

Statistical Section

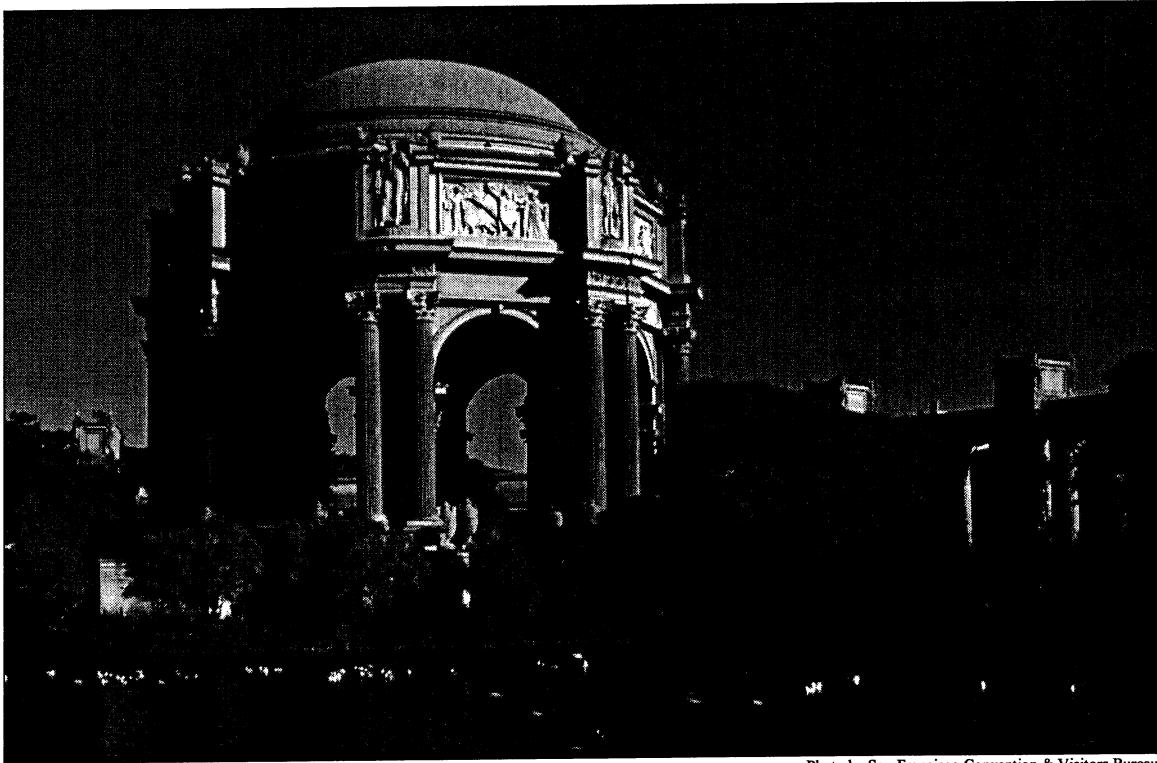


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CITY AND COUNTY OF SAN FRANCISCO
GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)

Last Ten Fiscal Years
(In Thousands)

<u>Fiscal Year</u>	<u>Property Taxes</u>	<u>Business Taxes</u>	<u>Other Local Taxes</u>	<u>Licenses, Fines and Penalties</u>	<u>Interest and Investment Income</u>	<u>Rents and Concessions</u>	<u>Intergovernmental</u>	<u>Charges for Services</u>	<u>Other</u>	<u>Total</u>
1996.....	\$ 415,009	\$ 175,624	\$ 351,790	\$ 22,124	\$ 40,770	\$ 49,019	\$ 612,853	\$ 117,674	\$ 4,408	\$ 1,789,271
% of Total....	23.2	9.8	19.7	1.2	2.3	2.7	34.3	6.6	0.2	100.0
% Change....	-	-	-	-	-	-	-	-	-	-
1997.....	438,250	201,210	413,935	22,154	42,227	59,816	656,127	126,137	15,885	1,975,741
% of Total....	22.2	10.2	21.0	1.1	2.1	3.0	33.2	6.4	0.8	100.0
% Change....	5.6	14.6	17.7	0.1	3.6	22.0	7.1	7.2	260.4	10.4
1998.....	479,912	223,647	445,628	24,667	50,115	65,318	709,078	164,881	12,038	2,175,284
% of Total....	22.1	10.3	20.5	1.1	2.3	3.0	32.5	7.6	0.6	100.0
% Change....	9.5	11.2	7.7	11.3	18.7	9.2	8.1	30.7	(24.2)	10.1
1999.....	527,176	229,905	481,362	40,482	42,466	61,363	696,071	160,540	19,022	2,258,387
% of Total....	23.3	10.2	21.3	1.8	1.9	2.7	30.9	7.1	0.8	100.0
% Change....	9.8	2.8	8.0	64.1	(15.3)	(6.1)	(1.8)	(2.6)	58.0	3.8
2000.....	544,210	267,918	547,470	33,681	47,132	72,380	804,723	185,510	13,898	2,516,922
% of Total....	21.6	10.6	21.8	1.3	1.9	2.9	31.9	7.4	0.6	100.0
% Change....	3.2	16.5	13.7	(16.8)	11.0	18.0	15.6	15.6	(26.9)	11.4
2001.....	627,654	277,822	581,480	36,276	68,042	73,731	858,766	214,638	30,364	2,768,773
% of Total....	22.7	10.0	21.0	1.3	2.5	2.7	30.9	7.8	1.1	100.0
% Change....	15.3	3.7	6.2	7.7	44.4	1.9	6.7	15.7	118.5	10.0
2002.....	687,150	274,848	444,590	37,807	47,209	62,360	895,979	224,919	21,753	2,696,615
% of Total....	25.5	10.2	16.5	1.4	1.8	2.3	33.2	8.3	0.8	100.0
% Change....	9.5	(1.1)	(23.5)	4.2	(30.6)	(15.4)	4.3	4.8	(28.4)	(2.6)
2003.....	686,154	276,651	450,677	30,648	20,568	54,285	994,335	210,989	25,155	2,749,462
% of Total....	25.0	10.0	16.4	1.1	0.7	2.0	36.2	7.7	0.9	100.0
% Change....	(0.1)	0.7	1.4	(18.9)	(56.4)	(12.9)	11.0	(6.2)	15.6	2.0
2004.....	721,437	264,832	509,455	48,971	10,175	57,878	962,508	216,923	52,670	2,844,849
% of Total....	25.4	9.3	17.9	1.7	0.4	2.0	33.8	7.6	1.9	100.0
% Change....	5.1	(4.3)	13.0	59.8	(50.5)	6.6	(3.2)	2.8	109.4	3.5
2005.....	918,645	292,763	538,085	38,450	24,381	48,049	844,397	241,634	41,868	2,988,272
% of Total....	30.7	9.8	18.0	1.3	0.8	1.6	28.2	8.1	1.4	99.9
% Change....	27.3	10.5	5.6	(21.5)	139.6	(17.0)	(12.3)	11.4	(20.5)	5.0

