

File No. 190623

Committee Item No. 4

Board Item No. 23

### COMMITTEE/BOARD OF SUPERVISORS

#### AGENDA PACKET CONTENTS LIST

Committee: Budget & Finance Committee

Date June 19, 2019

Board of Supervisors Meeting

Date July 30, 2019

#### Cmte Board

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| <input type="checkbox"/>            | <input type="checkbox"/>            | Motion                                       |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Resolution                                   |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Ordinance                                    |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Legislative Digest                           |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Budget and Legislative Analyst Report        |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Youth Commission Report                      |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Introduction Form                            |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Department/Agency Cover Letter and/or Report |
| <input type="checkbox"/>            | <input type="checkbox"/>            | MOU  |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Grant Information Form                       |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Grant Budget                                 |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Subcontract Budget                           |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Contract/Agreement                           |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Form 126 – Ethics Commission                 |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Award Letter                                 |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Application                                  |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Public Correspondence                        |

OTHER (Use back side if additional space is needed)

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Completed by: Linda Wong Date June 14, 2019

Completed by: Linda Wong Date July 8, 2019

1 [Neighborhood Beautification and Graffiti Clean-up Fund Tax Designation Ceiling]

2  
3 Ordinance adopting the Neighborhood Beautification and Graffiti Clean-up Fund Tax  
4 designation ceiling for tax year 2019.

5 NOTE: **Unchanged Code text and uncodified text** are in plain Arial font.  
6 **Additions to Codes** are in *single-underline italics Times New Roman font*.  
7 **Deletions to Codes** are in ~~*italics Times New Roman font*~~.  
8 **Board amendment additions** are in double-underlined Arial font.  
9 **Board amendment deletions** are in ~~Arial font~~.  
10 **Asterisks (\* \* \* \*)** indicate the omission of unchanged Code  
11 subsections or parts of tables.

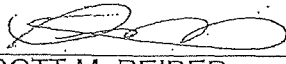
12 Be it ordained by the People of the City and County of San Francisco:

13 Section 1. The Board of Supervisors hereby adopts the rate determined by the  
14 Controller, pursuant to Business and Tax Regulations Code Article 12B-1, Section 1032, as  
15 the percentage ceiling that a taxpayer may designate for deposit in the Neighborhood  
16 Beautification and Graffiti Clean-up Fund. Said determination is on file with the Clerk of the  
17 Board of Supervisors in File No. 190623, and is incorporated herein by reference. For the  
18 2019 tax year, the designation ceiling shall be 4.2% of a taxpayer's payroll expense tax and  
19 gross receipts tax liability for the year.

20 The Treasurer and Tax Collector shall post the designation ceiling to the website of the  
21 Treasurer and Tax Collector.

22 Section 2. Effective Date. This ordinance shall become effective 30 days after  
23 enactment. Enactment occurs when the Mayor signs the ordinance, the Mayor returns the  
24 ordinance unsigned or does not sign the ordinance within ten days of receiving it, or the Board  
25 of Supervisors overrides the Mayor's veto of the ordinance.

1 APPROVED AS TO FORM:  
2 DENNIS J. HERRERA, City Attorney

3 By:   
4 SCOTT M. REIBER  
Chief Tax Attorney

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**OFFICE OF THE CONTROLLER**  
CITY AND COUNTY OF SAN FRANCISCO

Ben Rosenfield  
Controller

Todd Rydstrom  
Deputy Controller

**MEMORANDUM**

**TO:** Members, Board of Supervisors  
Clerk of the Board

**FROM:** Ben Rosenfield 

**DATE:** May 10, 2019

**SUBJECT:** Notification of Payroll Expense Tax and Gross Receipts Tax Designation Ceiling to the Neighborhood Beautification Fund

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Article 12B-1 of the Business & Tax Regulations Code establishes the Neighborhood Beautification and Graffiti Clean-Up Fund Option (now known as the Community Challenge Grant Program), under which taxpayers subject to the payroll expense tax and/or the gross receipts tax may elect to designate a portion of their tax liability to the Fund. Section 1032 requires the Controller to calculate the maximum percentage of their tax liability that taxpayers can elect to contribute to the Fund such that total contributions will be approximately \$1,000,000, adjusted for inflation.

To permit the Office of the Treasurer and Tax Collector to create the online filing forms necessary to collect the payroll expense and gross receipts taxes, our office calculated the tax year 2019 target contribution amount and resultant contribution rate. The inflationary increase for tax year 2018 was calculated using data from the US Department of Labor Bureau of Labor Statistics website using the Consumer Price Index (CPI) – All Urban Consumers for the San Francisco–Oakland–Hayward CA Area, using December factors from the end of the prior year.

Given tax year 2018 contributions of \$1.74 million, we estimate that a 4.2% contribution ceiling would result in contributions equal to the inflation adjusted target amount of \$2.18 million for tax year 2019. Figures are provided in the table below.

<b>Tax Year</b>	<b>CPI</b>	<b>Fiscal Year</b>	<b>Target Contributions (\$ millions)</b>	<b>Actual Contributions (\$ millions)</b>	<b>Contribution Rate</b>
2015	3.18%	FY 2015-16	1.91	1.84	2.6%
2016	3.53%	FY 2016-17	1.96	1.80	3.0%
2017	2.94%	FY 2017-18	2.02	2.12	3.4%
2018	2.94%	FY 2018-19	2.08	1.74	3.3%
2019*	4.50%	FY 2019-20	2.18	2.18	4.2%

\*Contributions for tax year 2019 are estimated.

