/Carryforward) = Balance

<sup>19</sup> According to Recreation and Park Department staff, the budgetary fund balance for FY 2019-20 is \$16.9 million. The Comprehensive Annual Financial Report for the year ending June 30, 2020 reports Open Space Fund balance (assets less liabilities) of \$54.4 million, which differs from the budgetary basis.

## Internal Service Funds

Internal service funds account for services provided by City agencies to other City departments. The City's internal service funds consist of:

- Central Shops, which accounts for City vehicles, maintenance, and associated service charges to departments;
- San Francisco Finance Corporation, which provides for lease financing for major equipment purchases;
- Reproduction, which accounts for printing, design, and mail services to City departments; and
- Telecommunications and Information, which accounts for charges to City departments for various technology infrastructure and support.

The net position of the Central Shops Funds and Telecommunications and Information Fund in FY 2017-18 through FY 2019-20 was negative, as shown in Exhibit 8 below. Net position is the difference between all current and long term assets, including capital assets, less all current and long term liabilities. The major contributor to the negative net position for these two funds is the allocation of pension and other post-employment benefits (OPEB) costs to these funds.

**Exhibit 7: Internal Service Fund Net Position June 30, 2018 to June 30, 2020**

|                                  | June 30 2018   | June 30 2019   | June 30 2020   |
|----------------------------------|----------------|----------------|----------------|
| Central Shops                    | (\$26,125,000) | (\$26,054,000) | (\$25,673,000) |
| Reproduction                     | \$2,759,000    | \$2,890,000    | \$2,449,000    |
| Telecommunications & Information | (\$32,726,000) | (\$37,381,000) | (\$35,093,000) |

Source: Comprehensive Annual Financial Reports

Note: San Francisco Finance Corporation liabilities were offset in full by assets, resulting in \$0 net position.

Of the Reproduction Fund balance of \$2.5 million, \$2.2 million is unrestricted. Federal accounting guidance recommends that internal service funds operate on a break-even basis. According to the U.S. Office of Management and Budget Circular A-87 as well as the State Controller's Cost Plan Procedures for California Counties, internal service funds can accumulate up to 60 days of working capital in unrestricted fund balance. For the Reproduction Fund, 60 days of working capital is approximately \$1.5 million, or \$700,000 less than unrestricted fund balance of \$2.2 million. The Board of Supervisors could request the Controller to evaluate reducing charges to City departments for reproduction services, resulting in a reduction in unrestricted fund balance. Reducing charges for this service (or providing a refund of the excess fund balance) would free-up financial resources that could be used for other purposes.

## Summary

This report reviewed the City's General Fund reserves, special revenue funds, and internal services fund.

**General Fund Reserves**

The City has drawn down on the two reserves intended to stabilize the budget in accordance with Charter or Administrative Code provisions: Rainy Day Economic Stabilization Reserve and Budget Stabilization Reserve. According to the March Update to the Five-Year Financial Plan, no additional withdrawals from these two reserves are anticipated in FY 2022-23, and revenue growth is expected to be sufficient to allow deposits to the Rainy Day, Budget Stabilization, and General Reserves.

According to the March Update, the City estimates that COVID response General Fund costs in FY 2021-22 will be \$71.9 million, which is less than budgeted in FY 2020-21. As of the writing of this report, the COVID Economic Loss and Recovery Reserve balance is \$505 million. The Board of Supervisors could request further information of the Mayor and Controller on the use of the COVID Economic Loss and Recovery Reserve funds.

**Special Revenue Funds**

The combined fund balance for the City's special revenue funds increased by 26 percent between June 30, 2018 and June 30, 2020, from \$1.45 billion to \$1.82 billion. While most special revenue funds are restricted and cannot be reallocated to other uses, the growth in fund balance suggests that some special revenue funds are not being optimally spent for the intended purposes. The Board of Supervisors could request City departments to report on reasons for underspending special revenue funds on the designated programs and the departments' FY 2021-22 spending plans for these programs. Some specific programs for which special revenue funds are underspent include:

- Grants for the Arts, (City Administrator);
- Film Rebate and Film to Film programs (OEWD);
- Bradford State Equity grant (Office of Cannabis),
- Cultural Districts (MOHCD);
- Public Education & Government Access Channel Facilities Fund (Department of Technology);
- Financial Justice Project (Treasurer/Tax Collector);
- Recreation & Parks Fund, Golf Fund, Open Space Fund (Recreation and Parks);
- Consumer Protection (City Attorney);
- Sheriff Inmate and Peace Officer Training programs (Sheriff);
- Capital Planning, Auto Theft Crime, Auto Fingerprint ID (Police);
- California Community Corrections Incentive, Domestic Violence (Adult Probation);
- Dispute Resolution (District Attorney)

The Board of Supervisors could also consider whether to add reporting requirements in the Administrative Code for some special revenue funds created in the past five years, including the Public Works Street Beautification Code Fund, the Public Works Litter Control Fund, and the Arts Commission's Women's Recognition Public Art Fund.

### **Internal Service Funds**

Only one of the City's four internal service funds has a positive net position. The Reproduction Fund's unrestricted net position of \$2.2 million was \$700,000 more than the minimum 60-days of working capital recommended by federal guidelines. The Board of Supervisors could request the Controller to evaluate reducing charges to City departments for reproduction services, resulting in a reduction in unrestricted fund balance.

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### **Policy Options**

#### **The Board of Supervisors could:**

1. Request further information of the Mayor and Controller on the use of the COVID Economic Loss and Recovery Reserve funds.
2. Request City departments to report on reasons for underspending special revenue funds on the designated programs and the departments' FY 2021-22 spending plans.
3. Consider whether to add reporting requirements in the Administrative Code for some special revenue funds created in the past five years, including the Public Works Street Beautification Code Fund, the Public Works Litter Control Fund, and the Arts Commission's Women's Recognition Public Art Fund.
4. Request the Controller to evaluate reducing charges to City departments for reproduction services, resulting in a reduction in unrestricted fund balance.

## Appendix I: Summary of Department Responses on Special Revenue Funds by Fund

| <b>Culture and Recreation Fund</b>                  |   |   |  |   |
|---|---|---|--|---|
| <b>Dept.</b>  | <b>Fund Source</b>  | <b>Programs &amp; Uses</b>  | <b>Spending and Surpluses</b>  | <b>Actual Spending and Carryforward</b>   |
| <b>Asian Art Museum</b>                             | Museum admission revenue  | Culture & Recreation fund covers the cost of the City admission attendants. Any excess admission revenues are used by the museum to pay for the operating cost of the museum which includes SFUSD curriculum, public programming, exhibitions, facility maintenance, and administrative costs.  | Given that the museum's admissions revenues pay for the admission attendants costs, there is never a surplus; this fund is budget neutral to the City. While the actual amount may vary from the budgeted amount due to unpaid leaves, changes in benefits, etc., the museum pays for 100% of actual costs with its admissions revenues. Any excess admissions revenues is retained by the museum to fund its many other operating costs.                      | Fund expenditures in FY 19-20 and FY 18-19 were \$360,433 and \$366,741. There was no surplus in FY 19-20 and FY 18-19, since the museum pays for 100% of these costs with its admissions revenues.   |
| <b>City Administrator</b>                           | Hotel/Tax revenue via SEC. 515.01. HOTEL TAX ALLOCATIONS and SEC. 10.100-80. HOTEL ROOM TAX FUND.               | Grants for the Arts   | The funds have only been around since the passage of Proposition E in 2018. Surplus funds carry forward for use in the next year. Funds may be available due to cost savings (e.g. position vacancies). Since Proposition E passed in the middle of FY2019, funds in that year were carried forward to award in the next cycle.  | Expenditures & Encumbrances: FY19YE - \$14,708,972, FY20YE - \$17,163,978. Unencumbered carryforward: FY19YE - \$1,098,409, FY20YE - \$146,868  |
| <b>Office of Economic and Workforce Development</b> | Film Permit Revenue, Work Order with General Services Agency (GSA) - Grants for the Arts, General Fund transfer | 1) Film Office Operations - attracts and supports creative productions in San Francisco through permitting with a wide variety of projects, ranging from student films and still photography to feature films and television series. 2) Scene in San Francisco – film rebate program for eligible qualifying productions that provides a refund of all payroll tax and city fees of up to \$600,000 per production. | No, OEWD has not fully spent down the original annual budget appropriation for the prior 3 years. In FY 2020, the Film Office Operations actuals exceeded the original budget appropriation, but not the revised amount which includes the prior year carryforward amount. Surplus monies automatically carryforward to the next Fiscal Year. Surplus monies may be available primarily due to a decrease in photography, video and/or film productions in San | 2020 Available Balance: AD Film RebateProgram - \$1,623,688 and Film to Film Services - \$282,907 (total \$1,906,595). 2019 Available Balance: AD Film RebateProgram - \$875,530 and Film to Film Services - \$326,558 (total \$1,202,088)- |



