

File No. 200008

Committee Item No. 9

Board Item No. \_\_\_\_\_

### COMMITTEE/BOARD OF SUPERVISORS

#### AGENDA PACKET CONTENTS LIST

Committee: Budget & Finance Committee

Date January 29, 2020

Board of Supervisors Meeting

Date \_\_\_\_\_

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Completed by: Linda Wong

Date January 29, 2020

Completed by: Linda Wong

Date \_\_\_\_\_

1 [California Constitution Appropriations Limit - FY2019-2020 - \$5,528,830,486]

2  
3 **Resolution establishing the appropriations limit of \$5,528,830,486 for FY2019-2020**  
4 **pursuant to California Constitution, Article XIII B.**

5  
6 WHEREAS, Article XIII B of the California Constitution provides that the annual  
7 appropriations of the City and County of San Francisco which are subject to said Article may  
8 not exceed the Appropriations Limit for the prior year, with adjustments as provided in said  
9 Article XIII B; and

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

13 (b) "...the appropriations limit of the state and each local jurisdiction shall equal the  
14 appropriations limit for the prior fiscal year multiplied by the product of the change in  
15 cost of living, as defined in paragraph (2) of subdivision (e) of Section 8 of Article XIII B  
16 of the California Constitution, and the change in population of the local jurisdiction for  
17 the calendar year preceding the beginning of the fiscal year for which the  
18 appropriations limit is to be determined, and adjusted for other changes required or  
19 permitted by Article XIII B of the California Constitution;" and

20 WHEREAS, Article XIII B, Section 8(e)(2) of the California Constitution authorizes the  
21 calculation of the cost of living, either the use of the percentage change in California per-  
22 capita personal income from the preceding year, or the use of the percentage change in the  
23 local assessment roll from the preceding year for the jurisdiction due to the addition of local  
24 non-residential new construction; and

25

1           WHEREAS, The change in California per-capita personal income in FY2018-2019 was  
2 3.85%, while the percentage change in the local assessment roll in 2018 due to the addition of  
3 local non-residential new construction was 23.65%; and

4           WHEREAS, The percentage change in population during calendar year 2018 for the  
5 City and County of San Francisco according to the California Department of Finance was  
6 0.33%; and

7           WHEREAS, Article XIII B, Section 4 of the California Constitution authorizes voters to  
8 approve an increase in the Appropriations Limit for up to four years; and

9           WHEREAS, Voters approved three measures, the Soda and Sugary Sweetened  
10 Beverages Tax (Proposition V-November 2016), the increase in the Real Estate Transfer Tax  
11 (Proposition W-November 2016), and the Tax on Cannabis Businesses (Proposition D-  
12 November 2018), that increased the Appropriations Limit by the aggregate sum collected by  
13 the levy of these taxes; and

14           WHEREAS, The aggregate sum collected by the levy of these taxes through FY2019-  
15 2020 is projected to be \$139,717,381; and

16           WHEREAS, Article XIII B, Sections 8(h) and 10.5 of the California Constitution  
17 establish that the Base Appropriations Limit for a local government is equal to the  
18 appropriations subject to limitation in FY1986-1987; and

19           WHEREAS, The Base Appropriations Limit for FY2018-2019 is \$4,343,960,284; and

20           WHEREAS, The resulting calculation establishing the City and County of San  
21 Francisco's FY2019-2020 Appropriations Limit is:

22            $\$4,343,960,284 \times 1.0033 \times 1.236519 + \$139,717,381 = \$5,528,830,486$ ; and

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

1           WHEREAS, The documentation used to determine the Appropriations Limit for the City  
2 and County of San Francisco for FY2019-2020 was available for public inspection in the  
3 Office of the Clerk of the Board of Supervisors for at least 15 days prior to said regularly  
4 scheduled meeting; now, therefore, be it

5           RESOLVED, That the City and County of San Francisco elects to use the percentage  
6 change in the local assessment roll from 2018 due to the addition of local non-residential new  
7 construction and the percent change in population within its jurisdiction from the previous year  
8 for the purpose of computation of its Appropriations Limit pursuant to Article XIII B of the  
9 California Constitution for FY2019-2020; and, be it

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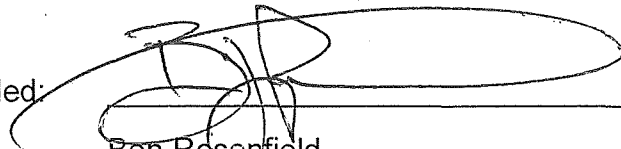
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FURTHER RESOLVED, That the net appropriations limit for FY 2019-2020 is established at \$5,528,830,486.

