

File No. 101063

Committee Item No. 7

Board Item No. 13

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee BUDGET AND FINANCE

Date 9/8/10

Board of Supervisors Meeting

Date 9/14/10

Cmte Board

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| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Resolution |
| <input type="checkbox"/> | <input type="checkbox"/> | Ordinance |
| <input type="checkbox"/> | <input type="checkbox"/> | Legislative Digest |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Budget Analyst Report |
| <input type="checkbox"/> | <input type="checkbox"/> | Legislative Analyst Report |
| <input type="checkbox"/> | <input type="checkbox"/> | Introduction Form (for hearings) |
| <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 |
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OTHER

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Completed by: Gail Johnson

Date 9/3/10

Completed by: [Signature]

Date 9/9/10

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01/11/19

1 [California Constitution Appropriations Limit FY2010-2011]
2

3 **Resolution establishing the appropriations limit for FY2010-2011 pursuant to California**
4 **Constitution Article XIII B.**
5

6
7 WHEREAS, Article XIII B of the California Constitution provides that the annual
8 appropriations of the City and County of San Francisco which are subject to said Article may
9 not exceed the Appropriations Limit for the prior year, with adjustments as provided in said
10 Article XIII B; and

11
12 WHEREAS, The California Government Code, Section 7901, defines the terms, and
13 Section 7902 (b) sets forth the equations to be used to determine the City and County of San
14 Francisco's annual Appropriations Limit, according to the following formula:

15 "(b) For the 1981-82 fiscal year and each year thereafter, the appropriations limit of
16 the state and each local jurisdiction shall equal the appropriations limit for the prior
17 fiscal year multiplied by the lesser of the change in cost of living for the calendar year
18 in which the fiscal year begins or the change in California per capita personal income
19 for the calendar year preceding the beginning of the fiscal year for which the
20 appropriations limit is to be determined, the product multiplied by the change in
21 population of the local jurisdiction for the calendar year preceding the beginning of the
22 fiscal year for which the appropriations limit is to be determined, and adjusted for other
23 changes required or permitted by Article XIII B of the California Constitution."; and
24
25

1 WHEREAS, the resulting calculation establishing the City and County of San
2 Francisco's fiscal year 2010-11 Appropriations Limit is:

3 \$2,396,755,118 X 1.0072 X 1.0114 = \$2,441,531,489; and

4 WHEREAS, for future Appropriations Limit calculations pursuant to said Article, the
5 City will use the gross appropriations limit of \$2,441,531,489; and

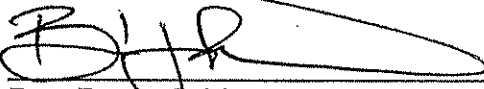
6 WHEREAS, This matter has been considered at a regularly scheduled meeting of the
7 Board of Supervisors for the City and County of San Francisco; and

8 WHEREAS, The documentation used to determine the Appropriations Limit for the City
9 and County of San Francisco for fiscal year 2010-11 was available for public inspection in the
10 Office of the Clerk of the Board of Supervisors for at least fifteen (15) days prior to said
11 regularly scheduled meeting; now, therefore, be it

12
13 RESOLVED, That the City and County of San Francisco elects to use the percentage
14 "change in the cost of living" as measured by the change in California per Capita Personal
15 Income and elects to use the annual percent change in population as measured by the San
16 Francisco-Oakland-San Jose Consolidated Metropolitan Statistical Area from the previous
17 year for the purpose of computation of its Appropriations Limit pursuant to Article XIII B of the
18 California Constitution for fiscal year 2010-11; and, be it

19
20 FURTHER RESOLVED, That the net appropriations limit for fiscal year 2010-11 is
21 established at \$2,441,531,489.

