



2023 FOLLOW THE MONEY REPORT

Howard Jarvis Taxpayers Foundation

This Tax Day, as we send our hard-earned money to the government, it's also our chance to present the findings of our 2023 *Follow the Money* report so that we can consider how exactly this money is actually being spent.

This annual examination sheds light on the state's fiscal landscape, uncovering instances of government waste, fraud, and abuse that undermine the trust and resources of hardworking taxpayers like you.

As stewards of California's financial well-being, it's imperative that we confront these challenges head-on and demand greater accountability from those entrusted with our public funds.

In the pages of this report, you'll discover a troubling narrative of fiscal mismanagement and bureaucratic inefficiency that spans across various sectors of government. From Sacramento's City Manager receiving a hefty raise amidst budget deficits to the misallocation of funds in housing initiatives, our state

continues to grapple with serious issues that jeopardize the integrity of our public finances.

This year's report also includes a special section on San Francisco's "Doom Loop," or the disastrous consequences of high taxes, suffocating anti-jobs regulations, and far-left government activism.

But amid the darkness, there is hope — a hope rooted in the power of informed citizenry and the collective resolve to hold our elected officials accountable for their actions.



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Government Failure

12/19/23

Sacramento City Manager Receives \$20,000 Raise Amidst Budget Deficits and Brown Act Violation

Sacramento's City Manager, Howard Chan received a \$20,000 raise on top of his \$493,655 salary. This raise was granted by the Sacramento City Council during a meeting where they also violated the Brown Act, a state law ensuring transparency in government meetings. Despite facing budget deficits, the city council approved the raise and additional leave time for Chan. This decision comes on top of financial challenges, including rising labor costs, pension costs, and other liabilities faced by Sacramento.¹

10/10/23

California Leading the Nation in Unfunded Public Pension Liabilities

California stands out as the primary driver of America's state pension debt crisis, bearing an estimated \$245 billion in unfunded public pension liabilities by the end of the 2023 fiscal year.²

8/25/23

California State Auditor Rates Unemployment Agency 'High Risk'

The California State Auditor has labeled the Employment Development Department (EDD) as "high risk" due to its mismanagement, inability to estimate improper payments, and poor client service. The report highlights the EDD's failure to prevent fraud, leading to significant financial losses, and raises concerns about the agency's impact on the state's credit rating.³

8/8/23

California Legislators Seek to Restrict Public Access to Government Proceedings

Proposed bills in the California Legislature, such as Senate Bill 544 and Senate Bill 537, aim to amend open meeting laws, potentially limiting public and media access to information about government spending. Despite criticism, these bills are advancing, raising concerns about transparency in California's governance.⁴

7/29/23

Lawmakers' Retain Access to Taxpayer Funded Vehicles Despite DUI's

Assembly member Bill Essayli's proposal to restrict state legislators' access to taxpayer-funded vehicles if charged or convicted of DUI highlights California's government dysfunction and wastefulness. The need for such a resolution and the fact that the proposal has been delayed with no action taken at this point underscores the lack of accountability with which the California Legislature considers routine.^{5,6}

7/25/23

LA County Board of Supervisors Approves Free Phone Calls for Jail Inmates; Cost Estimated up to \$30 Million Annually

Despite reservations regarding the program's financial impact, the Los Angeles County Board of Supervisors greenlit free phone calls for jail inmates. Supervisor Holly Mitchell's call for a 90-day delay highlighted concerns about the undisclosed funding sources and potential budget strains, while County CEO Fesia Davenport estimated the true cost could escalate to \$30 million annually, further fueling skepticism about the feasibility of the initiative amidst existing budgetary constraints.⁷

6/30/23

California EDD Plans to Increase Debt by \$2.7 Billion Despite Surcharge Payments

Despite owing billions to the federal government and state businesses paying extra taxes, the Employment Development Department (EDD) plans to borrow more federal funds, exacerbating the debt. The agency's circular taxation method raises concerns about fiscal responsibility and transparency, potentially burdening California employers with increased taxes without legislative approval.⁸

