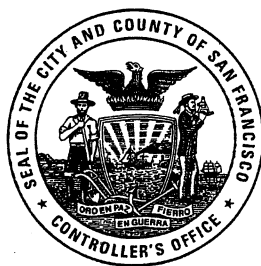


# Statistical Section





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**CITY AND COUNTY OF SAN FRANCISCO**  
**GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)(3)**

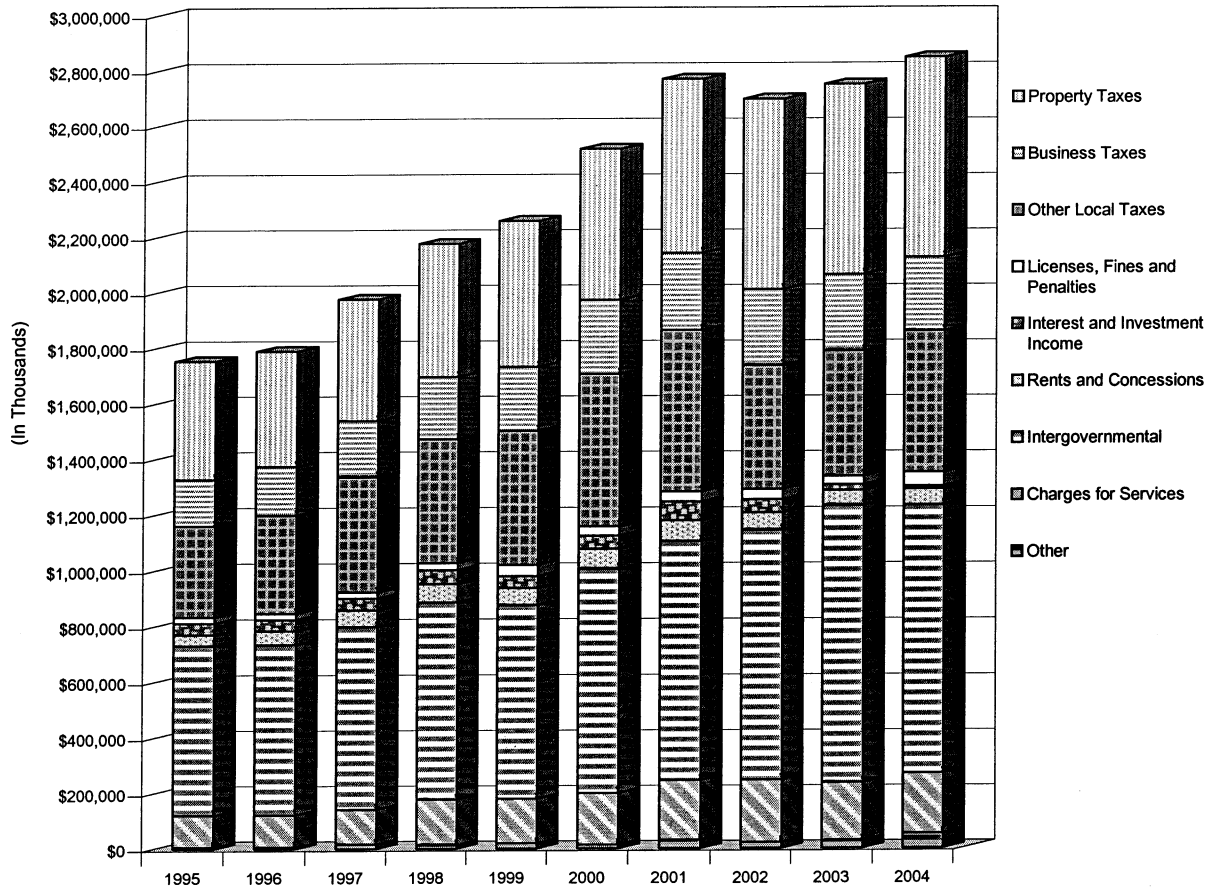
**Last Ten Fiscal Years**  
**(In Thousands)**

<u>Fiscal Year</u>	<u>Property Taxes</u>	<u>Business Taxes</u>	<u>Other Local Taxes</u>	<u>Licenses, Fines and Penalties(3)</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>
1995.....	\$ 425,361	\$ 168,047	\$ 326,640	\$ 21,227	\$ 42,093	\$ 39,160	\$ 609,885	\$ 115,964	\$ 5,002	\$ 1,753,379
% of Total....	24.3	9.6	18.6	1.2	2.4	2.2	34.8	6.6	0.3	100.0
% Change....	-	-	-	-	-	-	-	-	-	-
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....	(2.4)	4.5	7.7	4.2	(3.1)	25.2	0.5	1.5	(11.9)	2.0
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