22
23 Recommended:

24 
25 Ben Rosenfield,
Controller

Items 3, 4, 5, 6 and 7 Files 10-1058, 10-1059, 10-1060, 10-1061, and 10-1063	Department: Controller
EXECUTIVE SUMMARY	
<p style="text-align: center;">Legislative Objectives</p> <ul style="list-style-type: none"> • <u>Files 10-1058 through 10-1061</u>: Ordinances providing revenue and levying Property Taxes in FY 2010-2011 for (a) the City and County of San Francisco, and including establishment of the pass-through rate for residential tenants pursuant to Chapter 37 of the City's Administrative Code (File 10-1058), (b) the San Francisco Community College District (File 10-1059), (c) the San Francisco Unified School District (File 10-1060), and (d) the Bay Area Rapid Transit District (File 10-1061). • <u>File 10-1063</u>: Resolution establishing the City and County's Appropriations Limit for FY 2010-2011 pursuant to Article XIII B of the California Constitution. <p style="text-align: center;">Key Points</p> <ul style="list-style-type: none"> • The FY 2010-2011 proposed combined total Property Tax rate of \$1.164 is an increase of \$0.005 or 0.43 percent from the existing FY 2009-2010 Property Tax rate of \$1.159 primarily because of (a) increasing debt service for the City and County of San Francisco, (b) increasing debt service for the San Francisco Unified School District, and (c) an offsetting decrease in debt service for the Bay Area Rapid Transit District. The proposed ordinance (File 10-1058) would also establish the pass-through rate for residential tenants at \$0.048 per \$100 of assessed value, a \$0.010, or 26.3 percent increase from the existing FY 2009-2010 pass-through rate of \$0.038. • The proposed FY 2010-2011 Property Tax rate would result in an increase in Property Taxes for the homeowner of a \$500,000 single family residence of \$11 as compared to FY 2009-2010, from \$5,714 to \$5,725, including the impact of (a) the increase in the Property Tax rate included in the proposed ordinances, (b) a cost of living adjustment in assessed values of a negative 0.237 percent, and (c) a homeowners exemption of \$7,000. • The proposed resolution (File 10-1063) would establish the Appropriations Limit in FY 2010-2011 at \$2,441,531,489, pursuant to Article XIII B to the California Constitution. According to Article XIII B, the Appropriations Limit does not apply to any Property Tax proceeds appropriated due to (a) voter approved indebtedness, (b) federally mandated services, (c) qualified capital outlays, and (d) the hazardous waste program. The total tax proceeds subject to the FY 2010-2011 Appropriations Limit is \$2,075,329,244, or \$366,202,245 less than the proposed limit of \$2,441,531,489. <p style="text-align: center;">Recommendation</p> <ul style="list-style-type: none"> • Approve the proposed ordinances and resolution. 	

MANDATE STATEMENT

Property Tax Rate

Section 2151 of the California Revenue and Taxation Code states the Board of Supervisors shall establish county and district tax rates. Section 37.3 (a)(6) of the City's Administrative Code (the Residential Rent Stabilization and Arbitration Ordinance) allows landlords to pass-through to tenants a portion of Property Taxes. The proposed ordinances (Files 10-1058 through 10-1061) would establish the Property Tax rates and pass-through rates for FY 2010-2011.

Appropriations Limit

On November 6, 1979, California voters approved Proposition 4, known as the Gann Initiative, which added Article XIII B to the California Constitution. Article XIII B (later amended by State Proposition 111, as approved by the voters in June of 1990) limits the annual growth in appropriations from the proceeds of Property Taxes to the percentage change in the cost of living and the percentage change in population. According to Article XIII B, the Appropriations Limit does not apply to any Property Tax proceeds appropriated due to (a) voter approved indebtedness, (b) federally mandated services, (c) qualified capital outlays, and (d) the hazardous waste program. The proposed resolution (File 10-1063) would establish the Appropriations Limit in FY 2010-2011 at \$2,441,531,489.

DETAILS OF PROPOSED LEGISLATION

Property Tax Rate

The proposed ordinances (Files 10-1058 through 10-1061) would establish the combined Property Tax rate for FY 2010-2011 at \$1.1640 per \$100 of assessed value. Such rates are apportioned to the "taxing entities" within the City and County of San Francisco that are allocated Property Tax revenues including (a) the City and County of San Francisco, (b) the San Francisco Community College District, (b) the San Francisco Unified School District, and (d) the Bay Area Rapid Transit. As shown in Table 1 below, the combined total FY 2010-2011 Property Tax rate, as calculated by the Controller, is \$1.164 per \$100 of assessed value.