## Appendix I: Summary of Department Responses on Special Revenue Funds by Fund

| <b>Culture and Recreation Fund</b> |  |  |   |  |
|------------------------------------|--|--|---|--|
| <b>Dept.</b>                       | <b>Fund Source</b>   | <b>Programs &amp; Uses</b>   | <b>Spending and Surpluses</b>   | <b>Actual Spending and Carryforward</b>  |
|                                    |  |  | Francisco. See OEWD spreadsheet for more details.   |  |
| <b>Fine Arts</b>                   | General Admissions Revenue at the de Young Museum and Legion of Honor Museum.  | The Admission Fund revenue funds the Admission Attendants (3302) salary and benefit costs and a City overhead calculation. Any remaining funds during the year are returned to the Museums in order to fund other costs of admission.  | The General Admission revenue will vary from year to year based upon demand and often tied to Tourist visitation activity. Any remaining funds after paying for the 3302 positions are returned to the Museums to fund other costs of admissions. There is never a year end surplus that is carried over.   | FY19-20 fund expenditure - \$1,220,450/Fund surplus – 0; FY18-19 fund expenditure - \$4,351,757/Fund surplus – 0.  |
| <b>Mayor's Office</b>              | Hotel Tax funds derived from Hotel Tax receipts  | In May 2018, San Francisco legislation formalized the creation of a place-based program that recognizes community-defined areas as Cultural Districts. Administered by MOHCD, the Cultural District fund was established to receive any monies appropriated or donated to pay for City activities designed to support and preserve Cultural Districts per Administrative Code Chapter 107. | We have not spent the fully budgeted amount in this fund every year. Funds are budgeted in a Continuing fund, so they roll over to the next budget year. The timing of the creation of each cultural district and the associated CBO infrastructure has made it very difficult to align budgets with spending during this ramp-up period. The first year of Cultural Districts funding was FY18-19. | \$3.22M has been awarded to the Cultural Districts to hire staff, launch their district, begin coordinating neighborhood-based activities, establish and maintain their community based advisory boards, support local businesses, engage artists, and begin writing their strategic planning reports entitled the Cultural Heritage, Housing and Economic Stabilization Strategy (CHHESS) Reports. Out of \$3.22M of grants awarded to Cultural Districts, \$840 thousand has been spent by the end of FY19-20. |
| <b>Environmental Protection</b>    |  |  |   |  |
| <b>Dept.</b>                       | <b>Fund Source</b>   | <b>Programs &amp; Uses</b>   | <b>Spending and Surpluses</b>   | <b>Actual Spending and Carryforward</b>  |
| <b>Environment</b>                 | For the Environment Protection fund, \$16,033,198 comes from various grants appropriated through the AAO and \$4,444,137 is funded from work order funding and off-budget grant indirect. The \$260,000 Air Travel Carbon Offset program portion of the Environmental Protection fund is | For the Environment Protection fund grants, they fund work from several programs. \$13,888,520 goes to various Energy program projects; \$1,713,505 funds various Zero Waste projects; \$45,000 funds a Green Building project; \$95,000 funds a Clean Transportation project; and \$240,388 funds a   | For grants, any budgeted amounts that are not spent become off-budget in the outlying years. This is also true for the Air Travel Carbon funding, where the program may wait to leverage economies-of-scale for projects. The Safe Med's funding is generally utilized in the year it is budgeted as are the IDS  | We rarely, if ever, receive surplus revenue in the Environment Protection fund as they are almost exclusively tied to deliverables or grants and therefore, we cannot recognize surpluses in these categories.   |

## Appendix I: Summary of Department Responses on Special Revenue Funds by Fund

| <b>Culture and Recreation Fund</b> |  |  |   |   |
|------------------------------------|--|--|---|---|
| <b>Dept.</b>                       | <b>Fund Source</b>   | <b>Programs &amp; Uses</b>   | <b>Spending and Surpluses</b>                       | <b>Actual Spending and Carryforward</b> |
|                                    | funded by a 13% surcharge for City Employee Air travel and the \$164,430 Safe Drug Disposal Ordinance fee is paid by a drug producers. | Toxics Reduction project. For the non-grant Environment Protection fund, \$260,000 funds the Climate programs carbon offsets and the Safe Drug Disposal Ordinance fee funds the Toxics Reduction program's used prescription drug disposal sites. The \$4,444,137 in Operating Non-Projects funds multiple programs through IDS work orders as well as funding Administration through off-budget grant indirect. | work Order funds and the off-budget grant indirect. |   |

| <b>General Services Fund</b> |   |  |   |   |
|------------------------------|---|--|---|---|
| <b>Dept.</b>                 | <b>Fund Source</b>  | <b>Programs &amp; Uses</b>   | <b>Spending and Surpluses</b>   | <b>Actual Spending and Carryforward</b>   |
| <b>City Administrator</b>    | 1) Special Revenue Grant Fund, which is where most of our state and federal grants are budgeted. 2) Surety Bond Self Insurance Fund, which was established by Ordinance 314-08, which modified Administrative Code Section 14B to mandate that each department that conducts public works or improvements under Chapter 6 of the Administrative Code shall contribute annually to the fund. | Federal and state grants, Surety Bond Self-Insurance Fund  | 1) Funds are spent within grant periods and then returned if unused. 2) Funds are purposely carried forward to provide a source in case of surety bond default. | FY20 YE: (1) 2020 Complete Count (OCEIA) - \$518,901 Expenditures & Encumbrances and \$27,311 in unencumbered carryforward, (2) Bradford State Equity Grant (office of cannabis) - \$1,338,683 unencumbered carryforward, (3) Hazard Mitigation Grant (Office of Resilience & Capital Planning) - \$68,675 expenditures/encumbrances and \$81,325 in unencumbered carryforward, (4) Surety Bond Self-Insurance Fund - \$3,553,803 unencumbered carryforward. FY19 YE: Surety Bond - \$26,600 expenditures/encumbrances and \$3,395,240 in unencumbered carryforward |
| <b>Assessor</b>              | Recorder fee revenue governed by Chapter 6 Sections 27360 – 27388 of the CA Government Code and   | Recorder operations, and the portion of Public Service related to vital health records (marriage | We do not always fully spend the budget every year. Reasons for surplus may be: attrition, employee   | FY19-20: Original Budget - \$1,733,462, Actual - \$1,591,943, Difference - \$141,519. FY18-19:  |

## Appendix I: Summary of Department Responses on Special Revenue Funds by Fund

| <b>General Services Fund</b>    |   |  |  |  |
|---------------------------------|---|--|--|--|
| <b>Dept.</b>                    | <b>Fund Source</b>  | <b>Programs &amp; Uses</b>   | <b>Spending and Surpluses</b>  | <b>Actual Spending and Carryforward</b>  |
|                                 | Section 8.24 of the SF Administrative Code.   | licenses). Each fee has a specific eligible use as set forth in the code.  | unpaid leaves, lower than expected non-labor costs, or encumbrances that carry forward across fiscal years (e.g. Recorder system modernization project implementation contract).   | Original Budget - \$3,938,193, Actual - \$1,989,325, Difference - \$1,948,868  |
| <b>Human Resources</b>          | This is an interdepartmental workorder-supported fund.  | The City's self-insured workers' compensation program. Broadly, it funds medical care for injured workers, direct payments to injured workers, and administration of the workers' compensation program.  | DHR bills departments the actual cost of benefits provided to the department's employees. Annual expenditures fluctuate based on injury rates, the composition and severity of injuries, and the resolution of claims. The workers' compensation program is funded entirely through interdepartmental service recoveries, therefore, any surplus money in client department budgets accrues to the originating fund.   | FY19-20: Budget - \$79,234,074, Actuals - \$74,475,203. FY18-19: Budget - \$71,964,903, Actuals - \$75,646,656   |
| <b>Mayor's Office</b>           | This fund provides appropriation authority for a grant to support public-private partnerships.  | This grant supported work to establish, coordinate, and facilitate public/private partnerships to encourage and connect philanthropic partners with the city   | There were no grant revenues or expenditures in FY 18-19 or FY 19-20. Because no grant revenue was received, there were no expenditures and no surplus funds.  | There were no grant revenues or expenditures in FY 18-19 or FY 19-20. Because no grant revenue was received, there were no expenditures and no surplus funds.        |
| <b>Department of Technology</b> | PEG Facilities: the funding source is the Public, Educational, and Government Access Channels Facilities and Activities Fee (PEG Fee) established by Administrative Code Sect. 11.28-A for cable service providers, also known as Video Service Providers. PEG Operating: the funding for the PEG Operating cost comes 0.3% of the 5% Franchise Fee cable service operators pay to the City for use of the public right of way. Note that both fees are based only on | These funds are used to provide support for the capital and facilities needs of our PEG operations. These include: the government channels operated by SFGovTV, the educational channel (EATV) operated by City College and the public access channels operated by the Bay Area Video Coalition (BAVC) under a grant from DT. These funds have occasionally also been used to fund the cost of equipping digital media labs where content for public access channels is created. Under | For the PEG Facilities Fund, DT has not spent the budgeted amounts in the past 5 years. The surplus funds each year for the PEG Facilities fund go to a growing balance. The reason for the surplus is that the fund generates more revenue than our PEG channels generate eligible costs. These funds from cable operators are restricted by Federal and State law to PEG facilities and capital costs. There has been no surplus in the PEG Operating Funds. | FY18-19: Budgeted - \$2,806,236, Expenditures - \$665,950, Surplus - \$2,140,286. FY19-20: Budgeted - \$2,454,681, Expenditures - \$1,379,986, Surplus - \$1,074,695 |

## Appendix I: Summary of Department Responses on Special Revenue Funds by Fund

| <b>General Services Fund</b>   |   |  |   |  |
|--------------------------------|---|--|---|--|
| <b>Dept.</b>                   | <b>Fund Source</b>  | <b>Programs &amp; Uses</b>   | <b>Spending and Surpluses</b>   | <b>Actual Spending and Carryforward</b>  |
|                                | traditional cable gross revenue, not all revenue, so revenue from internet service and telecommunications service is excluded.  | consideration is using these fund to procure devices for digital equity projects in the City.  |   |  |
| <b>Treasurer/Tax Collector</b> | General Fund – Children’s Baseline (FAL), Philanthropic Grants and State Grants, workorders with other city departments   | Office of Financial Empowerment and Financial Justice Project.   | If funds are not spent, we request carryforward of the grants funds and provide associated program outcomes to be achieved with the carryforward. Primary reason for carryforward funds is RFPs and contract processes.   | In FY19-20, we received \$1.08M in grant funds with actual expenditures of \$337K and remaining balance of \$784K, which was carryforward to support the work. Primary reasons for the underspend is RFP and contracting delays and vacancies.   |
| <b>District Attorney</b>       | 1) District Attorney Neighborhood Justice Fund – fines imposed at the Neighborhood Courts, and 2) Dispute Resolution Program Fund – fees imposed by Civil Courts on all civil filings | 1) District Attorney Neighborhood Justice Fund – the funds are used to support community crime prevention projects to include physical public safety improvements and/or training or educational training programs, and 2) Dispute Resolution Program Fund – civil and criminal alternative dispute resolution; funding is publicly bid to CBO’s to provide services | As this is a continuing fund, expenditures are managed against fund balance rather than appropriation authority. If there are actual funds remaining at the end of the Fiscal Year, those funds remain within the fund balance for expenditure in the subsequent years. | 1) Neighborhood Justice Fund: 2018 - \$33,186 expenditures and \$28,617 balance, 2019 – no expenditures and \$42,305 balance, 2020 - \$29,674 expenditures and \$18,680 balance<br>2) Dispute Resolution Fund: 2018 - \$152,605 expenditures and \$80,975 balance, 2019 - \$200,090 expenditures and \$90,567 balance, 2020 - \$132,358 expenditures and \$133,665 balance |

| <b>Gift and Other Expendable Trust</b> |  |  |  |  |
|--|--|--|--|--|
| <b>Dept.</b>                           | <b>Fund Source</b>   | <b>Programs &amp; Uses</b>   | <b>Spending and Surpluses</b>  | <b>Actual Spending and Carryforward</b>  |
| <b>Human Services Agency</b>           | Under an MOU between DAS and the Hospital Council, the Hospital Council shall compensate the City monthly in arrears on a Flat Fee per Case basis (\$8,000/case) for each patient/client referred to the SF Public Guardian by the Participating Hospitals (refer to the “Hospital” column in the referral list) who subsequently had a case filed | This is the Public Guardian / Public Administrator Gift Fund as specified in the ordinance attached. Hospital Council revenues are used to support costs of positions in the Public Guardian’s Office; this being the team which processes referrals from the participating hospitals, as described above. | Since revenues received in this fund are actual earned revenues, generated in an ongoing fashion, and vary year-to-year, the department does not spend in excess of what it earns annually, nor does it carry forward any surplus balances from prior years. It does, however, apply all of those earned revenues against PG | On a technical level, below is how these appear in the financial system, but there is actually no “surplus” per se, if revenues are not actually earned. The department only spends as much as it earns each year. FY 19-20: Exp: \$59,200; Unearned: \$36,800. FY 18-19: Exp: \$32,000; Unearned: \$502,156 |

