

File No. 100101

Committee Item No. 2

Board Item No. 01

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee BUDGET AND FINANCE

Date 2/3/10

Board of Supervisors Meeting

Date 02/23/10

Cmte Board

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| <input type="checkbox"/> | <input type="checkbox"/> | Legislative Digest |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Budget Analyst Report |
| <input type="checkbox"/> | <input type="checkbox"/> | Legislative Analyst Report |
| <input type="checkbox"/> | <input type="checkbox"/> | Introduction Form (for hearings) |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Department/Agency Cover Letter and/or Report |
| <input type="checkbox"/> | <input type="checkbox"/> | MOU |
| <input type="checkbox"/> | <input type="checkbox"/> | Grant Information Form |
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OTHER

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Completed by: Gail Johnson

Date 1/29/10

Completed by: 49

Date 2/4/10

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

di 12.12

FILE NO. 100101

ORDINANCE NO. _____
 RO#10027
 SA#27

1 [Appropriating \$305,000,000 of General Obligation Bonds for the San Francisco General
 2 Hospital and Trauma Center for the Department of Public Health for Fiscal Year 2009-2010.]

3
 4 **Ordinance appropriating \$305,000,000 of General Obligation Bond Proceeds approved**
 5 **by voters under Proposition A in the November 2008 election authorizing the second**
 6 **issuance of general obligation bonds for the building or rebuilding and earthquake**
 7 **safety improvement of the San Francisco General Hospital and Trauma Center in the**
 8 **Department of Public Health for Fiscal Year 2009-2010.**

9
 10 Note: Additions are single-underline italics Arial;
 11 deletions are ~~strikethrough-italics Arial~~.
 12 Board amendment additions are double underlined.
 13 Board amendment deletions are ~~strikethrough-normal~~.

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

15 Section 1. The sources of funding outlined below are herein appropriated to reflect the
 16 funding available for Fiscal Year 2009-2010.

17
 18 **SOURCES Appropriation**

Fund	Index/ Project	Subobject	Description	Amount
3C XCF 08B	XXXXXXX	80111	General Obligation	\$305,000,000
Series 2010A SFGH & Trauma	CHGREB00		Bond Proceeds	
Center Rebuild & Improvement				
Fund				
Total SOURCES Appropriation				\$305,000,000

1 Section 2. The uses of funding outlined below are herein appropriated in the Subobject 06700
 2 (Buildings, Structures, and Improvement Project-Budget), Subobject 07311 (Cost of Bond
 3 Issuance, Bond Account for Debt Service, and Underwriter's Discount), Subobject 081C4
 4 (City Services Auditor Internal Audits for the General Obligation Bond Oversight Committee
 5 and the Controller's Audit Fund), and reflects the projected uses of funding to support the
 6 building or rebuilding and earthquake safety improvement of the San Francisco General
 7 Hospital and Trauma Center for the Department of Public Health for Fiscal Year 2009-2010.

8
 9 **USES Appropriation**

10	Fund	Index / Project	Subobject	Description	Amount
11	3C XCF 08B	XXXXXXX	06700 Buildings,	San Francisco General	\$293,134,702
12	Series 2010A SFGH	CHGREB00	Structures, and	Hospital and Trauma	
13	& Trauma Center		Improvement	Center Building,	
14	Rebuild &		Project-Budget	Rebuilding & Earthquake	
15	Improvement Fund			Safety Improvements	
16					
17	3C XCF 08B	XXXXXXX	07311	Reserve Pending Bond	<u>7,598,734</u>
18	Series 2010A SFGH	CHGREB00	Bond Issuance	Sales	<u>7,590,000</u>
19	& Trauma Center		Cost		
20	Rebuild &				
21	Improvement Fund				
22					
23					
24					
25					

