

**California Constitution Article XIII B Appropriations Limit**  
**Fiscal Year 2023-24 Final Budget**  
**Exhibit B - Appropriations Limit Calculation**

Cost of Living Factor: Use the maximum of CA Per-Capital 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	4.44%
Roll Growth Due to New Nonresidential Construction	9.74%
<b>Cost of Living Change</b>	<b>9.74%</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	-0.64%
CCSF and Surrounding Counties	-0.45%
<b>Population Percentage Change</b>	<b>-0.45%</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 2022-23	9,188,742,541
Cost of Living Growth Factor	1.09740
Population Growth Factor	0.99550
<b>Base Appropriations Limit FY 2023-24</b>	<b>10,038,349,297</b>
Voter approved Limit changes:	1,639,691,483
<b>Appropriations Limit FY 2023-24</b>	<b>\$11,678,040,780</b>