## Appendix I: Summary of Department Responses on Special Revenue Funds by Fund

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|---------------------------|---|---|--|--|
|                           | within 30 days. If the client dies or is discharged with such 30-day period, the fee shall be prorated on a daily basis over 30 days. For example, if the client dies or is charged two days after referral, the fee shall be \$ 533.33 (\$8,000/30*2). |   | staff costs, annually, such that expenditures equal revenues each fiscal year.   |  |
| <b>Environment</b>        | The Gift & Other Expendable Trust funding comes from anticipated donations for the annual Mayors Earth Day/Month event.   | The Gift fund is used by Admin to pay for costs related to the Mayor's Earth Day events.  | If there is any surplus in the Gift fund, it will roll forward to help offset under-actualization in outlying years.   | Gift Fund 14820 (\$75,000 of the \$20,901,765) had a deficit of \$201,366 in fiscal 2019 and a deficit of \$3,940 in fiscal 2020. It is important to note that this fund is continuing, and one project in particular (10026522) will show expenditures but not revenues and the revenue was recognized several years ago. |
| <b>Status of Women</b>    | Friends of the San Francisco Commission on the Status of Women and misc. donations  | Currently, the department receives this funding for its (college and graduate student) Fellowship Program.  | The department has the option to spend the funds entirely or carryforward any surplus to support the fellowship program. Currently, the expense for the number of fellows the department has exceeds the current funding from the Friends group. | Expenditures :FY 19-20 =\$19,749.17 and FY 18-19 \$22,959; Surplus FY 18-19=\$ 6,614 and FY 19-20 \$28,813   |
| <b>Public Protection</b>  |   |   |  |  |
| <b>Dept.</b>              | <b>Fund Source</b>  | <b>Programs &amp; Uses</b>  | <b>Spending and Surpluses</b>  | <b>Actual Spending and Carryforward</b>  |
| <b>City Administrator</b> | Department of Justice Paul Coverdell Forensic Science Improvements Grants   | Office the Chief Medical Examiner forensic science improvements   | Funds are spent within defined grant periods   | FY19YE: No expenditures/encumbrances, \$55,428 in unencumbered carryforward. FY20 YE: \$42,312 expenditures/encumbrances, \$13,116 in unencumbered carryforward  |
| <b>Adult Probation</b>    | 1) State Revenue per SB 678 California Community Corrections Performance Incentive Act of 2009 CA Penal Code Chapter 3 [1228 – 1233.10]. 2) Federal One-time Funds. Noncompetitive Grant. U.S.  | 1) Up to 2020 Evidence Based Practices/Reentry Services. Great majority of funds were allocated toward direct services to clients. 2) Emergency Housing for people released from jail on pretrial | 1) This Fund is a continuing funds. When there were surplus monies, they roll over to the next fiscal year and are used accordingly. 2) Grant term expands beyond CCSF fiscal year. Unspent funds at the end of                                  | 1) FY 2019-20 Expenditures: \$3,747,443.74. Surplus: none for current FY; \$2,482,801.69 from prior years carryforward. FY 2018-19 Expenditures: \$4,327,370.54. Surplus: none for current FY;   |

## Appendix I: Summary of Department Responses on Special Revenue Funds by Fund

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|--------------------------|---|---|--|--|
|                          | Department of Justice, Office of Justice Programs, Bureau of Justice Assistance. 3) Various Federal and State Grant Funds. Some are competitive. Grant terms vary.  | status/justice involved people homeless and at risk of COVID. Cost related to telecommuting programs in place due to COVID pandemic. 3) i. Federal (BJA) passed through State (CalOES), Domestic Violence Specialized Caseload, focus on specific neighborhoods. Grant funds personnel costs (0.4 FTE Deputy Probation Office and 0.5 FTE Public Assistant Aide). ii. State (BSCC) Standard Training for Corrections (STC), funds training for sworn officers. iii. Federal (BJA) direct grant to DCYF. ADP, along with all public safety agencies, is a sub recipient. Drug Abatement Grant. Grant funds personnel costs (0.38 FTE Deputy Probation Office). Iv. New- Federal (BJA) Mental Health Collaboration Grant. Funds mental health housing program for clients with mental health diagnosis and substance use disorders. | the FY roll over per the grant term. Department uses the funds accordingly. 3) All grant funds are spent within the grant term, which is different than the CCSF fiscal year. If there are balances at year end those are typically used in the first quarter of the following fiscal year (in line with grant terms). Or any balances may be abated to cover eligible expenditures charged originally to GF. Reasons why there may balances at FY end are delayed abatements from personnel cost from GF to grant, cancel trainings or reimbursements based on enrollment. All balances are typically abated to cover eligible expenditures; 3) | \$3,157,135.22 from prior years carryforward. 2) 1) FY 2021-20 Expenditures: \$212,198.66. Surplus expected: none, 3)                                  |
| <b>City Attorney</b>     | civil penalties imposed in lawsuits filed under California Business and Professions Code 17206. That law allows the City Attorney to file UCL Actions on behalf of the People of the State of California, and strictly limits the use of civil penalties to the enforcement of consumer protection laws. No other uses of such civil penalties are allowed under California law. No general funds are included in the Public Protection Fund. | The San Francisco City Attorney's Office investigation and prosecution of consumer protection cases are funded by the Public Protection Fund. This includes [8] FTE 8177 attorney positions, [3] FTE 8173 legal assistant / paralegal positions, [2] FTE 1458 secretary positions and [1] FTE 0931 Manager III position, in addition to litigation costs and expenses.  | The full amount has not always been spent, due to salary savings and lower than anticipated litigation costs and expenses. The surplus remains with the Controller in the Public Protection Fund that, by law, can only be used for future years consumer enforcement projects.  | FY19-20: Budget - \$4,332,158, Actual - \$2,832,186, Surplus - \$1,499,972. FY18-19: Budget - \$4,504,990, Actual - \$3,272,194, Surplus - \$1,232,796 |
| <b>District Attorney</b> | Several annual recurring State grants and a few Special Funds that are unique to the Department. For the grants, sources are mainly   | 1) First Offender Prostitution Program; 2) DA Consumer Protection Enforcement; 3) Civil Litigation Fund; 4) DA Narcotic   | For the annual grants, funds are mostly expended by the end of the fiscal year. If funds are not spent, the Department does not claim the  | Where appropriate and allowable the Department does allocate overhead and rent costs to the various grants and special funds.                          |

## Appendix I: Summary of Department Responses on Special Revenue Funds by Fund

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|  | <p>Federal pass thru funds or direct State Funding. For the special funds, sources are based on various local criminal or civil actions/judgements</p> | <p>Forfeiture &amp; Seizure; 5) Federal Asset Forfeiture program; 6) State funded Federal pass thru grant funds DA's participation in Drug Court; 7) State funded Federal pass thru grant funds human trafficking victim advocacy services; 8) State funded Federal pass thru funds vertical prosecution grant for vulnerable victims; 9) State funded Federal pass thru funds Victim/Witness advocacy services; 10) State funded Federal pass thru funds victim advocacy services for marginalized victims; 11) State funded Federal pass thru funds County Victim Services; 12) State funded Federal pass thru funds victim services for underserved populations; 13) State funded Federal pass thru funds victim services for elder populations; 14) COVID relief grant funding; technology purchases for enhance remote work; 15) State subvention funding provided for front line law enforcement to include community programs; Funds department's Neighborhood Courts program and other law enforcement supports; 16) State funded victim claims reimbursement program; 17) State funded violent crime restitution assistance program; 18) State Department of Insurance funded auto insurance fraud investigation and prosecution grant program; 19) State Department of Insurance funded worker's compensation fraud investigation and prosecution grant program; 20) State funded</p> | <p>funds. Most of the annual grants are reimbursement based. For any budget balances for unspent budget, the Department works with the Controller's Office on closing out those balances during the grant close out process. The Department of Insurance grants are the only recurring grants that provide funds in advance of expenditure. If the funds are not spent by the end of the year, the Department can request funds be carried forward to the next year for expenditure. The special funds are all continuing funds, so any unspent funds are kept within that fund. It is important to note: the fund balance in continuing funds is the driver for spending versus appropriation authority. If there aren't actual revenues to support the expenditures, spending is curtailed.</p> | <p>Most grants do not allow for indirect recovery rate in excess of 10%. FY19-20 Budget: \$7,782,455, FY20-21 Budget: \$8,011,083. The increase of \$228,628 is the net effect of several grant adjustments, both increases and decreases.</p> |
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## Appendix I: Summary of Department Responses on Special Revenue Funds by Fund

