



City and County of San Francisco

Mayor's Proposed Budget 2005–2006

Gavin Newsom, Mayor

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Mayor's Budget Introduction

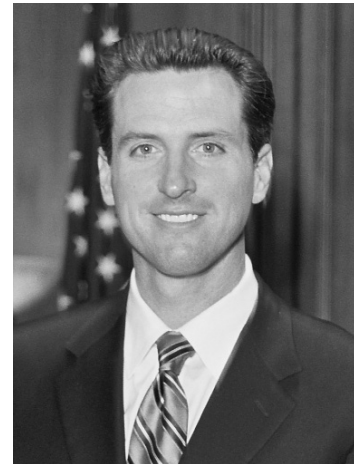


Dear Citizens of San Francisco:

I present to you my 2005–2006 proposed budget for the City and County of San Francisco—a plan for the coming year that creates a foundation on which we can build the future prosperity of our community.

A Rebounding Economy

After four years of struggle, our local economy is on the rebound. Hotel occupancy rates are rising and commercial vacancy rates are dropping. Unemployment rates are down by 20 percent from last year and business tax revenues are up. We've attracted 27 new company headquarters with 1,500 new employees to the city and convinced countless others that this is the right place to be. But we can't afford to lose sight of the fact that our long-term economic health requires careful investments.



Without a robust and growing tax base, the city cannot afford to provide the services our citizens need. We've learned this the hard way. The city has struggled through historically difficult financial times during the past four years. The city balanced budgets during this downturn with the hope that a local economic recovery would occur in time to replace one-time measures used to balance the prior year's budget. Not surprisingly, when the local economic recovery lagged and tax revenues failed to boom, the city found that each year's budget deficit was greater than the last.

When I took office only eighteen months ago, we decided to take a new approach. We would look beyond the coming year to plan for the longer term. Unlike the state and federal governments, we wouldn't borrow from tomorrow to address today's problems. We would make tough decisions to avoid harder choices in the future.

When we dared to look ahead, we found an incredible challenge. The city Controller and other financial experts predicted that, absent any corrective action, the city would face an unprecedented \$1.029 billion cumulative budget deficit over a three year period. As a city, we rolled up our sleeves and got to work.

This budget continues the process I began last year to preserve vital services for San Franciscans who need them most by consolidating departments, eliminating redundant positions, streamlining services and discontinuing excessive perks. It builds on my commitment to take a longer-view of the city's finances so that we don't find ourselves repeating the mistakes of the past.

Investing in Our Communities

This budget reflects my continued effort to make city government responsive to the citizens of San Francisco by improving the quality of life in our neighborhoods.

I have allocated a record \$51.5 million from the General Fund to address capital needs in our communities. Our neighborhoods will benefit from \$20.9 million to repair our parks and complete stalled playground and recreation center construction projects; \$14.0 million to improve and beautify our neighborhood commercial corridors; and funds to correct disability access, safety and other capital needs in city facilities. These targeted investments will improve the quality of life for all San Franciscans and will reduce the need for more expensive repairs in the future.



This budget funds our effort to improve the livability of our neighborhoods through better planning. The city has waited nearly a decade for long-range planning projects to be completed. With investments outlined in this budget, we're now on the verge of completing work in five neighborhoods in a single year.

Unless all residents are secure in their neighborhoods, these investments will be wasted. So I've proposed a budget that will exceed my previous commitments to improve public safety. By this time next year, we'll have hired 255 new police officers and reassigned an additional 72 officers from desk jobs to patrol duty since I took office. We will double the number of advanced life support ambulances and apparatus, from 21 to 42, reducing response times for medical calls. And I've proposed 60 new hires to ensure full staffing in the 911 center.

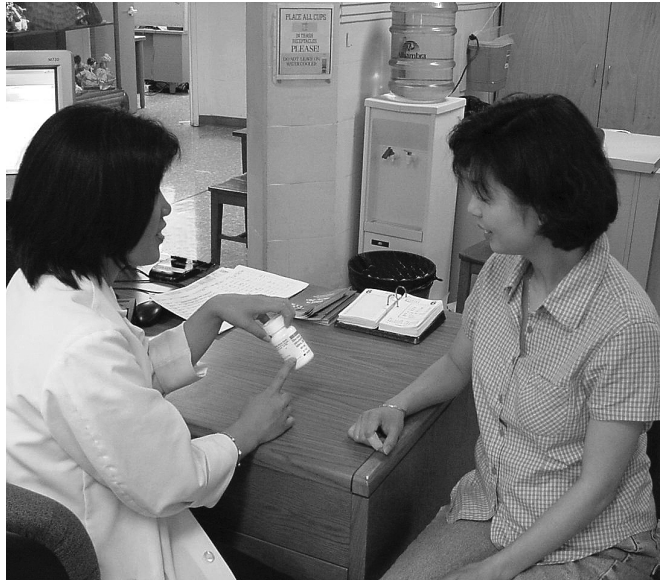
Preserving Critical Services for the Most Vulnerable

I continue to prioritize services for our most vulnerable population—the homeless—in this budget. Funds are proposed in this budget to bring an additional 623 supportive housing units online between now and the end of the coming fiscal year. Recognizing the importance of outreach and counseling to help move individuals from the street and into homes, I propose to

double the size of the city's homeless outreach team. \$250,000 is invested to establish a new homeless employment center and \$200,000 to build-out a new respite center. In this budget, \$136 million is proposed for direct investments in our continuing effort to end chronic homelessness in San Francisco.

I have rejected proposals to cut critical public health services—a reduction in primary care clinic hours, additional reductions in at-home nursing services and outright closure of health facilities. This budget increases wages for nurses and pharmacists, improves nursing ratios in our hospitals, invests \$9 million to continue our expansion of health insurance for children and youth and addresses disability access problems throughout our public health system.

Seniors and adults with disabilities will benefit from the restoration of the CHIPPS program, an injury prevention program for seniors, and a reallocation of \$300,000 in efficiencies identified in other programs to address unmet needs for these individuals.



Strengthening Our Families

I've targeted resources to preserve and extend services for children and their families, including \$1.5 million for the first year of the Working Families Credit program; an additional \$200,000 to expand youth employment programs; new funds to preserve childcare slots for infants; and \$3.3 million to begin rollout of the city's universal preschool program in four neighborhoods.

The biggest challenge facing families in our city is affordable housing. In this budget, I propose an investment of \$110 million to maintain and increase the availability of affordable housing in the city. These funds will provide down-payment assistance for our families, preserve rental subsidies for those at risk of becoming homeless, and develop an additional 650 units in the coming year.

And I have proposed an historic investment of \$17.3 million in our local schools to ensure that, while the state shies away from their commitments, we will pick up the slack to improve our reputation as a place that welcomes families and their children—the workforce of tomorrow.

A New Approach to Retain Vital Services

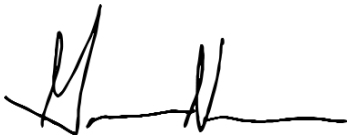
Making the right financial choices ultimately serves to protect services for the most vulnerable among us. This budget continues to eliminate duplication and waste. I have established a new program—SFStat—to ensure that budgets are adhered to; that performance of city departments and managers is monitored; that service goals are met or exceeded. And we're achieving

results—overtime use is down by over 12 percent from two years ago, and for the first time in recent history, workers' compensation costs have dropped. We're improving the management of city government to stretch scarce resources farther.

In this budget I propose to invest one-time tax revenue windfalls in measures that will make government more efficient and responsive. \$20 million of investments in new computer systems and other technology will save the city \$54 million over the coming ten years by improving worker efficiency, streamlining business processes and improving revenue collection. We're funding new test kits for health clinics to avoid the need for return visits and thereby increasing clinic capacity. A new park reservation service will allow citizens to reserve everything from a picnic table to a Tiny Tots slot online. A new billing system for paramedic services will recoup its cost in three years. Funds are proposed to purchase space for city offices, avoiding an estimated \$15 million for lease payments in future years.

Finally, to help plan for future economic difficulties and unexpected challenges, we've maintained a \$25 million General Fund reserve and haven't touched \$37 million held in reserve for a rainy day.

This budget reflects my ongoing work to confront the challenging financial times facing the city while laying a foundation for stability in the years to come. I am confident that through continued management, smart investments and a willingness to let go of the old ways of doing business, we can address these challenges while preserving and enhancing the services San Franciscans rely upon most.



Mayor Gavin Newsom

HOW TO USE THE MAYOR'S PROPOSED BUDGET AND OTHER RESOURCES

Mayor's Proposed Budget

The Mayor's Proposed budget contains departmental budget submissions from General Fund and Enterprise departments and the Capital Budget. It is organized into several sections:

- ◆ **Mayor's Budget Message** provides an overview of the Mayor's proposed budget including highlights and priorities for the 2005–2006 budget year.
- ◆ **Budget Overview** describes the long-range financial planning process of the city as well as specific challenges and opportunities of the current budget cycle. The overview sets the context of the overall economic outlook for the City and County of San Francisco and describes the strategy used to address those challenges.
- ◆ **Budget Summary Tables** provides high-level summaries of the Mayor's proposed budget, detailing changes over a three-year period: 2002–2003 actual data, 2004–2005 budgetary data, and 2005–2006 proposed budgetary data. The variance columns measure the dollar and percentage difference between the proposed year and the prior year data. The tables in this section include:
 - ❑ **Sources and Uses of Funds Excluding Fund Transfers** details year-to-year change in total city and county revenues and expenditures by category.
 - ❑ **Sources by Category and Object** provides greater detail on citywide revenues, including transfers and fund balance. These other sources are used to balance the uses side of governmental operations.
 - ❑ **Uses by Category and Object** provides year-to-year change in citywide expenses by broad category and more specific object line item.
 - ❑ **Sources by Fund** describes sources of funds by fund type. There are seven different fund types, including: General Fund, Special Revenue Funds, Capital Projects Funds, Debit Service Funds, Enterprise Funds, Internal Service Funds and Trust Funds.
 - ❑ **Uses by Service Area, Department and Program** lists citywide expense at the program level by Major Service Area (MSA). The seven MSAs include: Public Protection, Public Works, Transportation & Commerce, Human Welfare & Neighborhood Development, Community Health, Culture & Recreation, General Administration & Finance and General City Responsibilities.
 - ❑ **Authorized Positions** is a citywide summary of legal maximum number of full-time equivalent positions.

- ❑ **Funded Positions, Grand Recap by MSA and Department** lists year-to-year change in funded position totals by department. Total authorized positions less budgeted attrition determines the count of funded positions.
- ◆ **Department Budgets** provides budgetary information and operational priorities for each of the city departments, organized by service area. The department sections include:
 - ❑ **Mission Statement** describes the general objective of the department.
 - ❑ **Description of Services Provided** includes key services or divisions and functions.
 - ❑ **Budget Data Summary** shows a summary of total expenditures and funded positions over time.
 - ❑ **Budget Issues and Details** explains any significant service level changes in the 2005–2006 budget year and highlights key areas of focus.
 - ❑ **Total Budget (Historical Comparison)** illustrates department's total revenue sources, expenditures and funded positions over a three year period.
 - ❑ **Performance Measures** illustrates progress in meeting specific department goals.
- ◆ **Bonded Debt and Other General City Responsibilities** describes the general responsibilities of the City and County of San Francisco including any debt issued. The bonded debt section includes information on the city's debt policy (i.e. debt limitations), expected debt service payments, credit rating history and includes information on any outstanding debt obligations.
- ◆ **Capital Projects** provides information about capital projects that are funded in the proposed budget. The 2005–2006 Capital Budget is proposed by the Mayor and reviewed by the Capital Improvements Advisory Committee. Capital projects are supported by multiple funding sources and generally include major construction work on new or existing buildings, roads and other facilities. Specific projects are detailed in this section and under those departments receiving funding.

Mayor's Budget Summary

A document containing the Mayor's Budget Message, Budget Overview, and tabular summary of the Mayor's Proposed Budget.

Consolidated Budget and Annual Appropriation Ordinance, Fiscal Year 2005-2006

A document containing the sources of funds and their uses, detailed by department. This is the document that becomes the legal authority for the city to spend funds during the fiscal year.

Annual Salary Ordinance, Fiscal Year 2005-2006

A document authorizing the number of positions and job classification in departments during the fiscal year. The Annual Salary Ordinance is passed at the same time as the Annual Appropriation Ordinance.

Obtaining Budget Documents and Resources

Copies of these documents are distributed to all city libraries. They may also be viewed on the city's Web site, www.sfgov.org and at the following City Hall locations:

Mayor's Office of Public Policy & Finance
1 Dr. Carlton B. Goodlett Place, Room 288
Phone: (415) 554-6114

Controller's Office
1 Dr. Carlton B. Goodlett Place, Room 316
Phone: (415) 554-7500

Clerk of the Board of Supervisors
1 Dr. Carlton B. Goodlett Place, Room 214
Phone: (415) 554-5184



SAN FRANCISCO: AN OVERVIEW

Incorporated as a city on April 15th, 1850, the City and County of San Francisco (CCSF) is currently the fourth largest city in California, with a population of 792,700. Although city government has played a key role in San Francisco's development, the true wealth of this city resides with the creative and entrepreneurial spirit of its pioneering citizens. Encompassing 49 square miles, San Francisco is located on a peninsula bounded by the Pacific Ocean to the west, the Bay on the east, the entrance to the Bay and the Golden Gate Bridge to the north and San Mateo County to the south.

San Francisco Economy

The city is the economic center of the nine counties contiguous to the Bay: Alameda, Contra Costa, Marin, Napa, San Francisco, San Mateo, Santa Clara, Solano and Sonoma Counties ("Bay Area"). The economy of the Bay Area includes a wide range of industries that supply local needs as well as the needs of national and international markets.

There are more than 60,000 businesses located within San Francisco. Ninety-five percent of all businesses in the city have 50 employees or less, making small business a vital part of the local economy. In total, one out of every four jobs in the Bay Area is in San Francisco. The city has a resident workforce of 433,000. An additional 590,500 workers commute into the city each day, bringing the city's total daily workforce to more than one million.

City Governance

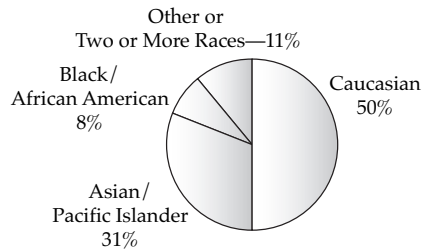
San Francisco is the only consolidated city and county in the state and, under state law, exercises the powers of both city and county. The city's governance structure, codified in the City Charter of 1996, is similar in form to the federal government. The Mayor's Office acts as the executive branch of local government; the Board of Supervisors acts as the legislative branch; and the Superior Courts act as the judicial arm of local government.

The city has an elected Board of Supervisors consisting of eleven district members and an elected Mayor who serves as chief executive officer. Each member serves a four-year term. The City Attorney, Assessor-Recorder, District Attorney, Treasurer-Tax Collector, Sheriff and Public Defender are also elected directly by the citizens. Departmental policies are advised and informed by various city commissions, which are composed of appointed citizens. The Charter provides a civil service system for city employees.

The San Francisco Unified School District and the San Francisco Community College District carry out education functions. Each is a separate legal entity with a separately elected governing board. The city has no jurisdiction over their policies or budgets. The Unified School District has an elected board of seven members from throughout the city. Schools within the SFUSD are financed from available property taxes and state, federal and local funds. The Community College District, which operates the City College of San Francisco, is governed by a seven-member elected Board of Trustees, and is funded by property taxes and state and federal funds.

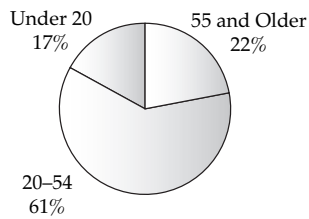
San Francisco Demographics

San Francisco Race Identifications*

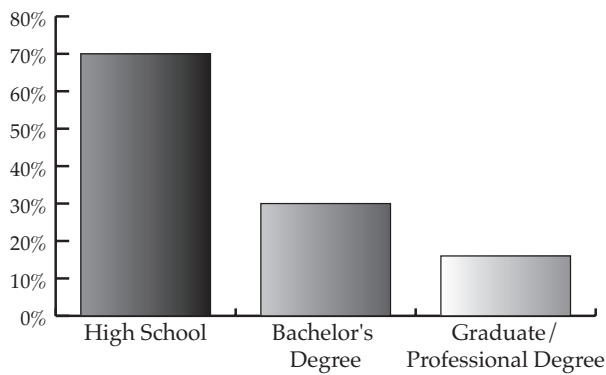


*A separate measure identifies 14% of the city's population as Hispanic or Latino origin.

San Francisco Age Ranges



Educational Levels of San Franciscans



SAN FRANCISCO FINANCIAL PLANNING PROCESS

The city's budget is adopted annually. "Budget season" is typically defined as March 1st through June 30th, the three month time-span during which the city's spending plan is publicly debated before departmental commissions and the Board of Supervisors. However, the city's financial planning process is a year-round and iterative one.

Long-term financial planning for the city is conducted primarily by the Controller's Office, the Mayor's Office and the Board of Supervisors.

- ◆ **The Controller** is the city's chief financial officer and is responsible for projecting how much revenue is available to fund city operations and investments for both the near- and long-term.
- ◆ **The Mayor's Budget Office** is responsible for proposing a balanced budget to the Board of Supervisors on an annual basis, and for conducting multi-year budget projections. The Mayor's Office of Public Finance also plays a role in planning the city's acquisition and management of long-term debt to finance large-scale capital projects.
- ◆ **The Board of Supervisors** is the city's legislative body and is responsible for amending and approving the Mayor's Proposed Budget. The Board's Budget Analyst also participates in reviews of city spending and financial projections.

The city publishes three reports over the course of the fiscal year and these become the basis for developing the annual budget. The following are available on the Controller's website at www.sfgov.org:

- ◆ **The Controller's Six-Month Budget Status Report**, published in early February, reports on July-through-December financial activity with a year-end projected status of the city's General Fund. Issues identified within this report can then be incorporated into midyear budgetary adjustments as necessary.
- ◆ **The Joint Report**, published by the Controller, the Mayor's Budget Office and the Board's Budget Analyst Office in late March, reports on projected citywide revenues and expenditures for the next three fiscal years. As approved by voters in 1994, this analysis captures significant one-time budgetary items in addition to forecasting revenue and expenditure trends.
- ◆ **The Controller's Nine-Month Budget Status Report**, published in early May, reports on July-through-March financial activity and the year-end projected status of the city's General Fund as well as certain enterprise funds. A comprehensive review of revenue and spending to date as well as discussions with financial officers at major city departments drive the year-end projections.

The participation of various stakeholders in the city's financial planning process ensures that the best information available is brought to bear on decision-making. The independent auditors who certify the city's annual financial statements and the national bond rating agencies provide additional external oversight to the city's financial management practices.

BUDGET PROCESS AND CALENDAR

Mission-driven budgeting, as described by the City Charter, requires department budget requests to include goals, programs, targeted clients and strategic plans. The requested budget must tie program-funding proposals directly to specific goals. In addition, legislation passed by the Board of Supervisors requires establishing performance standards to increase accountability.

Beginning in September and concluding in July, the annual budget cycle can be divided into three major stages (see calendar):

- ◆ Preparation, which includes budget development and submission to the Board of Supervisors.
- ◆ Approval, which includes budget review and enactment by the Board of Supervisors and budget signing by the Mayor.
- ◆ Implementation, which includes department execution and budget adjustments.

Budget Preparation

The preparation stage of the budget process begins in September with an estimation of the “budget year” enterprise and General Fund revenue projections from the Controller’s and Mayor’s offices. Many departments also begin their budget planning to allow adequate input from oversight commissions and the public. In December, budget instructions are issued which contain detailed guidance in the preparation of department budget requests, a financial outlook, policy goals and guidelines and technical instructions.

There are three categories of budgets: Enterprise, General Fund and Capital.

- ◆ Enterprise Department Budgets generate non-discretionary revenue from charges for services that is used to support their operations. The Mayor introduces the Enterprise departments’ budget proposal to the Board of Supervisors on May 1st.
- ◆ General Fund Department Budgets rely on discretionary revenue comprised primarily of local taxes such as the property, sales, payroll and other taxes. The Mayor introduces the General fund departments’ budget proposal to the Board of Supervisors on June 1st.
- ◆ Capital Budgets are submitted to the Capital Improvement Advisory Committee (CIAC) for review and then are forwarded to the Board of Supervisors. The CIAC is comprised of the Mayor’s Budget Director, the Controller, the President of the Board of Supervisors, the director of the Planning Department, the director of the Department of Public Works and two appointees. The Mayor’s Office determines the policy priorities for the capital program, establishes funding parameters and works with departments to develop a list of recommended capital projects for the CIAC. These are then forwarded to the Board of Supervisor’s in a separate section of the Mayor’s proposed budget on June 1st.

Between December and early February, departments prepare their budget requests which are submitted to the Controller by mid-February. The Controller consolidates, verifies, and refines all the information that departments have submitted. In the first week of March, the Controller submits the proposed budget requests to the Mayor's Budget Office for review.

The Mayor must submit a recommended budget to the Board of Supervisors on May 1st for Enterprise departments and June 1st for General Fund departments. From March through June, the Mayor's Budget Office analyzes each department's budget proposal, examining policy and service implications in order to meet citywide needs and reflect the Mayor's goals and priorities for the upcoming year. Concurrently, the Controller's Office certifies all revenue estimates.

During this four-month process, the Mayor and his staff meet with community groups on a monthly basis to provide budget updates and to hear concerns and requests for funding to improve public services. Total budget requests must be brought into balance with estimated total revenues. Before the Mayor's proposed budget is introduced to the Board of Supervisors, the Controller ensures that the finalized budget is balanced and accurate.

Budget Approval

Upon receiving the Mayor's proposed budget, the Budget Committee of the Board of Supervisors holds public hearings in May and June to review departmental requests and solicit public input. The Budget Committee proposes any changes and makes recommendations to the full board for budget approval. The budget review process usually continues into the new fiscal year. The board passes a continuing resolution that the Mayor's proposed budget serve as the operating budget until its finalization in late July. The Mayor typically signs the budget ordinance into law by mid-August.

The Budget Committee works closely with the Board of Supervisor's Budget Analyst who develops recommendations on departmental budgets. Based on discussions with departments concerning justifications for proposed expenses and comparisons with the previous year's spending, the Board Analyst forwards a report with recommended reductions. The Budget Committee reviews the Board Analyst's recommendations with departments and gathers public input during the hearings before making final budget recommendations.

