



**SAN FRANCISCO
MUNICIPAL TRANSPORTATION AGENCY
MUNICIPAL RAILWAY DEPARTMENT**



FY2005 OPERATING BUDGET

**SAN FRANCISCO MUNICIPAL RAILWAY DEPARTMENT
APPROPRIATIONS**

MUNICIPAL TRANSPORTATION AGENCY, BOARD OF DIRECTORS

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MUNICIPAL TRANSPORTATION AGENCY STAFF

Michael T. Burns
Executive Director

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Virginia Harrington
Deputy General Manager, Finance and Administration

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MUNI'S MISSION

Working together effectively, we serve our community. We provide safe, reliable, clean, accessible, and convenient transportation to any destination in the City. We are dedicated to creating the most satisfying experience possible for our employees and our riders.

By placing people first, Muni strives to offer the maximum opportunity for employees to contribute their best and achieve career growth. We are building a model urban transit organization, internationally recognized for excellence.

We treat each other with respect; develop trust; encourage mutual understanding; and value our diversity. We promote accountability and take pride in our work.

Above all, we are committed to living this Mission daily in our relationships with each and everyone in our community.

MUNICIPAL TRANSPORTATION AGENCY FY2005 GOALS

1. Advance Muni's and DPT's Missions at all levels and divisions within the organization by focused communication, involvement and recognition.
2. Cultivate security awareness and preparedness through drills, training and improved coordination with transit and government agencies.
3. Improve safety for employees, passengers, pedestrians and motorists by training; increased awareness; and improved equipment, facilities and traffic control.
4. Achieve service standards and performance measures, including:
 - On-time performance
 - Service availability
 - System reliability
 - System performance
 - Staffing performance
 - Customer service
5. Improve movement of people and goods throughout San Francisco by close communication and coordination between the Municipal Railway and the Department of Parking and Traffic.
6. Promote professional growth and development for all employees through available training opportunities.
7. Progress the Third Street Project in accordance with the FY05 baseline schedule and budget, including: ongoing construction of line segments and Metro East, continuing preliminary engineering work for Phase II, the Central Subway, and securing funding and community support for the project.
8. Maintain a balanced budget and build a foundation for long-term financial stability through aggressive pursuit of all revenue sources and improved management of resources.
9. Improve customer service by increasing access to timely and accurate information about all MTA services and by speedy resolution of complaints and issues.
10. Increase the use of all alternative modes of travel and reduce travel time without increasing congestion.
11. Finish implementation of the Transit Preferential Streets treatments for Inner Geary, and continue planning and design for transit improvements on Geary, Van Ness, and other corridors, in accordance with the Vision Plan.
12. Continue implementation of the TransLink universal fare card system.



SAN FRANCISCO
MUNICIPAL TRANSPORTATION AGENCY

MUNICIPAL RAILWAY DEPARTMENT



FY2005 OPERATING BUDGET

MUNI-WIDE BENEFITS DIVISION

BUDGET INFORMATION, PROCESS, GUIDELINES AND TIMELINE

The operating budget of the Municipal Transportation Agency – Municipal Railway Department (Muni), is proposed by the Executive Director and approved by the Municipal Transportation Agency (MTA) Board of Directors and the San Francisco Board of Supervisors. The Executive Director and the MTA Board certify that the budget is adequate in all respects to allow the department to make substantial progress toward meeting the goals, objectives, and performance standards established pursuant to Section 8A.103 of the San Francisco City Charter.

The FY2005 approved operating budget was created in the context of continued economic difficulties. FY2005 represents the fourth consecutive year of economic downturn. Beginning in FY2002, Muni's revenue sources began to decline, as they are sensitive to economic conditions and factors such as employment levels and tourism levels. At the same time, the fixed costs associated with Muni's core services have continued to rise, such as salary expenditures and fuel costs.