6/24/23

\$25 Million Guaranteed Income Program Despite Budget Crisis

Despite a huge and growing budget deficit, the state approved a controversial pilot program allocating \$600 monthly to 500 Riverside County residents, potentially exacerbating financial strains. The initiative, funded partially by state grants and requiring matching funds, raises questions about priorities amid fiscal challenges.⁹

6/8/23

Assembly Speaker's Wife Receives Nearly \$600,000 from Local Government Lobbying Group

As Assembly Speaker Anthony Rendon steps down, questions arise over his wife Annie Lam's significant earnings, with reports showing her consultancy business received nearly \$600,000 from the League of California Cities over the last year and a half. Concerns persist about potential conflicts of interest, underscoring the necessity for greater transparency and ethical standards in the realm of political spouses' financial activities.¹⁰

3/14/23

Silicon Valley Bank's \$100,000 Donation to Newsom's Nonprofit

The collapse of Silicon Valley Bank, along with its substantial \$100,000 donation to Governor Gavin Newsom's nonprofit, raises red flags about potential conflicts of interest and the influence of corporate donations on political agendas. Amidst regulatory intervention to stabilize the bank's finances, the connection between corporate contributions and governmental actions underscores the need for heightened transparency and accountability in political financing.¹¹

2/18/23

Assemblymember Mia Bonta Refuses to Answer Conflict of Interest Questions Over Her Handling Husband's \$1.2 Billion Budget

Amid concerns of conflict of interest, Assemblymember Mia Bonta has refused to address questions regarding her oversight of her husband, Attorney General Rob Bonta's budget. With her role in a key budget committee, critics question the ethical implications and transparency of the legislative process.¹²

2/15/23

CalOptima Executive Salaries Raise Eyebrows Over \$840,000 Payouts

CalOptima, responsible for healthcare of Orange County's vulnerable, faces criticism for executive salaries exceeding \$840,000—more than double the President's pay. Former officials question the fairness of such hikes while rank-and-file employees see modest increases. State investigators are now examining the agency's financial practices.¹³

2/14/23

\$180 Million Guaranteed Income Expansion

California has allocated \$180 million for guaranteed income for 12,000 low-income residents. The giveaway raises concerns about sustainability and discourages people from working.¹⁴

2/10/23

San Francisco Homeless Nonprofit Receiving Tens of Millions in Taxpayer Dollars Accused of Misusing Funds

A lawsuit filed against the United Council of Human Services (UCHS) and its CEO, Gwendolyn Westbrook, alleged misuse of funds designated for homeless services, including support for Westbrook's reported extravagant spending on multiple vehicles, high-priced jewelry, and fertility treatments for relatives. The complaint, highlights concerns about financial transparency and accountability for tens of millions in taxpayer dollars provided to UCHS, as well as allegations of unchecked drug use and sex work at UCHS housing sites.¹⁵

1/30/23

Department of Social Services \$34 Million Welfare Theft

The California Department of Social Services faces a dire \$34 million welfare theft crisis, underscoring serious flaws in its stewardship of taxpayer funds. The agency's inability to thwart such theft not only depletes resources intended to support low-income families but also places taxpayers at risk of bearing the financial burden caused by the shortfall.¹⁶

1/25/23

CalPERS Long-Term Care Insurance Fiasco Wastes \$2.7 Billion in Taxpayer Dollars

California's CalPERS long-term care insurance program, initiated in 1995, has resulted in a multi-billion dollar debacle, with premiums skyrocketing and promises broken. The mismanagement underscores the state's history of bungling large-scale projects, leaving taxpayers to foot the bill for governmental incompetence and negligence.¹⁷

1/14/23

Jennifer Siebel Newsom's Charity Violates Regulations, Solicits Donations Despite Noncompliance with \$17.5 Million Revenue

Jennifer Siebel Newsom's charity, The Representation Project, with revenue of \$17.5 million since 2011, raised ethical concerns by continuing to solicit donations despite being out of compliance with charitable solicitation regulations. Major corporations with business before the state have given five and six figure donations to the organization.¹⁸



