

File No. 100701

Committee Item No. 1

Board Item No. _____

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee BUDGET AND FINANCE

Date 6/17/10

Board of Supervisors Meeting

Date _____

Cmte Board

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OTHER

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Completed by: Gail Johnson

Date 6/11/10

Completed by: _____

Date _____



An asterisked item represents the cover sheet to a document that exceeds 25 pages. The complete document is in the file.



City and County of San Francisco

Proposed Consolidated Budget and Annual Appropriation Ordinance

FISCAL YEAR ENDING JUNE 30, 2011 and
FISCAL YEAR ENDING JUNE 30, 2012 for the

SAN FRANCISCO INTERNATIONAL AIRPORT, MUNICIPAL
TRANSPORTATION AGENCY, PORT COMMISSION, and PUBLIC
UTILITIES COMMISSION

File No. _____ Ordinance _____

Gavin Newsom, Mayor



Ben Rosenfield
Controller

Monique Zmuda
Deputy Controller

**PROPOSED CONSOLIDATED BUDGET AND ANNUAL
APPROPRIATION**

ORDINANCE FOR

FISCAL YEAR ENDING JUNE 30, 2011
and
**FISCAL YEAR ENDING JUNE 30, 2012 FOR THE SAN FRANCISCO
INTERNATIONAL AIRPORT, MUNICIPAL TRANSPORTATION
AGENCY, PORT COMMISSION and PUBLIC UTILITIES COMMISSION**

The Interim Consolidated Budget and Annual Appropriation Ordinance and its accompanying schedules are produced by the Controller's Budget Office. Upon approval, this is the document that is the legal authority for the City to spend funds during the fiscal year.

This document contains information on the sources and uses of selected City funds detailed by department and by program. Additional schedules summarize selected City revenues and expenditures by service area, department and fund. Please see the table of contents for a complete list of the information contained in this document.

Copies of this document are distributed to all city libraries and on the City's Controller website (<http://www.sfgov.org/site/controller>). They may also be viewed at the following City Hall offices:

Mayor's Office of Public Policy and Finance
1 Dr. Carlton B. Goodlett Place, Room 288

Controller's Office
1 Dr. Carlton B. Goodlett Place, Room 316

Clerk of the Board of Supervisors
1 Dr. Carlton B. Goodlett Place, Room 244

If you would like additional copies or need further information, please call the Controller's Budget Office at (415) 554-7500.

**CITY AND COUNTY OF SAN FRANCISCO
BOARD OF SUPERVISORS**

BUDGET AND LEGISLATIVE ANALYST

1390 Market Street, Suite 1150, San Francisco, CA 94102 (415) 552-9292
FAX (415) 252-0461

June 10, 2010

TO: Budget and Finance Committee

FROM: Budget and Legislative Analyst

SUBJECT: File 10-0701, Mayor's Proposed Consolidated Budget and Annual Appropriation Ordinance, Fiscal Year Ending June 30, 2011 and Fiscal Year Ending June 30, 2012

The Budget and Legislative Analyst is conducting a detailed review of the Mayor's recommended FY 2010-11 budget and will prepare reports and recommendations for submission to the Budget and Finance Committee to reduce the Mayor's recommended budget as justified. Our reports (a) generally describe the changes in expenditures and revenues for each department resulting from the Mayor's recommended budget; (b) contain recommendations to achieve savings by reducing various budgeted items; (c) contain recommendations to reserve various budgeted items if insufficient data has been submitted to support the budget requests; and, (d) contain policy options for consideration of the Budget and Finance Committee to achieve potential additional savings in certain departmental budgets.

In addition to this report, the Budget and Legislative Analyst is also preparing budget reports on the various Departmental budgets scheduled to be considered by the Budget and Finance Committee at its hearings between June 16 through 28, 2010.

SUMMARY OF CHANGES IN EXPENDITURES AND POSITIONS

The Mayor's recommended FY 2010-11 budget, as submitted to the Board of Supervisors on June 1, 2010, of \$6,482,407,021 is \$104,380,432 or approximately 1.6 percent less than the FY 2009-10 budget of \$6,586,787,453 as finally approved by the Board of Supervisors in the FY 2009-10 Annual Appropriation Ordinance.