Over the past four years, Muni has made every effort to reduce its expenditures in order to balance its budget. In addition, in FY2004, with rider satisfaction levels increasing and continued progress towards meeting Muni's service standards, the agency looked to both revenue and expenditure solutions in order to balance its budget, adopting a fare increase as well as increases to parking fines, fees, and rates. In FY2005, after implementing expenditure and revenue measures over the previous years and facing a \$32 million deficit, Muni had few viable options remaining to balance its budget. As a result, the FY2005 budget includes difficult measures such as personnel reductions, service adjustments, and the use of capital funds.

While Muni has made progress in increasing its efficiency and maximizing its revenues in recent years, both of these strategies will need to be sustained in order for Muni to operate effectively going forward. In addition, it is important to recognize that a baseline level of resources is necessary in order to sustain service levels. Looking forward, it will be critical to align resources with service provision.

Process

The San Francisco Charter, as amended through Proposition E, approved by the voters in 1999, establishes the Municipal Transportation Agency (MTA) as an enterprise fund department of the City and County of San Francisco. Overseen by the MTA Board of Directors, Muni and the Department of Parking & Traffic make up the MTA and each also functions as an enterprise fund department. In establishing the MTA as an enterprise fund, a stated goal was to achieve a transportation system that is comparable to the best urban transit systems in the world's major cities. The structure is designed to provide the transportation system with the resources, independence, and focus necessary to achieve this goal. Specifically, the Charter amendment intended to strengthen Muni's authority to manage its employees, establish efficient and economical work rules and work practices that maximize Muni's responsiveness to public needs, and protect the right of Muni to

manage its employees. In addition, the amendment helps to provide for a predictable and stable level of funding.

Muni receives a yearly transfer or support from the General Fund, as specified by formula in Prop. E. The transfer amount is based upon the amount given in a base year, plus the percentage change in discretionary revenues for the General Fund.

Muni's budget process is also established in the Charter. After an internal review process, the Executive Director presents the proposed annual operating budget to the MTA Board and the Citizen's Advisory Council (CAC) for review and comment. A public hearing is also held. The MTA Board must approve the budget and forward it to the Mayor and the Board of Supervisors by March 1. As long as Muni stays within the revenue formulas outlined in the Charter, and does not ask for additional General Fund resources or support, the Mayor must forward the budget to the Board of Supervisors as submitted. The Controller's Office is charged with certifying the revenues as presented by Muni. Once received from the Mayor, the Board of Supervisors has three options with Muni's budget. It may approve or reject the budget, but not modify it. Rejecting the budget requires a two-thirds vote. Or, if the Board takes no action by August 1, the budget is deemed approved.

Operating Budget

The budget approved by the MTA Board and the Board of Supervisors is Muni's annual operating budget. With a few exceptions, it does not include capital projects. Capital projects are detailed in the Short Range Transit Plan, which is developed every other year. In addition, the operating budget also details positions funded through grant dollars.

USING THE DOCUMENT

The operating budget is a spending management plan for the use of Muni's resources. Through the use of these resources, Muni provides public transportation services within the City and County of San Francisco. In addition, the budget is the vehicle by which Muni recommends allocation of resources to meet Muni's goals and service standards. An accrual basis of accounting is used to develop Muni's budget.

Document Organization

Muni's budget is divided into 16 separate books, offered through electronic media. The first book is a department-level look at Muni's budget, including an overview of its revenues and appropriations (expenditures), and positions. In addition, there are 15 division-level books that give a more detailed picture of each division, by unit.

Independent of the operating budget is Muni's capital budget, which is contained in the Short Range Transit Plan (SRTP). The SRTP is published every two years and is subject to approval by the MTA Board of Directors, and to appropriation approval by the Board of Supervisors.

Budget Organization

Index Codes/Object/Subobject Codes

As required by the San Francisco Charter, Muni's budget is developed as a line item budget. As such it is organized into index codes, which indicate where in the department the funds are allocated, and object and subobject codes, which indicate what type of expenditure is included. This level of detail can be found in the reports that follow the budget narrative.