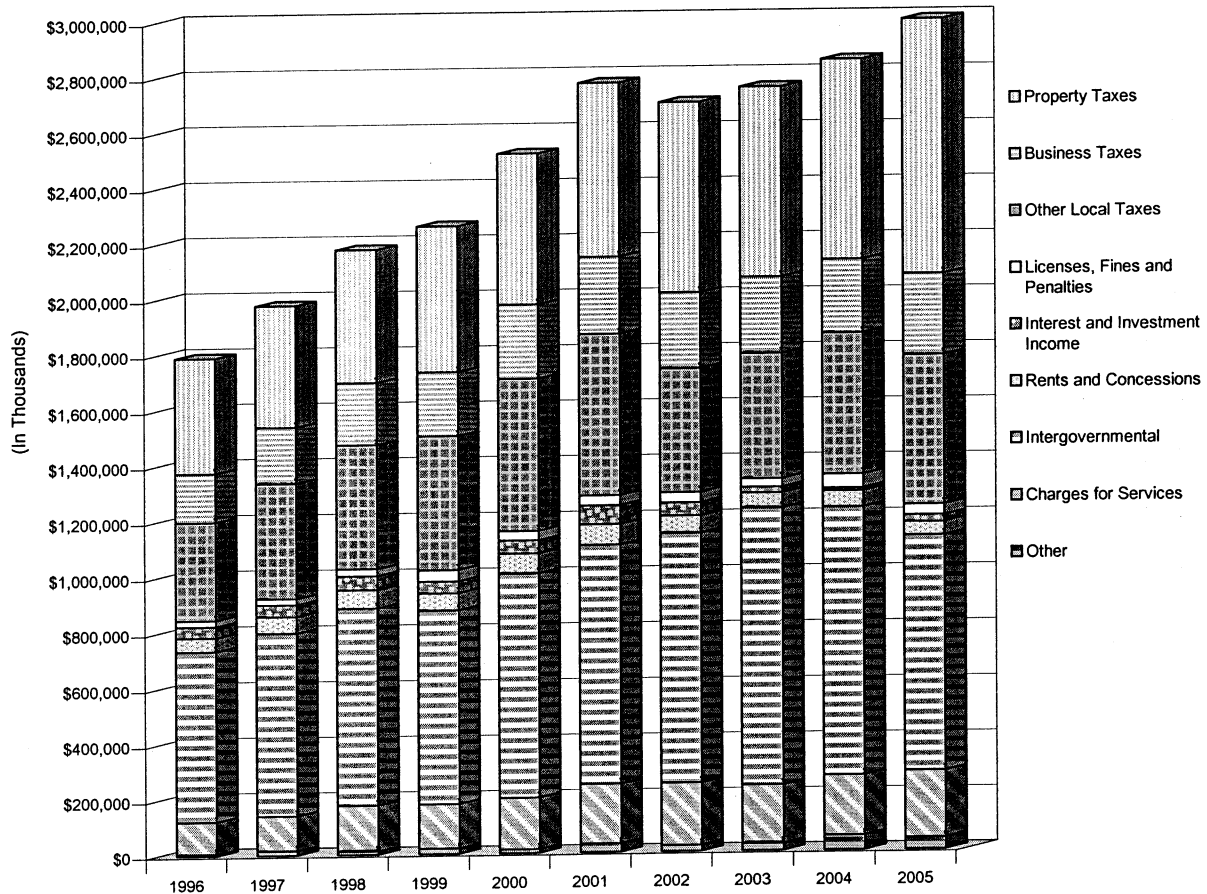
Notes:

- (1) Includes General, Special Revenue and Debt Service Funds.
- (2) The information for the years 1997 through 2005 has been adjusted to the 1996 value of the dollar, using the average Consumer Price Index - Urban for each year. This information has been provided for informational purposes as an indication of the true changes in the City's revenues since 1996.
- (3) Beginning in fiscal year 1997-98, the base year for the Consumer Price Index was changed from 1967 to 1982-84.

CITY AND COUNTY OF SAN FRANCISCO

GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)

Last Ten Fiscal Years
(In Thousands)



Notes:

- (1) Includes General, Special Revenue and Debt Service Funds.
- (2) The information for the years 1997 through 2005 has been adjusted to the 1996 value of the dollar, using the average Consumer Price Index - Urban for each year. This information has been provided for informational purposes as an indication of the true changes in the City's revenues since 1996.
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CITY AND COUNTY OF SAN FRANCISCO
GENERAL REVENUES BY SOURCE - CONSTANT DOLLAR VALUE(1)(2)(3)

Last Ten Fiscal Years

(In Thousands)

