



**SAN FRANCISCO  
MUNICIPAL TRANSPORTATION AGENCY**  

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**MUNICIPAL RAILWAY DEPARTMENT**



**FY2005 OPERATING BUDGET**

**SAN FRANCISCO MUNICIPAL RAILWAY DEPARTMENT  
APPROPRIATIONS**

**MUNICIPAL TRANSPORTATION AGENCY, BOARD OF DIRECTORS**

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Shirley Breyer Black  
Wil Din  
Michael Kasolas, **Vice Chair**  
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**MUNICIPAL TRANSPORTATION AGENCY STAFF**

Michael T. Burns  
*Executive Director*

**SAN FRANCISCO MUNICIPAL RAILWAY FINANCE STAFF**

Virginia Harrington  
*Deputy General Manager, Finance and Administration*

Alicia Fletcher  
*Budget Manager*

**Budget Document Producers**

BJ Dix  
Elias Girma  
Stella Ong  
Bose Onyemem

## **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**  

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**MUNICIPAL RAILWAY DEPARTMENT**



**FY2005 OPERATING BUDGET**

**MUNI-WIDE SERVICES 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 Services Division  
Summary of Major Changes**

Description	FY2004 Board Adopted	FY2005 Board Adopted	FY2005 Increase (Decrease)
<b>Operating Fund</b>			
Salaries	952,000	0	(952,000)
Mandatory Fringe Benefits	97,828	0	(97,828)
Non Personal Services	25,429,568	0	(25,429,568)
Capital Outlay	161,591	81,164	(80,427)
Allocated Charges	(5,304,161)	(4,601,986)	702,175
Services Of Other Departments	11,090,890	4,615,744	(6,475,146)
Operating Transfers Out	0	2,588,046	2,588,046
<b>Total</b>	<b>32,427,716</b>	<b>2,682,968</b>	<b>(29,744,748)</b>

The FY2005 adopted budget for the Muni-Wide Services Division is \$2,682,968. This is one of the seven divisions that have been reorganized from the Unallocated Division.

The decrease in Salaries and Mandatory Fringe Benefits is due to the reallocation of these items to Muni-Wide Benefits Division. The decrease in Non Personal Services is due to reallocations of \$1,352,000 for the Transit Operator Trust Fund to the Transportation Division; \$8,653,408 in CalTrain funding to the CalTrain Joint Powers Board Division; \$8,815,412 in payments to BART to the FastPass on BART Division; and \$6,596,988 of judgments and claims cost to the Legal Division.

The decrease of \$80,427 in Capital Outlay reflects a reduction in the annual lease/purchase obligation under the Mayor's Office of Public Finance equipment lease/purchase program.

Allocated charges decreased by \$702,175, as the indirect costs eligible to be allocated to grants under the A87 Indirect Cost Allocation Plan declined in FY2005.

The decrease in Services of Other Departments includes \$8,166,818 in City Attorney legal services that is reallocated to the new division; a decrease of \$45,512 for the Department of Human Resources' (DHR) management compensation and classification plan; and a decrease of \$126,731 for DHR's management system. This is offset by an increase of \$290,247 for the services of the City's Risk Manager; a \$50,544 increase for the Department of Telecommunications and Information services; a \$4,059 increase for life insurance for local 21 members; a \$14,892 increase in rent to War Memorial; a new work order of \$936,242 for the City services audit and another new work order of \$571,990 to the Department of Human Services.

The operating transfers out is one-time fund transfer from Muni's operating fund to the Department of Parking and Traffic (DPT) to balance the General Fund contribution to the Municipal Transportation Agency.

APPROPRIATIONS  
DIVISION LEVEL

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

**DESCRIPTION**

The Muni-Wide Services Division is newly created in FY2005 to capture department-wide costs, such as services of other City departments, equipment lease/purchase debt service and A87 indirect cost allocation. This division was created by the reorganization of the Unallocated Division. Beginning in FY2003 the Unallocated Division contained the budget for all Muni-Wide costs, including those mentioned above, as well as items such as Paratransit and Workers' Compensation. Reorganizing these items as stand-alone programs 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 Services Division includes the sections listed below.