Positions

COLAs/Labor Agreements/Equity Adjustments

As codified in the San Francisco Charter, the approved budget must contain in it funding to pay for all anticipated or estimated salary adjustments provided in employee Memoranda of Understanding (MOUs), cost of living adjustments (COLAs), and any other pay equity adjustments. (For the rest of the City, that money is added to departmental budgets after approval of employee MOUs.)

Annualization of Existing Positions

Positions that were added in the previous year's budget (FY2004 operating budget), must be annualized to a full 1.0 full time equivalent (FTE) position from the previously budgeted 0.75 FTE position. The incremental costs associated with these positions must also be budgeted. Because no new positions were added in FY2004, there are no position annualization costs in the FY2005 budget.

New Positions

New positions are pro-rated to reflect the portion of the year the position will be on payroll. The default is to budget new positions at 0.75 of a full position, as the recruitment process takes an average of three months. No new positions were added to the FY2005 budget.

Attrition Savings

It is anticipated that normal departmental attrition results in savings. Attrition savings appear in the budget as a negative position count, which is netted against the total positions in the budget. Thus, the total position count for the department reflects the net funded positions for the department, adjusted for attrition savings.

Other Adjustments

Other salary adjustments included in budgeted position expenditures are those to compensate for a year that has 260, 261 or 262 workdays, for automatic step adjustments, and to adjust for positions not at the top salary step. In addition, salary annualization costs represent the cost of wage adjustments that took place during the prior year.

Fringe Benefits

Fringe benefits include health care for active and retired employees, social security and Medicare contributions, City retirement contribution, City-paid employee retirement contribution (City pick-up), and other benefits provided in employee MOUs.

Organization Charts

Organization charts are included in each budget book. These charts reflect the positions and organizational structure of the agency at the time the FY2005 budget was developed.

Terms

Platform

The term “platform” refers to the 9163 Transit Operator classification.

Miscellaneous

When used in reference to employees, the term “miscellaneous” applies to all non-Transit Operator classifications.

OVERVIEW

**Muni-Wide Benefits Division
Summary of Major Changes**

Description	FY2004 Board Adopted	FY2005 Board Adopted	FY2005 Increase (Decrease)
Operating Fund			
Salaries	2,256,877	3,874,000	1,617,123
Mandatory Fringe Benefits	14,400,808	21,916,031	7,515,223
Total	16,657,685	25,790,031	9,132,346

The FY2005 adopted budget for the Muni-Wide Benefits Division is \$25,790,031. The budget funds employee incentive programs, and negotiated labor cost increases, and pays for Charter-mandated health service costs for retirees and their families as well as Muni's share of the City's costs for administering this program.

Labor cost increases and rising health care costs are the major factors impacting the Muni-Wide Benefits Division's FY2005 budget. The increase in Salaries includes \$845,000 to fund labor cost increases resulting from negotiations and contract re-openers and \$952,000 to fund premium pay. These increases are offset by a decrease in funding for incentive payments. The increase in Mandatory Fringe Benefits is due primarily to rising health benefit costs for retirees.

APPROPRIATIONS
DIVISION LEVEL

**MUNICIPAL RAILWAY DEPARTMENT
MUNI-WIDE BENEFITS DIVISION
FY2005 BUDGET APPROPRIATION NARRATIVE**

DESCRIPTION

The Muni-Wide Benefits Division is newly created in FY2005 to capture department-wide benefit costs such as incentive pay and retirement payouts. This division was reorganized from the Unallocated Division that was created in FY2003 to capture department-wide costs including those mentioned above, as well as items such as Paratransit and legal services. Reorganizing this item as a stand alone program will enable Muni to monitor expenditures more easily and will also result in a proper sizing of the operating budget of each functional division.

The Muni-Wide Benefits Division includes the programs listed below.