Table 1: Proposed Property Tax Rates¹

Jurisdiction	Base Property Tax Rate	Bonded Debt Tax Rate	Total Property Tax Rate
City and County of San Francisco	\$0.9023	\$0.1121	\$1.0144
San Francisco Community College	0.0144	0.0186	0.0330
San Francisco Unified Schools	0.0770	0.0302	0.1072
Bay Area Rapid Transit	0.0063	0.0031	0.0094
Total	\$1.0000	\$0.1640	\$1.1640

¹ The Property Tax rates shown in the proposed ordinances are the rates prior to the State-mandated shift of Property Tax Revenues from the City to the Education Revenue Augmentation Fund (ERAF).

The proposed Property Tax rate for the City and County of San Francisco, shown in Table 1 above, includes a 0.25 percent administrative allowance charged on the City's voter-approved General Obligation bonds to reimburse the City for the costs of Property Tax collection.

The proposed ordinance (File 10-1058) would also allow landlords to pass-through \$0.048 per \$100 of assessed value to tenants for a portion of the Property Taxes pursuant to Section 37.3 (a)(6) of the City's Administrative Code (the Residential Rent Stabilization and Arbitration Ordinance). The pass-through rate for FY 2009-2010 was \$0.038 per \$100 of assessed value.

Appropriations Limit

The proposed resolution (File 10-1063) would establish the Appropriations Limit in FY 2010-2011 at \$2,441,531,489, as calculated by the Controller, pursuant to Article XIII B to the California Constitution, which limits the annual growth in appropriations from the proceeds of taxes to the percentage change in the cost of living and the percentage change in population. Table 2 below shows how the proposed FY 2010-2011 appropriations limit of \$2,441,531,489 was calculated.

Table 2: Proposed Appropriations Limit

FY 2009-2010 Appropriations Limit	\$2,396,755,118
Adjusted by:	
Increase in Cost of Living	0.72%
Increase in Population	1.14%
Proposed FY 2010-2011 Appropriations Limit	\$2,441,531,489*

*2,396,755,118 x 1.0072 x 1.0114 equals \$2,441,531,489

FISCAL IMPACTS

Property Tax Rate

The FY 2010-2011 total combined proposed Property Tax rate of \$1.164, as calculated by the Controller, would increase by \$0.005 or 0.43 percent from the existing FY 2009-2010 Property Tax rate of \$1.159 primarily because of (a) increasing debt service for the City and County of San Francisco, (b) increasing debt service for the San Francisco Unified School District, and (c) an offsetting decrease in debt service for the Bay Area Rapid Transit District.

In accordance with Proposition 13, individual property assessments change only by a State authorized cost of living adjustment, unless the property is sold, transferred or improved. For FY 2010-2011, the State has authorized the maximum allowable cost of living adjustment of a negative 0.237 percent. In addition homeowners who live in their residences are eligible for a \$7,000 homeowners exemption, which reduces the assessed value for taxation purposes. Table 3

below shows that, compared with the FY 2009-2010 Property Tax rate of \$1.159, the proposed FY 2010-2011 Property Tax rate of \$1.164 would result in an increase in Property Taxes of \$11.00 for a homeowner living in a single family residence assessed at \$500,000.

Table 3: Impact on Property Tax Payments

Fiscal Year 2009-2010	
Assessed Value	\$500,000
Less Homeowners Exemption	-7,000
<hr/> Total Taxable Assessed Value	<hr/> 493,000
Tax Rate per \$100 of assessed value	x 1.159
<hr/> Property Taxes Payable	<hr/> \$5,714
 Fiscal Year 2010-2011	
Assessed Value (FY 2008-2009)	\$500,000
Less: Cost of Living Decrease	-1,185 ²
Less: Homeowners Exemption	-7,000
<hr/> Total Taxable Assessed Value	<hr/> 491,815
Tax Rate per \$100 of assessed value	x 1.164
<hr/> Property Taxes Payable	<hr/> \$5,725
 Increase In Property Taxes Payable In FY 2010-2011 As Compared To FY 2009-2010	 \$11

