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SPOT REPORT NUMBER 2

FINANCIAL CAPACITY ASSESSMENT OF THE SAN FRANCISCO MUNICIPAL TRANSPORTATION AGENCY SAN FRANCISCO, CA

CENTRAL SUBWAY – THIRD STREET LIGHT RAIL PHASE 2 PROJECT

PERFORMED FOR

U.S. DEPARTMENT OF TRANSPORTATION

FEDERAL TRANSIT ADMINISTRATION



UNDER

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Table of Acronyms

<u>Term</u>	Definition
ADA	American Disabilities Act
ARRA	American Recovery and Reinvestment Act
AS	Assembly Bill
BART	Bay Area Rapid Transit
Board	SFMTA's Board of Directors
CAC	Citizens' Advisory Council
Central Subway	Central Subway – Third Street Light Rail Phase 2 (project)
CIP	Capital Improvement Program
CMAQ	Congestion Mitigation/Air Quality
CPI	Consumer Price Index
D&A	Deva & Associates, P.C.
DOT	U.S. Department of Transportation
DPT	Department of Parking and Traffic
EIC	Environmental Impact Statement
FCA	Financial Capacity Assessment
FFGA	Full Funding Grant Agreement
FTA	Federal Transit Administration
FY	Fiscal Year
LPA	Locally Preferred Alternative
LRT	Light Rail Transit
LRV	Light Rail Vehicle
MTC	Metropolitan Transportation Commission
MUNI	San Francisco Municipal Railway
New Starts	Federal §5309 New Starts Funding
O&M	Operating and Maintenance
PE	Preliminary Engineering
PMOC	Project Management Oversight Contractor
PTMISE	Public Transportation Modernization, Improvement and Service Enhancement
PUC	Public Utilities Commission
ROD	Revenue Operations Date
RTIP	Regional Transportation Improvement Program
SAFETEA-LU	Safe, Accessible, Flexible, Efficient Transportation Equity Act: A Legacy for Users
San Francisco	City and County of San Francisco, California
SFCTA	San Francisco County Transit Agency
SFMRIC	San Francisco Municipal Railway Improvement Corporation
SFMTA	San Francisco Municipal Transportation Agency
SOGR	State of Good Repair
SRTP	Short Range Transit Plan
STA	State Transit Assistance
TCRP	Traffic Congestion Relief Program
TDA	Transportation Development Act
YOE	Year of Expenditure



The San Francisco Metropolitan Transportation Agency (SFMTA) of the City and County of San Francisco, California (San Francisco) has requested approval from the U.S. Department of Transportation (DOT), Federal Transit Administration (FTA) to enter into Final Design for the Central Subway Third Street Light Rail Phase 2 (Central Subway) project, a federal §5309 New Starts Funding (New Starts) project. SFMTA's financial plan describes the Central Subway project as a 1.7-mile light rail project beginning at the existing terminus of Phase 1 at Fourth and King Streets (at the Caltrain Terminal) and traveling north to Chinatown. The project includes the construction of one surface station and three subway stations and the purchase of four light rail vehicles (LRVs). Construction is expected to begin in fiscal year (FY) 2012. The project is expected to begin revenue operations in FY 2018.

The total estimated cost of the Central Subway project is \$1.6 billion (in year of expenditure (YOE) dollars), which includes \$942.2 million or 59.7 percent in New Starts funding. Non-New Starts funding is comprised of \$6.2 million (0.4 percent) in pass-thru federal funding, \$342.0 million (21.7 percent) in state funding and \$287.9 million (18.2 percent) in local funding.

FTA has contracted Deva & Associates, P.C. (D&A) to perform Spot Report Number 2 to update the initial Baseline Financial Capacity Assessment (FCA) of the San Francisco Municipal Railway (MUNI), the transit sub-division of SFMTA and assess the impact of the requested Central Subway project on the financial capacity of SFMTA. The Baseline FCA included a forward-looking analysis of SFMTA's fiscal capability to fulfill its obligation under a Full Funding Grant Agreement (FFGA) and MUNI's ability to continue to operate and maintain its existing transportation system, including other planned improvements. SFMTA has prepared a financial plan with a 22-year cash flow projection for operations and capital programs, which indicates SFMTA has the financial capacity to construct the Central Subway project and operate the expanded system. D&A analyzed the available project information and identified the following risk factors that impact this assessment.

- <u>Commitment of Non-New Starts Funding</u> Approximately 54 percent of the non-New Starts funding has been committed. Although current level of committed non-New Starts funding is sufficient to enter Final Design, SFMTA needs to finalize the commitment of an additional \$292.1 million in non-New Starts funding before requesting a FFGA from FTA in FY 2011. SFMTA has not identified a dedicated revenue source or funding partner for \$164.1 million in the proposed local funding. In addition, current funding includes \$88 million from the state's Regional Transportation Improvement Program (RTIP), which will not be committed by the time SFMTA requests the FFGA.
- <u>Maintaining Current Levels of Operations</u> A condition of an FFGA is to maintain the current transit system and level of service. This includes current funding of state of good repair (SOGR) expenditures. SFMTA continues to experience operating and capital budget shortfalls. In the past, SFMTA has been able to resolve budget shortfalls without significant cuts in the level of service but with some deferral of certain capital projects. For FY 2010, SFMTA faces a \$129 million deficit in the operating budget. SFMTA's actions to reduce the operating budget deficit include service changes on more than half of MUNI's bus routes and one rail line, which will take effect on December 5, 2009. Under FFGA guidelines, SFMTA's financial capacity would not be considered adequate unless sufficient revenue sources were available to assure that current service levels are

maintained and transit assets are maintained in a SOGR. SFMTA needs to develop plans to demonstrate the ability to mitigate these risks with additional state and local funding as required.

- <u>Maintaining Transit Assets in State of Good Repair</u> Due to budget constraints, SFMTA has deferred certain capital projects that include expenditures to maintain its transit assets in a SOGR. For FY 2009, SFMTA estimates the required SOGR expenditures at approximately \$481 million with available funding of \$222 million including stimulus funds. SFMTA projects that SOGR requirements will average approximately \$200 million over the next 22 years, and SFMTA will have a deferred balance throughout the projection period. A risk exists that the deferred SOGR expenditures could impact SFMTA's ability to maintain current and expanded transit service.
- Lack of Short Term Financing Arrangement SFMTA has not developed a contingency or mitigation plan to assure funding is available in the event that risks materialize into funding delays or project cost increases. Since FTA does not assume risk beyond the amount of New Starts funding requested, SFMTA needs to identify funding sources for all project contingencies. In the financial plan, SFMTA indicates a delay in New Starts funding will be bridged by short-term line of credit financing, although SFMTA does not have a line of credit facility in place. SFMTA also indicates that various funding sources are available to mitigate project cost increases, however no formal commitments have been made by the funding partners. Historically, SFMTA has not maintained reserves or cash balances, which would mitigate these project risks. In November 2007, voters provided SFMTA authorization to issue debt. To date, SFMTA has not analyzed its financing options, identified specific revenue sources, which could be pledged against the debt or utilized to fund the debt service, or estimated the agency's debt capacity.
- <u>Aggressive Revenue Projections and Need for New Funding Sources</u> SFMTA's cash flow projection indicates that SFMTA needs to aggressively increase revenue sources and introduce new revenue sources to continue to maintain a balanced operating budget and provide funds for capital program needs. As a result, the assumptions related to SFMTA's fare increase schedule, parking revenue, and allocated sales tax revenues are aggressive compared to historical trends. In addition, SFMTA's cash flow projection includes new revenue sources (enhanced parking revenues and transit development agreements). A risk exists that the aggressive assumptions do not generate the revenue projected or that the new revenue sources do not materialize or materialize later than projected.

<u>Conclusion</u> – The D&A team reviewed the reasonableness of SFMTA's financial projections and its underlying financing assumptions, developed models to test the sensitivity of those assumptions, and concluded certain risks exist, which need to be mitigated or minimized before the financial capacity of SFMTA would be considered adequate to construct and operate the project. Overall, this testing indicated that SFMTA does not have sufficient cash reserves or adequate financing sources available to ensure timely completion of the project if the anticipated federal funding is delayed or project cost increases occur. In addition, the identified risk factors indicate that SFMTA does not have sufficient funding sources to operate the existing system and the Central Subway line if the revenue projections grow at a slower pace or the new funding sources do not materialize as projected in the cash flow analysis. In addition, SFMTA needs to identify a committed revenue source for more than \$160 million in local funding and resolve the funding issue of \$88 million in RTIP funds, which will not be committed at the time SFMTA plans to apply for an FFGA.

If all federal funding is provided in a timely manner as scheduled in SFMTA's financial projections, including availability of funds at the beginning of the appropriated year, SFMTA anticipates having adequate cash flow to construct the project as scheduled without any required financing. As a result, SFMTA has not included any financing costs in the project budget. The lack of available financing creates an additional risk factor for the project.

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1.1 <u>Background</u>

Deva & Associates, P.C. (D&A) was contracted by the U.S. Department of Transportation (DOT), Federal Transit Administration (FTA) to perform Spot Report Number 2 to update the Financial Capacity Assessment (FCA) of the San Francisco Metropolitan Transportation Agency (SFMTA) in the City and County of San Francisco, California (San Francisco) as the future grantee of the Central Subway – Third Street Light Rail Phase 2 (Central Subway) project. The FCA spot report was conducted in accordance with FTA Circular 7008.1A, "Financial Capacity Policy," dated January 30, 2002 and FTA's "Financial Management Oversight Contractors' Guide for Conducting Financial Capacity Assessments," revised July 2002, to determine whether SFMTA would be able to comply with the financial capacity provisions of a Full Funding Grant Agreement (FFGA).

The Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (SAFETEA-LU) specifies the FFGA as the means by which FTA §5309 New Starts Funding (New Starts) projects are to be funded. The FFGA defines the project, including cost and schedule; commits to a maximum level of federal financial assistance (subject to appropriation); establishes the terms and conditions of federal financial participation; covers the period of time for completion of the project; and helps to manage the project in accordance with federal law. The FFGA assures the grantee of predictable federal financial support for the project (subject to appropriation) while placing a ceiling on the amount of that federal support.

A FFGA also limits the exposure of FTA and the federal government to cost increases that may result if project design, engineering, and/or planning are not adequately performed at the local level. FTA is primarily a financial assistance agency and is not directly involved in the design and construction of New Starts projects. While FTA is responsible for ensuring that planning projections are based on realistic assumptions and that design and construction follow acceptable industry procedures, it is the responsibility of project sponsors to ensure that proper planning, design, and engineering have been performed.

The Secretary of DOT, in evaluating a New Starts project, must require that:

- The project funding plan provides contingency amounts that are reasonable to cover unanticipated cost increases;
- The local sources of capital and operating funds are stable, reliable, and available within the project timetable; and
- Local resources are available to operate the overall transit system, without requiring any reduction in existing services to operate the proposed project.

1.1 <u>Background</u> (continued)

The statute further provides that, in assessing the stability, reliability, and availability of local funding, the Secretary of DOT shall consider (among other things) the degree to which financing sources are dedicated to the proposed project and the extent to which the project has a local funding overmatch.

A FCA is conducted to assess the grantee's financial capacity to meet FFGA obligations on major investment projects. A FCA reviews the grantee's financial condition and financial capability to ensure that the project can be completed on schedule and within budget, and that transit service is not interrupted due to a lack of financial capacity on the part of the grantee. The grantee must demonstrate its ability to match and manage FTA grant funds, cover cost increases and/or operating deficits through long-term stable and reliable sources of revenue, and maintain and operate federally-funded facilities and equipment.

1.2 Description of the SFMTA

SFMTA manages a ground-transportation system encompassing pedestrians, bicycles, transit, taxis, parking and traffic in San Francisco. In 1999, the voters approved Proposition E, the MUNI Charter Amendment, creating the quasi-independent SFMTA. SFMTA consolidated the San Francisco Municipal Railway (MUNI) public transit service, the Department of Parking and Traffic (DPT) and street management services into a single, major department of San Francisco. The purpose of the MUNI Charter Amendment was to achieve improved coordination, efficiency and integration for developing and maintaining San Francisco's multimodal transportation network by providing SFMTA a degree of autonomy for these decisions. Despite a degree of autonomy provided by Proposition E, SFMTA is a department of San Francisco rather than an independent agency or authority. As a consequence, SFMTA reports to a variety of policy-making bodies for different issues. In March 2009, taxi regulation in San Francisco was moved under the direction of SFMTA.

SFMTA is governed by a Board of Directors (Board) consisting of seven Directors appointed by the Mayor and confirmed by the Board of Supervisors, the legislative branch of San Francisco. According to the terms of Proposition E, the Directors must have relevant transportation experience and at least four must be regular MUNI riders. Directors are appointed for fixed, staggered terms and serve until reappointed or removed for cause. The Board is responsible for setting basic operating policies, including the operating budget, five-year capital improvement program and contracts that govern SFMTA's operation.

Proposition E also established a Citizens' Advisory Council (CAC), which serves as an advisory body to SFMTA. The CAC is composed of fifteen members appointed by the Mayor and the Board of Supervisors. The CAC is divided into four committees: Engineering, Maintenance and Safety; Finance and Administration; Operations and Customer Service; and Planning and Marketing.

1.2 <u>Description of the SFMTA</u> (continued)

In November 2007, the voters approved Proposition A, San Francisco's Charter Amendment titled, "Emissions Reduction, and Transit Reform." Proposition A provides SFMTA and its Board greater authority and responsibility, including:

- Authority to set fares, fines and fees;
- Authority to determine service changes, including bus stop placement and signal placement;
- Authority to issue debt;
- Authority to retain 80 percent of the parking revenue allocation (up from 40 percent), which is shared with San Francisco's General Fund;
- Authority to retain 100 percent of revenues generated from increases in parking fees, fines and taxes;
- Authority to increase the percent of exempt managers from one percent to 2.5 percent of the workforce; and
- Authority to move funds within its budget, as long the Board of Supervisors have approved the two-year budget, and SFMTA manages within the limits of the approved budget.

The Mayor's office reviews SFMTA's annual operating budget for consistency with the formula amount of San Francisco's General Fund support as determined by the Controller. The Controller is responsible for determining, by formula, the base contribution to the SFMTA operating budget from the General Fund. The Controller also certifies operating revenue projections from other revenue sources. According to Proposition E, if SFMTA's budget does not seek more than the formula amount of General Fund support, the Mayor forwards the budget unchanged to the Board of Supervisors for approval. Proposition E states that the Board of Supervisors needs a two-thirds vote (at least seven votes) to reject the SFMTA budget in total. The Board of Supervisors cannot modify the budget provided SFMTA's operations of the amount calculated by the Controller's Office.

MUNI is the transportation division of SFMTA. MUNI began service in 1912 as one of the first publicly owned transit systems in the United States. From 1932 until 1994, San Francisco's Public Utilities Commission (PUC) governed MUNI. In 1993, Proposition M created the Public Transportation Commission and the Public Transportation Department, removing MUNI from the authority of PUC. Governance of MUNI was changed again in 1999 with the passage of Proposition E. MUNI officially became a department of SFMTA on July 1, 2000. In July 2002, MUNI reorganized to better structure the organization for compliance with Proposition E. As a result of the reorganization, MUNI, under SFMTA, is composed of four divisions: General Manager, Transportation, Maintenance and Construction. The General Manager reports to the Board and is responsible for directing the operations of MUNI.

MUNI operates a network of 80 transit lines with a multimodal fleet of approximately 1,000 motor coaches, electric trolley coaches, light rail vehicles (LRVs), historic streetcars, and cable

1.2 <u>Description of the SFMTA</u> (continued)

cars. The majority of the bus service and all the light rail transit (LRT)/streetcar lines connect to downtown San Francisco. Service hours on most bus and LRT lines are 5:00 am to 1:00 am. In addition, 12 bus lines run 24 hours a day. MUNI also links passengers to regional transit systems including Caltrain (commuter rail to San Mateo and Santa Clara counties), Bay Area Rapid Transit (BART), which operates heavy rail to Alameda, Contra Costa and San Mateo counties, SamTrans (bus service to San Mateo county), Golden Gate Transit (bus service to Marin and Sonoma counties), and Bay Area Ferries (serving Marin, Sonoma, and Alameda counties). In fiscal year (FY) 2008, MUNI averaged approximately 690,000 daily boardings, totaling over 220 million annual passenger trips. MUNI is the largest transit provider in the San Francisco Bay Area and the eighth most heavily used transit system in the nation.

Every two years, SFMTA produces a Short Range Transit Plan (SRTP) as the transit system's primary planning document. The SRTP describes MUNI's organization, current and planned services, the capital improvement program and the operating financial plan. MUNI staff, the San Francisco County Transit Agency (SFCTA), the Metropolitan Transportation Commission (MTC), FTA, and other agencies use the SRTP to review MUNI's future plans, goals and objectives. The SRTP provides justification, support, and prioritization for MUNI's planned capital projects contained within the San Francisco Countywide Transportation Plan prepared by SFCTA and the Regional Transportation Plan prepared by MTC.

Overall, SFMTA has nearly 5,000 employees. About 4,000 employees are represented by labor unions. Work rules and compensation for these employees are governed by collective bargaining agreements between SFMTA and San Francisco.

MUNI's primary service area is San Francisco, a charter city exercising the powers and duties of both a city and county. San Francisco is the fourth largest city in the State of California and the 12th largest in the U.S. with an estimated 2008 population of nearly 809,000. San Francisco's population increased from approximately 724,000 (1990 census) to over 776,000 (2000 census) to the current estimated population of nearly 809,000. Overall, San Francisco has experienced a relatively stable population with less than a one-half percent average annual increase in population since the last census.

San Francisco's workforce is approximately 450,000. During the current economic downturn, San Francisco's job growth has stalled and the unemployment rate has nearly doubled from 5.8 percent in August 2008 to 10.2 percent in August 2010.

1.3 Limitations on Reliability of the Data and Use of This Report

This FCA does not constitute an audit of any financial statements prepared by SFMTA. Instead, it is an analysis of SFMTA's 22-year financial projection focused on substantive, material issues affecting financial condition and capacity. Since most data provided by SFMTA was assumed to be accurate, any inherent limitations, errors, or irregularities that occurred may not be detected. In addition, projection of any evaluation beyond the period of analysis is not appropriate.

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2.1 <u>Project Description</u>

The Third Street Light Rail project is currently one of San Francisco's largest infrastructure projects. SFMTA determined that the east side of the city to be served by the Third Street Light Rail line is undergoing a community revitalization effort supported by numerous San Francisco departments, community groups, and other organizations. The objectives of the Third Street Light Rail project are to enhance transit service by improving travel time, reliability, passenger comfort, and travel connections; to support economic development and revitalization in the communities along the corridor; to reduce traffic congestion; and to reduce diesel emissions with the replacement of motor coach service. The Third Street Light Rail project consists of two phases, Phase 1 (Initial Operating Segment) and Phase 2 (Central Subway project). Overall, the project is a seven-mile, dual track LRT line reestablishing rail service along Third Street between downtown San Francisco and the county line near the Bayshore Caltrain Station.