MISCELLANEOUS EMPLOYEES INCENTIVE PROGRAMS: Three different incentive programs for miscellaneous (non-Transit Operator) employees were designed to improve Muni's overall performance. They are:

Individual and Group Performance Incentive Program:

The MTA Performance Incentive Program was established for service-critical employees in the Maintenance, Operations, and Administration groups. Service standards (at the division, mode and Muni-wide levels) were developed for each occupational group, and performance goals were established for each service standard. Progress towards performance goals is tracked daily and published quarterly in the Service Standards Report. When a performance goal is achieved, incentive bonuses are paid to eligible employees in the applicable division, mode, or occupational group.

Attendance Incentive Program:

The MTA Attendance Incentive Program was established for miscellaneous service-critical employees in the Maintenance, Operations and Administration areas, with the goal of promoting attendance and wellness among these employees. Incentive payments are made annually to eligible employees in exchange for accrued sick leave at the end of each qualifying period.

Wellness Incentive Program:

The City and County of San Francisco established a Wellness Incentive Program to promote workforce attendance. As with the Attendance Incentive Program, the goal of this program is to promote attendance and wellness among City employees. Incentive payments are made in exchange for accrued sick leave at the time of an employee's separation from service with the City.

HEALTH SERVICE FOR INACTIVE EMPLOYEES:

Muni is required to pay a share of the City's costs for administering the health service system for retirees. Muni also subsidizes health service costs for retirees and their surviving spouses and domestic partners as required by the City Charter. In addition, Muni provides continued medical and dental benefits for certain employees on leave without pay status.

✧ OBJECT 001/PERMANENT SALARIES ✧

FY2004 Approved	FY2005 Approved	FY2005 Increase (Decrease)
\$0	\$845,000	\$845,000

In FY2005, funding has been allocated to this line item for labor cost increases resulting from negotiations and contract re-openers that took place in 2004.

✧ OBJECT 009/PREMIUM PAY ✧

FY2004 Approved	FY2005 Approved	FY2005 Increase (Decrease)
\$952,000	\$952,000	\$0

This appropriation funds premium benefit increases for miscellaneous employees, resulting from the collective bargaining process undertaken in FY2003. New Memoranda of Understanding, effective as of FY2004, were developed for all miscellaneous employees.

This item was reallocated from the Muni-Wide Services Division to Muni-Wide Benefits in FY2005.

✧ OBJECT 010/ONE TIME SALARY PAYMENTS ✧

FY2004 Approved	FY2005 Approved	FY2005 Increase (Decrease)
\$2,256,877	\$2,077,000	(\$179,877)

This appropriation funds individual and group performance, attendance and wellness incentive programs. The decrease in funding in FY2005 is based on actual incentive pay eligibility in FY2003 and FY2004.

Attendance Incentive Program

The benefits of this program are not vested and are only available to employees while in active employment status at the MTA. If at the end of a qualifying calendar period, a full-time covered employee has not used more than a combined total of forty hours (twenty hours for a part-time covered employee) of disability leave or sick leave with or without pay, and in addition has not been absent from work due to either Absence Without Leave, Leave Without Pay, or disciplinary suspension, the employee may convert a limited number of sick leave hours to either cash or time off, depending upon their job classification. The qualifying calendar period for benefits to be paid in FY2005 is from July 1, 2003 to June 30, 2004.

Eligible full-time employees with an accrued sick leave balance of 240 hours or more will be paid for 40 hours if they belong to the cash-out group, or will receive 3 days time off if they belong to the time off group. Eligible part-time employees with an accrued sick leave balance of 120 hours or more will be paid for 20 hours if they belong to the cash-out group, or will get 2 days time off if they belong to the time-off group.

Wellness Incentive Program

Effective July 1, 2002, any covered full-time employee leaving employment with the City upon service or disability retirement may receive payment of a portion of accrued sick leave credits at the time of separation. The amount of this payment equals 2.5% of accrued sick leave credits at the time of separation, multiplied by the number of whole years of continuous employment, multiplied by the employee’s salary rate, exclusive of premiums or supplements, at the time of separation. Vested sick leave credits, as set forth under Civil Service Commission Rules, are not included in this computation. The combined number of hours for which an employee may receive cash payment under this program and the Civil Service Commission Rules cannot exceed one thousand forty (1040) hours.