Notes:

- (1) Includes General, Special Revenue and Debt Service Funds.
- (2) The information for the years 1995 through 2003 has been adjusted to the 1994 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 1994.
- (3) Under Proposition M, beginning in 1995, traffic fines of approximately \$46.7 million were directly allocated to Muni Railway/MTA.
- (4) 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)(3)**  
**Last Ten Fiscal Years**  
**(In Thousands)**



**Notes:**

- (1) Includes General, Special Revenue and Debt Service Funds.
- (2) The information for the years 1995 through 2003 has been adjusted to the 1994 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 1994.
- (3) Under Proposition M, beginning in 1995, traffic fines of approximately \$46.7 million were directly allocated to Muni Railway/MTA.
- (4) 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 REVENUES BY SOURCE - CONSTANT DOLLAR VALUE(1)(2)(3)(4)**

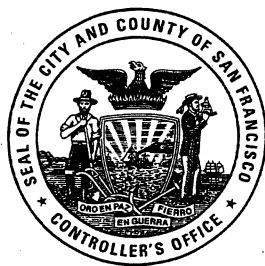
**Last Ten Fiscal Years**

(In Thousands)

<u>Fiscal Year</u>	<u>Property Taxes</u>	<u>Business Taxes</u>	<u>Other Local Taxes</u>	<u>Licenses, Fines and Penalties(3)</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>
1995.....	\$ 425,361	\$ 168,047	\$ 326,640	\$ 21,227	\$ 42,093	\$ 39,160	\$ 609,885	\$ 115,964	\$ 5,002	\$ 1,753,379
% of Total.....	24.3	9.6	18.6	1.2	2.4	2.2	34.8	6.6	0.3	100.0
% Change.....	-	-	-	-	-	-	-	-	-	-
1996.....	406,996	172,233	344,998	21,697	39,983	48,073	601,020	115,402	4,323	1,754,725
% of Total.....	23.2	9.8	19.7	1.2	2.3	2.7	34.3	6.6	0.2	100.0
% Change.....	(4.3)	2.5	5.6	2.2	(5.0)	22.8	(1.5)	(0.5)	(13.6)	0.1
1997.....	421,923	193,714	398,514	21,329	40,654	57,588	631,683	121,438	15,293	1,902,136
% of Total.....	22.1	10.2	21.0	1.1	2.1	3.1	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.....	448,547	209,030	416,504	23,055	46,840	61,049	662,736	154,105	11,251	2,033,117
% 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.....	485,331	211,656	443,154	37,269	39,095	56,492	640,820	147,797	17,512	2,079,126
% of Total.....	23.3	10.2	21.3	1.8	1.9	2.7	30.8	7.1	0.9	100.0
% Change.....	8.2	1.3	6.4	61.7	(16.5)	(7.5)	(3.3)	(4.1)	55.6	2.3
2000.....	454,950	223,975	457,675	28,157	39,401	60,508	672,734	155,083	11,618	2,104,101
% of Total.....	21.6	10.6	21.8	1.3	1.9	2.9	31.9	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.....	496,528	219,781	460,000	28,697	53,827	58,327	679,357	169,797	24,021	2,190,335
% of Total.....	22.7	10.0	21.0	1.3	2.4	2.7	31.0	7.8	1.1	100.0
% Change.....	9.1	(1.9)	0.5	1.9	36.6	(3.6)	1.0	9.5	106.8	4.1
2002.....	527,723	211,080	341,440	29,035	36,256	47,892	688,101	172,735	16,706	2,070,968
% 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	(30.5)	(5.4)
2003.....	517,249	208,550	339,738	23,104	15,505	40,922	749,568	159,052	18,963	2,072,651
% of Total.....	25.0	10.1	16.4	1.1	0.7	2.0	36.1	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.....	538,883	197,818	380,541	36,579	7,600	43,232	718,952	162,032	39,342	2,124,979
% 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

**Notes:**

- (1) Includes General, Special Revenue and Debt Service Funds.
- (2) The information for the years 1995 through 2003 has been adjusted to the 1994 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 1994.
- (3) Under Proposition M, beginning in 1995, traffic fines of approximately \$46.7 million were directly allocated to Muni Railway/MTA.
- (4) Beginning in fiscal year 1997-98, the base year for the Consumer Price Index was changed from 1967 to 1982-84.