Appropriations Limit

As shown in Table 2 above, the proposed resolution (File 10-1063) would establish the Appropriations Limit in FY 2010-2011 at \$2,441,531,489, as calculated by the Controller, pursuant to Article XIII B to the California Constitution. According to Article XIII B, the Appropriations Limit does not apply to any Property Tax proceeds appropriated due to (a) voter approved indebtedness, (b) federally mandated services, (c) qualified capital outlays, and (d) the hazardous waste program. As shown in Table 4 below, the amount of Property Tax proceeds subject to the FY 2010-2011 Appropriations Limit, as calculated by the Controller, is \$2,075,329,244.

² State law provides different methods for the calculation of the cost of living adjustments for assessment purposes (which, for FY 2010-2011, represents a negative -0.237%).

Table 4: Tax Proceeds Subject to the Proposed Appropriations Limit

Total FY 2010-2011 Tax Proceeds	\$2,329,766,605
Voter Approved Indebtedness	-196,348,478
Federally Mandated Services	-49,492,508
Qualified Capital Outlays	-5,181,741
Hazardous Waste Program	-3,414,634
<u>FY 2010-2011 Net Tax Proceeds Subject to Appropriations Limit</u>	<u>\$2,075,329,244</u>

As calculated by the Controller and shown in Table 4 above, the amount appropriated in the City's FY 2010-2011 budget that is subject to the Appropriations Limit is \$2,075,329,244, which is \$366,202,245 less than the proposed FY 2010-2011 Appropriations Limit of \$2,441,531,489, as shown in Table 2 above.

In accordance with the Administrative Provisions of the Annual Appropriations Ordinance, any FY 2010-2011 tax proceeds in excess of current estimates will be appropriated to the City's General Fund General Reserve, which is used as a revenue source (a) to fund supplemental appropriations during the current fiscal year, and (b) to fund the City's budget for the next fiscal year.

RECOMMENDATION

Approve the proposed ordinances and resolution.



Ben Rosenfield
Controller
Monique Zmuda
Deputy Controller

August 3, 2010

Angela Calvillo
Clerk of the Board of Supervisors
City Hall, Room 244
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102

RE: Legislation to Establish the Appropriation Limit for Fiscal Year 2010-11,
Pursuant to California Constitution Article XIII B.

Dear Ms. Calvillo:

Enclosed is the above referenced resolution to set the City and County's appropriation limit for fiscal year 2010-11, as required by Government Code Section 7910. The necessary supporting documentation prepared by the Controller's Office is also enclosed.

This information must be posted and available for public inspection for fifteen days prior to a public hearing. Our working papers are available upon request at Controller's Office, Room 316.

Please contact Leo Levenson at (415) 554-4809 if you have any further questions regarding this matter.

Sincerely,

A handwritten signature in black ink, appearing to be "BR", written over a horizontal line.

Ben Rosenfield
Controller

Enclosures 1) California Spending Limit Resolution
 2) Transmittal to Mayor and Board of Supervisors
 3) Supporting Documents - Exhibits



Ben Rosenfield
Controller
Monique Zm
Deputy Controller

August 3, 2010

Mayor Gavin Newsom
City and County of San Francisco
City Hall, Room 200
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102

Board of Supervisors
City and County of San Francisco
City Hall, Room 244
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102

RE: Appropriations Limit for Fiscal Year 2010-11

Dear Mayor Newsom and Board Members:

In accordance with Article XIII B of the State Constitution, attached is the resolution establishing the City and County's annual appropriation limit for fiscal year 2010-11. We estimate City and County appropriations are approximately \$366.2 million below the state-mandated appropriation limit.

Background

Article XIII B of the State Constitution provides that annual appropriations of the City and County of San Francisco, which are funded from "Proceeds of Taxes," may not exceed the City and County's appropriation limit. This limit is equal to the prior year's limit adjusted for changes in population and inflation.

Our computation of proceeds of taxes is in accordance with California Government Code Section 7900, and conforms to the "Proposition 4, Article XIII B, California Constitution, Procedural Guidelines" prepared by the County Accounting Standards and Procedures Committee of the State Controller's Office (See Exhibit A).