✧ OBJECT 014/SOCIAL SECURITY BENEFITS ✧

FY2004 Approved	FY2005 Approved	FY2005 Increase (Decrease)
<u><u>\$172,651</u></u>	<u><u>\$231,719</u></u>	<u><u>\$59,068</u></u>

This appropriation funds mandatory employer contributions for Social Security and Medicare. This item was reallocated from the Muni-Wide Services Division in FY2005. The \$59,068 increase in funding is due to an increase in the amount appropriated for total salaries.

✧ OBJECT 015/HEALTH SERVICE ✧

FY2004 Approved	FY2005 Approved	FY2005 Increase (Decrease)
<u><u>\$13,721,429</u></u>	<u><u>\$16,645,571</u></u>	<u><u>\$2,924,142</u></u>

This appropriation funds Muni’s share of the City’s costs for administering the health service system for retirees and also funds Charter-mandated subsidies for health service costs for retirees and their surviving spouses and domestic partners. In addition, this appropriation funds continued health benefits to certain employees on leave without pay status. The increase of \$2,924,142 in FY2005 is due to increased costs for health insurance premiums, as well as a greater number of covered retirees. This increase is offset by a decrease of \$49,306 in Muni’s share of the City’s costs for administering the health service system. The subobjects included in this category are subobject 01500 - health services for employees on leave; and subobjects 01551 and 01561 - health service cost for retirees.

✧ OBJECT 016/DENTAL COVERAGE ✧

FY2004 Approved	FY2005 Approved	FY2005 Increase (Decrease)
\$506,728	\$506,728	\$0

This appropriation funds continued dental benefits to certain employees on leave without pay status.

✧ OBJECT 017/UNEMPLOYMENT INSURANCE ✧

FY2004 Approved	FY2005 Approved	FY2005 Increase (Decrease)
\$0	\$6,664	\$6,664

Unemployment insurance is mandated by the State of California. The budgeted rate for unemployment insurance costs can vary each year. The rate of 0.22% of regular salaries was used for FY2005.

✧ OBJECT 019/OTHER FRINGE BENEFITS ✧

FY2004 Approved	FY2005 Approved	FY2005 Increase (Decrease)
\$0	\$4,525,349	\$4,525,349

Other Fringe Benefits include Maternity Leave benefits, and funding for the Commuter Check program. In addition, this appropriation represents cost increases associated with labor negotiations and contract re-openers that concluded in spring of 2004. This item was reallocated from the Muni-Wide Services Division in FY2005.

**City and County of San Francisco
Municipal Transportation Agency
Major Expenditure Categories Change From Prior Year
Budget Year 2004-2005**

Department : DPT MTA - MUNICIPAL RAILWAY
Division : 18 MUNI-WIDE BENEFITS

Subobject	Subobject Title	2003-2004 Board Adopted	2004-2005 Board Adopted	FY 2005 Adopted Increase (Decrease) over FY2004 Adopted
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MUNI-OPERATING-NON-PROJ-CONTROLLED FD