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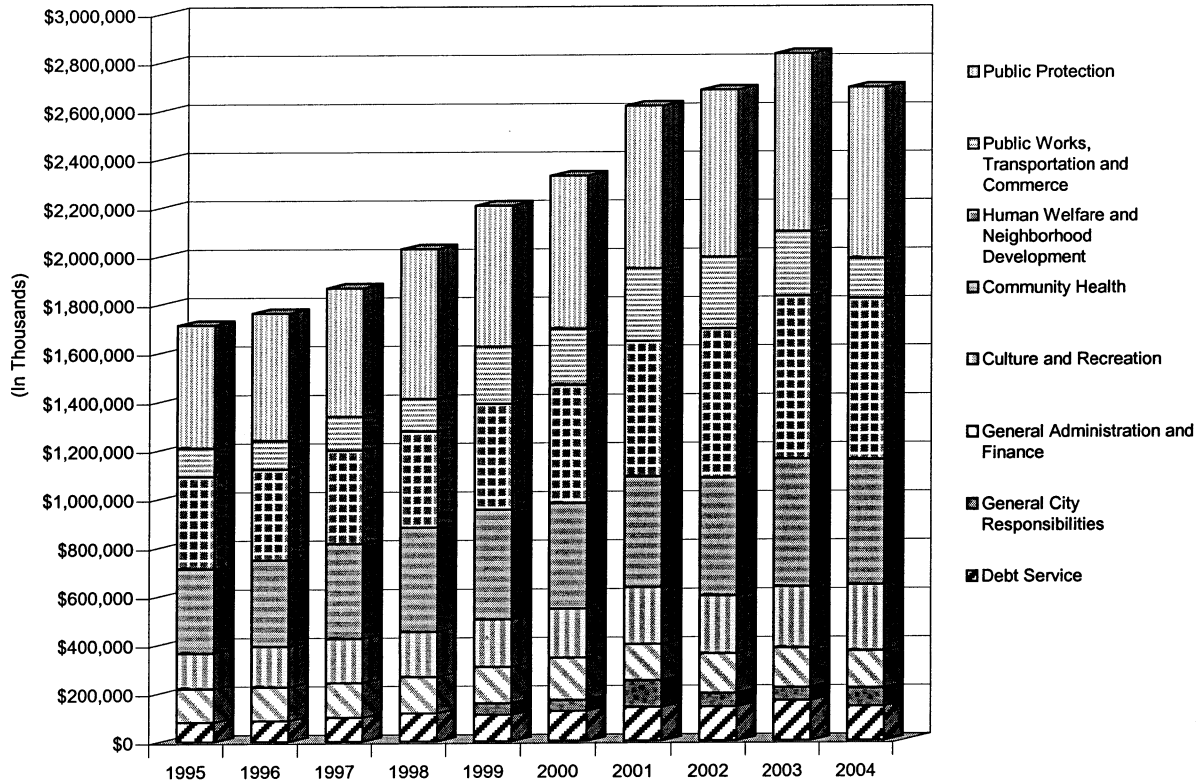
**CITY AND COUNTY OF SAN FRANCISCO**  
**GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION(1)(4)**  
**Last Ten Fiscal Years**  
**(In Thousands)**

<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>
1995.....	\$ 507,231	\$116,426	\$ 378,922	\$347,234	\$146,990	\$137,913	\$ -	\$79,924	\$1,714,640
% of Total.....	29.6	6.8	22.1	20.2	8.6	8.0	-	4.7	100.0
% Change.....	-	-	-	-	-	-	-	-	-
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	48,093.0	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)