Because the budget needs to be balanced, cuts that are made to General Fund departments represent unallocated monies that the Board of Supervisors can apply to new public services or to offset proposed budget cuts. The Board of Supervisors generates a list of budget policy priorities that the Budget Committee uses to guide their funding decisions for the unallocated pool of money. The Budget Committee then votes to approve the amended budget and forwards it to the full board by July 15th.

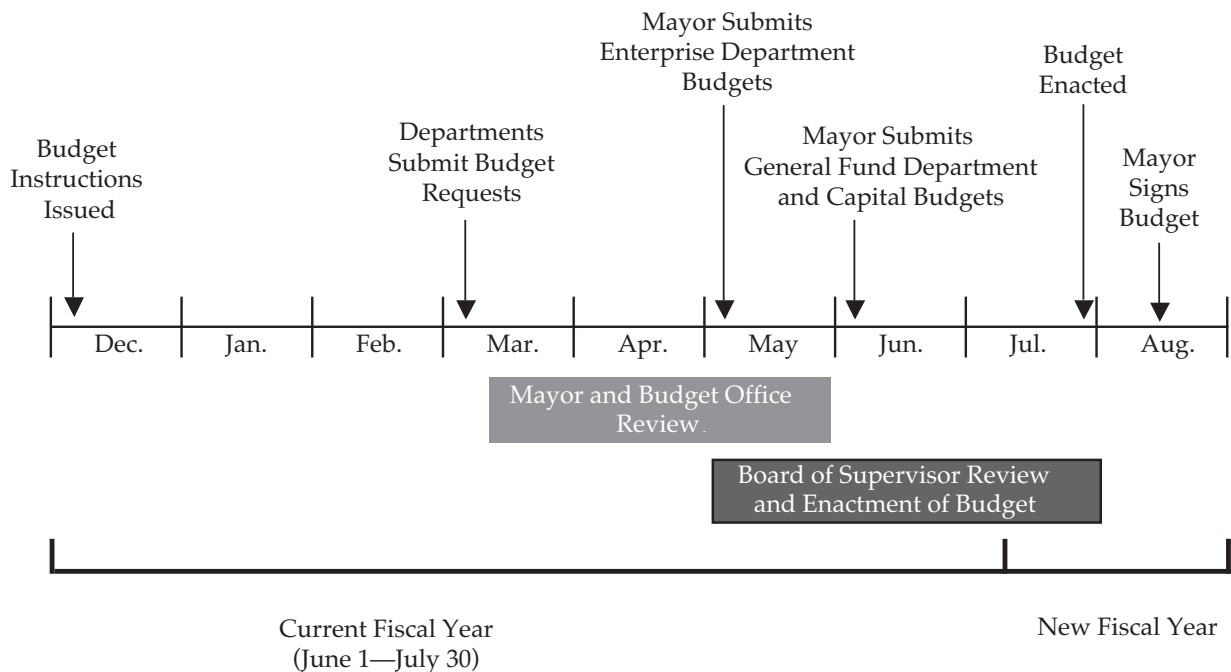
The City Charter requires, the Board of Supervisors to vote on the budget twice between July 15th and August 1st. At the first reading, which occurs the first Tuesday after July 15th, amendments may be proposed and, if passed by a simple majority, added to the budget. These amendments may be proposed by any member of the Board of Supervisors and can reflect further public input and/or board policy priorities. At the second reading, the board votes on the amended budget again. If passed, the budget will be forwarded to the Mayor for final signature. If additional amendments are proposed during the second reading, the budget must go through a new second reading a week later. Final passage by the board must occur before the August 1st deadline.

Once the board forwards the budget, now called an Annual Appropriations Ordinance, the Mayor has ten days to approve it. The Mayor can sign the budget, making it effective immediately. The Mayor can also veto any portion of the budget whereupon it returns to the Board of Supervisors. The board has ten days to override, with a two-thirds vote, any or all of the Mayor’s vetoes. Should this happen, the budget is immediately enacted upon the board’s vote, thus completing the budget process for the fiscal year. If the Mayor opts not to sign the budget within the ten day period, the budget is automatically enacted, but without the Mayor’s signature of approval. Once the Annual Appropriation Ordinance is passed, it supercedes the Interim Budget.

Budget Implementation

Responsibility for the execution of the budget rests largely with the departments, although all General Fund personnel requisitions require Mayor’s Office and Controller approval. The Mayor’s Office and Controller monitor department spending throughout the year and take measures to mitigate overspending. Both offices also evaluate departments’ achievement of performance measures on a periodic basis.

Budget adjustments take place in two ways: through supplemental appropriation requests and grants appropriation legislation. Supplemental appropriation requests are made when a department finds that it has inadequate spending authority to carry it through the end of the year. Grant appropriations occur when an outside entity awards funding to a department. Both the supplemental appropriation and grant appropriation requests require Board of Supervisor approval before going to the Mayor for final signature.



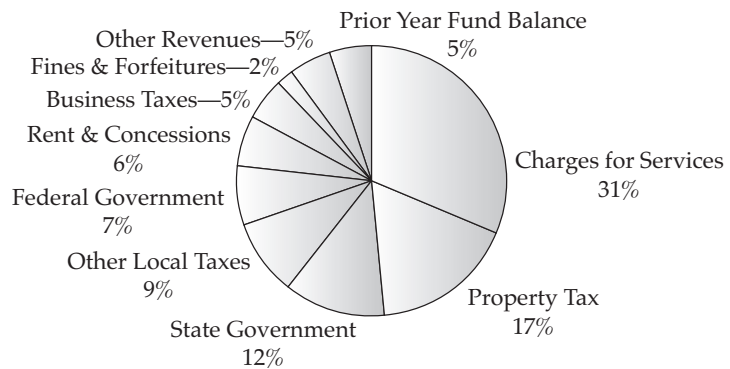
UNDERLYING REVENUE TRENDS AND GENERAL FUND BUDGET OVERVIEW

In March of each year the city prepares a three-year budgetary projection of General Fund supported operations. This report, commonly referred to as the Joint Report because it is co-authored by the Controller, the Mayor’s Budget Office and the Board of Supervisor’s Budget Analyst, projects any structural budgetary surplus or shortfall over the upcoming three budget years. Assumptions typically include that operations are delivered as included in the current budget, that is to say the status quo. This helps policy makers assess early in their budget deliberations if current service levels are sustainable.

The most recent three-year report included a projected shortfall for fiscal year 2005–2006 of \$102.2 million. This proposed budget closes the shortfall with savings and better revenue news (some of which are one-time in nature) related to fiscal year 2004–2005 along with higher revenue growth than was previously assumed in the March 2005 estimates. Additionally, on the expenditure side of the budget, some service reductions were made along with a deliberate strategy to increasingly fund one-time costs with one-time revenues.

While the Bay Area economy continues to be in the early stages of an economic recovery, the gradual rebound in business activity has tempered growth among many of the local revenue sources. At the same time, citywide costs have continued to climb, in large part due to escalating employee benefit costs related to mandatory pension and health coverage. To achieve a Charter-mandated balanced budget, the city has tackled its General Fund budgetary imbalance by increasing sources, including some one-time revenues, as well as by constraining and in some cases carefully reducing expenditure growth. Overall, the city’s fiscal year 2005–2006 General Fund proposed budget of \$2.44 billion reflects projected growth by \$107.5 million (4.6 percent) from the fiscal year 2004–2005 original budget. Revenue and expenditure trends are discussed further below.

General Fund Sources



Revenue Trends

Included in the \$107.5 million growth of total sources is \$129.0 million of tax and fee revenue growth. This growth is partially offset by lower net operating transfers from funds outside of the General Fund of \$76.7 million. Additionally, expenditure savings and revenue strength during fiscal year 2004–2005 are projected to result in growth of prior year fund balance and reserves of \$55.2 million over the previous budget.

Overall, tax and fee revenue growth is projected to be 6.0 percent including strength in Property, Sales, Hotel Room and Utility Tax revenues with partially offsetting weakness in Business Tax. After factoring in the loss of one-time revenues included in the prior year’s budget as well as the defeat of Proposition J

(1/4 cent sales tax) and Proposition K (temporary 1/10th of 1 percent business gross receipts tax), as well as delays in property sales and anticipated penalty revenues, overall revenue and transfers growth is a more modest 2.3 percent.

The state's budget also continues to include an estimated \$280 million in Property Tax revenues from the city's General Fund to cover the State's Proposition 98 per pupil funding requirements. This shift of funding is commonly referred to as ERAF shifts, which is short for the Educational Revenue Augmentation Fund. The State has been diverting local property tax funding since the early 1990s and further increased those shifts for fiscal year 2004–2005 and fiscal year 2005–2006. The adoption of the State and Federal budgets will not be known with certainty until after the city's budget process; however, based upon funding proposed by both the Governor and the President, the city's grant and subvention revenues are projected to be negatively impacted and if enacted as proposed, the city could face programmatic reductions of an estimated \$30 to \$40 million.

Revenue Categories

Tax revenues account for nearly 60 percent of total General Fund source for fiscal year 2005–2006. These and other major revenue categories are highlighted below.

- ◆ **Property Taxes:** Property taxes in 2005-2006 are expected to grow to \$696.3 million (7.9 percent) over the prior year's budget. Approximately 57 percent of Proposition 13's one percent property tax rate accrues to the General Fund. The remainder is either shifted to State's ERAF fund (approximately 25 percent), the city's Library Preservation, Children's or Open Space funds or accrues to other local jurisdictions such as BART, the San Francisco Unified School District, and the San Francisco Community College. In addition to the Proposition 13's one percent countywide rate, debt service related to voter-approved bonds are paid from a property tax rate add-on, calculated annually by the Controller. This add-on was 0.144 percent for fiscal 2004-05 for a total property tax rate of 1.144 percent. A portion of property tax is also allocated to the Redevelopment Agency related to the degree assessment valuations have grown in established redevelopment project areas.

On a related note, the Redevelopment Agency's budget is largely funded through property tax allocations, which would otherwise accrue to the General Fund and other taxing entities. For fiscal year 2005–2006, tax increment funding allocated to the Redevelopment Agency is projected increase. The net impact to the City's General Fund is \$9.5 million.

- ◆ **Business Taxes:** This revenue is budgeted at \$288.3 million, which is \$6.9 million (2.3 percent) lower than the \$295.2 million budgeted in fiscal year 2004–2005. Business tax revenue is comprised of business license registration fees and payroll taxes with the latter being the predominant source. The revenue reduction reflects a lagging recovery in jobs growth in the Bay Area. For the 2004 calendar year, employment growth did occur throughout the year, though average annual employment was negative year-over-year for our region. Labor growth assumed in the prior year budget did not materialize originally assumed so the proposed budget includes a lower starting base.
- ◆ **Sales Tax:** Sales tax in fiscal year 2005-2006 is expected to generate \$102.8 million in revenue, reflecting four to five percent underlying sales activity growth. Sales activity in San Francisco has

been positive for all quarters in 2004 whereas the 9-county Bay Area has witnessed positive activity since the fourth quarter in 2003 and the state since the third quarter of 2002. San Francisco sales tax continues to be more dependent on tourism than most other cities in California; any sustained increase will be dependent on tourism, business travel and jobs growth.

- ◆ **Hotel Room Tax:** Hotel room tax revenue is estimated to be \$170.1 million in fiscal year 2005–2006. This represents underlying growth of six to eight percent after factoring in average daily room rates and occupancy trends. Hotel occupancy rates have been strengthening especially from a growing rebound in tourism during fiscal 2004–2005 giving way to pricing power and related average daily room revenue growth. The Controller projects a continued, gradual economic strengthening and slight increase in average daily room rates for budget year.
- ◆ **Utility User Tax:** Utility users tax is projected to generate \$70.9 million, a 7.0 percent increase from the prior year. Growth is related to higher natural gas commodity prices resulting in additional tax revenue from commercial customers. Cable franchise revenues are projected to come in higher as well as premium service packages have helped to strengthen this revenue category.
- ◆ **Parking Tax:** Parking tax is expected to see a modest increase of \$1.1 million (3.4 percent) compared to the 2004–2005 budget of \$32.1 million. Parking tax is highly correlated to business activity and employment, which is rebounding slowly. Parking tax revenue is projected to be slightly under budget in 2004–2005.
- ◆ **Real Property Transfer Tax:** Real property transfer tax is budgeted at \$10 million (14 percent) over the 2004–2005 level of \$70.0 million. In fiscal year 2004–2005, as a result of unprecedented sales activity in the commercial real estate transactions, year-end revenue is projected to be \$106.5 million, which is \$36.5 million better than the fiscal year 2004–05 budget. Understandably, large commercial buildings are typically bought and held by investors for a number of years, so this high level, which is partly fueled by historically low interest rates, not sustainable in the long run. The Controller monitors daily and monthly collection rates closely and provides updates on this (one of the city’s most volatile) revenue source throughout the fiscal year.
- ◆ **Federal Revenue:** Federal revenue, commonly referred to as grants and subventions, are projected to increase by \$30.7 million (17.5 percent) to \$206.8 million. The Department of Human Services has been successful in leveraging an additional \$27.0 million from the federal government for cash assistance and other services that will benefit low-income San Franciscans.
- ◆ **State Revenue:** State revenues, also commonly referred to as grants and subventions, are projected to grow by 5.9 percent (\$25.5 million) to \$459.1 million. This is largely due to the partially repayment of approximately \$15 million in Vehicle License Fee revenues diverted by the State in fiscal year 2003–2004. Additionally, revenue growth in statewide sales tax and vehicle license fees are projected to result in increased Health and Welfare Realignment and Public Safety subventions. Other social services subventions remain relatively level.
- ◆ **Charges for Services:** Charges for services are projected to grow by \$8.4 million (8.3 percent) as compared to the fiscal year 2004–2005 budget. This category is mainly comprised of external reimbursements and fee for service payments generated by General Fund services.

General Fund Budget Overview

- ◆ **Operating Transfers In:** Net Operating Transfers In is also projected to decrease by \$76.7 million. A large part of this reduction also results in offsetting expenditure reductions on the General Fund (approximately \$16.2 million in lower local match funding for SB 855 State revenues, as well as reflecting 911 Emergency operations costs in the 911 Fee special revenue fund). Included in this category is some good news related to increasing air traffic and related concession revenues at the Airport. The General Fund receives an Annual Service Payment of 15 percent of concession revenues from San Francisco Airport, and this transfer in funding is projected to be 14.2 percent (\$2.7 million) higher than the fiscal 2004–2005 budget due to improving air traffic.

Total Sources - General Fund				
	FY 2004-05 AAO	FY 2005-06 AAO	Change	
	US\$ Million	US\$ Million	US\$ Million	Percent
Property Tax	\$645.5	\$696.3	\$50.8	7.9%
Intergovernmental - State	434.1	459.6	25.5	5.9%
Other Local Taxes	381.4	410.7	29.2	7.7%
Business Taxes	295.2	288.3	-6.9	-2.3%
Intergovernmental - Federal	176.1	206.8	30.7	17.5%
Charges for Services	101.6	110.0	8.4	8.3%
Transfers, Net	136.2	59.5	-76.7	-56.3%
Recoveries	18.2	19.8	1.6	8.7%
Rents & Concessions	21.9	19.6	-2.3	-10.4%
Licenses, Permits & Franchises	16.1	19.3	3.1	19.3%
Other Revenues	28.2	12.6	-15.5	-55.1%
Fines & Forfeitures	12.1	11.5	-0.6	-5.2%
Interest & Investment	6.3	11.2	4.9	77.5%
Other Financing Sources	0.6	0.6	0.0	0.0%
Sub-Total	\$2,273.5	\$2,325.8	\$52.3	2.3%
Prior-Year Fund Balance	\$26.3	\$115.6	\$89.3	340.0%
Prior-Year Reserve	36.6	2.5	-34.1	-93.2%
Total Sources	\$2,336.3	\$2,443.8	\$107.5	4.6%

Personnel and Non Salary Expenses

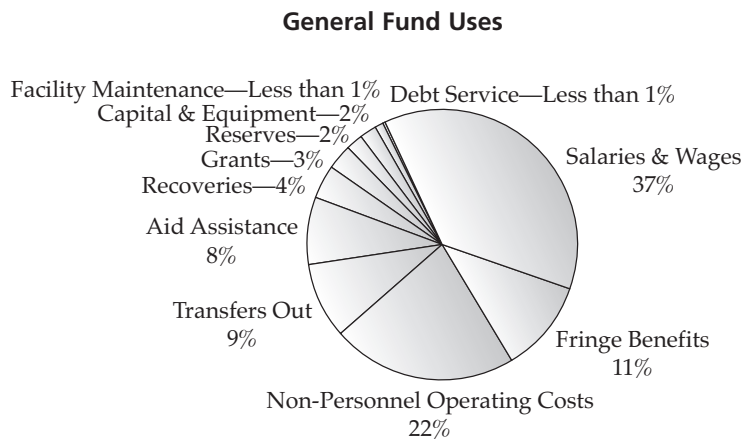
The City is projecting increased General Fund labor costs of \$104.9 million (7.4 percent) in 2005–2006. Employee benefit cost increases continue to outpace inflation rates and comprise 54 percent of the increased labor costs. Known memorandum of understanding (MOU) provisions for city employees represent another large share of increased costs. The following are main components of these increases:

- ◆ MOU salary and fringe benefit costs are projected to increase by \$46.4 million.
- ◆ Health and dental benefit costs for current and former employees will total \$21.9 million. The portion related to current employees is \$12.2 million with the balance of \$9.7 million supporting retirees’ medical benefits.
- ◆ The Charter-mandated employer share retirement contribution rate will increase from 4.48 percent in 2004–2005 to 6.58 percent in 2005–2006. General Fund cost increases related to the mandatory employer retirement contributions are projected to be \$21.2 million in 2005–2006.
- ◆ Worker’s compensation costs, which have typically exhibited annual increases, will generate savings in 2005–2006. Reforms in this area along with continued cost management and return-to-work efforts are delivering savings to the city. The estimated savings are \$5.5 million and \$2.8 million in 2004–2005 and 2005–2006 respectively.

General Fund non-salary expenditure increases will total \$60.4 million in 2005–2006. These costs are related to various baseline transfers, capital projects and departmental support. Associating one-time revenues with one-time uses, the capital and facilities maintenance budget is increasing \$51.5 million to \$76.3 million—to fund several deferred facilities maintenance and infrastructure projects.

Two new voter mandates represent ongoing increased expenses in budget year and beyond.

- ◆ Proposition H passed in March 2004, requires increased support for education initiatives, beginning with \$10 million in 2005-2006. Up to one-third of this amount can be provided in the form of in-kind support such as legal, financial, health or safety services.
- ◆ Proposition I passed in November 2004, requires the City to develop and periodically update an Economic Development Plan and establish an Office of Economic Analysis within the Controller’s Office at an estimated cost of \$0.5 million in the budget year.



Budget Summary Tables

Budget Summary

Sources and Uses of Funds Excluding Fund Transfers

Sources are Positive and Uses are (Negative)

Category of Source or Use	2003-2004 Actual	2004-2005 Budget	2005-2006 Proposed	Change From 2004-2005
Sources of Funds				
Local Taxes	1,454,120,584	1,581,599,127	1,680,771,167	99,172,040
Licenses & Fines	140,617,176	130,164,730	144,962,522	14,797,792
Use of Money or Property	300,134,362	320,138,900	357,549,794	37,410,894
Intergovernmental Revenue - Federal	306,113,278	316,179,695	377,640,650	61,460,955
Intergovernmental Revenue - State	663,698,577	591,921,172	620,696,288	28,775,116
Intergovernmental Revenue - Other	57,764,919	49,873,478	56,362,022	6,488,544
Charges for Services	1,518,726,735	1,610,532,144	1,657,565,965	47,033,821
Other Revenues	132,754,090	182,719,124	140,272,372	(42,446,752)
Fund Balance	344,550,294	240,175,025	271,143,705	30,968,680
Sources of Funds Subtotals	4,918,480,015	5,023,303,395	5,306,964,485	283,661,090
Uses of Funds				
Salaries & Wages	(1,955,352,144)	(1,944,712,681)	(2,044,789,319)	(100,076,638)
Fringe Benefits	(419,623,253)	(539,411,306)	(650,242,015)	(110,830,709)
Overhead	(62,857,989)	(65,660,722)	(70,457,814)	(4,797,092)
Professional & Contractual Services	(1,132,384,718)	(1,151,595,973)	(1,188,058,241)	(36,462,268)
Aid Assistance / Grants	(391,167,730)	(420,141,325)	(440,835,469)	(20,694,144)
Materials & Supplies	(181,115,030)	(186,200,971)	(191,303,634)	(5,102,663)
Equipment	(34,724,145)	(45,116,077)	(53,189,400)	(8,073,323)
Debt Service	(519,246,923)	(521,773,498)	(527,614,854)	(5,841,356)
Services of Other Departments	(446,726,792)	(484,203,744)	(494,881,267)	(10,677,523)
Expenditure Recovery	563,389,857	656,695,821	682,554,829	25,859,008
Budgetary Reserves	(26,321,580)	(68,864,032)	(80,867,293)	(12,003,261)
Facilities Maintenance	(11,214,316)	(12,465,694)	(28,975,206)	(16,509,512)
Capital Projects	(300,928,839)	(239,853,193)	(218,304,802)	21,548,391
Uses of Funds Subtotals	(4,918,480,015)	(5,023,303,395)	(5,306,964,485)	(283,661,090)

Note: Capital and facilities maintenance projects are often moved to non-annually budgeted funds and/or other spending categories.