Character : 001 SALARIES					
00101	MISC-REGULAR	0	845,000	845,000	0.0%
00901	PREMIUM PAY - MISC	0	952,000	952,000	0.0%
01005	INCENTIVE PAY - MISC	1,588,000	1,412,000	(176,000)	-11.1%
01021	RET PAYOFF-SP & VAC-MISC	668,877	665,000	(3,877)	-0.6%
TOTAL SALARIES		2,256,877	3,874,000	1,617,123	71.7%
Character : 013 MANDATORY FRINGE BENEFITS					
01401	SOCIAL SECURITY (OASDI)	139,926	187,798	47,872	34.2%
01402	SOCIAL SECURITY - MEDICARE (HI ONLY)	32,725	43,921	11,196	34.2%
01500	HEALTH SERVICE - BUDGET	1,936,571	2,265,788	329,217	17.0%
01551	HEALTH SERVICE-ADMIN COST	747,366	698,060	(49,306)	-6.6%
01561	HEALTH SERVICE-SUBSIDY	11,037,492	13,681,723	2,644,231	24.0%
01600	DENTAL COVERAGE - BUDGET	506,728	506,728	0	0.0%
01701	UNEMPLOYMENT INSURANCE	0	6,664	6,664	0.0%
01901	FRINGE ADJUSTMENTS-BUDGET	0	4,525,349	4,525,349	0.0%
TOTAL MANDATORY FRINGE BENEFITS		14,400,808	21,916,031	7,515,223	52.2%
TOTAL MUNI-OPERATING-NON-PROJ-CONTROLLED FD		16,657,685	25,790,031	9,132,346	54.8%
TOTAL MUNI-WIDE BENEFITS		16,657,685	25,790,031	9,132,346	54.8%

APPROPRIATIONS
SECTION, UNIT AND SUB-UNIT LEVELS

**City and County of San Francisco
Municipal Transportation Agency
Appropriation Summary - Section Level
Budget Year 2004-2005**

Department : DPT MTA - MUNICIPAL RAILWAY
Division : 18 MUNI-WIDE BENEFITS
Section : 01 MISCELLANEOUS EMPLOYEES INCENTIVE

Subobject	Subobject Title	2004-2005 Board Adopted
MUNI-OPERATING-NON-PROJ-CONTROLLED FD		
Character : 001	SALARIES	
01005	INCENTIVE PAY - MISC	1,412,000
TOTAL SALARIES		1,412,000
Character : 013	MANDATORY FRINGE BENEFITS	
01401	SOCIAL SECURITY (OASDI)	87,544
01402	SOCIAL SECURITY - MEDICARE (HI ONLY)	20,474
01701	UNEMPLOYMENT INSURANCE	3,107
TOTAL MANDATORY FRINGE BENEFITS		111,125
TOTAL MUNI-OPERATING-NON-PROJ-CONTROLLED FD		1,523,125
TOTAL MISCELLANEOUS EMPLOYEES INCENTIVE		1,523,125

**City and County of San Francisco
Municipal Transportation Agency
Appropriation by Index Code, by Subobject
Budget Year 2004-2005**

Department : DPT MTA - MUNICIPAL RAILWAY
 Division : 18 MUNI-WIDE BENEFITS
 Section : 01 MISCELLANEOUS EMPLOYEES INCENTIVE
 Unit : 01 INDIVIDUAL & GROUP PERFORMANCE INCENTIVE
 Fund : 5MAAAAAA MUNI-OPERATING-NON-PROJ-CONTROLLED FD

Subobject	Subobject Title	2004-2005 Board Adopted
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Index Code	352063	INDIVIDUAL & GROUP PERF INCENTIVE	
Character	: 001	SALARIES	
01005	INCENTIVE PAY - MISC		588,000
TOTAL SALARIES			588,000
Character	: 013	MANDATORY FRINGE BENEFITS	
01401	SOCIAL SECURITY (OASDI)		36,456
01402	SOCIAL SECURITY - MEDICARE (HI ONLY)		8,526
01701	UNEMPLOYMENT INSURANCE		1,294
TOTAL MANDATORY FRINGE BENEFITS			46,276
TOTAL INDEX CODE 352063			634,276
TOTAL MUNI-OPERATING-NON-PROJ-CONTROLLED FD			634,276
TOTAL INDIVIDUAL & GROUP PERFORMANCE INCENTIVE			634,276

**City and County of San Francisco
Municipal Transportation Agency
Appropriation by Index Code, by Subobject
Budget Year 2004-2005**

Department : DPT MTA - MUNICIPAL RAILWAY
 Division : 18 MUNI-WIDE BENEFITS
 Section : 01 MISCELLANEOUS EMPLOYEES INCENTIVE
 Unit : 02 ATTENDANCE INCENTIVE
 Fund : 5MAAAAAA MUNI-OPERATING-NON-PROJ-CONTROLLED FD