<u>Fiscal Year</u>	<u>Property Taxes</u>	<u>Business Taxes</u>	<u>Other Local Taxes</u>	<u>Licenses, Fines and Penalties</u>	<u>Interest and Investment Income</u>	<u>Rents and Concessions</u>	<u>Intergovernmental</u>	<u>Charges for Services</u>	<u>Other</u>	<u>Total</u>
1996.....	\$ 415,009	\$ 175,624	\$ 351,790	\$ 22,124	\$ 40,770	\$ 49,019	\$ 612,853	\$ 117,674	\$ 4,408	\$ 1,789,271
% of Total.....	23.2	9.8	19.7	1.2	2.3	2.7	34.3	6.6	0.2	100.0
% Change.....	-	-	-	-	-	-	-	-	-	-
1997.....	430,230	197,528	406,360	21,749	41,454	58,721	644,119	123,829	15,594	1,939,584
% of Total.....	22.2	10.2	21.0	1.1	2.1	3.0	33.2	6.4	0.8	100.0
% Change.....	3.7	12.5	15.5	(1.7)	1.7	19.8	5.1	5.2	253.8	8.4
1998.....	457,378	213,146	424,704	23,509	47,762	62,251	675,784	157,139	11,473	2,073,146
% of Total.....	22.0	10.3	20.5	1.1	2.3	3.0	32.6	7.6	0.6	100.0
% Change.....	6.3	7.9	4.5	8.1	15.2	6.0	4.9	26.9	(26.4)	6.9
1999.....	494,886	215,823	451,879	38,002	39,865	57,605	653,437	150,707	17,857	2,120,061
% of Total.....	23.4	10.2	21.3	1.8	1.9	2.7	30.8	7.1	0.8	100.0
% Change.....	8.2	1.3	6.4	61.6	(16.5)	(7.5)	(3.3)	(4.1)	55.6	2.3
2000.....	463,907	228,384	466,686	28,711	40,177	61,700	685,978	158,136	11,847	2,145,526
% of Total.....	21.5	10.6	21.8	1.3	1.9	2.9	32.0	7.4	0.6	100.0
% Change.....	(6.3)	5.8	3.3	(24.4)	0.8	7.1	5.0	4.9	(33.7)	1.2
2001.....	506,303	224,108	469,056	29,262	54,887	59,476	692,732	173,140	24,493	2,233,457
% of Total.....	22.7	10.0	21.0	1.3	2.5	2.7	30.9	7.8	1.1	100.0
% Change.....	9.1	(1.9)	0.5	1.9	36.6	(3.6)	1.0	9.5	106.7	4.1
2002.....	538,112	215,236	348,162	29,607	36,970	48,835	701,648	176,136	17,035	2,111,741
% of Total.....	25.5	10.2	16.5	1.4	1.8	2.3	33.2	8.3	0.8	100.0
% Change.....	6.3	(4.0)	(25.8)	1.2	(32.6)	(17.9)	1.3	1.7	(30.4)	(5.4)
2003.....	527,433	212,656	346,426	23,558	15,810	41,728	764,325	162,183	19,336	2,113,455
% of Total.....	25.0	10.1	16.3	1.1	0.7	2.0	36.2	7.7	0.9	100.0
% Change.....	(2.0)	(1.2)	(0.5)	(20.4)	(57.2)	(14.6)	8.9	(7.9)	13.5	0.1
2004.....	549,492	201,713	388,033	37,299	7,750	44,084	733,107	165,222	40,117	2,166,817
% of Total.....	25.4	9.3	17.9	1.7	0.4	2.0	33.8	7.6	1.9	100.0
% Change.....	4.2	(5.1)	12.0	58.3	(51.0)	5.6	(4.1)	1.9	107.5	2.5
2005.....	687,839	219,207	402,893	28,790	18,255	35,977	632,245	180,924	31,349	2,237,479
% of Total.....	30.7	9.8	18.0	1.3	0.8	1.6	28.3	8.0	1.4	100.0
% Change.....	25.2	8.7	3.8	(22.8)	135.5	(18.4)	(13.8)	9.5	(21.9)	3.3

Notes:

- (1) Includes General, Special Revenue and Debt Service Funds.
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CITY AND COUNTY OF SAN FRANCISCO
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION(1)(4)

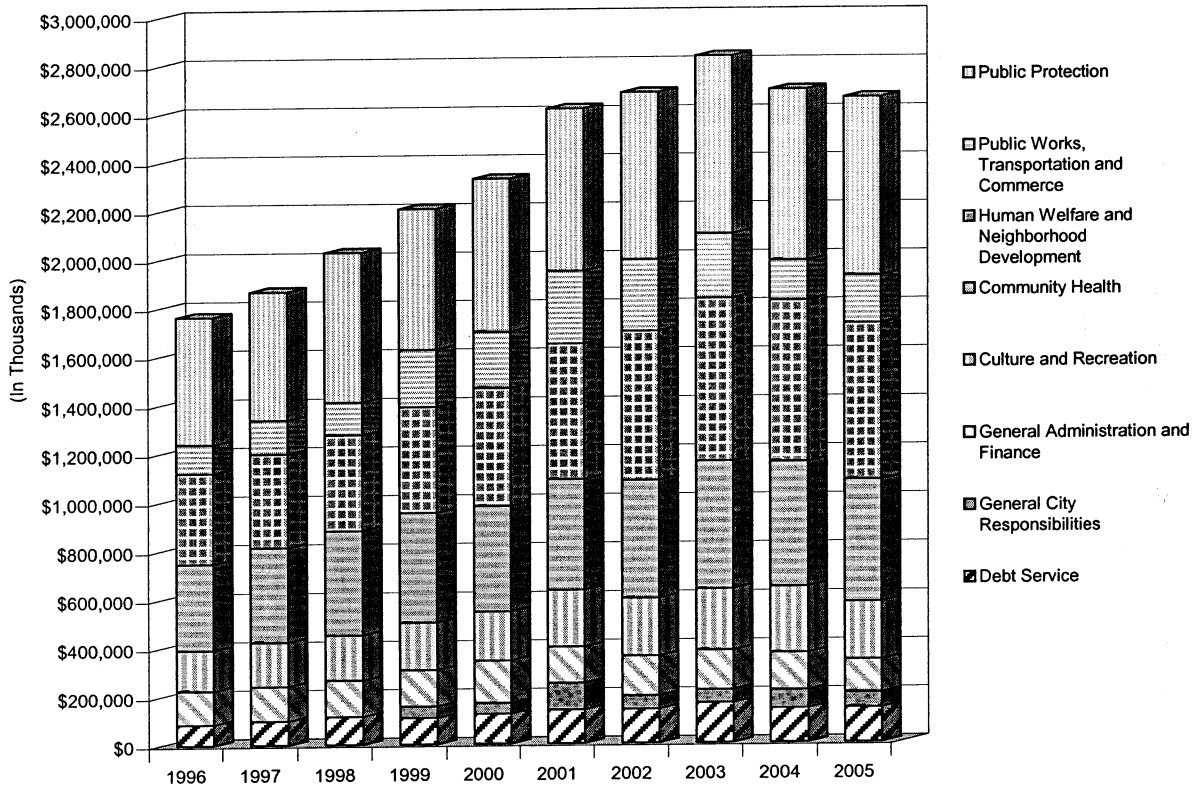
Last Ten Fiscal Years
(In Thousands)