Phase 1 of the Third Street Light Rail project is a 5.2-mile at-grade LRT segment, which began service in April 2007 as the T-Third Line. The segment included the construction of 19 stations and the purchase of 15 LRVs. The construction of the Metro East LRV Maintenance and Storage Facility at 25th and Illinois Streets was also included in Phase 1 project scope. Upon completion, the Phase 1 line replaced the 15-Third Street motor coach service. In September 2008, the Metro East LRV facility was completed.

Phase 2 of the Third Street Light Rail project is the 1.7-mile Central Subway project, which is currently in preliminary engineering (PE). This segment will provide rail service to the Financial District and Chinatown, the most densely developed areas of San Francisco. Upon completion, the Central Subway line will replace the frequent trolley coach service – 30 Stockton short line on Fourth Street. The Central Subway segment will begin at the Caltrain Terminal at Fourth and King Streets, the terminus of the Phase 1 line, and proceed north along Fourth Street, serving one surface station, and entering a double portal structure between Harrison and Bryant Streets as the alignment transitions from surface to subway. The subway tunnel will continue north under Fourth Street serving three subway stations. The Central Subway project scope includes the purchase of four additional LRVs. The stations to be constructed as part of the Central Subway project include:

- A surface level station at Brannan and Bryant Streets;
- A subway station in the vicinity of the Moscone Convention Center complex;
- A Market Street/Union Square (subway) station on Stockton Street between Market and Geary Streets; and
- A Chinatown (subway) station on Stockton Street at Jackson Street.

2.1 <u>Project Description</u> (continued)

Since the Central Subway project entered PE in 2003 the project has undergone significant project changes including a re-alignment, a new construction method, a longer construction schedule, and a higher project cost. In June 2005, SFMTA voted to adopt the Locally Preferred Alternative (LPA) alignment. As a result of the LPA alignment, a supplemental Environmental Impact Statement (EIS) was conducted and completed in 2008. FTA issued an environmental Record of Decision in November 2008.

In the financial plan, SFMTA indicates that the Central Subway segment would significantly reduce travel time for both transit riders and vehicle drivers. The Central Subway project would take transit vehicles off city streets. In the initial year of Central Subway service (FY 2018), trolley coach service will reduce by more than 76,000 hours. The Central Subway line would operate in a semi-exclusive right-of-way for most of the surface segment and in an exclusive right-of-way for the subway segment. SFMTA estimates that the Central Subway project will begin revenue operations in FY 2018. The Market Street/Union Square station connects with BART and MUNI Metro lines at the Powell Street Station, and serves eight MUNI surface lines on Market Street. Between the southern terminus of the T-Third Line in Visitacion Valley (Phase 1) and the northern terminus in Chinatown, the travel time for transit riders will be reduced by up to 15 minutes. SFMTA estimates that the project will increase annual ridership by approximately 8.6 million trips systemwide and projects the Central Subway line will carry 76.5 thousand riders daily by 2030.

2.2 Project Budget

The total estimated cost of the Central Subway project is \$1.578 billion (in year of expenditure (YOE) dollars), which includes \$942.2 million (59.7 percent) in New Starts funding. The non-News Starts funding is comprised of \$6.2 (0.4 percent) in other federal funding, \$342.0 million (21.7 percent) in state funding and \$287.9 million (18.2 percent) in local funding.

The FY 2004 Omnibus Appropriations Bill (Public Law #108-199) directs all non-federal New Starts funding used to construct Phase 1 of the Third Street Light Rail project to be counted as a match for the overall two-phase project. The cost for the entire Third Street Light Rail project, including prior expenditures for both Phase 1 and Phase 2, is projected to exceed \$2.2 billion in YOE dollars. Using the combined project budgets for Phase 1 and Phase 2 of the Third Street Light Rail project results in a proposed New Starts funding share of 42.3 percent.

2.2 <u>Project Budget</u> (continued)

The total project cost and funding sources for the two-phase Third Street Light Rail project are summarized below:

Source	Phase 1	Central Subway	Total	Percentage
New Starts	\$	\$ 942.2	\$ 942.2	42.3%
Federal – Other	123.4	6.2	129.6	5.8
State	160.7	342.0	502.7	22.6
Local and				
Regional	364.4	287.9	652.3	29.3
Total	\$ 648.5	\$ 1,578.3	\$ 2,226.8	100.0%

Source: Central Subway - Financial Plan to Enter Final Design, June 2009

SFMTA proposes to utilize \$942.2 million of federal New Starts funds and \$129.6 million of other federal funds for a total of \$1.1 billion (48.1 percent) in federal funding for the combined project budgets. federal non-New Starts funding consists of \$123.4 in other federal funding and \$6.2 million in Congestion Mitigation/Air Quality (CMAQ) funding. State funding consists of \$249.7 million in State Infrastructure Bond (Proposition 1B) funds, \$140.0 million in State Traffic Congestion Relief Program (TCRP) funds, and \$113.0 million in State regional transportation improvement program (RTIP) funds. Local and regional funding is comprised of \$399.3 million in Proposition K Sales Tax and \$252.9 million from other local and regional sources.

In the Project Management Oversight Contractor (PMOC) May 2009 Monthly Report, the PMOC indicated the December 2008 cost estimate submitted by SFMTA. A Risk Assessment Workshop (#4) was held in February 2009 and resulted in an additional \$50 million in additional contingency, which was added to the baseline cost estimate. The budget revision increased the project cost estimate to \$1.6 billion. The PMOC has not reviewed the reasonableness of the revised project cost estimate since SFMTA has not submitted the revised cost estimate and mitigation of risk factors to the PMOC for review.

The proposed maximum New Starts funding of \$942.2 million is subject to the successful negotiation of a FFGA and the future availability of federal appropriations. Federal funding from the New Starts program, including annual appropriation levels, will be established as part of the FFGA between SFMTA and FTA. Annual appropriations are subject to the federal budget process.

2.3 <u>Project Cash Flows</u>

D&A analyzed the cash flow summary for the Central Subway project to ensure that funds would be available when needed to pay for project expenditures. Proposed project funding includes New Starts funding, as well as other federal funding and state and local funding.

2.3 <u>Project Cash Flows</u> (continued)

SFMTA's 22-year financial projection assumes grants will be received for the full federal share of the New Starts project. Through FY 2008, \$68.3 million of federal New Starts Funding has been received. SFMTA projects \$10 million (FY 2009), \$5.5 million (FY 2010) and \$5.5 million (FY 2011) in New Starts Funding during the next three years. From FY 2012 to FY 2016, SFMTA projects \$150.0 million in annual New Starts funding. The remainder of the New Starts funding (\$102.9 million) is projected to be collected in FY 2017. Actual New Starts funding will depend on FTA funding recommendations and federal appropriations, which are required before any funds will be available to SFMTA. The following table summarizes the Central Subway project cash flow of funds by source and year (dollars in millions):

	Actual Funding	Projected Funding	
Funding Sources	FY 2008	<u>Funding</u> FY 2009 – 17	Total
Federal §5309 New Starts	\$ 68.3	<u>1 1 2007 – 17</u> \$ 873.9	\$ <u>942.2</u>
Federal Non-§5309 New Starts	6.2	-	6.2
State Funding	5.0	337.0	342.0
Local Funding	11.9	276.0	287.9
Total Funding Sources	<u>\$ 91.4</u>	<u>\$ 1,486.9</u>	<u>\$ 1,578.3</u>

Source: SFMTA's Financial Plan To Enter Into Final Design, June 2009

While the federal funds are subject to the annual appropriations process, approximately \$432.2 million (68 percent) of the non-New Starts funds are committed and carry little risk. The remaining non-New Starts funds totaling \$203.9 million are planned.

The baseline project cost estimate totals \$1.6 billion (YOE dollars) for the Central Subway project. For further information on the cost of the contract units comprising the total project cost, refer to the most current FTA Project Management Oversight Program's monthly report for the Central Subway project.

2.3.1 Potential Delays in Proposed Project Funding

Potential uncertainties exist in annual federal appropriations for all New Starts projects. Delays in appropriations of federal funds do not constitute a basis for extension of the revenue operations date (ROD). As a result, an assessment of SFMTA's ability to fund the New Starts project until federal funds committed under the FFGA become available is necessary. Although SFMTA is aware of the potential time lag risk between the need for the federal funds and actual receipt, SFMTA has not included any established financing plan to mitigate the risk even though SFMTA indicated that short-term financing would be used if this delay actually occurred. In addition, SFMTA projected \$150 million annually in New Starts funding during the period FY 2012 to FY 2016 and \$102.9 million in FY 2017 even though operations are not expected to start until FY 2018.

2.3.2 Potential Project Cost Increases

Because of the more permanent nature of substantial cost increases versus funding delays, project costs that substantially exceed budgeted amounts, including project contingencies, would require additional funding. Major capital projects face the possibility of additional funding requirements not currently anticipated as part of the project and uncertainties affecting project scope and/or cost. SFMTA has not identified any financing or funding arrangements that would be available to fund cost increases in a manner that would ensure that the completion of the project would not be delayed.

2.4 <u>Project Status/Revenue Operations Date</u>

FTA approved the Central Subway project into PE in 2003. A Final Environmental Impact Statement (EIS) was completed in November 1998. Due to significant changes in the Central Subway alignment, a supplemental EIS was performed and completed in 2008. FTA issued a Record of Decision in November 2008. In 2009, SFMTA requested FTA's approval to enter the Central Subway project into Final Design. FTA approval to enter into Final Design is subject to a Risk Assessment to be performed by the PMOC and this FCA review. Based on SFMTA's latest draft schedule, the Central Subway segment will begin revenue operations in FY 2018.

DRAFT

SECTION 3

SFMTA'S FINANCIAL CONDITION AND CAPABILITY

D&A evaluated the financial condition and capability of SFMTA, not only for its ability to complete the proposed New Starts project and other planned projects, but also for its capability to operate and maintain the existing bus, trolley coach, cable car and light rail lines and street car service. The following discussion presents an analysis of the current financial plan for operating and maintaining the MUNI system, and replacing and expanding capital assets.

The financial condition of SFMTA's current cost of transit service is shown in the financial plan in Appendix A (pages A-1 through A-2). The financial plan shows SFMTA's operating and capital finances on a fiscal year basis, as well as cumulative "bottom line" amount, between FY 2009 and FY 2030, the period of analysis.

3.1 <u>Revenue Analysis</u>

This section discusses projections of operating and capital sources of funds. Sources of SFMTA's operating revenues include: farebox revenues; parking and traffic related revenues; State, regional and local sales tax revenues; and other operating revenues and funding. Sources of SFMTA's capital revenues are: federal grants, state grants and local grants. Operating revenues for the Central Subway project assume the same funding sources currently available.

3.1.1 Farebox Revenues

Farebox revenues, which includes fares paid by transit riders and paratransit users, is the largest transit system-generated revenue, and the third largest source of operating revenue for SFMTA accounting for 18.7 percent of SFMTA's FY 2008 operating revenues.

SFMTA estimated farebox revenues using projected unlinked trips multiplied by the estimated average fare per unlinked trip. Fare increases are projected in FY 2010, FY 2013 and every two years thereafter to keep pace with projected inflation. Overall, farebox revenue is projected to increase at an average rate of 3.9 percent annually over the 22-year projection.

Historically, MUNI has infrequently increased transit fares. In 2004, MUNI had its first fare increase in over 10 years. In April 2008, the SFMTA Board approved a new methodology to index fare increases in effort to improve MUNI's farebox recovery. The methodology is based on a combination of labor costs and the Bay Area Consumer Price Index (CPI). Effective July 1, 2009, SFMTA increased fares by 21.2 percent to 66.7 percent for most transit tickets and passes.

The table in Appendix C-1 presents MUNI's actual farebox revenues from FY 1985 to FY 2008. The average annual growth rate for farebox revenues is 5.2 percent during the 24-year period. The following table shows SFMTA's projected farebox revenues from FY 2009 to FY 2030. SFMTA's cash flow analysis assumes that ridership for the Central Subway project will ramp up rapidly during FY 2019 and FY 2020.

3.1.1 Farebox Revenues (continued)

	-				
			Feeder to		Percentage
Fiscal Year	Farebox	<u>Paratransit</u>	<u>BART</u>	<u>Total</u>	Change
2009	\$ 150.4	\$ 1.6	\$ 2.4	\$ 154.4	2.1%
2010	176.6	2.1	2.4	181.1	17.3%
2011	179.2	2.2	2.6	184.0	1.6%
2012	184.3	2.4	2.7	189.4	2.9%
2013	213.1	2.5	2.8	218.4	15.3%
2014	219.6	2.5	2.9	225.0	3.0%
2015	228.8	2.5	2.9	234.2	4.1%
2016	232.6	2.6	3.0	238.3	1.7%
2017	245.6	2.7	3.1	251.5	5.5%
2018	254.1	2.8	3.2	260.1	3.4%
2019	259.5	2.9	3.3	265.7	2.2%
2020	270.9	3.0	3.4	277.2	4.3%
2021	272.7	3.0	3.4	279.1	0.7%
2022	280.9	3.1	3.5	287.5	3.0%
2023	284.1	3.2	3.6	290.8	1.2%
2024	294.2	3.3	3.7	301.2	3.5%
2025	297.6	3.4	3.9	304.8	1.2%
2026	306.9	3.4	3.9	314.2	3.1%
2027	308.9	3.5	4.0	316.3	0.7%
2028	318.5	3.6	4.1	326.3	3.1%
2029	321.7	3.7	4.2	329.6	1.0%
2030	333.8	3.8	4.3	341.9	3.7%
Totals	<u>\$5,364.0</u>	<u>\$ 63.4</u>	<u>\$ 73.4</u>	<u>\$5,771.1</u>	
Average An	nual Percenta	ige Change			<u>3.7%</u>

Projected Farebox Revenues (in millions)

Source: SFMTA Cash Flow Projection, revised October 20, 2009

Although the average annual percentage change in projected farebox revenues from FY 2009 to FY 2030 is lower than historical average annual percentage change of 5.2 percent for the period FY 1985 to FY 2008, the annual growth in farebox revenue during the past five years and past 10 years averaged less than 2.5 percent. In addition, the biannual fare increases projected to begin in FY 2013 is aggressive compared to historical trends. Overall, the growth pattern in farebox revenues is considered aggressive and risk exists that this growth might not be achieved.

3.1.2 Parking and Traffic Related Revenues

Parking and traffic related revenues are the largest source of operating revenue representing 25.7 percent of FY 2008 operating revenues. SFMTA collects parking and traffic related revenues from parking, parking tax, fines, permits and other revenue.

Parking – In accordance with the City Charter, SFMTA receives dedicated revenues from 19 city-owned parking garages, 21 metered parking lots, and all on-street parking meters in San Francisco.

Parking Tax – San Francisco imposes a 25 percent tax on the occupancy of all off-street parking spaces throughout the city. Historically, the tax was split 40 percent each to MUNI and the City's General Fund and 20 percent to a senior citizens fund. Proposition A, which was passed in November 2007, increased MUNI's share to 80 percent of the revenue generated from this parking tax.

Fines – SFMTA receives the revenue generated from parking citations, except for citations issued on Parks and Recreation and Port Authority properties.

Permits – SFMTA receives the revenue generated from San Francisco's Residential Permit Parking program and special traffic permits.

Other Revenue – SFMTA receives the revenue generated from boot removal fees and fees for violations captured by the San Francisco's red light photo enforcement program.

The FY 2009 parking and traffic related revenues represent the amounts budgeted in SFMTA's operating budget, and the FY 2010 revenues represent the amounts estimated in the City and County of San Francisco Consolidated Budget and Appropriation Ordinance. For FY 2011 to FY 2015, the growth rate for parking and traffic related revenues increase annually by the estimated rate of inflation in San Francisco (projected by Moody's Economy.com) plus 2.0 percent. The revenues grow by the estimated rate of inflation plus 1.0 percent in FY 2016 and by the estimated rate of inflation plus 1.25 percent thereafter. The following table details SFMTA's projected parking and traffic related revenues for FY 2030.

3.1.2 Parking and Traffic Related Revenues (continued)	3.1.2	Parking and	Traffic Related	l Revenues	(continued)
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					Parking		Percentage
Fiscal Year	Parking	Parking Tax	Fines	Permits	<u>Fees</u>	Total	<u>Change</u>
2009	\$ 64.1	\$ 52.4	\$ 105.3	\$ 6.7	\$ 6.7	\$ 235.2	16.8%
2010	74.7	51.3	104.8	7.0	7.5	245.3	4.3%
2011	80.9	55.5	113.	7.4	8.0	265.23	8.1%
2012	87.3	59.9	122.4	8.0	8.6	286.3	7.9%
2013	92.6	63.6	129.9	8.5	9.1	303.7	6.1%
2014	95.9	65.9	134.6	8.8	9.4	314.6	3.6%
2015	99.5	68.3	139.6	9.1	9.8	326.4	3.8%
2016	104.2	71.6	146.2	9.6	10.3	341.9	4.7%
2017	108.6	74.6	152.4	10.0	10.7	356.2	4.2%
2018	113.2	77.7	158.8	10.4	11.1	371.2	4.2%
2019	118.7	81.5	166.5	10.9	11.7	389.3	4.9%
2020	122.8	84.3	172.3	11.3	12.1	401.7	3.4%
2021	125.7	86.3	176.3	11.5	12.4	412.1	2.3%
2022	131.2	90.1	184.1	12.0	12.9	430.4	4.4%
2023	136.3	93.6	191.3	12.5	13.4	447.1	3.9%
2024	141.9	97.4	199.0	13.0	14.0	465.3	4.1%
2025	148.7	102.1	208.6	13.6	14.6	487.6	4.8%
2026	153.1	105.2	214.8	14.0	15.1	502.2	3.0%
2027	157.3	108.0	220.7	14.4	15.5	515.9	2.7%
2028	164.4	112.9	230.6	15.1	16.2	539.0	4.5%
2029	170.9	117.4	239.8	15.7	16.8	560.6	4.0%
2030	177.9	<u> 122.1</u>	249.5	16.3	17.6	583.4	4.1%
Totals	<u>\$2,669.9</u>	<u>\$1,841.8</u>	<u>\$3,760.9</u>	<u>\$ 245.8</u>	<u>\$ 263.2</u>	<u>\$8,781.5</u>	
Average An	nual Percenta	age Change					<u>5.0%</u>

Projected Parking and Traffic Related Revenues (in millions)

Source: SFMTA Cash Flow Projection, revised October 20, 2009

A table detailing the historical analysis of parking and traffic related revenues from FY 1999 to FY 2008 is included as Appendix D-1.