➤ **SERVICES OF OTHER DEPARTMENTS:**

Muni pays for a variety of services provided by other City departments. The cost and level of these services are negotiated between Muni and the performing departments, and are included in the budget as work orders. Services for department-wide Muni concerns are budgeted in this division. They include:

- Department of Administrative Services - Insurance and Risk Reduction
- Controller – City Services Audit
- City Attorney - Legal Services
- Department of Telecommunications and Information Services - Telephone Services
- Department of Administrative Services - Central Purchasing
- Human Rights Commission - Surety Bond
- Department of Human Resources - Life Insurance; and Human Resources Management
- War Memorial - Rent for Muni headquarters at 401 Van Ness Avenue, 3<sup>rd</sup> Floor

➤ **OTHER UNALLOCATED:**

Appropriations that are not closely identified to the functionality of a particular operating division are budgeted in this section. These expenditures include:

- Equipment Lease/Purchase Debt Service
- A87 Indirect Cost Allocation: The federal Office of Management and Budget Circular A-87 defines cost principles and procedures for establishing cost allocation plans and indirect cost rates for federal grants and contracts. Based on the calculated rate, Muni recovers from federal grants a share of its costs to provide eligible support services

**❖ OBJECT 064/EQUIPMENT LEASE/PURCHASE ❖**

<b>FY2004 Approved</b>	<b>FY2005 Approved</b>	<b>FY2005 Increase (Decrease)</b>
<b>\$161,591</b>	<b>\$81,164</b>	<b>(\$80,427)</b>

In FY2001, Muni participated in a citywide bond program that enabled it to purchase non-revenue vehicles and other equipment and make payments secured by City and County of San Francisco Revenue Bonds Series 1999A. The budget of \$81,164 is Muni's FY2005 cost for the debt service. The decrease reflects a reduction in the annual lease/purchase obligation under the Mayor's Office of Public Finance equipment lease/purchase program.

**❖ OBJECT 079/ALLOCATED CHARGES-SPECIFIC SOURCES ❖**

<b>FY2004 Approved</b>	<b>FY2005 Approved</b>	<b>FY2005 Increase (Decrease)</b>
<b>(\$5,304,161)</b>	<b>(\$4,601,986)</b>	<b>\$702,175</b>

The federal Office of Management and Budget Circular A-87 defines cost principles and procedures for establishing cost allocation plans and indirect cost rates for federal grants and contracts. Muni has developed a central services cost allocation plan and an indirect cost rate needed to distribute central support (or indirect) costs as outlined in A-87. The plan was prepared in accordance with the full costing concepts that recognize and incorporate all expenses of Muni, with the exception of capital outlays, recoveries from other agencies, intrafund transfers, and judgments and claims. Based on the calculated rate, Muni assigns eligible support service costs, allowing recovery of the appropriate share of those costs from federal grants.

This object represents recoveries of expenditures for central support (or indirect) costs. These recoveries are budgeted as negative appropriations, since Muni will recover the \$4,601,986 from grants under the A87 Indirect Cost Allocation Plan. In FY2005, the recovery amount is expected to decrease by \$702,175 as the indirect costs eligible to be allocated to grants decline.

**✧ OBJECT 081/SERVICES OF OTHER DEPARTMENTS (AAO FUNDS) ✧**

<b>FY2004</b>	<b>FY2005</b>	<b>FY2005 Increase</b>
<b>Approved</b>	<b>Approved</b>	<b>(Decrease)</b>
<b><u>\$11,090,890</u></b>	<b><u>\$4,615,744</u></b>	<b><u>(\$6,475,146)</u></b>

**Services of Other Departments:** Work orders in this section cover expenditures that are Muni-wide. The details are as follows:

**Object 081 - Services of Other Departments Summary**

<b>Sub-Object</b>	<b>Service</b>	<b>FY2004 Approved</b>	<b>FY2005 Approved</b>	<b>FY2005 Inc/(Dec)</b>
081CB	Insurance and Risk Reduction	\$1,168,474	\$1,458,721	\$290,247
081C4	Controller-Internal Audits	0	936,242	936,242
081CT	City Attorney–Legal Services	8,166,818	0	(8,166,818)
081ET	TIS-Telephone	1,024,453	1,074,997	50,544
081PG	Purchasing-General Office	14,689	14,689	0
081SB	HRC Surety Bond	65,000	65,000	0
081SS	DHS Human Services	0	571,990	571,990
081HX	DHR-HSS Life Insurance	46,096	46,096	4,059
081HY	DHR-MGMT Comp & Class Plan	45,512	0	(45,512)
081HZ	DHR-HR Management System	310,581	183,850	(126,731)
081VM	War Memorial-Rent 401 Van Ness	249,267	264,159	14,892
	<b>Total</b>	<b><u>\$11,090,890</u></b>	<b><u>\$4,615,744</u></b>	<b><u>(\$6,475,146)</u></b>

**081CB Insurance and Risk Reduction (Administrative Services Department) \$1,458,721**

The Memorandum of Understanding with the Transport Workers Union (TWU) requires that Muni carry insurance for group life and accidental death. Muni also carries property insurance on real property for its revenue rolling stock and the Breda LRVs as required under the terms of the lease-leaseback transaction. The current insurance protects against catastrophic occurrences, such as a fire in a facility, and carries a \$500,000 deductible. For FY2005, Muni cancelled all risk coverage including earthquake insurance for certain data processing and multimedia equipment, as part of the agency's expenditure reduction strategy. The Insurance and Risk Reduction Division in the Administrative Services Department negotiates insurance for the City.



Details of the coverage and costs are as follows:

<u>Description of Coverage</u>	<u>FY2004 Approved</u>	<u>FY2005 Approved</u>	<u>FY2005 Inc. (Dec.)</u>
Real and Personal Property	\$1,023,474	\$900,000	(\$123,474)
Property Insurance for the Breda LRVs	0	400,000	400,000
Group Insurance for Operators	75,000	74,721	(279)
Data Processing Equipment	0	0	0
Risk Manager Services	70,000	84,000	14,000
<b>Total</b>	<b><u>\$1,168,474</u></b>	<b><u>\$1,458,721</u></b>	<b><u>\$290,247</u></b>

**081C4 Controller's Internal Audit Services** **\$936,242**

This work order funds a new City services audit function in the Controller's office as required by Proposition C, approved by the voters in November 2003.

**081CT City Attorney's Office Legal Services** **\$0**

This work order covers the various legal services provided to Muni by the City Attorney's Office. In FY2005, this appropriation has been reallocated to the newly created Legal Division.

**081ET DTIS - Telephone Service** **\$1,074,997**

This work order funds Muni telephone services provided by the Department of Telecommunications and Information Services (DTIS), including landline, cellular and pager usage, as well as charges for network circuits, equipment, repairs and billing services. The \$50,544 increase for FY2005 would align the budget with actual expenditures in recent years, adjusted downward to reflect a 60% reduction in annual cell phone expenses due to cost containment efforts.

**081PG Purchasing General Office** **\$14,689**

This work order funds purchasing support services provided to Muni by the Central Purchasing Division of the City's Administrative Services Department.

**081SB Human Rights Commission – Surety Bond** **\$65,000**

This work order provides funding for the Human Rights Commission's Citywide Surety Bonding Program, which provides bonding to women and minority-owned businesses that might have difficulty in obtaining bonding from commercial sources. The program is intended to provide increased participation in the contract bid process by businesses owned by women, minorities and disadvantaged persons.

**081SS Department of Human Services** **\$571,990**

This work order provides funding to pay for Department of Human Services' 170 workfare clients who are working for Muni.

