



# Voter-Mandated Funding Requirements in San Francisco



Office of the Controller

February 4, 2026

# Highlights

- This report is a response to Supervisor Engardio's requests for information on the "history and trajectory of San Francisco's voter-mandated funding requirements, including but not limited to set-asides/baseline spending requirements."
- Building on a report issued by our office in April 2017 (Appendix D), this report also considers special taxes and the administration of multiple spending requirements for overlapping populations and program areas. Together, these include nearly all local funding obligations dedicated by voters for a specific purpose.
- "Baseline and set-aside" voter-mandated funding requirements (*i.e.*, General Fund -supported mandates; expenditure requirements; and tax dedications) have grown from approximately \$200 million (7 requirements) in fiscal year 1994-95 to a projected \$2 billion (21 requirements) in FY 2029-30. This includes the *repeal* of the Police Minimum Staffing baseline, the only voter-adopted funding mandate to be eliminated, estimated to be approximately \$250 million in FY 2017-18.
- The portion of the General Fund budget consumed by voter action has more than doubled during this period, from 15% to 30%. When this report was last issued in FY 2016-17 there were no special taxes; by FY 2029-30, five special purposes taxes are projected to generate ~\$600 million.
- As dedicated funding streams have multiplied, their programmatic and administrative requirements overlap in multiple ways, making both administration and clear communication much more complex.
- The prevalence of baseline requirements is unique to San Francisco. Los Angeles has two adopted requirements, while San Diego, Santa Clara County, and Oakland all have one. Our research on ballot questions, financial statements, and other sources identified only 10 similar requirements in all other local governments throughout the state. Special taxes are more prevalent, with 60 adopted in all of California between 2017 and 2024 (5 of which were adopted in San Francisco).

## Background, History, Trajectory

# How do funding requirements get on the ballot?

- In California, voters in Charter cities are uniquely able to adopt initiatives that direct their government to appropriate funding for specific programs in future years. We often refer to these obligations as “baselines,” “set-asides,” or “maintenance of effort” requirements. These appropriations include General Fund-supported mandates and expenditure requirements.
- Voters can adopt requirements that are either binding (which elected policymakers are required to include in the annual budget) or non-binding (which elected officials may or may not include in the budget). The former must be adopted as amendments to the City Charter, while the latter can be adopted as ordinances, resolutions, or declarations of policy.
- Voters also amend the City’s Business and Tax Code or Administrative Code to adopt special purpose taxes that direct new revenue to specific programs.
- Of the funding requirements in this report, nearly three-quarters were placed on the ballot by the Board of Supervisors while a quarter were placed on the ballot by initiative petition.

## Background, History, Trajectory

# What are the financial implications of the requirements?

- General Fund-supported mandates and expenditure requirements typically define a guaranteed level of funding for a given service. That level of funding fluctuates over time, typically linked to General Fund revenue growth. Other requirements define a required programmatic output such as staffing level, which must be funded regardless of cost.
- Special taxes and tax dedications guarantee a source of funding for dedicated purposes; however, the levels fluctuate with performance of the underlying tax.
- Regardless of the legal, financial or administrative method by which funding or outputs are mandated, these requirements serve to create more certainty and predictability for a given covered service. With very marginal exceptions, these funds are not subject to change by the Mayor or Board of Supervisors through the budget process.
- However, voter-mandated funding requirements also limit the ability of policymakers to make choices. As requirements have grown, financial pressures – whether to respond to a new service need or an economic slowdown – fall on a shrinking portion of the budget. Over time, this concentrates the effect of cuts on programs not protected by baselines. Special purpose taxes are not available for emerging needs and may crowd out future tax increases for other purposes.

# Background, History, Trajectory

## Voter-Mandated Funding Requirements (1 of 2)

Month	Year	Prop	Voter-Mandated Funding Requirement	Code Authorization	Category*	Ballot Placement
NOV	2024	G	Affordable Housing Opportunity Fund	Charter Sec. 16.132	GF Mandate	Citizen
NOV	2022	J	Student Success Fund	Charter Sec. 16.131	GF Mandate	Board
NOV	2022	M	Empty Homes Tax (Housing Activation Fund)	Bus. and Tax Code, Article 29A	Special Tax	Citizen
MAR	2020	D	Commercial Vacancy Tax (Small Business Assistance Fund)	Bus. and Tax Code, Article 29	Special Tax	Board
NOV	2019	D	Traffic Congestion Mitigation Tax (TCM Fund)	Bus. and Tax Code, Article 32	Special Tax	Board
JUN	2018	C	Commercial Rents Tax (Babies and Families First Fund)	Bus. and Tax Code, Article 21	Special Tax	Citizen
JUN	2018	C	Early Care and Education (OECE) Baseline	Bus. and Tax Code, Article 21	Exp Req	Citizen
NOV	2018	E	Hotel Tax Dedication for Arts	Bus. and Tax Code, Article 7	Tax Dedication	Board
NOV	2018	C	Homelessness Gross Receipts Tax (Our City Our Home Fund)	Bus. and Tax Code, Article 28	Special Tax	Citizen
NOV	2018	C	Our City, Our Home (OCOH) Baseline	Bus. and Tax Code, Article 28	Exp Req	Citizen
JUN	2016	B	Recreation & Park Maintenance of Effort	Charter Sec.16.107	GF Mandate	Board
NOV	2016	I	Dignity Fund	Charter Sec. 16-128-3	GF Mandate	Board
NOV	2016	E	Street Trees Maintenance Fund	Charter Sec. 16.129	GF Mandate	Board
NOV	2014	B	MTA Population Adjustment Baseline	Charter Sec. 8A.105	GF Mandate	Board

\* Categories defined in page 14.

# Background, History, Trajectory

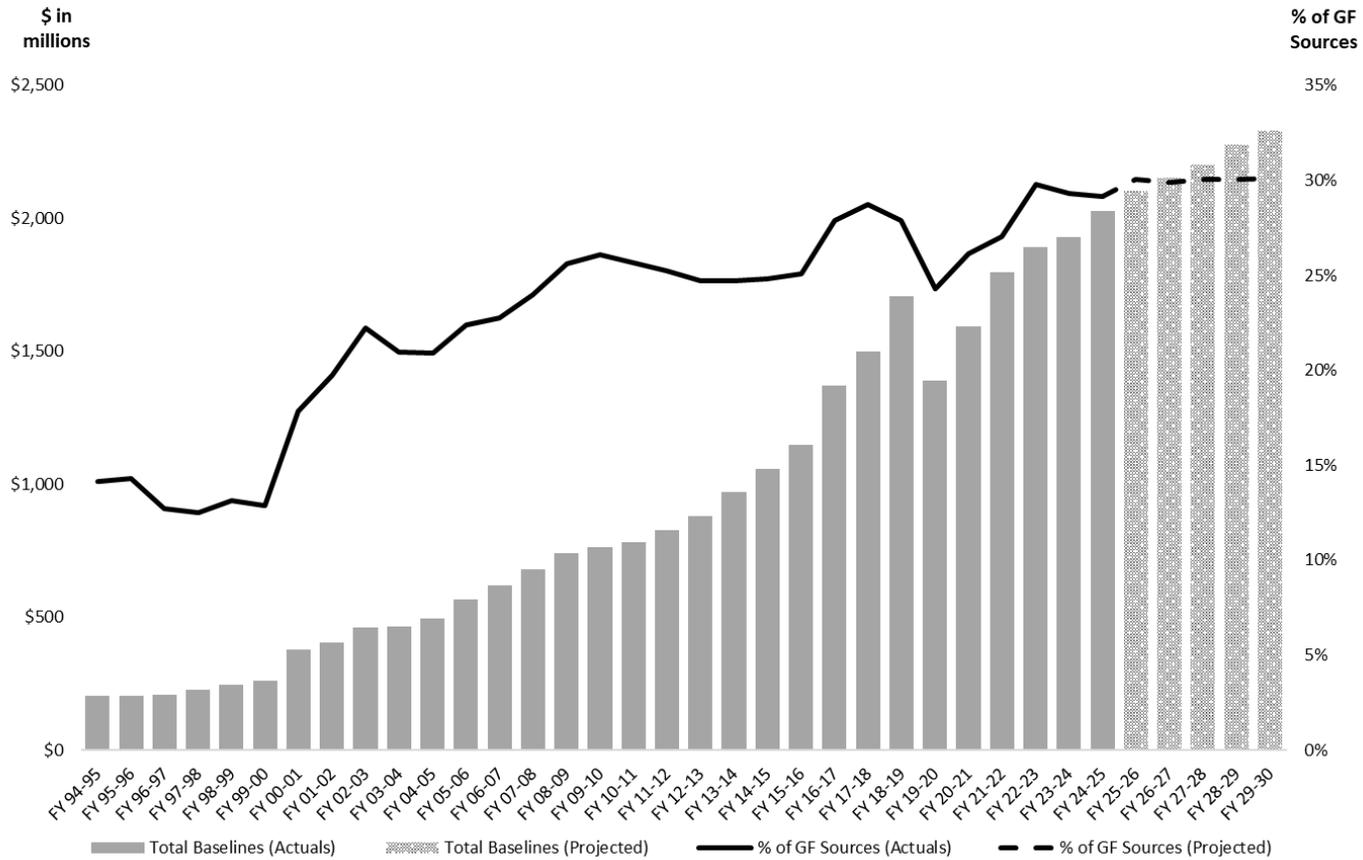
## Voter-Mandated Funding Requirements (2 of 2)

Month	Year	Prop	Voter-Mandated Funding Requirement	Code Authorization	Category*	Ballot Placement
NOV	2014	C	Transitional Aged Youth Baseline	Charter Sec. 16.108	Exp Req	Board
NOV	2012	C	Housing Trust Fund	Charter Sec. 16.110	GF Mandate	Board
NOV	2007	A	MTA 80% Parking Tax In-Lieu	Charter Sec. 8A.105	Tax Dedication	Board
MAR	2004	H	Public Education Enrichment Fund Baseline (renewed 2014)	Charter Sec. 16.123-2	GF Mandate	Board
MAR	2004	H	Public Education Enrichment Fund (renewed 2014)	Charter Sec. 16.123-2	GF Mandate	Board
NOV	2003	C	City Services Auditor	Charter Appendix F1.113	Exp Req	Board
NOV	1999	E	MTA - Municipal Railway Baseline	Charter Sec. 8A.105	GF Mandate	Board
NOV	1999	E	MTA - Parking & Traffic Baseline	Charter Sec. 8A.105	GF Mandate	Board
JUN	1994	E	Library Preservation Fund Baseline (renewed 2007, 2022)	Charter Sec. 16.109	GF Mandate	Board
JUN	1994	E	Library Preservation Fund Property Tax Set-Aside (renewed 2007, 2022)	Charter Sec. 16.109	Tax Dedication	Citizen
JUN	1994	D	Police Minimum Staffing (repealed 2020)	Charter Sec. 4.127 (repealed)	Other	Board
NOV	1991	J	Children's Fund Property Tax Set-Aside (renewed 2014)	Charter Sec. 16.108	Tax Dedication	Citizen
NOV	1991	J	Children's Services Baseline (renewed 2000, 2014)	Charter Sec. 16.108	Exp Req	Citizen
NOV	1974	J	Open Space Property Tax Set-Aside (renewed 1988, 2000)	Charter Sec. 16.107	Tax Dedication	Board
-	1935	-	Municipal Symphony Property Tax Set-Aside	Charter Sec. 16.106	Tax Dedication	Board

\* Categories defined in page 14.