1	Fund	Index / Project	Subobject	Description	Amount
2	3C XCF 08B	XXXXXXX	07311	Cost of Issuance and	<u>415,333</u>
3	Series 2010A SFGH	CHGREB00	Bond Issuance	Bond Account for Debt	<u>417,525</u>
4	& Trauma Center		Cost	Service	
5	Rebuild &				
6	Improvement Fund				
7					
8	3C XCF 08B	XXXXXXX	07311	Underwriter's Discount	<u>2,968,150</u>
9	Series 2010A SFGH	CHGREB00	Bond Issuance		<u>2,974,100</u>
10	& Trauma Center		Cost		
11	Rebuild &				
12	Improvement Fund				
13					
14	3C XCF 08B	XXXXXXX	081C4- Controller	City Services Auditor	<u>296,815</u>
15	Series 2010A SFGH	CHGREB00	Internal Audits	0.1% allocation for the	<u>297,410</u>
16	& Trauma Center			General Obligation Bond	
17	Rebuild &			Oversight Committee	
18	Improvement Fund			audits	
19					
20	3C XCF 08B	XXXXXXX	081C4- Controller	City Services Auditor	<u>586,269</u>
21	Series 2010A SFGH	CHGREB00	Internal Audits	0.2% allocation for the	<u>586,263</u>
22	& Trauma Center			Controller's Audit Fund	
23	Rebuild &				
24	Improvement Fund				
25	Total USES Appropriation				<u>\$305,000,000</u>

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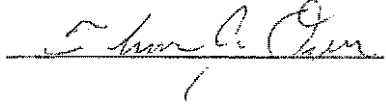
FUNDS AVAILABLE

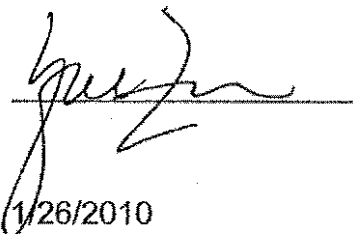
APPROVED AS TO FORM:

BEN ROSENFELD

DENNIS J. HERRERA, City Attorney

Controller

By: 

By: 

Deputy City Attorney

Date: 1/26/2010

AMENDED Date 1/28/10

CITY AND COUNTY



OF SAN FRANCISCO

BOARD OF SUPERVISORS

BUDGET AND LEGISLATIVE ANALYST

1390 Market Street, Suite 1025, San Francisco, CA 94102 (415) 554-7642
FAX (415) 252-0461

REVISED 2/1/10

January 28, 2010

TO: Budget and Finance Committee
FROM: Budget and Legislative Analyst
SUBJECT: February 3, 2010 Budget and Finance Committee Meeting

TABLE OF CONTENTS

Item	File		Page
1, 2 & 3	10-0024*	Bond Sale of San Francisco General Hospital Improvement Bonds – Not to Exceed \$305,000,000	
	10-0101*	Appropriating \$305,000,000 of General Obligation Bonds for the San Francisco General Hospital and Trauma Center for the Department of Public Health for FY 2009-2010	
	10-0025*	Bond Sale of Clean and Safe Neighborhood Parks General Obligation Bonds – Not to Exceed \$65,000,000	1, 2, & 3 - 1
5	09-1460	Authorizing the Execution of an Option to Purchase Interests in the Properties Located at 1600 and 1670 Owens Street, San Francisco and Acquire Related Design and Construction Plans	5 - 1

* Revised Page 1, 2 & 3 – 3 – revisions are highlighted.

Items #1, 2, and 3
Files 10-0024, 10-0101,
and 10-0025

Department(s):
Department of Public Health, Recreation and Parks
Department, Port, Office of Public Finance

EXECUTIVE SUMMARY

Legislative Objectives

- File 10-0024: Resolution authorizing the second sale of up to \$305,000,000 in San Francisco General Hospital Improvement General Obligation Bonds.
- File 10-0101: Ordinance appropriating up to \$305,000,000 in bond proceeds from the sale of \$305,000,000 in San Francisco General Hospital Improvement General Obligation Bonds.
- File 10-0025: Resolution authorizing the second sale of up to \$65,000,000 in Clean and Safe Neighborhood Parks General Obligation Bonds.

