

# California City - State Gives and Takes Since 1978

## State general revenue given to and taken from cities in millions

(estimated actual dollars - not adjusted for inflation)

	<u>FY78-79</u>	<u>FY79-80</u>	<u>FY80-81</u>	<u>FY81-82</u>	<u>FY82-83</u>	<u>FY83-84</u>	<u>FY84-85</u>	<u>FY85-86</u>	<u>FY86-87</u>	<u>FY87-88</u>	<u>FY88-89</u>	<u>FY89-90</u>
SB154/AB8 Bailout	+220	+183	+199	+227	+254	+274	+302	+333	+364	+401	+439	+486
Liquor License Fees				-13	-13	-14	-15	-15	-16	-17	-18	-19
Highway Carriers Uniform Business Tax				-3	-3	-3	-3	-4	-4	-4	-4	-4
Financial Aid to Local Agencies (Bank In-Lieu)				-22	-24	-26	-29	-32	-36	-40	-44	-48
Extra VLF for no&low-prop tax cities					+2	+3	+4	+4	+4	+4	+5	+5
Local Agency Relief Fund					+7							
Business Inventory Exemption Reimbursements		-21					-41	-53	-64	-76	-87	-98
Supplemental Property Tax Roll (SB794)							+4	+31	+57	+44	+60	+73
Property Tax for no&low-prop tax cities (SB709)											+6	+13
Cigarette Tax Subventions												
Booking Fees and PropTax Admin Charges												
Vehicle Code Fines											-19	-37
Vehicle License Fees and other subventions				-145	-236	-278						
Property Tax in Lieu of VLF												
ERAF Property Tax Shift (Phase 1&2)												
Trailer Coach\Mobile Home Fees												
Half Cent Sales Tax for Public Safety (Prop172)												
COPs Public Safety Funding												
Discretionary Local Assistic (AB1661, AB1396)												
Booking Fee Relief (AB1662)												
Police Tech Grants (CLEEP)												
Traffic Congestion Relief (sales tax on gasoline)												
Redevelopment Agencies ERAF												
VLF Backfill Gap (deferral)												
ERAF III Agreement												
<b>TOTAL Assistance</b>	<b>+220</b>	<b>+162</b>	<b>+199</b>	<b>+45</b>	<b>-13</b>	<b>-44</b>	<b>+221</b>	<b>+264</b>	<b>+305</b>	<b>+312</b>	<b>+338</b>	<b>+370</b>

### NOTES

Cities not including the City/County of San Francisco.

Proposition 172 Public Safety Augmentation funds are not state general fund.

This chart does NOT include:

(a) **Taxpayer relief programs** listed in the state budget under "local assistance including: the VLF backfill, Senior Citizen Property Tax Relief, Homeowners' Property Tax Relief, and Williamson Act reimbursements. These programs provide taxpayer relief from the State via reductions in local taxes. They do not provide fiscal assistance to local government.

(b) **State mandate reimbursements.** These legal obligations of the state reimburse local government for the costs of program mandates imposed by the State. They do not provide fiscal assistance to cities.

(c) **Special local one-time project allocations.**

**Source:** Estimates by Coleman Advisory Services based on Governor's Budgets, Controller reports and Board of Equalization reports.