# Background, History, Trajectory

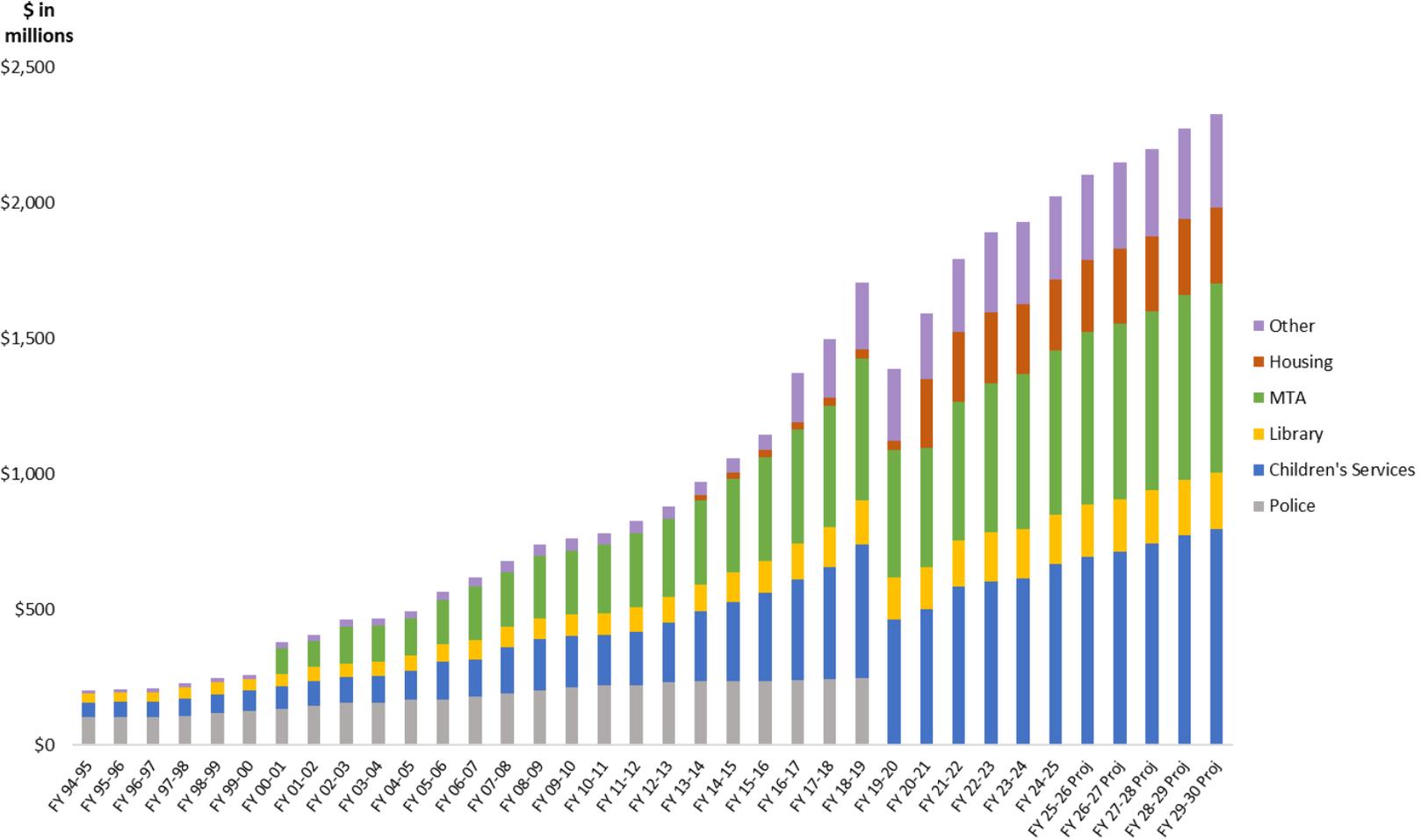
## Baseline funding requirements have grown from \$200m in FY 1994-95 to over \$2b by FY 2029-30, from 15% to 30% of General Fund



Note: This chart includes all General Fund supported mandates, expenditures requirements, and tax dedications. Taxes that are dedicated to specific uses would otherwise go to the General Fund. Data before FY 1994-95 are not available.

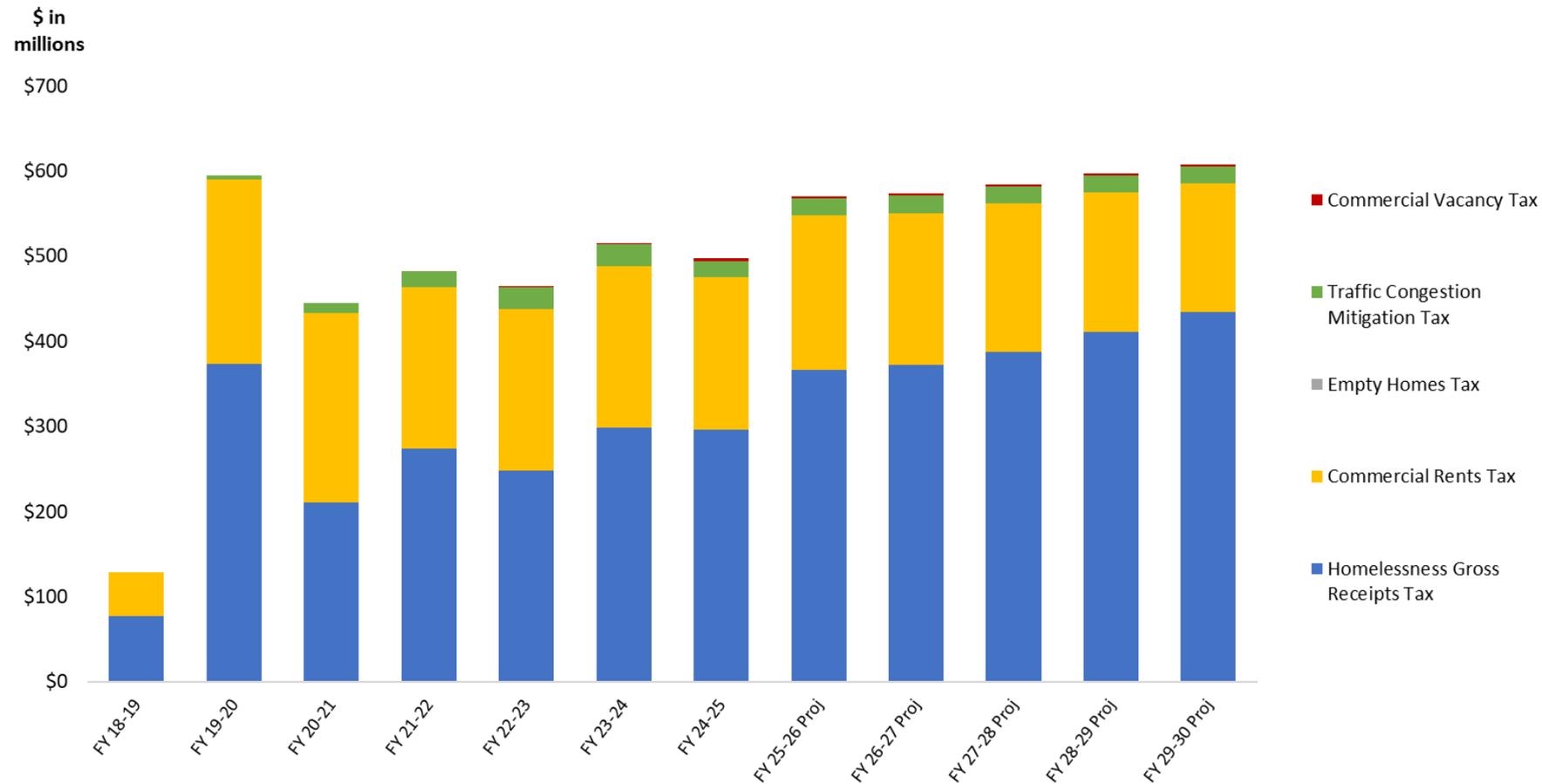
# Background, History, Trajectory

## Baseline funding requirements by policy area



# Background, History, Trajectory

## Special taxes in San Francisco have grown since 2018



*Note: The figures for the Commercial Rents Tax and Homelessness Gross Receipts Tax in FY2018-19 through FY2020-21 represent tax collections for each fiscal year, not recognized revenue. Due to litigation, collections for FY2018-19 and FY2019-20 were deferred and recognized together with FY2020-21 collections in FY2020-21. The graph above shows collections, not revenue recognition for those years.*

## Background, History, Trajectory

# Current baseline requirements have varying features to provide limited flexibility in some circumstances (1 of 3)

- Some of the City's adopted-voter funding mandates include features that provide policymakers some flexibility during difficult financial times. Notably:
- **General Fund Return**
  - Most baselines retain unspent funds, allowing them to build balances. The Controller's Office reports on these balances in the Six- and Nine-Month reports.
  - Four mandates have a "General Fund Return" feature, allowing unspent funds to return to the General Fund at the close of each fiscal year. The "return" is described differently in each baseline and each is administered differently.
- **Suspension Trigger**
  - The City may suspend contribution increases in the budget year for certain baselines if the shortfall in the March Joint Report exceeds a stated threshold. The thresholds vary between \$250 to \$350 million and grow by an inflationary factor each year.
  - Seven mandates have this feature.

