

California Constitution Article XIII B Appropriation Limit
 Fiscal Year 2018-19 Final Budget
 Exhibit A - Appropriations Funded by Proceeds of Taxes Subject to Limit

Fiscal Year 2018-19

Proceeds of Taxes

	General Fund	Other Governmental Funds	Total
Property Tax	\$ 1,728,000,000	\$ 441,893,436	\$ 2,169,893,436
Excess ERAF	414,726,809	-	414,726,809
Business Tax	1,003,280,000	2,100,000	1,005,380,000
Other Local Taxes	1,171,310,000	16,020,000	1,187,330,000
Interest	60,710,000	448,916	61,158,916
State Subventions	3,790,000	1,340,000	5,130,000
Total Proceeds of Tax	\$ 4,381,816,809	\$ 461,802,352	\$ 4,843,619,161

Excludable Appropriations

FICA Expenditures	\$ 106,252,273
Qualified Capital Outlays	238,721,524
Debt Service	313,939,630
Total Excludable Appropriations	\$ 658,913,427

Net Proceeds of Taxes:	\$ 4,184,705,735
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Appropriations Limit Calculation

Base Limit for FY 2017-18		3,781,327,469
Population Adjustment	1.140%	
Cost of Living Adjustment	13.584%	
<i>Total Adjustment</i>	<i>14.87924%</i>	
Base Limit for FY 2018-19		4,343,960,284
Temporary Voter Approved Overrides		99,984,425
Appropriations Limit for FY 2018-19		\$ 4,443,944,710

FY 2018-19 Appropriations Under (Over) Statutory Limit	\$ 259,238,975
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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 ¹	3.67%
Roll Growth Due to New Nonresidential Construction ²	13.58%
Cost of Living Change	13.58%

Population Factor: Use the maximum of either CCSF population growth, or the population growth of 9 bay area counties, as defined by DOF.

County of San Francisco ¹	1.14%
CCSF and Surrounding Counties ¹	0.75%
Population Percentage Change	1.14%

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 2017-18	3,781,327,469
<u>Cost of Living Growth Factor</u>	1.1358
<u>Population Growth Factor</u>	1.0114
Base Appropriations Limit FY 2018-19	4,343,960,284
<u>Voter approved Limit changes:</u>	<u>99,984,425</u>
Appropriations Limit FY 2018-19	\$4,443,944,710

'(1) These are provided by the State Department of Finance. They are mailed to our office every May, but if they don't find their way into the folder, you can download them here "<http://www.dof.ca.gov/Forecasting/Demographics/Estimates/>"

We can choose either the population growth of CCSF, or CCSF + the surrounding counties, which DOF has defined in its letter to us as San Francisco, Alameda, Contra Costa, Marin, Napa, San Mateo, Santa Clara, Santa Cruz, Solano, and Sonoma.

(2) Assessment data provided by SF Assessor's Office