<u>Fiscal Year</u>	<u>Public Protection</u>	<u>Public Works, Transportation and Commerce</u>	<u>Human Welfare and Neighborhood Development</u>	<u>Community Health</u>	<u>Culture and Recreation</u>	<u>General Administration and Finance</u>	<u>General City Responsibilities</u>	<u>Debt Service</u>	<u>Total</u>
1996.....	\$ 524,499	\$118,007	\$ 372,763	\$356,080	\$ 167,379	\$ 138,616	\$ -	\$86,088	\$1,763,432
% of Total.....	29.7	6.7	21.1	20.2	9.5	7.9	-	4.9	100.0
% Change.....	3.4	1.4	(1.6)	2.5	13.9	0.5	-	7.7	2.8
1997.....	529,302	139,021	384,519	390,226	182,505	142,287	-	99,016	1,866,876
% of Total.....	28.4	7.4	20.6	20.9	9.8	7.6	-	5.3	100.0
% Change.....	0.9	17.8	3.2	9.6	9.0	2.6	-	15.0	5.9
1998.....	617,595	134,557	393,003	430,087	186,733	149,636	-	115,552	2,027,163
% of Total.....	30.5	6.6	19.4	21.2	9.2	7.4	-	5.7	100.0
% Change.....	16.7	(3.2)	2.2	10.2	2.3	5.2	-	16.7	8.6
1999.....	582,460	234,524	435,014	452,563	196,008	148,440	48,093	109,538	2,206,640
% of Total.....	26.4	10.6	19.7	20.5	8.9	6.7	2.2	5.0	100.0
% Change.....	(5.7)	74.3	10.7	5.2	5.0	(0.8)	100.0	(5.2)	8.9
2000.....	632,516	231,970	485,201	433,448	201,558	174,566	45,194	124,246	2,328,699
% of Total.....	27.2	10.0	20.8	18.6	8.7	7.5	1.9	5.3	100.0
% Change.....	8.6	(1.1)	11.5	(4.2)	2.8	17.6	(6.0)	13.4	5.5
2001.....	672,119	299,949	557,242	454,975	233,506	150,482	109,753	139,138	2,617,164
% of Total.....	25.7	11.5	21.3	17.4	8.9	5.7	4.2	5.3	100.0
% Change.....	6.3	29.3	14.8	5.0	15.9	(13.8)	142.8	12.0	12.4
2002.....	690,050	296,411	613,133	484,826	237,532	164,745	54,628	140,277	2,681,602
% of Total.....	25.7	11.1	22.9	18.1	8.9	6.1	2.0	5.2	100.0
% Change.....	2.7	(1.2)	10.0	6.6	1.7	9.5	(50.2)	0.8	2.5
2003.....	734,811	267,034	670,670	524,771	251,657	163,748	53,323	165,157	2,831,171
% of Total.....	26.0	9.4	23.7	18.5	8.9	5.8	1.9	5.8	100.0
% Change.....	6.5	(9.9)	9.4	8.2	5.9	(0.6)	(2.4)	17.7	5.6
2004.....	706,758	165,555	662,948	512,914	272,551	153,709	74,623	141,611	2,690,669
% of Total.....	26.3	6.1	24.6	19.1	10.1	5.7	2.8	5.3	100.0
% Change.....	(3.8)	(38.0)	(1.2)	(2.3)	8.3	(6.1)	39.9	(14.3)	(5.0)
2005.....	738,494	195,896	644,899	501,050	237,864	135,118	62,799	142,380	2,658,500
% of Total.....	27.8	7.3	24.3	18.8	8.9	5.1	2.4	5.4	100.0
% Change.....	4.5	18.3	(2.7)	(2.3)	(12.7)	(12.1)	(15.8)	0.5	(1.2)

NOTES:

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- (3) Beginning in fiscal year 1997-98, the base year for the Consumer Price Index was changed from 1967 to 1982-84.
- (4) Prior to fiscal year 1998-99, the General City Responsibilities were reported in the General Administration and Finance.

CITY AND COUNTY OF SAN FRANCISCO
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION(1)(4)
Last Ten Fiscal Years
(In Thousands)



NOTES:

- (1) Includes General, Special Revenue and Debt Service Funds.
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CITY AND COUNTY OF SAN FRANCISCO
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION -
CONSTANT DOLLAR VALUE(1)(2)(3)(4)
Last Ten Fiscal Years
(In Thousands)

<u>Fiscal Year</u>	<u>Public Protection</u>	<u>Public Works, Transportation and Commerce</u>	<u>Human Welfare and Neighborhood Development</u>	<u>Community Health</u>	<u>Culture and Recreation</u>	<u>General Administration and Finance</u>	<u>General City Responsibilities</u>	<u>Debt Service</u>	<u>Total</u>
1996.....	\$ 524,499	\$ 118,007	\$ 372,763	\$ 356,080	\$ 167,379	\$ 138,616	\$ -	\$ 86,088	\$ 1,763,432
% of Total.....	29.7	6.7	21.1	20.2	9.5	7.9	-	4.9	100.0
% Change.....	-	-	-	-	-	-	-	-	-
1997.....	519,615	136,477	377,482	383,085	179,165	139,683	-	97,204	1,832,711
% of Total.....	28.4	7.4	20.6	20.9	9.8	7.6	-	5.3	100.0
% Change.....	(0.9)	15.7	1.3	7.6	7.0	0.8	-	12.9	3.9
1998.....	588,596	128,239	374,550	409,893	177,965	142,610	-	110,126	1,931,979
% of Total.....	30.5	6.6	19.4	21.2	9.2	7.4	-	5.7	100.0
% Change.....	13.3	(6.0)	(0.8)	7.0	(0.7)	2.1	-	13.3	5.4
1999.....	546,784	220,159	408,369	424,844	184,003	139,348	45,147	102,829	2,071,483
% of Total.....	26.4	10.6	19.7	20.5	8.9	6.7	2.2	5.0	100.0
% Change.....	(7.1)	71.7	9.0	3.6	3.4	(2.3)	100.0	(6.6)	7.2
2000.....	539,182	197,741	413,605	369,489	171,816	148,807	38,525	105,912	1,985,077
% of Total.....	27.2	10.0	20.8	18.6	8.7	7.5	1.9	5.3	100.0
% Change.....	(1.4)	(10.2)	1.3	(13.0)	(6.6)	6.8	(14.7)	3.0	(4.2)
2001.....	542,171	241,957	449,505	367,010	188,360	121,388	88,533	112,237	2,111,161
% of Total.....	25.7	11.5	21.3	17.4	8.9	5.7	4.2	5.3	100.0
% Change.....	0.6	22.4	8.7	(0.7)	9.6	(18.4)	129.8	6.0	6.4
2002.....	540,383	232,122	480,149	379,671	186,013	129,013	42,780	109,852	2,099,983
% of Total.....	25.7	11.1	22.9	18.1	8.9	6.1	2.0	5.2	100.0
% Change.....	(0.3)	(4.1)	6.8	3.4	(1.2)	6.3	(51.7)	(2.1)	(0.5)
2003.....	564,834	205,264	515,530	403,381	193,444	125,870	40,988	126,953	2,176,264
% of Total.....	26.0	9.4	23.7	18.5	8.9	5.8	1.9	5.8	100.0
% Change.....	4.5	(11.6)	7.4	6.2	4.0	(2.4)	(4.2)	15.6	3.6
2004.....	538,312	126,097	504,943	390,668	207,592	117,075	56,838	107,860	2,049,385
% of Total.....	26.2	6.2	24.6	19.1	10.1	5.7	2.8	5.3	100.0
% Change.....	(4.7)	(38.6)	(2.1)	(3.2)	7.3	(7.0)	38.7	(15.0)	(5.8)
2005.....	552,950	146,678	482,871	375,163	178,102	101,170	47,021	106,608	1,990,563
% of Total.....	27.8	7.3	24.3	18.8	8.9	5.1	2.4	5.4	100.0
% Change.....	2.7	16.3	(4.4)	(4.0)	(14.2)	(13.6)	(17.3)	(1.2)	(2.9)