## Background, History, Trajectory

# Current baseline requirements have varying features to provide limited flexibility in some circumstances (2 of 3)

Voter-Mandated Funding Requirement	Established	Expiration	General Fund Return	Suspension Triggers
<i>Expenditure Requirements</i>				
Early Care and Education (OECE) Baseline	2018	✗	✗	✓
Our City, Our Home (OCOH) Baseline	2018	✗	✗	✗
Transitional Aged Youth Baseline	2014	2041	✗	✗
City Services Auditor	2003	✗	✓	✗
Children's Services Baseline	1991	2041	✗	✗
<i>General Fund Mandates</i>				
Affordable Housing Opportunity Fund	2024	2046	✗	✓
Student Success Fund	2022	2038	✓	✓
Recreation & Park Maintenance of Effort	2016	2046	✓	✓
Dignity Fund	2016	2037	✗	✓
Street Trees Maintenance Fund	2016	✗	✗	✓
MTA Population Adjustment Baseline	2014	✗	✗	✗
Housing Trust Fund	2012	2043	✗	✗
Public Education Services Baseline	2004	2041	✗	✗
Public Education Enrichment Fund	2004	2041	✗	✗
MTA - Municipal Railway Baseline	1999	✗	✗	✗
MTA - Parking & Traffic Baseline	1999	✗	✗	✗
Library Preservation Fund Baseline	1994	2048	✓	✓

## Background, History, Trajectory

# Current baseline requirements have varying features to provide limited flexibility in some circumstances (3 of 3)

Voter-Mandated Funding Requirement	Established	Expiration	General Fund Return	Suspension Triggers
<i>Tax Dedications</i>				
Hotel Tax Dedication for Arts	2018	✘	✘	✘
MTA 80% Parking Tax In-Lieu	2007	✘	✘	✘
Library Preservation Fund Property Tax Set-aside	1994	2048	✘	✘
Children's Fund Property Tax Set-Aside	1991	2041	✘	✘
Open Space Property Tax Set-Aside	1974	2046	✘	✘
Municipal Symphony Property Tax Set-Aside	1935	✘	✘	✘
<i>Special Taxes</i>				
Empty Homes Tax (Housing Activation Fund)	2022	2053	✘	✘
Commercial Vacancy Tax (Small Business Assistance Fund)	2020	✘	✘	✘
Traffic Congestion Mitigation Tax (TCM Fund)	2019	2045	✘	✘
Commercial Rents Tax (Babies and Families First Fund)	2018	✘	✘	✘
Homelessness Gross Receipts Tax (Our City Our Home Fund)	2018	✘	✘	✘
<i>Other</i>				
Police Minimum Staffing (repealed)	1994	Repealed	✘	✘

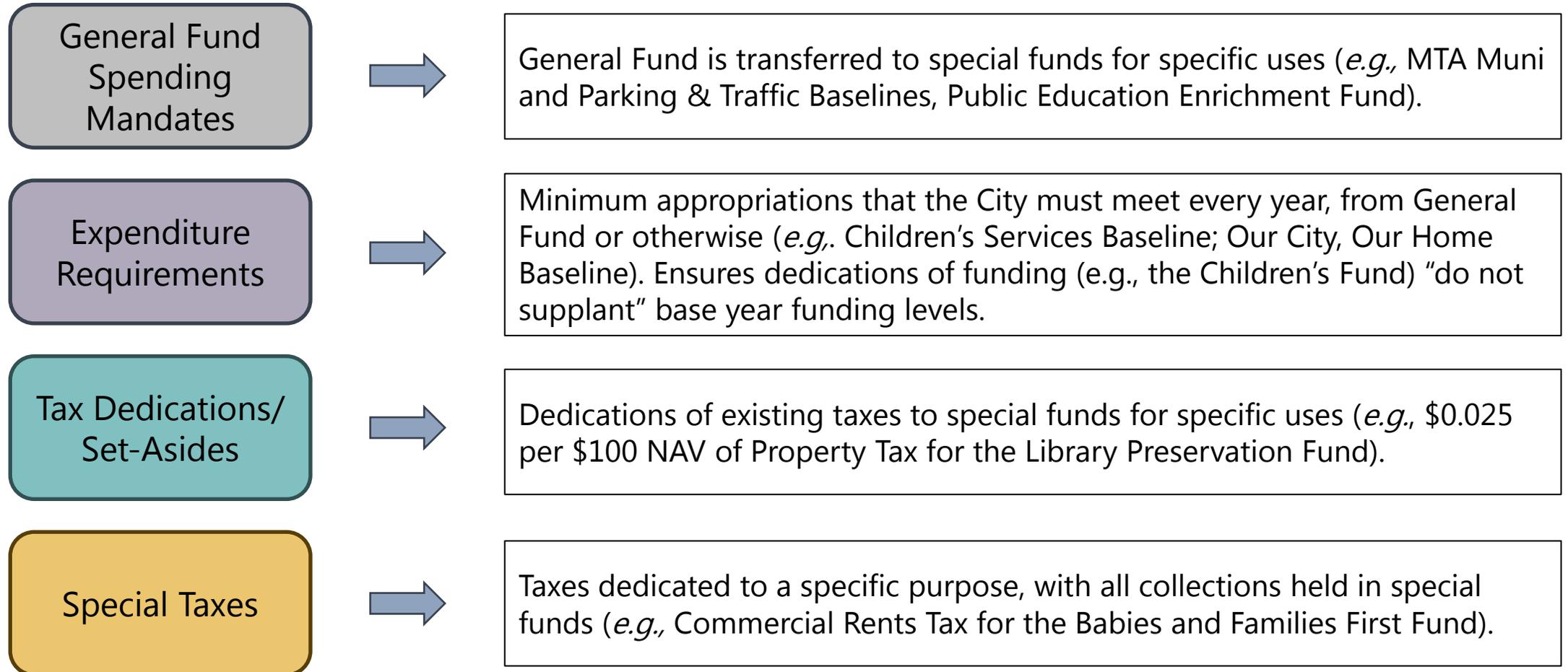
## Administration

# Observations about multiple, overlapping requirements

- **The City funds the same populations and policy areas through multiple requirements:**
  - Children and youth spanning ages zero through twenty-six have 8 requirements, totaling \$946.7 million by FY 2029-30. Of these, 3 requirements directly fund SFUSD, totaling \$195.3 million by FY 2029-30.
  - The Municipal Transportation Agency and transit is supported by 5 requirements, totaling \$716.0 million by FY 2029-30.
- **Dysfunctional complexity.** A single voter-mandated funding requirement is relatively straightforward to understand and implement. When all 28 requirements are taken together, technical, administrative, and legal challenges arise.
  - *Lack of standardization.* Different growth mechanisms, expiration dates, and suspension triggers.
  - *Overlap is inevitable.* Programmatic and policy areas intersect; as a result, voter-mandated funding requirements necessarily overlap.
  - *Can one requirement be met by another requirement?* For example, can a portion of a new special tax for homelessness count as a part of the expenditure requirement for the Transitional Aged Youth Baseline if that portion is used for TAY homelessness services? It's important to look at the specifics. Technically, this can be difficult to track.
  - *Opacity.* To even communicate about and make sense of these requirements, the Controller's Office has adopted its own language and framework within existing legal and accounting logic.
- **Administration of inputs replaces policy conversation.** Focusing on whether the City is meeting dollar value requirements replaces dialogue on policy goals and how to achieve them. It focuses on inputs rather than outcomes.

## Administration

# Voter-mandated funding requirements can be conceptualized into four categories



# Administration

## Voter-mandated funding requirements across policy areas



MTA
Municipal Railway Baseline
Parking & Traffic Baseline
Population Adjustment
80% Parking Tax
Traffic Congestion Mitigation Tax

Library
Library Baseline
Library Property Tax

Children
Children's Services Baseline
Transitional Aged Youth
Early Care and Education Baseline (OECE)
Public Education Enrichment Fund (PEEF) Baseline
Public Education Enrichment Fund (PEEF) Contribution
Student Success Fund
Children & Youth Property Tax
Commercial Rents Tax