Key Points

- The San Francisco voters previously approved the sale of up to \$887,400,000 in General Obligation Bonds to fund the reconstruction, expansion, and seismic strengthening of San Francisco General Hospital. The City previously sold \$131,650,000 in such bonds. File 10-0024 would approve the second sale of such bonds up to \$305,000,000. File 10-0101 would appropriate the proceeds of such a bond sale.
- The San Francisco voters previously approved the sale of up to \$185,000,000 in General Obligation Bonds to fund capital improvements to neighborhood parks. The City previously sold \$42,520,000 in such bonds. File 10-0025 would approve the second sale of such bonds up to \$65,000,000 of bonds, the proceeds from which were previously appropriated in the FY 2009-2010 Budget.
- The Director of Public Finance intends to combine the sale of both proposed General Obligations bonds for a total sale of up to \$370,000,000 (\$305,000,000 plus \$65,000,000), in order to reduce bond issuance costs to the City.

Fiscal Impact

- The debt service on the proposed sale of up to \$370,000,000 in General Obligation Bonds would be paid through an increase in annual Property Taxes of approximately \$0.02 per \$100 of assessed value.

Recommendation

- The Budget Analyst recommends that future ordinances, which authorize the appropriation of bond sale proceeds, be subject to Board of Supervisors approval at the same time, or subsequent to, the date when the Board of Supervisors is requested to authorize the bond sale.
- Approve the proposed resolutions and ordinance.

BACKGROUND

In November of 2008, the voters of San Francisco approved Proposition A, which authorized the sale of up to \$887,400,000 in General Obligation Bonds to fund the reconstruction, expansion, and seismic strengthening of San Francisco General Hospital. In March of 2009, the City sold \$131,650,000 in such bonds, leaving a remaining bond authority of \$755,750,000. The proposed sale of up to \$305,000,000 of bonds would be the second sale of San Francisco General Hospital Improvement General Obligation Bonds.

In February of 2008, the voters of San Francisco approved Proposition A, which authorized the sale of up to \$185,000,000 in General Obligation Bonds to fund various capital improvements to neighborhood parks and related projects under the management of either the Port or the Recreation and Park Department (RPD). In August of 2008, the City sold \$42,520,000 in such bonds, leaving a remaining bond authority of \$142,480,000. The proposed sale of up to \$65,000,000 of bonds would be the second sale of Clean and Safe Neighborhood Parks General Obligation Bonds.

DETAILS OF PROPOSED LEGISLATION

Description

The proposed sale of up to \$370,000,000 in General Obligation Bonds includes (a) up to \$305,000,000 for improvements to San Francisco General Hospital and (b) up to \$65,000,000 for improvements to the Recreation and Park Department and Port and neighborhood parks and related projects.

Ms. Nadia Sesay, Director of Public Finance, anticipates that in March of 2010, the City will sell \$358,400,000, of the up to \$370,000,000 in General Obligation Bonds which would be authorized. Ms. Sesay advised that the requested bond sale authority totaling \$370,000,000 exceeds the total anticipated sale amount of \$358,400,000 in order to provide the difference of \$11,600,000 in case of market fluctuations between now and the sale date. Table 1 below shows the uses of the \$358,400,000 in bond proceeds.

REVISED 2/1/10**Items 1, 2, 3 – Files 10-0024, 10-0101 & 10-0025****Table 1: Uses of Anticipated Bond Proceeds**

San Francisco General Hospital Project	\$293,134,702
Costs of Issuance	3,391,625
Bond Oversight and Audit Costs ¹	883,673
San Francisco General Hospital Subtotal (see Table 2 below for details)	\$297,410,000
Clean and Safe Neighborhood Parks Projects (see Table 3 below for specific projects)	60,109,400
Costs of Issuance	699,392
Bond Oversight and Audit Costs	181,208
Clean and Safe Neighborhood Parks Subtotal (Recreation and Park Department and Port)	\$60,990,000
Total	\$358,400,000

San Francisco General Hospital Project

The San Francisco General Hospital Project provides for a new, seismically reliable hospital to be constructed at the location of the existing hospital, at a total estimated project cost of \$887,400,000, with an estimated completion date of January of 2015.