Housing

12/4/23

Taxpayer Burden Mounts: Skid Row Housing Trust Bailout Nears \$40 Million

The city of Los Angeles faces escalating costs nearing \$40 million to rescue the troubled Skid Row Housing Trust, with further expenditures anticipated in mid-2024. Despite efforts to stabilize the trust's properties and transition them to other housing providers, ongoing financial mismanagement and deficiencies in the existing structure continue to strain taxpayer resources.¹⁹

6/17/23

Legislators Propose "Right to Housing" Constitutional Amendment Threatening Massive New Entitlement

Assembly Constitutional Amendment 10 (ACA 10) aims to introduce a "right to adequate housing" in California's constitution, but concerns arise over its potential implications. The vague language and undefined obligations within the amendment could lead to new burdens on taxpayers and infringements on property rights. As of the writing of this report ACA 10 remains under consideration in Sacramento.^{20,21}

3/6/24

1.5 Times More LA Homeless Despite \$1.2 Billion Prop. HHH Initiative

Los Angeles' homelessness crisis has only escalated despite the 2016 Prop. HHH measure, a tax increase proponents promised would alleviate it. Despite the failure of Prop. HHH to address the situation, many local officials continue to insist yet more taxes are the answer.²²

4/26/23

San Diego Spends \$383,000 per Homeless Home

San Diego's Housing Commission is pursuing the purchase of three extended-stay hotels, with each unit costing approximately \$383,000, to provide homeless housing. Critics argue that the hefty price tag demonstrates poor financial planning and overlooks more cost-effective approaches to address homelessness.²³

2/10/23

BART's \$350K Homeless Program Serves Only One Person

BART's \$350,000 initiative with the Salvation Army to address homelessness served only one person over three years. The inspector general's report highlighted flaws in the program's oversight and accountability, underscoring the need for transparent metrics and outcomes in future initiatives to ensure taxpayer money is effectively utilized.²⁴

2/10/23

Los Angeles "Mansion Tax" Worsens Housing Shortage Despite Promising The Opposite

Despite its promises to address homelessness, the implementation of Measure ULA in Los Angeles has exacerbated the housing shortage and affordability crisis. The significant increase in transfer taxes on commercial and residential sales over \$4 million has deterred lenders from providing construction loans for multifamily projects, leading to a drying up of financing and a decline in new housing supply. As a result, the tax, intended to fund homelessness solutions, has paradoxically worsened the very housing shortage it aimed to alleviate.²⁵

2/3/23

Los Angeles Receives \$60 Million Federal Grant to Tackle Homelessness

Los Angeles has secured a \$60 million federal grant, sourced from taxpayer funds, to combat homelessness. While the funds are intended for outreach, motel and shelter support, and permanent housing solutions, Los Angeles' past record of failures in addressing the homelessness problem indicates a high likelihood these funds could be used in ways that are ineffective or counterproductive.²⁶



Education

10/27/23

Taxpayers Foot \$400,000 Bill Subsidizing Oakland Teachers Union Amid Contract Disputes

The failure of the Oakland Education Association to pay over \$400,000 owed to the city's schools has effectively led taxpayers to subsidize the union. As classrooms face financial strain and the taxpayers foot the bill for union leadership, many Oakland students find themselves trapped in failing schools, with over two thirds failing to meet state standards in English and math.^{27,28}

10/18/23

UC Berkeley's \$341K Security Fence Fails to Halt Vandalism, Raises Concerns of Wasted Funds

Despite spending \$341,477 on a security fence to protect the Berkeley home of UC President Michael Drake from vandalism and racist graffiti, the University of California found it ineffective. The exorbitant cost, a 37% increase from the original estimate, highlights concerns over the allocation of funds, especially as the fence failed to fulfill its intended purpose.²⁹

9/25/23

Oakland School District's Half-Filled Classrooms

With a surplus of schools, Oakland's education system faces a dire financial predicament, wasting millions annually on underutilized facilities and escalating operational costs.³⁰



Energy & Environment

11/28/23

California Officials' Dubai Trip to "Save the Planet" Emits Emissions Equivalent to 7,000 Homes