Budget Summary

Sources by Category and Object

Object	2003-2004 Actual	2004-2005 Budget	2005-2006 Proposed	Change From 2004-2005
Local Taxes				
101 PROPERTY TAXES	720,430,491	839,649,156	805,577,567	(34,071,589)
109 OTHER PROPERTY TAXES	0	0	110,450,000	110,450,000
111 PAYROLL TAX	256,784,419	289,015,000	281,740,000	(7,275,000)
113 REGISTRATION TAX	8,047,536	6,990,000	7,130,000	140,000
121 SALES & USE TAX	120,642,425	90,930,000	102,780,000	11,850,000
122 HOTEL ROOM TAX	142,436,852	137,500,971	164,561,000	27,060,029
123 UTILITY USERS TAX	70,938,399	66,290,000	70,920,000	4,630,000
124 PARKING TAX	53,322,732	53,550,000	55,182,600	1,632,600
125 PROPERTY TRANSFER TAX	78,845,357	70,000,000	80,000,000	10,000,000
129 OTHER LOCAL TAXES	2,672,373	27,674,000	2,430,000	(25,244,000)
Local Taxes Subtotals	1,454,120,584	1,581,599,127	1,680,771,167	99,172,040
Licenses & Fines				
201 BUSINESS HEALTH LICENSES	4,132,937	3,939,097	4,757,875	818,778
202 OTHER BUSINESS / PROFESSIONAL LICENSES	2,155,805	1,871,696	2,064,000	192,304
203 ROAD PRIVILEGES & PERMITS	3,672,952	3,872,746	6,276,085	2,403,339
206 FRANCHISES	13,053,004	10,521,000	14,591,390	4,070,390
207 ETHICS FEES	48,291	51,650	46,000	(5,650)
209 OTHER LICENSES & PERMITS	3,915,366	4,207,949	4,870,118	662,169
251 TRAFFIC FINES	93,699,856	95,593,315	102,679,856	7,086,541
252 COURT FINES - NON TRAFFIC	220,112	201,394	329,935	128,541
253 OTHER NON-COURT FINES	400,876	5,775,000	4,675,000	(1,100,000)
255 ETHICS FINES	84,052	122,294	130,000	7,706
259 OTHER FORFEITURES & PENALTIES	19,233,925	4,008,589	4,542,263	533,674
Licenses & Fines Subtotals	140,617,176	130,164,730	144,962,522	14,797,792

Budget Summary

Sources by Category and Object

Object	2003-2004 Actual	2004-2005 Budget	2005-2006 Proposed	Change From 2004-2005
Use of Money or Property				
301 INTEREST	29,209,744	34,658,077	34,258,712	(399,365)
302 DIVIDENDS	71	0	0	0
303 UNREALIZED GAINS (LOSSES) - GASB 31	9,358	0	0	0
351 PARKING METER COLLECTIONS	25,498,354	25,406,232	32,718,120	7,311,888
352 PARKING GARAGE / LOT RENTALS	75,384,672	83,629,590	91,133,359	7,503,769
353 REC & PARK - RENTALS	15,083,305	6,481,000	4,367,500	(2,113,500)
354 REC & PARK - CONCESSIONS	9,498,114	7,856,654	8,783,478	926,824
355 CULTURAL FACILITIES - RENTALS	1,139,119	1,087,030	1,123,832	36,802
356 CULTURAL FACILITIES - CONCESSIONS	227,341	225,080	232,093	7,013
357 CONV FACILITIES - RENTALS & CONCESSIONS	0	12,245,730	20,134,396	7,888,666
360 PORT - CARGO RENTAL	31,307	0	0	0
361 PORT - SHIP REPAIR CONCESSION	652,709	0	0	0
362 PORT - HARBOR RENTS	950,475	0	0	0
363 PORT-COMMERCIAL/INDUSTRIALRENT/CONCE	32,216,837	33,078,000	34,041,000	963,000
365 PORT - CRUISE RENTS	104,232	0	0	0
366 PORT - FISHING RENT	1,146,891	0	0	0
367 PORT - OTHER MARINE RENTS / CONCESSION	873,656	0	0	0
372 SFIA - PASSENGER TERMINALS RENTALS	2,937,911	3,168,500	3,900,000	731,500
373 SFIA-PAVED & UNIMPROVED-NONAIRLINE REN	11,526,768	11,934,100	11,934,100	0
374 SFIA - ADVERTISING, TEL. & OTHERS	12,001,272	9,612,000	11,897,558	2,285,558
375 SFIA - NEWS, TOBACCO & GIFTS	28,939,112	33,852,000	40,293,500	6,441,500
376 SFIA - AUTO RENTALS	22,050,000	23,269,100	23,068,700	(200,400)
377 SFIA - RESTAURANT & ALLIED SVCS	5,906,433	5,685,000	7,407,000	1,722,000
379 SFIA - OTHER GROUND TRANSPORTATION	6,641,014	6,087,000	8,648,956	2,561,956
381 SFIA - AUTO SERVICE STATION	47,913	44,000	81,600	37,600
391 SFWD - OTHERS	125,525	0	0	0
398 OTHER CITY PROPERTY RENTALS	17,932,229	21,819,807	23,475,890	1,656,083
399 OTHER CONCESSIONS	0	0	50,000	50,000
Use of Money or Property Subtotals	300,134,362	320,138,900	357,549,794	37,410,894
Intergovernmental Revenue - Federal				
401 FEDERAL - PUBLIC ASSISTANCE ADMIN	115,768,217	110,830,554	131,560,666	20,730,112
402 FEDERAL - PUBLIC ASSISTANCE PROGRAMS	57,042,180	71,668,462	76,460,618	4,792,156
411 FEDERAL - TRANSP/TRANSIT-OPERATING ASSI	17,680,929	19,644,078	18,453,681	(1,190,397)
440 FEDERAL HOMELAND SECURITY	3,105,414	0	18,709,101	18,709,101
449 FEDERAL - OTHER	112,516,538	114,036,601	132,456,584	18,419,983
Intergovernmental Revenue - Federal Subtotals	306,113,278	316,179,695	377,640,650	61,460,955

Budget Summary

Sources by Category and Object

Object	2003-2004 Actual	2004-2005 Budget	2005-2006 Proposed	Change From 2004-2005
Intergovernmental Revenue - State				
451 STATE - PUBLIC ASSISTANCE ADMIN	49,521,898	53,120,069	43,048,635	(10,071,434)
452 STATE - PUBLIC ASSISTANCE PROGRAMS	57,876,479	44,718,019	46,644,147	1,926,128
453 STATE - HEALTH ADMINISTRATION	27,298,149	27,846,188	33,372,729	5,526,541
454 STATE - HEALTH PROGRAMS	85,764,589	90,041,155	90,457,465	416,310
455 STATE - HEALTH & WELFARE SALES TAX	116,867,152	121,233,000	125,105,000	3,872,000
456 STATE-HEALTH & WELFARE VEH LICENSE FEE	81,947,849	84,970,000	94,456,000	9,486,000
461 STATE - MOTOR VEHICLE IN-LIEU TAX	84,626,539	15,240,000	21,790,000	6,550,000
462 STATE - HIGHWAY USERS TAX	14,346,461	15,172,132	15,172,132	0
470 STATE - AGRICULTURE	103,000	103,000	103,000	0
471 STATE-TRANSPORT/TRANSIT-OPERATING ASSI	28,526,402	27,750,000	29,505,000	1,755,000
481 STATE - HOMEOWNERS' PROPERTY TAX RELIE	5,272,800	5,114,000	5,114,000	0
483 STATE - PROP 172 PUBLIC SAFETY FUNDS	64,158,134	62,870,000	70,000,000	7,130,000
489 STATE - OTHER	47,389,125	43,743,609	45,928,180	2,184,571
Intergovernmental Revenue - State Subtotals	663,698,577	591,921,172	620,696,288	28,775,116
Intergovernmental Revenue - Other				
491 OTHER-TRANSPORT/TRANSIT-OPERATING ASSI	56,674,153	49,873,478	56,362,022	6,488,544
499 OTHER - GOVERNMENTAL AGENCIES	1,090,766	0	0	0
Intergovernmental Revenue - Other Subtotals	57,764,919	49,873,478	56,362,022	6,488,544

Budget Summary

Sources by Category and Object

Object	2003-2004 Actual	2004-2005 Budget	2005-2006 Proposed	Change From 2004-2005
Charges for Services				
601 GENERAL GOVERNMENT SERVICES	51,789,013	57,827,259	61,977,940	4,150,681
605 HUMANE SERVICE	138,122	230,200	217,100	(13,100)
606 PUBLIC SAFETY SERVICE CHARGES	45,403,712	55,600,773	62,837,906	7,237,133
607 CORRECTION SERVICE CHARGES	2,902,130	5,020,833	4,929,513	(91,320)
608 HIGHWAY SERVICE CHARGES	347,870	518,000	518,000	0
611 PLANNING & ENGINEERING SERVICES	24,571,897	28,253,168	33,105,755	4,852,587
625 LIBRARY SERVICES	669,608	763,100	763,100	0
626 REC & PARK - SERVICE CHARGES	16,475,484	21,016,370	15,350,300	(5,666,070)
628 CONCERTS, EXHIBITIONS & PERFORMANCES	2,747,412	3,011,710	5,551,090	2,539,380
631 SANITATION SERVICE CHARGES	130,491,663	145,564,420	165,195,900	19,631,480
635 HEALTH SERVICE CHARGES	6,600,407	8,453,634	8,964,070	510,436
640 PORT - CARGO SERVICES	3,565,522	4,145,000	4,135,000	(10,000)
641 PORT - SHIP REPAIR SERVICES	0	850,000	875,000	25,000
642 PORT - HARBOR SERVICES	35,464	1,010,000	1,025,000	15,000
645 PORT - CRUISE SERVICES	1,321,523	1,221,500	1,575,000	353,500
646 PORT - FISHING SERVICES	34,506	1,446,000	1,710,000	264,000
647 PORT - OTHER MARINE SERVICES	635,396	1,097,500	1,180,500	83,000
659 NET PATIENT REVENUE	340,691,750	347,207,337	368,047,285	20,839,948
660 STATE BILL REVENUES	130,719,101	157,944,575	146,366,305	(11,578,270)
661 TRANSIT PASS REVENUE	55,580,080	57,773,338	62,157,585	4,384,247
662 TRANSIT CABLE CAR REVENUE	15,446,312	15,831,896	20,136,148	4,304,252
663 TRANSIT CASH REVENUE	39,711,295	43,029,971	46,713,162	3,683,191
664 TRANSIT CHARTER BUS REVENUE	23,450	20,259	20,664	405
665 TRANSIT ADVERTISING REVENUE	11,605,236	4,429,852	4,429,852	0
666 TRANSIT TOKEN REVENUE	3,514,407	3,493,307	4,313,051	819,744
667 TRANSIT PARATRANSIT REVENUE	1,271,203	1,778,288	1,778,288	0
669 TRANSIT OTHER OPERATING REVENUE	160,326	10,363,452	221,854	(10,141,598)
671 SFIA - FLIGHT OPERATIONS	108,628,590	148,113,000	153,141,500	5,028,500
672 SFIA - RENTAL AIRLINES	171,207,397	155,773,300	156,504,089	730,789
673 SFIA - PAVED & UNIMPROVED-AIRLINES	22,022,736	22,061,000	23,671,836	1,610,836
674 SFIA - AIRCRAFT & OUTDOOR STORAGE	7,840,838	7,626,100	8,008,176	382,076
675 SFIA - AIRLINE SUPPORT SERVICE	16,874,891	15,368,000	21,673,398	6,305,398
676 SFIA - FUEL, OIL & OTHER SERVICES	4,196,311	3,958,000	3,963,157	5,157
677 SFIA - PARKING AIRLINES	7,479,998	7,569,000	8,021,951	452,951
681 WATER SALES	174,755,035	171,644,000	154,471,200	(17,172,800)
687 HETCH HETCHY - ELECTRICITY SALES	105,232,301	98,613,090	101,217,822	2,604,732
699 OTHER CHARGES FOR SERVICES	782,636	882,000	1,692,000	810,000
860 ISF CHARGES FOR SERVICES TO AAO FUNDS	5,417,959	927,077	1,003,473	76,396
880 ISF CHARGE FOR SVC TO OTHER CITY AGENCI	6,975,879	0	0	0
890 NON ISF CHRGS FOR SVCS TO OTHER CTYAGE	859,275	95,835	101,995	6,160
Charges for Services Subtotals	1,518,726,735	1,610,532,144	1,657,565,965	47,033,821

Budget Summary

Sources by Category and Object

Object	2003-2004 Actual	2004-2005 Budget	2005-2006 Proposed	Change From 2004-2005
Other Revenues				
701 RETIREMENT - CONTRIBUTIONS	15,550,161	14,234,681	14,414,913	180,232
751 SF COMMUNITY COLLEGE DIST REVENUE	61,560	0	0	0
753 CHN - OTHER OPERATING REVENUE	14,491,275	15,584,178	13,283,359	(2,300,819)
759 PORT - OTHER NON OPERATING REVENUE	1,491,687	750,300	999,300	249,000
761 GAIN(LOSS) ON SALES OF FIXED ASSETS	29,990,744	23,801,790	30,150,000	6,348,210
762 PROCEEDS FROM SALES OF OTHER CITY PRO	4,521,990	380,200	382,200	2,000
771 SFIA - COGENERATION FACILITIES	150,157	132,000	127,961	(4,039)
772 SFIA - ELECTRICITY	18,443,219	15,561,000	19,574,200	4,013,200
773 SFIA - WATER	4,290,397	3,870,300	4,221,000	350,700
774 SFIA - SECURITY SERVICES	2,505,966	2,366,000	2,522,000	156,000
779 SFIA - MISCELLANEOUS	4,781,246	4,341,600	4,909,278	567,678
780 WATER - OTHER OPERATING REVENUE	3,142,735	3,100,000	3,100,000	0
781 GIFTS & BEQUESTS	(151,018)	7,450,914	1,109,540	(6,341,374)
782 PRIVATE GRANTS	917,508	1,398,601	1,251,432	(147,169)
789 OTHER OPERATING ADJUSTMENTS	6,348,471	210,000	175,000	(35,000)
797 CUSTOM WORK&SVC TO OTHER GOV'T AGENC	74,846	0	0	0
799 OTHER NON-OPERATING REVENUES	16,283,727	2,230,704	3,423,881	1,193,177
801 PROCEEDS FROM LONG-TERM DEBT	8,744,194	42,296,356	40,031,808	(2,264,548)
802 LOAN REPAYMENT	912,504	0	0	0
803 PROCEEDS FROM SHORT-TERM DEBT	0	44,414,000	0	(44,414,000)
849 OTHER FINANCING SOURCES	202,721	596,500	596,500	0
Other Revenues Subtotals	132,754,090	182,719,124	140,272,372	(42,446,752)
Transfers In				
920 GENERAL FUND SUBSIDY TRANSFER IN	258,931,458	289,891,261	326,865,001	36,973,740
930 OTHER OPERATING TRANSFERS IN	256,362,560	197,397,312	184,126,422	(13,270,890)
950 INTRAFUND TRANSFERS IN	125,157,456	314,830,909	359,590,773	44,759,864
Transfers In Subtotals	640,451,474	802,119,482	870,582,196	68,462,714
Fund Balance				
999 FUND BALANCE	344,550,294	240,175,025	271,143,705	30,968,680
Fund Balance Subtotals	344,550,294	240,175,025	271,143,705	30,968,680
Revenue Subtotals	5,558,931,489	5,825,422,877	6,177,546,681	352,123,804
Less Interfund and Intrafund Transfers	(640,451,474)	(802,119,482)	(870,582,196)	(68,462,714)
Net Sources	4,918,480,015	5,023,303,395	5,306,964,485	283,661,090

Budget Summary

Uses by Category and Object

Char / Obj	Object Title	2003-2004 Actual	2004-2005 Budget	2005-2006 Proposed	Change From 2004-2005
Salaries & Wages					
001/001	PERMANENT SALARIES - MISC	1,124,282,757	1,182,372,845	1,227,501,314	45,128,469
001/002	PERMANENT SALARIES - UNIFORM	366,447,902	367,777,467	384,168,915	16,391,448
001/003	PERMANENT SALARIES - PLATFORM	140,787,238	122,065,824	127,491,883	5,426,059
001/004	PERMANENT SALARIES - NURSES	102,071,781	125,200,003	134,431,463	9,231,460
001/005	TEMP SALARIES - MISC	51,369,038	21,670,105	22,941,820	1,271,715
001/006	TEMP SALARIES - NURSES	7,835,439	2,197,573	2,743,613	546,040
001/009	PREMIUM PAY	69,370,127	63,493,782	73,268,260	9,774,478
001/010	ONE-TIME SALARY PAYMENTS	16,103,911	2,629,250	2,759,815	130,565
001/011	OVERTIME	61,126,979	41,233,098	53,152,284	11,919,186
001/012	HOLIDAY PAY	15,956,972	16,072,734	16,329,952	257,218
Salaries & Wages		1,955,352,144	1,944,712,681	2,044,789,319	100,076,638
Fringe Benefits					
013/013	RETIREMENT	26,319,973	107,543,287	170,333,650	62,790,363
013/014	SOCIAL SECURITY	112,231,510	116,885,360	122,428,241	5,542,881
013/015	HEALTH SERVICE	242,479,593	265,734,823	301,658,556	35,923,733
013/016	DENTAL COVERAGE	30,424,408	31,912,433	34,423,919	2,511,486
013/017	UNEMPLOYMENT INSURANCE	1,176,955	4,257,481	5,077,648	820,167
013/019	OTHER FRINGE BENEFITS	6,990,814	13,077,922	16,320,001	3,242,079
Fringe Benefits		419,623,253	539,411,306	650,242,015	110,830,709
Overhead					
020/020	OVERHEAD	62,857,989	65,660,722	70,457,814	4,797,092
Overhead		62,857,989	65,660,722	70,457,814	4,797,092

Budget Summary

Uses by Category and Object

Char / Obj	Object Title	2003-2004 Actual	2004-2005 Budget	2005-2006 Proposed	Change From 2004-2005
Professional & Contractual Services					
021/021	TRAVEL	5,618,707	2,271,452	2,193,243	(78,209)
021/022	TRAINING	4,829,381	7,124,939	8,509,845	1,384,906
021/023	EMPLOYEE FIELD EXPENSE	830,258	526,958	533,910	6,952
021/024	MEMBERSHIP FEES	2,030,331	2,240,976	2,310,952	69,976
021/025	ENTERTAINMENT AND PROMOTION	471,046	322,385	546,988	224,603
021/026	COURT FEES AND OTHER COMPENSATION	9,408,352	9,003,081	8,842,079	(161,002)
021/027	PROFESSIONAL & SPECIALIZED SERVICES	504,590,459	506,021,940	532,863,449	26,841,509
021/028	MAINTENANCE SVCS-BUILDING & STRUCTU	27,443,992	15,001,840	19,040,357	4,038,517
021/029	MAINTENANCE SVCS - EQUIPMENT	19,001,239	26,315,730	28,712,323	2,396,593
021/030	RENTS & LEASES-BUILDINGS & STRUCTUR	112,750,899	66,716,395	97,507,129	30,790,734
021/031	RENTS & LEASES - EQUIPMENT	8,755,573	5,061,735	6,221,705	1,159,970
021/032	UTILITIES	17,724,925	14,691,243	15,110,958	419,715
021/033	POWER FOR RESALE	125,092,165	123,449,251	125,847,926	2,398,675
021/034	SUBSISTANCE	337,716	63,206	146,681	83,475
021/035	OTHER CURRENT EXPENSES	125,005,067	227,350,351	194,777,229	(32,573,122)
021/051	INSURANCE	75,852,638	77,766,481	72,971,955	(4,794,526)
021/052	TAXES, LICENSES & PERMITS	53,636,314	52,821,688	52,349,701	(471,987)
021/053	JUDGEMENTS & CLAIMS	31,529,600	19,604,538	20,255,038	650,500
021/054	OTHER FIXED CHARGES	81,408	154,712	145,497	(9,215)
055/055	RETIREMENT TRUST FUND	9,886	0	0	0
055/056	HEALTH SERVICE TRUST FUND	268,540	0	0	0
069/06C	CAPITAL PROJECTS BUDGET - CFWD ONLY	0	448,901	380,000	(68,901)
06P/06P	PROGRAMMATIC PROJECTS - BUDGET	0	813,968	4,660,535	3,846,567
079/079	ALLOCATED CHARGES	(14,725,928)	(6,175,797)	(4,869,259)	1,306,538
07U/07R	PAYMENT TO REFUNDED BOND ESCROW A	21,842,150	0	0	0
089/089	BUDGET REDUCTION - NOT DETAILED	0	0	(1,000,000)	(1,000,000)
Professional & Contractual Services		1,132,384,718	1,151,595,973	1,188,058,241	36,462,268
Aid Assistance / Grants					
036/036	AID ASSISTANCE	37,013,915	39,880,685	39,483,727	(396,958)
037/037	AID PAYMENTS	207,791,269	219,819,128	224,340,201	4,521,073
038/038	CITY GRANT PROGRAMS	143,541,207	160,441,512	175,511,541	15,070,029
039/039	CITY LOAN PROGRAMS	2,821,339	0	1,500,000	1,500,000
Aid Assistance / Grants		391,167,730	420,141,325	440,835,469	20,694,144

Budget Summary

Uses by Category and Object

Char / Obj	Object Title	2003-2004 Actual	2004-2005 Budget	2005-2006 Proposed	Change From 2004-2005
Materials & Supplies					
040/040	MATERIALS & SUPPLIES BUDGET ONLY	0	96,072,812	99,641,515	3,568,703
040/041	INVENTORIES	3,539,032	0	0	0
040/042	BUILDING & CONSTRUCTION SUPPLIES	17,042,865	7,326,971	7,719,602	392,631
040/043	EQUIPMENT MAINTENANCE SUPPLIES	26,142,674	24,599,536	24,974,976	375,440
040/044	HOSPITAL, CLINICS & LABORATORY SUPPLI	56,028,045	11,061,720	10,505,511	(556,209)
040/045	SAFETY	7,729,275	4,728,696	3,841,727	(886,969)
040/046	FOOD	11,294,299	3,425,999	3,493,257	67,258
040/047	FUELS & LUBRICANTS	12,961,949	8,020,225	11,458,819	3,438,594
040/048	WATER SEWAGE TREATMENT SUPPLIES	6,906,963	9,136,695	9,159,695	23,000
040/049	OTHER MATERIALS & SUPPLIES	38,691,364	21,695,817	20,334,206	(1,361,611)
040/04A	SMALL EQUIPMENT ITEMS	778,564	132,500	174,326	41,826
Materials & Supplies		181,115,030	186,200,971	191,303,634	5,102,663
Equipment					
060/060	EQUIPMENT PURCHASE	21,483,530	20,786,355	35,382,623	14,596,268
060/061	EQT LEASE / PURCH - INITIAL	182,951	0	204,280	204,280
060/062	EQT LEASE / PURCH - RENEWAL	2,107,967	9,156,418	753,226	(8,403,192)
060/063	EQT LEASE / PURCH - FIN AGY INITIAL	172,558	482,087	946,166	464,079
060/064	EQT LEASE / PURCH - FIN AGY RENEWAL	9,897,677	8,691,217	15,903,105	7,211,888
060/065	ANIMAL PURCHASE	27,178	0	0	0
060/066	LAND	677,859	6,000,000	0	(6,000,000)
060/068	INTEREST EXPENSE - CAPITALIZED	174,425	0	0	0
Equipment		34,724,145	45,116,077	53,189,400	8,073,323
Debt Service					
070/070	DEBT SERVICE	519,231,288	521,773,498	527,614,854	5,841,356
070/074	DEBT INTEREST	15,635	0	0	0
Debt Service		519,246,923	521,773,498	527,614,854	5,841,356
Services of Other Departments					
081/081	SERVICES OF OTHER DEPTS (AAO FUNDS)	446,726,792	484,078,744	494,756,267	10,677,523
081/083	SERVICES OF OTHER CITY AGENCIES	0	125,000	125,000	0
Services of Other Departments		446,726,792	484,203,744	494,881,267	10,677,523
Transfers Out					
091/093	OTHER OPERATING TRANSFERS OUT	152,154,548	197,397,312	184,126,422	(13,270,890)
092/092	GENERAL FUND SUBSIDY TRANSFER OUT	261,090,396	289,891,261	326,865,001	36,973,740
095/095	INTRAFUND TRANSFERS OUT	320,858,208	314,830,909	359,590,773	44,759,864
Transfers Out		734,103,152	802,119,482	870,582,196	68,462,714
Budgetary Reserves					
097/097	APPROPRIATED REVENUE - RESERVED	26,321,580	66,404,527	68,561,923	2,157,396
099/099	APPROPRIATED REVENUE - UNRESERVED	0	2,459,505	12,305,370	9,845,865
Budgetary Reserves		26,321,580	68,864,032	80,867,293	12,003,261

Budget Summary

Uses by Category and Object

Char / Obj	Object Title	2003-2004 Actual	2004-2005 Budget	2005-2006 Proposed	Change From 2004-2005
Facilities Maintenance					
06F/06F	FACILITIES MAINTENANCE PROJECTS - BUD	11,214,316	12,465,694	28,975,206	16,509,512
Facilities Maintenance		11,214,316	12,465,694	28,975,206	16,509,512
Capital Projects					
067/067	BLDS, STRUCTURES & IMPROVEMENTS	300,928,839	239,853,193	218,304,802	(21,548,391)
Capital Projects		300,928,839	239,853,193	218,304,802	(21,548,391)
Expenditure Subtotals		6,215,766,611	6,482,118,698	6,860,101,510	377,982,812
Less Interfund and Intrafund Transfers		(734,103,152)	(802,119,482)	(870,582,196)	(68,462,714)
Less Interdepartmental Recoveries		(563,255,444)	(656,695,821)	(682,554,829)	(25,859,008)
Net Uses		4,918,408,015	5,023,303,395	5,306,964,485	283,661,090

Note: Capital and facilities maintenance projects are often moved to non-annually budgeted funds and/or other spending categories.