**NOTES:**

- (1) Includes General, Special Revenue and Debt Service Funds.
- (2) The information for the years 1995 through 2003 has been adjusted to the 1994 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 expenditure level of the City since 1994.
- (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.
- (2) The information for the years 1995 through 2003 has been adjusted to the 1994 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 expenditure level of the City since 1994.
- (3) Beginning in fiscal year 1997-98, the base year for the Consumer Price Index was changed from 1967 to 1982-84.
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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>
1995.....	\$ 507,231	\$ 116,426	\$ 378,922	\$ 347,234	\$ 146,990	\$ 137,913	\$ -	\$ 79,924	\$1,714,640
% of Total.....	29.6	6.8	22.1	20.2	8.6	8.0	-	4.7	100.0
% Change.....	-	-	-	-	-	-	-	-	-
1996.....	514,372	115,729	365,566	349,205	164,147	135,940	-	84,426	1,729,385
% of Total.....	29.7	6.7	21.1	20.2	9.5	7.9	-	4.9	100.0
% Change.....	1.4	(0.6)	(3.5)	0.6	11.7	(1.4)	-	5.6	0.9
1997.....	509,583	133,842	370,194	375,688	175,706	136,986	-	95,327	1,797,326
% 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.....	577,232	125,763	367,318	401,979	174,529	139,856	-	108,000	1,894,677
% 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.....	536,227	215,909	400,485	416,641	180,450	136,658	-	100,843	1,987,213
% of Total.....	27.0	10.9	20.1	21.0	9.1	6.9	-	5.0	100.0
% Change.....	(7.1)	71.7	9.0	3.6	3.4	(2.3)	-	(6.6)	4.9
2000.....	528,772	193,923	405,619	362,355	168,499	145,934	37,781	103,867	1,946,750
% 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	100.0	3.0	(2.0)
2001.....	531,703	237,285	440,826	359,924	184,723	119,044	86,824	110,070	2,070,399
% 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.....	529,950	227,640	470,878	372,340	182,422	126,522	41,954	107,731	2,059,437
% 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.....	553,929	201,300	505,577	395,592	189,709	123,440	40,197	124,502	2,134,246
% 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.....	527,918	123,663	495,194	383,125	203,584	114,814	55,740	105,777	2,009,815
% of Total.....	26.3	6.1	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)

**NOTES:**

- (1) Includes General, Special Revenue and Debt Service Funds.
- (2) The information for the years 1995 through 2003 has been adjusted to the 1994 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 expenditure level of the City since 1994.
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**CITY AND COUNTY OF SAN FRANCISCO**  
**PROPERTY TAX LEVIES AND COLLECTIONS (1) (2)**

**Last Ten Fiscal Years**

**(In Thousands)**

<u>Fiscal Year</u>	<u>Annual Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent of Current Tax Collections to Annual Tax Levy</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>	<u>Percent of Total Tax Collections to Annual Tax Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Percent of Delinquent Taxes to Annual Tax Levy</u>
1995 (3)...	\$ 658,301	\$ 641,074	97.4	\$ 14,159	\$ 655,233	99.5	\$ 57,097	8.7
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
<u>2004 (3)...</u>	<u>1,100,951</u>	<u>1,079,354</u>	<u>98.0</u>	<u>9,092</u>	<u>1,088,446</u>	<u>98.9</u>	<u>62,913</u>	<u>5.7</u>

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-reim- bursable	Reim- bursable	Redevelopment Tax Increments		Amount	Percentage
1995 (3)	56,315,478	2,877,646	59,193,124	1,931,250	677,218	1,938,260	54,646,396	(463,814)	(0.8)
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 .....	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.....	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.....	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.....	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.....	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.....	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

Source:

Controller, City and County of San Francisco

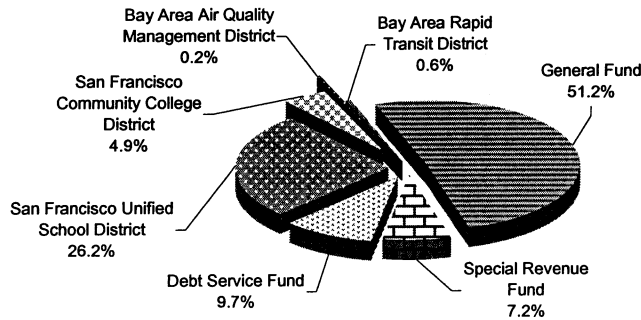
Notes:

- (1) Assessed value of taxable property represents all property within the City. The maximum tax rate is 1% of the full cash 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. Actual allocations are limited under an indebtedness agreement between the City and the Redevelopment Agency.
- (3) Based on certified 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 Unified School District	San Francisco Community College District	Bay Area Air Quality Management District	Bay Area Rapid Transit District	Total
	General Fund (1)	Special Revenue Fund (2)	Debt Service Fund	Total					
1995.....	\$ 0.57299654	\$ 0.075000	\$ 0.13536743	\$ 0.78336397	\$ 0.29351551	\$ 0.05420985	\$ 0.00208539	\$ 0.02982528	\$ 1.1630
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

**Fiscal Year 2004 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

(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 2004.....	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.