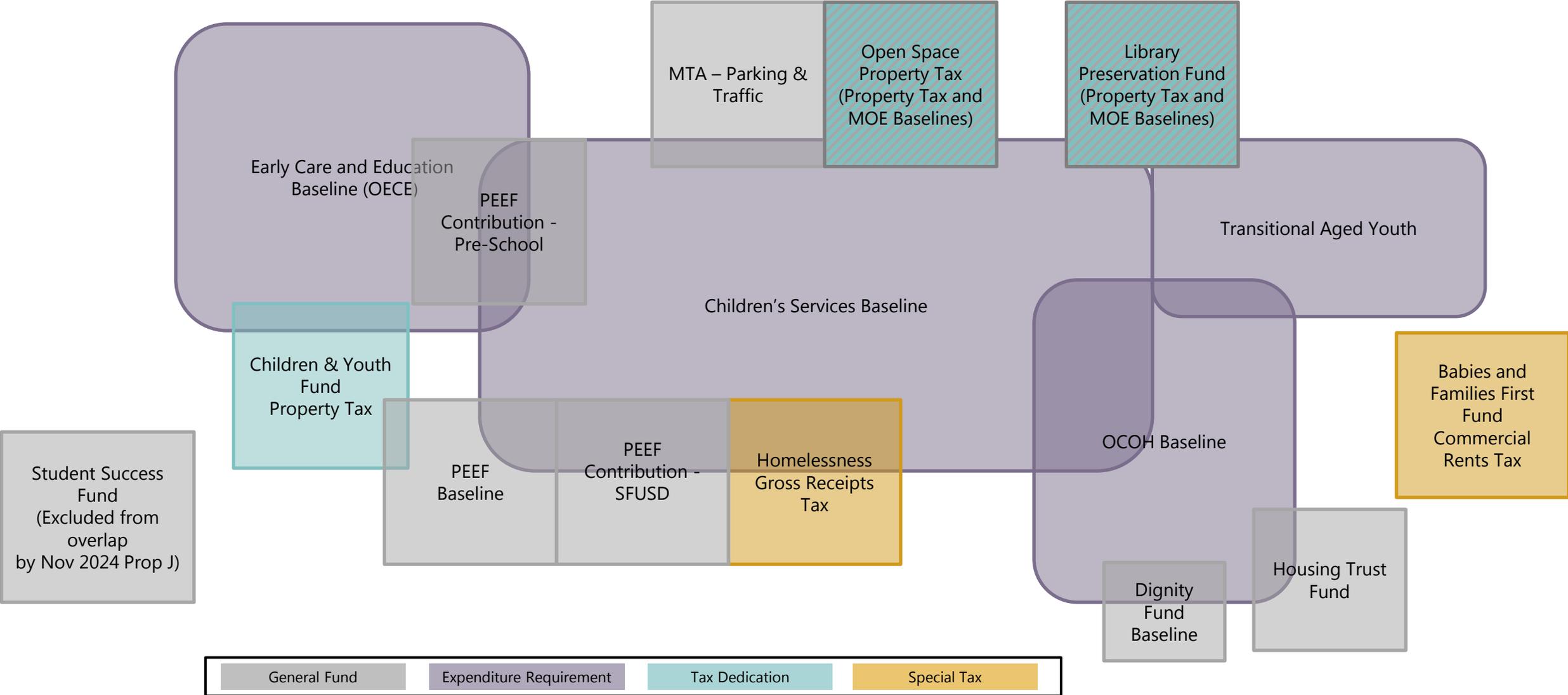
Housing & Homelessness
Our City, Our Home (OCOH) Baseline
Housing Trust Fund
Affordable Housing Opportunity Fund
Homelessness Gross Receipts Tax
Empty Homes Tax

Other
City Services Auditor
Street Trees Maintenance Fund Baseline
Dignity Fund Baseline
Recreation & Park MOE
Hotel Tax for the Arts
Municipal Symphony
Open Space Property Tax
Commercial Vacancy Tax

General Fund	Expenditure Requirement	Tax Dedication	Special Tax
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# Administration

## An illustration of some overlapping requirements



## Benchmarking

# The prevalence of voter-mandated spending requirements is unique to San Francisco

- For ten peer jurisdictions San Francisco, we reviewed ballot measures, budgets, annual comprehensive financial reports (ACFRs), news articles, and academic research to determine whether voters have adopted spending requirements.
- For every city and county in California, we reviewed all ballot questions from 1996 to 2024 to find any measures that appeared to be baselines or set asides. We additionally reviewed ballot questions from 2017 to 2024 for special taxes.
- Our research identified 10 voter-adopted baselines and set-asides in California outside San Francisco. San Francisco has 22. For special taxes, out of 540 counties and incorporated cities in California, our research identified 55 new special taxes outside San Francisco – 38 sales taxes, 10 hotel taxes, and 7 other. San Francisco adopted 5 in the same period. Parcel taxes and other special property tax assessments were excluded.
- Voters in Charter cities can amend their Charters to adopt binding baseline initiatives because a Charter derives authority over its "municipal affairs" from the California Constitution, which includes the rules and procedures for a city's budget.
- In contrast, the budgetary authority of General Law cities and counties is governed by California's Government Code, which empowers the governing body to adopt an annual budget, but not tie the hands of future councils and boards by dictating future spending. Voters in General Law cities and counties through initiative have the same law-making power as the governing body; they can require spending by ordinance for the specific year in which they adopt the initiative ordinance. Since voters' power of initiative to adopt ordinances is no greater than the governing body's, voters may not require future spending like a baseline requirement.

# Benchmarking

# Peer jurisdictions have few or no baseline requirements

Jurisdiction	Supported Services	Year Approved by Voters	Spending Obligation
Oakland	Children's Services	2009 (First Passed in 1996)	3% of unrestricted general fund
Los Angeles (City)	Library Services	2011	0.03% of the assessed value of all property.
	Recreation and Parks	Included as part of the new 1999 Charter	0.0325% of the assessed value of all property.
San Diego (City)	Infrastructure	2016	Pension savings + share of increase in major taxes
Santa Clara County	County Parks	2016 (First Passed in 1972)	0.015% of the assessed value of all property.
* Los Angeles County approved a baseline in 2020, but due to legal and administrative issues, it was not implemented.			
<b>No Voter Approved Baselines Found:</b>			
Alameda County, Fresno County, Fresno, San Diego County, San Jose			

# Benchmarking

## Outside peer jurisdictions, very few baselines exist

Jurisdiction	Supported Services	Year	Spending Obligation
Huntington Beach	Infrastructure Fund	2002	15% of General Fund
East Palo Alto	Youth, Family, and Senior Services	2002	10% of Transient Occupancy Tax Revenue
East Palo Alto	Affordable Housing	2002	10% of Transient Occupancy Tax Revenue
Healdsburg	Community Services	2002	100% of Transient Occupancy Tax Revenue
Rancho Mirage	Tourism Promotion	2003	10% of Transient Occupancy Tax Revenue
Richmond	Youth Programs	2018	3% of General Fund
Santa Cruz	Youth Programs	2021	20% of Cannabis Tax Revenue
Sacramento	Youth Development and Violence Prevention	2022	40% of Cannabis Tax Revenue
Pomona	Youth Programs	2024	10% of General Fund
East Palo Alto	Affordable Housing	2024	Existing Gross Receipts Tax

# Benchmarking

## Other local governments have adopted special taxes largely through sales taxes

Sales				Hotel		Other	
Alameda	2020	Mendocino	2017	Calistoga	2018	Avalon	2020
Amador City	2024	Mendocino	2022	Capitola	2018	Berkeley	2022
Atwater	2022	Merced	2024	Crescent City	2018	Desert Hot Springs	2017
Benicia	2024	Monterey	2018	El Dorado	2022	El Monte	2020
Calaveras	2024	Nevada City	2020	Monterey	2020	Isla Vista	2018
Chowchilla	2024	Nevada City	2024	Napa	2018	Los Angeles	2022
Colusa	2022	San Benito	2018	Ojai	2020	Shasta Lake	2017
Emeryville	2020	San Marino	2019	Sierra	2020		
Ferndale	2022	San Mateo	2020	St. Helena	2018		
Fort Bragg	2023	Sanger	2024	Yountville	2018		
Fresno	2022	Santa Clara	2020				
Isleton	2021	Santa Rosa	2022				
Kinsburg	2018	Sonoma	2018				
Livingston	2024	Sonoma	2020				
Los Angeles	2017	Sonoma	2024				
Los Angeles	2024	Stanislaus	2017				
Madera	2024	Truckee	2022				
Marin	2018	Watsonville	2020				
Marin	2022	Yucca Valley	2024				

## Closing

# In 2008, San Francisco voters approved a policy limiting the creation of new baselines, set-asides and mandatory expenditures ...but the policy is non-binding.

- Voters approved Proposition S in November of 2008, amending the City's Administrative Code.
- Proposition sets the policy that voters will not:
  1. Approve additional Charter-mandated set-asides or other measures that limit the discretion of elected officials
  2. Approve cost-of-living adjustments or similar escalations in a set-aside that exceed 2%
  3. Approve new set-asides or extensions of existing set-asides unless they expire within 10 years
- However, even voter approved policies cannot block future ballot measures from creating new or extending existing set-asides, mandatory expenditures, baselines, etc.

# Closing

## Potential policy recommendations

- The City implement its own voter-adopted baseline and set-aside policy (see prior slide):
  - Mayor and Board would not place additional Charter-mandated baselines, set-asides or other measures that limit the discretion of elected officials,
  - Limit adjustments and escalations in baselines and set-asides to a maximum of 2%, and
  - Only allow new set-asides or extensions of existing set-asides when another mandate sunsets. New or extending set-asides must expire within 10 years.
- Voters could make it harder for the Mayor and Board of Supervisors to put baselines and special purpose taxes on ballot
- Additional potential reforms could include:
  - Consolidating multiple requirements into one requirement by policy area
  - Allowing more programmatic flexibility, expanding eligible uses of the baselines
  - Allow the Board/Mayor to “update” or “rebalance” baseline amounts every 10 years to reflect updated community needs and population trends
  - Standardize details such as deficit trigger thresholds, general fund return mechanism
  - Cap baselines at a fixed dollar amount
  - Cap baseline growth to a certain percentage
  - Freeze or reduce baselines when the City uses the Rainy Day Reserve