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|                             |   | regional task force focused on high tech crimes locally and throughout the region   |   |  |
| <b>Emergency Management</b> | Homeland Security Grant Program – Urban Area Security Initiative plus DES grants, which are State funded.   | The Homeland Security Grant Program (HSGP) is one of three grant programs that constitute the Department of Homeland Security (DHS)/Federal Emergency Management Agency's (FEMA's) focus on enhancing the ability of state, local, tribal, and territorial governments, as well as nonprofits, to prevent, protect against, respond to, and recover from terrorist attacks. These grant programs are part of a comprehensive set of measures authorized by Congress and implemented by DHS to help strengthen the Nation's communities against potential terrorist attacks. | We strive to expend 100% of the funds, and have been successful since the beginning of this funding stream more than a decade now.  | Majority of the expenditures have been sustainment and regional projects for the Bay Area UASI jurisdictions. There are no projected surplus from this program.  |
| <b>Juvenile Probation</b>   | state vehicle license fees; gross sales tax revenue, Board of Standards and Corrections, state sales tax, amalgam of prior year YOBG, JPAF and Camp Funds, Annie E. Casey Foundation. | Salary & Fringe: Primarily Deputy Probation Officers and Social Workers; Programmatic Projects: \$1.495 million in each year is one-time prior year funding for the Juvenile Placement Alternative. The balance is for miscellaneous programmatic projects in Probation Services division; Non-personnel services: Funds ombudsman, recreation contracts in Juvenile Hall; electronic monitoring services; drug testing services through Redwood testing and Automon case managements system; staff and family travel to youth in out of home placements;                   | 1) Juvenile Probation Activities Fund; 2) Juvenile Probation Camps Fund; 3) Juvenile Re-Entry; 4) Standards and Training for Corrections (STC) Core Training; 5) Youthful Offender Block Grant (YOBG); 6) Juvenile Placement Alternative Fund; 7) Juvenile Probation Day to Day Operations (Juvenile Detention Alternatives Initiative Grant) | Juvenile Probation Department has not fully expended the grant appropriation during the fiscal years in which the funds were allocated. In prior years, staffing turnover resulted in revenue claiming gaps. During these years, these realignment grants were significantly under-expended. The departmental accounting function is now fully staffed; working closely with the Controller's Office, the team is on track to fully claim grant revenue. Unspent funds can be rolled over to subsequent fiscal years and spent on eligible activities. FY2018-19: Original Budget - \$2,426,568 and Actuals - \$1,977,925; FY2019-20: Original |



## Appendix I: Summary of Department Responses on Special Revenue Funds by Fund

|                        |  |  |   | Budget - \$6,584,066 and Actuals - \$7,149,828   |
|------------------------|--|--|---|--|
| <b>Public Defender</b> | Federal Department of Justice, Office of Justice Programs.   | 1) Edward Byrne Memorial Justice Assistance (MYFJAG) Grant - \$65,790 funds for a reentry social worker to reduce recidivism by providing interventions that address the substance abuse and mental and behavioral health challenges of felony offenders. 2) Coronavirus Emergency Supplemental Funding Program (CESF grant) - \$175,000 provides funding to obtain software, equipment and programming expertise to digitize the documents in its practice, convert in-person and in-office work into remote collaboration, and minimize its clients' exposure to the jails and the operations of the criminal justice system. 3) Byrne State Grant (MYBYRN) was a federal pass through state grant which started 2014 and ended 2020. The budgeted amount was \$126,360 in 2020 which funded an attorney to provide direct representation to individuals participating in Young Adult Court and advocates on behalf of individuals in the criminal legal system. | PDR has fully spent the budgeted amount in this fund every year.  | The total expenditures in FY 19-20 and FY 18-19 were \$228,391 and \$330,400 respectively. There weren't any surplus funds available in these two fiscal years.  |
| <b>Police</b>          | Federal grants, court fees, state legislated funds, agreement with Transbay Joint Powers Authority for Police Services, state grants, private grants (Target Corporation), bond planning | 1) Overtime services (for special operations like DUI checkpoint staffing), or training (crime lab) or equipment (i.e. marine boat engine parts) or supplies (i.e. for crime lab, or bullet proof vests); 2) one-time federal funds under the CARES Act – managed by the Controller's officer Disaster Emergency Claiming  | Grant awards are "up to" reimbursable amounts, which we claim for reimbursement after spending – with quarterly claims submitted showing actual expenditures tied to grant specific programs. Grant revenues are never sent "up front". If we get the grants, we spent the full award | Police Department grants and special revenue funds, for which \$7.9 million was budgeted in FY 2019-20 and \$5.5 was spent; funds carried forward included \$1.5 million for capital planning, approximately \$400,000 for the fingerprint ID program, approximately \$160,000 for the |

## Appendix I: Summary of Department Responses on Special Revenue Funds by Fund

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|                |  | Unit – to pay for COVID-related protection equipment, deep cleaning supplies; 3) costs incurred by the criminalistics laboratory in providing microscopic and clinical analyses for controlled substances; the purchase and maintenance of equipment for use by the laboratory in performing the analyses; and for continuing education, training and scientific development of forensics scientists regularly employed by the laboratory; 4) county wide fingerprint and identification (photos) systems that is integrated with the State's system; 5) revenues that go to Medical Examiner to pay for DUI related testing; 6) Police Overtime to patrol the Transbay Transit Center; 7) vehicle theft abatement, investigation, and prosecution; 8) Overtime services (for special operations like DUI checkpoint staffing), training and some equipment (marine boat engine parts) or supplies; 9) Capital planning budgeted per the Controller's Office | amount and claim reimbursement for it. Spending has matched the budget for state legislated funds revenue. | vehicle theft crimes program, and more than \$300,000 for various other grants and special revenue programs;   |
| <b>Sheriff</b> | The DNA fund is funded by a State grant, The Sheriff Civil fund is funded by state-authorized fees for civil processes, the Inmate Welfare Fund (IWF) was funded (until FY20-21) by commissions from jail phone calls and commissary (San Francisco was the first county in the nation to discontinue such commissions - July 2019 on phone and March 2020 for Commissary), the POST Peace | The DNA fund pays for expenses related to DNA sampling, the Sheriff Civil pays for vehicle maintenance & replacement, Civil division equipment and administration costs, The IWF funds programs for incarcerated people while in custody (residual IWF funds are being used in FY2020-21, in FY2021-22 these programs will be general fund supported), The POST Peace  | It will carryforward to next year as it is a continuing project  | Sheriff's Department programs, for which the total combined surplus in FY 2018-19 and FY 2019-20 was \$1.2 million, including \$1.1 million in the Sheriff Inmate Program and nearly \$400,000 in the Peace Officer Training Program (offset by deficits in other programs). |

## Appendix I: Summary of Department Responses on Special Revenue Funds by Fund

|                        |  |   |  |  |
|------------------------|--|---|--|--|
|                        | Office Training is funded by state reimbursements for state-qualifying deputy training | Officer Training fund state-qualified deputy training   |  |  |
| <b>Status of Women</b> | California Department of Social Services (CDSS)  | These monies fund the pilot program San Francisco SOL (Safety, Opportunity, Lifelong relationships) Collaborative which was created to develop and implement a continuum of foster care placements and specialized services to meet the needs of youth who are identified at risk, or victims of, commercial sexual exploitation (CSE) and support their families/caregivers. The current services provided include: 1) Home-based foster care placement training to support families; 2) Short-term residential therapeutic programs; 3) Service Center; 4) Coordinated response team; and 5) Evaluation of the CDSS Pilot Program | This CDSS grant is a three-year grant which sunsets in 2022. Specifically, these funds have been contracted to DOSW for those three years only (June 29, 2019 through June 28, 2022- not ongoing) and the budget is determined by projected expenditures through timeline and deliverables. Any funds that remain for this CDSS contract program will revert back to the State, as this particular program will expire and is not ongoing. | Expenditures: FY 19-20 =\$431,588 and FY 18-19 \$0; Surplus FY 18-19=\$ 0 and FY 19-20 \$0 |

## Appendix II: Summary of Special Revenue Sub-Funds Created by Departments in the Past Five Years

| Fund   | Code Sec  | Effective Date | Purpose   | Authority (ie, BOS ordinance, voter proposition)   | Department  | Sources of Funds  | Restriction on Use of Funds  | Other Provisions (reporting, sunset date, etc)  |
|--|-----------|----------------|---|--|---|---|--|---|
| Affordable Housing Production & Preservation | 10.100-11 | 7/22/2019      | Intent to appropriate 50% of all projected Excess ERAF revenue to the Fund in each fiscal year beginning in FY2019-2020, and to appropriate the remaining 50% of such revenue for general one-time or ongoing uses, subject to the fiscal and budgetary provisions of the Charter. Further, it is the intent of the Board of Supervisors to appropriate at least 50% of all projected Excess ERAF revenues in each fiscal year to one-time uses and up to 50% for ongoing uses. | BOS Ordinance  | Mayor's Office of Housing and Community Development | Excess ERAF revenues  | Monies shall only be used for (1) funding land acquisition and production of new 100% affordable housing projects, and (2) acquisition and preservation of existing housing with the goal of making such housing permanently affordable, including but not limited to acquisition of housing through the City's Small Sites Program. In each fiscal year, up to 60% of the monies appropriated to the Fund in the fiscal year shall be used for purpose (1), and at least 40% of the monies appropriated to the Fund in the fiscal year shall be used for purpose (2). | By no later than May 1, 2021 and every two years thereafter, MOHCD shall submit to the Board of Supervisors and the Mayor a report evaluating the uses of monies in the Fund.           |
| Animal Shelter Fund                          | 10.100-24 | 6/25/2017      | To receive donations of money, property, and personal services to the City and County of San Francisco through the Animal Care and Control Department for the construction and use of the new animal shelter at 1419 Bryant Street, including without limitation, the receipt of funds to pay for furniture and equipment for the new animal shelter.   | The Director of the Animal Care and Control Department shall have the authority to accept and expend any donation of money, property, or personal services without further action by the BOS | Animal Care and Control                             | Donations of money, property, or personal services  | The money, property, and personal services in this fund shall be expended or used solely for the purposes of construction, reconstruction, restoring, repairing, or improving the grounds, buildings and/or facilities of the new animal shelter, including furnishing and equipping the new animal shelter.   | Annual written report to the BOS and Controller showing all donations received, the nature and amount of such donations and a description of the individual expenditures from the Fund. |
| Babies and Families First Fund               | 10.100-36 | 1/1/2019       | To receive all taxes, penalties, interest, and fees collected from the Early Care and Education Commercial Rents Tax imposed under Article 21   | Voter Proposition  | Controller's Office                                 | all taxes, penalties, interest, and fees collected from the Early Care and Education Commercial Rents Tax | Subject to the budgetary and fiscal provisions of the Charter, monies in the Fund shall be used exclusively for the purposes described in Section 2112 of Article  | The Controller shall report to the Board of Supervisors as required by subsection (i) of Section 2112 of the Business and Tax Regulations Code.   |