As shown in Table 1 above, the proposed second sale of \$358,400,000 in General Obligation Bonds includes \$297,410,000 for the San Francisco General Hospital Project, which would be expended as shown in Table 2 below, based on data provided by Mr. Ronald Alameida, San Francisco General Hospital Rebuild Program Manager for the Department of Public Works.

Table 2: Expenditure Plan for San Francisco General Hospital Project

	First Sale	Proposed Sale	Future Sales	Total Estimated Project Costs
Architecture and Engineering	\$58,970,118	\$43,261,584	\$3,463,602	\$105,695,304
Environmental Review	4,519,504	3,315,577	13,608,919	21,444,000
Construction	62,393,186	242,182,857	423,581,761	728,157,804
City Costs (Permitting, Project Management, City Attorney)	3,728,442	4,374,684	13,007,569	21,110,695
Costs of Issuance	1,647,877	3,391,625	3,312,559	8,352,061
Bond Oversight and Audit Costs	390,873	883,673	1,365,590	2,640,136
Total	\$131,650,000	\$297,410,000	\$458,340,000	\$887,400,000

*See Table 1 above.

¹ Bond Oversight and Audit Costs include an allocation to the Citizens' General Obligation Bond Oversight Committee and the Controller's Audit Fund.

Mr. Alameida anticipates the future bond sales totaling an estimated \$458,340,000, as noted in Table 2 above, would be sold in two separate bond sales in January of 2011 and January of 2012, subject to separate approval by the Board of Supervisors.

The Bond Accountability Report for the proposed subject second sale of General Hospital General Obligation Bonds states that the construction of the San Francisco General Hospital Project is currently estimated to be completed by January of 2015.

Clean and Safe Neighborhood Parks Projects

The Clean and Safe Neighborhood Parks Projects provide for improvements to specified parks and related projects under the management of RPD and the Port, at a total estimated cost \$185,000,000.

As shown in Table 1 above, the proposed sale of \$358,400,000 in General Obligation Bonds includes \$60,990,000 for project costs included in the Clean and Safe Neighborhood Parks Projects, which would be expended as shown in Table 3 below.

Table 3: Clean and Safe Neighborhood Parks Expenditure Plan

Project	Previous Sale	Proposed Second Sale	Future Sales	Total Estimated Project Costs
Port Projects				
Pier 43 Bay Trail Link	\$1,315,875	\$6,334,125	\$27,800	\$7,677,800
Brannan Street Wharf Park	0	0	2,941,050	2,941,050
Blue Greenway Improvements	1,531,063	2,518,937	15,612,125	19,662,125
Blue Greenway Design Standards	220,000	1,763,250	0	1,983,250
Environmental Review	577,500	0	0	577,500
Subtotal Port Projects	\$3,644,438	\$10,616,312*	\$18,580,975	\$32,841,725
Recreation Parks Projects				
Chinese Recreation Center	14,200,000	0	0	14,200,000
Mission Playground	1,342,800	6,157,200	0	7,500,000
Palega Playground Renovation	3,719,800	0	17,480,200	21,200,000
Cayuga Playground Renovation	1,301,900	5,998,100	0	7,300,000
McCoppin Square Renovation	1,043,100	4,256,900	0	5,300,000
Sunset Playground Renovation	2,290,600	11,409,400	0	13,700,000
Fulton Playground Renovation	800,600	500,000	2,899,400	4,200,000
Mission Delores Park Renovation		2,418,400	9,281,600	11,700,000
Mission Delores Playground		1,500,000	0	1,500,000
Cabrillo Playground Renovation		814,500	3,685,500	4,500,000
Glen Canyon Park Renovation		1,191,500	4,608,500	5,800,000
Lafayette Park Renovation		1,950,400	8,249,600	10,200,000
Raymond Kimbell Playground		658,700	2,641,300	3,300,000
Contingency	372,737	2,173,953	2,168,310	4,715,000
Restroom Renovation Program	4,000,000	2,150,000	5,250,000	11,400,000
Park Playfields Program	4,385,965	4,114,035	0	8,500,000
Park Forestry Program	2,000,000	1,200,000	800,000	4,000,000
Park Trail Program	1,000,000	3,000,000	1,000,000	5,000,000
Community Opportunity Fund	2,000,000	0	3,000,000	5,000,000
Subtotal	\$38,457,502	\$49,493,088*	\$61,064,410	\$149,015,000
Costs of Issuance	375,540	699,392	1,763,125	2,838,057
Bond Oversight and Audit Costs	42,520	181,208	81,490	305,218
Total	\$42,520,000	\$60,990,000**	\$81,490,000	\$185,000,000

*\$10,616,312 plus \$49,493,088 equals \$60,109,400, as shown in Table 1 above.