NOTES:

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CITY AND COUNTY OF SAN FRANCISCO
PROPERTY TAX LEVIES AND COLLECTIONS (1) (2)

Last Ten Fiscal Years

(In Thousands)

Fiscal Year	Annual Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Annual Tax Levy	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Annual Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Annual Tax Levy
1996 (3)...	\$ 648,876	\$ 635,110	97.9	\$ 11,373	\$ 646,483	99.6	\$ 55,104	8.5
1997 (3)...	671,657	658,300	98.0	13,556	671,856	100.0	48,743	7.3
1998 (3)...	709,852	697,755	98.3	8,917	706,672	99.6	46,716	6.6
1999 (3)...	757,899	742,774	98.0	8,719	751,493	99.2	49,811	6.6
2000 (3)...	799,385	784,984	98.2	6,153	791,137	99.0	47,751	6.0
2001 (3)...	892,675	877,170	98.3	3,526	880,696	98.7	50,242	5.6
2002 (3)...	1,010,960	985,838	97.5	7,366	993,204	98.2	57,503	5.7
2003 (3)...	1,051,921	1,028,649	97.8	5,766	1,034,415	98.3	63,034	6.0
2004 (3)...	1,100,951	1,079,354	98.0	9,092	1,088,446	98.9	62,913	5.7
2005 (3)...	1,208,044	1,179,959	97.7	18,010	1,197,969	99.2	70,367	5.8

Source:

Controller, City and County of San Francisco

Notes:

- (1) Includes San Francisco Unified School District, San Francisco Community College District, Bay Area Rapid Transit District, Bay Area Air Quality Management District and San Francisco Redevelopment Agency.
- (2) Does not include SB-813 supplemental property taxes.
- (3) Delinquent tax collections and outstanding delinquent taxes reflect assessment appeals reduction.

CITY AND COUNTY OF SAN FRANCISCO
ASSESSED VALUE OF TAXABLE PROPERTY (1)

Last Ten Fiscal Years
(In Thousands)

Fiscal Year	Assessed Value			Exemptions (2)			Assessed Value Less Exemptions	Net Increase/ (Decrease)	
	Real Property	Personal Property	Total	Non-reimbursable	Reim-bursable	Redevelopment Tax Increments		Amount	Percentage
1996 (3)	\$56,336,280	\$2,652,119	\$58,988,399	\$2,075,607	\$678,295	\$3,134,869	\$53,099,628	(\$1,546,768)	(2.8)
1997 (3)	56,956,168	2,680,912	59,637,080	2,260,394	663,199	3,126,655	53,586,832	487,204	0.9
1998 (3)	59,010,846	2,585,594	61,596,440	2,331,980	668,877	3,343,618	55,251,965	1,665,133	3.1
1999 (4)	61,700,799	4,010,092	65,710,891	2,663,293	668,010	2,672,017	59,707,571	4,455,606	8.1
2000 (4)	66,859,683	4,384,155	71,243,838	2,783,904	666,747	2,844,489	64,948,698	5,241,127	8.8
2001 (4)	73,712,384	7,807,032	81,519,416	2,800,943	670,468	3,175,792	74,872,213	9,923,515	15.3
2002 (4)	88,866,299	4,686,951	93,553,250	3,129,961	665,145	5,291,437	84,466,707	9,594,494	12.8
2003 (4)	93,467,166	4,639,579	98,106,745	3,407,736	671,640	3,777,328	90,250,041	5,783,334	6.8
2004 (4)	99,878,960	3,848,851	103,727,811	3,706,357	689,558	3,892,143	95,439,753	5,189,712	5.8
2005 (4)	106,805,910	3,736,998	110,542,908	4,017,052	678,120	5,199,856	100,647,880	5,208,127	5.5

Source:

Controller, City and County of San Francisco

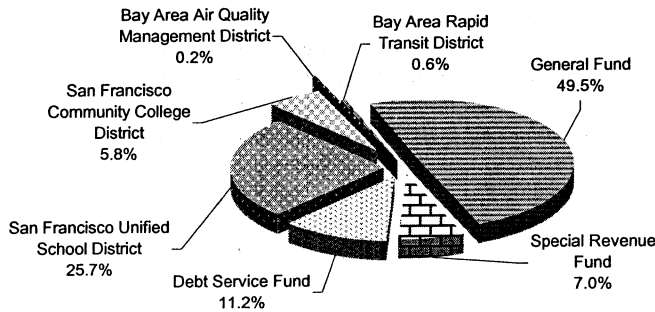
Notes:

- (1) Assessed value of taxable property represents all property within the City value or \$1/\$100 of the assessed value, excluding the tax rate for debt service
- (2) Exemptions are summarized as follows:
 - (a) Non-reimbursable exemptions are revenues lost to the City because of provisions of California Constitution, Article XIII(3)
 - (b) Reimbursable exemptions arise from Article XII(25) which reimburses local governments for revenues lost through the homeowners' exemption in Article XIII(3) (k)
 - (c) Tax increments are allocations made to the San Francisco Redevelopment Agency under authority of California Constitution, Article XVI and Section 33675 of the California Health & Safety Code an indebtedness agreement between the City and the Redevelopment Agency
- (3) Based on certified assessed values
- (4) Based on year end actual assessed values

CITY AND COUNTY OF SAN FRANCISCO
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
Last Ten Fiscal Years

Fiscal Year	City and County of San Francisco				San Francisco	San Francisco	Bay Area	Bay Area	Total
	General Fund (1)	Special Revenue Fund (2)	Debt Service Fund	Total	Unified School District	Community College District	Air Quality Management District	Rapid Transit District	
1996.....	\$ 0.57299654	\$ 0.075000	\$ 0.13674375	\$ 0.78474029	\$ 0.29363919	\$ 0.05420985	\$ 0.00208539	\$ 0.02932528	\$ 1.1640
1997.....	0.57299654	0.075000	0.15637530	0.80437184	0.29350764	0.05420985	0.00208539	0.02882528	1.1830
1998.....	0.57185541	0.075000	0.16430174	0.81115715	0.29404237	0.05438981	0.00208539	0.02832528	1.1900
1999.....	0.57185541	0.075000	0.14493925	0.79179466	0.29372486	0.05438981	0.00208539	0.02300528	1.1650
2000.....	0.57185541	0.075000	0.12766122	0.77451663	0.29168289	0.05438981	0.00208539	0.00632528	1.1290
2001.....	0.57185541	0.075000	0.13481356	0.78166897	0.29153055	0.05438981	0.00208539	0.00632528	1.1360
2002.....	0.56685541	0.080000	0.12359506	0.77045047	0.29074905	0.05438981	0.00208539	0.00632528	1.1240
2003.....	0.56685541	0.080000	0.11671113	0.76356654	0.29063298	0.05438981	0.00208539	0.00632528	1.1170
2004.....	0.56685541	0.080000	0.10682335	0.75367876	0.29052076	0.05438981	0.00208539	0.00632528	1.1070
2005.....	0.56685541	0.080000	0.12838968	0.77524509	0.29426992	0.06607432	0.00208539	0.00632528	1.1440