|                                   |             |           | of the Business and Tax Regulations Code.   |                   |   |   | 21 of the Business and Tax Regulations Code.   |   |
|-----------------------------------|-------------|-----------|---|-------------------|---|---|--|---|
| Citywide Affordable Housing Fund  | 10.100-49   | 3/23/2020 | to receive fee revenue dedicated to affordable housing and other contributions to the fund.   | Director of MOHCD | Mayor's Office of Housing and Community Development | (1) The North of Market Residential Special Use District, Planning Code Section 263.7; (2) The Jobs Housing Linkage Program, Planning Code Sections 413et seq.; (3) The Inclusionary Affordable Housing Program, Planning Code Sections 415et seq.; (4) The Market and Octavia Affordable Housing Program, Planning Code Section 416.5; (5) The Eastern Neighborhoods Area Plan Alternate Affordable Housing Fee, Planning Code Section 417.5; (6) The Eastern Neighborhoods Housing Fund, Planning Code Section 423.5; (7) The Expedited Condominium Conversion Program, Subdivision Code Section 1396.4; and, (8) Repayment of loans and other program income associated with investments initially made with monies from the fund. | The fund is to be used exclusively by the MOHCD, or its successor, for the purpose of supporting affordable housing in San Francisco. Specific eligible uses of the fund are delineated for each fee in the code where the fee is established. Within the fund, all fees, repayments, and program income shall be separately accounted for as required by each fee | Annual report to the BOS on the current status of the fund, the amounts approved for disbursement, and the number and types of housing units or households assisted.  |
| Cooperative Living, Mental Health | 10.100-49.5 | 8/26/2019 | to receive any monies appropriated or donated for the purpose of expanding opportunities for people with chronic mental illness and/or substance use disorders to live in communal, non-institutional, neighborhood-based, household settings with 24-7 on call individual and household case management services | Director of MOHCD | Mayor's Office of Housing and Community Development | Loans   | To provide long-term loans to nonprofit organizations to acquire, rehabilitate, and maintain residential housing under the Cooperative Living Opportunities for Mental Health Program, as set forth in Chapter 117 of the Administrative Code  | MOHCD shall report annually to the Board of Supervisors on the current status of the Fund, the amounts approved for disbursement, and the number and types of new Cooperative Living units established during the preceding fiscal year |

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| COVID Relief, SRO Relief               | 10.100-51   | 7/13/2020  | To provide financial support to owners and occupants of Residential Hotel units as defined in Administrative Code Section 41.4  | BOS Ordinance  | Mayor's Office of Housing and Community Development | The Fund may receive any legally available monies appropriated or donated for the purpose set forth in subsection (b) including, but not limited to, funds appropriated by the Board of Supervisors, funding made available from the federal or State governments, and private donations and grants.  | to provide payments to occupants of Residential Hotel units who have been unable to pay rent due to the financial impacts of the COVID-19 pandemic, or to the landlords of units occupied by such persons.  | None listed.  |
| COVID Rent Relief                      | 10.100-51.1 | 12/14/2020 | to provide financial support to landlords of residential rental units as defined in Chapter 37 of the Administrative Code whose tenants have been unable to pay rent due to the COVID-19 pandemic | BOS Ordinance  | Mayor's Office of Housing and Community Development | Not listed  | The grants shall cover up to 50% of the rent that the landlord has waived, up to \$3,000 per unit per month. In the case of small landlords facing hardship, the grant may exceed \$3,000 per month and may cover up to 65% of the rent that the landlord has waived. | MOHCD may award grants from the Fund until March 31, 2023. Any monies in the Fund that are not expended by March 31, 2023 may be used by MOHCD for other back rent payment assistance and eviction prevention programs. The Board of Supervisors may extend this date by ordinance. |
| Cultural District                      | 10.100-52   | 6/13/2018  | to receive any monies appropriated or donated to pay for City activities designed to support and preserve Cultural Districts established under Administrative Code Chapter 107.                   | BOS Ordinance  | Mayor's Office of Housing and Community Development | Monies donated or appropriated for Cultural Districts.  | The Director of MOHCD shall track monies in the Fund that have been donated or appropriated for each separate Cultural District, and shall expend those monies only for activities supporting that Cultural District.   | Annual written report to BOS and Controller describing expenditures made from the Fund during the previous fiscal year.   |
| District Attorney Neighborhood Justice | 10.100-58   | 8/31/2016  | to receive all community restitution payments collected from participants in the Neighborhood Courts Program, as established in Section 10.100-295, to resolve eligible misdemeanor offenses.     | The District Attorney may disburse monies consistent with the guidelines established, provided that any single expenditure in excess of \$5,000 may not be disbursed without prior approval of the Board of Supervisors. | District Attorney                                   | All community restitution payments collected from participants in the Neighborhood Courts Program to resolve eligible misdemeanor offenses shall be deposited into the District Attorney Neighborhood Justice Fund account. Monies previously being held in the Mayor's Community Support Fund account shall be deposited in the District Attorney Neighborhood Justice Fund account. | None listed.  | None listed.  |

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| Downtown Neighborhood Preservation | 10.100-64 | 8/28/2016 | to receive fee revenue dedicated to affordable housing and other contributions to the fund | The Director of MOHCD shall approve all expenditures from the fund. | Mayor's Office of Housing and Community Development | (1) No less than a \$7 million portion of Planning Code Sections 413et seq. (Jobs-Housing Linkage Program) affordable housing fee payment that the Board of Supervisors waived for the Oceanwide Center project at 50 First Street. (2) An approximately \$20 million payment of Planning Code Sections 415et seq. (Inclusionary Housing Program) affordable housing fees that the Board of Supervisors waived for the Oceanwide Center project at 50 First Street in an ordinance on file with the Clerk of the Board of Supervisors in File No. 160382. (3) An approximately \$13 million payment that is included in a purchase and sale agreement between the City and Oceanwide Development, LLC for the sale of City property associated with the street vacation of portions of Jessie Street and Elim Alley | The Downtown Neighborhoods Preservation Fund shall total no less than \$40 million comprised of the funds received from the sources listed in the "sources of funds" | Annual report to the BOS on the current status of the fund, the amounts approved for disbursement, and the number and types of housing units or households assisted. Any unexpended funds remaining after 10 years from the effective date of the ordinance identified in subsections (a)(1) and (a)(2) shall be deposited into the Citywide Affordable Housing Fund as established in Administrative Code Section 10.100-49 or its successor fund |
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| Homelessness & Supportive Housing | 10.100-77 | 7/29/2016 | to receive, and account for the expenditure of, savings realized through the implementation of Proposition N, or any other legislation that provides in-kind benefits in lieu of a full cash grant. | Voter Proposition. The Controller shall alert the Department, the Board of Supervisors, and the Mayor any time the revenues received by the Fund for any fiscal year exceed \$11.9 million. The Department may only expend monies from the Fund in excess of the \$11.9 million amount in any fiscal year by appropriation ordinance. | Department of Homelessness and Supportive Housing | Category One: Each year, the Commission shall, as part of its budget, estimate the number of homeless individuals it expects will participate in each of the separate CAAP programs (GA, PAES, CALM, and SSIP) during the upcoming fiscal year. If those numbers are less than the baseline figures, the City shall credit the Fund with the full amount of the average annual maximum cash grant for each program, multiplied by the difference between the baseline figure and the estimated number of homeless participants in each program for the upcoming fiscal year. Category Two: Each year, the Commission shall, as part of its budget, estimate the number of homeless individuals in each of the separate CAAP programs (GA, PAES, CALM, and SSIP) the Commission expects will be provided in-kind benefits in lieu of a full cash grant for the upcoming fiscal year. The City shall credit the fund with the difference between the average annual maximum cash grant for each program and the average annual special allowance or other residual cash payment provided by the City, multiplied by the estimated number of homeless individuals in the program that the Commission expects will be provided in-kind benefits in lieu of a full cash grant during the year. | The Fund shall be used by the Department to provide: (1) housing, utilities, and meals; (2) drug and alcohol treatment; (3) mental health care; and, (4) job training, for homeless CAAP recipients whose monthly cash payments have been reduced. In providing these services, the Department may use monies in the Fund to pay for master lease contracts for SRO hotels, expanded shelter operation contracts, meal contracts, and other agreements to provide in-kind benefits. The Department may only use monies within the Fund for the provision of new care required to implement Proposition N, or any other legislation that provides in-kind benefits in lieu of a full cash grant. | No later than 30 days after the end of each fiscal year, the Department of Human Services shall report on whether the estimates under subsection (c) were accurate for that year. The Controller shall review that report, and the Human Services Commission shall conduct a hearing and transmit its findings to the Board of Supervisors. The Board may hold additional hearings and may adjust any appropriations to the Fund; provided, however, that the Board may choose to reconcile the amounts in the Fund at the end of the fiscal year. At the same time that the Department submits any such proposed appropriation ordinance in excess of the \$11.9 million cap, it must also submit to the Board of Supervisors a plan explaining how the Department intends to spend the money. The plan must include, at a minimum, estimates of the amounts to be spent for various purposes, as well as an explanation of who is to benefit from these expenditures, how many people will benefit, and how the proposed benefits will be provided. |
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| Housing Stability                           | 10.100-78 | 12/14/2020 | to receive any monies appropriated or donated for the purpose of providing funds for the acquisition, creation, operation, development, construction, or rehabilitation of Social Housing Developments | BOS Ordinance     | Mayor's Office of Housing and Community Development | Not listed   | The Housing Stability Fund shall be used exclusively for the purpose of providing funds for Social Housing Developments including, but not limited to, the acquisition of land and/or improvements, preservation, development, rehabilitation, construction, operation, loans, grants, and other eligible uses determined by MOHCD, and as included in any Housing Stability Fund regulations. Among the objectives of the Fund is to prioritize acquisition and creation of affordable housing that lacks access to traditional state and federal affordable housing funding. | MOHCD shall submit a report annually by February 15 to the Board of Supervisors and the Mayor, on the use of the Housing Stability Fund during the preceding calendar year, which shall include, but need not be limited to, the amounts approved for disbursement to specific uses, the number and size of sites acquired and type (including improved or vacant), the scope of rehabilitation work for improved sites, the number of units developed or assisted by the Housing Stability Fund, the neighborhoods/geography of projects funded, the impact on racial equity, and overall program implementation goals for the current fiscal year and proposed priorities for the next fiscal year |
| Hotel Room Tax                              | 10.100-80 | 1/1/2019   | to receive all taxes, penalties, interest, and fees described in Section 515.01 (a) of Article 7 of the Business and Tax Regulations Code  | Voter Proposition | Controller's Office                                 | The portion of monies collected pursuant to the tax imposed by Section 502 of this Article 7 representing a tax of 1.5%, including any penalties, interest, and fees related to such 1.5% tax ("Allocable Hotel Tax Revenues") shall be deposited to the credit of the Hotel Room Tax Fund, established in Administrative Code Section 10.100-80 | Subject to the budgetary and fiscal provisions of the Charter, monies in the Fund shall be used exclusively for the purposes described in Section 515.01 (b) of Article 7 of the Business and Tax Regulations Code   | the Controller shall file annually with the Board of Supervisors, by February 15 of each year, a report containing the amount of monies collected in and expended from the Fund during the prior fiscal year, the status of any project required or authorized to be funded by Section 515.01 , and such other information as the Controller, in the Controller's sole discretion, shall deem relevant to the operation of Section 515.01  |
| Infant & Toddler Early Learning Scholarship | 10.100-81 | 12/22/2016 | to provide financial assistance to both family child-care homes and early care and education centers that are licensed by the State of California  | BOS Ordinance     | Office of Early Care & Education                    | The Fund may receive any legally available monies appropriated for this purpose including, but not limited to, monies received by the City through public-private partnerships.  | The Office of Early Care and Education ("OECE") shall use monies in the Fund to provide grants to Providers under a funding program that OECE shall establish. The purpose of the grants shall be to expand access to quality infant and toddler care for parents and guardians who (1) reside in San  | OECE shall submit an annual report to the Board of Supervisors and the Mayor describing the implementation of the program.   |