**See Table 1 above.

According to Ms. Julie Lee, Principal Administrative Analyst at RPD, a final bond sale totaling \$81,490,000 (see Table 3 above) will occur in January of 2011, subject to separate approval by the Board of Supervisors.

According to the Bond Accountability Report for the proposed subject, second sale of Clean and Safe Neighborhood Parks General Obligation Bonds, the projects listed in Table 3 above are in various stages of completion, with the final park improvement and related projects estimated to be completed by December of 2013.

FISCAL IMPACT**Debt Service**

Ms. Sesay anticipates selling the \$358,400,000 (see Table 1 above), including \$297,410,000 for San Francisco General Hospital and \$60,990,000 for Recreation and Park Department and Port park improvements and related projects, in March of 2010, with a 20 year term at an estimated interest rate of 6.0 percent. Debt service payments would total an estimated \$613,984,833 over 20 years, including \$255,584,833 in interest and \$358,400,000 in principal, with average annual estimated debt service payments of \$30,699,242.

The debt service on the proposed \$358,400,000 in General Obligation Bonds would be paid through an increase in annual Property Taxes of approximately \$0.02 per \$100 of assessed value, such that a single family residence assessed at \$500,000 would, assuming a home owners exemption of \$7,000, would pay additional Property Taxes of \$98.60 per year. At the same time, the City's previously issued debt is being reduced.

Appropriations Ordinance

As discussed above, the proposed resolutions (Files 10-0024 and 10-0025) would authorize the sale of up to \$370,000,000 of General Obligation Bonds, including (a) up to \$305,000,000 for improvements to San Francisco General Hospital and (b) up to \$65,000,000 for improvements to the Recreation and Park Department and Port neighborhood parks.

The proposed ordinance (File 10-0101) would appropriate² a total of up to \$305,000,000 to the Department of Public Health for improvements to San Francisco General Hospital, including (a) the anticipated sale amount of \$297,410,000 as shown in Table 1 above, and (b) a \$7,590,000 bond reserve to allow for fluctuations in the market until the date of sale up to the total proposed maximum of \$305,000,000 (\$297,410,000 plus \$7,590,000). According to Ms. Sesay, after the bonds are sold, the Controller will reduce this bond reserve amount to reflect the actual sale amount.

The proceeds from the proposed second sale of up to \$65,000,000 for improvements to Recreation and Park Department and Port neighborhood parks and related projects were previously appropriated in the FY 2009-2010 Budget by the Board of Supervisors for the Recreation and Park Department and the Port.

² According to Ms. Nadia Feeser, Budget Analyst for the Controller's Office, an amended version of the introduced appropriations ordinance will be introduced at the Budget and Finance Committee meeting on February 3, 2010 in order to make technical corrections to the original version.

POLICY CONSIDERATIONS**The San Francisco General Hospital Project is currently on budget and on schedule.**

At the time of the first sale of San Francisco General Hospital Improvement General Obligation Bonds, the construction of a new San Francisco General Hospital was anticipated to be completed by January of 2015 at a cost of \$887,400,000. According to the Bond Accountability Report for the proposed second sale of such General Obligation Bonds, the current estimated cost and completion date remains unchanged.

The Clean and Safe Neighborhood Parks Projects are currently on budget, but are delayed by approximately four months.