Budget Summary

Sources by Fund

Fund	2003-2004 Actual	2004-2005 Budget	2005-2006 Proposed	Change From 2004-2005
Fund Type: 1G GENERAL FUND				
AGF GENERAL FUND	2,470,140,177	2,453,744,565	2,643,384,678	189,640,113
Fund Type: 1G GENERAL FUND	2,470,140,177	2,453,744,565	2,643,384,678	189,640,113
Fund Type: 2S SPECIAL REVENUE FUNDS				
BIF BUILDING INSPECTION FUND	33,967,431	41,885,044	44,934,409	3,049,365
CFC CHILDREN & FAMILIES FUND	7,925,702	7,758,364	11,518,223	3,759,859
CFF CONVENTION FACILITIES FUND	82,500,019	57,507,027	66,576,150	9,069,123
CHF CHILDREN'S FUND	39,147,030	40,882,205	45,157,389	4,275,184
CHS COMM HEALTH SVS SPEC REV FD	78,846,657	100,831,599	88,441,033	(12,390,566)
CRF CULTURE & RECREATION SPEC REV FD	6,823,782	7,669,089	8,467,585	798,496
CSS CHILD SUPPORT SERVICES FUND	29,338,121	14,808,937	14,852,987	44,050
CTF COURTS' SPECIAL REVENUE FUND	7,448,115	8,819,756	4,208,686	(4,611,070)
ENV ENVIRONMENTAL PROTECTION PROGRAM	2,537,467	2,158,785	1,493,687	(665,098)
GOL GOLF FUND	7,670,884	10,127,105	11,128,680	1,001,575
GSF GENERAL SERVICES SPECIAL REVENUE FUN	15,650,987	4,653,240	6,221,967	1,568,727
GTF GASOLINE TAX FUND	15,979,103	26,484,492	27,978,666	1,494,174
HWF HUMAN WELFARE SPECIAL REVENUE FUND	15,812,119	12,534,538	14,520,610	1,986,072
LIB PUBLIC LIBRARY SPECIAL REVENUE FUND	53,427,463	58,235,382	63,085,335	4,849,953
NDF NEIGHBORHOOD DEVELOPMENT SPEC REV	14,312,309	8,525,244	6,590,143	(1,935,101)
OSP OPEN SPACE & PARK FUND	33,411,264	30,921,479	32,550,862	1,629,383
PPF PUBLIC PROTECTION SPECIAL REVENUE FUI	57,774,811	59,304,251	105,221,299	45,917,048
PWF PUBLIC WORKS SPECIAL REVENUE FUND	6,744,263	7,138,095	6,524,534	(613,561)
RPF REAL PROPERTY SPECIAL REVENUE FUND	13,835,192	10,393,291	10,392,455	(836)
SCP SENIOR CITIZENS' PROGRAMS FUND	8,139,264	5,555,361	6,906,518	1,351,157
T&C TRANSPORTATION & COMMERCE S/R FD	0	169,413	0	(169,413)
WMF WAR MEMORIAL FUND	16,205,043	10,569,320	11,770,418	1,201,098
Fund Type: 2S SPECIAL REVENUE FUNDS	547,497,026	526,932,017	588,541,636	61,609,619
Fund Type: 3C CAPITAL PROJECTS FUNDS				
CCS CITYWIDE COMMUNICATION SYSTEM	0	0	1,500,000	1,500,000
EQS EARTHQUAKE SAFETY IMPROVEMENTS FUN	0	448,901	0	(448,901)
FPS FIRE PROTECTION SYSTEMS IMPVT. FUND	0	925,000	0	(925,000)
PLI PUBLIC LIBRARY IMPROVEMENT FUND	0	1,450,655	113,333	(1,337,322)
RPF RECREATION & PARK CAPITAL IMPVTS FUND	0	452,559	1,144,871	692,312
SIF STREET IMPROVEMENT FUND	0	5,842,190	36,300,000	30,457,810
XCF CITY FACILITIES IMPROVEMENT FUND	0	668,947	1,972,448	1,303,501
Fund Type: 3C CAPITAL PROJECTS FUNDS	0	9,788,252	41,030,652	31,242,400
Fund Type: 4D DEBT SERVICE FUNDS				
GOB GENERAL OBLIGATION BOND FUND	117,057,238	119,896,000	139,293,120	19,397,120
ODS OTHER DEBT SERVICE FUNDS	0	6,767,175	7,013,667	246,492
Fund Type: 4D DEBT SERVICE FUNDS	117,057,238	126,663,175	146,306,787	19,643,612
Fund Type: 5A SF INTERNATIONAL AIRPORT FUNDS				
AAA SFIA-OPERATING FUND	567,032,165	590,119,678	611,705,727	21,586,049
CPF SFIA-CAPITAL PROJECTS FUND	0	106,600,000	60,296,000	(46,304,000)
Fund Type: 5A SF INTERNATIONAL AIRPORT FU	567,032,165	696,719,678	672,001,727	(24,717,951)

Budget Summary

Sources by Fund

Fund	2003-2004 Actual	2004-2005 Budget	2005-2006 Proposed	Change From 2004-2005
Fund Type: 5C WASTEWATER ENTERPRISE FUNDS				
AAA CWP-OPERATING FUND	138,867,943	153,871,980	166,924,325	13,052,345
CPF CWP-CAPITAL PROJECTS FUND	0	49,088,550	60,900,000	11,811,450
Fund Type: 5C WASTEWATER ENTERPRISE FUN	138,867,943	202,960,530	227,824,325	24,863,795
Fund Type: 5H GENERAL HOSPITAL MEDICAL CENTER FUNDS				
AAA SFGH-OPERATING FUND	486,891,955	511,527,471	549,776,635	38,249,164
AGT SFGH-OPERATING GRANTS FUND	0	0	25,000	25,000
CPF SFGH-CAPITAL PROJECTS FUND	0	400,000	0	(400,000)
Fund Type: 5H GENERAL HOSPITAL MEDICAL C	486,891,955	511,927,471	549,801,635	37,874,164
Fund Type: 5L LAGUNA HONDA HOSPITAL FUNDS				
AAA LHH-OPERATING FUND	149,142,154	152,584,786	164,299,520	11,714,734
Fund Type: 5L LAGUNA HONDA HOSPITAL FUN	149,142,154	152,584,786	164,299,520	11,714,734
Fund Type: 5M MTA-MUNICIPAL RAILWAY FUNDS				
AAA MUNI-OPERATING FUND	482,541,815	487,501,913	512,283,874	24,781,961
CPF MUNI-CAPITAL PROJECTS FUND	0	8,191,366	0	(8,191,366)
SRF MUNI-SPECIAL REVENUE FUND	(2,183,329)	10,362,003	10,368,692	6,689
Fund Type: 5M MTA-MUNICIPAL RAILWAY FUND	480,358,486	506,055,282	522,652,566	16,597,284
Fund Type: 5N MTA-PARKING & TRAFFIC FUNDS				
AAA PARK/TRAFFIC OPERATING FUND	54,649,521	49,237,441	58,069,324	8,831,883
GTF GASOLINE TAX FUND	5,856,915	7,998,798	8,586,902	588,104
OPF OFF-STREET PARKING FUND	19,686,969	22,846,416	29,513,374	6,666,958
Fund Type: 5N MTA-PARKING & TRAFFIC FUNDS	80,193,405	80,082,655	96,169,600	16,086,945
Fund Type: 5P PORT OF SAN FRANCISCO FUNDS				
AAA PORT-OPERATING FUND	64,254,592	64,883,236	84,680,038	19,796,802
CPF PORT-CAPITAL PROJECTS FUND	0	0	346,917	346,917
Fund Type: 5P PORT OF SAN FRANCISCO FUND	64,254,592	64,883,236	85,026,955	20,143,719
Fund Type: 5T PUC-HETCH HETCHY FUNDS				
AAA HETCHY OPERATING FUND	218,387,310	180,421,415	165,198,382	(15,223,033)
Fund Type: 5T PUC-HETCH HETCHY FUNDS	218,387,310	180,421,415	165,198,382	(15,223,033)
Fund Type: 5W PUC-WATER DEPARTMENT FUNDS				
AAA SFWD-OPERATING FUND	217,950,239	236,874,745	236,779,365	(95,380)
CPF SFWD-CAPITAL PROJECTS FUND	0	46,114,000	11,255,000	(34,859,000)
PUC PUC OPERATING FUND	502,318	0	0	0
Fund Type: 5W PUC-WATER DEPARTMENT FUND	218,452,557	282,988,745	248,034,365	(34,954,380)
Fund Type: 6I INTERNAL SERVICE FUNDS				
CSF IS-CENTRAL SHOPS FUND	(791,971)	0	0	0
FCF FINANCE CORPORATION FUNDS	0	8,415,656	8,611,808	196,152
OIS IS-REPRODUCTION FUND	540,179	0	0	0
TIF TELECOMMUNICATION FUND	(759,371)	145,754	145,754	0
Fund Type: 6I INTERNAL SERVICE FUNDS	(1,011,163)	8,561,410	8,757,562	196,152

Budget Summary

Sources by Fund

Fund	2003-2004 Actual	2004-2005 Budget	2005-2006 Proposed	Change From 2004-2005
Fund Type: 7E EXPENDABLE TRUST FUNDS				
BEQ BEQUESTS FUND	5,968,393	1,405,648	2,433,533	1,027,885
GIF GIFT FUND	0	5,219,331	1,417,845	(3,801,486)
Fund Type: 7E EXPENDABLE TRUST FUNDS	5,968,393	6,624,979	3,851,378	(2,773,601)
Fund Type: 7P PENSION TRUST FUNDS				
RET EMPLOYEES' RETIREMENT SYSTEM	15,699,251	14,484,681	14,664,913	180,232
Fund Type: 7P PENSION TRUST FUNDS	15,699,251	14,484,681	14,664,913	180,232
Revenue Subtotals	5,558,931,489	5,825,422,877	6,177,546,681	352,123,804
Less Interfund and Intrafund Transfers	(640,451,474)	(802,119,482)	(870,582,196)	(68,462,714)
Net Sources	4,918,480,015	5,023,303,395	5,306,964,485	283,661,090

Budget Summary

Uses by Service Area, Department and Program

Program	2003-2004 Actual	2004-2005 Budget	2005-2006 Proposed	Change From 2004-2005
Service Area : A PUBLIC PROTECTION				
ADULT PROBATION				
ADMINISTRATION	1,873,892	1,581,210	1,653,260	72,050
COMMUNITY SERVICES	6,701,291	6,215,561	6,435,080	219,519
PRE-SENTENCING INVESTIGATION	1,384,468	2,493,826	2,582,658	88,832
ADULT PROBATION	9,959,651	10,290,597	10,670,998	380,401
DISTRICT ATTORNEY				
ADMINISTRATION	745,626	701,437	873,114	171,677
CAREER CRIMINAL PROSECUTION	735,256	729,765	752,668	22,903
CHILD ABDUCTION	679,241	748,802	778,805	30,003
CRIMINAL JUSTICE	183,022	0	0	0
FAMILY VIOLENCE PROGRAM	491,531	483,869	559,553	75,684
FELONY PROSECUTION	17,623,286	16,876,818	17,553,108	676,290
INTEGRATED POLICE PROSECUTION / SUBPOENA	290,666	343,643	7,839	(335,804)
MISDEMEANOR PROSECUTION	1,595,901	2,347,751	2,218,497	(129,254)
SUPPORT SERVICES	2,109,964	2,352,175	3,684,086	1,331,911
WORK ORDERS & GRANTS	6,743,686	6,411,224	6,989,259	578,035
DISTRICT ATTORNEY	31,198,179	30,995,484	33,416,929	2,421,445
EMERGENCY COMMUNICATIONS DEPARTMENT				
911 PROJECT	8,044,747	6,820,089	10,159,350	3,339,261
CITYWIDE RADIO SYSTEM	708,200	42,000	42,000	0
EMERGENCY COMMUNICATIONS	22,594,065	31,845,723	43,049,508	11,203,785
EMERGENCY SERVICES COORDINATION	958,195	640,782	16,555,830	15,915,048
FALSE ALARM PREVENTION	334,513	356,888	460,275	103,387
EMERGENCY COMMUNICATIONS DEPARTMENT	32,639,720	39,705,482	70,266,963	30,561,481

Budget Summary

Uses by Service Area, Department and Program

Program	2003-2004 Actual	2004-2005 Budget	2005-2006 Proposed	Change From 2004-2005
Service Area : A PUBLIC PROTECTION				
FIRE DEPARTMENT				
ADMINISTRATION	13,449,942	13,588,650	14,631,913	1,043,263
AIRPORT SERVICES	10,816,104	11,549,467	13,070,966	1,521,499
FIRE	16,449	0	20,000	20,000
FIREBOAT	1,794,200	2,105,638	2,313,957	208,319
GRANT SERVICES	0	0	383,297	383,297
INVESTIGATION	1,531,242	1,623,314	1,794,899	171,585
NEIGHBORHOOD EMERG. RESP. TRAINING	11,458	0	0	0
PREVENTION	6,133,546	6,215,862	7,011,709	795,847
SUPPORT SERVICES	8,837,156	9,009,500	9,583,889	574,389
SUPPRESSION	164,142,308	156,141,614	167,687,265	11,545,651
TRAINING BUREAU	4,945,520	6,077,741	5,371,722	(706,019)
WORK ORDER SERVICES	6,201,468	7,356,087	7,614,951	258,864
FIRE DEPARTMENT	217,879,393	213,667,873	229,484,568	15,816,695
JUVENILE PROBATION				
ADMINISTRATION	5,695,658	5,770,272	5,671,012	(99,260)
CHILDREN'S BASELINE	1,633,156	1,657,449	1,550,562	(106,887)
CHILDREN'S SVCS - NON-CHILDREN'S FUND	172,972	194,000	194,000	0
JUVENILE HALL	9,347,520	9,729,578	10,305,358	575,780
JUVENILE HALL REPLACEMENT DEBT PAYMENT	0	0	1,701,600	1,701,600
LOG CABIN RANCH	1,670,088	1,662,868	2,142,238	479,370
PROBATION SERVICES	12,173,788	10,879,199	13,341,169	2,461,970
JUVENILE PROBATION	30,693,182	29,893,366	34,905,939	5,012,573
POLICE				
AIRPORT POLICE	26,752,246	30,645,388	34,636,104	3,990,716
CAPITAL PROJECTS	97,007	0	0	0
INVESTIGATIONS	55,925,064	37,777,758	56,525,971	18,748,213
OFFICE OF CITIZEN COMPLAINTS	2,576,411	2,966,041	3,250,312	284,271
OFFICE OF EMERGENCY SERVICE	63,342	0	0	0
OPERATIONS & ADMINISTRATION	48,249,723	46,731,906	51,782,465	5,050,559
PATROL	156,193,103	179,136,137	186,923,096	7,786,959
POLICE HOMELAND SECURITY - FY2005	0	0	407,458	407,458
WORK ORDER SERVICES	12,560,906	10,847,559	10,553,112	(294,447)
POLICE	302,417,802	308,104,789	344,078,518	35,973,729

Budget Summary

Uses by Service Area, Department and Program

Program	2003-2004 Actual	2004-2005 Budget	2005-2006 Proposed	Change From 2004-2005
Service Area : A PUBLIC PROTECTION				
PUBLIC DEFENDER				
CRIMINAL & SPECIAL DEFENSE	15,631,285	16,577,519	17,961,727	1,384,208
GRANT SERVICES	473,959	290,705	229,378	(61,327)
PUBLIC DEFENDER	16,105,244	16,868,224	18,191,105	1,322,881
SHERIFF				
ADMINISTRATION	9,121,820	8,824,227	9,018,159	193,932
COURT SECURITY & PROCESS	7,666,627	7,646,861	8,511,389	864,528
CUSTODY & JAIL PROGRAMS	64,349,229	98,171,232	101,455,361	3,284,129
FACILITIES & EQUIPMENT	4,742,013	5,217,432	4,416,923	(800,509)
RECRUITMENT & TRAINING	2,034,793	2,828,905	3,824,889	995,984
SECURITY SERVICES	11,176,101	11,233,751	11,392,101	158,350
SHERIFF FACILITIES MAINTENANCE	334,677	350,000	350,000	0
SHERIFF FIELD SERVICES	4,787,514	4,459,536	4,796,291	336,755
SHERIFF PROGRAMS	10,105,202	8,460,765	7,578,537	(882,228)
SHERIFF	114,317,976	147,192,709	151,343,650	4,150,941
TRIAL COURTS				
CHILD SUPPORT SERVICES - TRIAL COURTS	1,529,586	1,560,422	0	(1,560,422)
COURT HOUSE DEBT SERVICE	4,460,877	8,819,756	2,957,305	(5,862,451)
DISPUTE RESOLUTION PROGRAM	352,586	353,746	353,746	0
INDIGENT DEFENSE / GRAND JURY	7,697,882	6,987,801	7,240,905	253,104
SUPERIOR COURT	1,782,000	0	0	0
SUPERIOR COURT SERVICES	338,109	0	177,374	177,374
TRIAL COURT SERVICES	25,039,699	25,188,799	25,099,764	(89,035)
DEPARTMENTAL TRANSFER ADJUSTMENT	0	0	1,000,000	1,000,000
TRIAL COURTS	41,200,739	42,910,524	36,829,094	(6,081,430)
Service Area : A Subtotals	796,411,886	839,629,048	929,187,764	89,558,716

Budget Summary

Uses by Service Area, Department and Program

Program	2003-2004 Actual	2004-2005 Budget	2005-2006 Proposed	Change From 2004-2005
Service Area : B PUBLIC WORKS, TRANSPORTATION & COMMERCE				
AIRPORT				
ADMINISTRATION, BUSINESS	427,522,600	428,750,324	396,688,922	(32,061,402)
FACILITIES MAINTENANCE, CONSTRUCTION	67,558,480	116,360,450	120,554,801	4,194,351
MAINTENANCE	67,449	0	0	0
NON PROGRAM	(787,036)	0	0	0
SAFETY & SECURITY	27,642,672	30,904,471	34,582,536	3,678,065
AIRPORT	522,004,165	576,015,245	551,826,259	(24,188,986)
BOARD OF APPEALS				
APPEALS PROCESSING	418,007	466,584	543,297	76,713
BOARD OF APPEALS	418,007	466,584	543,297	76,713
DEPARTMENT OF BUILDING INSPECTION				
ADMINISTRATION	7,042,239	11,438,912	8,498,939	(2,939,973)
INSPECTION SERVICES	16,741,164	17,644,708	19,278,535	1,633,827
PERMIT SERVICES	10,944,058	12,495,174	16,521,935	4,026,761
DEPARTMENT OF BUILDING INSPECTION	34,727,461	41,578,794	44,299,409	2,720,615
ECONOMIC & WORKFORCE DEVELOPMENT				
ECONOMIC DEVELOPMENT	1,350,216	2,131,864	4,647,711	2,515,847
FILM SERVICES	0	166,304	535,000	368,696
PUBLIC FINANCE PROGRAMS	173,067	345,608	0	(345,608)
SEISMIC SAFETY LOAN PROGRAM	23,987	0	0	0
SMALL BUSINESS AFFAIRS	318,306	386,146	291,347	(94,799)
ECONOMIC & WORKFORCE DEVELOPMENT	1,865,576	3,029,922	5,474,058	2,444,136