Please contact me or Michelle Allersma, Director of the Controller's Office Budget and Analysis Division, at (415) 554-4792 if you have any questions regarding this information.

OFFICE OF THE MAYOR  
SAN FRANCISCO



LONDON N. BREED  
MAYOR

To: Angela Calvillo, Clerk of the Board of Supervisors  
From: Kelly Kirkpatrick, Mayor's Budget Director  
Date: May 31, 2019  
Re: Mayor's FY 2019-20 and FY 2020-21 Budget Submission

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Madam Clerk,

In accordance with City and County of San Francisco Charter, Article IX, Section 9.100, the Mayor's Office hereby submits the Mayor's proposed budget by June 1<sup>st</sup>, corresponding legislation, and related materials for Fiscal Year 2019-20 and Fiscal Year 2020-21.

In addition to the Annual Appropriation Ordinance, Annual Salary Ordinance, and Mayor's Proposed FY 2019-20 and FY 2020-21 Budget Book, the following items are included in the Mayor's submission:

- The budget for the Office of Community Investment and Infrastructure for FY 2019-20
- 18 separate pieces of legislation (see list attached)
- A Transfer of Function letter detailing the transfer of positions from one City department to another. See letter for more details.
- An Interim Exception letter.
- A letter addressing funding levels for nonprofit corporations or public entities for the coming two fiscal years

If you have any questions, please contact me at (415) 554-6125.

Sincerely,

A handwritten signature in black ink, appearing to read "Kelly Kirkpatrick".

Kelly Kirkpatrick  
Mayor's Budget Director

cc: Members of the Board of Supervisors  
Harvey Rose  
Controller

RECEIVED  
BOARD OF SUPERVISORS  
SAN FRANCISCO  
2019 MAY 31 AM 11:07  
BY [Signature]

DEPT	Budget & Finance Committee Calendar Date	Description or Title of Legislation	Type of Legislation
CON	12-Jun	Neighborhood Beautification and Graffiti Clean-up Fund Tax Designation Ceiling	Ordinance
CON	12-Jun	Resolution Adjusting the Access Line Tax with the Consumer Price Index of 2019	Resolution
CON	12-Jun	Proposition J Contract Certification Specified Contracted-Out Services Previously Approved	Resolution
CON	12-Jun	Ordinance Authorizing Refunding Certificates of Participation, Series 2019-R1 (Multiple Capital Improvement Projects) - Not to Exceed \$160,000,000	Ordinance
OCl	12-Jun	Office of Community Investment and Infrastructure, operating as Successor Agency to the San Francisco Redevelopment Agency, Fiscal Year 2019-20 Interim budget	Resolution
OCl	12-Jun	Office of Community Investment and Infrastructure, operating as Successor Agency to the San Francisco Redevelopment Agency, Fiscal Year 2019-20 Budget - Bond Issuance Not to Exceed \$40,714,400	Resolution
PUC, PRT, AIR	12-Jun	Appropriating \$12,218,229 in the San Francisco Public Utilities Commission, and De-Appropriation and Re-Appropriation - Expenditures of \$2,431,505 in the Port Commission and Airport Commission - FY2019-2020	Ordinance
CON	13-Jun	Appropriation - City and County of San Francisco Refunding Certificates of Participation of \$160,000,000 and Deappropriating \$16,500,000 - FY 2019-20	Ordinance
DPW	13-Jun	Accept and Expend Grants - State Transportation Development Act, Article 2 - Pedestrian and Bicycle Projects - \$972,338	Resolution
FIR	13-Jun	Fire Code - SFFD Fee Amendment	Ordinance
REC	13-Jun	Park Code - Marina Guest Docking Fees	Ordinance
REC	13-Jun	Park Code - Non-Resident Fees at Certain Specialty Attractions	Ordinance
REC	13-Jun	Park Code - Temporary Surcharge at Japanese Tea Garden	Ordinance
CPC	14-Jun	Resolution to Apply for, Accept, and Expend \$625,000 in California SB 2 Planning Grant Program funds	Resolution
DPH	14-Jun	Accept and Expend Grants - Recurring State Grant Funds - Department of Public Health - FY2019-2020	Resolution
HOM	14-Jun	Homelessness and Supportive Housing Fund - FYs 2019-20 and 2020-21 Expenditure Plans	Resolution
LIB	14-Jun	Accept and Expend Grant - Friends of San Francisco Public Library - Annual Grant Award, 2019-20 - Up to \$807,820 of In-kind Gifts, Services and Cash Monies	Resolution
LIB	14-Jun	Administrative Code - Eliminating Fines for Overdue Library Materials	Ordinance

OFFICE OF THE MAYOR  
SAN FRANCISCO



LONDON N. BREED  
MAYOR

TO: Angela Calvillo, Clerk of the Board of Supervisors  
FROM: Sophia Kittler  
RE: Neighborhood Beautification and Graffiti Clean-up Fund Tax Designation  
Ceiling  
DATE: May 31, 2019

SK

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**Ordinance adopting the Neighborhood Beautification and Graffiti Clean-up Fund  
Tax designation ceiling for tax year 2019.**

Should you have any questions, please contact Sophia Kittler at 415-554-6153.

RECEIVED  
BOARD OF SUPERVISORS  
SAN FRANCISCO  
2019 MAY 31 AM 11:01  
BY: [Signature]