Overall, SFMTA projects parking and traffic related revenues to grow at an average annual rate of 5.0 percent. Historically, the year-to-year percentage change varied significantly. During the past 10 years, the average annual growth rate was 7.0 percent. In FY 2003, the parking and traffic related revenues were flat compared to the prior fiscal year. In FY 2004, the revenues increased 22.2 percent, the largest annual growth experienced during the 10-year period. Although the average annual growth rate for the projected revenues in SFMTA's cash flow analysis increase at a significantly slower rate than the trend during the past 10 years, this trend was high due to major increases in rates by SFMTA. In addition, SFMTA estimates significant increases in annual revenues during three of the first five years of the cash flow period. If these estimates are not met the projected revenues totaling \$8.8 billion during the 22-year projection may not be met.

3.1.3 State, Regional and Local Sales Tax Revenues

SFMTA receives state, regional and local sales tax revenue to fund its general operations from several sources including:

Transportation Development Act (TDA) Sales Tax – The TDA sales tax is ¹/₄ percent tax collected on retail sales within San Francisco. During the past 10 years, TDA sales tax allocations to SFMTA ranged from \$23.0 million in FY 2003 to \$37.7 million in FY 2007 and averaged \$30.8 million annually. SFMTA budgeted \$35.1 million and projected \$35.5 million in TDA sales tax collections for FY 2009 and FY 2010, respectively. In the cash flow analysis, SFMTA projected TDA sales tax collections based on the sales tax receipts within the applicable counties as projected by the Legislative Analyst's Office for statewide retail sales tax through 2014. Beyond 2014, the projected TDA sales tax collections increase at the estimated rate of inflation.

Assembly Bill (AS) 1107 Sales Tax –The AS 1107 sales tax is a regional ½ percent tax collected on retail sales in the counties of San Francisco, Alameda and Contra Costa. The MTC allocates this sales tax to BART, MUNI and AC Transit. During the past 10 years, AS 1107 sales tax allocations to SFMTA ranged from \$22.6 million in FY 2000 to \$33.8 million in FY 2008 and averaged \$30.1 million annually. SFMTA budgeted \$34.0 million and projected \$28.0 million in AS 1107 sales tax collections for FY 2009 and FY 2010, respectively. In the cash flow analysis, SFMTA projected AS 1107 sales tax collections based on the sales tax receipts within the applicable counties as projected by the Legislative Analyst's Office for statewide retail sales tax through 2014. Beyond 2014, the projected AS 1107 sales tax collections increase at the estimated rate of inflation.

State Transit Assistance (STA) Sales Tax – The STA sales tax is generated by a statewide tax on diesel fuel. California STA provides funding for local transit agencies to fund both operations and capital costs associated with mass transportation programs. During the past 10 years, STA sales tax allocations to SFMTA ranged from \$8.5 million in FY 2000 to \$18.4 million in FY 2006 and averaged \$13.6 million annually. Due to the current economic downturn and general distress in the State's budget, the State has withdrawn this funding for a five year period beginning in FY 2009. The SFMTA cash flow analysis resumes STA funding in FY 2014 at $1\frac{1}{2}$ times the FY 2008 funding level. Beginning in FY 2015, STA sales tax collections increase annually equal to the estimated rate of inflation.

Proposition K Sales Tax –Proposition K, a ½ percent local transportation sales tax program for transportation projects, was passed by voters in 2003. This tax is administered by the SFCTA. Although Proposition K sales tax allocations are primarily for capital projects, a portion of the annual allocation is made to support the operating costs of paratransit service. During the past 10 years, Proposition K sales tax allocations for paratransit ranged from \$4.9 million in FY 1999 to \$9.7 million annually from FY 2002 to FY 2008 and averaged \$8.6 million annually. SFMTA projects \$9.7 million in Proposition K funding for paratransit service during FY 2009 and FY 2010 and annual funding increases equal to the estimated rate of inflation thereafter.

3.1.3 <u>State, Regional and Local Sales Tax Revenues</u> (continued)

Proposition 42 Gas Tax – This tax became effective July 1, 2003, and captures the increment on sales tax on gasoline that had previously gone to the State's General Fund and earmarks the tax for road, safety, mass transit and traffic reduction improvements. Prior to 2008, the State reallocated \$409 million in Proposition 42 Gas Tax funds earmarked for public transportation. In January 2008, a court ruled the transfer of funds was illegal. SFMTA collected \$6.8 million and \$5.9 million in Proposition 42 gas tax revenue in FY 2007 and FY 2008, respectively. SFMTA's cash flow analysis budgeted \$6.1 million in Proposition 42 gas tax collections in FY 2009 and projected no funding for FY 2010. In FY 2011, funding resumes at the FY 2009 budgeted level, with collections increasing by the estimated inflation rate thereafter.

City Gas Tax – This tax represents 50 percent of San Francisco's gas tax revenues. SFMTA began allocating city gas tax revenue in FY 2004. During the five years, the city gas tax allocations to SFMTA ranged from \$3.6 million annually in FY 2006 and FY 2007 to \$4.3 million in FY 2004. SFMTA budgeted \$3.5 million in city gas tax collections in FY 2009 and projected collections of \$3.0 million and \$3.7 million in FY 2010 and FY 2011, respectively. Beginning in FY 2012, SFMTA projects city gas tax collections to increase annually by the estimated rate of inflation.

A table detailing the historical analysis of State, regional and local sales tax revenue from FY 1999 to FY 2008 is included as Appendix E-1. During the past 10 years, the average annual growth rate for the total sales tax revenue was 5.0 percent. The growth rates vary significantly from year to year, ranging from -17.2 percent in FY 2003 to 36.2 percent in FY 2002.

Overall, SFMTA projects State, regional and local sales tax revenues to grow at an average annual growth rate of 4.5 percent. The following table details SFMTA's projected tax revenues for FY 2009 to FY 2030.

3.1.3 <u>State, Regional and Local Sales Tax Revenues</u> (continued)

	TDA Sales	AB 1107			Prop 42	Gas Tax		Percentage
Fiscal Year	Tax	Sales Tax	<u>STA</u>	SFCTA	Gas Tax	Adjust	Total	<u>Change</u>
2009	\$ 35.5	\$ 34.0	\$ -	\$ 9.7	\$ 6.1	\$ 3.5	\$ 88.8	-16.2%
2010	30.0	28.0	-	9.7	-	2.9	70.6	-20.5%
2011	31.6	29.6	-	10.3	6.5	3.7	81.6	15.6%
2012	33.6	31.5	-	10.9	6.9	3.9	86.8	6.3%
2013	35.8	33.5	-	11.3	7.2	4.1	91.9	5.8%
2014	37.8	35.4	55.0	11.5	7.3	4.1	151.1	64.5%
2015	38.5	36.0	56.0	11.7	7.4	4.2	153.8	1.8%
2016	39.9	37.4	58.1	12.1	7.7	4.4	159.6	3.7%
2017	41.1	38.5	59.8	12.5	7.9	4.5	164.3	2.9%
2018	42.3	39.6	61.5	12.9	8.1	4.6	169.1	3.0%
2019	43.9	41.1	63.8	13.3	8.4	4.8	175.2	3.6%
2020	44.8	42.0	65.2	13.6	8.6	4.9	179.1	2.2%
2021	45.3	42.4	65.9	13.8	8.7	4.9	181.0	1.1%
2022	46.8	43.8	68.0	14.2	9.0	5.1	186.8	3.2%
2023	48.0	44.9	69.8	14.6	9.2	5.2	191.7	2.6%
2024	49.3	46.2	71.7	15.0	9.5	5.4	197.1	2.8%
2025	51.1	47.8	74.3	15.5	9.8	5.6	204.1	3.5%
2026	52.0	48.7	75.6	15.8	10.0	5.7	207.7	1.8%
2027	52.8	49.4	76.7	16.0	10.1	5.8	210.7	1.5%
2028	54.5	51.0	79.2	16.6	10.5	5.9	217.5	3.2%
2029	56.0	52.4	81.3	17.0	10.8	6.1	223.5	2.7%
2030	57.5	<u> </u>	83.6	<u> </u>	11.1	6.3	229.8	2.8%
Totals	<u>\$ 968.2</u>	<u>\$3,760.9</u>	<u>\$1,165.1</u>	<u>\$ 295.7</u>	<u>\$ 180.7</u>	<u>\$ 105.6</u>	<u>\$3,622.0</u>	
Average Annual Percentage Change							<u>4.5%</u>	

Projected State, Regional and Local Sales Tax Revenues (in millions)

Source: SFMTA Cash Flow Projection, revised October 20, 2009

Overall, the average growth rate of the projected State, regional and local sales tax revenues are somewhat conservative compared the actual growth during past ten years. The significant increase in FY 2014 is attributed directly to the reinstatement of STA funding, which is suspended by the State for five years.

3.1.4 Other Operating Revenues and Funding

Annually, SFMTA receives an allocation from the San Francisco's General Fund. The General Fund allocation is SFMTA's second largest source of operating revenue, representing 22.5 percent of total FY 2008 operating revenues. In 1999, Proposition E established a base amount of revenue that SFMTA receives from the General Fund. A formula was created which dictates that the base amount of General Fund support increases and decreases at the same annual percentage rate as overall city discretionary revenues. In addition to a more predictable funding base than previous years, Proposition E required SFMTA to streamline its budget process and provided SFMTA more control over its budget and fare policy. As long as SFMTA does not request more than the formula amount from San Francisco's General Fund in its budget, the

3.1.4 <u>Other Operating Revenues and Funding</u> (continued)

Mayor must submit the budget as received to the Board of Supervisors. The Board of Supervisors must accept or reject the budget in its entirety. If SFMTA requests support in excess of the formula amount in its budget, the Mayor and Board of Supervisors could conduct a more traditional review process.

SFMTA used the City and County of San Francisco Consolidated Budget and Annual Appropriation Ordinance and Three-Year Budget Projection for estimating FY 2009 to FY 2012 General Fund allocations. Beginning in FY 2012, the cash flow analysis assumes San Francisco's General Fund allocation will increase with inflation plus 0.79 percent, which represents the difference between the rate of general fund allocation to SFMTA and the rate of the Bay Area CPI annualized backward from FY 2012.

Other existing revenue sources include advertising income, rental income, proof of payment revenue, transit operating assistance (for paratransit and other restricted uses), transit impact development fees, BART ADA revenue, bridge tolls, departmental transfer adjustments, and miscellaneous local grants. Except for advertising income, these revenue sources are budgeted for FY 2009, projected for FY 2010 and growth at the estimated rate of inflation from FY 2011 through FY 2030. For advertising income, SFMTA assumes the implementation of a new shelter contract and adjusts advertising income for the new subway stations in FY 2019. Beyond the advertising contract period, the revenue is projected to grow at the estimated rate of inflation.

federal operating assistance is made available through FTA's \$5307 Urbanized Area Formula Grants Program. For urbanized areas with populations greater than 50,000, these funds are available for preventative maintenance. The Transportation Equity Act for the 21st Century (TEA-21) eliminated operating assistance to larger urban areas, but preventive maintenance expenses in the operating budget may be considered as "capital" for this purpose. Grantees may elect to use capital resources to fund maintenance. Funds are allocated by statutory formula to all qualifying urbanized areas in the country, with the amount based on federal authorization and appropriation. These formula grants are based on various demographic, level-of-service, and ridership variables.

The §5307 funds are distributed by formula each year to larger and smaller urban areas and require a 20 percent local matching share. SFMTA's 22-year cash flow projection budgets \$16 million in FTA §5307 Preventative Maintenance funding in FY 2009. No additional funding is projected through FY 2030.

SFMTA's cash flow analysis also includes new sources of operating revenue in the 22-year projection, providing SFMTA an additional \$887.4 million revenue during the cash flow period. The new operating revenue sources include:

3.1.4 <u>Other Operating Revenues and Funding</u> (continued)

Taxi Services – In March 2009, the former Taxicab Commission was merged into SFMTA as the Division of Taxis & Assessable Services. During the period FY 2010 to FY 2012, SFMTA anticipates the sales of taxi medallions to generate a total of \$60.2 million. No additional taxi related revenue is projected through FY 2030.

Enhanced Parking Related Revenue – In 2008, SFMTA initiated a pilot parking project, known as SFPark, which uses demand-responsive parking management technology to manage parking supply and demand in a manner that reduces the number and duration of automobile trips and congestion. The pilot project encompasses approximately 25 percent of the San Francisco's on-street metered parking spaces and 11,500 off-street spaces (in 14 parking garages and one parking lot). SFMTA estimates that meter, garage and parking tax revenue will increase as a result of this program and parking citations will decrease somewhat. The enhanced parking revenues are projected to begin in FY 2011 and generate \$469.5 million in additional revenue through FY 2030, an average of \$23.5 million per year. The additional revenue is projected to grow at the estimated rate of inflation from FY 2011 to FY 2018 and at the estimated rate of inflation plus 2.0 percent beyond FY 2018.

Transit Oriented Development – SFMTA is also pursuing development opportunities at several SFMTA-owned properties including various bus yards and lots vacated to construct Central Subway stations. SFMTA is pursuing both air rights opportunities at existing bus yards and development opportunities at bus yards, such as the Kirkland Yard in Fisherman's Wharf, which could be consolidated upon the completion of the Islais Creek Yard. In addition, the Presidio Yard is being studied as a mixed-use (transit, housing and commercial) development project. SFMTA projects revenues from bus yard development opportunities to begin in FY 2012. Opportunities for future development of vacant lots created to construct Central Subway stations are also being reviewed. SFMTA indicates that mixed-use development consisting of residential and commercial space is possible on lots located at the Moscone and Chinatown stations. Overall, SFMTA estimates transit oriented development to generate \$357.7 million through FY 2030.

3.1.5 <u>Capital Program Funding Sources</u>

SFMTA/MUNI receives funds from several FTA capital grant programs. The assumptions used in SFMTA's 22-year cash flow projection for these programs include:

§5307 Urbanized Area Formula Grants Program – In 2009, MTC forecasted Urbanized Area Formula funding for the period 2010 to 2019 for the San Francisco/Oakland urbanized area, computing an average annual growth rate of 4.0 percent. SFMTA extrapolated the forecasted funding to FY 2030 using the same growth rate. In FY 2009, SFMTA requested \$11.1 million in funding based on a reduced capital need for the year. Beginning in FY 2010, SFMTA allocation of the San Francisco/Oakland urbanized area formula funding is estimated at 40 percent of MTC's projections. Historically, SFMTA's allocation of the

3.1.5 <u>Capital Program Funding Sources</u> (continued)

urbanized area funding varied according to the agency's capital needs. From FY 1999 to FY 2008, SFMTA's average annual share of San Francisco/Oaklands urbanized area funding was 43.9 percent. The average annual growth rate of the funding allocated to San Francisco/Oakland urbanized area was 3.7 percent during the ten-year period.

§5309 Fixed Guideway Modernization – In 2009, MTC forecasted fixed guideway modernization funding for the period 2010 to 2019 for the San Francisco/Oakland urbanized area, computing an average annual growth rate of 4 percent. SFMTA extrapolated the forecasted funding to FY 2030 using the same growth rate. SFMTA's FY 2009 share of the fixed guideway modernization funds allocated to the San Francisco/Oakland urbanized area is 41.9 percent. Beginning in FY 2010, SFMTA allocation of the San Francisco/Oakland funding is estimated at 42 percent of MTC's projections. From FY 1999 to FY 2008, SFMTA's average annual share of San Francisco/Oaklands urbanized area funding was 40.8 percent. The average annual growth rate of the funding allocated to San Francisco/Oakland urbanized area was 4.9 percent during the ten-year period.

§5309 Bus Acquisition/Alternate Fuels – SFMTA projected based on recent trends towards its more aggressive campaign to secure discretionary funding. SFMTA budgeted \$3 million in bus acquisition/alternate fuels funding in FY 2009. Funding increases an additional \$1 million in FY 2010, FY 2016 and FY 2021. Historically, SFMTA annually received an average of \$3.9 million in §5309 Bus Acquisition/Alternate Fuels funding during the past 10 years (FY 1999 to FY 2008).

§5303 Metropolitan Planning – SFMTA projects \$50 thousand annually in §5303 Metropolitan Planning funding during the 22-year cash flow projection. Prior to FY 2005, SFMTA sporadically received planning funds. During the past four years (FY 2005 to FY 2008), SFMTA averaged \$40 thousand annually from this funding source.

American Recovery and Reinvestment Act (ARRA) – SFMTA received an appropriation from the ARRA in the amount of \$67.2 million, which was budgeted for FY 2009. No other ARRA funding is included in the 22-year cash flow projection.

Congestion Mitigation and Air Quality (CMAQ) Program – SFMTA projected \$2.2 million in CMAQ Program funding in FY 2010. No other CMAQ Program funding is included in the 22-year cash flow projection.

Other Federal Funding– SFMTA also budgeted \$4.6 million in other federal funding in FY 2009.

3.1.5 <u>Capital Program Funding Sources</u> (continued)

Several State, regional and local funding sources are allocated among 20 transit operators in the San Francisco Bay area. The agencies responsible for allocating these funds work directly with the region's transit operators to prioritize funding based on program needs. As a result these funds can vary significantly from year to year based on the annual capital requirements of these operators.

State Infrastructure Bond Funds (Proposition 1B) – In November 2006, voters in California approved a bond measure known as Proposition 1B, which provides \$19.9 billion in capital infrastructure funding during the next 10 years throughout the state. The bond measure included a \$3.6 billion Public Transportation Modernization, Improvement and Service Enhancement (PTMISE) program. The PTMISE program will be distributed to transit operators using California's existing STA formula. Based on the current formula, SFMTA project \$317 million in Prop 1B funding. SFMTA received it initial funding from Proposition 1B funding (\$53 million) in FY 2008. SFMTA projects receipt of the remaining funding from FY 2009 to FY 2017.

On May 15, 2007, SFMTA's Board approved Resolution No. 07-064, authorizing the allocation of \$100 million from SFMTA's Prop 1B funding to the Central Subway project. SFMTA also plans on requesting the Board approve an additional \$40 million of Proposition 1B funding for the Central Subway project. The cash flow analysis segregates the \$140 million in Proposition 1B funds dedicated to the Central Subway project. Funding is projected as follows:

- FY 2010 to FY 2012 \$15.0 million (annually);
- FY 2013 \$20 million;
- FY 2014 \$25 million;
- FY 2015 \$35 million; and
- FY 2016 \$15 million.

The MTC also receives an allocation of Proposition 1B funding, which is available for distribution to the local transit operators. On June 27, 2007, MTC approved Resolution 3814, which commits \$100 million of MTC's Prop 1B funding to the Central Subway project. In the cash flow analysis, SFMTA projects Proposition 1B funds dedicated to the Central Subway project will be funded as follows:

- FY 2010 to FY 2013 \$15.0 million (annually); and
- FY 2014 to FY 2015 \$20 million (annually).