As California grapples with numerous pressing issues including a massive deficit, lawmakers jetted off to Dubai for a convention on climate change, ironically also creating emissions equivalent to 7,000 homes.^{31,32}

8/24/23

Bag Fee Found to Increase Plastic Waste and Lawmakers Fail to Understand Government Involvement has Proven Counterproductive

In 2014, Californians narrowly passed an initiative to impose a ten-cent bag fee after proponents claimed the measure would protect the environment by reducing plastic waste.. Instead, the fee has not only hit consumers in the pocket book but has *increased* plastic waste. Because the bags required by the law are thicker than the bags consumers previously received for free, not only has the volume of plastic waste increased but the new thick bags are also impossible for many recycling facilities to process. In response to this situation, which was worsened by government intervention in the first place, lawmakers have paradoxically proposed yet more regulation.³³

3/31/23

Unrealistic Electric Truck Mandate Will Cost Consumers

The Environmental Protection Agency approved a California plan to mandate 50% of heavy-duty trucks to be electric by 2035. Concerns include technological limitations, infrastructure challenges, and economic strains on trucking companies. Ultimately, the costs of such a policy will be paid by California consumers when increased transportation costs are passed on to them.³⁴

2/10/23

\$2 Million Electric Car Initiative Leaves Cantua Creek Stranded

Despite receiving nearly \$2 million in taxpayer funds, a state-funded electric vehicle program in the small town of Cantua Creek ended abruptly, leaving behind abandoned charging stations and dashed hopes. Residents of the town received Teslas and Chevy Bolts and then the government abruptly took the cars away only to send the cars to Los Angeles.³⁵



Infrastructure

7/9/23

Bay Area Leaders Push \$3.3 Billion in New Bridge Tolls for Transit Bailout

Bay Area lawmakers are pushing for a bridge toll increase, to fund a public transportation bailout despite declining ridership. State Bill 532 proposes a \$1.50 hike from 2024 to 2028, raising concerns that officials are burdening taxpayers instead of addressing transit inefficiencies, potentially driving more residents away from the region.³⁶

4/28/23

California Ranks Among Worst States in Highway Performance

According to Reason Foundation's 27th Annual Highway Report, California ranks among the bottom five states in terms of highway performance, along with New York, Hawaii, Alaska, and Washington. Despite its high tolls and taxes, California's highway system continues to face significant challenges, highlighting the need for better allocation of resources and improved infrastructure management.³⁷

3/9/23

High Speed Rail Project Seeks \$8 Billion Bailout from Washington

California's high-speed rail project faces yet another massive funding shortfall of \$10 billion, jeopardizing its Central Valley link and leaving taxpayers on the hook for a project plagued by mismanagement and unrealistic cost estimates. With Governor Newsom remaining silent on further state funding, the project looked to Washington for an \$8 billion bailout, despite mounting skepticism and opposition from both Republicans and state lawmakers.³⁸



San Francisco Doom Loop

The San Francisco Doom Loop is a direct result of the city's high-tax and overregulated environment. Decades of burdensome regulations and excessive taxation have created a hostile business climate, driving away investors, retailers, and affluent residents alike. Policies like rent control have stifled property investment and development, contributing to the default on loans by Veritas Investments, the city's largest residential landlord.

The exodus of wealthy residents to low-tax destinations further highlights the failure of San Francisco's tax policies to retain its most prosperous citizens. Additionally, the misallocation of funds, such as the approval of exorbitant budgets for public projects like the \$1.7 million toilet debacle, underscores the mismanagement of taxpayer dollars by city officials. In essence, the San Francisco Doom Loop is a self-inflicted wound caused by decades of liberal policies that have eroded the city's economic vitality and driven it to the brink of financial collapse.