Subobject	Subobject Title	2004-2005 Board Adopted
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Index Code	352064	ATTENDANCE INCENTIVE PROGRAM	
Character	: 001	SALARIES	
01005	INCENTIVE PAY - MISC		420,000
TOTAL SALARIES			420,000
Character	: 013	MANDATORY FRINGE BENEFITS	
01401	SOCIAL SECURITY (OASDI)		26,040
01402	SOCIAL SECURITY - MEDICARE (HI ONLY)		6,090
01701	UNEMPLOYMENT INSURANCE		924
TOTAL MANDATORY FRINGE BENEFITS			33,054
TOTAL INDEX CODE 352064			453,054
TOTAL MUNI-OPERATING-NON-PROJ-CONTROLLED FD			453,054
TOTAL ATTENDANCE INCENTIVE			453,054

**City and County of San Francisco
Municipal Transportation Agency
Appropriation by Index Code, by Subobject
Budget Year 2004-2005**

Department : DPT MTA - MUNICIPAL RAILWAY
 Division : 18 MUNI-WIDE BENEFITS
 Section : 01 MISCELLANEOUS EMPLOYEES INCENTIVE
 Unit : 03 WELLNESS INCENTIVE
 Fund : 5MAAAAAA MUNI-OPERATING-NON-PROJ-CONTROLLED FD

Subobject	Subobject Title	2004-2005 Board Adopted
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Index Code	352065	WELLNESS INCENTIVE PROGRAM	
Character	: 001	SALARIES	
01005	INCENTIVE PAY - MISC		404,000
TOTAL SALARIES			404,000
Character	: 013	MANDATORY FRINGE BENEFITS	
01401	SOCIAL SECURITY (OASDI)		25,048
01402	SOCIAL SECURITY - MEDICARE (HI ONLY)		5,858
01701	UNEMPLOYMENT INSURANCE		889
TOTAL MANDATORY FRINGE BENEFITS			31,795
TOTAL INDEX CODE 352065			435,795
TOTAL MUNI-OPERATING-NON-PROJ-CONTROLLED FD			435,795
TOTAL WELLNESS INCENTIVE			435,795

**City and County of San Francisco
Municipal Transportation Agency
Appropriation Summary - Section Level
Budget Year 2004-2005**

Department : DPT MTA - MUNICIPAL RAILWAY
 Division : 18 MUNI-WIDE BENEFITS
 Section : 02 HEALTH SERVICE FOR INACTIVE EMPLOYEES

Subobject	Subobject Title	2004-2005 Board Adopted
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MUNI-OPERATING-NON-PROJ-CONTROLLED FD

Character : 013	MANDATORY FRINGE BENEFITS	
01500	HEALTH SERVICE - BUDGET	2,265,788
01551	HEALTH SERVICE-ADMIN COST	698,060
01561	HEALTH SERVICE-SUBSIDY	13,681,723
01600	DENTAL COVERAGE - BUDGET	506,728
TOTAL MANDATORY FRINGE BENEFITS		17,152,299
TOTAL MUNI-OPERATING-NON-PROJ-CONTROLLED FD		17,152,299
TOTAL HEALTH SERVICE FOR INACTIVE EMPLOYEES		17,152,299

**City and County of San Francisco
Municipal Transportation Agency
Appropriation by Index Code, by Subobject
Budget Year 2004-2005**

Department : DPT MTA - MUNICIPAL RAILWAY
 Division : 18 MUNI-WIDE BENEFITS
 Section : 02 HEALTH SERVICE FOR INACTIVE EMPLOYEES
 Unit : 01 RETIREE HEALTH SERVICE
 Fund : 5MAAAAAA MUNI-OPERATING-NON-PROJ-CONTROLLED FD

