File No. 091155

Committee Item No. 9
Board Item No. _____

# COMMITTEE/BOARD OF SUPERVISORS

## AGENDA PACKET CONTENTS LIST

Committee BUDGET AND FINANCE  Date 12/2/09

Board of Supervisors Meeting  Date _____

| Cmte | Board | |
|---|---|---|
| ☐ | ☐ | Motion |
| ☐ | ☐ | Resolution |
| ☐ | ☐ | Ordinance |
| ☐ | ☐ | Legislative Digest |
| ☐ | ☐ | Budget Analyst Report |
| ☐ | ☐ | Legislative Analyst Report |
| ☒ | ☐ | Introduction Form (for hearings) |
| ☒ | ☐ | Department/Agency Cover Letter and/or Report |
| ☐ | ☐ | MOU |
| ☐ | ☐ | Grant Information Form |
| ☐ | ☐ | Grant Budget |
| ☐ | ☐ | Subcontract Budget |
| ☐ | ☐ | Contract/Agreement |
| ☐ | ☐ | Award Letter |
| ☐ | ☐ | Application |
| ☐ | ☐ | Public Correspondence |

OTHER (Use back side if additional space is needed)

| | | |
|---|---|---|
| ☐ | ☐ | |
| ☐ | ☐ | |
| ☐ | ☐ | |
| ☐ | ☐ | |
| ☐ | ☐ | |

Completed by: Gail Johnson  Date 11/25/09
Completed by: _____  Date _____

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

RECEIVED
BOARD OF SUPERVISORS
SAN FRANCISCO

2009 OCT -6 PM 2:16

Time Stamp or
Meeting Date DK

# INTRODUCTION FORM

By a member of the Board of Supervisors or the Mayor

I hereby submit the following item for introduction:

_____ 1. For reference to Committee:
An ordinance, resolution, motion, or charter amendment.
_____ 2. Request for next printed agenda without reference to Committee
__X__3. Request for Committee hearing on a subject matter.
_____ 4. Request for letter beginning "Supervisor _____ inquires…".
_____ 5. City Attorney request.
_____ 6. Call file from Committee.
_____ 7. Budget Analyst request (attach written motion).
_____ 8. Substitute Legislation File Nos.
_____ 9. Request for Closed Session
_____ 10. Board to Sit as A Committee of the Whole

Please check the appropriate boxes. The proposed legislation should be forwarded to the following:

☐ Small Business Commission ☐ Youth Commission
☐ Ethics Commission ☐ Planning Commission
☐ Building Inspection Commission

**Note: For the Imperative Agenda (a resolution not on the printed agenda), use a different form.]**

**Sponsor(s): Supervisor** John Avalos

**SUBJECT:** ___ Hearing to consider first quarter report from the City Controller, preliminary plans for Mayor's formal Budget Instructions and status of Board of Supervisors restorations.

The text is listed below or attached:

Signature of Sponsoring Supervisor: JGA

**For Clerk's Use Only:**



091155

City and County of San Francisco

Controller's Office

# FY 2009-2010 First Quarter Update

Board of Supervisors

Budget & Finance Committee

November 18, 2009

City and County of San Francisco

Controller's Office

# Summary

## Potential FY 2009-10 General Fund Revenue and Expenditure Variance to Budget, $ Millions

| | Revenue Surplus (Shortfall) | Expenditure Savings (Deficit) | Net GF Savings (Shortfall) |
|---|---|---|---|
| General Revenues Variance to Budget | (38.1) | 2.6 | (35.5) |
| Departmental revenue and expenditure variance to budget | 17.8 | (27.4) | (9.6) |
| Supplementals requesting General Fund Reserve | | (8.0) | (8.0) |
| **Total Estimated General Fund Impacts** | **(20.3)** | **(32.8)** | **(53.1)** |
| FY 2009-10 Budgeted General Fund Reserve | | | 25.0 |
| **Shortfall in Excess of General Fund Reserve** | | | **(28.1)** |

City and County of San Francisco

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# Revenues

**General Revenues Variance to Budget**
**($ Millions)**

| | Revenue Surplus (Shortfall) | Expenditure Savings (Deficit) | Net GF Savings (Shortfall) |
|---|---|---|---|
| Property Tax | (35.0) | - | (35.0) |
| Payroll Tax | (24.8) | - | (24.8) |
| Sales Tax-Related | (8.6) | - | (8.6) |
| Hotel Room Tax | 28.0 | - | 28.0 |
| Property Transfer Tax | 6.1 | - | 6.1 |
| Other General Revenues | (4.8) | - | (4.8) |
| Pre-Audit Surplus Prior Year Fund Balance | 1.0 | - | 1.0 |
| Reduced General Fund baseline transfer to MTA | - | 2.1 | 2.1 |
| Reduced General Fund baseline transfer to Library | - | 0.5 | 0.5 |
| **Subtotal General Revenues** | **(38.1)** | **2.6** | **(35.5)** |

City and County of San Francisco

Controller's Office

# Revenue – Property Tax

$35M below budget primarily due to new information on assessment appeals (filing deadline September 15).