The table below provides comparative expenditure data between the original FY 2009-10 budget and the Mayor's Recommended 2010-2011 budget, excluding future technical adjustments to be submitted by the Mayor.

TOTAL CITY BUDGET COMPARISON

	FY 2009-10 Original Budget	FY 2010-11 Proposed Budget	Increase (Decrease) from FY 2009-10 Original Budget	Percent Increase (Decrease) from FY 2009-10 Original Budget
Sources of Funds				
Prior Year Fund Balance	\$264,010,190	\$171,363,659	(\$92,646,531)	(44.4%)
Prior Year Reserves	79,349,000	19,693,338	(59,655,662)	(75.2%)
Regular Revenues	6,243,428,263	6,291,350,024	47,921,761	0.8%
Total Source of Funds	\$6,586,787,453	\$6,482,407,021	(\$104,380,432)	(1.6%)
Uses of Funds				
Operating Expenditures:				
Gross Expenditures	\$6,977,050,656	\$6,937,020,807	(\$40,029,849)	(0.6%)
Interdepartmental Recoveries	(919,253,983)	(887,720,614)	31,533,369	(3.4%)
Net Operating Expenditures	6,057,796,673	6,049,300,193	(8,496,480)	(14.0%)
Capital/Facilities Maintenance	476,082,194	342,735,018	(133,347,176)	(28.0%)
Reserves	52,908,586	90,371,810	37,463,224	70.8%
Total Uses of Funds	\$6,586,787,453	\$6,482,407,021	(\$104,380,432)	(1.6%)

The Mayor's recommended FY 2010-11 budget includes 25,865.78 funded full time equivalent positions or 855.61 less positions than the 26,721.39 funded positions approved in the original FY 2009-10 budget. As shown in the following table, 531.41 FTEs of the proposed reduction of 855.61 FTEs are in General Fund Supported positions.

COMPARISON OF FUNDED FULL TIME EQUIVALENT POSITIONS BY SOURCE OF FUNDS

Source of Funds	FY 2009-2010 Original Budget	FY 2010-2011 Proposed Budget	Increase / (Decrease) From FY 2009- 2010 Original Budget	Percent Increase / (Decrease) From FY 2009- 2010 Original Budget
General Fund	15,329.94	14,798.53	(531.41)	(3.5%)
Non-General Fund	<u>11,391.45</u>	<u>11,067.25</u>	<u>(324.20)</u>	<u>(2.8%)</u>
Grand Total	26,721.39	25,865.78	(855.61)	(3.2%)

Additional details on such positions by department will be covered in the Budget and Legislative Analyst's forthcoming departmental budget reports to the Budget and Finance Committee.

GENERAL FUND EXPENDITURES AND RESERVES

As shown in the table below, the Mayor's recommended FY 2010-11 total General Fund budget, including General Fund department expenditures and General Fund contributions to General Fund supported departments, of \$2,954,217,538 is \$97,889,990 or approximately 3.2 percent less than the FY 2009-10 General Fund budget of \$3,052,107,528 as finally approved by the Board of Supervisors in the FY 2009-10 Annual Appropriation Ordinance.

Memo to Budget and Finance Committee
June 10, 2010

	FY 2009-10 Original Budget	FY 2010-11 Proposed Budget	Increase (Decrease) from FY 2009-10 Original Budget	Percent Increase (Decrease) from FY 2009- 10 Original Budget
Sources of Funds				
Prior Year Fund Balance	\$94,458,146	\$64,030,393	(\$30,427,753)	(32.2%)
Prior Year Reserves	79,289,000	19,633,338	(59,655,662)	(75.2%)
Regular Revenues	2,792,786,112	2,755,724,434	(37,061,678)	(1.3%)
Transfers	85,574,270	114,829,373	29,255,103	34.2%
Total Source of Funds	\$3,052,107,528	\$2,954,217,538	(\$97,889,990)	(3.2%)
Uses of Funds				
Operating Expenditures:				
Gross Expenditures	\$2,634,087,701	\$2,615,282,806	(\$18,804,895)	(0.7%)
Interdepartmental Recoveries	(174,733,361)	(163,643,753)	11,089,608	(6.3%)
Net Operating Expenditures	2,459,354,340	2,451,639,053	(7,715,287)	(0.3%)
General Fund Transfer	528,509,021	422,169,060	(106,339,961)	(20.1%)
Capital/Facilities Maintenance	23,969,680	26,728,425	2,758,745	11.5%
Reserves	40,274,487	53,681,000	13,406,513	33.3%
Total Uses of Funds	\$3,052,107,528	\$2,954,217,538	(97,889,990)	(3.2%)

The Mayor's recommended amount for the General Fund Reserve of \$25,000,000 for FY 2010-11 is unchanged from the finally approved FY 2009-10 Annual Appropriation Ordinance amount of \$25,000,000 for the General Fund Reserve.