Subobject	Subobject Title	2004-2005 Board Adopted
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Index Code	352066	RETIREE HEALTH BENEFITS	
Character	: 013	MANDATORY FRINGE BENEFITS	
01551	HEALTH SERVICE-ADMIN COST		698,060
01561	HEALTH SERVICE-SUBSIDY		13,681,723
TOTAL MANDATORY FRINGE BENEFITS			14,379,783
TOTAL INDEX CODE 352066			14,379,783
TOTAL MUNI-OPERATING-NON-PROJ-CONTROLLED FD			14,379,783
TOTAL RETIREE HEALTH SERVICE			14,379,783

**City and County of San Francisco
Municipal Transportation Agency
Appropriation by Index Code, by Subobject
Budget Year 2004-2005**

Department : DPT MTA - MUNICIPAL RAILWAY
 Division : 18 MUNI-WIDE BENEFITS
 Section : 02 HEALTH SERVICE FOR INACTIVE EMPLOYEES
 Unit : 02 LEAVE WITHOUT PAY HEALTH SERVICE
 Fund : 5MAAAAAA MUNI-OPERATING-NON-PROJ-CONTROLLED FD

Subobject	Subobject Title	2004-2005 Board Adopted
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Index Code	352067	LEAVE WITHOUT PAY HEALTH BENEFITS	
Character	: 013	MANDATORY FRINGE BENEFITS	
01500	HEALTH SERVICE - BUDGET		2,265,788
01600	DENTAL COVERAGE - BUDGET		506,728
TOTAL MANDATORY FRINGE BENEFITS			2,772,516
TOTAL INDEX CODE 352067			2,772,516
TOTAL MUNI-OPERATING-NON-PROJ-CONTROLLED FD			2,772,516
TOTAL LEAVE WITHOUT PAY HEALTH SERVICE			2,772,516

**City and County of San Francisco
Municipal Transportation Agency
Appropriation by Index Code, By Subobject
Budget Year 2004-2005**

Department : DPT MTA - MUNICIPAL RAILWAY
 Division : 18 MUNI-WIDE BENEFITS
 Section : 03 MUNI-WIDE BENEFITS
 Fund : 5MAAAAAA MUNI-OPERATING-NON-PROJ-CONTROLLED FD

Subobject	Subobject Title	2004-2005 Board Adopted
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Index Code 352094 MUNI-WIDE BENEFITS

Character : 001	SALARIES	
00101	MISC-REGULAR	845,000
00901	PREMIUM PAY - MISC	952,000
01021	RET PAYOFF-SP & VAC-MISC	665,000
TOTAL SALARIES		2,462,000
Character : 013	MANDATORY FRINGE BENEFITS	
01401	SOCIAL SECURITY (OASDI)	100,254
01402	SOCIAL SECURITY - MEDICARE (HI ONLY)	23,447
01701	UNEMPLOYMENT INSURANCE	3,557
01901	FRINGE ADJUSTMENTS-BUDGET	4,525,349
TOTAL MANDATORY FRINGE BENEFITS		4,652,607
TOTAL INDEX CODE 352094		7,114,607
TOTAL MUNI-OPERATING-NON-PROJ-CONTROLLED FD		7,114,607
TOTAL MUNI-WIDE BENEFITS		7,114,607

INDEX CODES

Muni-Wide Benefits
List of Index Codes (Charge and Budget)

Municipal Transportation Agency (MTA)						
					Index	Budget
Div	Sec	Organization Title			Code	At
<i>FUND: 5MAAAAAA-MRD OPERATING FUND</i>						
18		MRD-MUNI-WIDE BENEFITS				
18	01	Miscellaneous Employees Incentive Programs				
18	01		Individual and Group Performance Incentive Program		352063	352063
18	01		Attendance Incentive Program		352064	352064
18	01		Wellness Incentive Program		352065	352065
18	02	Health Service For Inactive Employees				
18	02		Retiree Health Service		352066	352066
18	02		Leave Without Pay Health Service		352067	352067
18	03	Muni-Wide Benefits			352094	352094