# Closing Comments, Questions

## Report Team

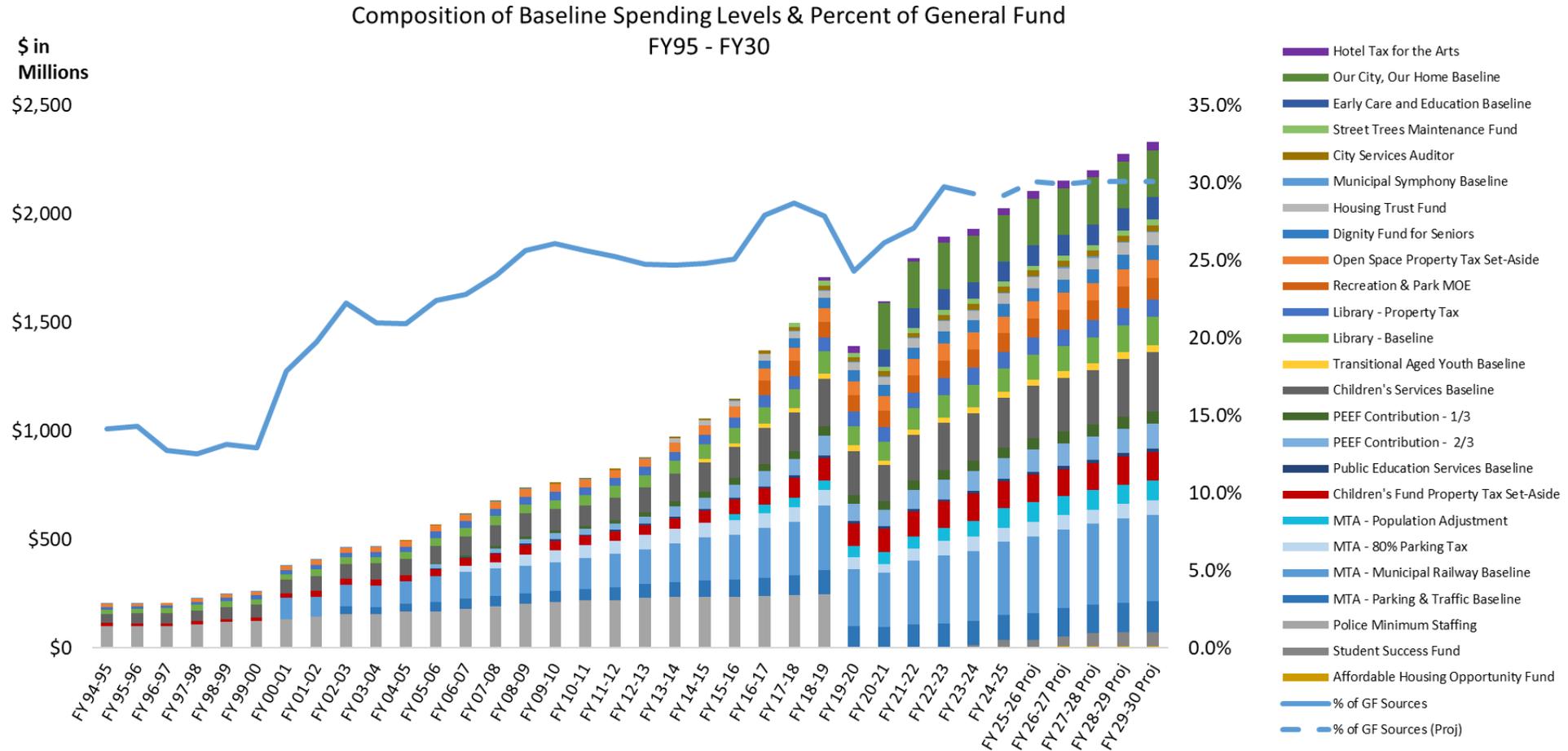
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# Appendix A: Table of San Francisco's baseline spending, FY95 to FY12 (1 of 2)

Voter-mandated Funding Requirements (\$m)	FY 94-95	FY 95-96	FY 96-97	FY 97-98	FY 98-99	FY 99-00	FY 00-01	FY 01-02	FY 02-03	FY 03-04	FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12
<b>Expenditure Requirements</b>																		
Early Care and Education (OECE) Baseline	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Our City, Our Home (OCOH) Baseline	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transitional Aged Youth Baseline	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City Services Auditor	-	-	-	-	-	-	-	-	-	-	\$ 1	\$ 2	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5
Children's Services Baseline	\$ 44	\$ 45	\$ 47	\$ 50	\$ 55	\$ 59	\$ 64	\$ 69	\$ 70	\$ 73	\$ 73	\$ 77	\$ 87	\$ 96	\$ 106	\$ 97	\$ 95	\$ 103
<b>General Fund Mandates</b>																		
Affordable Housing Opportunity Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Student Success Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation & Park MOE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dignity Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street Trees Maintenance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MTA Population Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing Trust Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Education Services Baseline	-	-	-	-	-	-	-	-	-	-	\$ 5	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 7
PEEF Contribution - 1/3	-	-	-	-	-	-	-	-	-	-	\$ 3	\$ 7	\$ 10	\$ 11	\$ 15	\$ 15	\$ 15	\$ 16
PEEF Contribution - 2/3	-	-	-	-	-	-	-	-	-	-	\$ 20	\$ 20	\$ 20	\$ 21	\$ 28	\$ 28	\$ 25	\$ 29
MTA - Municipal Railway Baseline	-	-	-	-	-	-	\$ 97	\$ 94	\$ 101	\$ 99	\$ 101	\$ 118	\$ 124	\$ 127	\$ 129	\$ 133	\$ 142	\$ 155
MTA - Parking & Traffic Baseline	-	-	-	-	-	-	-	\$ 36	\$ 34	\$ 36	\$ 43	\$ 47	\$ 49	\$ 49	\$ 50	\$ 53	\$ 53	\$ 58
Library Preservation Fund Baseline	\$ 18	\$ 21	\$ 22	\$ 26	\$ 27	\$ 25	\$ 26	\$ 29	\$ 29	\$ 29	\$ 32	\$ 39	\$ 40	\$ 41	\$ 42	\$ 42	\$ 45	\$ 53
<b>Tax Dedications</b>																		
Hotel Tax for Arts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MTA 80% Parking Tax In-Lieu	-	-	-	-	-	-	-	-	-	-	-	\$ 26	\$ 27	\$ 27	\$ 52	\$ 53	\$ 58	\$ 61
Library Preservation Fund Property Tax Set-Aside	\$ 14	\$ 13	\$ 13	\$ 14	\$ 16	\$ 17	\$ 20	\$ 22	\$ 22	\$ 24	\$ 26	\$ 28	\$ 31	\$ 33	\$ 36	\$ 37	\$ 36	\$ 36
Children's Fund Property Tax Set-Aside	\$ 13	\$ 13	\$ 13	\$ 14	\$ 14	\$ 16	\$ 20	\$ 26	\$ 26	\$ 28	\$ 31	\$ 34	\$ 37	\$ 39	\$ 43	\$ 44	\$ 44	\$ 44
Open Space Property Tax Set-Aside	\$ 13	\$ 13	\$ 13	\$ 14	\$ 16	\$ 17	\$ 20	\$ 22	\$ 22	\$ 24	\$ 26	\$ 28	\$ 31	\$ 33	\$ 36	\$ 37	\$ 36	\$ 36
Municipal Symphony Property Tax Set-Aside	\$ 1	\$ 1	-	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2
<b>Special Taxes</b>																		
Empty Homes Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial Vacancy Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Traffic Congestion Mitigation Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial Rents Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Homelessness Gross Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>																		
Police Minimum Staffing	\$ 101	\$ 101	\$ 101	\$ 108	\$ 118	\$ 125	\$ 132	\$ 143	\$ 154	\$ 154	\$ 167	\$ 167	\$ 179	\$ 190	\$ 202	\$ 212	\$ 220	\$ 220



# Appendix B: A detailed look at the composition of baseline spending levels over time.



# Appendix C: Mandates and taxes excluded from study

- The following voter-mandated baselines and tax dedications are not included in this study:
  - Treatment on Demand Baseline (Administrative Code Sec. 19A.23 (Nov 08 Prop T))
  - Neighborhood Firehouse Baseline (Administrative Code Sec. 2A.97 (Nov 05 Prop F))
  - Office of Economic Analysis Staffing (Administrative Code Sec. 10.31 (Nov 04 Prop I))
  - Homelessness and Supportive Housing Fund (Administrative Code Sec. 10. 100-77 (Nov 02 Prop N))
  - Neighborhood Beautification Fund (Business and Taxation Code Article 12B-1 (Jun 90, Prop D))
- Parcel taxes and special assessments are not included in this study, including three parcel taxes for San Francisco Unified School District and two parcel taxes for the Community College District.
- General taxes that may have been intended to support certain programs (*e.g.*, sugar sweetened beverage tax) are not legally dedicated and therefore not included.
- State law authorizes cities and counties to dedicate other sources of funding for specific purposes, including developer impact fees, developer agreements, and tax increment. These sources are not included in this study.

# Appendix D



## Voter-Required Spending Baselines in San Francisco and California

Controller's Office  
City and County of San Francisco  
April, 2017

## Executive Summary

- This report is in response to a request from Supervisors Tang and Peskin to provide a history and trajectory of voter-adopted spending requirements, commonly referred to as baselines or set-asides.
- Voter-adopted baseline spending in San Francisco has increased from approximately \$200 million in fiscal year (FY) 1994-95 to \$1.2 billion in the current fiscal year budget and a projected \$1.6 billion by FY 2021-22. The portion of the budget mandated by voter-action has more than doubled during this period, from 15% to 30% of the General Fund.
- The prevalence of these requirements is unique to San Francisco. San Francisco voters have adopted 19 different baseline requirements. For comparison to other cities, Los Angeles has two adopted requirements, San Diego has one, and San Jose has none. Our research of ballot questions, financial statements, and other information have identified only ten similar requirements in all other local governments throughout the state.

## Background

- In California, voters in Charter cities are uniquely able to adopt initiatives that direct their government to appropriate spending in future years on specific programs. We often refer to these spending obligations as “baselines,” “set-asides,” or “maintenance of effort” requirements.
- Voters can adopt requirements that are either binding (which elected policymakers are required to include in the annual budget) or non-binding (which elected officials may choose to deviate from in the annual budget process). The former must be adopted as amendments to the City Charter, while the latter can be adopted as ordinances, resolutions, or declarations of policy. We have limited our review to binding Charter requirements.