**081HX DHR-HSS Life Insurance \$46,096**

This work order funds life insurance premiums for members of IFPTE Local 21 as mandated by the current Memorandum of Understanding.

**081HY DHR-Management Compensation and Classification Plan (MCCP) \$0**

The MCCP Project of the City's Department of Human Resources was completed in FY2004.

**081HZ DHR-Human Resources Management System \$183,850**

This work order provides funding to cover Muni's share of the City's Department of Human Resources' development and maintenance costs associated with the Human Resources Management System (PEOPLESOFT, HRIS and SIGMA/ACCESS). The total decrease for FY2005 is \$126,731.

**081VM War Memorial \$264,159**

This work order funds office space rental for Muni headquarters located at 401 Van Ness Avenue. The total increase for FY2005 is \$14,892.

**❖ OBJECT 091/OPERATING TRANSFERS OUT (OTO) ❖**

<b>FY2004 Approved</b>	<b>FY2005 Approved</b>	<b>FY2005 Increase (Decrease)</b>
<b><u>\$0</u></b>	<b><u>\$2,588,046</u></b>	<b><u>\$2,588,046</u></b>

This appropriation represents operating fund transfers out from Muni's operating fund to Department of Parking and Traffic (DPT) Funds. This is one-time funding to balance the General Fund contribution to the Municipal Transportation Agency.

**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 : 15                         MUNI-WIDE SERVICES

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**

00901	PREMIUM PAY - MISC	952,000	0	(952,000)	-100.0%
<b>TOTAL SALARIES</b>		<b>952,000</b>	<b>0</b>	<b>(952,000)</b>	<b>-100.0%</b>

**Character : 013                    MANDATORY FRINGE BENEFITS**

01401	SOCIAL SECURITY (OASDI)	59,024	0	(59,024)	-100.0%
01402	SOCIAL SECURITY - MEDICARE (HI ONLY)	13,804	0	(13,804)	-100.0%
01901	FRINGE ADJUSTMENTS-BUDGET	25,000	0	(25,000)	-100.0%
<b>TOTAL MANDATORY FRINGE BENEFITS</b>		<b>97,828</b>	<b>0</b>	<b>(97,828)</b>	<b>-100.0%</b>

**Character : 021                    NON PERSONAL SERVICES**

03021	GARAGE RENT	11,760	0	(11,760)	-100.0%
03599	OTHER CURRENT EXPENSES	1,352,000	0	(1,352,000)	-100.0%
05241	PAYMENTS TO OTHER GOVT	17,468,820	0	(17,468,820)	-100.0%
05311	JUDGEMENTS - CLAIMS	6,596,988	0	(6,596,988)	-100.0%
<b>TOTAL NON PERSONAL SERVICES</b>		<b>25,429,568</b>	<b>0</b>	<b>(25,429,568)</b>	<b>-100.0%</b>

**Character : 060                    CAPITAL OUTLAY**

06400	EQ LEASE/PURCH-FIN AGENCY-RENEW	161,591	81,164	(80,427)	-49.8%
<b>TOTAL CAPITAL OUTLAY</b>		<b>161,591</b>	<b>81,164</b>	<b>(80,427)</b>	<b>-49.8%</b>

**Character : 079                    ALLOCATED CHARGES**

07999	ALLOCATED CHARGES-SPECIFIC SOUR	(5,304,161)	(4,601,986)	702,175	-13.2%
<b>TOTAL ALLOCATED CHARGES</b>		<b>(5,304,161)</b>	<b>(4,601,986)</b>	<b>702,175</b>	<b>-13.2%</b>