Recommended:   
Ben Rosenfield  
Controller

<p><b>Item 9</b> <b>File 20-0008</b></p>	<p><b>Department:</b> Controller's Office (Controller)</p>
<p><b>EXECUTIVE SUMMARY</b></p>	
<p style="text-align: center;"><b>Legislative Objectives</b></p> <ul style="list-style-type: none"> <li>• The proposed resolution would establish the City's FY 2019-20 appropriations limit at \$5,528,830,486, as calculated by the Controller. The appropriations limit for FY 2019-20 is based on the amount of the FY 2018-19 appropriations limit and adjusted to reflect increases in (1) the population and (2) cost of living (calculated using the increase in the local assessment roll due to the addition of non-residential new construction).</li> </ul> <p style="text-align: center;"><b>Key Points</b></p> <ul style="list-style-type: none"> <li>• The California Constitution places annual limits on the appropriations of tax proceeds made by the State, school districts, and local governments in California. The annual appropriations limit is based on the appropriations limit for the preceding fiscal year and adjusted for (1) the change in population, and (2) the change in the cost of living. There are two definitions that local governments may use to calculate the cost of living adjustment: (1) the change in California per capita personal income, or (2) the change in the local assessment roll due to the addition of non-residential new construction. The City is allowed to choose whichever percentage change is higher. In FY 2018-19, the growth in personal income was 3.85 percent and the roll growth due to new nonresidential construction was 23.65 percent. Consequently, the Controller's Office is using the non-residential construction for the cost of living factor to calculate the appropriations limit.</li> </ul> <p style="text-align: center;"><b>Fiscal Impact</b></p> <ul style="list-style-type: none"> <li>• The appropriations limit does not apply to tax proceeds appropriated for: (a) debt service, (b) federal mandates for Social Security and Medicare, and (c) qualified capital outlays. Consequently, the Controller excluded \$806,528,808 from the City's total FY 2019-20 tax proceeds of \$4,879,698,132, resulting in net tax proceeds subject to the appropriations limit of \$4,073,169,324.</li> <li>• The City's FY 2019-20 appropriation limit, as calculated by the Controller, is \$5,528,830,486. The FY 2019-20 net tax proceeds of \$4,073,169,324 are \$1,455,661,162 less than the FY 2019-20 appropriation limit of \$5,528,830,486.</li> </ul> <p style="text-align: center;"><b>Policy Consideration</b></p> <ul style="list-style-type: none"> <li>• For the FY 2019-20 appropriations limit, the Controller elected to use the percentage change in the local assessment roll from the preceding year due to the addition of local nonresidential new construction to calculate the cost of living adjustment, consequently calculating the appropriations limit at \$5,528,830,486. Had the Controller elected to use the percentage change in per-capita personal income from the preceding year, the appropriations limit would have been calculated at \$4,665,807,105</li> </ul> <p style="text-align: center;"><b>Recommendation</b></p> <ul style="list-style-type: none"> <li>• Approve the proposed resolution.</li> </ul>	

**MANDATE STATEMENT**

California Constitution Article XIII B states that each local government must set an annual appropriation limit as calculated using the preceding year's appropriations limit adjusted for (1) the change in population and (2) the change in the cost of living.

**BACKGROUND**

Proposition 4, known as the Gann Initiative and approved by California voters in November 1979, 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) places annual limits on the appropriations of tax proceeds made by the State, school districts, and local governments in California. The annual appropriations limit is based on the appropriations limit for the preceding fiscal year and adjusted for (1) the change in population, and (2) the change in the cost of living.

Per Article XIII B Section 9 and California Government Code Section 7901, the appropriations limit does not apply to any tax proceeds appropriated for (a) debt service, (b) federal mandates for Social Security and Medicare, (c) qualified capital outlays, and (d) other federal mandates.