11/15/23

San Francisco's State Bar Building Sells for \$31 Million Less Than Expected

Originally projected to fetch \$85 million, San Francisco's State Bar building sees a disappointing sale at \$54 million, signaling a significant \$31 million shortfall. This stark disparity underscores the economic strain facing the city and raises concerns about the efficacy of current fiscal policies.³⁹

5/12/23

Downtown San Francisco Office Building Sells for 75% Less Than Estimated Value

The downtown San Francisco office building at 350 California St. recently sold for approximately \$60-67.5 million, a staggering 75% less than its previous estimated value. This significant depreciation reflects the challenges facing the city's commercial real estate market, with office vacancies hitting a record high of 29.4% in the first quarter of 2023.⁴⁰

5/2/23

Nordstrom, Anthropologie, and Saks OFF 5TH Exiting Downtown San Francisco Amid Economic Downturn

Nordstrom, Anthropologie, and Saks OFF 5TH are closing their downtown San Francisco stores due to economic challenges, reflecting a broader trend of retailers reassessing their presence amidst declining foot traffic. Concerns about crime and safety in the city underscore the urgent need for revitalization efforts to attract businesses and visitors.⁴¹

6/6/23

Investment Firm Halts \$725M Loan Payments for Two Major Downtown San Francisco Hotels

Park Hotels & Resorts Inc., the investment firm behind Hilton San Francisco Union Square and the Parc 55 San Francisco, has ceased payments on a \$725 million loan, citing ongoing challenges in the city's downtown area. The decision reflects broader economic struggles and declining demand for accommodations amidst record-high office vacancies and concerns over street conditions.⁴²

6/1/23

Wealthy San Francisco Residents Flock to Low-Tax Destinations: Austin, Miami, and Park City

Affluent San Francisco residents leaving during the pandemic are favoring low-tax destinations out of state. Summit County, Utah (including Park City), saw households reporting average incomes of over \$1.05 million. Travis County, Texas (Austin), attracted nearly 770 households with average incomes of \$574,000, while Miami-Dade County, Florida, welcomed 439 households with average incomes of \$368,000. These destinations offer favorable tax environments, drawing affluent migrants seeking financial benefits.⁴³

5/12/23

San Francisco's Largest Residential Landlord Faces Default on Loans Amid Rent Control Challenges

Veritas Investments, San Francisco's largest residential landlord, is reportedly in default on loans totaling \$1 billion, with about a third of its properties at risk of foreclosure. The company's financial difficulties coincide with challenges posed by rent control regulations, potentially contributing to its inability to meet loan obligations. This situation underscores broader issues in the real estate market and raises concerns about the fate of rent-controlled tenants in the affected buildings.⁴⁴

5/3/23

San Francisco Residents Take Billions in Income as They Leave the City

San Francisco saw a significant outflow of residents between 2020 and 2021, with 148,000 leaving, taking nearly \$8 billion more in income than the total reported by arrivals. While the departure of wealthier residents impacted the city's population and tax revenues, it's unclear where exactly these departing residents relocated.⁴⁵

4/19/23

San Francisco's Toiletgate 2.0: \$1.7 Million for Two Toilets

San Francisco supervisors approved \$1.7 million in state funds for two public toilets after criticism over inflated costs. The controversy began with plans for a costly toilet in Noe Valley, leading to a donated modular toilet and cost reduction efforts. However, another planned toilet in Precita Park is estimated to cost \$1.4 million.⁴⁶

4/12/23

Whole Foods "Temporarily" Closes San Francisco Flagship Store Due to Safety Concerns

Whole Foods' downtown San Francisco flagship store, which opened just last year, is temporarily closing citing concerns about worker safety. The closure comes amidst national attention on incidents of theft in the city, though overall crime has decreased in recent years. This closure underscores ongoing challenges faced by retailers in the area due to safety issues.⁴⁷

Conclusion

“

Those assailing Proposition 13 should abandon their arcane and absurd arguments and just say what they really want: More money

- **Jon Coupal**

”

The revelations of the 2023 *Follow the Money Report* serve as a wake-up call for Californians everywhere. From the corridors of power to the streets of our cities, it's clear that our state is in need of reform. But as taxpayers, we are not powerless in the face of adversity. It's incumbent upon each and every one of us to raise our voices, demand accountability, and advocate for policies that prioritize the interests of hardworking Californians. The Howard Jarvis Taxpayers Association is at the forefront of this fight, but we cannot do it alone. Together, we can hold our government accountable, safeguard our financial future, and build a California that works for all its residents.

About the Author

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