Fiscal Year 2005 Property Tax Percentage Breakdown



Source:

Controller, City and County of San Francisco

Notes:

(1) The General Fund shifted the following property tax rates to schools under State law:

FY 1993.....	\$0.10310710
FY 1994 through 1997.....	0.25216000
FY 1998 through 2004.....	0.25330113
FY 2005.....	0.14000000 (effective rate per 2 year - ERAF III)

(2) The Special Revenue Fund includes the following:

	Open Space Fund	Children's Fund	Library Preservation Fund	Total
FY 1990-1992.....	\$0.0250	\$ -	\$ -	\$0.0250
FY 1993.....	0.0250	0.0125	-	0.0375
FY 1994.....	0.0250	0.0250	-	0.0500
FY 1995 through 2001.....	0.0250	0.0250	0.0250	0.0750
FY 2002 through 2005.....	0.0250	0.0300	0.0250	0.0800

The allocation to the Open Space Fund is required under Section 16.107 of the San Francisco Charter.

The allocation to the Children's Fund is required under Section 16.108 of the San Francisco Charter.

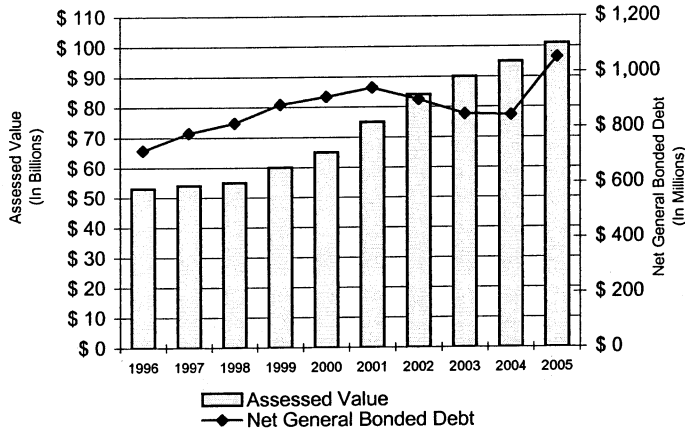
The allocation to the Library Preservation Fund is required under Section 16.109 of the San Francisco Charter.

CITY AND COUNTY OF SAN FRANCISCO

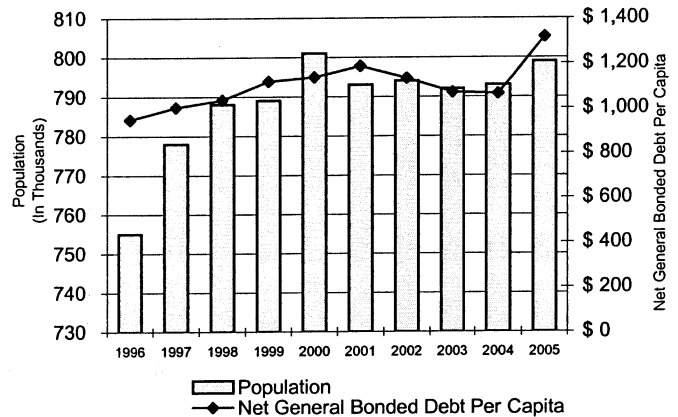
RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO NET ASSESSED VALUE AND NET GENERAL OBLIGATION BONDED DEBT PER CAPITA

Last Ten Fiscal Years

Assessed Value vs General Bonded Debt



Population vs Net General Bonded Debt Per Capita



Fiscal Year	Population (1)	Assessed Value (net of exemptions)			Debt Service Monies Available			Debt Payable from Enterprise Revenue (3) (4)	Net General Bonded Debt (4)	Ratio of Net General Bonded Debt to Net Assessed Value	Net General Bonded Debt Per Capita
		(2)	(4)	(5) (8)	(3)	(4)	(6)				
1996	755,315	\$ 53,099,628		\$ 3,109,276	\$ 242,680		\$ 2,149,998	\$ 716,598	1.35%	\$ 948.74	
1997	777,906	53,586,832		3,721,458	250,020		2,691,888	779,550	1.45	1,002.11	
1998	788,297	55,251,965		4,362,727	209,948		3,336,715	816,064	1.48	1,035.22	
1999	789,463	59,707,571		5,079,106	269,426		3,927,313	882,367	1.48	1,117.68	
2000	800,606	64,948,698		5,134,208	290,121		3,934,230	909,857	1.40	1,136.46	
2001	793,459	74,872,213		5,368,482	317,537		4,109,019	941,926	1.26	1,187.11	
2002	793,600	84,466,707		5,993,217	372,359		4,722,033	898,825	1.06	1,132.59	
2003	791,600	90,250,041		6,044,379	342,683		4,854,575	847,121	0.94	1,070.14	
2004	792,700	95,439,753		5,906,130	289,315		4,773,598	843,217	0.88	1,063.73	
2005	799,263	100,647,880		6,072,186	263,271		4,756,334	1,052,581	1.05	1,316.94	

Sources:

- (1) Department of Finance, State of California
- (2) Assessor, City and County of San Francisco
- (3) Controller, City and County of San Francisco

Notes:

- (4) In thousands.
- (5) See Statistical Section Table of Assessed Value of Taxable Property note (2) for exemptions.
- (6) Excludes San Francisco Redevelopment Agency revenue bonds and nonprofit corporation obligations. Amounts are net of unamortized bond discount or premium. Effective fiscal year 2003, amounts include activities for Parking and Traffic that is reported as an enterprise fund under the Municipal Transportation Agency.
- (7) Includes monies restricted for debt service payments (principal and interest) and reserves set aside as required by bond indentures.
- (8) Net assessed value for the purposes of calculating the debt limit under the City Charter would include \$9.9 billion of additional value including, \$5.2 billion attributable to Redevelopment Tax Increments, and \$4.7 billion attributable to exemptions in the current fiscal year.