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|   |           |           |   |             |   |   | Francisco, (2) work or attend school at least part-time, (3) have a child younger than 36 months old, and (4) have a moderate family income subject to a limit established by OECE, which shall be no less than 110% of Area Median Income for the San Francisco area, derived from the U.S. Department of Housing and Urban Development, adjusted solely for household size.   |  |
| Kindergarten to College                 | 10.100-83 | 8/20/2017 | to receive all private grants, gifts, and bequests of money and property which may be offered to the City and County of San Francisco to support the Kindergarten to College Program. | Not listed  | Office of the Treasurer and Tax Collector | private grants, gifts, and bequests of money and property which may be offered to the City to support the program   | The Kindergarten to College Program provides college savings accounts for kindergarten students in participating schools. The fund is to be used exclusively to support the Kindergarten to College Program, including but not limited to, student incentives, scholarships, and program operations.  | Not listed.  |
| Low Carbon Fuel Standards Credits Sales | 10.100-92 | 9/9/2019  | to receive, and account for the expenditure of, proceeds from the sale of Low Carbon Fuel Standard credits by the SFPUC   | Not listed. | San Francisco Public Utilities Commission | Under the LCFS Regulations, transportation providers that use fuels with a carbon intensity (or greenhouse gas emissions) lower than the State target generate LCFS credits that can be sold. The SFMTA accumulates credits that can be sold to fuel producers, because the SFMTA operates its electric public transit fleet with a carbon intensity (or greenhouse gas emissions) below the State target. As of 2019, the SFPUC has agreed to take responsibility for the sales of those credits | Money in the Low Carbon Fuel Standard Credits Sales Fund shall be used first to reimburse the SFPUC and the SFMTA for any expenses they incur to sell Low Carbon Fuel Standard credits. After expenses, the SFPUC and the SFMTA will share equally in the net revenues from such sales. The SFPUC will use its share of the net revenues to support general operations that reduce the City and County of San Francisco's carbon footprint and/or | The General Manager of the SFPUC shall submit an annual written report to the Board of Supervisors and the Controller: (1) specifying the number of Low Carbon Fuel Standard Credits sold during the previous fiscal year, the price received for each credit, and the total amount of the sales; and (2) describing the expenditures made from the Low Carbon Fuel Standard Credits Sales Fund during the previous fiscal year. |

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|                               |            |          |  |   |   |  | advance its sustainability goals. The SFMTA intends to use its share to advance the SFMTA's sustainability and climate action initiatives and goals.  |  |
| Mayor's Fund for the Homeless | 10.100-106 | 9/1/2018 | to receive all private donations, grants, gifts, and bequests of money, which may from time to time be offered to the City for providing shelter, food and other assistance for the homeless.                                  | Director of HSH (administers and determines expenditures from the fund) | Department of Homelessness and Supportive Housing   | private donations, grants, gifts, and bequests of money  | The fund is to be used exclusively for the purpose of providing food, shelter, supportive services, and other assistance for the homeless and for costs incurred for promotion of the fund. Funds which are donated for a specific project for the homeless shall be expended only for that project | Director shall report regularly to the City's Local Homeless Coordinating Board on deposits to and expenditures from the fund. |
| Mayor's Housing Affordability | 10.100-110 | 1/2/2016 | providing financial assistance to forprofit and nonprofit housing developers, where the contribution of monies from the fund will allow units in a project to be affordable to persons and families of low and moderate income | MOHCD   | Mayor's Office of Housing and Community Development | grants, gifts, bequests from private sources, any monies repaid to the City as a result of loans made by the City to developers to assist in the development of affordable housing, any repayments of monies to the City where the City is beneficiary under a promissory note which was acquired as a result of the City's housing affordability assistance, any repayments of loans made from this fund and any monies otherwise appropriated to the fund. | The fund shall be used exclusively for the purpose of providing financial assistance to forprofit and nonprofit housing developers, where the contribution of monies from the fund will allow units in a project to be affordable to persons and families of low and moderate income.               | None listed.   |

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| Mayor's Nuisance Abatement Revolving Loan | 10.100-118 | 5/27/2016 | (1) to provide loans to building owners to make repairs and improvements needed to abate violations of the Building, Electrical, Green Building, Housing, Mechanical, and Plumbing Codes; and (2) to pay for expenses incurred in the administration of such loans. Administrative expenses shall be appropriated through the annual budget process or supplemental appropriation for the MOHCD   | BOS Ordinance | Mayor's Office of Housing and Community Development | Principal repayments of loans made from the fund and fees and interest earnings generated by loans made from the Fund.                      | (1) to provide loans to building owners to make repairs and improvements needed to abate violations of the Building, Electrical, Green Building, Housing, Mechanical, and Plumbing Codes; and (2) to pay for expenses incurred in the administration of such loans. Administrative expenses shall be appropriated through the annual budget process or supplemental appropriation for the MOHCD | MOHCD shall report annually to the Board of Supervisors on the current status of the fund, the amounts approved for disbursement, and the number and types of projects assisted.  |
| Navigation Partnership Fund               | 10.100-160 | 8/1/2018  | to pay for navigation services provided by the City or contracted community-based organizations. "Navigation services" provide low barrier-to-entry alternatives to shelter with the goal of moving homeless individuals off of the streets, providing case management and connection to social service benefits, with an ultimate goal of stabilizing these individuals in housing placements in San Francisco or otherwise resolving their homelessness | BOS Ordinance | Department of Homelessness and Supportive Housing   | private donations, grants, gifts, and bequests of money which may be offered to the City to assist in the provision of navigation services. | the provision of navigation services. No costs which may be incurred by any City department in administering the Fund shall be recovered therefrom. Monies in the Fund may only be drawn and expended when the City has appropriated an equal amount of funds for navigation services.  | Annual report to the Board of Supervisors and the Local Homeless Coordinating Board on private donations, grants, gifts, and bequests of money to and expenditures from the Fund.   |
| Office of Cannabis Community Reinvestment | 10.100-162 | 1/5/2018  | to receive any monies appropriated or donated for the purpose of providing assistance to entities and organizations working to address the impact of: racially disproportionate arrests and incarceration, generational poverty, community degradation, housing insecurity, loss of   | BOS Ordinance | Office of Cannabis                                  | monies donated or appropriated for purposes of the fund   | The Fund shall be used by the Director of the Office of Cannabis or his or her designee ("Director") to provide the following types of assistance: (1) Workforce development; (2) Access to affordable commercial real estate; (3) Access to investment   | The Director shall submit an annual written report to the Mayor, the Board of Supervisors, and the Controller within the first two weeks of July, showing for the prior fiscal year donations or appropriations received, the nature and amount of such donations or appropriations, and the disposition thereof, together with a description of the individual payments made from the Fund |

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|                           |            |          | educational and employment opportunities, disruption of family structures, and other burdens of the failed War on Drugs.  |                     |                     |  | financing; (4) Access to legal services and business administration.  |   |
| Our City, Our Home        | 10.100-164 | 1/1/2019 | to receive all taxes, penalties, interest, and fees collected from the Homelessness Gross Receipts Tax imposed under Article 28 of the Business and Tax Regulations Code. | Voter Proposition   | Controller's Office | taxes, penalties, interest, and fees collected from the Homelessness Gross Receipts Tax imposed under Article 28 of the Business and Tax Regulations Code. | Subject to the budgetary and fiscal provisions of the Charter, monies in the Fund shall be used exclusively for the purposes described in Section 2810(b) of Article 28 of the Business and Tax Regulations Code.   | the Controller shall file annually with the Board of Supervisors, by February 15 of each year, a report containing the amount of monies collected in and expended from the Fund during the prior fiscal year, the status of any project required or authorized to be funded by Section 2810, and such other information as the Controller, in the Controller's sole discretion, shall deem relevant to the operation of Article 28. |
| Planning Code Enforcement | 10.100-166 | 9/1/2018 | to receive funds collected for penalties and fees assessed for violations of Planning Code requirements and regulations   | Planning Department | Planning            | Penalties and fees assessed for violations of Planning Code requirements and regulations   | (i) administration and enforcement of the Planning Code's requirements and regulations, including but not limited to funding Planning Department personnel assigned to work on administration and enforcement of Planning Code requirements and regulations, and the services of the City Attorney; (ii) to the extent authorized by state law, penalties and fees collected by the City Attorney in any action to abate violations of the Planning Code's requirements and regulations shall be used to fund administration and enforcement of the requirements and regulations, including | None listed.  |