California Government Code Section 7901(b) defines the change in population as the population growth for the calendar year preceding the beginning of the fiscal year for which the appropriations limit is to be determined. According to the California Department of Finance, in calendar year 2018, San Francisco's population growth was 0.33 percent.

California Constitution Article XIII B Section 8(e)2 allows the local government to use one of the two following definitions to calculate the cost of living adjustment:

**Definition 1:** The percentage change in California per-capita personal income from the preceding year, estimated to be 3.85 percent in FY 2018-19, or

**Definition 2:** The percentage change for the local jurisdiction in the assessment roll from the preceding year due to non-residential new construction, estimated to be 23.65 percent in FY 2018-19.

**DETAILS OF PROPOSED LEGISLATION**

The proposed resolution would establish the City's FY 2019-20 appropriations limit at \$5,528,830,486, as calculated by the Controller. The appropriations limit for FY 2019-20 is based on the amount of the FY 2018-19 appropriations limit and adjusted to reflect increases in (1) the population and (2) cost of living (calculated using the increase in the local assessment roll due to the addition of non-residential new construction).

**FISCAL IMPACT**

**Cost of Living Factor**

Cost of living 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. According to the Controller’s Office, the City is allowed to choose whichever percentage change is higher.

As mentioned above, in FY 2018-19, the growth in personal income was 3.85 percent and the roll growth due to new nonresidential construction was 23.65 percent. Consequently, the Controller’s Office is using the non-residential construction for the cost of living factor to calculate the appropriations limit.

**Fiscal Impact**

As mentioned above, the appropriations limit does not apply to tax proceeds appropriated for: (a) debt service, (b) federal mandates for Social Security and Medicare, and (c) qualified capital outlays. Consequently, the Controller excluded \$806,528,808 from the City’s total FY 2019 20 tax proceeds of \$4,879,698,132, as shown in Table 1 below, resulting in net tax proceeds subject to the appropriations limit of \$4,073,169,324.

**Table 1: Estimated Tax Proceeds Subject to the Proposed Appropriations Limit**

<b>FY 2019-20 Estimated Total Tax Proceeds*</b>	<b>\$4,879,698,132</b>
<b>Exclusions</b>	
(a) Debt Service	(465,571,452)
(b) Federal Mandate for Social Security/Medicare	(118,194,234)
(c) Qualified Capital Outlays	(222,763,122)
<b>Subtotal Exclusions</b>	<b>(806,528,808)</b>
<b>FY 2019-20 Net Tax Proceeds Subject to Appropriations Limit</b>	<b>\$4,073,169,324</b>

\*Includes property taxes, excess Education Revenue Augmentation Fund revenues, business taxes, other local taxes, and interest

Section 4 of Article XIII B provides that the appropriations limit may be changed by the voters for up to four years. In November 2016, the voters approved two measures that included increases to the appropriations limit: The Soda and Sugary Sweetened Beverages Tax (Proposition V) and the Real Estate Transfer Tax (Proposition W). In November 2018, the voters approved the measure on the Cannabis Business Tax Increase (Proposition D). In November 2019, voters approved the Traffic Congestion Mitigation Tax (Proposition D). These voter-approved measures increased the appropriations limit by the aggregate sum collected from these taxes. The Controller found that the adjustment was equal to approximately \$139,717,381. After FY 2019-20, the voter-approved overrides for the Sugary Sweetened Beverages Tax and the Real Estate Transfer Tax expire. In FY 2020-21, the Controller estimates that the total voter override from the remaining taxes will fall to approximately \$55.3 million.



In June 2018, voters approved the Commercial Rent Tax for Childcare and Early Education (Proposition C) and a City parcel tax for the benefit of the San Francisco Unified School District (Proposition G). In November 2018, voters approved the Our City, Our Home Tax for homelessness services (Proposition C). All three measures included temporary overrides to raise the appropriations limit. However, these measures are currently in litigation and consequently, the City is collecting but not recognizing any revenue. When the revenue from these taxes is recognized, it will be included as proceeds of taxes for the appropriations limit. The voter-approved override for these taxes cannot extend longer than four years from the date the measures were approved, regardless of when the revenue is recognized.