The details of the proposed budgetary reserves funded from General Fund revenues in FY 2010-11, as compared to FY 2009-10, are as follows:

	FY 2009-10 Original Budget	FY 2010-11 Proposed Budget	Increase (Decrease) from FY 2009-10 Original Budget	Percent Increase (Decrease) from FY 2009-10 Original Budget
General Fund Reserve	\$25,000,000	\$25,000,000	\$0	0.0%
Litigation Reserve	1,000,000	11,000,000	10,000,000	1000.0%
Salaries and Benefits Reserve	13,231,327	15,181,000	1,949,673	14.7%
Technical Adjustment Reserve	0	2,500,000	2,500,000	n/a
	\$39,231,327	\$53,681,000	\$14,449,673	36.8%

The proposed Salaries and Benefits Reserve appropriation in FY 2010-11 is \$15,181,000. The Salaries and Benefits Reserve will pay for costs associated with various Memoranda of Understanding between the City and labor unions, such as Fire and Police retirement payouts, wellness programs, tuition reimbursement, and other programs.

The proposed Litigation Reserve appropriation in FY 2010-11 is \$11,000,000 to pay for new litigation and claims that may occur in FY 2010-11.

**CONTRIBUTION TRANSFERS FROM GENERAL FUND
 TO GENERAL FUND SUPPORTED DEPARTMENTS AND SPECIAL FUNDS**

As shown in the following table, Contribution Transfers to General Fund Supported Departments have decreased by \$91,173,387 or 22.3 percent.

	FY 2009-10 Original Budget	FY 2010-11 Proposed Budget	Increase (Decrease) from FY 2009-10 Original Budget	Percent Increase (Decrease) from FY 2009-10 Original Budget
Library Preservation Fund	\$42,240,000	\$44,068,552	\$1,828,552	4.3%
DPW Gas Tax/Road Fund	24,385,565	22,383,794	(2,001,771)	(8.2%)
San Francisco General Hospital	124,245,443	36,555,275	(87,690,168)	(70.6%)
Laguna Honda Hospital	39,796,858	39,796,858	0	0%
MTA - Parking and Traffic	48,830,000	47,720,000	(1,110,000)	(2.3%)
MTA - Municipal Railway	129,470,000	127,270,000	(\$2,200,000)	(1.7%)
	\$408,967,866	\$317,794,479	(\$91,173,387)	(22.3%)

CONTROLLER'S RESERVES IN THE PROPOSED FY 2010-11 BUDGET

The Controller has reserved General Fund revenues totaling \$142,218,840 in the Mayor's recommended FY 2010-11 budget due to the uncertainty of the following various revenues:

- \$88,000,000 for SB 188/AB1383 Hospital Fee revenue. The State has submitted a plan to the Federal Center for Medicare and Medicaid Services (CMS) which has not yet been approved. Under SB 188/AB1383, San Francisco General Hospital (SFGH) would receive increased reimbursement for MediCal patients as well as a grant.
- \$22,549,749 for the Federal Medical Assistance Percentages (FMAP), which defines the Federal and State percentages for Medicaid (MediCal in California) and the State Children's Health Insurance Program (SCHIP). In FY 2009-10, Congress approved an enhanced FMAP for California, increasing the Federal share of MediCal and SCHIP from 50 percent to 65 percent. This enhancement expires on September 30, 2010, and Congress has not yet approved an extension.
- \$12,639,091 for the Mental Health Plan State Amendment. The Federal CMS has not yet approved the State plan that would authorize supplemental reimbursements for specialty mental health services provided to MediCal recipients.
- \$8,000,000 for a new condominium conversion fee, for which legislation is pending before the Board of Supervisors. This proposed fee would allow property owners, who have not been selected to convert their property to a condominium through the City's annual lottery, to pay a fee, allowing conversion of the property to a condominium. The Budget and Legislative Analyst will be reporting on the new fee in the forthcoming budget review process.
- \$6,000,000 for a potential measure on the November 2010 ballot to temporarily increase the Hotel Tax and require internet hotel booking companies and airlines to pay Hotel Tax that they currently do not pay.