State High Speed Rail Funds (Proposition 1A) – In November 2008, voters in California approved Assembly Bill No. 3034 (Safe, Reliable High-Speed Passenger Rail Train Bond Act for the 21^{st} Century), which contains funding "for connectivity with the high-speed train system or for the rehabilitation or modernization of, or safety improvements to, track utilized

3.1.5 <u>Capital Program Funding Sources</u> (continued)

for public passenger rail service." SFMTA projects annual appropriations of \$27.2 million in Proposition 1A funds in FY 2009 and FY 2010. No other Proposition 1A funding is included in the 22-year cash flow projection. Since Assembly Bill No. 3034 was passed in FY 2009, SFMTA has no historical experience for this funding source.

Other State Funding – SFMTA estimates \$200 thousand to \$290 thousand annually from other State funding in the 22-year cash flow projection. The source of funding is not identified. During the past 10 years, SFMTA has averaged 18.5 million in other state funding. The funding varied significantly from year-to-year. No funding was received in FY 2000, FY 2005 and FY 2008. In FY 2003, SFMTA received \$67.5 million, the highest amount received in any year.

Proposition K Sales Tax – In 2003, voters passed Proposition K, a ½ percent local transportation sales tax program administered by SFCTA. Proposition K is expected to generate between \$2.4 billion and \$2.8 billion over its 20-year life. Approximately \$1.0 billion is dedicated to transit projects and approximately \$150 million is dedicated to parking and traffic projects. During the past 10 years, Proposition K sales tax allocations to SFMTA for transit projects ranged from \$12.5 million in FY 2001 to \$179.6 million in FY 2005 and averaged \$51.7 million annually. SFMTA did not collect any Proposition K sales tax for parking and traffic projects. In the cash flow analysis, SFMTA projects Proposition K sales tax collections for both transit and parking and traffic projects. For transit projects, SFMTA budgeted \$15.5 million in FY 2009 and projected \$148.2 million in FY 2010. For parking and traffic projects, SFMTA budgeted \$3.8 million in FY 2009 and projected \$5.8 million in FY 2010. These sales tax collections are estimated using the Proposition K Expenditure Plan developed by SFCTA. During the 22-year cash flow period, annual Proposition K sales tax collections averaged \$45.9 million and \$6.8 million for transit projects and parking and traffic projects, respectively.

Assembly Bill (AB) 664 – Bridge Tolls – Bridge tolls are collected and allocated by MTC. During the past 10 years, SFMTA's bridge toll revenue collections ranged from \$2.4 million in FY 2002 to \$43.1 million in FY 2005 and averaged \$8.2 million annually. In the cash flow analysis, FY 2009 bridge toll revenue was budgeted at \$2.4 million based on MTC's latest 10-year projections. Bridge toll revenues grew steadily based on MTC's projections through FY 2018 and SFMTA extrapolated revenues for FY 2019 through FY 2030 using MTC's projected annual growth rate of 0.5 percent. SFMTA indicated that no formal allocation agreement exists for West Bay's 30 percent share of bridge toll revenue. SFMTA estimated that it would be allocated 70 percent of those revenues.

Assembly Bill 434 – Transportation Fund for Clean Air (TFCA) – The TFCA funding program is based generated by vehicle registration fees. SFMTA starting receiving TFCA funding in FY 2002. Funding averaged \$260 thousand annually during the first six years of funding. From FY 2009 to FY 2027, SFMTA estimates funding at \$250 thousand annually. Beginning in FY 2028 funding is reduced to \$200 thousand annually.

3.1.5 <u>Capital Program Funding Sources</u> (continued)

San Francisco Municipal Railway Improvement Corporation (SFMRIC) – SFMRIC is a non-profit public benefit corporation to provide financial assistance for the modernization of MUNI by purchasing equipment and improving facilities. SMFRIC is authorized to issue tax-exempt bonds, and debt service on the bonds is repaid through lease payments from SFMTA. Historically, the proceeds from SFMRIC bonds have been used to provide local matching funds for grant-funded projects or items not typically eligible for grant funding. SFMTA estimated SFMRIC funding of \$3 million in FY 2009 and \$50 thousand annually for the remainder of the cash flow projection period.

3.2 Cost Analysis

The cost analysis examines three cost elements: operating and maintenance (O&M) costs; maintaining capital equipment, facilities, and vehicles; and SFMTA's expansion plans. SFMTA has developed a 22-year cash flow projection that describes their ability to operate the existing MUNI transportation system and the Central Subway project.

3.2.1 **Operating and Maintenance Costs**

O&M costs are calculated based on unit cost estimates established in SFMTA's O&M cost model. The O&M cost model is based on a disaggregate and resource build-up structure. Lineitem costs are determined in accordance with volume of service and other system characteristics such as track miles. All expenses are classified as variable and a specific driving element is identified to determine these costs. Costs are broken out by object class and matched to an appropriate inflation rate. The O&M cost model was calibrated based on FY 2008 actual cost, levels of service and staffing levels. Unit costs for salaries and wages, fuels and lubes and materials and supplies were adjusted to maintain consistency with current and projected budget increases.

Through FY 2008, MUNI has operated a transit system of bus, LRV, trolley, cable car, and historic streetcars. The only significant service change in SFMTA's 22-year projection is the Central Subway project. The operating plan for funding incremental costs associated with the Central Subway project is quite different from the typical New Starts project. The Central Subway project replaces existing trolley coach service on the 30 Stockton short line and shortens the existing route of the T-line. MUNI estimated ridership and revenue growth to ramp up quickly over the first two years of operation of the Central Subway line. Full operating costs are projected at the outset.

From FY 1999 to FY 2008, O&M costs have grown at an average annual rate of 6.2 percent (from \$399.0 million to \$679.1 million). During the past two years, O&M costs have grown 8.8 percent and 13.7 percent, respectively.

3.2.1 **Operating and Maintenance Costs** (continued)

SFMTA's 22-year cash flow analysis reflects the agency's budgeted O&M costs of \$725.5 million for FY 2009, which represents a 6.8 percent increase over FY 2008 O&M costs. For the period FY 2010 to FY 2030, the average annual increase in O&M costs ranges from 0.6 percent in FY 2010 to 11.1 percent in FY 2011 and averages 4.0 percent annually for the entire period, which is significantly lower than the historical trend during the past 10 years. The reduced increase in FY 2010 is based on the projected service cuts made in December 2009.

3.2.2 Maintaining Capital Equipment, Facilities and Vehicles

Every two years, SFMTA prepares a SRTP. The capital investment plan (CIP) element covers a 20-year period. SFMTA issued its current SRTP (FY2008-2027) in 2007. SFMTA's CIP includes major investments in rolling stock or in the physical plant and are costs that would not normally be covered in the operating budget. Some of the capital projects are programmatic, such as fleet and infrastructure replacement projects that recur on a regular basis. Expansion projects such as the Third Street project are developed through major corridor or other planning studies.

SFMTA's CIP programs are classified as fleet, infrastructure, facilities, equipment and future rehabilitation & replacement for expansion. The fleet program includes rehabilitation and replacement of MUNI's revenue and non-revenue vehicles. The infrastructure program includes rehabilitation, replacement and modification of rail, communications, signals, overhead, subway, stations and cable car systems. In addition, the infrastructure program includes adding and improving Americans with Disabilities Act (ADA)-mandated key stops, accessibility improvements, and transit preferential streets. The facilities program includes development, management and maintaining space for operating, maintenance, administration and storage needs to support SFMTA's operations. The equipment program provides the tools needed to continue operation of SFMTA's operating, maintenance and administrative functions. The future rehabilitation & replacement for expansion program includes capital projects not included above.

The current CIP is comprised of 235 line-item projects. SFMTA developed systematic process for classifying projects by type and for prioritizing projects without the constraints of funding availability to identify priorities. In addition to the SRTP, SFMTA also utilized its 5-year CIP (FY 2009 to FY 2013) and the Capital Projects Working Committee's project priority rating system. The process reviewed the 235 projects in the current CIP and earmarked projects that have implications for the Agency's operating budget, ridership/service demand, and TEP-related policies. The process also identified projects that were considered to be of vital interest in reducing operating costs, increasing fare revenue and increasing service reliability.

3.2.2 <u>Maintaining Capital Equipment, Facilities and Vehicles</u> (continued)

The following table identifies SFMTA's prioritized programs included in SFMTA's cash flow analysis.

Program	FY 2009 – FY 2030
Fleet	\$3,575.8
Infrastructure	715.4
Facilities	1,129.7
Equipment	118.1
Future Rehabilitation & Replacement for Expansion	194.3
Totals	\$5,733.3

Source: SFMTA Cash Flow Projection, revised October 20, 2009

Approximately \$4.6 billion of the prioritized projects in the cash flow analysis are state of good repair (SOGR) projects. Due to lack of funding, SFMTA defers between \$16.2 million (FY 2013) and \$379.8 million (FY 2029) in SOGR projects annually.

MUNI's service is based on a fleet of over 1,000 vehicles. Replacing the fleet on a regular basis is the most cost-effective way to yield higher productivity and quality service to MUNI customers and to minimize operating requirements. The next element of quality service identified by MUNI is the network of guideways and wayside infrastructure, including stops and platforms. The fleet and infrastructure programs are supported by a system of operations, maintenance, and administrative facilities.

3.2.3 <u>Rail and Bus Expansion Plans</u>

The Central Subway project is the only bus or rail expansion planned in SFMTA's 22-year cash flow projection. No other bus or rail expansion has been identified, budgeted or funded at this time and, therefore has not been included in the baseline financial plan.

3.3 <u>Financial Condition and Capability Results</u>

SFMTA has prepared a 22-year cash flow analysis to demonstrate its financial capacity. This analysis projects the revenues and expenditures, both operating and capital, that SFMTA expects to incur in continuing current transit services with the addition of the Central Subway project. Several risks factors were identified in SFMTA's financial plan and cash flow analysis, including:

• New operating revenue sources are required to demonstrate SFMTA's financial capacity to operate the existing and expanded transit system. The cash flow analysis included new revenues from an enhanced parking system and revenues from transit oriented development. In its cash flow analysis, SFMTA projects the enhanced parking system,
SFMTA'S FINANCIAL CONDITION AND CAPABILITY

3.3 <u>Financial Condition and Capability Results</u> (continued)

which is currently in a pilot phase, generating greater than \$450 million from FY 2011 to FY 2030. Beginning in FY 2012, SFMTA projects transit oriented development revenue to generate greater than \$350 million through FY 2030. Without these revenue sources SFMTA would not have sufficient revenue sources to fund on-going operations.

- SFMTA has experienced difficulty in maintaining current levels of operation. SFMTA continues to experience operating and capital budget shortfalls. For FY 2010, SFMTA faces a \$129 million deficit in its operating budget. SFMTA's actions to reduce the operating budget deficit include significant changes and reductions to MUNI's bus routes and one rail line, which SFMTA has indicated were to improve operating efficiency. Under FFGA guidelines, SFMTA's financial capacity may not be considered adequate unless sufficient revenue sources were available to assure that current service levels are maintained.
- SFMTA has experienced budget issues related to maintaining assets in state of good repair. Consequently, SFMTA has deferred certain capital projects that include expenditures to maintain it transit assets in a SOGR. SFMTA projects a deferred balance of SOGR projects throughout the 22-year cash flow period. Deferring SOGR expenditures could pose a risk that SFMTA assets are not maintained as required under FFGA guidelines.

These risk factors indicate that SFMTA may not have sufficient funding sources to operate the existing system and the Central Subway line unless the new funding sources materialize as projected. However, current operating and capital budget deficits continue to impact SFMTA's ability to operate the current system and maintain assets in a SOGR. In addition, SFMTA has not demonstrated it has the debt capacity, dedicated revenue sources or an available financing arrangement or cash reserves to finance or fund unexpected cost increases or delayed federal funding. This financing or funding should also be available to provide mitigation against the risks related to slower growth, negative cyclical variations, or reduced revenues from the amounts projected in SFMTA's cash flow. SFMTA's current budget shortfall provided an indication that the agency may not be able to mitigate negative cyclical variations without service cuts.



The financial capacity and analysis is based on assumptions regarding trends in future revenues and costs. Because many of these cos-ts and revenues are variables beyond SFMTA's control, there is some uncertainty about how these variables, such as sources of revenue or O&M costs, will behave in the future. Therefore, sensitivity testing was conducted to test the assumptions used in the financial capacity assessment. These measure the impact or adverse changes to the more important assumptions used in the baseline financial plan. The indicator showing the effect of the sensitivity analysis is the cash balance at the end of 2030.

4.1 <u>Farebox Revenues</u>

Farebox revenues are comprised of fares paid by transit riders and paratransit users and represent the largest transit system-generated revenue. Farebox revenues subsidize approximately 21.6 percent of SFMTA's O&M costs. Overall, farebox revenue is the third largest operating revenue source after parking and traffic related revenues and San Francisco General Fund support.

SFMTA projects fare increases in FY 2010, FY 2013 and every two years thereafter to keep pace with projected inflation. Proposition E provided SFMTA with the authority to include fare increases in its budget. If MUNI's budget does not request more General Fund support than determined by the Proposition E formula, the Mayor must send the budget to the Board of Supervisors as submitted. Proposition E also authorizes the Board of Supervisors to approve or deny SFMTA's budget in its entirety.

To examine the potential impact of a reduction in the growth of farebox revenues, sensitivity tests were run to determine the effect of a five percent and ten percent reduction in the projected growth rates for farebox revenues on SFMTA operations and its cash balance at the end of FY 2030. The five percent reduction in the farebox revenues' growth rates throughout the 22-year cash flow period resulted in a \$148.6 million reduction in operating revenue. SFMTA's cash balance at the end of FY 2030 was \$174.1 million, which represents the lowest balance during the entire cash flow analysis. The ten percent reduction in the farebox revenues' growth rates resulted in a \$293.5 million reduction in operating revenue. SFMTA's cash balance at the end of FY 2030 was \$29.3 million, which also represents the lowest balance during the entire cash flow analysis. During both the five percent and ten percent tests, SFMTA maintained positive cash balances at the end of every fiscal year.

4.2 <u>Parking and Traffic Related Revenues</u>

Parking and traffic related revenues represent the largest source of operating revenue. SFMTA collects parking and traffic related revenues for San Francisco owned garages and metered parking lots, a parking tax imposed on parking garages, fines, parking permits and other miscellaneous sources. Parking and traffic related revenues subsidize approximately 29.6 percent of SFMTA's O&M costs. SFMTA projected an annual growth rate equal to inflation plus 2.0 percent for FY 2011 to FY 2015, inflation plus 1.0 percent in FY 2016 and inflation plus

4.2 <u>Parking and Traffic Related Revenues</u> (continued)

1.25 percent thereafter. SFMTA also projected new funding from enhanced parking related revenue as a result of a pilot project using demand-responsive parking management technology. SFMTA projects this revenue will begin in FY 2011 and generate an additional \$469.5 million in parking revenue from FY 2011 to FY 2030.

Sensitivity tests were run to determine the effect a five and ten percent reduction in the projected annual growth rates would have on SFMTA's operating revenues and cash balance by the end of FY 2030. The tests resulted in a reduction of operating income during the 22-year period of \$250.3 million and \$493.0 million, respectively. The results of the five percent test indicated that SFMTA would maintain positive ending cash balances during all 22 years. The FY 2030 ending cash balance of \$72.5 million represented the lowest balance. The results of the ten percent test indicated that SFMTA would experience deficits in cash balances at the end of FY 2029 and FY 2030. The deficit (\$170.3 million) in FY 2030 was the lowest projected balance during the 22-year period.

4.3 <u>State, Regional and Local Sales Tax Revenues</u>

Sales tax revenues subsidize approximately 15.6 percent of SFMTA's O&M costs. From FY 1999 to FY 2008, the growth rate in sales tax revenues averaged 5.0 percent annually. In the financial plan, SFMTA projects an average annual growth rate of 4.5 percent for future sales tax revenues. The projection assumes that the recent negative trend in sales tax revenues will continue through FY 2010.

Sensitivity tests were conducted to determine the impact of a five percent and ten percent reduction in the growth of sales tax revenue collections and the impact of the reduction in sales tax growth on SFMTA's ending cash balance. Based on a five percent reduction in the projected growth rate, sales tax collections would decrease by \$58.5 million. Based on a ten percent reduction in the projected growth rate, sales tax collections would decrease by \$116.6 million. Both the five percent and ten percent tests indicated that SFMTA would maintain positive cash balances throughout the 22-year period. The lowest ending cash balance projected by the five percent test was \$263.8 million (FY 2029). The lowest ending cash balance projected by the ten percent test was \$206.2 million (FY 2030).

4.4 <u>San Francisco General Fund Contribution</u>

Proposition E established the base amount of revenue that SFMTA receives from San Francisco's General Fund. A formula was created which dictates that the base amount of General Fund support increases and decreases at the same annual percentage rate as overall city discretionary revenues. As a result, San Francisco's contribution to SFMTA is more predictable than previous years. In FY 2008, the General Fund contribution represented 26.0 percent of SFMTA's O&M costs.

4.4 <u>San Francisco General Fund Contribution</u> (continued)

SFMTA relies on the City and County of San Francisco Consolidated Budget and Annual Appropriation Ordinance and Three Year Budget Projection to estimate General Fund contributions in its 22-year cash flow analysis. Beyond the city and county's projection, SFMTA estimated that the city contribution would grow at a rate equal to inflation plus 0.79 percent.

To examine the potential impact of a reduction in the growth of the General Fund contribution, sensitivity tests were run to determine the effect of a five percent and ten percent reduction in the projected growth rates on SFMTA operations and its cash balance at the end of FY 2030. A five percent reduction in the growth of General Fund contributions resulted in a \$91.3 million decrease in operating revenues. A ten percent reduction in growth resulted in a \$180.1 million decrease. The sensitivity tests indicated that SFMTA would maintain positive cash balance throughout the 22-year cash flow period. The ending cash balance for FY 2030 was \$231.4 million and \$142.0 million for the five percent and ten percent tests, respectively.

4.5 <u>Other Operating Revenues and Funding</u>

Other operating revenue and funding subsidized the remainder of the SFMTA's O&M costs. Except for advertising revenues and new revenue sources, SFMTA forecasted other operating revenue and funding to grow at rate consistent with the estimated rate of inflation. SFTMA integrates the estimated impact of new contracts on projected advertising income and integrates income from Transit Oriented Development although no contract or ventures have been established.