CITY AND COUNTY OF SAN FRANCISCO

DIRECT AND OVERLAPPING DEBT

June 30, 2005

<u>District</u>	<u>Total General Debt Outstanding</u>	<u>Estimated Percentage Applicable to City and County of San Francisco (1)</u>	<u>Estimated Share of Overlapping Debt</u>
Bay Area Rapid Transit District.....	\$ 100,000,000	27.18%	\$ 27,176,829
San Francisco Unified School District.....	168,390,000	100.00	168,390,000
San Francisco Community College District.....	140,520,000	100.00	<u>140,520,000</u>
Subtotal, overlapping debt.....			336,086,829
City and County of San Francisco direct debt.....			<u>1,086,355,000</u>
Total net direct and overlapping debt.....			<u>\$ 1,422,441,829</u>
Population - 2005 (2).....			<u>799,263</u>
			<u>\$ 1,779.69</u>

Note: Overlapping districts are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping districts that is borne by the residents and businesses of the City. This process recognizes that, when considering the district's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account.

(1) The percentage of overlapping debt applicable is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the City's taxable assessed value that is within the district's boundaries and dividing it by the City's total taxable assessed value.

(2) Source: Department of Finance, State of California

CITY AND COUNTY OF SAN FRANCISCO

COMPUTATION OF LEGAL DEBT MARGIN

June 30, 2005

(In Thousands)

Total assessed value (1).....		\$ 110,542,908
Less: Non-reimbursable exemptions (1).....		<u>4,017,052</u>
Basis of levy.....		<u>\$ 106,525,856</u>
Debt limit - 3 percent of valuation subject to taxation (3)		\$ 3,195,776
Amount of debt applicable to debt limit.....	\$ 1,086,355	
Less: Net assets in General Obligation Bonds Fund (2).....	<u>33,774</u>	
Total amount of debt applicable to debt limit.....		<u>1,052,581</u>
Legal debt margin.....		<u>\$ 2,143,195</u>

Sources:

- (1) Assessor, City and County of San Francisco
- (2) Controller, City and County of San Francisco

Note:

- (3) City's Administrative Code Section 2.60 Limitations on Bonded Indebtedness.
"There shall be a limit on outstanding general obligation bond indebtedness of three percent of the assessed value of all taxable real and personal property, located within the City and County."

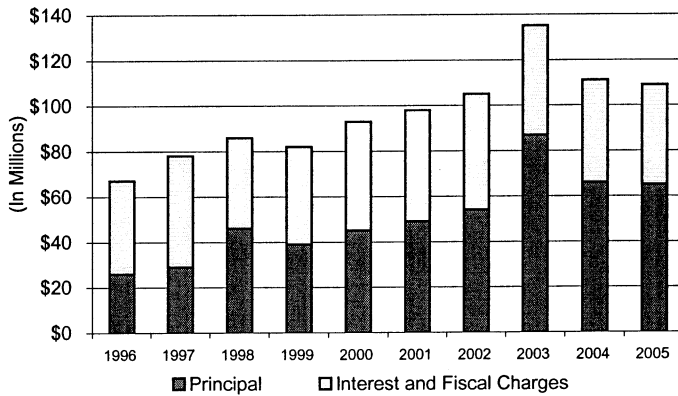
CITY AND COUNTY OF SAN FRANCISCO

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES (1) (2) Last Ten Fiscal Years

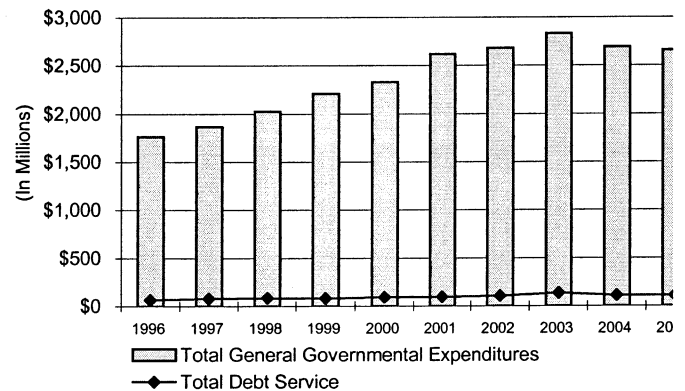
(In Thousands)

Fiscal Year	Principal	Interest and Fiscal Charges	Total Debt Service	Total General Governmental Expenditures	Percent of Debt Service to Total General Governmental Expenditures
1996	\$ 26,360	\$ 41,203	\$ 67,563	\$ 1,763,432	3.83%
1997	29,400	49,190	78,590	1,866,876	4.21
1998	46,385	39,964	86,349	2,027,163	4.26
1999	38,800	42,844	81,644	2,206,640	3.70
2000	44,590	47,734	92,324	2,328,699	3.96
2001	49,210	49,169	98,379	2,617,164	3.76
2002	54,415	50,761	105,176	2,681,602	3.92
2003	86,940	47,666	134,606	2,831,171	4.75
2004	66,120	45,120	111,240	2,690,669	4.13
2005	64,870	44,146	109,016	2,658,500	4.10

Debt Service Growth



**Total General Governmental Expenditures
vs Total Debt Service**



Notes:

- (1) Includes General, Special Revenue and Debt Service Funds.
- (2) Amounts have been restated to exclude general obligation bonds of Water Department/Hetch Hetchy Project and Clean Water that were previously reported as part of general bonded debt.

CITY AND COUNTY OF SAN FRANCISCO

**DEBT SERVICE COVERAGE BY ENTERPRISE REVENUES
AIRPORT, PORT, CLEAN WATER, MUNICIPAL TRANSPORTATION AGENCY,
WATER, AND HETCH HETCHY**

Last Ten Fiscal Years

(In Thousands)

Fiscal Year	Gross Revenue (2)	Direct Operating Expenses (3)	Net Revenue Available for Debt Service	Debt Service Requirements (1)			Debt Service Coverage
				Principal	Interest	Total	
1996	\$ 917,041	\$ 676,385	\$ 240,656	\$ 25,699	\$ 92,551	\$ 118,250	2.04
1997	961,133	706,977	254,156	56,284	139,175	195,459	1.30
1998 (4)	743,160	472,739	270,421	144,625 (5)	172,388 (5)	317,013	0.85
1999 (4)	790,883	499,710	291,173	52,865	204,032	256,897	1.13
2000 (4)	868,748	547,678	321,070	64,497	228,391	292,888	1.10
2001 (4)	996,420	640,437	355,983	55,964	253,770	309,734	1.15
2002 (4)	907,316	547,382	359,934	47,984	339,691	387,675	0.93
2003 (4)	1,068,639	710,591	358,048	142,249	263,615	405,864	0.88
2004 (4)	1,014,052	616,092	397,960	146,353	258,329	404,682	0.98
2005 (4)	1,039,694	636,790	402,904	142,122	258,667	400,789	1.01

Notes:

- (1) Covers general obligation and revenue bonds for all indicated enterprise funds. Amounts have been restated to include general obligation bonds of Water, Hetch Hetchy Water and Power, and Clean Water that were previously reported as part of general bonded debt.
- (2) Gross revenue includes operating revenues, non-operating revenues and operating transfers.
- (3) Direct operating expenses include operating expenses (except depreciation), non-operating expenses (except interest expense) and operating transfers out.
- (4) During fiscal year 1996-97, Municipal Railway made the final payment on their long-term debt. Accordingly, for fiscal year 1997-98 through fiscal year 2001-02, revenue and expenses do not reflect activity of Municipal Railway. Effective fiscal year 2002-03, the parking meter revenue bonds for Parking and Traffic are included as it is a part of the Municipal Transportation Agency.
- (5) Principal and interest for fiscal year 1997-98 include \$100.6 million and \$5 million respectively relating to refunding of bonds by the Water Department.