- \$2,500,000 for a proposed reallocation of the 1.3 percent garbage rate surcharge from the Special Reserve¹ to the Impound Account² to pay for City Solid Waste management costs in the Department of Public Works (DPW). The Rate Board, consisting of the Controller, Public Utilities Commission General Manager, and the City Administrator, will hold a hearing on the proposed reallocation on August 2, 2010.
- \$2,530,000 pending litigation regarding the Cigarette Litter Abatement Fee.³

The Mayor's recommended FY 2010-11 budget is balanced based on the above-noted General Fund revenues. The Controller has reserved funds in each City department budget, totaling \$142,218,840, pending approval of these revenues.

According to the Controller's June 10, 2010 Revenue Letter, the proposed FY 2010-11 budget includes \$257 million in one-time funds to pay for General Fund operating costs. These one-time sources are \$64 million in prior year fund balance, \$19.6 million in prior year reserve, and \$173.4 million in other one-time sources, as shown in Attachment I.

PROPOSED REVISIONS TO THE ADMINISTRATIVE PROVISIONS OF THE ANNUAL APPROPRIATION ORDINANCE (AAO)

The Controller has submitted the following revisions to the FY 2010-11 AAO Administrative Provisions.

Section 8.3, Process for Addressing State or Local Revenue Shortfalls

The Mayor has proposed deleting Section 8.3, "Process for Addressing State or Local Revenue Shortfalls". This section was adopted by the Board of Supervisors for the first time in FY 2009-10. Section 8.3 requires that:

- (1) The Controller issue a report to the Mayor and the Board of Supervisors within one week of the adoption of the State budget with an estimate of the State revenue impact on the City's General Fund budget;
- (2) The Mayor issue a report to the Board of Supervisors outlining the plan to address any revenue shortfalls within 21 days of the Controller's report, and not allow any reductions below current spending levels to take effect for 45 days during which the Board of Supervisors is in session, to allow for review of the planned reductions by the Board of Supervisors;
- (3) The Controller submit to the Board of Supervisors an ordinance reflecting reductions to the Annual Appropriation Ordinance detailing the Mayor's proposed plan; and

¹ The Special Reserve was established in 1988 to hold garbage surcharge revenues. These Special Reserve revenues are restricted for extraordinary expenditures related to solid waste management.

² The Impound Account is a separate account for deposit of garbage rate revenues and funds certain Department of the Environment and other expenditures.

³ The Board of Supervisors approved the Cigarette Litter Abatement Fee, equal to \$0.20 per pack of cigarettes. These fee revenues are to mitigate the City's costs of removing cigarette litter from streets, sidewalks, and public spaces.

(4) The Board of Supervisors hold hearings to review the Mayor's plan and other alternative proposals to bridge the State revenue shortfall.

Under Section 8.3, the Board of Supervisors, in accordance with the Charter, may adopt an ordinance reflecting the Mayor's plan, amend the ordinance to reflect alternative proposals, or take no action. This process applies to any circumstance in which the Controller notifies the Mayor and the Board of Supervisors of overall General Fund revenue weakness.

Because deletion of the existing Section 8.3 would rescind the requirement that the Mayor report to the Board of Supervisors on plans to address State and other revenue shortfalls, the Budget and Legislative Analyst recommends amending File 10-0701 to restore Section 8.3 of the Administrative Provisions of the AAO.

Section 10.7 Fringe Benefit Rate Adjustments

This AAO section currently authorizes the Controller to adjust appropriations for fringe benefits to reflect authorized changes to benefit contribution rates. The proposed new language would also allow the Controller to prepay the employer share of pension benefits if the prepayments are likely to be fiscally advantageous. According to the Ms. Zmuda, the Controller will prepay employer contributions to the California Public Employees' Retirement System (CalPERS), with estimated savings of \$545,000 in FY 2010-11.