Sensitivity tests were conducted to determine the impact of a five percent and ten percent reduction in the growth of other operating revenue and funding on SFMTA's operations and its ending cash balance in FY 2030. Based on a five percent reduction in the projected growth rate, other operating revenue and funding would decrease by \$96.8 million. Based on a ten percent reduction in the projected growth rate, other operating revenue and funding would decrease by \$188.5 million. Both the five percent and ten percent tests indicated that SFMTA would maintain positive cash balances throughout the 22-year period. The lowest ending cash balance projected by the five percent test was \$225.9 million (FY 2029). The lowest ending cash balance projected by the ten percent test was \$134.27 million (FY 2030).

4.6 <u>O&M Costs</u>

SFMTA's 22-year cash flow analysis projects a 4.1 percent average annual inflation rate for O&M costs. Historically, O&M costs have grown at a 6.2 percent rate during the past 10 years. During those years SFMTA has experience significant budget issues, resulting in both administrative cutbacks and service adjustments. In the past two years, SFMTA has increased administrative support and as a result O&M cost have grown 8.8 percent and 13.7 percent in FY 2007 and FY 2008, respectively.

4.6 <u>O&M Costs</u> (continued)

Sensitivity test were conducted to determine the effect on operating costs if the projected inflation rate and other cost growth increased by five and ten percent. Based on a five percent increase, O&M costs would increase \$643.0 million. A ten percent increase would result in a \$1.3 billion increase in O&M costs. The five percent test resulted in negative cash balances for three (FY 2028 to FY 2030) of the 22-year cash flow period. The largest deficit in cash balance was \$320.3 million in FY 2030. The ten percent test projected a deficit in the ending cash balance in FY 2025 and an increase to the deficit annually though the end of the cash flow analysis. The largest negative cash balance calculated by the ten percent test was \$643.0 million in FY 2030.

4.7 <u>Capital Program Funding Sources</u>

SFMTA receives capital program funding from federal, state and local sources. Most funding sources vary significantly from year to year depending on the capital needs of SFMTA/MUNI as well as other regional transit operators in the San Francisco area. In the 22-year cash flow analysis, SFMTA projects nearly \$5.7 billion in capital program funding (excluding funding for the Central Subway project).

To examine the potential impact of a reduction in the annual increase of the capital program funding sources, sensitivity tests were run to determine the effect of a five percent and ten percent reduction in the projected growth rates on SFMTA operations and its cash balance at the end of FY 2030. The five percent test generated a \$280.1 million decrease in capital funding and indicated that SFMTA would maintain positive cash balance throughout the cash flow period. The lowest ending cash balance was projected in FY 2030 (\$41.9 million). The ten percent test generated a \$536.5 million decrease in capital funding and indicated that SFMTA would experience deficits in cash in FY 2029 and FY 2030. The deficit in the ending cash balance was \$213.8 million in FY 2030.

4.8 <u>Capital Costs</u>

SFMTA's CIP programs are classified as fleet, infrastructure, facilities, equipment and future rehabilitation & replacement for expansion. Using the current SRTP CIP, its 5-year CIP (FY 2009 to FY 2013) and the Capital Projects Working Committee's project priority rating system, SFMTA identified the prioritized projects and SOGR deemed necessary to include in the cash flow analysis. Overall, SFMTA included \$5.7 billion in capital projects (excluding the Central Subway project) in the cash flow analysis of which \$4.6 billion was classified as SOGR.

Sensitivity tests were conducted to determine the effect on total costs if the projected capital costs (excluding the Central Subway project) were increased by five and ten percent. Based on a five percent increase, capital costs would increase a total of \$274.7 million during the 22-year period. A ten percent increase would result in \$549.3 million in additional capital costs. The

4.8 <u>Capital Costs</u> (continued)

results of the five percent test indicated that SFMTA would maintain positive cash balances throughout the 22-year cash flow analysis and the ending cash balance in FY 2030 would be \$48.1 million. The results of the ten percent test indicate that SFMTA would experience deficits in cash in FY 2029 and FY 2030. The largest cash deficit occurs in FY 2030 (\$226.6 million).

4.9 <u>Financing Costs</u>

SFMTA has not included financing costs in the Central Subway budget. In the financial plan, SFMTA indicates it anticipates having adequate cash flow to construct the Central Subway project without any required financing, if all New Starts funding is provided in a timely manner as scheduled. If federal New Starts funding is delayed, SFMTA indicates that it could mitigate the shortfall with short-term financing. Although SFMTA is authorized to issue debt, no procedures have been established to define how this debt would be issued.

4.10 Stress Case Scenarios

An analysis of the reasonableness of financial assumptions is only a starting point to an assessment of overall financial capacity. It is also important to include an analysis of continued financial viability in the event that one or more of the assumptions are not realized as projected. Accordingly, sensitivity analysis subjects baseline assumptions to more rigorous tests. This analysis first isolates the impact of changes to individual assumptions that most affect financial results. Sensitivity analysis demonstrates the relative importance of each assumption to financial viability. Once the most significant factors have been identified individually, the stress case scenario assumes that adverse changes to those major assumptions occur simultaneously.

Two stress case scenarios were applied to SFMTA's 22-year cash flow projection. The first stress case assumes a five percent reduction in revenue growth rates, a five percent increase in the annual growth of O&M costs and a five percent increase in capital costs (except the MJLRT project). A summary of the assumptions used by SFMTA is located in Appendix A.

The results of the five percent stress case scenario indicated that SFMTA would experience negative cash balances FY 2019 and FY 2023 to FY 2030. SFMTA would have negative cash balance of \$1.5 billion at end of FY 2030.

The second stress case assumes a ten percent reduction in revenue growth rates, a five percent increase in the annual growth of O&M costs and a five percent increase in capital costs (except the MJLRT project)

The results of the ten percent stress case scenario indicated that SFMTA would experience negative cash balances beginning in FY 2016 through the remainder of the 22-year cash flow period. SFMTA would have negative cash balance of \$3.3 billion at end of FY 2030.

4.10 <u>Stress Case Scenarios</u> (continued)

Although the voters of San Francisco has given SFMTA the authority to issue it owns debt, SFMTA has not established any financing arrangements, identified dedicated funding sources or calculated its debt capacity. As a result, SFMTA does not have the debt capacity to mitigate the negative cash reserves generated by the five percent and ten percent stress tests. SFMTA would need to make significant changes to its operations and defer capital needs if it could not obtain financing or identify additional funding sources to fund these deficits. Although this extreme outcome of the five percent and ten percent tests are not considered probable, this analysis does identify additional overall risk for SMFTA's financial capacity.

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SFMTA prepared a 22-year cash flow analysis to demonstrate its financial capacity. The cash flow analysis projects the revenues and expenditures, both operating and capital, that SFMTA expects to incur in continuing current transit services with the addition of the Central Subway project. Sensitivity analysis was performed as part of the financial capacity assessment to review the reasonableness of financial assumptions used by SFMTA in its financial plan and cash flow analysis and to review continued financial viability in the event that one or more of the assumptions are not realized as projected. Several risks factors were identified during the review of SFMTA's financial plan and cash flow analysis as well as the results of the sensitivity analysis review, including:

- SFMTA needs to identify and/or finalize the commitment for the remaining \$252.1 million of uncommitted local funding for the Central Subway project. Only 54 percent of the local funding is currently committed. A dedicated funding source has not been identified for \$164.1 million in proposed local funding, and \$88 million from the states's RTIP program funding to the Central Subway project will not be committed at the time SFMTA requests the FFGA, which could result in delay or denial of the application.
- SFMTA has difficulty maintaining current levels of operation. SFMTA continues to experience operating and capital budget shortfalls. For FY 2010, SFMTA faces a \$129 million deficit in its operating budget. SFMTA's actions to reduce the operating budget deficit include significant changes and reductions to MUNI's bus routes and one rail line. Under FFGA guidelines, SFMTA's financial capacity would not be considered adequate unless sufficient revenue sources were available to assure that current service levels are maintained.
- SFMTA has difficulty in funding expenditures to maintain its transit assets in a state of good repair. Certain SOGR expenditures to maintain the transit assets has been deferred due to budget constraints. A deferred SOGR balance exists throughout the 22-year cash flow period. Deferring SOGR expenditures could pose a risk that SFMTA assets are not maintained as required under FFGA guidelines.
- The cash flow analysis indicates that SFMTA requires a substantial increase in revenue sources to continue to maintain future operations and provide program capital funding. Several assumptions used in the cash flow analysis are aggressive compared to historical trends including increases in farebox, parking and sales tax revenues. The results of the sensitivity analysis indicate that if the assumptions used by SFMTA to develop the cash flow analysis do not generate the revenue projected, SFMTA may not have the capacity to fully fund operations of its existing system or the expanded system.
- New operating revenue sources are required to demonstrate SFMTA's financial capacity to operate the existing and expanded transit system. The cash flow analysis included new revenues from an enhanced parking system and revenues from transit oriented development. In its cash flow analysis, SFMTA projects the enhanced parking system, which is currently in a pilot phase, generating greater than \$450 million from FY 2011 to FY 2030. Beginning in FY 2012, SFMTA projects transit oriented development revenue to generated greater than \$350 million through FY 2030. Without these revenue

sources SFMTA cannot demonstrate sufficient revenue to continue funding the current and expanded transit system at current levels.

SFMTA has not demonstrated an adequate mitigation plan to fund operating shortfalls, funding delays or cost increases. SFMTA does not maintain sufficient cash reserves and does not have a financing arrangement which provides a line of credit or other short-term financing instrument to mitigate capital project funding issues, unforeseen shortfalls capital project costs or operational shortfalls. A line of credit or short-term financing program, such as commercial paper, is needed to provide SFMTA with an available source of funding in the event of a capital funding delay or cost increase occurs. An established financing program could provide SFMTA funding necessary to carry the agency through periods of economic downturns without adjusting the existing service levels. In 2007, voters in San Francisco approved a measure that authorized SFMTA to issue debt. SFMTA has not analyzed its potential options, identified specific revenue sources to pledge against the debt or to fund the debt service, or estimate the agency's debt capacity.

These risk factors should be mitigated or minimized before SFMTA can demonstrate adequate financial capacity to construct, operate and maintain the project. SFMTA has not demonstrated the availability of sufficient cash balances, reserves or established debt capacity to ensure the timely completion of the Central Subway projection if unanticipated delays in FFGA funding or cost increases in excess of the project's budget occur. In addition, the risk factors indicate that SFMTA may not have sufficient funding sources to operate the existing system and the Central Subway line if the revenue projections grow at a slower pace or new funding sources do not materialize as projected. SFMTA also needs to mitigate the continuing operating and capital budget deficit issues, which impact SFMTA's ability to operate the current system and maintain assets in a SOGR.





San Francisco Municipal Transportation Agency / Central Subway Third Street Light Rail Project Phase 2