Annual Appropriations Limit Adjustments

Each year the City and County of San Francisco adjusts its appropriation limit based upon two factors: population growth and inflation as determined by the California Government Code. Population growth is determined by using either the change in San Francisco City and County population or the change in the San Francisco-Oakland-San Jose Consolidated Metropolitan Statistical Area. According to the California Department of Finance, in calendar year 2008, the San Francisco City and County population growth was 1.12% versus 1.14% for the San Francisco-Oakland-San Jose Consolidated Metropolitan Statistical Area. Metropolitan area growth is used in the calculation.

Inflation is determined by using either the change in California per capita personal income or the increase in the local assessment roll due to the addition of non-residential new construction. The calendar year 2009 change in per capita income was -2.54%, while the local assessment growth due to non-residential new construction was 0.72%. The growth due to non-residential new construction is used in the calculation (See Exhibit B).

Adjustments to Proceeds of Taxes

There are a series of downward adjustments to proceeds of taxes allowed by Article XIII B. The following exclusions are factored into our calculation of Net Proceeds of Taxes:

- (1) \$196.3 million is excluded as voter-approved bonded indebtedness (Article XIII B, Section 9(a));
- (2) \$49.5 million is excluded as the federal mandate for Social Security and Medicare payroll taxes (Article XIII B, Section 9(b));
- (3) \$5.2 million is excluded under the determination of "qualified capital outlay" (Article XIII B Section 9(e)); and,
- (4) \$3.4 million is excluded for the hazardous waste program (Governmental Code Section 7901(i)(2)).

City and County Appropriations are well under the Limit

Our appropriation limit for FY 2010-11 is \$2,441,531,489. We estimate that our appropriations subject to limitation will be \$2,075,329,244. Thus, the Controller projects that the City and County will be \$366,202,245 below its limit in the current fiscal year.

It is the Controller's responsibility to monitor this appropriation limit each year for compliance. When the fiscal year in question has been audited, we will compare the actual appropriations to the budgeted appropriations and the actual mandate costs to the estimates. If the total adjusted appropriations funded from proceeds of taxes exceed the statutory limit, such excess must be returned to the taxpayers within two years.

Sincerely,



Ben Rosenfield
Controller

Attachments

cc: Greg Wagner, Mayor's Budget Office
Dennis Herrera, City Attorney
Buck Delventhal, Deputy City Attorney
Angela Calvillo, Clerk of the Board
Harvey Rose, Budget Analyst

**California Constitution Article XIII B Appropriation Limit
Fiscal Year 2010-11 Final Budget
Exhibit A - Appropriations Funded by Proceeds of Taxes Subject to Limit**

	GENERAL FUND	OTHER GOVERNMENTAL FUNDS	MUNICIPAL TRANSPORTATION FUND	TOTAL
Property Taxes	984,843,389	305,155,478	-	1,289,998,867
Business Taxes	342,350,000	900,000	-	343,250,000
Other Local Taxes	528,469,934	51,035,200	-	579,505,134
Interest (1)	6,747,113	782,294	-	7,529,407
Rents & Concessions (1)	15,804,929	23,032,268	-	38,837,197
Grants - State (2) (3) (4)	69,384,000	1,262,000	-	70,646,000
TOTAL PROCEEDS OF TAXES	\$1,947,599,365	\$382,167,240	\$0	\$2,329,766,605
LESS:				
Voted approved indebtedness funded from proceeds of tax (Article XIII B Section 9(a) exclusion)				(196,348,478)
Federal Mandate for Social Security/Medicare (Article XIII B Section 9(b) exclusion)				(49,492,508)
Qualified Capital Outlay (Article XIII B Section 9(d) exclusion)				(5,181,741)
Hazardous Waste (Government Code Section 7901(i)(2) exclusion)				(3,414,635)
NET PROCEEDS OF TAXES				<u>\$2,075,329,244</u>
Adjusted Appropriations Limit 2010-11 - Exhibit B				2,441,531,489
Less: Estimated Appropriations from Proceeds of Taxes				<u>(2,075,329,244)</u>
FY 2010-11 Appropriations Under (Over) Statutory Limit				<u>\$366,202,245</u>

- (1) Prorated allocation based upon breakdown of proceeds of tax to non-proceeds of tax.
- (2) Excludes motor vehicle fuel and weight fees (Article XIII B Section 9(e)).
- (3) Excludes funds from California Children and Families First Act of 1998 (Article XIII B Sections 12).
- (4) Excludes federal and state tobacco taxes (Article XIII B Sections 13).