Recent appeals history:

- 2007: 423 appeals on $9B assessed valuation (AV)
- 2008: 1,369 appeals on $13B AV
- 2009: >4,000 appeals on $29B AV = 20% of total roll value of $145B

City and County of San Francisco

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# Revenue – Payroll Tax

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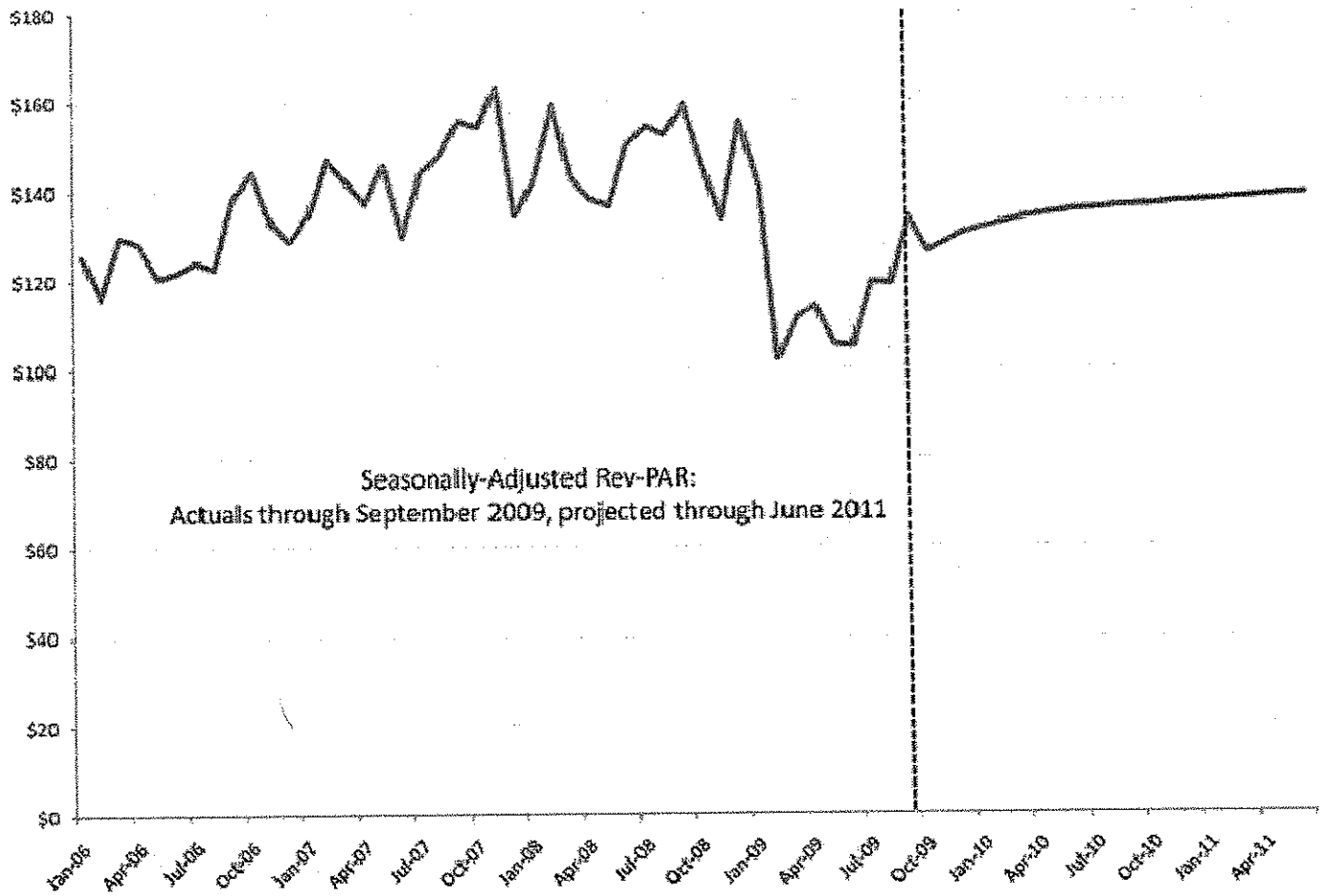
# Revenue – Hotel Tax



City and County of San Francisco

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# Departmental Revenues & Expenditures

**($ Millions)**

| | Revenue Surplus (Shortfall) | Expenditure Savings (Deficit) | Net GF Savings (Shortfall) |
|---|---|---|---|
| Assessor | | (0.9) | (0.9) |
| City Planning | (1.7) | - | (1.7) |
| Fire Department | (5.1) | - | (5.1) |
| Human Services | (2.0) | 9.1 | 7.1 |
| Juvenile Probation | (1.0) | - | (1.0) |
| Public Defender | - | (1.7) | (1.7) |
| Public Health (DPH) - General Fund | (0.8) | (2.5) | (3.3) |
| DPH - Laguna Honda Hospital | - | (5.6) | (5.6) |
| DPH - SF General Hospital | 19.1 | (9.3) | 9.9 |
| Public Health | 18.3 | (17.4) | 1.0 |
| Sheriff | 9.3 | (13.3) | (4.0) |
| Superior Court | | (3.2) | (3.2) |
| **Total Departmental Variance to Budget** | **17.8** | **(27.4)** | **(9.6)** |