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	FY90-91	FY91-92	FY92-93	FY93-94	FY94-95	FY95-96	FY96-97	FY97-98	FY98-99	FY99-00	FY00-01	FY01-02
SB154/AB8 Bailout	+543	+586	+616	+635	+643	+648	+656	+676	+708	+756	+815	+889
Liquor License Fees	-20	-21	-22	-23	-24	-26	-27	-28	-30	-31	-33	-34
Highway Carriers Uniform Business Tax	-5	-5	-5	-5	-6	-6	-6	-7	-7	-7	-8	-8
Financial Aid to Local Agencies (Bank In-Lieu)	-54	-59	-66	-73	-80	-89	-99	-109	-121	-134	-137	-140
Extra VLF for no&low-prop tax cities	+5	+5	+6	+6	+6	+7	+7	+8	+7	+7	+7	+8
Local Agency Relief Fund												
Business Inventory Exemption Reimbursements	-110	-121	-133	-144	-155	-167	-178	-194	-213	-230	-247	-264
Supplemental Property Tax Roll (SB794)	+85	+96	+73	+47	+33	+28	+36	+51	+75	+95	+103	+113
Property Tax for no&low-prop tax cities (SB709)	+20	+28	+37	+46	+56	+58	+60	+63	+65	+68	+70	+73
Cigarette Tax Subventions	-6	-25	-46	-51	-52	-50	-50	-48	-45	-41	-38	-36
Booking Fees and PropTax Admin Charges	-100	-100	-100	-100	-100	-100	-100	-100	-100	-100	-100	-100
Vehicle Code Fines	-37	-37	-39	-40	-41	-42	-44	-45	+22	+23	+24	+26
Vehicle License Fees and other subventions			+40	+90								
Property Tax in Lieu of VLF												
ERAF Property Tax Shift (Phase 1&2)			-216	-483	-525	-523	-518	-511	-574	-606	-652	-704
Trailer Coach\Mobile Home Fees			-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Half Cent Sales Tax for Public Safety (Prop172)				+84	+88	+92	+91	+104	+109	+123	+131	+134
COPs Public Safety Funding							+61	+61	+61	+61	+81	+78
Discretionary Local Assistic (AB1661, AB1396)										+70	+101	
Booking Fee Relief (AB1662)										+36	+38	+38
Police Tech Grants (CLEEP)											+57	+27
Traffic Congestion Relief (sales tax on gasoline)											+194	+75
Redevelopment Agencies ERAF			-200	-65	-65							
VLF Backfill Gap (deferral)												
ERAF III Agreement												
<b>TOTAL Assistance</b>	<b>+323</b>	<b>+347</b>	<b>-56</b>	<b>-78</b>	<b>-224</b>	<b>-170</b>	<b>-110</b>	<b>-82</b>	<b>-44</b>	<b>+88</b>	<b>+408</b>	<b>+172</b>

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# California City - State Gives and Takes Since 1978

## State general revenue given to and taken from cities in millions

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	<u>FY02-03</u>	<u>FY03-04</u>	<u>FY04-05</u>	<u>FY05-06</u>	<u>FY06-07</u>	<u>TOTAL</u>
SB154/AB8 Bailout	+953	+1,023	+1,095	+1,172	+1,254	+17,350
Liquor License Fees	-36	-38	-40	-42	-44	-660
Highway Carriers Uniform Business Tax	-9	-9	-10	-10	-11	-156
Financial Aid to Local Agencies (Bank In-Lieu)	-145	-152	-156	-159	-163	-2,235
Extra VLF for no&low-prop tax cities	+8	+8				+127
Local Agency Relief Fund						+7
Business Inventory Exemption Reimbursements	-282	-299	-316	-336	-350	-4,180
Supplemental Property Tax Roll (SB794)	+122	+132	+140	+149	+158	+1,803
Property Tax for no&low-prop tax cities (SB709)	+76	+79	+82	+86	+89	+1,076
Cigarette Tax Subventions	-34	-34	-34	-34	-35	-659
Booking Fees and PropTax Admin Charges	-100	-100	-100	-100	-100	-1,700
Vehicle Code Fines	+27	+28	+30	+31	+32	-137
Vehicle License Fees and other subventions			-1,693	-1,778	-1,867	-5,867
Property Tax in Lieu of VLF			+1,701	+1,889	+2,096	+5,687
ERAF Property Tax Shift (Phase 1&2)	-760	-807	-864	-953	-1,058	-9,754
Trailer Coach\Mobile Home Fees	-1	-1	-1	-1	-2	-19
Half Cent Sales Tax for Public Safety (Prop172)	+130	+139	+149	+159	+163	+1,697
COPs Public Safety Funding	+78	+66	+67	+67	+68	+746
Discretionary Local Assistic (AB1661, AB1396)						+171
Booking Fee Relief (AB1662)	+38	+38	+38		+38	+265
Police Tech Grants (CLEEP)	+14					+98
Traffic Congestion Relief (sales tax on gasoline)	+78			+136	+220	+703
Redevelopment Agencies ERAF	-75	-135	-250	-250		-1,040
VLF Backfill Gap (deferral)		-500		+500		+0
ERAF III Agreement			-350	-350		-700
TOTAL Assistance	+83	-561	-512	+171	+489	+2,624

### NOTES

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\* FY03-04 "VLF Backfill Gap" loss to cities and counties was repaid in FY05-06.