As shown on Table 2 below, the City’s FY 2019-20 appropriation limit, as calculated by the Controller, is \$5,528,830,486. The FY 2019-20 net tax proceeds of \$4,073,169,324 shown in Table 1 above are \$1,455,661,162 less than the FY 2019-20 appropriation limit of \$5,528,830,486.

**Table 2: Proposed FY 2019-20 Appropriations Limit**

<b>FY 2018-19 Appropriations Limit</b>	<b>\$4,343,960,284</b>
<b>Adjustment Factors <sup>a</sup></b>	
Increase in Population	0.33%
Roll Growth Due to New Nonresidential Construction	<u>23.6519%</u>
<b>Subtotal</b>	<b>\$5,389,113,105</b>
<b>Voter approved limit changes</b>	<b>139,717,381</b>
<hr/>	
<b>FY 2019-20 Appropriations Limit <sup>a</sup></b>	<b>\$5,528,830,486</b>

Source: Controller’s Office

<sup>a</sup> The annual appropriations limit is a formula set by the California Constitution. The Controller calculated the FY 2019-20 appropriations limit based on the increase in the City’s population and the increase in the local assessment roll from the preceding year for the jurisdiction due to the addition of local nonresidential new construction as follows: \$4,343,960,284 x 1.0033 x 1.236519. This added to the voter approved limit changes of \$139,717,381 equals \$5,528,830,486. (Note that calculations are not exact but estimates because of rounding numbers).

**POLICY CONSIDERATION**

As noted above, the Controller has discretion to calculate the cost of living adjustment factor using one of two following definitions:

**Definition 1:** The percentage change in California per-capita personal income from the preceding year, estimated to be 3.85 percent in FY 2018-19, or

**Definition 2:** The percentage change for the local jurisdiction in the assessment roll from the preceding year due to local non-residential new construction, estimated to be 23.65 percent in FY 2018-19.

Table 3 below shows the FY 2019-20 appropriations limit using both definitions.

**Table 3: FY 2019-20 Appropriations Limit by Definition**

	<u>Definition 1</u>	<u>Definition 2</u>
	Per-Capita Personal Income	Local Assessment Roll from Non- Residential New Construction
<b>FY 2018-19 Appropriations Limit</b>	<b>\$4,343,960,284</b>	<b>\$4,343,960,284</b>
Adjustment Factors		
Increase in Population	0.33%	0.33%
Increase in Per-Capita Personal Income	3.85%	-
Increase in Local Assessment Roll	-	23.6519%
Subtotal	\$4,526,089,724	\$5,389,113,105
Voter Approved	139,717,381	139,717,381
<b>FY 2019-20 Appropriations Limit</b>	<b>\$4,665,807,105</b>	<b>\$5,528,830,486</b>

For the FY 2019-20 appropriations limit, the Controller elected to use the percentage change in the local assessment roll from the preceding year due to the addition of local nonresidential new construction to calculate the cost of living adjustment, consequently calculating the appropriations limit at \$5,528,830,486, as shown in Table 2 above. Had the Controller elected to use the percentage change in per-capita personal income from the preceding year, the appropriations limit, as shown in Table 3 above, would have been calculated at \$4,665,807,105, which is (a) \$863,023,381 less than the proposed appropriations limit of \$5,528,830,486 and (b) \$592,637,781 more than the Controller’s estimate of net tax proceeds subject to the appropriations limit of \$4,073,169,324, as shown in Table 1 above.

**RECOMMENDATION**

Approve the proposed resolution.