# San Francisco's Mandatory Charter Baselines

Est	Baseline	Code Authorization
2016	Recreation & Park Maintenance of Effort	Charter Sec.16.107 (Est Prop B, Jun 16)
2016	Dignity Fund	Charter Sec.16-128-3 (Est by Prop I, Nov 16)
2016	Street Trees Maintenance Fund	Charter Sec.16.129 (g) (Est by Prop E, Nov 16)
2014	MTA - Population Adjustment	Charter Sec.8A.105 (Est by Prop B, Nov 14)
2014	Transitional Aged Youth Baseline - 0.580% ADR	Charter Sec.16.108 (Est by Prop C, Nov 14)
2012	Housing Trust Fund	Charter Sec.16.110 (Est by Prop C, Nov 12)
2007	MTA - 80% Parking Tax In-Lieu	Charter Sec.8A.105 (Formalized Prop A, Nov 07)
2004	Public Education Services Baseline: 0.290% ADR	Charter Sec.16.123-2(b) (Est by Prop H, Mar 04; Updated Prop C, Nov 14)
2004	Public Education Enrichment Fund: 3.057% ADR	Charter Sec.16.123-2(b) (Est by Prop H, Mar 04; Updated Prop C, Nov 14)
2003	City Services Auditor: 0.2% of Citywide Budget	Charter Appendix F1.113 (Est by Prop C, Nov 03)
2000	Children's Services Baseline - 4.830% ADR	Charter Sec.16.108 (Est by Prop D, Nov 00; Updated by Prop C Nov 14)
1999	MTA - Municipal Railway Baseline: 6.686% ADR	Charter Sec.8A.105 (Est by Prop E, Nov 99; Updated by Prop A, Nov 07)
1999	MTA - Parking & Traffic Baseline: 2.507% ADR	Charter Sec.8A.105 (Est by Prop E, Nov 99; Updated by Prop A, Nov 07)
1994	Library - Baseline: 2.286% ADR	Charter Sec.16.109 (Est by Prop E, Jun 94; Updated Prop D, Nov 07)
1994	Library - Property Tax: \$0.025 per \$100 NAV	Charter Sec.16.109 (Est by Prop E, Jun 94. Updated Prop D, Nov 07)
1994	Police Minimum Staffing	Charter Sec.4.127, Amend by Charter Sec. 16.123 (Est Prop D, Jun 94; Amend by Prop C, Mar 04)
1991	Children's Fund Property Tax Set-Aside: \$0.03 per \$100 NAV	Charter Sec.16.108 (Est by Prop J, Nov 91; Updated by Prop D, Nov 00 and Prop C, Nov 14)
1974	Open Space Property Tax Set-Aside: \$0.025 per \$100 NAV	Charter Sec.16.107 (Est by Prop J, Nov 74; Renew Prop C, Mar 00; Renew Prop B, Jun 16)
1935	Municipal Symphony Baseline: \$0.00125 per \$100 NAV	Charter Sec. 16.106 (1)

- All of these mandatory Charter baselines were placed on the ballot by the Board of Supervisors except for the Library Preservation Fund and Children's Fund, which were placed on the ballot by initiative petition.

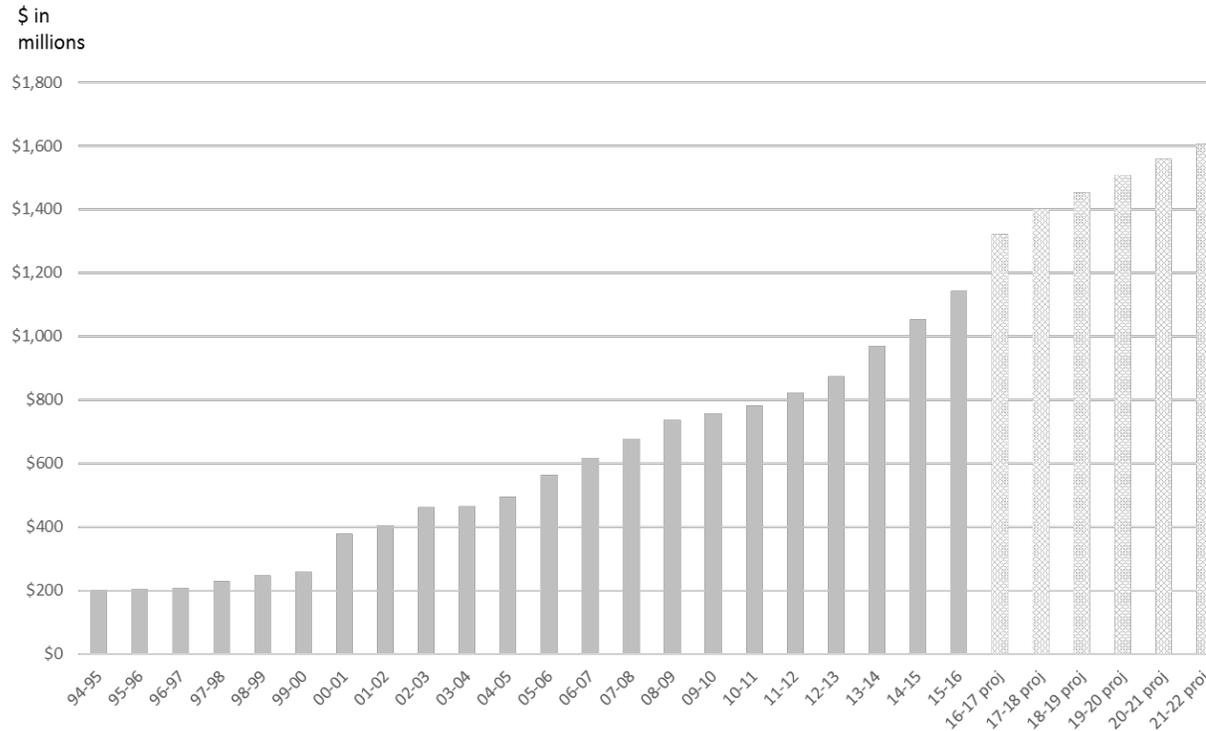
## Key Non-Binding Budget Requirements

<b>Est</b>	<b>Baseline</b>	<b>Code Authorization</b>
2008	Treatment on Demand Baseline	Administrative Code Sec. 19A.23 (Est by Prop T, Nov 08)
2005	Neighborhood Firehouse Baseline	Administrative Code Sec. 2A.97 (Est by Prop F, Nov 05)
2004	Office of Economic Analysis Staffing	Administrative Code Sec. 10.31 (Est by Prop I, Nov 04)
2002	Homelessness and Supportive Housing Fund	Administrative Code Sec. 10.100-77 (Est by Prop N, Nov 02)

## Baseline Structures

- In San Francisco, these spending mandates typically define a guaranteed level of funding for a given service. A defined base level of funding then fluctuates given a defined index over time, typically linked to overall revenue growth. Other measures define a required programmatic output, such as the number of police officers, which must then be funded regardless of cost.
- By ensuring a mandated funding level or output, baselines serve to create more certainty and predictability for a given covered service. These funds are not subject to change by the Mayor or Board of Supervisors through the budget process, tending to increase certainty regarding year to year funding levels.
- However, baselines also limit the financial flexibility of elected policymakers to make choices between service areas. As voter-mandated spending requirements have grown, financial pressures – whether to respond to a new service need or an economic slowdown – fall on a smaller portion of the budget. Over time, this will serve to concentrate the effects of service reductions on those programs not protected by baselines.

# Baseline spending has grown dramatically, from \$200 million in FY94-95 to a projected \$1.6 billion in FY21-22.



In FY94-95, 6 baselines totaled ~\$200 million.

FY00-01 was the first year of baseline operating support for SFMTA's Municipal Railway.

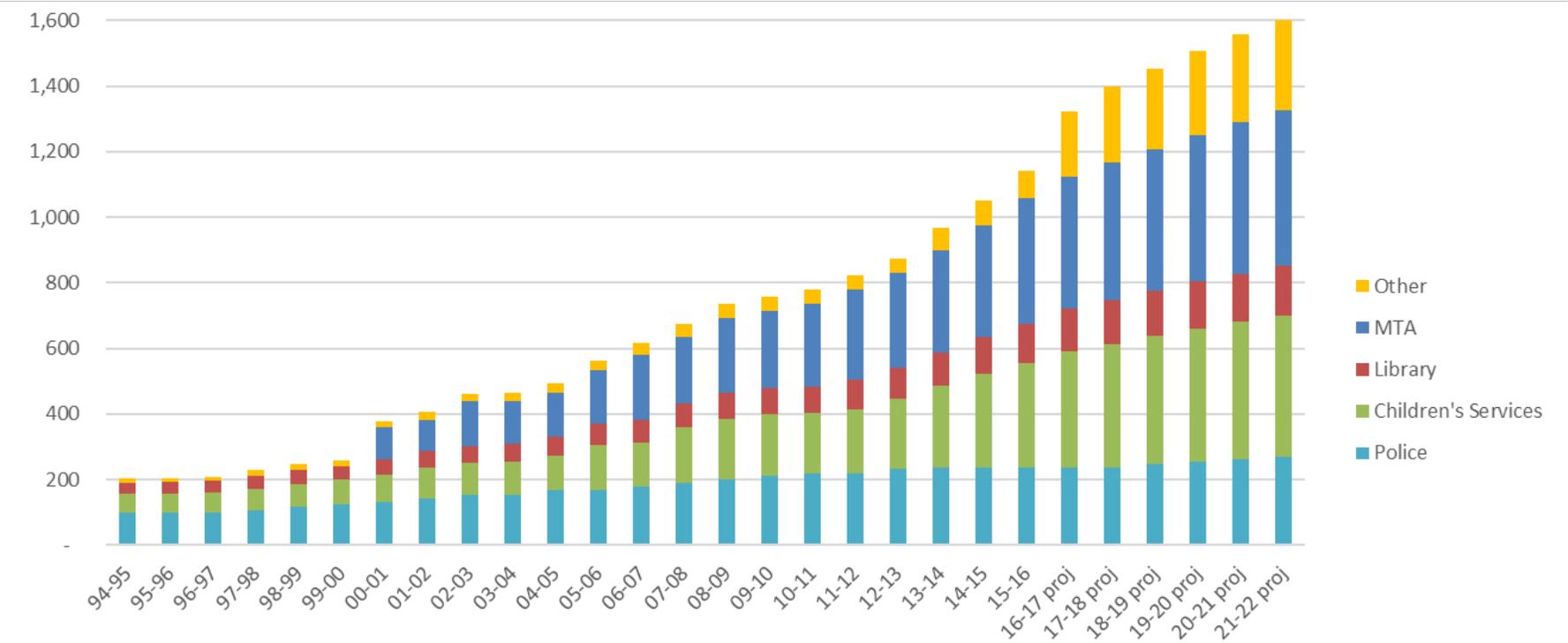
By FY15-16, there were 16 baseline spending requirements, totaling \$1.14 billion.