Budget Summary

Uses by Service Area, Department and Program

Program	2003-2004 Actual	2004-2005 Budget	2005-2006 Proposed	Change From 2004-2005
Service Area : B PUBLIC WORKS, TRANSPORTATION & COMMERCE				
GENERAL SERVICES AGENCY - PUBLIC WORKS				
ADMINISTRATION	20,395,649	22,364,808	22,121,583	(243,225)
ADMINISTRATION	73,564	0	0	0
ARCHITECTURE	4,466,872	3,869,223	4,073,958	204,735
BUILDING REPAIR & MAINTENANCE	28,717,057	35,264,788	35,907,298	642,510
CITY CAPITAL PROJECTS	3,081,051	8,260,065	52,931,000	44,670,935
COMMUNITY ARTS & EDUCATION	9,137	0	0	0
COMMUNITY DEVELOPMENT	0	250,000	0	(250,000)
CONSTRUCTION MANAGEMENT SERVICES	7,876,590	5,842,517	6,202,553	360,036
CONSUMER ASSURANCE	493	0	0	0
COUNTY JAIL 8 & 9	438,437	0	0	0
COURT HOUSE DEBT SERVICE	3,408	0	0	0
CUSTODY & JAIL PROGRAMS	(19,114)	0	0	0
DEVELOPMENT & PLANNING	3,425	0	0	0
DISABILITY ACCESS	848,895	0	0	0
ENGINEERING	7,995,630	6,843,276	7,183,122	339,846
FACILITIES & EQUIPMENT	195,821	0	0	0
FACILITIES MANAGEMENT & OPERATIONS	545,299	0	0	0
INTERDEPARTMENTAL WORK ORDERS	9,200	0	0	0
MAINTENANCE	456,147	0	0	0
MARINA YACHT HARBOR	211,146	0	0	0
MUNI CONSTRUCTION	78,832	0	0	0
NEIGHBORHOOD BEAUTIFICATION	767,190	425,000	450,000	25,000
NEIGHBORHOOD SERVICES	7,104,641	0	0	0
NON PROGRAM	0	438,451	0	(438,451)
PRIMARY CARE - AMBU CARE - HEALTH CNTRS	29,262	0	0	0
PUC GENERAL MANAGEMENT	109,603	0	0	0
SFGH - ACUTE CARE - HOSPITAL	820,509	0	0	0
STREET & SEWER REPAIR	14,134,226	20,815,719	21,398,143	582,424
STREET ENVIRONMENTAL SERVICES	35,846,655	38,038,190	38,689,985	651,795
STREET USE MANAGEMENT	5,490,196	12,681,129	13,393,412	712,283
TRAFFIC ENGINEERING & OPERATIONS	3,526	0	0	0
URBAN FORESTRY	7,627,930	10,170,736	11,739,537	1,568,801
WAR MEMORIAL OPERATIONS & MAINTENANCE	357,265	0	0	0
WORK ORDER SERVICES	406,399	0	0	0
DEPARTMENTAL TRANSFER ADJUSTMENT	0	0	(57,797,113)	(57,797,113)
GENERAL SERVICES AGENCY - PUBLIC WORKS	148,084,941	165,263,902	156,293,478	(8,970,424)

Budget Summary

Uses by Service Area, Department and Program

Program	2003-2004 Actual	2004-2005 Budget	2005-2006 Proposed	Change From 2004-2005
Service Area : B PUBLIC WORKS, TRANSPORTATION & COMMERCE				
MUNICIPAL TRANSPORTATION AGENCY				
CALTRAIN JOINT POWERS BOARD	0	6,337,070	6,337,070	0
DEPARTMENTAL FUND TRANSFER	690,158	0	0	0
FAST PASS ON BART	0	9,437,653	9,437,653	0
LEGAL	0	15,898,811	16,148,811	250,000
MRD-OPERATIONS DIVISION (OP)	5,167,367	0	0	0
MUNI - MAINTENANCE	408,708	0	0	0
MUNI CAPITAL PLANNING & EXTERNAL	1,834,118	1,656,949	1,735,645	78,696
MUNI CONSTRUCTION	6,830,663	10,560,745	3,821,924	(6,738,821)
MUNI EXECUTIVE OFFICE, SECURITY, SAFETY	15,764,635	16,827,132	17,361,249	534,117
MUNI FINANCE & ADMINISTRATION	16,188,420	16,730,039	21,682,185	4,952,146
MUNI HUMAN RESOURCES	5,838,333	5,693,764	6,060,966	367,202
MUNI MAINTENANCE	114,551,418	121,012,670	127,419,988	6,407,318
MUNI SERVICE OPERATIONS & SCHEDULES	27,233,913	26,890,523	26,524,501	(366,022)
MUNI TRANSPORTATION	188,797,886	183,000,259	198,057,408	15,057,149
MUNI-WIDE BENEFITS	13,797,270	25,790,031	27,648,249	1,858,218
MUNI-WIDE SERVICES	37,366,382	94,922	6,756,373	6,661,451
NEIGHBORHOOD SERVICES	7,378	0	0	0
PARATRANSIT	18,257,597	20,073,976	20,073,976	0
PARKING & TRAFFIC ADMINISTRATION	4,376,454	5,377,496	5,483,846	106,350
PARKING & TRAFFIC ENFORCEMENT	26,231,972	30,422,343	29,561,131	(861,212)
PARKING CITATIONS	10,746,657	11,456,452	12,425,590	969,138
PARKING GARAGES, LOTS & METERS	19,985,956	22,196,416	22,074,411	(122,005)
RESIDENTIAL PERMIT PARKING	780,995	1,017,165	1,336,490	319,325
TRAFFIC ENGINEERING & OPERATIONS	11,654,283	13,122,192	14,535,734	1,413,542
WORKERS COMPENSATION	23,740,042	24,025,000	26,945,300	2,920,300
DEPARTMENTAL TRANSFER ADJUSTMENT	0	(10,326,134)	(9,212,678)	1,113,456
MUNICIPAL TRANSPORTATION AGENCY	550,250,605	557,295,474	592,215,822	34,920,348
PORT				
ADMIN / FINANCE	0	0	223,641	223,641
ADMINISTRATION	17,726,104	18,496,405	18,917,288	420,883
ENGINEERING & ENVIRONMENTAL	0	0	4,112,452	4,112,452
MAINTENANCE	20,216,755	24,140,292	29,481,847	5,341,555
MARITIME OPERATIONS & MARKETING	1,512,590	1,571,426	1,748,545	177,119
OPERATIONS & MAINTENANCE	0	0	123,276	123,276
PLANNING & DEVELOPMENT	1,617,480	2,169,617	2,191,547	21,930
REAL ESTATE & ASSET MANAGEMENT	11,087,930	9,049,206	9,276,112	226,906
PORT	52,160,859	55,426,946	66,074,708	10,647,762

Budget Summary

Uses by Service Area, Department and Program

Program	2003-2004 Actual	2004-2005 Budget	2005-2006 Proposed	Change From 2004-2005
Service Area : B PUBLIC WORKS, TRANSPORTATION & COMMERCE				
PUBLIC UTILITIES				
CAPITAL PROJECTS	507	0	0	0
CUSTOMER SERVICES	8,518,676	9,639,624	11,148,264	1,508,640
ENGINEERING & CONSTRUCTION	16,988,987	39,133,309	41,408,248	2,274,939
FINANCE	5,275,388	6,073,921	7,437,796	1,363,875
HETCH HETCHY CAPITAL PROJECTS	413,886	35,133,000	29,500,000	(5,633,000)
HETCH HETCHY PROJECT OPERATIONS	402,117	0	0	0
HUMAN RESOURCES	4,950,608	5,044,879	6,433,838	1,388,959
INFORMATION TECHNOLOGY	11,720,737	12,846,775	14,753,956	1,907,181
LHP ADMIN & STREETLIGHT MAINTENANCE	140,757	2,153,647	2,058,256	(95,391)
LIGHT, HEAT & POWER	73,187,755	69,097,291	71,601,731	2,504,440
NATURAL RESOURCES	682,643	1,017,995	6,594,889	5,576,894
NEIGHBORHOOD SERVICES	102,235	0	0	0
OPERATIONS ADMINISTRATION	907,984	1,626,468	36,342,829	34,716,361
POWER & WATER SUPPLY OPERATIONS	94,444,385	101,533,768	105,006,726	3,472,958
PUC GENERAL MANAGEMENT	8,342,552	12,556,877	13,405,250	848,373
REAL ESTATE	1,057,767	1,320,373	1,522,585	202,212
SOLAR POWER PROGRAM	0	5,065,000	0	(5,065,000)
STREETLIGHT MAINTENANCE	1,821,804	0	0	0
SYSTEM PLANNING / REGULATORY CONTROL	3,876,070	4,862,218	3,076,765	(1,785,453)
WASTEWATER OPERATIONS	229,269,865	191,536,936	217,641,285	26,104,349
WATER (IN-CITY) DISTRIBUTION	87,042,009	92,871,898	74,645,537	(18,226,361)
WATER CAPITAL PROJECTS	1,518,787	71,914,000	31,355,000	(40,559,000)
WATER FACILITIES MAINTENANCE PROJECTS	792	0	3,000,000	3,000,000
WATER GENERAL	52,129	0	0	0
WATER PROGRAMMATIC PROJECTS	482,711	1,000,000	1,000,000	0
WATER QUALITY	11,673,770	13,420,699	12,980,508	(440,191)
WATER RESOURCES	0	0	2,455,041	2,455,041
WATER SUPPLY & TREATMENT	48,513,152	55,477,061	36,307,426	(19,169,635)
DEPARTMENTAL TRANSFER ADJUSTMENT	(151,902,724)	(148,301,094)	(154,736,822)	(6,435,728)
PUBLIC UTILITIES	459,485,349	585,024,645	574,939,108	(10,085,537)
TAXI COMMISSION				
TAXI ENFORCEMENT	1,267,390	1,299,204	1,388,681	89,477
TAXI COMMISSION	1,267,390	1,299,204	1,388,681	89,477
Service Area : B Subtotals	1,770,264,353	1,985,400,716	1,993,054,820	7,654,104

Budget Summary

Uses by Service Area, Department and Program

Program	2003-2004 Actual	2004-2005 Budget	2005-2006 Proposed	Change From 2004-2005
Service Area : C HUMAN WELFARE & NEIGHBORHOOD DEVELOPMENT				
CHILD SUPPORT SERVICES				
CASES CONSORTIUM	17,537,095	2,369,270	2,542,303	173,033
CHILD SUPPORT SERVICES	11,977,004	12,439,667	12,310,684	(128,983)
CHILD SUPPORT SERVICES	29,514,099	14,808,937	14,852,987	44,050
CHILDREN & FAMILIES COMMISSION				
CHILDREN & FAMILIES	7,925,702	7,758,364	8,184,890	426,526
PUBLIC EDUCATION FUND - PROP H	0	0	3,333,333	3,333,333
CHILDREN & FAMILIES COMMISSION	7,925,702	7,758,364	11,518,223	3,759,859
CHILDREN, YOUTH & THEIR FAMILIES				
CHILDREN'S BASELINE	15,372,093	23,653,807	17,159,551	(6,494,256)
CHILDREN'S FUND PROGRAMS	31,200,910	26,886,014	31,771,101	4,885,087
CHILDREN'S SVCS - NON-CHILDREN'S FUND	4,012,782	2,373,107	2,319,629	(53,478)
PUBLIC EDUCATION FUND - PROP H	0	0	6,666,667	6,666,667
CHILDREN, YOUTH & THEIR FAMILIES	50,585,785	52,912,928	57,916,948	5,004,020
COUNTY EDUCATION OFFICE				
COUNTY EDUCATION SERVICES	68,296	69,023	71,130	2,107
COUNTY EDUCATION OFFICE	68,296	69,023	71,130	2,107
DEPARTMENT OF THE STATUS OF WOMEN				
CHILDREN'S BASELINE	0	194,781	198,677	3,896
DOMESTIC VIOLENCE	261,539	306,500	194,000	(112,500)
STATUS OF WOMEN	2,398,951	1,919,954	2,050,362	130,408
DEPARTMENT OF THE STATUS OF WOMEN	2,660,490	2,421,235	2,443,039	21,804
ENVIRONMENT				
CLEAN AIR	1,957,495	1,358,446	516,567	(841,879)
CLIMATE CHANGE / ENERGY	1,075,033	694,785	906,449	211,664
ENVIRONMENT	1,965,956	2,017,326	1,912,445	(104,881)
ENVIRONMENT - OUTREACH	1,602,081	1,418,287	1,324,726	(93,561)
ENVIRONMENTAL JUSTICE / YOUTH EMPLOYMENT	2,309,870	50,000	0	(50,000)
GREEN BUILDING	201,429	352,734	347,453	(5,281)
RECYCLING	1,603,326	3,212,010	3,047,232	(164,778)
SOLID WASTE MANAGEMENT	1,526,291	434,331	0	(434,331)
TOXICS	735,220	1,003,006	933,379	(69,627)
URBAN FORESTRY	92,482	102,204	109,469	7,265
ENVIRONMENT	13,069,183	10,643,129	9,097,720	(1,545,409)

Budget Summary

Uses by Service Area, Department and Program

Program	2003-2004 Actual	2004-2005 Budget	2005-2006 Proposed	Change From 2004-2005
Service Area : C HUMAN WELFARE & NEIGHBORHOOD DEVELOPMENT				
HUMAN RIGHTS				
HUMAN RIGHTS	4,690,904	4,172,684	4,149,910	(22,774)
HUMAN RIGHTS	4,690,904	4,172,684	4,149,910	(22,774)
HUMAN SERVICES AGENCY				
ADMINISTRATION	64,227,966	64,158,215	83,147,978	18,989,763
ADULT SERVICES	110,177,553	114,603,912	117,244,506	2,640,594
CALWORKS	53,230,167	60,623,243	60,374,121	(249,122)
CHILDREN'S BASELINE	17,968,111	14,593,910	13,608,523	(985,387)
CHILDREN'S FUND PROGRAMS	0	0	785,000	785,000
COUNTY ADULT ASSISTANCE PROGRAM	57,412,546	55,267,688	53,256,932	(2,010,756)
DISABLED CHILDREN/POOR/NEEDY SERVICES	0	2,400,000	0	(2,400,000)
FAMILY & CHILDREN SERVICE	122,649,415	134,649,869	135,577,141	927,272
FOOD STAMPS	10,245,604	10,761,953	11,438,280	676,327
HOUSING & HOMELESSNESS	43,885,379	51,720,800	62,127,367	10,406,567
MEDI - CAL	18,621,631	20,317,430	21,252,506	935,076
REFUGEE RESETTLEMENT	918,413	824,009	824,072	63
WORKFORCE DEVELOPMENT	10,740,209	12,260,881	12,412,299	151,418
HUMAN SERVICES AGENCY	510,076,994	542,181,910	572,048,725	29,866,815
RENT ARBITRATION BOARD				
RENT BOARD	3,797,266	4,233,053	4,673,016	439,963
RENT ARBITRATION BOARD	3,797,266	4,233,053	4,673,016	439,963
Service Area : C Subtotals	622,388,719	639,201,263	676,771,698	37,570,435

Budget Summary

Uses by Service Area, Department and Program

Program	2003-2004 Actual	2004-2005 Budget	2005-2006 Proposed	Change From 2004-2005
Service Area : D COMMUNITY HEALTH				
PUBLIC HEALTH				
ADMINISTRATION	98,430,070	125,611,872	109,457,642	(16,154,230)
CHILDREN'S BASELINE	38,313,385	34,684,402	37,267,913	2,583,511
DISEASE CONTROL	19,789,805	19,403,288	22,715,455	3,312,167
EMERGENCY MEDICAL SERVICES AGENCY	2,009,525	1,818,621	1,782,838	(35,783)
ENVIRONMENTAL HEALTH SERVICES	13,903,145	13,591,004	13,995,449	404,445
HEALTH AT HOME	4,312,204	7,298,682	5,036,851	(2,261,831)
HEALTH PROMOTION & PREVENTION	6,975,438	5,997,068	5,754,794	(242,274)
HIV / AIDS	65,197,975	71,265,847	56,015,619	(15,250,228)
HOUSING & URBAN HEALTH	11,793,173	13,910,833	15,066,045	1,155,212
JAIL HEALTH SERVICES	23,130,114	21,550,788	22,373,061	822,273
LAGUNA HONDA - LONG TERM CARE	144,933,324	148,821,993	160,408,522	11,586,529
LAGUNA HONDA HOSP - ACUTE CARE	1,636,118	1,814,043	1,879,627	65,584
LAGUNA HONDA HOSP - COMM SUPPORT CARE	1,137,616	1,129,850	1,192,471	62,621
MATERNAL & CHILD HEALTH	15,296,672	20,180,780	20,803,601	622,821
MENTAL HEALTH - ACUTE CARE	3,243,066	4,527,077	4,394,297	(132,780)
MENTAL HEALTH - CHILDREN'S PROGRAM	16,340,947	23,309,767	23,894,247	584,480
MENTAL HEALTH - COMMUNITY CARE	110,161,757	107,093,939	117,735,079	10,641,140
MENTAL HEALTH - LONG TERM CARE	18,370,291	15,165,824	15,703,944	538,120
OCCUPATIONAL SAFETY & HEALTH	1,241,400	1,434,150	1,524,955	90,805
PRIMARY CARE - AMBU CARE - HEALTH CNTRS	39,924,569	35,520,611	37,037,690	1,517,079
SFGH - ACUTE CARE - HOSPITAL	305,202,180	327,920,541	369,184,695	41,264,154
SFGH - ACUTE CARE - JAILS	2,180,545	5,000,383	5,261,283	260,900
SFGH - ACUTE CARE - PSYCHIATRY	29,972,227	25,247,448	26,311,916	1,064,468
SFGH - AMBU CARE - HOSPITAL CLINICS	14,137,639	8,866,671	9,394,115	527,444
SFGH - AMBU CARE - METHADONE CLINIC	1,144,975	1,760,756	1,837,056	76,300
SFGH - AMBU CARE - OCCUPATIONAL HEALTH	2,981,054	3,057,813	2,347,520	(710,293)
SFGH - EMERGENCY - PSYCHIATRIC SERVICES	5,192,120	4,774,107	5,493,490	719,383
SFGH - EMERGENCY - TRAUMA	17,847,612	15,815,060	17,134,061	1,319,001
SFGH - LONG TERM CARE - MHRF	10,957,975	13,300,940	13,614,256	313,316
SUBSTANCE ABUSE - COMMUNITY CARE	58,613,820	59,129,752	55,071,081	(4,058,671)
DEPARTMENTAL TRANSFER ADJUSTMENT	(98,224,658)	(98,224,658)	(82,000,000)	16,224,658
PUBLIC HEALTH	986,146,083	1,040,779,252	1,097,689,573	56,910,321
Service Area : D Subtotals	986,146,083	1,040,779,252	1,097,689,573	56,910,321

Budget Summary

Uses by Service Area, Department and Program

Program	2003-2004 Actual	2004-2005 Budget	2005-2006 Proposed	Change From 2004-2005
Service Area : E CULTURE & RECREATION				
ACADEMY OF SCIENCES				
ACADEMY OF SCIENCES	1,856,192	1,672,765	1,702,378	29,613
ACADEMY OF SCIENCES	1,856,192	1,672,765	1,702,378	29,613
ARTS COMMISSION				
ADMINISTRATION	748,618	510,341	1,019,627	509,286
CAPITAL PROJECTS	6,960	0	0	0
CIVIC COLLECTION	9,650	136,000	75,000	(61,000)
COMMUNITY ARTS & EDUCATION	2,513,775	2,702,608	2,791,502	88,894
CULTURAL EQUITY	1,940,374	1,935,000	1,944,198	9,198
GALLERY	31,251	15,000	15,000	0
MUNICIPAL SYMPHONY CONCERTS	1,235,252	1,314,301	1,381,000	66,699
NEIGHBORHOOD SERVICES	63,098	0	0	0
PUBLIC ART	275,040	662,555	701,331	38,776
STREET ARTISTS	134,197	164,686	167,680	2,994
ARTS COMMISSION	6,958,215	7,440,491	8,095,338	654,847
ASIAN ART MUSEUM				
ASIAN ART MUSEUM	6,941,035	7,437,210	6,772,979	(664,231)
ASIAN ART MUSEUM	6,941,035	7,437,210	6,772,979	(664,231)
FINE ARTS MUSEUM				
ADMISSIONS	1,359,113	1,160,000	4,297,000	3,137,000
OPER & MAINT OF MUSEUMS	4,651,524	5,074,802	9,023,815	3,949,013
FINE ARTS MUSEUM	6,010,637	6,234,802	13,320,815	7,086,013
LAW LIBRARY				
LAW LIBRARY	488,964	518,045	404,175	(113,870)
LAW LIBRARY	488,964	518,045	404,175	(113,870)

Budget Summary

Uses by Service Area, Department and Program

Program	2003-2004 Actual	2004-2005 Budget	2005-2006 Proposed	Change From 2004-2005
Service Area : E CULTURE & RECREATION				
PUBLIC LIBRARY				
ADMINISTRATION	2,593,913	3,281,242	3,863,346	582,104
ADULT SERVICES	4,987,433	5,658,280	330,000	(5,328,280)
BRANCH LIBRARIES	10,551,722	12,585,104	13,307,083	721,979
CHILDREN'S BASELINE	5,337,761	5,976,881	6,315,680	338,799
CHILDREN'S SVCS - CHILDREN'S FUND	386,949	420,750	751,351	330,601
COMMUNICATIONS, COLLECTIONS & ADULT SERV	1,032,740	1,101,138	6,797,559	5,696,421
COMMUNITY ARTS & EDUCATION	106,654	0	0	0
INFORMATION TECHNOLOGY	2,849,137	3,565,796	3,377,740	(188,056)
MAIN LIBRARY	12,507,252	15,162,714	15,610,984	448,270
OPERATIONS & MAINTENANCE	8,393,698	7,300,367	7,609,767	309,400
TECHNICAL SERVICES	3,687,184	3,793,176	4,022,235	229,059
PUBLIC LIBRARY	52,434,443	58,845,448	61,985,745	3,140,297
RECREATION & PARK				
ADMINISTRATION	15,301,842	15,715,846	18,166,932	2,451,086
CAPITAL PROJECTS	6,238,387	15,730,919	21,437,238	5,706,319
CHILDREN'S BASELINE	12,264,949	12,089,563	13,771,784	1,682,221
CHILDREN'S SVCS - NON-CHILDREN'S FUND	272,243	343,000	343,000	0
CITYWIDE FACILITIES	17,433,313	19,390,945	21,285,600	1,894,655
CITYWIDE SERVICES	10,599,830	12,805,859	13,534,603	728,744
DEVELOPMENT & PLANNING	0	11,000	11,000	0
GOLDEN GATE PARK	9,586,192	11,103,554	12,323,834	1,220,280
MARINA YACHT HARBOR	14,373	0	0	0
NEIGHBORHOOD SERVICES	21,519,843	24,939,155	23,651,349	(1,287,806)
STRUCTURAL MAINTENANCE	12,877,261	9,838,865	12,145,171	2,306,306
ZOO OPERATIONS	0	216,522	389,198	172,676
DEPARTMENTAL TRANSFER ADJUSTMENT	(17,332,393)	(17,332,393)	(20,689,472)	(3,357,079)
RECREATION & PARK	88,775,840	104,852,835	116,370,237	11,517,402
WAR MEMORIAL				
WAR MEMORIAL OPERATIONS & MAINTENANCE	10,712,477	10,529,562	11,032,521	502,959
WAR MEMORIAL	10,712,477	10,529,562	11,032,521	502,959
Service Area : E Subtotals	174,177,803	197,531,158	219,684,188	22,153,030