**Character : 081                    SERVICES OF OTHER DEPTS (AAO FUNDS)**

081C4	GF-CON-INTERNAL AUDITS (AAO)	0	936,242	936,242	0.0%
081CB	GF-MYR-INS & RISK REDUCTION (AAO)	1,168,474	1,458,721	290,247	24.8%
081CT	GF-CITY ATTORNEY-LEGAL SERVICES (	8,166,818	0	(8,166,818)	-100.0%
081ET	GF-TIS-TELEPHONE (AAO)	1,024,453	1,074,997	50,544	4.9%
081HX	GF-DHR-HSS LIFE INSURANCE	46,096	46,096	0	0.0%
081HY	GF-DHR-MGMT COMP & CLASSIFICATIO	45,512	0	(45,512)	-100.0%
081HZ	GF-DHR-HUMAN RESOURCES MANAGE	310,581	183,850	(126,731)	-40.8%
081PG	GF-PURCH-GENERAL OFFICE (AAO)	14,689	14,689	0	0.0%
081SB	GF-HRC SURETY BOND (AAO)	65,000	65,000	0	0.0%
081SS	GF-HUMAN SERVICES (AAO)	0	571,990	571,990	0.0%
081VM	GF-WAR MEMORIAL (AAO)	249,267	264,159	14,892	6.0%
<b>TOTAL SERVICES OF OTHER DEPTS (AAO FUNDS)</b>		<b>11,090,890</b>	<b>4,615,744</b>	<b>(6,475,146)</b>	<b>-58.4%</b>

**Character : 091                    OPERATING TRANSFERS OUT**

0935N	OTO TO 5N-PARKING & TRAFFIC FUNDS	0	2,588,046	2,588,046	0.0%
<b>TOTAL OPERATING TRANSFERS OUT</b>		<b>0</b>	<b>2,588,046</b>	<b>2,588,046</b>	<b>0.0%</b>

<b>TOTAL MUNI-OPERATING-NON-PROJ-CONTROLLED FD</b>		<b>32,427,716</b>	<b>2,682,968</b>	<b>(29,744,748)</b>	<b>-91.7%</b>
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<b>TOTAL MUNI-WIDE SERVICES</b>		<b>32,427,716</b>	<b>2,682,968</b>	<b>(29,744,748)</b>	<b>-91.7%</b>
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**APPROPRIATIONS**  
**SECTION, UNIT AND SUB-UNIT LEVELS**

**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 : 15**                        **MUNI-WIDE SERVICES**  
**Section : 09**                         **SERVICES OF OTHER DEPARTMENTS**  
**Fund : 5MAAAAAA**                **MUNI-OPERATING-NON-PROJ-CONTROLLED FD**

Subobject	Subobject Title	2004-2005 Board Adopted
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**Index Code 352068                    SERVICES OF OTHER DEPARTMENTS**

Character	: 081                    SERVICES OF OTHER DEPTS (AAO FUNDS)	
081C4	GF-CON-INTERNAL AUDITS (AAO)	936,242
081CB	GF-MYR-INS & RISK REDUCTION (AAO)	1,458,721
081ET	GF-TIS-TELEPHONE (AAO)	1,074,997
081HX	GF-DHR-HSS LIFE INSURANCE	46,096
081HZ	GF-DHR-HUMAN RESOURCES MANAGEMENT SYSTEM	183,850
081PG	GF-PURCH-GENERAL OFFICE (AAO)	14,689
081SB	GF-HRC SURETY BOND (AAO)	65,000
081SS	GF-HUMAN SERVICES (AAO)	571,990
081VM	GF-WAR MEMORIAL (AAO)	264,159
<b>TOTAL SERVICES OF OTHER DEPTS (AAO FUNDS)</b>		<b>4,615,744</b>
<b>TOTAL INDEX CODE 352068</b>		<b>4,615,744</b>
<b>TOTAL MUNI-OPERATING-NON-PROJ-CONTROLLED FD</b>		<b>4,615,744</b>
<b>TOTAL SERVICES OF OTHER DEPARTMENTS</b>		<b>4,615,744</b>

**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 : 15                        MUNI-WIDE SERVICES  
 Section : 10                         OTHER MUNI-WIDE SERVICES  
 Fund : 5MAAAAAA                  MUNI-OPERATING-NON-PROJ-CONTROLLED FD