In 2016, voters adopted 3 more baselines:

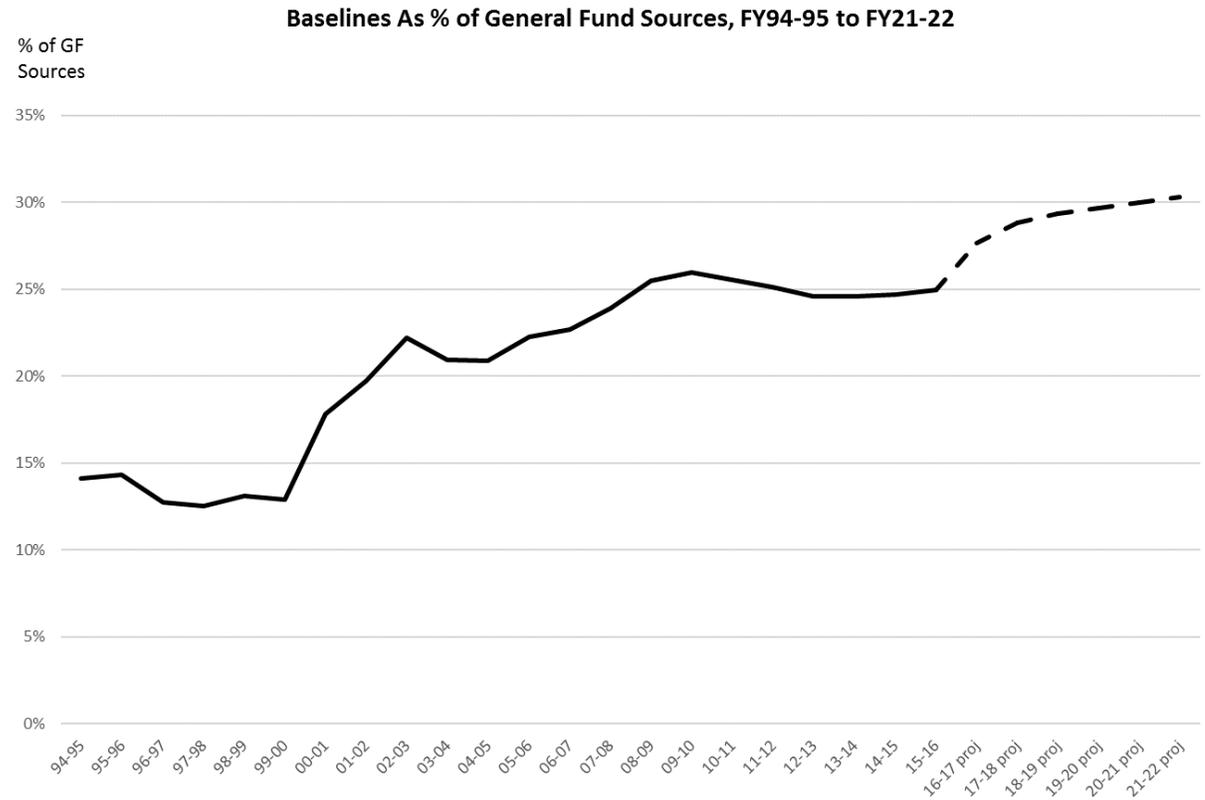
- Rec Park MOE (Jun, Prop B)
- Street Trees (Nov, Prop E)
- Dignity Fund (Nov, Prop I)

Based on the FY16-17 6-Month Report and March 2017 Update of the Five-Year Financial Plan, baseline levels are projected to grow to \$1.6 billion by FY21-22.

# Baseline spending levels by category FY 94-95 to FY 21-22



# As a share of the General Fund sources, baseline spending has grown from 14% to a projected 30%.



Another way to think about this: In FY94-95, 86% of General Fund revenues were available to be allocated for any purpose. By FY21-22, only 70% of General Fund revenues will be available for any purpose.

As the proportion of baseline spending grows, policymakers have fewer financial choices to make.

# San Francisco baselines FY 15-16



# Current baselines requirements have varying features to provide limited flexibility in some circumstances.

Baselines	Expiration	General Fund Return	Suspension Triggers
<b>Municipal Transportation Agency (MTA)</b>			
MTA - Municipal Railway Baseline: 6.686% ADR	✘	✘	✘
MTA - Parking & Traffic Baseline: 2.507% ADR	✘	✘	✘
MTA - Population Adjustment	✘	✘	✘
MTA - 80% Parking Tax In-Lieu	✘	✘	✘
<b>Library Preservation Fund</b>			
Library - Baseline: 2.286% ADR	FY 2023-24	✓	✘
Library - Property Tax: \$0.025 per \$100 NAV	✘	✘	✘
<b>Children's Services</b>			
Children's Services Baseline - Requirement: 4.830% ADR	FY 2040-41	✘	✘
Transitional Aged Youth Baseline - Requirement: 0.580% ADR	FY 2040-41	✘	✘
Children's Fund Property Tax Set-Aside: \$0.03 per \$100 NAV	FY 2040-41	✘	✘
Public Education Services Baseline: 0.290% ADR	FY 2040-41	✘	✘
Public Education Enrichment Fund: 3.057% ADR	FY 2040-41	✘	✘
<b>Other</b>			
Open Space Property Tax Set-Aside: \$0.025 per \$100 NAV	FY 2045-46	✘	✘
Recreation & Park Maintenance of Effort	FY 2045-46	✓	✓
Housing Trust Fund	FY 2042-43	✘	✘
Municipal Symphony Baseline: \$0.00125 per \$100 NAV	✘	✘	✘
City Services Auditor: 0.2% of Citywide Budget	✘	✓	✘
Dignity Fund	FY 2036-37	✘	✓
Street Trees Maintenance Fund	✘	✘	✓
Police Minimum Staffing	✘	✘	✘

## Expiration

- Half of baselines have a sunset date.
- Most recently, in November 2014, voters chose to renew and expand funding for Children's Services through Prop C.
- Next sunset is the Library baseline in FY23-24.

## General Fund Return

- Most baselines retain unspent funds, allowing them to build a balance.
- Library, Recreation & Park MOE, and City Services Auditor baselines have provisions to return unspent monies to the General Fund at the end of the fiscal year.

## Suspension Triggers

- The City may suspend contributions to Street Tree Maintenance, Dignity Fund, and Recreation & Park MOE if the deficit projected in the Joint Report (March) is greater than \$200 million.

# The prevalence of voter-adopted spending requirements is unique to San Francisco

- For ten jurisdictions comparable to San Francisco, we reviewed ballot measures, budgets, comprehensive annual financial reports (CAFRs), news articles, and academic research to determine whether voters have adopted mandatory baselines.
- For every city and county in California, we reviewed all ballot questions from 1996 to 2016 to find any measures that appeared to be set asides based on the question.
- Our research identified 10 voter-adopted baselines in California outside San Francisco. San Francisco has 19.
- Voters in Charter cities can amend their Charters to adopt binding baseline initiatives because a Charter derives authority over its "municipal affairs" from the California Constitution, which includes the rules and procedures for a city's budget.
- In contrast, the budgetary authority of General Law cities and counties is governed by California's Government Code, which empowers the governing body to adopt a budget each year. But city councils and boards of supervisors may not in one year tie the hands of future councils and boards by dictating future spending. Voters in General Law cities and counties through initiative have the same law making power as the governing body. Thus, voters in General Law jurisdictions and counties can require certain spending by ordinance for the specific year in which they adopt the initiative ordinance to the same extent their city council may do so. Since the voters' power of initiative to adopt ordinances is no greater than the council's or board's, voters may not require future spending like a baseline requirement.

## **San Francisco voters approved a policy limiting the creation of new set-asides and mandatory expenditures.**

### **But the policy is non-binding.**

- Voters approved Proposition S in November of 2008, amending the [City's Admin Code](#).
- Proposition sets the policy that voters will not
  1. Approve additional Charter-mandated set-asides or other measures that limit the discretion of elected officials
  2. Approve cost-of-living adjustments or similar escalations in a set-aside that exceeds 2%
  3. Approve new set-asides or extensions of existing set-asides unless it expires within 10 years
- However, even voter approved policies cannot block future ballot measures from creating new or extending existing set-asides, mandatory expenditures, baselines, etc.

# Peer jurisdictions have few or no baseline requirements, versus 19 in San Francisco

Baselines in Ten Jurisdictions Comparable to San Francisco

Jurisdiction	Supported Services	Year Approved by Voters	Spending Obligation	Fiscal Impact in Current Budget (millions)
Oakland	Children's Services	2009 (First Passed in 1996)	3% of unrestricted general fund	\$14.5
Los Angeles (City)	Library Services	2011	0.03% of the assessed value of all property.	\$157.9
	Recreation and Parks	Included as part of the new 1999 Charter	0.0325% of the assessed value of all property.	\$171.0
San Diego (City)	Infrastructure	2016	Pension savings + share of increase in major taxes	Estimated \$4 billion over 25 years
Santa Clara County	County Parks	2016 (First Passed in 1972)	0.015% of the assessed value of all property.	\$57.0
<b>No Voter Approved Baselines Found:</b> Alameda County, Fresno County, Fresno, Los Angeles County, San Diego County, San Jose				

# Outside of our peer jurisdictions, our research has identified few baselines in other local governments

Baselines Found in a Review of All Ballot Questions in California  
1996-2016

<b>Jurisdiction</b>	<b>Supported Services</b>	<b>Year</b>	<b>Spending Obligation</b>
Huntington Beach	Infrastructure Fund	2002	15% of General Fund
East Palo Alto	Youth, Family, and Senior Services	2002	10% of Transient Occupancy Tax Revenue
East Palo Alto	Affordable Housing	2002	10% of Transient Occupancy Tax Revenue
Rancho Mirage	Tourism Promotion	2003	10% of Transient Occupancy Tax Revenue
Healdsburg	Community Services	2002	100% of Transient Occupancy Tax Revenue

## Comments and Questions?

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# Appendix A:

## Table of San Francisco's baselines

### General Fund Supported Baselines

Actuals FY94-95 – FY15-16, Projected FY16-17 – FY21-22  
(\$ in millions)