California Constitution Article XIII B Appropriations Limit  
 Fiscal Year 2019-20 Final Budget  
 Exhibit A - Appropriations Funded by Proceeds of Taxes Subject to Limit

Fiscal Year 2019-20

Proceeds of Taxes

	General Fund	Other Governmental Funds	Total
Property Tax	\$ 1,771,000,000	\$ 610,490,045	\$ 2,381,490,045
Excess ERAF	185,008,000	-	185,008,000
Business Tax	1,050,620,000	22,100,000	1,072,720,000
Other Local Taxes	1,144,376,000	33,441,000	1,177,817,000
Interest	57,083,334	449,754	57,533,087
State Subventions	3,790,000	1,340,000	5,130,000
<b>Total Proceeds of Tax</b>	<b>\$ 4,211,877,334</b>	<b>\$ 667,820,799</b>	<b>\$ 4,879,698,132</b>

Excludable Appropriations

FICA Expenditures	\$ 118,194,234
Qualified Capital Outlays	222,763,122
Debt Service	465,571,452
<b>Total Excludable Appropriations</b>	<b>\$ 806,528,808</b>

<b>Net Proceeds of Taxes:</b>	<b>\$ 4,073,169,324</b>
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Appropriations Limit Calculation

Base Limit for FY 2018-19		4,343,960,284
Population Adjustment	0.3300%	
Cost of Living Adjustment	23.6519%	
<i>Total Adjustment</i>	<i>24.0599%</i>	
Base Limit for FY 2019-20		5,389,113,105
Temporary Voter Approved Overrides		139,717,381
<b>Appropriations Limit for FY 2019-20</b>		<b>\$ 5,528,830,486</b>

<b>FY 2019-20 Appropriations Under (Over) Statutory Limit</b>	<b>\$ 1,455,661,162</b>
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California Constitution Article XIII B Appropriations Limit  
 Fiscal Year 2019-20 Final Budget  
 Exhibit B - Appropriations Limit Calculation

Cost of Living Factor: Use the maximum of CA Per-Capita Personal Income Change, or the percentage change in the local assessment roll from the preceding year for the jurisdiction due to the addition of local nonresidential new construction.

CA Per-Capita Personal Income change	3.85%
Roll Growth Due to New Nonresidential Construction	23.6519%
<b>Cost of Living Change</b>	<b>23.6519%</b>

Population Factor: Use the maximum of either CCSF population growth, or the population growth of the 9 bay area counties if it exceeds the Roll Growth cost of living factor.

County of San Francisco	0.33%
CCSF and Surrounding Counties	0.41%
<b>Population Percentage Change</b>	<b>0.33%</b>

Calculation of Appropriations Limit: Inflate the prior year Base Gann Limit (i.e., before voter overrides) by the Cost of Living and Population factors above.

Base Appropriations Limit FY 2018-19	4,343,960,284
Cost of Living Growth Factor	1.23652
Population Growth Factor	1.00330
<b>Base Appropriations Limit FY 2019-20</b>	<b>5,389,113,105</b>
Voter approved Limit changes:	139,717,381
<b>Appropriations Limit FY 2019-20</b>	<b>\$5,528,830,486</b>



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

Ben Rosenfield  
Controller  
Todd Rydstrom  
Deputy Controller

December 19, 2019

Mayor London Breed  
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 2019-20

Dear Mayor Breed and Board Members:

In accordance with Article XIII B of the State Constitution, attached is the resolution establishing the City and County's annual appropriations limit for FY 2019-20. We estimate City and County appropriations are approximately \$1,456 million below the state-mandated appropriations limit.

**Background**

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

Our computation of proceeds of taxes is in accordance with California Government Code Section 7900 and conforms to "Article XIII B California Constitution Appropriations Limit Procedure Guidelines for California Counties" prepared by the County Accounting Standards and Procedures Committee (See Exhibit A).

## Annual Appropriations Limit Adjustments

Each year the City and County of San Francisco adjusts its appropriations limit based upon two factors: population growth and the cost of living as determined by California Government Code. Population growth is determined using the change in San Francisco City and County population. According to the California Department of Finance, between January 1, 2018 and January 1, 2019, San Francisco City and County population growth was 0.33%. This growth factor is used in the calculation. Cost of living is determined 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 change in per capita income for fiscal year 2018-19 is 3.85%, while the local assessment growth in 2018 due to non-residential new construction is 23.65%. The fiscal year 2019-20 increase in local assessment growth is used in the appropriations limit calculation (See Exhibit B).