Section 11.2 Insurance Recoveries

Under existing language, monies received from public liability and property damage insurance policies are appropriated and made available to the related department to pay personal injury or property damage claims. The proposed new language states that monies received from any insurance policy are appropriated to General City Responsibility or specific departments to pay claims or associated costs. According to Ms. Zmuda, this new language clarifies existing practice, allowing (1) replacement of damaged property from insurance proceeds, either Citywide or specific to a department, and (2) reimbursement of administrative costs for pursuing the insurance claim.

Section 11.11 Hotel Tax

Hotel Tax revenues which are appropriated and allocated to various City departments and programs in the FY 2010-11 AAO are shown in Attachment II, Total FY 2010-11 Hotel Tax allocations to City departments and programs of \$74,806,200 is \$7,247,855 or 8.8 percent less than the FY 2009-10 allocation of \$82,054,055.

Section 11.15 Grants to Commission on Aging and Child Support Services

The existing section authorizes the Commission on Aging to receive and expend grants from the California Department of Aging. The revised section would authorize the Commission on Aging and Child Support Services to receive and expend Federal and State grants for their target populations.

Section 12.3 Property Tax

Currently, Section 12.3 states that: "For Fiscal Year 08-09 and beyond, the Controller is authorized and directed to recover such costs from the levy and collection of property taxes as permitted by Section 97.75 of the Revenue and Tax Code."

The new proposed language states: "The Controller is authorized and directed to recover costs from the levy, collection and administration of property taxes."

Section 27.1

The proposed new Section 27.1 would add language consistent with Charter Section 3.105(d), authorizing the Controller to place a reserve on expenditures if revenues are uncertain. The Controller would be authorized to remove the reserve when revenues became available.

Section 29 Business Improvement Districts

The California Streets and Highways Code authorizes cities to establish Property and Business Improvement Districts and levy property assessments for sidewalk cleaning, graffiti removal, district identity, streetscape improvements, and related administrative costs. The City must appropriate annually all property assessments for Business Improvement Districts. Attachment III provides the FY 2010-11 Business Improvement District assessments. Total FY 2010-11 Business Improvement District allocations to ten business improvement or benefit districts of \$28,254,319 is \$4,424,558 or 13.5 percent less than the FY 2009-10 allocations of \$32,678,877.

BUDGET AND LEGISLATIVE ANALYST RECOMMENDATIONS

At the direction of the Budget and Finance Committee and the full Board of Supervisors, the Budget and Legislative Analyst is analyzing the Mayor's recommended FY 2010-11 budget in detail and is making various recommendations to the Committee. Our recommendations for the Committee's first week of hearings are preliminary in nature and may significantly change for the Committee's second week of hearings.

Budget reductions, recommended by the Budget and Legislative Analyst and approved by the Board of Supervisors, have in the past been used by the Board of Supervisors as a source of funds to: (a) restore items deleted in the Mayor's recommended FY 2010-11 budget; (b) include new items in the budget based on the priorities of the Board of Supervisors; and/or (c) increase the General Fund Reserve. In accordance with the Charter, reallocation of any savings realized from budget reductions can be made by the Board of Supervisors, without first receiving appropriation approval by the Mayor, in accordance with the priorities of the Board of Supervisors. However, such reallocations would be subject to Mayoral veto.

Memo to Budget and Finance Committee
June 10, 2010

Budget and Legislative Analyst's Recommendation Pertaining to the Proposed Revisions to the Administrative Provisions of the FY 2010-11 AAO

Because deletion of the existing Section 8.3 would rescind the requirement that the Mayor report to the Board of Supervisors on plans to address State and other revenue shortfalls, the Budget and Legislative Analyst recommends amending File 10-0701 to restore Section 8.3 of the Administrative Provisions of the AAO.