Budget Summary

Uses by Service Area, Department and Program

Program	2003-2004 Actual	2004-2005 Budget	2005-2006 Proposed	Change From 2004-2005
Service Area : F GENERAL ADMINISTRATION & FINANCE				
ASSESSOR / RECORDER				
PERSONAL PROPERTY	1,802,856	1,882,678	1,693,440	(189,238)
REAL PROPERTY	2,583,992	3,297,498	3,594,244	296,746
RECORDER	2,637,595	3,403,877	3,742,014	338,137
TAX ASSESSMENT	2,988,996	3,575,885	3,566,374	(9,511)
TECHNICAL SERVICES	520,852	661,758	556,209	(105,549)
ASSESSOR / RECORDER	10,534,291	12,821,696	13,152,281	330,585
BOARD OF SUPERVISORS				
BOARD OF SUPERVISORS	3,769,925	3,882,091	3,796,898	(85,193)
BUDGET & LEGISLATIVE ANALYSTS	2,063,400	2,289,268	2,343,296	54,028
CHILDREN'S BASELINE	181,870	193,884	205,871	11,987
CLERK OF THE BOARD	2,747,818	3,088,529	2,577,151	(511,378)
LOCAL AGENCY FORMATION	294,286	386,415	308,222	(78,193)
BOARD OF SUPERVISORS	9,057,299	9,840,187	9,231,438	(608,749)
CITY ATTORNEY				
CLAIMS	4,355,268	4,571,691	4,855,270	283,579
LEGAL INITIATIVES	1,635,000	1,635,000	2,735,000	1,100,000
LEGAL SERVICE	52,878,573	44,015,510	49,318,577	5,303,067
WATER PROGRAMMATIC PROJECTS	9,034	0	0	0
CITY ATTORNEY	58,877,875	50,222,201	56,908,847	6,686,646
CITY PLANNING				
ADMINISTRATION	2,401,757	4,768,896	4,376,711	(392,185)
CURRENT PLANNING	7,582,098	7,178,359	8,724,404	1,546,045
LONG RANGE PLANNING	2,364,294	4,576,647	3,830,276	(746,371)
CITY PLANNING	12,348,149	16,523,902	16,931,391	407,489
CIVIL SERVICE				
CIVIL SERVICE	671,551	679,409	713,825	34,416
CIVIL SERVICE	671,551	679,409	713,825	34,416

Budget Summary

Uses by Service Area, Department and Program

Program	2003-2004 Actual	2004-2005 Budget	2005-2006 Proposed	Change From 2004-2005
Service Area : F GENERAL ADMINISTRATION & FINANCE				
CONTROLLER				
ACCOUNTING OPERATIONS & SYSTEMS	10,245,038	9,372,243	10,083,156	710,913
BUDGET & PAYROLL SYSTEM	0	0	2,000,000	2,000,000
CITY SERVICES AUDITOR	2,707,097	8,054,930	9,054,304	999,374
ECONOMIC ANALYSIS	0	0	279,152	279,152
MANAGEMENT, BUDGET & ANALYSIS	3,327,317	3,389,119	3,913,867	524,748
PAYROLL & PERSONNEL SERVICES	5,419,476	5,515,883	5,876,327	360,444
CONTROLLER	21,698,928	26,332,175	31,206,806	4,874,631
ELECTIONS				
ELECTIONS	15,204,781	7,168,528	11,177,585	4,009,057
ELECTIONS	15,204,781	7,168,528	11,177,585	4,009,057
ETHICS				
ELECTION CAMPAIGN FUND	155,133	961,187	308,049	(653,138)
ETHICS	711,922	761,202	954,264	193,062
ETHICS	867,055	1,722,389	1,262,313	(460,076)

Budget Summary

Uses by Service Area, Department and Program

Program	2003-2004 Actual	2004-2005 Budget	2005-2006 Proposed	Change From 2004-2005
Service Area : F GENERAL ADMINISTRATION & FINANCE				
GENERAL SERVICES AGENCY - ADMIN SVCS				
ADMINISTRATIVE SERVICES - ADMINISTRATION	2,852,258	2,498,918	2,053,969	(444,949)
ANIMAL CARE & CONTROL	3,145,004	3,098,583	3,186,278	87,695
CITY ADMINISTRATOR SUPPORT	355,773	462,754	624,245	161,491
CITY CAPITAL PROJECTS	28,426	0	0	0
CLEAN AIR	32,000	0	0	0
CONSUMER ASSURANCE	1,408,955	182,920	0	(182,920)
CONVENTION FACILITIES	69,729,075	61,418,201	70,161,505	8,743,304
COUNTY CLERK SERVICES	702,138	716,290	745,438	29,148
DISABILITY ACCESS	852,039	1,588,127	4,745,969	3,157,842
ENTERTAINMENT	879,398	1,018,002	855,000	(163,002)
FACILITIES MANAGEMENT & OPERATIONS	9,245,232	10,393,291	10,392,455	(836)
FLEET MANAGEMENT	1,311,377	1,762,157	1,716,418	(45,739)
GRANTS FOR THE ARTS	13,887,053	13,241,194	13,031,000	(210,194)
LIVING WAGE / LABOR STANDARDS	810,489	1,142,493	1,202,968	60,475
MEDICAL EXAMINER	4,202,888	4,592,568	4,627,707	35,139
MUNICIPAL COURT SERVICES	19,934	0	0	0
PROCUREMENT SERVICES	2,783,949	3,259,981	3,310,179	50,198
PUBLIC FINANCE PROGRAMS	0	0	396,350	396,350
REAL ESTATE SERVICES	12,467,778	7,093,931	12,236,242	5,142,311
REPRODUCTION SERVICES	6,943,700	6,219,733	6,463,760	244,027
RISK MANAGEMENT / GENERAL	1,260,514	9,474,380	9,524,424	50,044
VEHICLE & EQUIPMENT MAINT & FUELING	17,158,413	17,730,496	18,075,504	345,008
YBC / MOSCONE CONVENTION CENTER	16,505,392	0	0	0
DEPARTMENTAL TRANSFER ADJUSTMENT	0	0	(593,000)	(593,000)
GENERAL SERVICES AGENCY - ADMIN SVCS	166,581,785	145,894,019	162,756,411	16,862,392

Budget Summary

Uses by Service Area, Department and Program

Program	2003-2004 Actual	2004-2005 Budget	2005-2006 Proposed	Change From 2004-2005
Service Area : F GENERAL ADMINISTRATION & FINANCE				
GENERAL SVCS AGENCY - TELECOM&INFO SVCS				
ADMINISTRATION	22,540,583	21,035,299	23,226,178	2,190,879
ADMINISTRATIVE SERVICES - ADMINISTRATION	206	0	0	0
CRIMINAL JUSTICE	513,909	0	0	0
ENGINEERING & CONSTRUCTION	8,447	0	0	0
NEIGHBORHOOD SERVICES	5,092	0	0	0
OPERATIONS & INFRASTRUCTURE	26,396,761	24,654,363	28,474,258	3,819,895
POLICY & PLANNING	2,190,614	1,887,843	2,610,541	722,698
PUC GENERAL MANAGEMENT	381,620	0	0	0
STREET USE MANAGEMENT	104,000	0	0	0
TECHNOLOGY SERVICES	16,411,607	11,151,042	10,824,435	(326,607)
TECHNOLOGY SVCS: PUBLIC SAFETY SUPPORT	7,783,132	7,568,698	7,994,737	426,039
GENERAL SVCS AGENCY - TELECOM&INFO SVCS	76,335,971	66,297,245	73,130,149	6,832,904
HEALTH SERVICE SYSTEM				
HEALTH SERVICE SYSTEM	0	0	5,805,327	5,805,327
HEALTH SERVICE SYSTEM	0	0	5,805,327	5,805,327
HUMAN RESOURCES				
ADMINISTRATION	3,959,129	5,416,720	3,006,606	(2,410,114)
CLIENT SERVICES	0	0	1,449,749	1,449,749
EMPLOYEE RELATIONS	3,117,312	1,858,352	5,324,902	3,466,550
ENGINEERING & CONSTRUCTION	269,771	0	0	0
EQUAL EMPLOYMENT OPPORTUNITY	618,909	575,969	753,159	177,190
HEALTH SERVICE SYSTEM	6,203,491	5,355,715	0	(5,355,715)
MANAGEMENT INFORMATION SYSTEM	3,612,556	2,377,113	3,713,160	1,336,047
RECRUITMENT & ASSESSMENT	2,702,549	2,607,306	3,894,069	1,286,763
TRAINING & ORGANIZATION DEVELOPMENT	308,618	145,945	240,955	95,010
WORKERS COMPENSATION	62,846,284	66,699,344	58,762,122	(7,937,222)
HUMAN RESOURCES	83,638,619	85,036,464	77,144,722	(7,891,742)

Budget Summary

Uses by Service Area, Department and Program

Program	2003-2004 Actual	2004-2005 Budget	2005-2006 Proposed	Change From 2004-2005
Service Area : F GENERAL ADMINISTRATION & FINANCE				
MAYOR				
AFFORDABLE HOUSING	769,170	0	0	0
CITY ADMINISTRATION	4,141,908	3,863,131	3,908,659	45,528
COMMUNITY DEVELOPMENT	47,286	379,000	139,000	(240,000)
CRIMINAL JUSTICE	4,463,700	3,752,807	4,760,294	1,007,487
GRANTS FOR THE ARTS	671,947	0	0	0
NEIGHBORHOOD BEAUTIFICATION	149,946	0	0	0
NEIGHBORHOOD SERVICES	1,126,809	791,252	740,262	(50,990)
OFFICE OF EMERGENCY SERVICE	56,949	0	0	0
PUBLIC FINANCE PROGRAMS	2,958,874	296,226	295,679	(547)
PUBLIC POLICY & FINANCE	762,376	848,828	870,166	21,338
MAYOR	15,148,965	9,931,244	10,714,060	782,816
RETIREMENT SYSTEM				
ADMINISTRATION	717,586	1,154,958	1,224,065	69,107
EMPLOYEE DEFERRED COMPENSATION PLAN	206,000	342,129	436,068	93,939
INVESTMENT	4,806,831	1,747,194	1,797,735	50,541
RETIREMENT SERVICES	10,174,834	11,582,529	11,643,113	60,584
RETIREMENT SYSTEM	15,905,251	14,826,810	15,100,981	274,171
TREASURER/TAX COLLECTOR				
ADMINISTRATION	1,913,623	1,712,170	1,849,864	137,694
BUSINESS TAX	5,153,330	5,141,894	5,609,458	467,564
DELINQUENT REVENUE	4,169,058	5,353,060	6,751,883	1,398,823
INVESTMENT	726,660	733,021	822,397	89,376
LEGAL SERVICE	619,434	595,830	613,428	17,598
PROPERTY TAX / LICENSING	2,390,784	2,422,930	2,344,261	(78,669)
TAX ASSESSMENT	586,620	585,548	618,152	32,604
TAXPAYER ASSISTANCE	762,523	956,142	868,188	(87,954)
TREASURY	2,407,247	2,498,090	2,718,598	220,508
TTX - WORKING FAMILIES CREDIT	0	0	1,575,950	1,575,950
TREASURER/TAX COLLECTOR	18,729,279	19,998,685	23,772,179	3,773,494
Service Area : F Subtotals	505,599,799	467,294,954	509,008,315	41,713,361

Budget Summary

Uses by Service Area, Department and Program

Program	2003-2004 Actual	2004-2005 Budget	2005-2006 Proposed	Change From 2004-2005
Service Area : G GENERAL CITY RESPONSIBILITIES				
GENERAL CITY RESPONSIBILITY				
GENERAL CITY RESPONSIBILITIES	510,018,619	658,809,328	762,344,857	103,535,529
DEPARTMENTAL TRANSFER ADJUSTMENT	(282,447,283)	(282,447,283)	(326,598,509)	(44,151,226)
GENERAL CITY RESPONSIBILITY	227,571,336	376,362,045	435,746,348	59,384,303
Service Area : G Subtotals	227,571,336	376,362,045	435,746,348	59,384,303
Expenditure Subtotals	5,082,559,979	5,546,198,436	5,861,142,706	314,944,270
Less Interdepartmental Recoveries And Transfers	(164,079,964)	(522,895,041)	(554,178,221)	(31,283,180)
Net Uses	4,918,480,015	5,023,303,395	5,306,964,485	283,661,090

Note: Capital and facilities maintenance projects are often moved to non-annually budgeted funds and/or other spending categories.

Budget Summary

Authorized Positions, Grand Recap Detail

Position Detail	2003-2004 Budget	2004-2005 Budget	2005-2006 Proposed	Change From 2004-2005
Operating				
Permanent	28,584	27,903	27,882	(21)
Temporary	353	363	375	12
Non-Operating				
Grant	554	551	617	65
Capital/Other	1,662	1,684	1,702	18
Authorized Positions - subtotal:	31,153	30,501	30,576	75
Unfunded Positions				
Attrition Savings	(2,116)	(2,157)	(2,225)	(68)
Capital/Other	(1,662)	(1,684)	(1,702)	(18)
Unfunded Positions - subtotal:	(3,779)	(3,841)	(3,927)	(86)
Net Funded Positions:	27,375	26,660	26,649	(11)

Budget Summary

Funded Positions, Grand Recap by Major Service Area and Department Title

Department	2003-2004 Budget	2004-2005 Budget	2005-2006 Proposed	Change From 2004-2005
A : PUBLIC PROTECTION				
ADULT PROBATION	113	111	103	(9)
DISTRICT ATTORNEY	240	240	245	6
EMERGENCY COMMUNICATIONS DEPARTMENT	186	194	224	31
FIRE DEPARTMENT	1,835	1,752	1,704	(49)
JUVENILE PROBATION	271	234	247	13
POLICE	2,669	2,616	2,675	59
PUBLIC DEFENDER	127	134	133	0
SHERIFF	937	929	943	14
TRIAL COURTS	18	18	0	(18)
A : PUBLIC PROTECTION TOTAL	6,395	6,228	6,274	46
B : PUBLIC WORKS, TRANSPORTATION & COMMERCE				
AIRPORT	1,214	1,203	1,271	68
BOARD OF APPEALS	4	5	5	0
DEPARTMENT OF BUILDING INSPECTION	259	267	308	41
ECONOMIC & WORKFORCE DEVELOPMENT	9	13	12	(2)
GENERAL SERVICES AGENCY - PUBLIC WORKS	1,055	1,059	1,022	(36)
MUNICIPAL TRANSPORTATION AGENCY	4,518	4,386	4,236	(150)
PORT	228	215	213	(1)
PUBLIC UTILITIES	1,589	1,513	1,585	71
TAXI COMMISSION	6	6	6	0
B : PUBLIC WORKS, TRANSPORTATION & COMMERCE TOTAL	8,882	8,666	8,657	(9)
C : HUMAN WELFARE & NEIGHBORHOOD DEVELOPMENT				
CHILD SUPPORT SERVICES	144	145	140	(6)
CHILDREN & FAMILIES COMMISSION	10	10	11	1
CHILDREN, YOUTH & THEIR FAMILIES	35	28	31	2
COUNTY EDUCATION OFFICE	1	1	1	0
DEPARTMENT OF THE STATUS OF WOMEN	6	6	5	(1)
ENVIRONMENT	49	52	53	2
HUMAN RIGHTS	39	39	36	(2)
HUMAN SERVICES AGENCY	1,735	1,697	1,670	(27)
RENT ARBITRATION BOARD	32	31	31	0
C : HUMAN WELFARE & NEIGHBORHOOD DEVELOPMENT TOTA	2,052	2,009	1,978	(32)
D : COMMUNITY HEALTH				
PUBLIC HEALTH	6,093	5,928	5,912	(16)
D : COMMUNITY HEALTH TOTAL	6,093	5,928	5,912	(16)

Budget Summary

Funded Positions, Grand Recap by Major Service Area and Department Title

Department	2003-2004 Budget	2004-2005 Budget	2005-2006 Proposed	Change From 2004-2005
E : CULTURE & RECREATION				
ACADEMY OF SCIENCES	7	6	6	0
ARTS COMMISSION	22	19	24	5
ASIAN ART MUSEUM	69	61	31	(29)
FINE ARTS MUSEUM	55	61	109	48
LAW LIBRARY	3	3	3	0
PUBLIC LIBRARY	617	616	608	(8)
RECREATION & PARK	1,001	954	915	(38)
WAR MEMORIAL	95	96	96	0
E : CULTURE & RECREATION TOTAL	1,869	1,814	1,791	(23)
F : GENERAL ADMINISTRATION & FINANCE				
ASSESSOR / RECORDER	119	120	115	(5)
BOARD OF SUPERVISORS	65	65	63	(2)
CITY ATTORNEY	319	308	323	12
CITY PLANNING	138	134	138	3
CIVIL SERVICE	6	6	6	0
CONTROLLER	141	170	181	11
ELECTIONS	53	35	47	12
ETHICS	10	10	12	1
GENERAL SERVICES AGENCY - ADMIN SVCS	403	383	377	(6)
GENERAL SVCS AGENCY - TELECOM&INFO SVCS	313	276	263	(13)
HEALTH SERVICE SYSTEM	0	0	35	35
HUMAN RESOURCES	188	172	151	(21)
MAYOR	57	51	48	(3)
RETIREMENT SYSTEM	76	83	77	(6)
TREASURER/TAX COLLECTOR	192	197	199	2
F : GENERAL ADMINISTRATION & FINANCE TOTAL	2,079	2,011	2,033	17
G : GENERAL CITY RESPONSIBILITIES				
GENERAL CITY RESPONSIBILITY	4	4	3	(1)
G : GENERAL CITY RESPONSIBILITIES TOTAL	4	4	3	(1)
Report Grand Total:	27,375	26,660	26,649	(11)

Bonded Debt and Long-Term Obligations

BONDED DEBT AND LONG TERM OBLIGATIONS

Mission

To provide and manage low-cost debt financing of large-scale, long-term capital projects and improvements that produce social and economic benefit to the city and its citizens while balancing market and credit risk with appropriate benefits, mitigations and controls.

Strategic Issues

- ◆ Maintain cost-effective access to the capital markets with prudent policies.
- ◆ Maintain moderate debt and debt service payment with effective planning and coordination with city departments.
- ◆ Meet significant capital demands through debt financing and alternate financing mechanisms such as public/private partnerships.
- ◆ Achieve the highest practical credit rating.

Background

The City and County of San Francisco enjoy national recognition among investors of municipal debt obligations as a high profile economic center of one of the country's largest, most vibrant metropolitan areas. Investor interest benefits the city in the form of lower interest rates and lower annual debt service expenditures compared to other California cities.

The city utilizes three principal types of municipal debt obligations to finance long-term capital projects: general obligation ("G.O.") bonds, lease revenue bonds, and certificates of participation. The city relies on the issuance of G.O. bonds to leverage property tax receipts for voter-approved capital expenditures for the acquisition or improvement of real property such as libraries, hospitals, parks, and cultural and educational facilities.

The city utilizes lease revenue bonds and certificates of participation to leverage General Fund receipts (such as fees and charges) to finance capital projects and acquisitions, many of which provide a direct revenue benefit or cost savings to the city. Debt service payments for lease revenue bonds and certificates of participation are typically paid from revenues of the related project or fees, taxes, or surcharges imposed on users of the project. For example, debt service on the lease revenue bonds issued to construct the Moscone Center Expansion Project are repaid primarily from the 2% increase in hotel taxes approved by the Board of Supervisors in August 1996 and passed by the voters in November 1998. However, the 2% increase is not directly pledged for such debt service and repayment can be funded from any lawful monies of the city's General Fund.

Another type of financing available to the city is Tax and Revenue Anticipation Notes (“TRANs”), a common short-term obligation, to meet ongoing General Fund expenditures in advance of revenue collections. The city utilized TRANs in fiscal years 1993–1994 through 1996–1997.

Ratings

- ◆ **General Obligation Bonds:** The city’s G.O. bond debt, which carries the city’s strongest ratings, is rated Aa3/AA/AA- by Moody’s Investor Services, Standard & Poor’s and Fitch Ratings, respectively, with AAA being the highest rating attainable.

In 2003, Moody’s Investor Services, Standard and Poor’s and Fitch Ratings rated the city’s GO Bond debt Aa3, AA and AA respectively. However, all three rating agencies revised the city’s rating outlook to negative from stable, reflecting the continued economic and state budget uncertainty and the magnitude of the likely fiscal year 2003-04 budget gap. In 2004, Fitch Ratings revised the city’s outstanding G.O. bond rating to AA-, rating outlook stable, from AA, rating outlook negative, reflecting prolonged slowed economic growth and financial performance factors. As of 2005, all three rating agencies have since revised the rating outlook to stable from negative reflecting the city’s continued economic recovery and efforts to improve finances.

- ◆ **Lease Revenue Bonds:** Moody’s, Standard & Poor’s and Fitch Ratings rate the city’s lease revenue bonds A1/AA-/A+, respectively, with a stable outlook from all three agencies. The ratings are one to two rating levels below the city’s G.O. bond ratings, a normal relationship between G.O. bonds and lease revenue bonds. This difference can be attributed in part to the less stringent voter requirement for lease revenue bonds. In addition, the city has no legal obligation/authority to levy taxes for repayment, as is the case for G.O. bonds, only to appropriate rent on the use of the facilities financed when it has use and occupancy.

Despite the city’s sizable budget requirements, state and federal funding uncertainties and numerous capital projects, the ratings reflect overall strengths such as strong financial management, low to moderate debt burden, strong tax base growth, and a favorable socio-economic profile.

Debt Profile

Pursuant to the City Charter, the city must have voter authorization to issue G.O. bonds and lease revenue bonds. In the case of G.O. bonds, authorization is required by a two-thirds majority vote. In the case of lease revenue bonds, authorization is required by a simple majority vote (50% of those voting plus one).

The city’s outstanding General Fund debt consists of G.O. bonds, settlement obligation bonds, lease revenue bonds and certificates of participation. In addition, there are long-term obligations issued by public agencies whose jurisdictions overlap the boundaries of the city in whole or in part. See overlapping debt obligations described below.