## Adjustments to Proceeds of Taxes

There are certain appropriations that are excluded from proceeds of taxes, as allowed by Article XIII B. The following exclusions are factored into our calculation of Net Proceeds of Taxes:

- (1) \$465.6 million is excluded as bonded indebtedness (Article XIII B, Section 9(a));
- (2) \$118.2 million is excluded as the federal mandate for Social Security and Medicare payroll taxes (Article XIII B, Section 9(b)); and,
- (3) \$222.8 million is excluded under the determination of "qualified capital outlay" (Article XIII B Section 9(e)).

## Adjustments to the Appropriations Limit

Article XIII B allows voters to approve an increase to the appropriations limit for up to four years. In the past four years, voters approved three measures, the Soda and Sugary Sweetened Beverages Tax, the increase in the Real Estate Transfer Tax, and the Tax on Cannabis Businesses, that increased the appropriations limit by the aggregate sum collected by the levy of these taxes. This adjustment raises the FY 2019-20 appropriations limit by \$139.7 million.

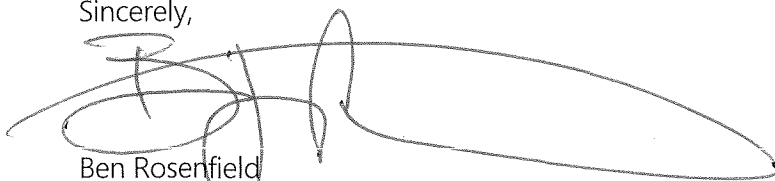
In June 2018, voters approved the Commercial Rent tax for Housing and Homelessness Services and a City parcel tax for the benefit of the San Francisco Unified School District. In November 2018, voters approved Our City, Our Home gross receipts tax. All three measures included temporary overrides to raise the appropriations limit. However, these measures are currently in litigation and consequently, the City is not recognizing any revenue from these measures or including them as proceeds of taxes. The override cannot extend further than four years after the date the measure was approved by voters regardless of when these revenues are recognized.

### City and County Appropriations are under the Limit

The appropriations limit for FY 2019-20 is \$5,528,830,486. We estimate that appropriations subject to limitation will be \$4,073,169,324. Thus, the Controller projects that the City and County will be \$1,455,661,162 below its limit in the current fiscal year.

It is the Controller's responsibility to monitor this appropriations limit each year for compliance. If the sum of adjusted appropriations for two consecutive fiscal years exceeds the sum of the appropriations limits for those two fiscal years, the excess must be returned to the taxpayers in the two subsequent fiscal years.

Sincerely,

A handwritten signature in black ink, appearing to read 'Ben Rosenfield', written over a horizontal line.

Ben Rosenfield  
Controller

### Attachments

cc: Kelly Kirkpatrick, Mayor's Budget Director  
Dennis Herrera, City Attorney  
Jana Clark, Deputy City Attorney  
Angela Calvillo, Clerk of the Board  
Harvey Rose, Budget Analyst



RECEIVED  
BOARD OF SUPERVISORS  
**OFFICE OF THE CONTROLLER**  
CITY AND COUNTY OF SAN FRANCISCO

Ben Rosenfield  
Controller  
Todd Rydstrom  
Deputy Controller

2019 DEC 20 PM 4:12  
BY JB

December 19, 2019

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 Appropriations Limit for Fiscal Year 2019-20,  
Pursuant to California Constitution Article XIII B.

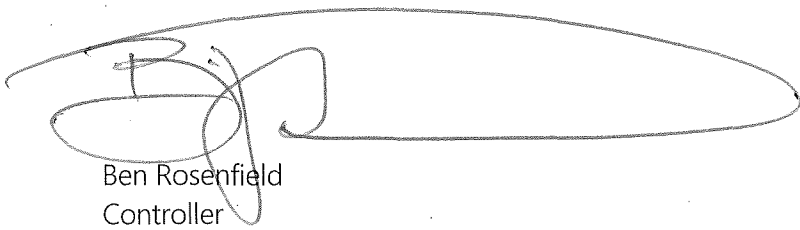
Dear Ms. Calvillo:

Enclosed is the above referenced resolution to set the City and County's appropriation limit for Fiscal Year 2019-20, 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 the Controller's Office, Room 316.

Please contact Michelle Allersma at (415) 554-4792 if you have any further questions regarding this matter.

Sincerely,

  
Ben Rosenfield  
Controller

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