Harvey M. Rose

cc: Supervisor Avalos
Supervisor Mirkarimi
Supervisor Elsbernd
Supervisor Maxwell
Supervisor Campos
President Chiu
Supervisor Alioto-Pier
Supervisor Chu
Supervisor Daly
Supervisor Dufty
Supervisor Mar
Clerk of the Board
Cheryl Adams
Controller
Greg Wagner

Table 3-5. Key One-Time/Nonrecurring Sources (\$millions)

	General Fund Supported	Non-General Fund Supported	Total All Funds
Sales of Buildings & Land			
Sale of Fire Department Property at Tennessee Street	\$ 0.7	\$ -	\$ 0.7
Gifts and Grants			
Recreation & Parks Turf Management, AIDS Grove, etc	-	1.6	1.6
Bank on San Francisco Initiative	-	0.3	0.3
Friends of City Planning	-	0.1	0.1
SF Can Do, Rosalinde Gilbert Award	-	0.1	0.1
Lillian Dannenberg Gift	-	0.0	0.0
Transfers			
Transfer in from Convention Facilities Fund	11.8	-	11.8
Transfer in from Neighborhood Development Fund	0.8	-	0.8
Transfer in from Human Welfare Fund	0.0	-	0.0
Transfer from Golf Fund to Open Space Fund	-	1.0	1.0
Transfers in from enterprise funds for Surety Bond Program	-	1.9	1.9
Federal & State Subventions			
Federal Stimulus FMAP for Public Health & Human Services	45.1	-	45.1
State Hospital Fee Program	88.0	-	88.0
State Elections Reimbursement	3.1	-	3.1
Mental Health State Plan Amendment retroactive portion	4.3	-	4.3
Other			
Fund balance to pay portion of RDA Hotel Tax Revenue Bond	0.9	-	0.9
ESER bond reimbursement to General Fund	9.2	-	9.2
Taxi Medallion Sales	-	10.0	10.0
PUC Lease of Civic Center Garage Spaces	1.5	-	1.5
Condominium Conversion Fee	8.0	-	8.0
Total Non-Recurring Revenues	\$ 173.4	\$ 15.0	\$ 188.4

Hotel Tax Allocation	FY 2009-10	FY 2010-11	Increase/ (Decrease)	Percent
General Fund Supported				
<u>Convention Facilities</u>	\$33,951,500	\$34,147,000	\$195,500	5.8%
Convention and Visitors Bureau	7,774,900	7,580,000	(194,900)	(2.5%)
Affordable Housing--Rental Assistance	900,000	500,000	(400,000)	(44.4%)
Asian Art Museum	2,228,700	2,229,000	300	0.0%
Fine Arts Museum	5,620,100	5,620,000	(100)	0.0%
Steinhart Aquarium	1,610,800	1,208,000	(402,800)	(25%)
Tax Collector	152,100	114,000	(38,100)	(25%)
Non-General Fund Supported				
<u>Cultural Equity Endowment Fund</u>	2,288,000	1,716,000	(572,000)	(25%)
Culture Centers	2,020,700	1,516,000	(504,700)	(25%)
Publicity/Advertising: Recurring Events (including Cultural Centers)	15,132,700	11,177,000	(3,955,700)	(26.1%)
Publicity/Advertising: Nonrecurring Events	254,100	191,000	(63,100)	(24.8%)
War Memorial	10,120,455	8,808,200	(1,312,255)	(13.0%)
Total	\$82,054,055	\$74,806,200	(\$7,247,855)	(8.8%)

District	FY 2009-10 Assessment	FY 2010-11 Estimated Assessment	Increase/ (Decrease)	Percent
Noe Valley Community Benefit District	\$232,578	\$231,800	(\$778)	(0.3%)
North of Market/Tenderloin Community Benefit District	960,647	960,647	0	0%
Castro/Upper Market Community Benefit District	397,255	402,021	4,766	1.2%
Fisherman's Wharf Community Benefit District	589,552	554,407	(35,145)	(6.0%)
2500 Block of Mission Street Business Improvement District	75,000	73,503	(1,497)	(2.0%)
Central Market Community Benefit District	525,946	538,213	12,267	2.3%
Fillmore Jazz Community Benefit District	322,931	322,931	0	0%
Fisherman's Wharf Portside Community Benefit District	190,923	186,603	(4,320)	(2.3%)
Yerba Buena Community Benefit District	2,384,045	2,284,194	(99,851)	(4.2%)
Tourism Improvement District	27,000,000	22,700,000	(4,300,000)	(15.9%)
	\$32,678,877	\$28,254,319	(\$4,424,558)	(13.5%)