**California Constitution Article XIII B Appropriation Limit
 Fiscal Year 2010-11 Final Budget
 Exhibit B - Calculation**

Fiscal Year 2009-10:

Non-Res Construction growth			0.72%
Population percentage change - SF-Oakland-San Jose Consolidated MSA (1)			1.14%
Non-res Construction Growth converted to ratio	$\frac{0.72 + 100}{100}$	=	1.007200
Population Change converted to ratio	$\frac{1.14 + 100}{100}$	=	1.011400
Calculation of Appropriations Limit:			
Ratio Change	1.0072×1.01140	=	1.018682
Appropriations Limit FY 2009-10			\$2,396,755,118
X Ratio Change			1.018682
Appropriations Limit FY 2010-11			<u><u>\$2,441,531,489</u></u>

(1) Per Capita Personal Income and Population Percentage Changes provided by the California Department of Finance.

**California Constitution Article XIII B Appropriation Limit
Fiscal Year 2010-11 Final Budget
Exhibit C - Annual Changes FY 1980-81 to FY 2010-11**

Base Year Limit	421,812,990
Less: Base Year Voter-Approved Indebtedness funded from Proceeds of Taxes	(11,347,967)
Franchise Fees in Base Year	<u>(1,405,000)</u>
Revised Base Year Limit	409,060,023

Schedule of Annual Changes:

1980-81:	Base Year	x	1.261700	=	\$516,111,031
1981-82	516,111,031	x	1.103200	=	569,373,689
1982-83	569,373,689	x	1.080800	=	615,379,083
1983-84	615,379,083	x	1.040300	=	640,178,860
1984-85	640,178,860	x	1.061900	=	679,805,931
1985-86	679,805,931	x	1.055300	=	717,399,199
1986-87	717,399,199	x	1.058500	=	759,367,052
1987-88	759,367,052	x	1.047430	=	795,383,831
1988-89	795,383,831	x	1.062090	=	844,769,213
1989-90	844,769,213	x	1.068520	=	902,652,799
1990-91	902,652,799	x	1.060650	=	957,398,691
1991-92	957,398,691	x	1.060350	=	1,015,177,702
1992-93	1,015,177,702	x	1.010590	=	1,025,928,434
1993-94	1,025,928,434	x	1.044560	=	1,071,643,477
1994-95	1,071,643,477	x	1.018782	=	1,091,771,470
1995-96	1,091,771,470	x	1.061651	=	1,159,080,666
1996-97	1,159,080,666	x	1.051410	=	1,218,669,177
1997-98	1,218,669,177	x	1.076426	=	1,311,807,188
1998-99	1,311,807,188	x	1.062538	=	1,393,845,379
1999-2000	1,393,845,379	x	1.060248	=	1,477,821,483
2000-01	1,477,821,483	x	1.062319	=	1,569,917,337
2001-02	1,569,917,337	x	1.093726	=	1,717,059,535
2002-03	1,717,059,535	x	1.020090	=	1,751,554,849
2003-04	1,751,554,849	x	1.031899	=	1,807,427,102
2004-05	1,807,427,102	x	1.041062	=	1,881,644,397
2005-06	1,881,644,397	x	1.061968	=	1,998,246,400
2006-07	1,998,246,400	x	1.048541	=	2,095,242,399
2007-08	2,095,242,399	x	1.056313	=	2,213,231,198
2008-09	2,213,231,198	x	1.058648	=	2,343,032,316
2009-10	2,343,032,316	x	1.022929	=	2,396,755,118
2010-11	2,396,755,118	x	1.018682	=	2,441,531,489