Subobject	Subobject Title	2004-2005 Board Adopted
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<b>Index Code</b>	<b>352069</b>	<b>OTHER MUNI-WIDE SERVICES</b>	
<b>Character</b>	<b>: 060</b>	<b>CAPITAL OUTLAY</b>	
06400	EQ LEASE/PURCH-FIN AGENCY-RENEWAL-BUDGET		81,164
<b>TOTAL CAPITAL OUTLAY</b>			<b>81,164</b>
<b>Character</b>	<b>: 079</b>	<b>ALLOCATED CHARGES</b>	
07999	ALLOCATED CHARGES-SPECIFIC SOURCES		(4,601,986)
<b>TOTAL ALLOCATED CHARGES</b>			<b>(4,601,986)</b>
<b>TOTAL INDEX CODE 352069</b>			<b>(4,520,822)</b>

**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 : 15                        MUNI-WIDE SERVICES  
 Section : 10                         OTHER MUNI-WIDE SERVICES  
 Fund : 5MAAAAAA                  MUNI-OPERATING-NON-PROJ-CONTROLLED FD

Subobject	Subject Title	2004-2005 Board Adopted
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**Index Code PTPKNPRJ935N FR PTAAAAAA-NONPRJ TO PKAAAAAA-NONPRJ**

Character : 091	OPERATING TRANSFERS OUT	
0935N	OTO TO 5N-PARKING & TRAFFIC FUNDS	2,588,046
	<b>TOTAL OPERATING TRANSFERS OUT</b>	<b>2,588,046</b>
	<b>TOTAL INDEX CODE PTPKNPRJ935N</b>	<b>2,588,046</b>
	<b>TOTAL MUNI-OPERATING-NON-PROJ-CONTROLLED FD</b>	<b>(1,932,776)</b>
	<b>TOTAL OTHER MUNI-WIDE SERVICES</b>	<b>(1,932,776)</b>

## INDEX CODES



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

<b>Municipal Transportation Agency (MTA)</b>						
					<b>Index</b>	<b>Budget</b>
<b>Div</b>	<b>Sec</b>	<b>Organization Title</b>			<b>Code</b>	<b>At</b>
<b>15</b>		<b>MRD-MUNI-WIDE SERVICES DIVISION</b>				
		<i>FUND: 5MAAAAAA-MRD OPERATING FUND</i>				
<b>15</b>	<b>01</b>	<b>Unallocated Revenue Transfers</b>				
15	01			ITO To Facilities Maintenance	PTPT210B955M	PTPT210B955M
15	01			ITO To Track/Roadbed Repairs	PTPT201B955M	PTPT201B955M
15	01			ITO To Muni Improvement Fund (MIF)	PTPT115D955M	PTPT115D955M
<b>15</b>	<b>09</b>	<b>Services Of Other Departments</b>			352068	352068
<b>15</b>	<b>10</b>	<b>Other Unallocated</b>			352069	352069
15	07			F & A Division 02 - Water	352071	352069
15	07			MREO Division 05 - Water	352073	352069
15	07			HR Division 11 - Water	352076	352069
15	07			Transportation Division 12-Water	352077	352069
15	07			Maintenance Division 13 - Water	352078	352069
15	07			General Manager Division 14 - Water	352079	352069
15	07			Emergency Response	352080	352069
15	07			Contingency Account	352081	352069
		<i>FUND: 5MAAAACP - MRD CONTINUING PROJECTS OPERATING FUND</i>				
15	10			ITI Muni-wide Services from Breda	PTPT000H505M	PTPT000H505M
		<i>FUND: 5MAAAPSF - MRD PERSONNEL FUND</i>				
15	11			Transbay Terminal Project (TJPA)	359112	359112
15	11			TJPA - Finance & Adm Cost Center	359113	359112
15	11			TJPA - Construction Division Cost Center	359114	359112
15	11			TJPA - Contract Compliance Cost Center	359115	359112
15	11			TJPA - Capital Planning Cost Center	359116	359112