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| PAC NAME PACE NAME <th< td=""><td>Transfer from Operations</td><td>\$7.03</td><td>\$0.04</td><td>\$18.41</td><td>\$9.92</td><td>\$4.27</td><td>\$62.62</td><td>\$55.85</td><td>\$48.64</td><td>\$55.15</td><td>\$60.51</td><td>\$61.29</td><td>\$64.33</td><td>\$71.39</td><td>\$72.94</td><td>\$71.01</td><td>\$69.38</td><td>\$51.14</td><td>\$49.83</td><td>\$46.20</td><td>\$44.09</td><td>\$30.25</td><td>\$18.42</td><td>\$972.73</td></th<> | Transfer from Operations | \$7.03 | \$0.04
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| Total CAPITAL SOURCES OF FUNDS 522.23 537.09 538.8 542.51 523.64 524.64 524.64 524.64 524.64 524.64 524.64 524.64 524.64 524.64 524.64 524.64 524.64 524.64 524.64 537.64 </td <td></td> | | |
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 | \$306.57 | \$423.29 | \$429.01
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 | \$322.67 | \$230.92 | \$265.90
 | \$287.91 | \$236.68 | \$244.63
 | \$290.07 | \$310.83 | \$284.54 | \$289.67
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| Other Capital Programs 1150.0 517.0 573.0 518.00 < | CAPITAL USES OF FUNDS | \$222.20 | \$370.09
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Central Subway Project
Third Street Light Rail CS Capital Cost Estimate</th><th>\$10.53</th><th>\$39.90</th><th>\$128.10</th><th>\$195.30</th><th>\$285.60</th><th>\$280.35</th><th></th><th>\$229.95</th><th>\$59.90</th><th>\$49.00</th><th>\$32.00</th><th>\$0.00</th><th>\$0.00</th><th>\$0.00</th><th>\$0.00</th><th>\$0.00</th><th>\$0.00</th><th>\$0.00</th><th>\$0.00</th><th>\$0.00</th><th>\$0.00</th><th>\$0.00</th><th>\$1,545.83</th></t<> | CAPITAL USES OF FUNDS
Central Subway Project
Third Street Light Rail CS Capital Cost Estimate | \$10.53 | \$39.90
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| Intrastructure Program 129 acc 917.38 819.20 917.98 810.20 917.98 810.20 917.98 810.20 910.23 810.20 910.23 810.22 910.23 910.22 910.23 910.22 910.23 910.22 910.23 910.22 910.23 910.22 910.23 910.23 910.23 910.23 910.23 910.22 910.23 910.23 910.22 910.23 | CAPITAL USES OF FUNDS
Central Subway Project
Third Street Light Rail CS Capital Cost Estimate | \$10.53 | \$39.90
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Central Subway Project
Third Street Light Rail CS Capital Cost Estimate
Subtotal Central Subway Project
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Central Subway Project
Third Street Light Rail CS Capital Cost Estimate
Subtotal Central Subway Project
Other Capital Programs | \$10.53
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Central Subway Project
Third Street Light Rail OS Capital Cost Estimate
Subtotal Central Subway Project
Other Capital Programs
Fleet Program | \$10.53
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| Total Other Capital Programs \$238.84 \$228.84 \$2 | CAPITAL USES OF FUNDS
Central Subway Project
Third Street Light Rail CS Capital Cost Estimate
Subtotal Central Subway Project
Other Capital Programs
Field Program
First Program | \$10.53
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| TOTAL CAPITAL USES OF FUNDS \$250.17 \$33.4.5 \$408.53 \$418.11 \$420.06 \$537.37 \$470.44 \$470.02 \$217.29 \$30.4.65 \$437.05 \$120.12 \$130.85 \$147.45 \$298.67 \$406.54 \$338.50 \$268.44 \$258.01 \$418.11 \$445.81 \$239.26 \$7.79.13 NET CAPITAL USES OF FUNDS \$100.42 \$170.60 \$179.23 \$184.31 \$213.13 \$219.71 \$232.61 \$204.65 \$204.07 \$209.00 \$277.79 \$208.86 \$204.07 \$209.50 \$270.90 \$272.72 \$280.86 \$204.07 \$209.50 \$306.86 \$318.50 \$308.86 \$318.50 \$321.70 \$333.77 \$5,634.02 Parking Tax werkue \$400.42 \$176.60 \$179.23 \$169.41 \$108.62 \$113.19 \$116.70 \$227.72 \$280.86 \$204.06 \$201.41 \$100.20 \$117.00 \$117.73 \$101.41 \$106.34 \$114.14 \$106.24 \$110.29 \$112.41 \$112.41 \$112.41 \$112.41 \$112.41 \$110.41 \$117.25 | CAPITAL USES OF FUNDS
Central Subway Project
Third Street Light Rai CS Capital Cost Estimate
Subtotal Central Subway Project
Other Capital Programs
Fleet Program
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Faulties Program | \$10.53
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| NET CAPITAL CASH FLOW (\$27.97) \$35.64 (\$102.36) \$6.18 \$3.65 \$52.13 \$61.97 \$510.637 (\$113.72) (\$113.72) (\$113.12) (\$113.12) (\$150.39) \$6.34 (\$140.16) OPERATING SOURCES OF FUNDS Paining Revenue \$150.42 \$17.92.3 \$194.31 \$213.13 \$219.62 \$222.17 \$232.61 \$246.65 \$224.07 \$229.50 \$277.72 \$280.88 \$284.05 \$224.17 \$103.14 \$110.37 \$114.43 \$110.77 \$114.43 \$110.37 \$114.43 \$117.73 \$114.12 \$111.43 \$114.43 \$117.73 \$111.17 \$110.75 \$100.42 \$114.43 \$117.73 \$111.17 \$110.25 \$112.33 \$114.43 \$110.37 \$111.43 \$110.43 \$114.43 \$110.37 \$111.43 \$110.43 \$110.43 \$110.43 \$110.45 \$110.44 \$110.45 \$110.44 \$110.45 \$110.44 \$110.45 \$110.44 \$110.45 \$110.44 \$110.45 \$110.44 \$110.45 \$110.44 \$110.45 \$110.44 \$110. | CAPITAL USES OF FUNDS
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Third Street Light Rail CS Capital Cost Estimate
Subtotal Central Subway Project
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\$6.33
\$29.37 | \$0.00
\$0.00
\$290.86
\$27.22
\$55.37
\$6.54
\$35.12 | \$0.00
\$0.00
\$342.32
\$14.35
\$56.79
\$6.72
\$36.62
 | \$0.00
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\$121.23
\$64.96
\$58.31
\$6.91
\$37.85 | \$1,545.83
\$1,545.83
\$3,575.82
\$715.43
\$1,129.69
\$118.08
\$194.28 |
| OPERATING SOURCES OF FUNDS Passing Proving Status St | CAPITAL USES OF FUNDS
Central Subway Project
Third Street Light Rail CS Capital Cost Estimate
Subtotal Central Subway Project
Other Capital Program
Friest Program
Infrastructure Program
Facilities Program
Equipment Program
Equipment Program | \$10.53
\$10.53
\$108.53
\$79.82
\$46.81
\$4.48
\$0.00 | \$39.90
\$39.90
\$123.79
\$117.38
\$49.29
\$4.09
\$4.09
\$0.00
 | \$128.10
\$128.10
\$93.66
\$91.20
\$91.57
\$4.39
\$0.00 | \$195.30
\$195.30
\$77.20
\$76.99
\$64.20
\$4.42
\$0.00 | \$285.60
\$285.60
\$21.38
\$56.09
\$52.51
\$4.47
\$0.00
 | \$280.35
\$280.35
\$50.88
\$22.24
\$39.86
\$4.54
\$0.00 | \$235.20
\$180.00
\$10.18
\$40.44
\$4.62
\$0.00 | \$229.95
\$29.95
\$182.95
\$10.52
\$41.81
\$4.79
\$0.00 | \$59.90
\$59.90
\$98.75
\$10.80
\$42.91
\$4.94
\$0.00
 | \$49.00
\$49.00
\$130.71
\$15.81
\$44.05
\$5.08
\$0.00 | \$32.00
\$32.00
\$342.76
\$11.50
\$45.53
\$5.27
\$0.00 | \$0.00
\$0.00
\$11.73
\$46.41
\$5.38
\$0.00
 | \$0.00
\$0.00
\$66.54
\$11.82
\$46.79
\$5.44
\$0.26 | \$0.00
\$0.00
\$80.27
\$12.17
\$48.15
\$5.61
\$1.25 | \$0.00
\$0.00
\$219.46
\$17.69
\$49.30
\$5.76
\$4.46
 | \$0.00
\$0.00
\$327.23
\$12.78
\$50.57
\$5.92
\$9.35 | \$0.00
\$0.00
\$295.45
\$13.20
\$52.24
\$6.13
\$16.49 | \$0.00
\$0.00
\$172.24
\$13.41
\$53.05
\$6.24
\$23.49
 | \$0.00
\$0.00
\$193.00
\$13.58
\$53.74
\$6.33
\$29.37 | \$0.00
\$0.00
\$290.86
\$27.22
\$55.37
\$6.54
\$35.12 | \$0.00
\$0.00
\$342.32
\$14.35
\$56.79
\$6.72
\$36.62
 | \$0.00
\$0.00
\$121.23
\$64.96
\$58.31
\$6.91
\$37.85 | \$1,545.83
\$1,545.83
\$3,575.82
\$715.43
\$1,129.69
\$118.08
\$194.28 |
| Parking Revenue
Parking Revenue
Parking Revenues
Parking Revenues
Parking Revenues
S104.0 \$74.0 \$10.0 \$179.2 \$194.3 \$213.1 \$219.6 \$22.6 7 \$22.6 1 \$244.6 \$27.0 \$27.0 \$27.0 \$27.7 \$280.8 \$284.0 \$284.1 \$297.9 \$206.8 \$306.8 \$316.5 \$321.7 \$333.7 \$6,634.0 \$27.0 \$333.7 \$6,634.0 \$27.0 \$333.7 \$6,634.0 \$27.0 \$333.7 \$6,634.0 \$27.0 \$10. | CAPITAL USES OF FUNDS
Central Subway Project
Third Street Light Rail CS Capital Cost Estimate
Subtotal Central Subway Project
Other Capital Program
Fleet Program
Facilities Program
Equipment Program
Future Rehabilitation & Reptacement for Expansion F
Total Other Capital Programs | \$10.53
\$10.53
\$108.53
\$79.82
\$45.81
\$4.48
\$0.00
\$239.64 | \$39.90
\$39.90
\$123.79
\$117.38
\$49.29
\$4.09
\$0.00
\$294.55
 | \$128.10
\$128.10
\$93.66
\$91.20
\$91.57
\$4.39
\$0.00 | \$195.30
\$195.30
\$77.20
\$76.99
\$64.20
\$4.42
\$0.00 | \$285.60
\$285.60
\$21.38
\$56.09
\$52.51
\$4.47
\$0.00
\$134.46
 | \$280.35
\$280.35
\$50.88
\$22.24
\$39.86
\$4.54
\$0.00 | \$235.20
\$180.00
\$10.18
\$40.44
\$4.62
\$0.00 | \$229.95
\$229.95
\$182.95
\$10.52
\$41.81
\$4.79
\$4.79
\$4.00
\$240.07
 | \$59.90
\$59.90
\$98.75
\$10.80
\$42.91
\$4.94
\$5.00
\$157.39 | \$49.00
\$49.00
\$130.71
\$15.81
\$44.05
\$5.08
\$0.00 | \$32.00
\$32.00
\$342.76
\$11.50
\$45.53
\$5.27
\$5.27
\$5.20
\$405.05
 | \$0.00
\$0.00
\$11.73
\$46.41
\$5.38
\$0.00
\$120.12 | \$0.00
\$0.00
\$66.54
\$11.82
\$46.79
\$5.44
\$0.26
\$130.85 | \$0.00
\$0.00
\$12.17
\$12.17
\$48.15
\$5.61
\$1.26
\$147.48
 | \$0.00
\$0.00
\$219.46
\$17.69
\$49.30
\$5.76
\$4.46 | \$0.00
\$0.00
\$327.23
\$12.78
\$50.57
\$5.92
\$9.35 | \$0.00
\$0.00
\$295.45
\$13.20
\$52.24
\$6.13
\$16.49 | \$0.00
\$0.00
\$172.24
\$13.41
\$53.05
\$6.24
\$23.49
 | \$0.00
\$0.00
\$193.00
\$13.58
\$53.74
\$6.33
\$29.37 | \$0.00
\$0.00
\$290.86
\$27.22
\$55.37
\$6.54
\$35.12
\$415.11 | \$0.00
\$0.00
\$342.32
\$14.35
\$56.79
\$6.72
\$36.62
 | \$0.00
\$0.00
\$121.23
\$64.96
\$58.31
\$6.91
\$37.85 | \$1,545.83
\$1,545.83
\$3,575.82
\$715.43
\$1,129.69
\$118.08
\$194.28
\$5,733.30 |
| Parking Revenues S64.05 S74.70 S80.87 S87.29 S60.81 S74.50 S74.50 S74.70 S80.87 S87.29 S10.29 S10.26 S110.24 S112.66 S113.24 S141.88 S144.87 S165.14 S115.7.31 S144.35 S17.7.37 S12.24 S12.26 S113.24 S12.26 S113.24 S12.66 S113.24 S12.66 S113.24 S144.38 S147.73 S144.34 S147.73 S12.245 S12.24 S12.245 S12.244 S12.245 S12.255 S12. | CAPITAL USES OF FUNDS
Central Subway Project
Third Street Light Rail CS Capital Cost Estimate
Subtotal Central Subway Project
Other Capital Programs
Fleet Program
Fadities Program
Equipmert Program
Equipmert Program
Euture Rehabilitation & Replacement for Expansion f
Total Other Capital Programs
TOTAL CAPITAL USES OF FUNDS | \$10.53
\$10.53
\$108.53
\$79.82
\$46.81
\$4.48
\$0.00
\$239.64
\$250.17 | \$39.90
\$39.90
\$123.79
\$117.38
\$49.29
\$4.09
\$4.09
\$294.55
\$334.45
 | \$128.10
\$128.10
\$93.66
\$91.20
\$91.20
\$91.57
\$4.39
\$0.00
\$280.83
\$408.93 | \$195.30
\$195.30
\$77.20
\$76.99
\$64.20
\$4.42
\$0.00
\$222.81
\$418.11 | \$285.60
\$285.60
\$21.38
\$56.09
\$52.51
\$4.47
\$0.00
\$134.46
 | \$280.35
\$280.35
\$50.88
\$22.24
\$39.86
\$4.54
\$0.00
\$117.52
\$397.87 | \$235.20
\$180.00
\$10.18
\$40.44
\$4.62
\$0.00
\$235.24
\$470.44 | \$229.95
\$229.95
\$182.95
\$10.52
\$41.81
\$4.79
\$0.00
\$240.07
\$470.02 | \$59.90
\$59.90
\$59.80
\$10.80
\$42.91
\$4.94
\$0.00
\$157.39
\$217.29
 | \$49.00
\$49.00
\$130.71
\$15.81
\$44.06
\$5.08
\$0.00
\$196.65
\$244.65 | \$32.00
\$32.00
\$342.76
\$11.50
\$45.53
\$5.27
\$0.00
\$405.05
\$437.05 | \$0.00
\$0.00
\$11.73
\$46.41
\$5.38
\$0.00
\$120.12
\$120.12
 | \$0.00
\$0.00
\$66.54
\$11.82
\$46.79
\$5.44
\$0.26
\$130.85
\$130.85 | \$0.00
\$0.00
\$12.17
\$12.17
\$48.15
\$5.61
\$1.26
\$147.48
\$147.48 | \$0.00
\$0.00
\$219.46
\$17.69
\$48.30
\$5.76
\$4.46
\$296.67
\$296.67
 | \$0.00
\$0.00
\$12.78
\$12.78
\$50.57
\$6.92
\$9.35
\$405.84
\$405.84 | \$0.00
\$0.00
\$295.45
\$13.20
\$52.24
\$6.13
\$16.49
\$383.50
\$383.50 | 30.00
\$0.00
\$172.24
\$13.41
\$53.05
\$62.24
\$23.49
\$258.44
\$258.44
 | \$0.00
\$0.00
\$13.58
\$53.74
\$6.33
\$29.37
\$296.03
\$296.03 | \$0.00
\$0.00
\$290.86
\$27.22
\$55.37
\$6.54
\$35.12
\$415.11
\$415.11 | \$0.00
\$0.00
\$342.32
\$14.35
\$56.79
\$6.72
\$36.62
\$456.81
\$456.81
 | \$0.00
\$0.00
\$121.23
\$64.96
\$58.31
\$6.91
\$37.85
\$289.26
\$289.26 | \$1,545.83
\$1,545.83
\$3,575.82
\$715.43
\$1,129.69
\$118.08
\$194.28
\$5,733.30
\$7,279.13 |
| Parking Revenues 584.06 57.47 580.07 587.28 592.06 580.67 589.02 510.662 511.14 5112.74 512.66 511.14 5113.14 513.01 513.01 513.01 513.01 513.01 513.01 513.01 513.01 513.01 513.01 514.42 516.07 516.07 510.16 511.14 511.06 513.01 513.01 513.01 513.01 513.01 513.01 513.01 513.01 513.01 | CAPITAL USES OF FUNDS
Central Subway Project
Third Street Upp Rail CS Capital Cost Estimate
Subtotal Central Subway Project
Other Capital Program
Hrasthusture Program
Equipment Program
Equipment Program
Equipment Program
Total Other Capital Programs
TOTAL CAPITAL USES OF FUNDS
NET CAPITAL CASH FLOW
OPERATING SOURCES OF FUNDS | \$10.53
\$10.53
\$79.82
\$46.81
\$4.43
\$0.00
\$239.84
\$250.17
(\$27.97) | \$39.90
\$39.90
\$123.79
\$117.38
\$49.29
\$4.09
\$0.00
\$294.55
\$334.45
\$35.64
 | \$128.10
\$128.10
\$93.66
\$91.20
\$91.57
\$4.39
\$0.00
\$280.83
\$408.83
(\$102.36) | \$195.30
\$195.30
\$77.20
\$76.99
\$64.20
\$442
\$0.00
\$222.81
\$418.11
\$418.11 | \$285.60
\$285.60
\$52.51
\$55.09
\$52.51
\$4.47
\$5.09
\$134.46
\$420.06
\$3.95
 | \$280.35
\$280.35
\$220.35
\$22.24
\$39.86
\$4.54
\$0.00
\$117.52
\$397.87
\$84.63 | \$235.20
\$180.00
\$10.18
\$40.44
\$4.62
\$0.00
\$235.24
\$470.44
\$1.87 | \$229.95
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\$182.95
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\$59.90
\$10.80
\$42.91
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\$4.94
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\$105.37 | \$49.00
\$49.00
\$130.71
\$15.81
\$44.05
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\$15.81\$15.81\$15.81\$15.81\$15. | \$32.00
\$342.76
\$11.50
\$45.63
\$5.27
\$45.65
\$405.05
\$437.05
(\$171.16)
 | \$0.00
\$0.00
\$11.73
\$46.41
\$5.38
\$120.12
\$120.12
\$120.12
\$167.79 | \$0.00
\$0.00
\$665.54
\$11.82
\$46.79
\$5.24
\$0.25
\$130.85
\$130.85
\$105.83 | \$0.00
\$0.00
\$80.27
\$12.17
\$48.15
\$5.61
\$1.25
\$147.48
\$147.45
\$97.17
 | \$0.00
\$0.00
\$17.69
\$48.30
\$48.30
\$5.48.30
\$5.48.57
\$298.67
\$298.67
\$298.67
\$298.67
\$298.67 | \$0.00
\$0.00
\$327.23
\$12.78
\$50.57
\$5.92
\$405.84
\$405.84
\$405.84
(\$95.01) | \$0.00
\$0.00
\$13.20
\$52.24
\$6.13
\$16.49
\$183.50
\$383.50
\$383.50
\$383.50 | \$0.00
\$0.00
\$172.24
\$13.41
\$53.05
\$23.49
\$23.49
\$23.89
\$258.44
\$258.44
\$258.44
 | 50.00
\$193.00
\$13.58
\$53.74
\$296.03
\$296.03
\$296.03 | \$0.00
\$0.00
\$290.85
\$27.22
\$85.37
\$6.54
\$35.12
\$415.11
\$415.11
\$415.11 | \$0.00
\$0.00
\$142.32
\$14.35
\$56.79
\$6.72
\$456.81
\$456.81
\$456.81
(\$159.39)
 | \$0.00
\$0.00
\$121.23
\$64.96
\$08.31
\$5.91
\$37.85
\$289.26
\$289.26
\$289.26
\$6.34 | \$1,545.83
\$1,545.83
\$7,75.82
\$7,15.43
\$1,129.69
\$1,18.08
\$1,129.69
\$1,18.08
\$1,129.69
\$1,18.08
\$5,733.30
\$7,279.13
(\$140.16) |
| Partname 510 52.44 551.30 565.53 569.94 950.86 568.66 568.94 577.73 581.01 384.22 586.92 590.12 580.25 597.45 510.02.05 510.80.2 511.26 511.27 512.26 510.20 510.80.2 511.26 511.27 517.25 518.27 518.27 518.27 518.27 518.27 518.27 518.27 518.27 518.27 518.27 512.26 512.26 513.01 513.05 514.44 520.86 520.86 520.86 520.86 520.86 520.87 516.27 512.26 512.26 512.26 513.01 513.26 514.42 514.82 516.7 516.82 510.27 520.85 520.8 520.8 520.8 512.27 521.06 512.27 520.85 512.27 521.36 512.26 513.07 515.85 516.7 516.87 510.27 520.85 52.27 523.45 52.47 52.27 52.36 52.27 52.36 53.27 53.26 53.26 | CAPITAL USES OF FUNDS
Central Subway Project
Third Street Light Rail CS Capital Cost Estimate
Subtoral Central Subway Project
Other Capital Programs
Field Program
Faithise Program
Faulties Program
Equipmert Program
Euture Rehabilitation 3. Reptacement for Expansion F
Total CAPITAL Sub Programs
TOTAL CAPITAL USES OF FUNDS
NET CAPITAL CASH FLOW
OPERATING SOURCES OF FUNDS
Passenger Revenue | \$10.53
\$10.53
\$79.82
\$46.81
\$4.43
\$0.00
\$239.84
\$250.17
(\$27.97) | \$39.90
\$39.90
\$123.79
\$117.38
\$49.29
\$4.09
\$0.00
\$294.55
\$334.45
\$35.64
 | \$128.10
\$128.10
\$93.66
\$91.20
\$91.57
\$4.39
\$0.00
\$280.83
\$408.83
(\$102.36) | \$195.30
\$195.30
\$77.20
\$76.99
\$64.20
\$442
\$0.00
\$222.81
\$418.11
\$418.11 | \$285.60
\$285.60
\$52.51
\$55.09
\$52.51
\$4.47
\$5.09
\$134.46
\$420.06
\$3.95
 | \$280.35
\$280.35
\$220.35
\$22.24
\$39.86
\$4.54
\$0.00
\$117.52
\$397.87
\$84.63 | \$235.20
\$180.00
\$10.18
\$40.44
\$4.62
\$0.00
\$235.24
\$470.44
\$1.87 | \$229.95
\$229.95
\$182.95
\$10.62
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| Fires Storogram St | CAPITAL USES OF FUNDS
Central Subway Project
Third Street User Rail CS Capital Cost Estimate
Subtotal Central Subway Project
Other Capital Program
Hrastnucture Program
Equipment Program
Equipment Program
Equipment Programs
Total Other Capital Programs
TOTAL CAPITAL USES OF FUNDS
NET CAPITAL USES OF FUNDS
NET CAPITAL CASH FLOW
OPERATING SOURCES OF FUNDS
Passenger Revenues | \$10.53
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\$150.42 | \$39.90
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\$123.79
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 | \$128.10
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\$408.93
\$408.93
\$102.36
\$179.23 | \$195.30
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| Permits 96.70 56.86 57.42 58.00 58.49 58.79 59.13 39.06 59.96 510.28 511.20 511.02 512.00 513.01 513.63 514.44 515.07 516.67 516.77 | CAPITAL USES OF FUNDS
Central Subway Project
Third Street Light Rai CS Capital Cost Estimate
Subtoal Central Subway Project
Other Capital Programs
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Factitus Program
Equipmert Program
Future Rehabilitation & Replacement for Expansion F
Total Other Capital Programs
TOTAL CAPITAL USES OF FUNDS
NET CAPITAL USES OF FUNDS
NET CAPITAL CASH FLOW
OPERATING SOURCES OF FUNDS
Passienger Revenue
Parking Revenues | \$10.53
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Future Rehabilitation & Replacement for Expansion f
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Third Street Light Rail CS Capital Cost Estimate
Subtotal Central Subway Project
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Infrastructure Program
Paulture Program
Equipment Program
Future Rehabilitation & Replacement for Expansion F
Total Other Capital Programs
Total Color Capital Programs
Total Color Capital Programs
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Central Subway Project
Third Street Lapital Cost Estimate
Subtotal Central Subway Project
Other Capital Programs
Freet Program
Equipment Program
Facilities Program
Equipment Program
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Total Other Capital Programs
TOTAL CAPITAL USES OF FUNDS
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San Francisco Municipal Transportation Agency / Central Subway Third Street Light Rail Project Phase 2