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|                                       |            |           |   |  |              |  | the services of the City Attorney.   |   |
| Public Works Encroachment Maintenance | 10.100-229 | 6/1/2017  | to receive the maintenance endowment payments that permittees make in accordance with Public Works Code Section 786.8.  | BOS Ordinance  | Public Works | maintenance endowment payments that permittees make in accordance with Public Works Code Section 786.8.  | Public Works may use the Encroachment Maintenance Fund to cover any costs that Public Works or any other City agency, department, or commission, including the City Attorney's Office, incurs in performing any street encroachment permittee's maintenance obligation or abating a violation of any street encroachment permit. | Public Works shall submit to the Board of Supervisors an annual written report of revenues to and expenditures from the Fund established in this Section. |
| Public Works Litter Control           | 10.100-233 | 12/7/2020 | to receive all cash gifts, donations and contributions of money that may from time to time be offered to the City and County through any of its officers, boards or commissions for litter control. | Mayor or the Mayor's designee, provided that the Mayor's designee is not the Director of DPW or an employee in DPW | Public Works | cash gifts, donations and contributions of money that may from time to time be offered to the City and County through any of its officers, boards or commissions for litter control. | All monies deposited into the fund shall, consistent with the gift, donation, or contribution, be expended for litter control.   | None listed.  |
| Public Works Street Beautification    | 10.100-239 | 11/4/2017 | to receive "in-lieu" fees required under Public Works Code section 2711(c).   | Public Works   | Public Works | "in-lieu" fees required under Public Works Code section 2711(c).   | Monies in the Street Beautification Fund shall be used exclusively for murals and other beautification projects in the public right-of-way. Public Works shall establish a mechanism for receiving applications for use of these funds for such purposes.  | None listed.  |

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| SF Children and Families Trust       | 10.100-287 | 11/6/2016 | to receive all grants, gifts, or bequests of money made to or for the benefit of the San Francisco Children and Families First Commission from public or private sources to be used for early childhood development programs. | Not listed    | San Francisco Children and Families First Commission | Grants, gifts, and public or private sources   | Moneys allocated to the fund shall be expended only for the purposes authorized by the California Children and Families First Act and in accordance with the San Francisco County Strategic Plan approved by the San Francisco Children and Families First Commission. All monies shall be expended for the specific purpose such grant, gift, or bequest was made   | None listed.   |
| SF City College Financial Assistance | 10.100-288 | 9/2/2019  | to provide financial assistance to the City College of San Francisco ("City College") to support students at City College.  | BOS Ordinance | Department of Children, Youth & their Families       | The Fund may receive any legally available monies appropriated for this purpose. It is the intent of the Board of Supervisors to appropriate monies annually to the Fund, consistent with the terms of the Memorandum of Understanding between the City and City College authorized by resolution in Board File No. 190735, as it may be amended by the City and City College from time to time (the "Free City College MOU"). | to make grants to City College for enrollment fees and other education-related financial support for students who are enrolled in credit courses at City College, and for City College's related costs. Within the Fund, the Controller shall maintain a segregated reserve fund (the "Reserve"). In Fiscal Years 2019-20, 2020-21, 2021-22, and 2022-23, any monies appropriated to the Fund in the fiscal year that remain unspent at the end of the fiscal year shall be placed in the Reserve. In Fiscal Years 2023-24, 2024-25, 2025-26, 2026-27, 2027-28, and 2028-29, 50% of any monies appropriated to the Fund in the fiscal year that remain unspent at the end of the fiscal year shall be placed in the Reserve. | As required by the Free City College MOU, and to the extent consistent with the civil service provisions of the Charter, the Controller shall select an independent auditor to audit City College's use of monies disbursed from the Fund and shall prepare an audit report each fiscal year. The Controller shall deliver each annual audit report to the Board of Supervisors, the Mayor, and the Oversight Committee. |

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| SF Dispute Resolution Program | 10.100-295 | 8/31/2016 | to receive all monies received and collected by the City and County pursuant to the State-enacted Dispute Resolution Programs.  | BOS Ordinance        | Controller and District Attorney | The City may accept and deposit into this special fund funds from any public or private source, including increased civil action filing fees authorized by the Board of Supervisors in accordance with the State Dispute Resolution Program, as set forth under California Business and Professions Code Chapter 8, Division 1 (commencing with Section 465), for the purposes of facilitating the Dispute Resolution Program. | The disbursement of any monies from this fund shall be made only in a manner consistent with the State Dispute Resolution Program. The Board of Supervisors hereby authorizes payment to the General Fund of the City from the Dispute Resolution Program Fund of an amount not to exceed 10 percent of the total amount of said fund for any necessary and reasonable administrative costs incurred in connection therewith. | None listed.  |
| SF Fire Victims Assistance    | 10.100-298 | 7/30/2017 | to receive any monies appropriated or donated for the purpose of assisting victims of housing fires as set forth in this Section 10.100-298.  | BOS Ordinance        | Human Services Agency            | Monies appropriated or donated to the fund   | Monies in the fund shall be used exclusively by the Executive Director of the Human Services Agency or his or her designee (the "Director") to provide rental assistance to persons who have been displaced from their homes by fire. The Director may make payments from the Fund to persons so qualified and earning up to 100% of the Area Median Income   | The Director shall submit an annual written report to the Board of Supervisors and the Controller within the first two weeks of July showing donations received, the nature and amount of such donations, and the disposition thereof, together with a description of the individual payments made from the Fund. |
| SF Gift Funds                 | 10.100-305 | 1/21/2019 | to accept any gift of cash or goods which may from time to time be offered to the City and County of San Francisco through any department, board, or commission thereof, for the benefit of the designated department, board, or commission and for such purposes within its prescribed legal jurisdiction as may be specified by the donors. | Board of Supervisors | Board of Supervisors             | Gifts of cash or goods from donors   | The acceptance or expenditure of any gift of cash or goods of a market value greater than \$10,000 shall require approval of the Board of Supervisors, by resolution.   | Each department, board, and commission accepting gifts authorized hereunder shall furnish to the Board of Supervisors annually within the first two weeks of July a report showing such gifts received, the nature or amount of said gifts, and the disposition thereof   |



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| SF Homicide Reward Fund            | 10.100-306 | 5/8/2016  | to pay a reward to any person or persons providing information that leads, in the judgment of the Chief after consultation with the District Attorney, to the arrest and conviction of a person for the crimes of murder (Cal. Penal Code Sec. 187, as amended, or any successor legislation) or manslaughter (Cal. Penal Code Sec. 192, as amended, or any successor legislation) committed within the City | Chief of Police and BOS | Police Department/Chief of Police      | Monies appropriated or donated to the fund  | Any individual reward of \$100,000 or more shall require Board of Supervisors approval by resolution   | The Chief of Police shall submit an annual written report to the Board of Supervisors and the Controller within the first two weeks of July showing donations received, the nature and amount of such donations, and the disposition thereof, together with a description of the individual rewards paid from the Fund. |
| SF Super Bowl 50 Impact            | 10.100-319 | 5/15/2016 | to provide financial support to small businesses specifically impacted by Super Bowl-related events.   | BOS Ordinance           | Controller's Office                    | Monies from the following sources may be deposited by appropriation into the Fund: (1) donations or cost reimbursements related to any City-incurred costs associated with Super Bowl-related events; (2) surplus, discretionary General Fund tax revenues attributable to Super Bowl-related events, as estimated by the Controller's Office following an accounting of the events; and (3) any other sources. | The Board of Supervisors may appropriate monies from the Fund to provide financial support to reimburse (1) businesses, merchants, or individuals who paid the City a license, operating, or other fee for the purposes of operating their business and were subsequently displaced as a result of the event, and (2) other businesses and merchants who were adversely impacted by Super Bowl-related events. | None listed.  |
| Senior Operating Subsidies Program | 10.100-324 | 9/2/2019  | to provide project-based subsidies to new senior affordable housing developments funded by the City to maintain rents that are affordable to extremely low-income senior residents with incomes at or below 30% of area median income, as published by the MOHCD   | BOS Ordinance           | Department of Aging and Adult Services | Monies appropriated or donated to the fund  | The SOS Fund shall be used exclusively for the purpose of providing project-based subsidies to new senior affordable housing developments funded by the City so that the rent for designated units in such developments may be set and maintained at the maximum rent level that is affordable to senior households with an income of 15% or   | DAAS shall submit a report annually to the Board of Supervisors and the Mayor on the use of the SOS Fund during the preceding fiscal year, which may include, but is not limited to, the amounts approved for disbursement and the number of units assisted by the SOS Fund.  |

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|  |            |           |  |                   |                       |  | 25% of area median income, as published by MOHCD. The SOS Fund may also be used to establish funding for transition reserves to cover future years of project-based subsidies at a new senior affordable housing developments funded by the City   |   |
| Small Business Assistance Fund           | 10.100-334 | 7/27/2020 | to receive all taxes, penalties, interest, and fees collected from the Vacancy Tax imposed under Article 29 of the Business and Tax Regulations Code.    | Voter Proposition | Controller's Office   | Taxes, penalties, interest and fees collected from the Vacancy Tax | Subject to the budgetary and fiscal provisions of the Charter, monies in the Fund shall be used exclusively for the purposes described in Section 2907(b) of Article 29 of the Business and Tax Regulations Code.  | the Controller shall file annually with the Board of Supervisors, by February 15 of each year, a report containing the amount of monies collected in and expended from the Fund during the prior fiscal year, the status of any project required or authorized to be funded by Section 2907, and such other information as the Controller, in the Controller's sole discretion, deems relevant to the operation of Article 29 |
| Tenants Assistance for Hazardous Housing | 10.100-343 | 2/19/2018 | To assist tenants displaced from their residences by administrative orders to vacate by the Department of Building Inspection and/or the Fire Department | HSA Director      | Human Services Agency | Monies appropriated or donated to the fund                         | The Fund shall be used exclusively by the Director or his or her designee of the Human Services Agency or any successor agency ("HSA Director") to provide assistance to tenants who are vacating or have vacated their residences to comply with an administrative order to vacate issued within the past seven days by a City code enforcement agency as a result of Building and/or Fire Code violations. The HSA Director may utilize the Fund to assist tenants, or households thereof, so qualified, earning up to 100% of the Area Median Income, and otherwise deemed eligible in accordance | The HSA Director shall submit an annual written report to the Mayor, the Board of Supervisors, and the Controller within the first two weeks of July, showing for the prior fiscal year donations received, the nature and amount of such donations, and the disposition thereof, together with a description of the individual payments made from the Fund.  |