CITY AND COUNTY OF SAN FRANCISCO

DEMOGRAPHIC STATISTICS

Last Ten Fiscal Years

<u>Year</u>	<u>Population (1)</u>	<u>Per Capita Income (2)</u>	<u>Median Age (3)</u>	<u>Public School Enrollment (4)</u>	<u>Unemployment Rate % (5)</u>
1996.....	755,315	\$ 39,249	37.4	66,343	5.6
1997.....	777,906	41,290	37.8	66,604	4.1
1998.....	788,297	44,518	37.9	66,679	3.9
1999.....	789,463	49,695	38.7	65,540	3.4
2000.....	800,606	55,272	39.1	65,519	2.6
2001.....	793,459	55,816	37.3	67,152	3.4
2002.....	793,600	54,369	38.3	64,870	6.5
2003.....	791,600	55,720	38.3	66,141	7.2
2004.....	792,700	N/A	N/A	63,009	6.2
2005.....	799,263	N/A	N/A	63,421	5.4

Sources:

- (1) State of California Department of Finance
- (2) State of California Employment Development Department
- (3) Market Statistics - Demographics USA - County Edition
- (4) San Francisco Unified School District (includes Child Center, Juvenile Center, etc.)
- (5) State of California Department of Employment Development

N/A Not available

CONSTRUCTION, BANK DEPOSITS AND PROPERTY VALUE

Last Ten Fiscal Years

(All Dollar Figures in Thousands)

<u>Year Ended</u>	<u>Authorized New Dwelling Units (2)</u>	<u>Value of Building Permits (2)</u>		<u>Bank Deposits (3)</u>	<u>Real Property Values (1)</u>		
		<u>Residential</u>	<u>Non-Residential</u>		<u>Residential</u>	<u>Non-residential</u>	<u>Non-taxable</u>
1996.....	956	\$ 108,932	\$ 637,100	\$ 38,847,726	\$ 31,117,350	\$ 19,658,750	\$ 2,025,771
1997.....	1,249	319,744	553,895	41,505,334	32,570,542	19,406,454	2,260,394
1998.....	2,411	478,929	531,172	44,416,996	33,577,176	19,787,009	2,311,636
1999.....	3,297	712,161	1,693,705	48,159,221	36,266,388	21,744,102	2,418,557
2000.....	3,058	305,828	623,257	50,248,551	40,299,182	23,151,611	2,424,640
2001.....	2,570	381,623	725,313	51,211,617	43,064,184	27,642,410	2,660,826
2002.....	3,273	299,028	364,801	60,938,217	47,847,771	31,791,203	2,967,823
2003.....	1,279	214,244	57,455	86,795,058	51,945,852	34,176,360	3,134,578
2004.....	1,726	307,603	122,377	82,824,643	56,150,192	35,169,631	3,272,758
2005.....	1,961	362,759	71,251	93,498,152	61,664,929	36,848,836	3,655,940

- Sources: (1) Assessor, City and County of San Francisco (excludes unsecured roll and State Board Roll)
 (2) Department of Building Inspection, City and County of San Francisco (fiscal year basis)
 (3) Federal deposit corporation. These figures include savings and loan deposits.

N/A - Not available

CITY AND COUNTY OF SAN FRANCISCO

PRINCIPAL TAXPAYERS

June 30, 2005

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2005 Assessed Valuation (In 000's)</u>	<u>Percentage of Total Assessed Valuation</u>
Embarcadero Center Venture	Offices, Commercial	\$ 1,410,865	1.34
Pacific Gas & Electric Company	Utilities	976,099	0.93
555 California Street Partners	Offices, Commercial	924,454	0.88
SBC California (Formerly Pacific Bell)	Utilities, Communications	441,015	0.42
EOP-One Market LLC	Offices	401,262	0.38
CB-1 Entertainment Partners	Hotel, Condos	393,972	0.37
Marriott Hotel	Hotel	391,943	0.37
Post Montgomery Associates	Office, Commercial	382,157	0.36
China Basin Ballpark Company LLC	Possessory Interest-Stadium	375,661	0.36
BRE-St. Francis LLC	Hotels	<u>331,824</u>	<u>0.32</u>
Ten largest taxpayers		6,029,252	5.73
All other taxpayers		<u>99,114,866</u>	<u>94.27</u>
Total assessed valuation - all taxpayers		<u>\$105,144,118</u>	<u>100.00</u>

Source:

Assessor, City and County of San Francisco

CITY AND COUNTY OF SAN FRANCISCO

MISCELLANEOUS STATISTICS

June 30, 2005

Date of incorporation.....	April 15, 1850
Form of government.....	Chartered City and County
Area.....	47 square miles
Miles of streets (1).....	1,050
Number of street lights (2)	41,431
Fire protection (3):	
Number of stations.....	45
Number of firefighters	1,675
Police protection (4):	
Number of stations.....	10
Number of police officers	2,180
Public school education (5):	
Attendance centers	119
Number of classrooms.....	3,434
Number of teachers, full time equivalent.....	3,171
Number of students.....	57,144
Municipal water department (2):	
Number of services.....	175,000
Average daily consumption	247 million gallons
Miles of water mains	1,475
Sewers (2):	
Collecting sewers	903 miles
Transport/storage sewers	15 miles
Recreation and culture:	
Number of parks (6).....	210
Number of libraries (7)	27
Number of library volumes (7).....	2.4 million
Employees (8):	
2004-05 Paid full time equivalent.....	24,992

Sources:

- (1) Department of Public Works, City and County of San Francisco
- (2) Public Utilities Commission, City and County of San Francisco
- (3) Fire Commission, City and County of San Francisco
- (4) Police Commission, City and County of San Francisco
- (5) San Francisco Unified School District
- (6) Parks and Recreation Commission, City and County of San Francisco
- (7) Library Commission, City and County of San Francisco
- (8) Controller, City and County of San Francisco