Revised Revenues with No Debt Financing / No	New Capital I	Revenue Ro	equired																				
CAPITAL SOURCES OF FUNDS																							Total
(Year of Expenditure Dollars in Millions)	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2009 - 2030
Gas Tax Adjustment	\$3.47	\$2.95	\$3.69	\$3.91	\$4.06	\$4.13	\$4.20	\$4.36	\$4.49	\$4.62	\$4.79	\$4.89	\$4.95	\$5.10	\$5.24	\$5.39	\$5.58	\$5.67	\$5.76	\$5.94	\$6.11	\$6.28	\$105.57
AB1107 - MTC Allocation	\$34.00	\$28.03	\$29.58	\$31.49	\$33.51	\$35.40	\$36.03	\$37.38	\$38.48	\$39.62	\$41.05	\$41.95	\$42.41	\$43.76	\$44.92	\$46.18	\$47.81	\$48.65	\$49.37	\$50.96	\$52.36	\$53.84	\$906.78
Prop. 42 Gas Tax Revenue TDA Sales Tax	\$5.11 \$35.51	\$0.00 \$29.95	\$6.49 \$31.61	\$6.88 \$33.65	\$7.16 \$35.81	\$7.27 \$37.83	\$7.40 \$38.50	\$7.68 \$39.94	\$7.90 \$41.12	\$8.14 \$42.34	\$8.43 \$43.87	\$8.62 \$44.83	\$8.71 \$45.32	\$8.99 \$46.76	\$9.22 \$48.00	\$9.48 \$49.35	\$9.82 \$51.09	\$9.99 \$51.99	\$10.14 \$52.75	\$10.46 \$54.46	\$10.75 \$55.95	\$11.06 \$57.53	\$180.68 \$968.18
S.F. Transportation Authority	\$9.67	\$9.67	\$10.27	\$10.88	\$11.33	\$11.51	\$11.71	\$12.15	\$12.51	\$12.88	\$13.34	\$13.64	\$13.78	\$14.22	\$14.60	\$15.01	\$15.54	\$15.81	\$16.05	\$16.55	\$17.02	\$17.50	\$295.66
BART ADA	\$1.25	\$1.25	\$1.33	\$1.41	\$1.46	\$1.49	\$1.51	\$1.57	\$1.62	\$1.65	\$1.72	\$1.76	\$1.78	\$1.84	\$1.89	\$1.94	\$2.01	\$2.04	\$2.07	\$2.14	\$2.20	\$2.26	\$38.22
Bridge Tolls	\$3.19	\$1.39	\$1.39	\$1.39	\$1.39	\$1.39	\$1.39	\$1.39	\$1.39	\$1.39	\$1.39	\$1.39	\$1.39	\$1.39	\$1.39	\$1.39	\$1.39	\$1.39	\$1.39	\$1.39	\$1.39	\$1.39	\$32.39
STA (New Source after 2014)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$54.99	\$55.96	\$58.05	\$59.76	\$61.53	\$63.76	\$65.16	\$65.87	\$67.97	\$69.76	\$71.72	\$74.26	\$75.56	\$76.68	\$79.15	\$81.33	\$83.62	\$1,165.13
Departmental Transfer Adjustment	\$2.82 \$195.72	\$2.81	\$3.00 \$179.00	\$3.17 \$185.50	\$3.30 \$194.53	\$3.35 \$199.16	\$3.41	\$3.54	\$3.65 \$221.48	\$3.75 \$229.79	\$3.89 \$239.91	\$3.98 \$247.08	\$4.02 \$251.72	\$4.15 \$261.74	\$4.26 \$270.70	\$4.38 \$280.46	\$4.53 \$292.59	\$4.61 \$300.05	\$4.68 \$306.83	\$4.83 \$319.16	\$4.96 \$330.45	\$5.1D \$342.37	\$86.20 \$5.444.28
General Fund Support FTA Sec 5307 Preventative Maintenance	\$190.72	\$178.30 \$0.00	\$0.00	\$180.00	\$194.03 \$0.00	\$199.16	\$204.25 \$0.00	\$213.51 \$0.00	\$221.48	\$229.79	\$239.91	\$247.08	\$201.72	\$261.74	\$270.70	\$280.46	\$292.09	\$300.05	\$306.83	\$319.10	\$330.40	\$342.37	\$16.00
Other Local Grants	\$2.30	\$2.30	\$2.44	\$2.59	\$2.69	52.74	\$2.79	\$2.89	\$2.97	\$3.05	\$3.17	\$3.24	\$3.28	\$3.38	\$3.47	\$3.57	\$3.70	\$3.76	\$3.82	\$3.94	\$4.05	\$4.16	\$70.32
New Operating Revenue																							
Enhanced Parking Related Revenue	\$0.00	\$0.00	\$15.00	\$16.19	\$17.17	\$17.79	\$18.45	\$19.34	\$20.15	\$20.99	\$22.02	\$22.77	\$23.31	\$24.34	\$25.29	\$26.32	\$27.58	\$28.40	\$29.18	\$30.48	\$31.70	\$32.99	\$469.46
TOTAL OPERATING SOURCES OF FUNDS	\$725.49	\$730.10	\$811.34	\$855.85	\$891.56	\$983.52	\$1,019.40	\$1,062.31	\$1,103.56	\$1,147.39	\$1,195.12	\$1,224.29	\$1,248.59	\$1,305.54	\$1,344.57	\$1,390.69	\$1,439.52	\$1,467.77	\$1,494.70	\$1,557.54	\$1,598.16	\$1,650.07	\$26,247.87
OPERATING USES OF FUNDS																							
Motor Coach	\$249.14	\$244.23	\$272.82	\$290.62	\$305.66	\$322.89	\$348.57	\$369.75	\$380.76	\$394.00	\$413.57	\$421.01	\$425.15	\$449.51	\$462.84	\$481.03	\$503.98	\$511.82	\$522.48	\$548.95	\$568.15	\$587.64	\$9,074.56
Trolley Coach	\$148.54	\$152.06	\$161.01	\$172.01	\$180.29	\$183.49	\$186.63	\$195.68	\$203.04	\$210.92	\$212.51	\$210.22	\$213.93	\$222.75	\$230.66	\$239.30	\$250.43	\$256.78	\$262.63	\$273.84	\$284.14	\$294.88	\$4,745.74
Demand Response Light Rail Transit	\$26.39 \$133.44	\$27.31 \$138.52	\$29.04 \$147.88	\$30.79 \$158.00	\$32.07 \$165.45	\$32.60 \$169.78	\$33.21 \$174.03	\$34.48 \$182.48	\$35.52 \$189.28	\$36.60 \$196.60	\$37.96 \$210.87	\$38.82 \$222.41	\$39.27 \$226.82	\$40.66 \$236.84	\$41.66 \$245.79	\$42.87 \$254.93	\$44.42 \$272.93	\$45.24 \$279.77	\$45.94 \$286.18	\$47.47 \$298.34	\$48.81 \$309.63	\$50.23 \$328.70	\$841.27 \$4.828.69
Historic Street Car	\$26.85	\$28.09	\$32.66	\$34.91	\$35.69	\$40.66	\$44.87	\$47.02	\$48.83	\$50.73	\$53.12	\$54.76	\$55.77	\$58.11	\$60.20	\$62.47	\$65.35	\$67.04	\$68.57	\$71.49	\$74.17	\$76.99	\$1,159,34
Cable Car	\$45.33	\$47.42	\$50.80	\$54.28	\$57.03	\$58.72	\$60.54	\$63.46	\$65.92	\$68.51	\$71.74	\$73.96	\$75.33	\$78.51	\$81.35	\$84.44	\$88.37	\$90.67	\$92.75	\$96.74	\$100.39	\$104.25	\$1,610.50
Parking	\$95.73	\$99.66	\$106.41	\$113.30	\$118.63	\$121.47	\$124.61	\$130.05	\$134.63	\$139.40	\$145.33	\$149.31	\$151.60	\$157.38	\$162.45	\$168.01	\$175.09	\$179.09	\$182.62	\$189.74	\$195.15	\$202.94	\$3,243.59
Fixed Adjustments	(\$6.95)	(\$7.22)	(\$7.69)	(\$8.17)	(\$8.54)	(\$8.71)	(\$8.90)	(\$9.27)	(\$9.57)	(\$9.88)	(\$10.28)	(\$10.53)	(\$10.67)	(\$11.05)	(\$11.38)	(\$11.74)	(\$12.20)	(\$12.45)	(\$12.68)	(\$13.13)	(\$13.54)	(\$13.96)	(\$228.55)
Transfer to Capital Fund	\$7.03	\$0.04	\$18.41	\$9.92	\$4.27	\$62.62	\$55.85	\$48.64	\$55.15	\$60.51	\$61.29	\$64.33	\$71.39	\$72.94	\$71.01	\$69.38	\$51.14	\$49.83	\$46.20	\$44.09	\$30.25	\$18.42	\$972.72
TOTAL OPERATING USES OF FUNDS	\$725.49	\$730.10	\$811.34	\$855.85	\$891.56	\$983.62	\$1,019.40	\$1,082.31	\$1,103.56	\$1,147.39	\$1,195.12	\$1,224.29	\$1,248.59	\$1,305.54	\$1,344.57	\$1,390.69	\$1,439.52	\$1,467.77	\$1,494.70	\$1,557.54	\$1,598.16	\$1,850.07	\$26,247.87
NET OPERATING CASH FLOW	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CASH BALANCES																							
(Year of Expenditure Dollars in Millions)	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2009 - 2030
Total Fund Balances	\$462.89	\$434.92	\$470.57	80.00 OD	*****	\$382.34	\$465.98	\$455.85	\$474.58	\$579.95	*****	\$395.06	\$562.85	\$658.68	\$765.86	*****	\$664.24	\$565.28	\$566.51	\$588.90		\$316.39	
Beginning Cash Balance Additions (Deletions) to Cash	\$462.89 (\$27.97)	\$434.92	(\$102.36)	\$368.20 \$5.18	\$373.39 \$8.95	\$84.63	\$400.98	\$468.80	\$474.08	(\$13.73)	\$565.22 (\$171.16)	\$390.06	\$105.83	\$97.17	3/65.86	\$759.25 (\$95.01)	\$664.24 (\$98.96)	\$1.23	\$22.39	\$088.90 (\$113.12)	\$475.78 (\$159.39)	\$316.38	(\$140.16)
Ending Cash Balance	\$434.92	\$470.57	\$368.20	\$373.39	\$382.34	\$466.93	\$468.85	\$474,58	\$579.95	\$566.22	\$395.05	\$562.85	\$668.68	\$765.86	\$759.25	\$664.24	\$585.28	\$566.51	\$533.90	\$475.78	\$316.39	\$322.73	(\$140.10)
Check	\$434.92	\$470.57	\$368.20	\$373.39	\$382.34	\$466.98	\$468.85	\$474.58	\$579.95	\$566.22	\$395.06	\$562.85	\$668.68	\$765.86	\$759.25	\$664.24	\$565.28	\$598.51	\$588.90	\$475.78	\$316.39	\$322.73	
Ending Cash Balance by Subaccount																							
O&M Cash Balance	\$71.85	\$73.01	\$79.29	\$84.57	\$88.73	\$92.09	\$96.35	\$101.37	\$104.84	\$108.69	\$113.48	\$116.00	\$117.72	\$123.26	\$127.36	\$132.13	\$138.84	\$141.79	\$144.85	\$151.35	\$155.79	\$163.16	
CIP Cash Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Central Subway Project Cash Balance Appropriated Fund Balance	\$0.00 \$0.00	\$22.10 \$0.00	\$70.20 \$0.00	\$95.10 \$0.00	\$150.40 \$0.00	\$177.65 \$0.00	\$121.00 \$0.00	\$114.60 \$0.00	\$73.30 \$0.00	\$19.20 \$0.00	\$14.40 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	
Appropriated Fund Balance Designated CIP Fund Balance	\$0.00 \$363.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$258.61	\$0.00 \$401.81	\$438.33	\$267.18	\$0.00	\$0.00	\$0.00	\$631.90	\$532.11	\$0.00	\$424.72	\$0.00	\$0.00	\$0.00	\$0.00	
Total Ending Cash Balance	\$434.92	\$470.57	\$368.20	\$373.39	\$382.34	\$466.98	\$468.85	\$474.58	\$579.95	\$566.22	\$395.06	\$562.85	\$668.68	\$765.86	\$759.25	\$664.24	\$565.28	\$588.51	\$588.90	\$475.78	\$316.39	\$322.73	
-	******	\$400 FD	1040 75	6078 OF	40.40 AT	****	6000 OF	*****	1000 80	60.40 D.0	60.45 DO	1000.00	\$220.52	60.40.00	1010 40			£200 73	1005.50	\$200 F7	*****	1040.00	
Working Capital Required Excess Cash Balance	\$154.35 \$280.57	\$180.59 \$289.97	\$240.76 \$127.44	\$276.95 \$96.44	\$340.47 \$41.87	\$372.79 \$94.18	\$322.05 \$146.80	\$324.34 \$150.24	\$289.50 \$290.45	\$242.36 \$323.86	\$245.30 \$148.76	\$236.83 \$326.02	\$239.68 \$429.00	\$248.90 \$516.95	\$256.12 \$503.13	\$264.34 \$399.90	\$275.54 \$289.74	\$280.73 \$285.78	\$285.68 \$303.21	\$296.57 \$179.21	\$305.85 \$10.54	\$316.30 \$6.43	

SFMTA'S FINANCIAL PLAN

SUMMARY OF ASSUMPTIONS AND	October 6, 2009 changes since June 2009 are indicated in red.
	CURRENT CHANGES IN BLUE.
Line Item in Sources and Uses of Funds	Source and Basis
CAPITAL SOURCES OF FUNDS	
Transfer from Operations	Prior year Operating Sources - prior year Operating Uses, less contribution to maintain sufficient working
-	capital
Federal Grants	20.00 million in 0040 for 00 mariant
FTA: CMAQ FTA: Section 5307 Urbanized Area Formula Program	\$2.23 million in 2010 for CS project Projected by MTC to grow at 4.0% per year. See Report section 2.2.4.1.
FTA: Section 5309 Fixed Guideway Modernization	Projected by MTC to grow at 4.0% per year. See Report section 2.2.4.1.
FTA: Section 5309 New Starts & Extensions	\$863.92 million from FY 2010 to FY 2017 for a total contribution of \$942.2 million, or 42.3 percent of the combined cost of Phase 1, IOS, and Phase 2, Central Subway, of the Third Street Light Rail Project. Annual grant amounts are expected to cap at \$150 million per year from FY 2012 through FY 2016.
FTA: Section 5309 Bus/Alternative Fuels	Based on recent trends toward receiving more funds as a result of a more aggressive campaign to secure discretionary funding and are assumed to grow from \$3.0 million in 2009 to \$4.0 million in 2010, \$5.0 million in 2016, and \$6.0 million after 2020.
Section 5303 FTA/Planning	Flat \$50,000 from 2009 to 2030 (source: N Whelan Consulting)
ARRA Funding New Starts/Small Starts	\$67.2 million in 2009 projected by SFMTA \$400,000 in 2009 for Van Ness BRT, one time funding
Federal Other	\$3.99 million in 2009 for Van Ness BRT, one time funding
Federal Transportation Enhancement Activities Program	\$0.19 million in 2009, \$0.39 million in 2010, grow at 4.0% per year afterwards
State Grants	
CS: State Regional Transportation Improvement Program (RTIP) Backstop	Due to projected delays in this state funding source, the SFMTA is working with the SFCTA, MTC, and regional transit agencies to im-plement a combination of alternatives to address potential cash flow issues and availability of these funds. The \$88 million remaining balance constitutes less than 6 percent of the total funding for Phase 2 of the Third Street Light Rail Project and 15 percent of the non-New Starts funds. Alternatives under investigation will lead the SFMTA, SFCTA, and MTC to finalize commitments for the remaining \$88 million by the 80 percent completion point of Final Design.
CS: State Infrastructure Bond Funds - Prop 1B (MTC)	Committed through Proposition 1B of 2006. These funds will filter to the project through SFMTA (\$100.0 million has been formally authorized for the Central Subway project by the SFMTA Board) and MTC (\$100.0 million).
CS: State Infrastructure Bond Funds - Prop 1B (MTA)	The total Proposition 1B Transportation, Modernization, and Improvement and Service Enhancement Account (PTMISEA) funds available to the Agency amount to \$416.9 million (http://www.mtc.ca.gov/legislation/props1A-1B.htm). In June 2007, MTC approved a framework to distribute the state transit capital bond funds (Proposition 1B funding) (see Part 2.1.2). This funding is part of the \$240 million in Proposition 1B funding for the Central Subway project. On May 15, 2007, the SFMTA Board approved a \$100 million allocation to the project from the State Infrastructure Bond (Proposition 1B-2006) to support the Central Subway project. A copy of the SFMTA resolution approving this funding was included in the 2008 New Starts Report.
CS: State TCRP	Committed by the State of California through a Program Supplement for the TCRP funds and already allocated to the project. Of this amount, \$5.0 million has been reimbursed to date. Initially, \$140 million of TCRP funds were committed to the Central Subway project. After \$126 million was reallocated to the Third Street Light Rail Phase 1, IOS, the funds were replaced by the Proposition K funds below. The CTC approved the TCRP funds in July 2001. Caltrans executed a program supplement for these funds in November 2001.
State Infrastructure Bond Funds	Capital funding for high speed rail and transit security, total of \$176.9 million from 2009 to 2017
Prop 1A High Speed Rail	Assembly Bill No. 3034 (Safe, Reliable High-Speed Passenger Train Bond Act for the 21st Century), approved by voters as Proposition 1A on the November 2, 2008 ballot, contains funding "for connectivity with the high-speed train system or for the rehabilitation or modernization of, or safety improvements to, tracks utilized for public passenger rail service."
State Other - Various Resources	Range from approximately \$200,000 to \$290,000 over the 22 year period.
Local Grants AB 664 - Bridge Tolls	FY 2009–2018 AB 664-Bridge Toll revenues are based on the MTC's latest 10-year projections and extrapolated to the end of the forecast horizon based on MTC growth assumptions (0.2 percent per year from 2010 to 2013; 0.5 percent per year thereafter). The West Bay share of AB 664-Bridge Toll revenues is 30 percent, 70 percent of which is assumed to be allocated to the SFMTA. There is still no formal agreement on what the allocation of the West Bay share should be among the SFMTA, SamTrans, and the Joint Powers Board.
TFCA - AB434 Proposition K - San Francisco 1/2-cent Sales Tax	Flat \$0.25 million from 2009 to 2027, \$0.20 million from 2018 to 2038 Committed by the SFCTA in the Proposition K Expenditure Plan, approved by the voters in November
DPT- Prop. K	Solar million in 2009, grows by 0.6% from 2016, 2009 to 2015 values by AECOM/Whelan projection
S.F. Municipal Railway Improvement Corp. CS: Proposition K - San Francisco 1/2-cent Sales Tax	\$3.0 million in FY 2009 and \$50,000 annually for the remainder of the forecast period. committed by the SFCTA in the Proposition K Expenditure Plan, approved by the voters in November 2003.
CS: Other Local & Regional Sources	Project funding Projected by SFMTA
City Bond	Deleted
New Capital Revenue	Deleted
Debt Service Sinking Fund Transfer Financing Program Proceeds	Not applied because financial plan includes no borrowing
Construction Tax Exempt Commercial Paper	Not applied because financial plan includes no borrowing
Conventional Bond Short-term financing (Line of Credit)	Not applied because financial plan includes no borrowing Not applied because working capital covers largest single quarter of current year construction drawdown
New Capital Revenue Future Capital Revenue	Not applied
n uture Gapital Nevenue	not applied