	Actuals 94-95	Actuals 95-96	Actuals 96-97	Actuals 97-98	Actuals 98-99	Actuals 99-00	Actuals 00-01	Actuals 01-02	Actuals 02-03	Actuals 03-04	Actuals 04-05	Actuals 05-06	Actuals 06-07	Actuals 07-08	Actuals 08-09	Actuals 09-10	Actuals 10-11	Actuals 11-12	Actuals 12-13	Actuals 13-14	Actuals 14-15	Actuals 15-16	Project 16-17	Project 17-18	Project 18-19	Project 19-20	Project 20-21	Project 21-22	
<b>Municipal Transportation Agency (MTA)</b>																													
MTA - Municipal Railway Baseline: 6.686% ADR	-	-	-	-	-	-	97.3	94.3	100.8	99.3	101.3	117.8	123.9	127.3	129.2	133.4	141.5	154.7	161.7	177.4	198.1	207.1	222.0	224.7	229.8	237.7	244.8	251.4	
MTA - Parking & Traffic Baseline: 2.507% ADR	-	-	-	-	-	-	-	-	36.3	33.6	36.1	43.4	47.2	49.4	48.7	50.3	53.1	58.0	60.7	66.5	74.3	77.7	83.3	84.3	86.2	89.1	91.8	94.3	
MTA - Population Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27.7	33.5	33.5	40.5	44.7	50.0	57.0	60.8	
MTA - 80% Parking Tax In-Lieu	-	-	-	-	-	-	-	-	-	-	-	-	25.9	26.9	51.6	53.2	58.2	61.3	65.3	66.8	69.8	68.8	67.8	68.8	70.1	71.4	72.1	72.5	
<b>Subtotal Municipal Transportation Agency</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>97.3</b>	<b>94.3</b>	<b>137.1</b>	<b>132.9</b>	<b>137.4</b>	<b>161.3</b>	<b>197.0</b>	<b>203.5</b>	<b>229.5</b>	<b>236.9</b>	<b>252.8</b>	<b>274.0</b>	<b>287.7</b>	<b>310.7</b>	<b>342.1</b>	<b>381.3</b>	<b>406.5</b>	<b>418.3</b>	<b>430.8</b>	<b>448.3</b>	<b>465.6</b>	<b>478.9</b>	
<b>Library Preservation Fund</b>																													
Library - Baseline: 2.286% ADR	17.6	20.9	21.6	26.1	26.7	25.2	26.1	28.8	28.8	29.4	31.9	38.7	39.6	40.9	42.1	41.7	45.1	52.9	55.3	60.7	67.7	70.8	75.9	76.8	78.6	81.3	83.7	86.0	
Library - Property Tax: \$0.025 per \$100 NAV	13.7	12.9	13.0	14.4	15.7	17.1	19.8	22.0	21.8	23.5	25.8	28.1	30.8	32.9	35.8	37.1	36.5	36.5	38.4	40.8	44.5	49.9	53.0	56.9	59.2	61.1	63.2	65.4	
<b>Subtotal Library</b>	<b>31.3</b>	<b>33.8</b>	<b>34.6</b>	<b>40.6</b>	<b>42.4</b>	<b>42.3</b>	<b>45.9</b>	<b>50.8</b>	<b>50.5</b>	<b>52.9</b>	<b>57.7</b>	<b>66.8</b>	<b>70.5</b>	<b>73.8</b>	<b>78.0</b>	<b>78.7</b>	<b>81.6</b>	<b>89.4</b>	<b>93.7</b>	<b>101.4</b>	<b>112.2</b>	<b>120.7</b>	<b>128.9</b>	<b>133.7</b>	<b>137.8</b>	<b>142.4</b>	<b>146.9</b>	<b>151.3</b>	
<b>Children's Services</b>																													
Children's Services Baseline - 4.830% ADR	43.5	44.9	47.2	50.0	55.3	59.1	63.6	68.5	70.1	72.8	73.3	77.2	86.7	96.2	106.3	96.9	95.4	103.2	115.2	125.5	134.6	142.9	153.1	162.4	166.0	171.7	176.8	181.6	
Transitional Aged Youth Baseline - 0.580% ADR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15.6	17.2	18.4	19.5	19.9	20.6	21.2	21.8	
Public Education Services Baseline: 0.290% ADR	-	-	-	-	-	-	-	-	-	-	-	2.7	3.0	3.0	3.0	2.9	3.1	3.4	3.5	3.8	4.3	4.5	4.8	4.9	5.0	5.2	5.3	5.5	
Children's Fund: \$0.03 per \$100 NAV	13.3	12.9	12.9	14.5	14.0	15.6	19.8	25.9	26.2	28.1	31.0	33.7	37.0	39.5	43.0	44.5	43.8	43.8	46.1	48.9	53.4	64.5	74.2	85.3	94.7	97.8	101.2	104.6	
Public Education Enrichment Fund: 1/2 3.057% ADR	-	-	-	-	-	-	-	-	-	-	-	3.3	6.7	10.0	11.3	15.0	14.7	15.9	17.7	25.7	27.5	30.1	33.8	34.3	35.0	36.2	37.3	38.3	
PEEF Contribution - 1/3 - PFA	-	-	-	-	-	-	-	-	-	-	-	20.0	-	20.0	20.8	27.7	25.3	29.4	32.7	47.5	50.7	60.3	67.7	68.5	70.1	72.5	74.6	76.6	
PEEF Contribution - 2/3 - SFUSD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total PEEF Contribution</b>	<b>-</b>	<b>23.3</b>	<b>6.7</b>	<b>30.0</b>	<b>32.0</b>	<b>42.7</b>	<b>39.9</b>	<b>45.2</b>	<b>50.4</b>	<b>73.2</b>	<b>78.2</b>	<b>90.4</b>	<b>101.5</b>	<b>102.8</b>	<b>105.1</b>	<b>108.7</b>	<b>111.9</b>	<b>115.0</b>											
<b>Subtotal Children's Services</b>	<b>56.8</b>	<b>57.8</b>	<b>60.1</b>	<b>64.5</b>	<b>69.3</b>	<b>74.7</b>	<b>83.4</b>	<b>94.5</b>	<b>96.2</b>	<b>100.9</b>	<b>104.3</b>	<b>136.9</b>	<b>133.4</b>	<b>168.6</b>	<b>184.3</b>	<b>186.9</b>	<b>182.1</b>	<b>195.6</b>	<b>215.2</b>	<b>251.4</b>	<b>286.1</b>	<b>319.4</b>	<b>352.0</b>	<b>374.8</b>	<b>390.7</b>	<b>404.0</b>	<b>416.4</b>	<b>428.4</b>	
<b>Other Baselines</b>																													
Open Space: \$0.025 per \$100 NAV	13.3	12.9	12.9	14.5	15.7	16.8	19.8	22.0	21.8	23.5	25.8	28.1	30.6	33.2	35.8	37.1	36.5	36.5	38.4	40.8	44.5	49.9	53.0	56.9	59.2	61.1	63.2	65.4	
Recreation & Park Maintenance of Effort	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	67.4	70.4	73.4	76.4	79.4	82.4	
Housing Trust Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20.0	22.8	25.6	28.4	31.2	34.0	36.8	39.6	42.4	
Municipal Symphony: \$0.00125 per \$100 NAV	0.7	0.7	-	0.8	0.8	0.9	0.9	1.1	1.2	1.2	1.3	1.4	1.5	1.6	1.8	1.9	2.0	2.0	2.0	2.1	2.3	2.4	2.6	2.8	3.0	3.1	3.3	3.4	
City Services Auditor: 0.2% of Citywide Budget	-	-	-	-	-	-	-	-	-	-	1.3	2.3	4.7	5.1	5.1	5.4	5.5	5.1	5.4	5.6	6.7	7.0	8.0	8.3	9.1	9.6	10.2	10.7	
Dignity Fund for Seniors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38.0	44.0	47.0	50.0	53.0	56.0	
Street Trees Maintenance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19.0	19.4	20.1	20.7	21.3	
<b>Subtotal Other Baselines</b>	<b>14.0</b>	<b>13.6</b>	<b>12.9</b>	<b>15.3</b>	<b>16.5</b>	<b>17.7</b>	<b>20.7</b>	<b>23.1</b>	<b>22.9</b>	<b>24.8</b>	<b>28.5</b>	<b>31.8</b>	<b>36.8</b>	<b>39.9</b>	<b>42.7</b>	<b>44.3</b>	<b>43.9</b>	<b>43.6</b>	<b>45.9</b>	<b>68.5</b>	<b>76.2</b>	<b>84.8</b>	<b>197.4</b>	<b>232.6</b>	<b>245.1</b>	<b>257.2</b>	<b>269.3</b>	<b>281.5</b>	
Police Minimum Staffing (Est. Cost of 1,971 Officers)	101	101	101	108	118	125	132	143	154	154	167	167	179	190	202	212	220	220	233	236	236	236	239	239	247	255	263	271	
<b>Total Baselines</b>	<b>203</b>	<b>206</b>	<b>208</b>	<b>228</b>	<b>247</b>	<b>260</b>	<b>379</b>	<b>405</b>	<b>461</b>	<b>466</b>	<b>495</b>	<b>564</b>	<b>617</b>	<b>676</b>	<b>736</b>	<b>759</b>	<b>780</b>	<b>822</b>	<b>875</b>	<b>968</b>	<b>1,053</b>	<b>1,142</b>	<b>1,323</b>	<b>1,398</b>	<b>1,451</b>	<b>1,507</b>	<b>1,562</b>	<b>1,611</b>	
<b>Total General Fund Sources</b>	<b>1,436</b>	<b>1,438</b>	<b>1,637</b>	<b>1,824</b>	<b>1,879</b>	<b>2,017</b>	<b>2,126</b>	<b>2,056</b>	<b>2,075</b>	<b>2,221</b>	<b>2,368</b>	<b>2,533</b>	<b>2,721</b>	<b>2,830</b>	<b>2,885</b>	<b>2,923</b>	<b>3,052</b>	<b>3,270</b>	<b>3,555</b>	<b>3,935</b>	<b>4,261</b>	<b>4,572</b>	<b>4,782</b>	<b>4,850</b>	<b>4,940</b>	<b>5,067</b>	<b>5,180</b>	<b>5,288</b>	
<i>Total Financial Baselines as % of GF Sources</i>	<i>14%</i>	<i>14%</i>	<i>13%</i>	<i>13%</i>	<i>13%</i>	<i>13%</i>	<i>18%</i>	<i>20%</i>	<i>22%</i>	<i>21%</i>	<i>21%</i>	<i>22%</i>	<i>23%</i>	<i>24%</i>	<i>26%</i>	<i>26%</i>	<i>26%</i>	<i>25%</i>	<i>25%</i>	<i>25%</i>	<i>25%</i>	<i>28%</i>	<i>29%</i>	<i>29%</i>	<i>30%</i>	<i>30%</i>	<i>30%</i>		