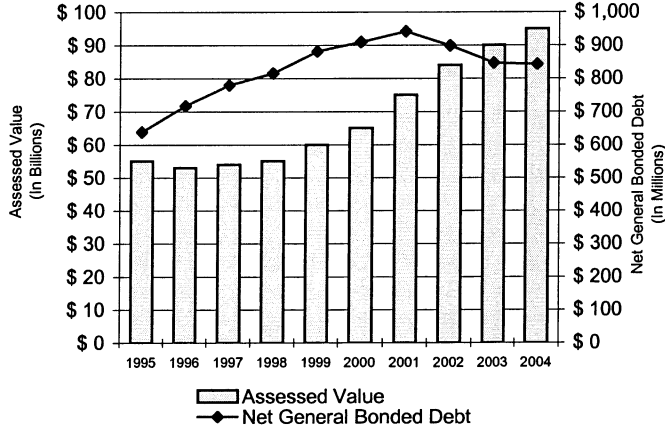
The allocation to the Library Preservation Fund is required under Section 16.109 of the San Francisco Charter.

# CITY AND COUNTY OF SAN FRANCISCO

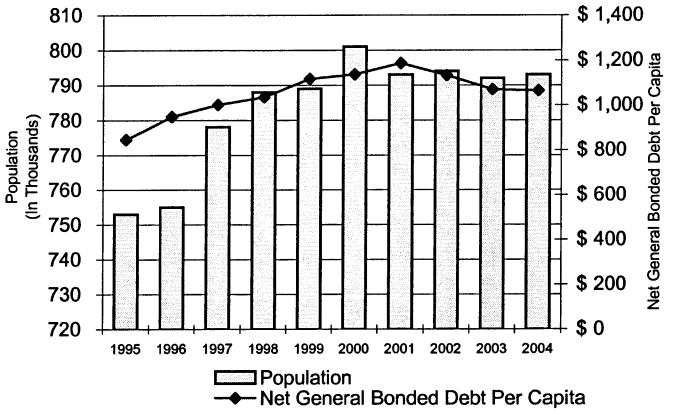
## RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO NET ASSESSED VALUE AND NET GENERAL OBLIGATION BONDED DEBT PER CAPITA

### 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)		Gross Bonded Debt		Debt Service Monies Available		Debt Payable from Enterprise Revenue		Net General Bonded Debt		Ratio of Net General Bonded Debt to Net Assessed Value	Net General Bonded Debt Per Capita
		(2)	(4) (5) (8)	(3)	(4) (6)	(3)	(4) (7)	(3)	(4)	(4)			
1995	753,460	\$ 54,646,396	\$ 2,246,811	\$ 250,000	\$ 1,358,092	\$ 638,716	1.17%	\$ 847.71					
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					

**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 \$8.3 billion of additional value including, \$3.9 billion attributable to Redevelopment Tax Increments, and \$4.4 billion attributable to exemptions in the current fiscal year.

**CITY AND COUNTY OF SAN FRANCISCO**

**COMPUTATION OF LEGAL DEBT MARGIN**

**June 30, 2004**

**(In Thousands)**

Total assessed value (1).....		\$ 103,727,811
Less: Non-reimbursable exemptions (1).....		<u>3,706,357</u>
Basis of levy.....		<u>\$ 100,021,454</u>
Debt limit - 3 percent of valuation subject to taxation (3)		\$ 3,000,644
Amount of debt applicable to debt limit.....	\$ 844,750	
Less: Net assets in General Obligation Bonds Fund (2).....	<u>1,533</u>	
Total amount of debt applicable to debt limit.....		<u>843,217</u>
Legal debt margin.....		<u>\$ 2,157,427</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

