

Amend: To change.

Bond: A bond is a promise by the City to pay back money borrowed, plus interest, by a specific date. If the City needs to raise a large amount of money to pay for a library, sewer line, school, hospital or other project or program, it may borrow the money by selling bonds. (see also “General Obligation Bond.”).

Charter: The Charter is the City’s Constitution adopted by the voters of San Francisco, relating to how the City is governed. The Charter can be changed only by a majority of the votes cast in San Francisco.

Citizens General Obligation Bond Oversight Committee: The Citizens’ General Obligation Bond Oversight Committee is a nine-member body that monitors the City’s use of funds generated by issuing General Obligation Bonds. Members of this committee are appointed by the Mayor, the Board of Supervisors, the Controller and the Civil Grand Jury.

Disaster Response Facilities: Locations equipped and organized to support emergency operations during and after a disaster. They provide space, resources and coordination capabilities for first responders, government agencies and community partners to manage response activities, shelter affected populations and restore essential services.

Emergency Firefighting Water System: The Emergency Firefighting Water System (EFWS) is a water supply system dedicated to firefighting. The EFWS consists of about 135 miles of high-pressure pipeline and hydrants that draw water from the following facilities: the Twin Peaks Reservoir, storage tanks located in Ashbury Heights and on Jones Street, and two pump stations located along the City’s waterfront. A pump station contains several diesel-powered pumps that convey water from reservoirs or the San Francisco Bay into the EFWS. The City is expanding the system to include new water storage facilities and infrastructure in neighborhoods located in the western and southern parts of San Francisco.

General Obligation Bond: A promise issued by a government body to pay back money borrowed, plus interest, over time by a certain date. The government body repays the money, plus interest, with property taxes and can, if necessary, increase property taxes to repay the bond.

Gross Receipts: The total amount of money a business receives for its products and services.

Gross Receipts Tax: A tax generally based on the total gross receipts a business receives in San Francisco.

Highest-Paid Managerial Employee: The employee or officer with managerial responsibility in a business function who received the most compensation for a tax year.