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| Traffic Congestion Mitigation Fund            | 10.100-345 | 1/1/2020   | to receive all taxes, penalties, interest, and fees collected from the Traffic Congestion Mitigation Tax imposed under Article 32 of the Business and Tax Regulations Code.  | Voter Proposition                                      | Controller's Office                                   | Taxes, penalties, interest and fees collected from the Traffic Congestion Mitigation Tax        | Subject to the budgetary and fiscal provisions of the Charter, monies in the Fund shall be used exclusively for the purposes described in Section 3208(b) of Article 32 of the Business and Tax Regulations Code.  | the Controller shall file annually with the Board of Supervisors, by February 15 of each year, a report containing the amount of monies collected in and expended from the Fund during the prior fiscal year, the status of any project authorized to be funded by Section 3208, and such other information as the Controller, in the Controller's sole discretion, deems relevant to the operation of Article 32. |
| Union Square Park, Recreation, and Open Space | 10.100-354 | 3/18/2019  | to receive any monies collected pursuant to the Union Square Park, Recreation, and Open Space Fee, or donated to pay for City activities designed to address park, recreation, or open space needs in the C-3-R Downtown Retail Zoning District.               | Mayor and BOS action through the City's budget process | City Administrator (proposes projects) and Controller | monies collected pursuant to the Union Square Park, Recreation, and Open Space Fee or donations | Monies in the Fund shall be used exclusively by the Controller or his or her designee (the "Controller") to pay for new and improved facilities to meet the needs attributable to new recreation, park, and open space users in the C-3-R Downtown Retail Zoning District. The City Administrator shall propose specific projects for use of proceeds in the fund, subject to review, amendment, and approval by the Mayor and Board of Supervisor action through the City's budget process. | The Controller shall submit a written report to the Board of Supervisors at least every two years describing expenditures made from the Fund during the prior two fiscal years.  |
| Women's Recognition Public Art                | 10.100-363 | 11/26/2018 | Designing, constructing, repairing, maintaining, and improving statues and other works of public art depicting historically significant women, including the artwork depicting Maya Angelou required by the ordinance in Board of Supervisors File No. 170781. | Arts Commission  | Arts Commission                                       | Gifts, donations, contributions and appropriated monies   | All monies in the Fund shall be expended solely for the purposes of designing, constructing, repairing, maintaining, or improving statues and other works of public art depicting historically significant women physically accessible to the public on City property  | None listed.   |

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| Mission Bay Transportation Improvement | 10.100-364 | 1/17/2016 | City services and capital improvements to address transportation and other needs of the community in connection with Warriors basketball games and other events at the Golden State Warriors Event Center and Mixed Use Project on Blocks 29-32 in Mission Bay South | The Mayor and Board of Supervisors shall include in the City's annual budget monies for deposit into the Fund sufficient to meet the budgeted expenditures in the proposals | Municipal Transportation Agency | General Fund | Money in the fund to be used exclusively to pay for the following: (1) Costs of providing services to the Project Site and surrounding neighborhood, including, but not limited to, public transit services, special event shuttles, parking and traffic engineering and control services, pedestrian and bicycle access programs, parking enforcement programs, local access programs (including, without limitation, access to the University of California at San Francisco hospitals in Mission Bay South), police services, litter pick-up, street and sidewalk cleanup, and any other measures to improve services consistent with the purpose of this ordinance; and (2) Costs of procuring transit equipment and making transportation infrastructure improvements, including, without limitation, Municipal Transportation Agency (MTA) costs to purchase additional Municipal Railway light rail vehicles, construct crossover tracks and loading platform improvements in the T-Third right of way, and make parking and traffic improvements (such as, without limitation, cameras, vehicle messaging signs, traffic signals, Municipal | For the fiscal year in which the Controller anticipates that the Event Center will open to the public, and for every five years after the Event Center opens, the Controller shall conduct a financial assessment of the economic impact of the Project.<br><br>After the first five fiscal years of operation of the Event Center, if at the end of any fiscal year during the remaining term of the Fund, the balance in the Fund exceeds expenditures, then, in addition to the Designated Overlapping Event Reserve, such excess monies shall carry forward as a reserve for Required Uses consistent with the Fund's purpose to the extent such excess monies do not exceed 25% of the total expenditures from the Fund for the previous fiscal year. Before the end of the first five fiscal years, 100% of any such Fund balance shall carry forward. |
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|  |  |  |  |  |  |  | Railway and other transportation network upgrades, and power augmentation for light rail vehicles and related transportation services), bicycle and pedestrian access improvements, and other related street improvements, costs to study the feasibility of a ferry landing and service for Mission Bay South and other surrounding areas, and any financing and soft costs related to such equipment purchases or infrastructure improvements. |  |
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| San Francisco HOPE SF               | 10.100-370 | 1/2/2016  | assisting in the replacement and/or rehabilitation of distressed public housing projects in the City | BOS   | Mayor's Office of Housing and Community Development | General Fund, grants, gifts, bequests from private sources, monies repaid to the City as a result of loans made by City to developers from monies in the HOPE SF Fund; any repayments of monies to City where the City is beneficiary under a promissory note which was acquired as a result of the City's housing affordability assistance from monies in the HOPE SF Fund; and any monies otherwise allocated to the fund, all to the extent such monies are not required to be deposited in other funds or applied to other purposes. | There are two eligible types of HOPE SF Projects: public housing developments in need of substantial rehabilitation; and public housing developments in need of demolition and new construction of public housing in conjunction with affordable housing and market-rate housing. Funds may be used to pay for the following: A. Capital expenses typically associated with the development and/or rehabilitation of public housing or affordable housing, including but not limited to infrastructure costs, construction costs, design costs, permit fees, financing fees, capitalized reserves, and developer fees; B. Capital expenses typically associated with the development and/or rehabilitation of public housing or affordable housing, including but not limited to infrastructure costs, construction costs, design costs, permit fees, financing fees, capitalized reserves, and developer fees; C. Payment of debt service on any bond or lease financing issued by the City for HOPE SF Fund-eligible purposes; and D. Other activities associated with the development of any HOPE SF Project, subject to the adopted rules and regulations | None listed.   |
| 180 Jones Street Affordable Housing | 10.100-375 | 4/16/2017 | to receive fee revenue dedicated to affordable housing and other contributions to the fund           | The Director of MOHCD shall approve all expenditures from the fund. | Mayor's Office of Housing and Community Development | A payment of \$0.4 million in lieu of the Jobs-Housing Linkage Fee, A payment of \$10.85 million in lieu of affordable housing fees, A gift of \$2.7 million from the Project Sponsor of the 950-974 Market Street Project, any other monies donated or appropriated to the Fund   | The fund is to be used exclusively by the MOHCD for the purpose of supporting construction of affordable housing units at 180 Jones Street (Assessor's Block 0343, Lot 14). If, however, the City fails to approve a revised project at 180 Jones Street within five years of the last payment to the Fund authorized by the 950-974 Market Street Ordinance, the money in the Fund shall be deposited into the Citywide Affordable Housing Fund as established in Administrative Code Section 10.100-49, or its successor fund.  | Annual report to BOS on the current status of the fund, the amounts approved for disbursement, and the number and types of housing units assisted. Any unexpended funds remaining after 10 years from the effective date of the ordinance shall be deposited into the Citywide Affordable Housing Fund |

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| Youth Justice Reinvestment       | 10.100-376 | 7/29/2019  | community-based alternatives to juvenile detention and other contributions to the fund.  | Director of Juvenile Hall and BOS via appropriation | Juvenile Hall                                  | Monies appropriated to the fund   | The fund is to be used exclusively by the Director, for the purpose of supporting community-based alternatives to juvenile detention and the work of the Close Juvenile Hall Working Group established in Article XL of Chapter 5 of the Administrative Code.  | Annual report to the BOS on the current status of the fund, the amounts approved for disbursement, and the number and types of community-based alternatives to juvenile detention assisted   |
| Workforce Education and Recovery | 10.100-377 | 12/26/2020 | to provide financial support to City College of San Francisco for workforce and professional development programs; student support and wrap around services supporting student retention; and social justice, equity, lifelong learning, and enrichment classes. | BOS Ordinance via appropriation                     | Department of Children, Youth & Their Families | The Fund may receive any legally available monies appropriated for this purpose | (1) one-half of the monies in the Fund to support City College workforce and professional development programs, including but not limited to programs for health professionals, registered and vocational nursing, biotechnology, health education, aircraft maintenance, business, building trades and construction management, early childhood education, child development, emergency responders, custodial services, hospitality, culinary arts, digital media arts, photography, computer programming, computer networking, cybersecurity, information technology, and English as a Second Language; (2) one-quarter of the monies in the Fund to support City College student support services, classified staff support and coordinators, wrap-around services supporting student retention, student employment, and classified professional development; to support disadvantaged, low-income, immigrant, Lesbian Gay Bisexual Transgender Queer, women, disabled, and veteran students; and to meet students' basic needs, including but not limited to academic counseling and tutoring, childcare, rental assistance, and transportation assistance and subsidies like Clipper cards; and (3) one-quarter of the monies in the Fund to support City College social justice, equity, lifelong learning, and enrichment classes, including but not limited to Ethnic Studies, African American Studies, Latin/Latinx Studies, Asian American Studies, Women & Gender Studies, Philippine Studies, LGBTQ Studies, Older Adults, Art, Music, Physical | the Controller shall select an independent auditor to audit City College's use of monies disbursed from the Fund and that independent auditor shall prepare an audit report no later than six months after the end of each fiscal year. The Controller shall promptly deliver each annual audit report to the Board of Supervisors and the Mayor |

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