As shown below in Table 1, the fiscal year 2005-2006 budget provides \$138,922,467 for the payment of debt service on \$1,330,475,000 in G.O. bonds.

Table 1: Outstanding Principal and Budgeted Debt Service for Fiscal Year 2005-2006

Principal Outstanding		
General Obligations (as of 7/1/05)	\$	1,236,475,000
Plus Expected New Issuance		94,000,000
Total General Obligations	\$	1,330,475,000
Long-Term Obligations (as of 7/1/05)	\$	701,229,998
Plus Expected New Issuance		38,005,000
Total Long-Term Obligations	\$	739,234,998
Total Principal Outstanding	\$	2,069,709,998
Fiscal Year 2005-2006 Debt Service		
General Obligation Bonds	\$	138,922,467
Long-Term Obligations		76,183,612
Total Annual Debt Service	\$	215,106,079

General Obligation Bonds

As stated above, the city's issuance of G.O. bonds must be approved by at least two-thirds of the voters. In addition, the principal amount of bonds outstanding at any one time must not exceed 3% of the net assessed value of all taxable real and personal property located within the boundaries of the city.

For debt management and federal expenditure requirements, and because large-scale capital improvement projects are typically completed over a number of years, bonds are usually issued in installments. For that reason, and because G.O. bonds are repaid in the interim, the full amount of G.O. bonds authorized by the electorate typically exceeds the amount of G.O. bonds outstanding.

As of July 1, 2005, the total amount of G.O. bonds authorized by the voters but not yet issued will be \$415,065,000. Of the \$1,236,475,000 bonds outstanding, a total principal amount of approximately \$1,525,395,000 was originally issued. Table 2 lists the city's outstanding G.O. bonds including authorized programs where G.O. bonds have not yet been issued.

Table 2 does not include the approximately \$94,000,000 in general obligation bonds to be issued in fiscal year 2005-2006 as part of the bond programs for the Seismic Safety Loan Program and Laguna Honda Hospital Project. Debt service on the city's G.O. bonds is repaid from taxes levied on all real and personal property within the city boundaries.

Bonded Debt and Long-Term Obligations

Table 2: General Obligation Bonds (as of July 1, 2005)

Description of Issue (Date of Authorization)	Series	Issued	Authorized Outstanding	& Unissued
Golden Gate Park Improvements (6/2/92)	1997A	\$25,105,000	\$17,830,000	-
	2001A	17,060,000	4,630,000	-
Seismic Safety Loan Program (11/3/92)	1994A	35,000,000	-	\$315,000,000
School District Facilities Improvements (6/7/94)	1997B	22,050,000	5,650,000	-
Asian Art Museum Relocation Project (11/8/94)	1999D	16,730,000	13,345,000	-
Steinhart Aquarium Improvement (11/8/95)	2005F	29,245,000	29,245,000	-
Affordable Housing Bonds (11/5/96)	1998A	20,000,000	15,595,000	-
	1999A	20,000,000	16,500,000	-
	2000D	20,000,000	16,780,000	-
	2001C	17,000,000	14,760,000	-
	2001D	23,000,000	0,395,000	-
Educational Facilities - Community College District (6/3/97)	1999A	20,395,000	16,125,000	-
	2000A	29,605,000	24,885,000	-
Educational Facilities - Unified School District (6/3/97)	1999B	60,520,000	47,870,000	-
	2003B	29,480,000	27,230,000	-
Zoo Facilities Bonds (6/3/97)	1999C	16,845,000	13,325,000	-
	2000B	17,440,000	14,655,000	-
	2002A	6,210,000	5,545,000	-
	2005H	7,505,000	7,505,000	-
Laguna Honda Hospital (11/2/99)	2005A	110,000,000	110,000,000	-
	2005B	40,000,000	40,000,000	-
	2005C	40,000,000	40,000,000	-
	2005D	40,000,000	40,000,000	69,000,000
Recreation and Parks (3/7/00)	2000C	6,180,000	5,195,000	-
	2001B	14,060,000	12,055,000	-
	2003A	20,960,000	19,360,000	-
	2004A	68,800,000	66,500,000	-
California Academy of Sciences Improvement (3/7/00)	2004B	8,075,000	7,805,000	-
	2005E	79,370,000	79,370,000	-
Branch Library Facilities Improvement (11/7/00)	2001E	17,665,000	15,275,000	-
	2002B	23,135,000	20,665,000	-
	2005G	34,000,000	34,000,000	31,065,000
SUB TOTALS		\$935,435,000	\$822,095,000	\$415,065,000
General Obligation Refunding Bonds Series 1997-1 issued 10/27/97		\$449,085,000	\$292,860,000	
General Obligation Refunding Bonds Series 2002-R1 issued 4/23/02		\$118,945,000	\$102,290,000	
General Obligation Refunding Bonds Series 2004-R1 issued 6/16/04		\$21,930,000	\$19,230,000	
TOTALS		\$1,525,395,000	\$1,236,475,000	\$415,065,000

Reflects reductions from approved FEMA and State grants totaling \$122,460,000 as provided in the bond authorization.

Long-Term Obligations

Long-term obligations include lease financings known as lease revenue bonds and certificates of participation. Pursuant to the Charter, lease revenue bonds must be approved by a simple majority of the voters. As with G.O. bonds, there is frequently a significant delay between the date of voter authorization and the time the lease obligations are actually issued. As of July 1, 2005, the city will have \$701,229,998 in long-term obligations outstanding including.

As shown in Table 1, the 2005-2006 budget provides for the payment of debt service on \$739,234,998 in long-term obligations expected to be outstanding during the fiscal year, including the approximately \$38,005,000 in lease revenue bonds anticipated to be issued by the end of the fiscal year. The 2005-2006 budget for long-term obligation debt service is \$76,183,612.

An additional \$125,125,000 in lease revenue bonds has been authorized by the voters but not yet issued. This does not include lease revenue bonds authorized by the voters in an unspecified amount under Proposition F in 1989, which may be issued to construct various parking facilities within the city. In addition, \$100,000,000 in revenue bonds has been authorized by the voters but not yet issued.

Tax and Revenue Anticipation Notes

Pursuant to the Charter and the Constitution and laws of the State of California, the city may issue TRANS, which are payable solely from Unrestricted Revenues of the city's General Fund in the fiscal year in which such TRANS are issued. The amount issued, when added to the interest payable in any given fiscal year may not exceed 85% of the estimated Unrestricted Revenues legally available for payment of the TRANS. Proceeds of the TRANS may only be used to pay obligations of the General Fund occurring in the fiscal year in which the TRANS are issued.

Overlapping Debt Obligations

Overlapping debt obligations are long-term obligations sold in the public credit markets by public agencies whose boundaries overlap the boundaries of the city in whole or in part. These overlapping debt obligations generally are not repaid from revenues of the city nor are they necessarily obligations secured by land within the city. In many cases overlapping debt obligations issued by a public agency are payable only from the revenues of the public agency, such as sales tax receipts generated within the city's boundaries. Overlapping debt obligations of the city have been issued by such public agencies as the San Francisco Redevelopment Agency, the Bayshore-Hester Assessment District, the San Francisco Bay Area Rapid Transit District (BART), the San Francisco Community College District, the San Francisco Unified School District and the San Francisco Parking Authority.

As of July 1, 2005, the city estimates that \$951,019,276 in overlapping debt obligations will be outstanding. As these are direct obligations of other public agencies, no debt service with respect to these obligations is included in the city's fiscal year 2005-2006 budget.

Debt Limit

The city's debt limit for outstanding G.O. bond principal is governed by Section 9.106 of the City's Charter and is subject to Article XIII of the State Constitution. Under the Charter, the city's outstanding G.O. bond principal is limited to 3% of the assessed value of all taxable real and personal property located within the jurisdiction of the City and County of San Francisco.

As indicated in Table 3, the city has a G.O. bond limit of \$3.1 billion, based upon the Controller’s Certificate of Assessed Valuation released on August 10, 2004. As of July 1, 2005, the city will have \$1,236,475,000 of G.O. bonds outstanding which results in a G.O. bond debt to assessed value ratio of 1.18%. The city’s remaining legal capacity for G.O. bond debt will be \$1.9 billion based on the fiscal year 2004-2005 Assessed Valuation. The fiscal year 2005-2006 Assessed Valuation will be released in August 2005 and will likely result in modest growth in the city’s G.O. bond debt capacity.

Table 3: Calculation of Debt Limit Ratio

Debt Limit Ratio: 3% of Net Assessed Value	
Assessed Value (8/10/04)	\$108,800,058,290
Less Exemptions	<u>4,328,770,422</u>
Net Assessed Value (8/10/04)	\$104,471,287,868
Legal Debt Capacity (3%)	\$3,134,138,636
Outstanding G.O. Bonds (7/1/05)	\$1,236,475,000
G.O. Debt Ratio (7/1/05)	1.18%
Unused Capacity	\$1,897,663,636

The voters have approved an additional \$415,065,000 in G.O. bonds, which the city has not yet issued. The amount of authorized but unissued debt is not included in the debt limit calculation since the limit applies only to outstanding bonds. Principal on previously issued bonds is repaid on a continuous basis allowing for additional debt capacity despite continued authorization for the issuance of new debt. Furthermore, debt capacity will increase (or decrease) in proportion to an increase (or decrease) in the assessed value of all real and personal property within the city.

Citizens’ General Obligation Bond Oversight Committee

At the March 2002 Primary Election, San Francisco voters approved Proposition F to create the Citizens’ General Obligation Bond Oversight Committee (the “Committee”). The purpose of the Committee is to inform the public concerning the expenditure of general obligation bond proceeds. The Committee shall actively review and report on the expenditure of taxpayers’ money in accordance with the voter authorization. The Committee shall convene to provide oversight for ensuring that (1) general obligation bond revenues are expended only in accordance with the ballot measure and (2) no general obligation bond funds are used for any administrative salaries or other general governmental operating expenses, unless specifically authorized in the ballot measure for such general obligation bonds.

Proposition F provides that all ballot measures seeking voter authorization for general obligation bonds subsequent to the 2002 adoption of Proposition F must provide that 0.1% of the gross proceeds from the proposed bonds be deposited in a fund established by the Controller’s office and appropriated by the Board at the direction of the Committee to cover the Committee’s costs. No G.O. bonds have been approved since then and therefore no G.O. bond money is budgeted in fiscal year 2005-2006 to fund activities of the Committee. However, the Committee, which was initially convened on January 9, 2003, has begun review of existing G.O. bond programs. The Committee shall issue reports on the results of its activities to the Board of Supervisors at least once per year.

Outstanding Enterprise Department Debt Service for Fiscal Year 2005-2006

There are six Public Service Enterprise departments (departments) of the City and County of San Francisco that do not require discretionary city funding for their support, or in the case of revenue bond indebtedness, to offset longterm debt. These departments are, the Airport Commission, Municipal Transportation Agency (MTA), Port Commission, Public Utilities Commission (PUC), Rent Arbitration Board and Retirement System. Of these six departments, the Airport Commission, MTA, Port Commission and PUC have issued revenue bonds to leverage operating revenues to finance capital projects and acquisitions, many of which provide a direct revenue benefit or cost savings to the public. Table 4 shows the total fiscal year 2005-2006 Public Service Enterprise debt service payments due.

Table 4: Enterprise Department Revenue Bond Debt Service for Fiscal Year 2005-2006

FY 2005-2006			
Debt Service by Agency	Principal	Interest	Total
PUC ¹	\$30,703,794	\$44,752,576	\$75,456,370
MTA-Parking and Traffic	2,030,000	1,472,603	3,502,603
Port Commission ²	4,055,584	653,961	4,709,545
Airport Commission	79,125,000	203,619,477	282,744,477
Total Debt Service	\$115,914,378	\$250,498,617	\$366,412,995

¹ Includes Senior State Loans that are senior to the revenue bond debt.

² Includes Hyde Street Harbor Loan that is subordinate to the Port Refunding Revenue Bonds.

CAPITAL PROJECTS

The 2005–2006 proposed capital submission includes \$247 million in capital projects managed by 21 departments. With \$52 million in General Fund support, this investment in the city’s infrastructure represents an important increase in comparison to recent allocations. For the past few years, budgetary pressures have reduced annual General Fund capital spending from \$40 million to less than \$10 million. As a result, larger projects have been deferred in favor of funding only minimal facilities maintenance needs.

The 2005–2006 proposed capital budget submitted by the Capital Improvements Advisory Committee, is supported by multiple funding sources. These include the General fund, dedicated funds, bond proceeds and state and federal revenue sources. Specific projects are detailed both in this section and under those departments that will receive funding from the Capital Budget.

MAYOR'S PROPOSED CAPITAL PROJECTS

Project		Subfund	Proposed 2005-2006
Department	: AAM ASIAN ART MUSEUM		
FAA292	FACILITIES MAINTENANCE	GF-ANNUAL PROJECT	100,000
Department	: AAM Subtotal		100,000
Department	: ADM GENERAL SERVICES AGENCY - ADMIN SVCS		
CCA200-01	DISABLED ACCESS-SFGH BUILDING 80	GF-CONTINUING PROJECTS	286,000
CCA200-02	DISABLED ACCESS-CHINATOWN PUB HEALTH CTR	GF-CONTINUING PROJECTS	447,000
CCA200-03	DISABLED ACCESS-CURB RAMPS SCHOOLS	GF-CONTINUING PROJECTS	1,600,000
CCA200-04	DISABLED ACCESS-HALL OF JUSTICE	GF-CONTINUING PROJECTS	260,000
CCA200-05	DISABLED ACCESS-SFGH BUILDING 5	GF-CONTINUING PROJECTS	1,400,000
CCA200-06	DISABLED ACCESS-SFGH BUILDING 90	GF-CONTINUING PROJECTS	138,000
CCF120	MOSCONE ALTERNATIVE WATER SOURCE	CONV FAC FD-CONTINUING PROJECTS	150,000
CCF125	MOSCONE CEILING FANS	CONV FAC FD-CONTINUING PROJECTS	110,000
CCF130	MOSCONE FAN CONTROLLERS	CONV FAC FD-CONTINUING PROJECTS	143,000
CCF135	MOSCONE HALL AIRWALLS	CONV FAC FD-CONTINUING PROJECTS	100,000
CCF140	MOSCONE LEAK REPAIRS	CONV FAC FD-CONTINUING PROJECTS	90,000
FAD100	25/30 VAN NESS DEFERRED MAINTENANCE	GF-CONTINUING PROJECTS	800,000
FAD105	CIVIC CENTER SPACE CONSOLIDATION	GF-CONTINUING PROJECTS	3,639,075
FCA200-99	CITY HALL FACILITIES MAINTENANCE	GF-ANNUAL PROJECT	200,000
FCA201	CITY HALL SIDEWALK REPAIR	GF-ANNUAL PROJECT	100,000
Department	: ADM Subtotal		9,463,075
Department	: ART ARTS COMMISSION		
FAR211	MONUMENT MAINTENANCE	GF-ANNUAL PROJECT	15,000
FAR211	MONUMENT MAINTENANCE	GF-ANNUAL PROJECT	60,000
FAR322	FACILITIES MAINTENANCE	GF-ANNUAL PROJECT	75,000
Department	: ART Subtotal		150,000
Department	: CHF CHILDREN, YOUTH & THEIR FAMILIES		
PCH002-01	CHILD CARE FACILITIES IMPROVEMENT	GF-CONTINUING PROJECTS	380,000
Department	: CHF Subtotal		380,000
Department	: CRT TRIAL COURTS		
FMC494	SUPERIOR COURT MAINTENANCE	GF-ANNUAL PROJECT	50,000
Department	: CRT Subtotal		50,000

MAYOR'S PROPOSED CAPITAL PROJECTS

Project		Subfund	Proposed 2005-2006
Department	: DPH PUBLIC HEALTH		
CHCPC-88	POTRERO HILL HEALTH CTR EXTERIOR RENOV.	GF-CONTINUING PROJECTS	600,000
CHGCHL-00	SFGH CHILLER AND GENERATOR	SFGH-CONTINUING PROJ-OPERATING FD	1,800,000
CHGLOB-00	SFGH LOBBY RECONFIGURATION	SFGH-CONTINUING PROJ-OPERATING FD	250,000
CHGMOR-00	PORTABLE MORGUE	SFGH-CONTINUING PROJ-OPERATING FD	70,000
CHGSNF-00	SFGH - SKILLED NURSING UNIT	SFGH-CONTINUING PROJ-OPERATING FD	3,300,000
FHC200-01	FACILITIES MAINTENANCE-HEALTH CENTERS	GF-ANNUAL PROJECT	275,000
FHG200-01	FACILITIES MAINTENANCE - SF GENERAL	SFGH-OPERATING-ANNUAL PROJECTS	1,200,000
FHL350	FACILITIES MAINTENANCE - LAGUNA HONDA	LHH-OPERATING-ANNUAL PROJECTS	900,000
GHC315	FACILITIES MAINTENANCE - GROVE STREET	GF-ANNUAL PROJECT	50,000
PHM313	FACILITIES MAINTENANCE - MH CLINICS	GF-ANNUAL PROJECT	90,000
PHM314	MOBILE CRISIS UNIT IMPROVEMENTS	GF-ANNUAL PROJECT	170,000
Department	: DPH Subtotal		8,705,000
Department	: DPW GENERAL SERVICES AGENCY - PUBLIC WORKS		
CBRHOJ-CT0699	DPW-BBR PROJ-HOJ COOLING TOWER 05/06	GF-CONTINUING PROJECTS	600,000
CBRHOJ-EG0699	DPW-BBR HOJ EMERGENCY GENERATOR 05/06	CITY FAC IMPVT PROJECTS - FEDERAL FUND	1,010,250
CBRHOJ-EG0699	DPW-BBR HOJ EMERGENCY GENERATOR 05/06	GF-CONTINUING PROJECTS	336,750
CBRHOJ-FA0699	DPW-BBR HOJ FIRE ALARM PANEL 05/06	GF-CONTINUING PROJECTS	191,000
CBRHOJ-FA0699	DPW-BBR HOJ FIRE ALARM PANEL 05/06	CITY FAC IMPVT PROJECTS - FEDERAL FUND	573,000
CBRHOJ-LL0699	DPW-BBR PRJ-HOJ LIGHTS & LOCK REPL 05/06	GF-CONTINUING PROJECTS	200,000
CBRHOJ-RF0699	DPW-BBR HOJ ROOF PATCHING 05/06	GF-CONTINUING PROJECTS	225,000
CENTRN-BR09AL	0809J-ALLOCATION	GF-CONTINUING PROJECTS	580,000
CENTRN-OS5299	EMERGENCY SLIDES	GF-CONTINUING PROJECTS	100,000
CENTRN-SM90AL	4TH ST BRIDGE SEISMIC RETROFIT	GF-CONTINUING PROJECTS	3,000,000
CENTRN-SRF9	CENTRAL FREEWAY REPL PROJECT	OCTAVIA BOULEVARD SPECIAL FUND	23,300,000
CPWBLD-HJBU	HALL OF JUSTICE PROJECT - BUDGET	COURTS' SPEC REV FD-ANNUAL PROJECTS	1,000,000
CPWBLD-HJBU	HALL OF JUSTICE PROJECT - BUDGET	GF-CONTINUING PROJECTS	500,000
CPWBLD-MBBU	MISSION BAY CAP PROJECTS - BUDGET	GF-CONTINUING PROJECTS	475,000
CPWBLD-SSBU	STREETSCAPE IMP PROJECTS BUDGET	GF-CONTINUING PROJECTS	4,990,000
CPWBLD-SSBU	STREETSCAPE IMP PROJECTS BUDGET	STREET IMPVT PROJECTS - FEDERAL FUND	13,000,000
FATOF-OF0101	CAPITAL AND FACILITY PLANNING	GF-ANNUAL PROJECT	950,000
FBRFM6-BR52	FACILITIES MAINTENANCE 05-06	GF-ANNUAL PROJECT	400,000
FBRHOJ-BR0699	DPW-BBR HOJ FACILITIES MAINT. 05/06	GF-ANNUAL PROJECT	200,000
GCMOFA-LA00	CITYWIDE ASBESTOS & LEAD ABATEMENT	GF-CONTINUING PROJECTS	400,000
GSRTRN-PR0101	POTHOLE REPAIR	GF-CONTINUING PROJECTS	1,500,000
Department	: DPW Subtotal		53,531,000
Department	: DSS HUMAN SERVICES AGENCY		
FSS001	FACILITIES MAINTENANCE	GF-ANNUAL PROJECT	200,000
FSSRES	RESPIRE CENTER BUILD-OUT	GF-ANNUAL PROJECT	200,000
FSSSHE	SHELTER IMPROVEMENTS	GF-ANNUAL PROJECT	100,000
Department	: DSS Subtotal		500,000

MAYOR'S PROPOSED CAPITAL PROJECTS

Project		Subfund	Proposed 2005-2006
Department	: ECD EMERGENCY COMMUNICATIONS DEPARTMENT		
CED006-01	ECD - BACK-UP 911 CENTER	1994 RADIO COMM SYS-CITYWIDE	1,500,000
Department	: ECD Subtotal		1,500,000
Department	: FAM FINE ARTS MUSEUM		
FFA214	FACILITIES MAINTENANCE	GF-ANNUAL PROJECT	50,000
Department	: FAM Subtotal		50,000
Department	: FIR FIRE DEPARTMENT		
		ETF-GIFT FUND	20,000
CFC902	WATER SUPPLY MAINTENANCE	GF-ANNUAL PROJECT	2,000,000
FFC100	PARAMEDIC CENTER RECONFIGURATION	GF-ANNUAL PROJECT	150,000
FFC105	GENERATOR REPLACEMENTS	GF-ANNUAL PROJECT	410,000
FFC293	FACILITIES MAINTENANCE	GF-ANNUAL PROJECT	400,000
Department	: FIR Subtotal		2,980,000
Department	: JUV JUVENILE PROBATION		
FJV267	FACILITIES MAINTENANCE - HIDDEN VALLEY	GF-ANNUAL PROJECT	20,000
FJV311	FAC MAINTENANCE - YOUTH GUIDANCE	GF-ANNUAL PROJECT	350,000
FJV311	FAC MAINTENANCE - YOUTH GUIDANCE	GF-ANNUAL PROJECT	85,000
FJV312	FAC MAINTENANCE - LOG CABIN RANCH	GF-ANNUAL PROJECT	180,000
Department	: JUV Subtotal		635,000
Department	: LIB PUBLIC LIBRARY		
CLBPL8-MLPO06	1ST FLOOR BORROWER SERVICES	LIBRARY CAPITAL IMPVTS-LOCAL FUND	113,333
CLBPL8-MLPO06	1ST FLOOR BORROWER SERVICES	LIBRARY FUND - CONTINUING PROJECTS	1,236,667
FLB510	FACILITIES MAINTENANCE	LIBRARY SPEC REV FD-ANNUAL PROJECTS	349,249
Department	: LIB Subtotal		1,699,249
Department	: MTA MUNICIPAL TRANSPORTATION AGENCY		
FPK507-01	CONTROL BOX REPLACEMENT	PTC-OPERATING-ANNUAL PROJECTS	120,000
FPT201-012A	TRACK/ROADBED REPAIRS/RESTORATION	MUNI-CONTINUING PROJ-OPERATING FD	50,000
FPT210-012A	FACILITIES MAINTENANCE	MUNI-CONTINUING PROJ-OPERATING FD	125,000
GPK506-01	FACILITIES MAINTENANCE	OFF-STREET PARKING-ANNUAL PROJECTS F	500,000
Department	: MTA Subtotal		795,000
Department	: POL POLICE		
CPC300	CTRL STN FEMALE OFFICER LOCKER/RESTROOM	GF-ANNUAL PROJECT	279,982
CPC606-01	HOLDING CELLS - INGLESIDE STATION	GF-ANNUAL PROJECT	200,000
IPC236-01	FACILITIES MAINTENANCE	GF-ANNUAL PROJECT	110,000
Department	: POL Subtotal		589,982

