

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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 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	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>