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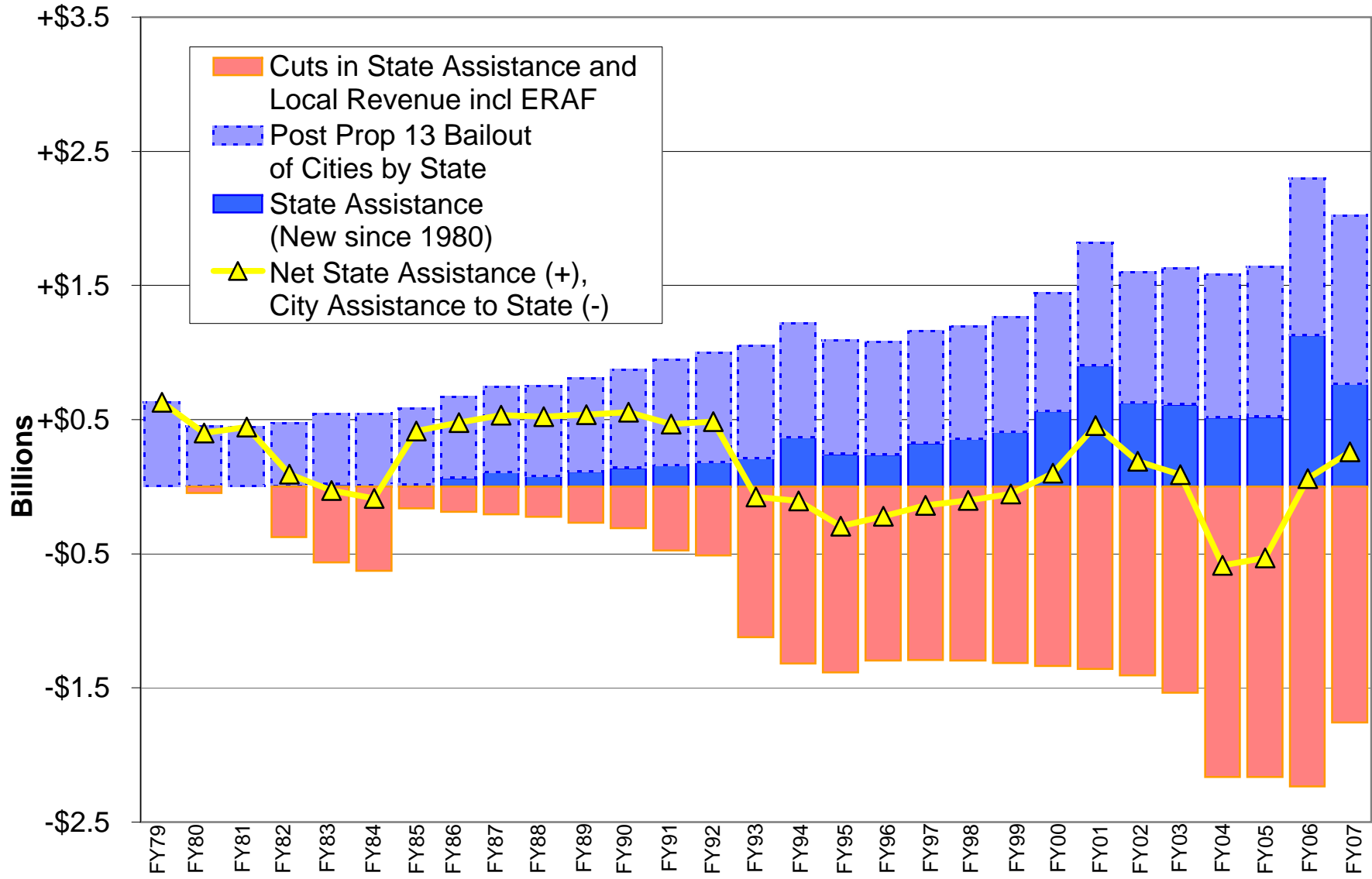
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# State and City Gives & Takes Since Prop 13

including the AB8 Bailout and ERAF - in constant 2006 dollars



# State and City Gives & Takes Since Prop 13

in constant 2004 dollars since the AB8 Bailout following Prop 13