MAYOR'S PROPOSED CAPITAL PROJECTS

Project		Subfund	Proposed 2005-2006
Department	: PRT PORT		
CPO619-01	EMERGENCY FACILITY MAINTENANCE	PORT-CONTINUING PROJ-OPERATING FD	240,000
CPO625-13	MAINTENANCE DREDGING FY 05/06	PORT-CONTINUING PROJ-OPERATING FD	1,920,000
CPO679-01	PIER 26 ROOF	1994 PORT SER "A" REVENUE BOND FUND	50,168
CPO687-01	ILLINOIS ST BRIDGE ENGINEERING	PORT-CONTINUING PROJ-OPERATING FD	4,000,000
CPO704-01	PIER 27/29 SEWER MAIN	1971 PORT-HARBOR IMPVTS BOND FUND	1,797
CPO706-01	PIER 9 WATER MAIN	1971 PORT-HARBOR IMPVTS BOND FUND	12,148
CPO715-01	FW POLLUTION PREVENTION PROJECT	1971 PORT-HARBOR IMPVTS BOND FUND	9,696
CPO716-01	PIER 38 ROOF REPLACEMENT	PORT-CONTINUING PROJ-OPERATING FD	63,782
CPO716-01	PIER 38 ROOF REPLACEMENT	1984 PORT-REVENUE BOND FUND	32,953
CPO722-01	N. WATERFRONT SEWER REPLACEMENT PROJ.	1994 PORT SER "A" REVENUE BOND FUND	25,886
CPO722-01	N. WATERFRONT SEWER REPLACEMENT PROJ.	1984 PORT-REVENUE BOND FUND	14,269
CPO727-05	MATERIALS TESTING FY 05/06	PORT-CONTINUING PROJ-OPERATING FD	325,000
CPO741-01	PIER REPAIR	PORT-CONTINUING PROJ-OPERATING FD	1,020,000
CPO741-01	PIER REPAIR	1971 PORT-HARBOR IMPVTS BOND FUND	200,000
CPO752-01	AMADOR ST FORCED SEWER MAIN	PORT-CONTINUING PROJ-OPERATING FD	525,000
CPO755-02	EMERGENCY RELOC./DISPOSITION DRYDOCK #1	PORT-CONTINUING PROJ-OPERATING FD	1,800,000
CPO757-01	BUILDING SUBSTRUCTURE REPAIR PROJECT	PORT-CONTINUING PROJ-OPERATING FD	696,500
CPO759-01	ROOF REPAIR PROJECT	PORT-CONTINUING PROJ-OPERATING FD	1,550,000
CPO761-01	UTILITIES PROJECT	PORT-CONTINUING PROJ-OPERATING FD	600,000
CPO765-02	BRANNON STREET WHARF	PORT-CONTINUING PROJ-OPERATING FD	176,533
CPO770-01	MISSION BAY FENCING PROJECT (ID 1232)	PORT-CONTINUING PROJ-OPERATING FD	170,000
CPO771-01	PIER 80 HIGH MAST LIGHTING (ID 1235)	PORT-CONTINUING PROJ-OPERATING FD	600,000
CPO772-01	PUSHER BOAT MOD. PROJECT (ID #1237)	PORT-CONTINUING PROJ-OPERATING FD	129,500
CPO773-01	PORT WATERFRONT SUPPORT ASSETS RPR/REPL	PORT-CONTINUING PROJ-OPERATING FD	655,000
GPO228-01	STORMWATER POLLUTION CONTROL	PORT-OPERATING-ANNUAL PROJECTS	110,000
GPO234-01	FACILITY HAZARDOUS MATERIAL REMOVE	PORT-OPERATING-ANNUAL PROJECTS	80,000
GPO236-01	PUBLIC ACCESS IMPROVEMENTS	PORT-OPERATING-ANNUAL PROJECTS	30,000
GPO536-01	MISCELLANEOUS TENANT FACILITY IMPROVEMNT	PORT-OPERATING-ANNUAL PROJECTS	150,000
GPO537-01	FISHERMAN'S WHARF WATER QUALITY MONITORG	PORT-OPERATING-ANNUAL PROJECTS	68,000
GPO540-01	PIER 70 REMED. INVESTGTM/FEAS. STUDY	PORT-OPERATING-ANNUAL PROJECTS	35,000
GPO541-01	ELECTRONIC PERMITS SYSTEM	PORT-OPERATING-ANNUAL PROJECTS	50,000
GPO542-01	POTRERO POWER PLAN REMEDIAL INVSTGTION	PORT-OPERATING-ANNUAL PROJECTS	226,000
GPO543-01	FACILITY MAINTENANCE AND REPAIR	PORT-OPERATING-ANNUAL PROJECTS	400,000
GPO544-01	PERMIT MANAGEMENT AUTOMATION PROJECT	PORT-OPERATING-ANNUAL PROJECTS	150,000
GPO545-01	ORACLE TO FAMIS CONVERSION PROJECT	PORT-OPERATING-ANNUAL PROJECTS	200,000
GPO624-01	CARGO FAC REPAIR	PORT-OPERATING-ANNUAL PROJECTS	90,000
GPO632-01	PIER 98 MAINTENANCE	PORT-OPERATING-ANNUAL PROJECTS	82,300
GPO728-01	FISHERMANS WHARF-TRIANGLE PARKING LOT	PORT-OPERATING-ANNUAL PROJECTS	450,000
Department	: PRT Subtotal		16,939,532

MAYOR'S PROPOSED CAPITAL PROJECTS

Project	Subfund	Proposed 2005-2006
Department : PUC PUBLIC UTILITIES		
CENMSC-ICIR00 BUDGET	2003 CWP REV BOND REFUNDING S-2003A	13,945,000
CENMSC-ICSR00 BUDGET	2003 CWP REV BOND REFUNDING S-2003A	17,475,000
CENMSC-NP0100 NORTH POINT PLANT 150MGD UPGRADE	1991 CWP SEWER REVENUE BOND FUND	8,500,000
CENMSC-SP0680 CLEAN WATER MASTER PLAN	1991 CWP SEWER REVENUE BOND FUND	5,000,000
CENRNR-RA0600 REPAIR AND REPLACEMENT	CWP-CAPITAL PROJECTS-REPAIR & REPLAC	15,980,000
CUH762-01 SAN JOAQUIN PIPELINE REPAIRS	HETCHY CONTINUING PROJ-OPERATING FD	3,000,000
CUH766-01 HETCHY FACILITIES SECURITY IMPROV.	HETCHY CONTINUING PROJ-OPERATING FD	250,000
CUH829-01 SCADA MODIFICATIONS	HETCHY CONTINUING PROJ-OPERATING FD	200,000
CUH876-01 MOCCASIN PHONE SYSTEM	HETCHY CONTINUING PROJ-OPERATING FD	100,000
CUH915-01 UNDERGROUND ASSESSMENT FUNDING	HETCHY CONTINUING PROJ-OPERATING FD	1,600,000
CUH936-01 ELECTRIC DISTRIBUTION SYSTEM	HETCHY CONTINUING PROJ-OPERATING FD	250,000
CUH941-01 HH SCADA SECURITY & CONTROL - EAST	HETCHY CONTINUING PROJ-OPERATING FD	300,000
CUH946-01 FAC MAINTENANCE-SUPPORT STRUCTURES	HETCHY CONTINUING PROJ-OPERATING FD	450,000
CUH947-01 MAYOR'S ENERGY CONSERVATION CAPITAL ACCT	HETCHY CONTINUING PROJ-OPERATING FD	7,940,000
CUH949-01 RIGHT OF WAY MAINTENANCE	HETCHY CONTINUING PROJ-OPERATING FD	400,000
CUH957-01 FACILITIES MAINTENANCE-WATER MAINTENANCE	HETCHY CONTINUING PROJ-OPERATING FD	2,300,000
CUH958-01 GENERATION METERING	HETCHY CONTINUING PROJ-OPERATING FD	100,000
CUH962-01 SF ELECTRICAL RELIABILITY POWER PROJECT	HETCHY CONTINUING PROJ-OPERATING FD	11,653,000
CUH966-01 MECA-DEMAND REDUCTION PUC	HETCHY CONTINUING PROJ-OPERATING FD	560,000
CUH968-01 MUNI STREETLIGHT PROJECT	HETCHY CONTINUING PROJ-OPERATING FD	165,000
CUH969-01 SF INTERNATIONAL AIRPORT SCADA	HETCHY CONTINUING PROJ-OPERATING FD	232,000
CUW127-02 INST SCADA SYSTEM	1998 WATER REVENUE BOND SERIES A	335,000
CUW131-01 EMERGENCY INTERTIE-SANTA CLARA VALLEY WD	1998 WATER REVENUE BOND SERIES A	300,000
CUW135-01 NEW LINE & BYPASS VALVES	1998 WATER REVENUE BOND SERIES A	2,700,000
CUW161-01 BADEN PUMP STATION-IMPROVEMENTS	SFWD-CONTINUING PROJ-OPERATING FD	2,000,000
CUW208-01 LAWRENCE LIVERMORE FILTRATION PLANT	1998 WATER REVENUE BOND SERIES B	1,520,000
CUW222-01 WATER QUALITY COMPLIANCE IMPROVEMENTS	1998 WATER REVENUE BOND SERIES B	400,000
CUW227-01 WATERSHED & FACILITIES FENCE CONSTRUCTN	SFWD-CONTINUING PROJ-OPERATING FD	1,000,000
CUW228-01 WATERSHED ROADS RECONSTRUCTION	SFWD-CONTINUING PROJ-OPERATING FD	1,000,000
CUW231-01 MILLBRAE LAB CAPITAL IMPROVEMENTS	SFWD-CONTINUING PROJ-OPERATING FD	500,000
CUW241-01 FACILITIES MAINT SUPPORT STRUCTURES	SFWD-CONTINUING PROJ-OPERATING FD	1,000,000
CUW255-01 SFPUC RADIO IMPROVEMENT PROJECT	SFWD-CONTINUING PROJ-OPERATING FD	800,000
CUW256-01 WATER QUALITY PLANNING STUDY	SFWD-CONTINUING PROJ-OPERATING FD	250,000
CUW602-01 NEW WATER SERVICES AND METERS	SFWD-CONTINUING PROJ-OPERATING FD	2,500,000
CUW685-01 PUC EMERGENCY OPERATIONS CENTER	SFWD-CONTINUING PROJ-OPERATING FD	1,600,000
CUW686-01 AUTOMATED METER READING SYSTEM	SFWD-CONTINUING PROJ-OPERATING FD	900,000
CUW687-01 OPERATIONS CONSOLIDATION PROJECT	SFWD-CONTINUING PROJ-OPERATING FD	4,100,000
CUW830-01 8 INCH STANDARD SERVICE	SFWD-CONTINUING PROJ-OPERATING FD	1,250,000
CUW870-01 REPLACE WATER MAINS	SFWD-CONTINUING PROJ-OPERATING FD	6,200,000
CUW870-01 REPLACE WATER MAINS	1996 WATER REVENUE REF BOND SERIES A	3,000,000
CUW870-01 REPLACE WATER MAINS	1998 WATER REVENUE BOND SERIES A	3,000,000
P UW502-01 POOLED WATER-HETCHY RESOURCE PLAN	SFWD-OPERATING-ANNUAL PROJECTS	1,000,000
Department : PUC Subtotal		125,755,000

MAYOR'S PROPOSED CAPITAL PROJECTS

Project		Subfund	Proposed 2005-2006
Department	: REC RECREATION & PARK		
CATZOO-IN	ZOO FACILITIES IMPROVEMENTS	CITY FAC IMPVT PROJECTS - LOCAL FUND	88,247
CATZOO-MP0199	MASTER PROJECT-ZOO FAC BOND ISSUE	CITY FAC IMPVT PROJECTS - LOCAL FUND	300,519
CRPACQ-01	OPEN SPACE ACQUISITION	OPEN SPACE & PARK-CONTINUING PROJEC	1,299,680
CRPACQ-01	OPEN SPACE ACQUISITION	GF-CONTINUING PROJECTS	570,000
CRPADA-01	ADA COMPLIANCE	GF-CONTINUING PROJECTS	225,000
CRPCFP-01	COFFMAN POOL	GF-CONTINUING PROJECTS	1,500,000
CRPCNG-01	ALTERNATE FUELING STATION (CNG)	GF-CONTINUING PROJECTS	100,000
CRPCNT-01	AUDITOR SERVICES	OPEN SPACE & PARK-CONTINUING PROJEC	12,500
CRPCON-01	OPEN SPACE CONTINGENCY	OPEN SPACE & PARK-CONTINUING PROJEC	779,808
CRPCPM-01	OPEN SPACE CAPITAL PROGRAM MANAGEMENT	OPEN SPACE & PARK-CONTINUING PROJEC	1,332,540
CRPERO-01	EROSION CONTROL	GF-CONTINUING PROJECTS	250,000
CRPFRH-01	FIELD REHABILITATION	GF-CONTINUING PROJECTS	525,000
CRPGAR-01	OPEN SPACE COMMUNITY GARDENS	OPEN SPACE & PARK-CONTINUING PROJEC	150,000
CRPGGP-BQ0001	GGP FUHRMAN BEQUEST	ETF-BEQUESTS FUND	878,000
CRPGLF-01	GOLF - CAPITAL RESERVE	GOLF FUND -ANNUAL PROJECTS FUND	250,000
CRPHAZ-01	HAZARDOUS MATERIALS MITIGATION	GF-CONTINUING PROJECTS	150,000
CRPLHP-01	LITTLE HOLLYWOOD PLAYGROUND	GF-CONTINUING PROJECTS	800,000
CRPMLP-01	MIRALOMA PLAYGROUND	GF-CONTINUING PROJECTS	225,000
CRPNBP-01	NORTH BEACH PLAYGROUND	GF-CONTINUING PROJECTS	85,000
CRPNCP-01	NOE COURT PLAYGROUND	GF-CONTINUING PROJECTS	175,000
CRPNPS-01	OS NEIGHBORHOOD PARKS & SQUARES-BUDGET	OPEN SPACE & PARK-CONTINUING PROJEC	162,500
CRPNRP-IN	NEIGHBORHOOD REC/PARK FACILITIES	R&P CAPITAL IMPROVEMENTS-LOCAL FUND	1,132,989
CRPOML-01	OCEANVIEW / MINNEY LOVEY	GF-CONTINUING PROJECTS	1,200,000
CRPPDS-01	POTRERO DEL SOL PARK	GF-CONTINUING PROJECTS	1,300,000
CRPPFR-01	PLAYING FIELDS REPLACEMENT	GF-CONTINUING PROJECTS	1,000,000
CRPREN-01	OPEN SPACE PARK RENOVATIONS	OPEN SPACE & PARK-CONTINUING PROJEC	955,131
CRPRSP-01	ROSSI PLAYGROUND	GF-CONTINUING PROJECTS	250,000
CRPSDP-01	SUNNYDALE PLAYGROUND	GF-CONTINUING PROJECTS	233,156
CRPSEC-01	SECURITY & LIGHTING SYSTEM	GF-CONTINUING PROJECTS	100,000
CRPSGR-01	SIGNAGE REPLACEMENT	GF-CONTINUING PROJECTS	50,000
CRPSIS-01	SIGNAGE & INFORMATION SYSTEM	GF-CONTINUING PROJECTS	200,000
CRPSMP-01	SOMA PARK	DOWNTOWN PARK FUND	450,000
CRPSMP-01	SOMA PARK	GF-CONTINUING PROJECTS	250,000
CRPSVP-01	SAVA POOL	GF-CONTINUING PROJECTS	1,000,000
CRPUNR-01	UPPER NOE REC CENTER	GF-CONTINUING PROJECTS	700,000
CRPWAI-01	WESTERN ADDITION IMPROVEMENTS	GF-CONTINUING PROJECTS	700,000
FRPCOM-01	MONSTER PARK FACILITIES MAINTENANCE	GF-ANNUAL PROJECT	1,150,000
FRPFEN-01	FENCING FOR PARKS & SQUARES	GF-ANNUAL PROJECT	65,000
FRPGEN-01	GENERAL FACILITIES MAINT	GF-ANNUAL PROJECT	650,000
FRPMAT-01	MATHER FACILITIES MAINT	GF-ANNUAL PROJECT	275,000
FRPRSA-01	REPAIR SURFACED AREAS	GF-ANNUAL PROJECT	175,000
FRPYFM-01	MYH-FACILITIES MAINTENANCE	R&P-MARINA YACHT HARBOR FUND	330,600
Department	: REC Subtotal		22,025,670

MAYOR'S PROPOSED CAPITAL PROJECTS

Project		Subfund	Proposed 2005-2006
Department	: SHF SHERIFF		
FSHFMP	FACILITIES MAINTENANCE	GF-ANNUAL PROJECT	350,000
Department	: SHF Subtotal		350,000
Department	: TIS GENERAL SVCS AGENCY - TELECOM&INFO SVCS		
CTI003-01	CITYWIDE PHONE SWITCH PROGRAM	GF-CONTINUING PROJECTS	250,000
FEL001	FACILITIES MAINTENANCE	GF-ANNUAL PROJECT	50,000
Department	: TIS Subtotal		300,000
Department	: WAR WAR MEMORIAL		
CWM655-01	DAVIES: LEAK REPAIR-PHASE 1 STUDY	WAR MEMORIAL-CONTINUING PROJECTS	175,000
CWM664-01	DAVIES HALL: LOBBY/AUDITORIUM CARPETING	WAR MEMORIAL-CONTINUING PROJECTS	215,000
FWM300	VETERANS BLDG - HVAC REPAIRS & UPGRADE	WAR MEMORIAL-ANNUAL PROJECTS	150,000
GWM523-M1	MISC FAC MAINT PROJECTS	WAR MEMORIAL-ANNUAL PROJECTS	621,500
Department	: WAR Subtotal		1,161,500
Capital Project Total			247,660,008

COMMONLY USED TERMS

Annual Appropriation Ordinance (AAO)—The piece of legislation that enacts the annual budget.

Annual Salary Ordinance (ASO)—The piece of legislation that grants departments the authority to fill a specified number of positions during the fiscal year. Note that this is not the same as having the funding to fill that number of positions. The ASO is passed at the same time as the AAO.

Annualization—Adjusting a partial year revenue or expense to reflect a full year of income or spending.

Attrition savings—Salary savings that result when funded positions within a department are vacant.

Balancing—The process of making revenues match expenditures within each departmental budget and within the city budget as a whole.

Baseline—(1) The annualized budget for the current fiscal year, which serves as the starting point for preparing a budget for the next fiscal year (2) A required minimum on spending for a specific purpose.

CAFR—The Comprehensive Annual Financial Report, which summarizes the performance of all revenue sources and accounts for total expenditures in the prior fiscal year.

Carryforward—Funds unspent by year-end that a department requests permission to spend during the following fiscal year. Some funds carry forward automatically at year-end.

Cost-of-Living Adjustment (COLA)—A regularly scheduled adjustment to salaries, aid payments or other types of expenditures to reflect the cost of inflation.

County-Wide Cost Allocation Plan (COWCAP)—The County-Wide Cost Allocation Plan is developed annually by the Controller's Office and calculates the overhead rate charged to each department for its share of citywide overhead costs, such as payroll and city attorney services.

Deficit—An excess of expenditures over revenues.

Enterprise Department—A department that does not require a General Fund subsidy because it generates its own revenues by charging a fee for service.

Fiscal Year—The twelve-month budget cycle. San Francisco's fiscal year runs from July 1st to June 30th.

Fringe—The dollar value of employee benefits such as health and dental, which varies from position to position.

Full-time Equivalent (FTE)—One or more employees who cumulatively work 40 hours/week.

Fund—Government budgets are made up of funds that organize and account for specific resources. Each fund is considered a separate accounting entity.

General Fund—The largest of the city's funds. The General Fund is a source for discretionary spending and funds many of the basic municipal services such as public safety, health and human services and public works. Primary revenue sources include local taxes such as property, sales, payroll and other taxes.

General Fund Department—A department that receives an annual appropriation from the city's General Fund.

Interim Budget—The citywide budget that is in effect for the first two months of the fiscal year, during the lag period between July 1st—the date on which the Board of Supervisors must technically submit its budget—and mid-August when the new budget is signed into effect by the Mayor. The Mayor's Proposed Budget serves as the interim budget.

Mayor's Proposed Budget—The citywide budget submitted to the Board of Supervisors by the Mayor's Office on May 1st for Enterprise departments and June 1st for General Fund departments.

Memorandum of Understanding (MOU)—A binding agreement between two parties.

Ordinance—A proposed or enacted law. Ordinances are typically prepared by the City Attorney.

Resolution—A type of legislation. A resolution is usually prepared by the sponsoring department or a member of the Board of Supervisors and is generally directed internally.

Revised Budget—The department's budget at year-end. Over the course of the fiscal year, the department's original budget may be amended to reflect supplemental appropriations, receipts of unbudgeted grants, etc.

Special Fund—Any fund other than the General Fund. Revenue in special funds is non-discretionary.

Surplus—An excess of revenue over expenditures.

Technical Adjustment—Changes made by the Mayor's Office to the Mayor's Proposed Budget after it has been submitted to the Board of Supervisors.