SFMTA'S FINANCIAL PLAN

SUMMARY OF ASSUMPTIONS AND	October 6, 2009 changes since June 2009 are indicated in red.
	CURRENT CHANGES IN BLUE.
Line Item in Sources and Uses of Funds	Source and Basis
CAPITAL USES OF FUNDS	
Central Subway Project	
Third Street Light Rail CS Capital Cost Estimate	SCC form
Other Capital Programs Fleet Program	CIP
nfrastructure Program	Application of unconstrained CIP needs in the context of priorities assigned in CPWC process.
acilities Program	Application of unconstrained CIP needs in the context of priorities assigned in CPWC process.
Equipment Program	Application of unconstrained CIP needs in the context of priorities assigned in CPWC process.
Other Projects Future Rehabilitation & Replacement for Expansion Projects	Application of unconstrained CIP needs in the context of priorities assigned in CPWC process. Annual expenditure of 2.5% of cumulative cost of New Starts project beginning 7 years after completion
Financing Program	
Principal	Not applied because financial plan includes no borrowing
Interest	Not applied because financial plan includes no borrowing
Refinanced Principal from Constr/Rail Car TECP Reissuance of Cumulative TECP	Not applied because financial plan includes no borrowing Not applied because financial plan includes no borrowing
Surety	Not applied because financial plan includes no borrowing
Debt Issuance	Not applied because financial plan includes no borrowing
Debt Service Reserve Fund	Not applied because financial plan includes no borrowing
Short-term Financing Issuance Expense Short term Financing Facility Fees	Not applied because financial plan includes no borrowing Not applied because financial plan includes no borrowing
Short term Financing Facility Fees	Not applied because infancial plan includes no borrowing
PERATING SOURCES OF FUNDS	
Passenger Revenue	Unlinked trips x average fare paid/unlinked trip. Based on FY09 data. Recognizes that unlinked/linked tri
-	ratio changes from 1.49 (current) to 1.51 (opening year) to 1.66 (design year) as a result of demographic
	changes
	The first fare increase in FY2010 applied the revenue forecasts in the City and County San Francisco Consolidated Budget and Annual Appropriation Ordinance(AAO) FY2010. Next the fare increase is in
	FY2013 with a cumulative inflation rate of FY2011, 2012 and 2013 to keep pace with CPI, then the fare
	increased every two years with CPI
Parking Revenues	
Parking Revenues	Matched the revenue forecasts in the City and County San Francisco Consolidated Budget and Annual Appropriation Ordinance in FY2010, Growth at CPI-U, accelerated with CPI-U + 1% after 2018
	Matched the revenue forecasts in FY2010 AAO, Growth at CPI-U +2% from 2012 to 2015, CPI-U +1% in 2016, CPI-U+1.25% after 2017
Parking Tax Revenue	Matched the revenue forecasts in the City and County San Francisco Consolidated Budget and Annual Appropriation Ordinance in FY2010, Growth at CPI-U, accelerated with CPI-U + 1% after 2018
	Matched the revenue forecasts in FY2010 AAO, Growth at CPI-U +2% from 2012 to 2015, CPI-U +1% in 2016, CPI-U+1.25% after 2017
Fines	Matched the revenue forecasts in the City and County San Francisco Consolidated Budget and Annual Appropriation Ordinance in FY2010, Growth at CPI-U, accelerated with CPI-U + 1% after 2018
	Matched the revenue forecasts in FY2010 AAO, Growth at CPI-U +2% from 2012 to 2015, CPI-U +1% in 2016, CPI-U+1.25% after 2017
Permits	Matched the revenue forecasts in the City and County San Francisco Consolidated Budget and Annual Appropriation Ordinance in FY2010, Growth at CPI-U, accelerated with CPI-U + 1% after 2012
	Matched the revenue forecasts in FY2010 AAO, Growth at CPI-U +2% from 2012 to 2015, CPI-U +1% in 2016, CPI-U+1.25% after 2017
Parking Fees	Matched the revenue forecasts in the City and County San Francisco Consolidated Budget and Annual Appropriation Ordinance in FY2010, Growth at CPI-U, accelerated with CPI-U + 1% after 2012
	Matched the revenue forecasts in FY2010 AAO, Growth at CPI-U +2% from 2012 to 2015, CPI-U +1% in 2016, CPI-U+1.25% after 2017
Other Operating Revenues	
Rental Income Advertising	CPI-U after FY 2010 Implementation of new shelter contract, increased subway stations, then @ CPI-U
Muni Feeder to BART	Growth at CPI-U
Paratransit Revenue	revenue for taxi service paid by paratransit users grow @ CPI-U
Proof of Payment Revenue	SFMTA is currently enforcing the fine. For each citation, SFMTA gets any remaining balance after the
Transit Oriented Development	court deducts its administering costs, grow by CPI-U SFMTA is pursing TOD opportunities at several locations throughout San Francisco, \$15 in 2014 grow b CPI-U afterwards
Taxi Services	\$18.2 million in 2010, \$21 in 2011, \$21 in 2012 by SFMTA budget
Interest on Capital Reserve	General fund capital balance multiply by US 3-month Treasury Bill interest rate
Miscellaneous Operating Assistance	Growth at CPI-U
/perating Assistance	Federal funds for Paratransit and restricted in use

SFMTA'S FINANCIAL PLAN

SUMMARY OF ASSUMPTIONS AND	October 6, 2009 changes since June 2009 are indicated in red.
	CURRENT CHANGES IN BLUE.
Line Item in Sources and Uses of Funds	Source and Basis
Transportation Impact Development Fee	SFMTA is pursuing TOD projects using air rights at existing bus yards or developing entire yards after consolidating exiting yards. Examples include: a) Kirkland yard near Fisherman's Wharf. Revenue is assumed to begin in FY 2012.b) Presidio Yard: being studied as a joint transit, housing and commercial development project; given its location, the possible height allowances, this yard is optimal for a joint development project. c) Central Subway: SFMTA plans to sell air rights for the Moscone and Chinatown stations that will be constructed as part of the Central Subway. The Moscone station development assumed in the operating plan contemplates close to 15,000 square feet of residential and commercial space on Block 3733, Lot 093 in San Francisco. The Chinatown station development on Block 0211, Lot 001 is also assumed to be a combination of residential and commercial space with an estimated size of 10,000 square feet. Revenue is assumed to begin in FY 2020. Will change from automobile to trip preservations fee, zero funding in 2011. Overall arrowth rate at cate of San constructed for the state of San Cate State
Gas Tax Adjustment	50% of the City gas tax revenues; Growth at CPI-U
AB1107 - MTC Allocation	Growth projected by the Legislative Analyst's Office for statewide retail sales tax through 2014 and at the CPI rate of inflation projected by Economy.com thereafter.
Prop. 42 Gas Tax Revenue	Zero funding in FY2010, resuming in FY 2011 at the FY 2009 level, with growth equivalent to CPI inflation thereafter.
TDA Sales Tax	Growth projected by the Legislative Analyst's Office for statewide retail sales tax through 2014 and at the CPI rate of inflation projected by Economy.com thereaf-ter.
S.F. Transportation Authority	Annual allocation from prop B for paratransit operating services
BART ADA	Growth at CPI-U
Bridge Tolls	Growth at CPI-U
STA (New Source after 2014)	Zero funding from FY 2009 through FY 2013, resuming in FY 2014 at one and a half times of the FY 2009 budgeted level, with growth equivalent to CPI inflation thereafter.
Departmental Transfer Adjustment General Fund Support	\$2.81 million in 2010 grow by CPI-U Under Proposition E passed in 1999, the General Fund transfer to SFMTA is formulaic, and a base year
	the City will result in this value declining in FY 2010. The model matched the revenue projection in the City and County of San Francisco Consolidated Budget and Annual Appropriation Ordinance FY2010. SFMTA assumes that general fund support will return to the FY 2009 level adjusted for CPI inflation in FY 2011 and increase thereafter at the rate of growth of the San Francisco CPI-U - All Items + 1.2%. This rate of growth is slightly below the annualized average real rate of growth between FY 2004 and FY 2010. The sensitivity analysis in Part 5 examines the implications of uncertainty in this revenue source, applying long- term debt financing and constraining the magnitude of the CIP in response to lower revenues. The model applied the revenue projection in the City and County of San Francisco Consolidated Budget and Annual Appropriation Ordinance FY2010 and Three-Year Budget Projection for General Fund from FY2010 through FY2012 (a joint report by the Mayor's office, Controller's Office and Board of Supervisors). SFMTA assumes that general fund support will increase thereafter at the rate of growth of the San Francisco CPI-U - All Items + 0.79%. This accelerated growth rate is the difference between the rate of general fund allocation to SFMTA and the rate of the bay area CPI annualized backward from FY2012.
FTA Sec 5307 Preventative Maintenance	\$16 million for one year in 2009
Other Local Grants	Growth at CPI-U
New Operating Revenue Enhanced Parking Related Revenue	Revenues from Sfpark program, beginning in FY 2011. Growth at CPI-U, accelerated by CPI-U +1% after The initial revenue projection from Sfpark program in FY2011 was reduced from \$20.55 million to \$15.0 million. Growth at CPI-U+2% from FY2012 to FY2015, CPI-U +1% in FY2016, CPI-U +1.25% after 2017
Other New Operating Revenue (Operating Shortfall)	Not applied.
OPERATING USES OF FUNDS	
Motor Coach	Level of service x unit costs x inflation rates by object class [NOTE: all unit costs based on FY 2008 actuals, excluding encumbrances, adjusted to 2009 \$]
Trolley Coach	Level of service x unit costs x inflation rates by object class
Demand Response	Level of service x unit costs x inflation rates by object class
Light Rail Transit	Level of service x unit costs x inflation rates by object class
Historic Street Car	Level of service x unit costs x inflation rates by object class
Cable Car Maintenance Facilities	Level of service x unit costs x inflation rates by object class Level of service x unit costs x inflation rates by object class
Parking	Level of service x unit costs x inflation rates by object class
Fixed Adjustments	Difference between 2009 modeled Q&M cost and 2009 actual Q&M cost
Transfer to Capital Fund	Current year Operating Sources - prior year Operating Uses, less contribution to maintain sufficient working capital
CASH BALANCES	
General Fund Balance	
O&M Cash Balance	10% of operating budget
Central Subway Project Cash Balance	Largest quarter of current year CS construction drawdown
Designated CIP Fund Balance	Current year sources less current year uses plus prior year balance less above 2 lines



CENTRAL SUBWAY PROJECT MAP





			Feeder to		Percentage
Fiscal Year	Farebox	Paratransit	BART	Total	<u>Change</u>
1985				\$ 55.3	
1986				62.1	12.3%
1987			А	68.3	10.0%
1988			V	69.6	1.9%
1989			А	76.8	10.3%
1990	D	Ν	Ι	78.2	1.8%
1991	А	0	L	79.8	2.0%
1992	Т	Т	А	82.5	3.4%
1993	А		В	90.3	9.5%
1994			L	97.3	7.8%
1995			E	93.4	-4.0%
1996				94.6	1.3%
1997				98.0	3.6%
1998				97.9	-0.1%
1999	\$ 95.0	\$ 0.6	\$ 2.1	97.6	-0.3%
2000	99.1	0.8	2.2	102.0	4.6%
2001	100.8	0.9	2.4	104.1	2.0%
2002	94.4	1.0	2.7	98.1	-5.8%
2003	93.7	1.1	2.5	97.3	-0.8%
2004	111.8	1.3	2.4	115.5	18.7%
2005	116.3	1.4	2.4	120.1	4.0%
2006	132.3	1.4	2.6	136.2	13.4%
2007	138.7	1.5	2.7	142.9	4.9%
2008	146.8	1.6	2.8	151.3	5.9%
Totals	<u>\$1,128.7</u>	<u>\$ 11.5</u>	<u>\$ 24.9</u>	<u>\$2,309.2</u>	
Average A	nnual Percenta	nge Change			<u>5.2%</u>

Historical Farebox Revenues

Source: SF History of Expense-Revenue, October 2009

ACTUAL PARKING AND TRAFFIC RELATED REVENUES

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ACTUAL PARKING AND TRAFFIC RELATED REVENUES

					Parking		Percentage
Fiscal Year	Parking [Varking]	Parking Tax	Fines	Permits 199	Fees	Total	Change
1999	\$ 29.7	\$ 21.1	\$ 54.3	\$ 2.5	\$ 3.6	\$ 111.2	
2000	30.6	22.7	62.1	2.4	3.4	121.2	9.1%
2001	32.6	22.6	70.4	3.0	3.6	132.1	9.0%
2002	34.7	20.3	71.6	3.1	3.3	133.1	0.7%
2003	34.5	19.8	72.4	3.1	3.4	133.2	0.0%
2004	47.2	21.3	86.8	3.3	4.0	162.7	22.2%
2005	47.9	22.1	87.1	3.0	4.4	164.5	1.1%
2006	55.3	24.1	90.5	5.8	5.0	180.8	9.9%
2007	65.4	26.0	92.2	6.1	5.5.	195.2	7.9%
2008	66.1	27.1	95.4	6.5	6.3	201.3	3.2%
Totals	<u>\$ 444.1</u>	<u>\$ 226.9</u>	<u>\$ 782.8</u>	<u>\$ 38.7</u>	<u>\$ 42.7</u>	<u>\$1,535.3</u>	
Average An	nual Percenta	nge Change					<u>7.0%</u>

Historical Parking and Traffic Related Revenues (in millions)

Source: SF History of Expense-Revenue, October 2009

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ACTUAL STATE, REGIONAL AND LOCAL SALES TAX REVENUES

	TDA Sales	AB 1107			Prop 42	Gas Tax		Percentage
Fiscal Year	Tax	Sales Tax	<u>STA</u>	SFCTA	Gas Tax	Adjust	<u>Total</u>	Change
1999	\$ 30.1	\$ 30.0	\$ 9.7	\$ 4.9	\$ -	\$ -	\$ 74.7	-
2000	30.1	22.6	8.5	5.5	-	-	66.8	-10.6%
2001	27.4	27.7	8.8	7.7	-	-	71.5	7.2%
2002	39.3	31.0	17.6	9.7	-	-	97.5	36.2%
2003	22.9	32.4	15.7	9.7	-	-	80.7	-17.2%
2004	27.4	28.5	11.9	9.7	-	4.3	81.8	1.4%
2005	26.4	29.7	11.4	9.7	-	3.6	80.9	-1.2%
2006	31.2	32.0	18.4	9.7	-	3.6	94.8	17.3%
2007	37.7	33.2	15.8	9.7	6.8	3.6	106.8	12.7%
2008	35.1	53.8	18.0	9.7	5.9	3.5	105.9	-0.8%
Totals	<u>\$ 307.6</u>	<u>\$ 301.0</u>	<u>\$ 135.8</u>	<u>\$ 85.8</u>	<u>\$ 12.8</u>	<u>\$ 18.5</u>	<u>\$ 861.4</u>	
Average Ai	nnual Percen	tage Change						<u>5.0%</u>

Historical State, Regional and Local Sales Tax Revenues (in millions)

Source: SF History of Expense-Revenue, October 2009

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SFMTA'S ORGANIZATION CHART

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SFMTA'S ORGANIZATION CHART



LIST OF PERSONS INTERVIEWED

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LIST OF PERSONS INTERVIEWED

Name	Title
<u>SFMTA</u>	
Carter Rohan	Senior Director of Transportation Planning & Development
Sonali Bose	Chief Financial Officer/Director of Finance & Information
	Technology
John Funghi	Central Subway Program Manager
Lewis Ames	New Starts Project Manager
Terrie Williams	Deputy Director – Budget & Grants
Elena Chiong	Controller
Monique Webster	Senior Manager - Grants
Joel Goldberg	Grants Procurement Manager
Steven Lee	Special Projects Manager
Julie Kirschbaum	TEP Program Manager
Darton Ito	Capital Planning Manager
Shahnam Farhangi	Manager - Contract Administration, Construction Division
Fariba Mahmoudi	Civil Engineer, PE/Manager, Project Management & Controls
Bill Neilson	Principle Engineer – Construction Division
AECOM (SFMTA Contra	ntor)
Robert Peskin	Senior Consulting Manager
Aaron Kuzuki	Analyst
	Analyst
FTA Region 9 Office	
Jeffrey Davis	Program Manager
	on Commission (Metropolitan Planning Organization)
Alix Bockelman	Director – Programming and Allocations
Anne Richman	Senior Program & Policy Analyst
Kenneth Folan	Senior Planner/Analyst
<u>SFCTA</u>	
Maria Lombardo	Chief Deputy Director for Policy & Programming
Leroy Saage	Deputy Director for Capital Projects
Ben Stupka	Senior Transportation Planner
Cordoba/Zurinaga Joint V	<u>enture (SFCTA Contractor)</u>
Luis Zurinaga	
-	N
STV Incorporated (PMOC	
Bruce Bernhard	Project Management Oversight Consultant

INVENTORY OF DOCUMENTS REVIEWED

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INVENTORY OF DOCUMENTS REVIEWED

SFN	ЛТА
22-Year Cash Flow Projection, revised October 20, 2009	Financial Plan To Enter Into Final Design, June 8, 2009
Organization Chart, March 2009	MUNI Charter
FY 2009 – 2013 Capital Investment Plan	FY 08/09 & FY 09/10 Capital Budget
2008-2009 and 2009-2010 Adopted Operating Budget,	FY 2009-2010 Operating Budget Year End Projection,
July 1, 2008	October 5, 2009
MUNI – Single Audit Reports - Year Ended June 30,	FY 2007 Triennial Review Report
2008	Findings & Responses to Findings
2008 – 2012 Strategic Plan	Transportation Fact Sheet, 2008
Central Subway – Project Information Sheet, April 2008	Central Subway – Final Supplemental EIS report, September 2008
Central Subway Finance Template, September 17, 2009	Central Subway – Constrained CIP Development Process (PowerPoint Presentation)
Comparison of SFMTA Baseline vs. Central Subway	Projected Cost Drivers from O&M Model
project revenue hours and miles	
Projected Annual Fare Revenue by Mode	State of Good Repair Analysis
10-Year History of Revenues and Expenses	List of 2009 Service Critical Union Contracts with
	Expiration Dates
Labor Agreement – Automotive Service Workers –	Labor Agreement – Machinists Union – IAMAW Local
TWU AFL-CIO Local 250-A	1414
Labor Agreement – Electrical Workers – IBEW Local 6	Labor Agreement – Municipal Executives Association
Labor Agreement – Transit Workers – TWU AFL-CIO	Labor Agreement – Transit Fare Inspectors – TWU
Local 250-A Labor Agreement – Service Employees – SEIU Local	AFL-CIO Local 250-A Labor Agreement – Transit Workers – TWU AFL-CIO
790	Local 200
San Fr	ancisco
Comprehensive Annual Financial Report, FY 2008	Comprehensive Annual Financial Report, FY 2007
Comprehensive Annual Financial Report, FY 2006	
	ΓA
Triennial Review Draft Report, September 2007	FMOC Technical Capacity and Capability Assessment, April 2009
FMOC Risk Assessment Report - Workshop #4, March	FMOC Quarterly Report for January – March 2009
2009	(including Monthly Report for March 2009)
FMOC Monthly Report for May 2009)	
	California
Fiscal Outlook – 2008-09 Through 2013-14, November	
2008	
Other	Sources
U.S. Census Bureau – Selected Economic	The UCLA Anderson Forecast for the Nation and
Characteristics: 2008	California, December 2008
Bureau of Labor Statistics - Local Area Unemployment	San Francisco Center for Economic Development –
Statistics, November 2009	Consumer Price Index, October 2009

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