At the time of the first sale of the Clean and Safe Neighborhood Parks General Obligation Bonds, the Port and RPD park improvement and related projects had an estimated total cost of \$185,000,000, with the final project to be completed by August of 2013. The current estimated cost remains unchanged at \$185,000,000. However, according to the Bond Accountability Report for the proposed second sale of such bonds, all Port and RPD park improvement and related projects are now currently estimated to be completed by December of 2013, or approximately four months after the previous completion date of August of 2013. According to Ms. Lee, this four month delay is a result of the decision to delay the proposed subject, second bond sale by approximately four months in order to combine this bond sale with the sale of the San Francisco General Hospital Improvement General Obligation Bonds for purposes of reducing bond issuance costs to the City. At the time of the first sale, the Recreation and Park Department anticipated that the second sale would occur in October 2009. The postponement of the sale by approximately four months has subsequently delayed the start, and completion, of the program's planned capital projects.

The proposed resolutions (Files 10-0024 and 10-0025) would provide the Director of Finance with the discretionary authority to sell any portion of the proposed General Obligation Bonds as Federally taxable Build America Bonds.

Typically, the City sells General Obligation Bonds, which are exempt from Federal income taxes. Under provisions of the American Recovery and Reinvestment Act of 2009, a new category of taxable bonds were created called Build America Bonds. In accordance with the sale of Build America Bonds, the Federal government pays the City an amount equal to the Federal income taxes payable by the bondholder for received interest income. Ms. Sesay stated that there are some unique risks associated with the sale of the Build America Bonds, such as (a) whether the Build America Bond program might be altered or repealed in the future by Congress and (b) the timeliness of payments by the Federal government to the City of the Federal Income Taxes which the Federal Government received from the bondholder. Therefore, Files 10-0024 and 10-0025 provide the Director of Public Finance with the discretionary authority to sell the proposed General Obligation Bonds as taxable Build America Bonds if such a sale is considered to be in the best interest of the City.

Due to the eight months which elapsed between the previous appropriation of the bond sale proceeds from the Clean and Safe Neighborhood Parks General Obligation Bonds and the estimated sale date of those bonds, the \$89,822,642 previous appropriation exceeds the estimated sale amount of \$60,990,000 (see Table 3 above) by \$28,832,642, or 47.3 percent.

At the time the Board of Supervisors approved the City's annual budget, the proposed subject second sale of Clean and Safe Neighborhood Parks General Obligation Bonds was anticipated to total \$89,822,642, including (a) \$13,557,632 appropriated to the Port, and (b) \$76,265,010 appropriated to RPD.

According to Ms. Lee, subsequent to the approval by the Board of Supervisors of the City's annual budget, the amount of funds estimated for the proposed subject, second bond sale has decreased by \$28,832,642 to the current proposed sale amount of \$60,990,000 (see Tables 1 and 3 above). According to Ms. Lee, the Controller will make a technical adjustment reducing the previous FY 2009-2010 appropriation to reflect the actual sale amount.


The Budget Analyst recommends that future ordinances, which authorize the appropriation of bond sale proceeds, be subject to Board of Supervisors approval at the same time, or subsequent to, the date when the Board of Supervisors is requested to authorize the bond sale.

RECOMMENDATIONS

1. The Budget Analyst recommends that future ordinances, which authorize the appropriation of bond sale proceeds, be subject to Board of Supervisors approval at the same time, or subsequent to, the date when the Board of Supervisors is requested to authorize the bond sale.
2. Approve the proposed resolutions and ordinance.

THE UNIVERSITY OF CHICAGO



TO: Angela Calvillo, Clerk of the Board of Supervisors
FROM: Mayor Gavin Newsom 
RE: Ordinance Appropriating Bond Proceeds for Building and Earthquake
Safety Improvement of the San Francisco General Hospital and Trauma
Center
DATE: January 26, 2010

Dear Madame Clerk:

Attached for introduction to the Board of Supervisors is an ordinance appropriating \$305,000,000 of General Obligation Bond Proceeds approved by voters under Proposition A in the November 2008 election authorizing the second issuance of general obligation bonds for the building or rebuilding and earthquake safety improvement of the San Francisco General Hospital and Trauma Center in the Department of Public Health for Fiscal Year 2009-2010.

I request that this item be scheduled in the Budget and Finance Committee.

Should you have any questions, please contact Starr Terrell (415) 554-5262.