## PER CAPITA DIRECT DEBT

June 30, 2004

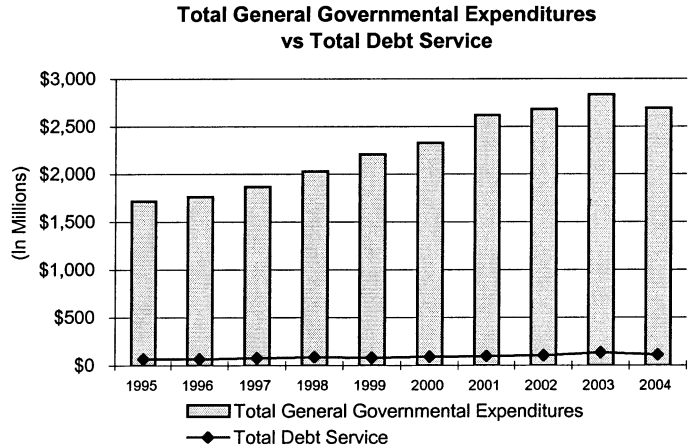
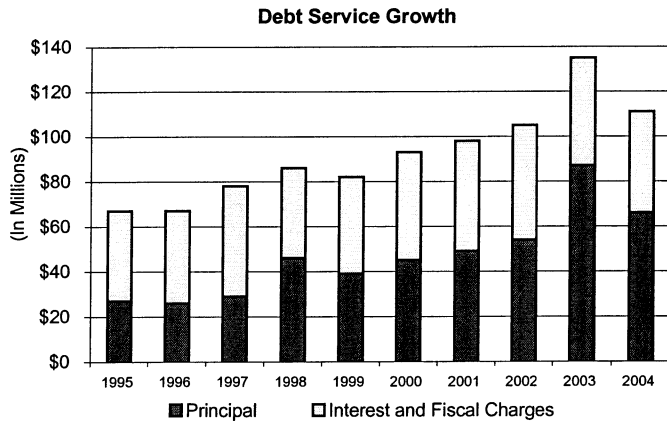
Total General Debt Outstanding (100% applicable to City and County of San Francisco).....	\$ <u>844,350,000</u>
Population - 2004 <sup>(1)</sup> .....	<u>792,700</u>
Per Capita Direct Debt.....	\$ <u>1,065.16</u>

<sup>(1)</sup> Source: Department of Finance, State of California

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

(In Thousands)

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest and Fiscal Charges</u>	<u>Total Debt Service</u>	<u>Total General Governmental Expenditures</u>	<u>Percent of Debt Service to Total General Governmental Expenditures</u>
1995	\$ 26,585	\$ 40,187	\$ 66,772	\$ 1,714,640	3.89%
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



**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 Cleanwater 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	
1995	\$ 870,999	\$ 662,290	\$ 208,709	\$ 36,340	\$ 87,778	\$ 124,118	1.68
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

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 Cleanwater 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>
1995.....	753,460	\$ 36,811	37.1	66,128	6.4
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	N/A	N/A	66,141	7.2
2004.....	792,700	N/A	N/A	63,009	6.2

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>
1995.....	843	\$ 240,960	\$ 529,936	\$ 30,186,985	\$ 30,536,108	\$ 20,621,677	\$ 1,696,373
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

- 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, 2004**

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2004 Assessed Valuation (In 000's)</u>	<u>Percentage of Total Assessed Valuation</u>
Embarcadero Center Venture	Offices, Commercial	\$ 1,385,665	1.40
Pacific Gas & Electric Company	Utilities	910,808	0.92
555 California Street Partners	Offices, Commercial	907,510	0.92
SBC California (Formerly Pacific Bell)	Utilities, Communications	558,035	0.57
National Office Partners	Office, Garage	395,064	0.40
YBG Associates LLC	Hotel	378,627	0.38
Post-Montgomery Associates	Offices, Commercial	375,146	0.38
BRE-St Francis LLC	Hotels	350,267	0.36
CB-1 Entertainment Partners	Hotels, Condos	349,652	0.35
China Basin Ballpark Company LLC	Possessory Interest-Stadium	344,474	0.35
Ten largest taxpayers		5,955,248	6.03
All other taxpayers		92,864,922	93.97
Total assessed valuation - all taxpayers		<u>\$ 98,820,170</u>	<u>100.00</u>

Source:

Assessor, City and County of San Francisco

# CITY AND COUNTY OF SAN FRANCISCO

## MISCELLANEOUS STATISTICS

June 30, 2004

Date of incorporation.....	April 15, 1850
Form of government.....	Chartered City and County
Area.....	46.7 square miles
Miles of streets (1).....	1,050
Number of street lights (2) .....	41,031
Fire protection (3):	
Number of stations .....	45
Number of firefighters .....	1,690
Police protection (4):	
Number of stations .....	10
Number of police officers .....	2,170
Public school education (5):	
Attendance centers .....	118
Number of classrooms .....	3,439
Number of teachers, full time equivalent.....	3,138
Number of students.....	57,805
Municipal water department (2):	
Number of services .....	165,122
Average daily consumption .....	274 million gallons
Miles of water mains .....	1,455
Sewers (2):	
Collecting sewers .....	903 miles
Transport/storage sewers .....	15 miles
Recreation and culture:	
Number of parks (6).....	209
Number of libraries (7) .....	27
Number of library volumes (7).....	2.1 million
Employees (8):	
2003-04 Paid full time equivalent.....	28,000

### 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