

California Constitution Article XIII B Appropriations Limit
 Fiscal Year 2025-26 Final Budget
 Exhibit A - Appropriations Funded by Proceeds of Taxes Subject to Limit

Fiscal Year 2025-26

Proceeds of Taxes

	General Fund	Other Governmental Funds	Total
Property Tax	\$ 2,164,000,000	\$ 673,931,159	\$ 2,837,931,159
Excess ERAF	273,000,000	-	273,000,000
Business Tax	1,139,600,000	522,757,961	1,662,357,961
Other Local Taxes	1,051,170,000	54,993,000	1,106,163,000
Interest	104,207,800	36,713,165	140,920,965
State Subventions	280,650,000	1,220,000	281,870,000
Total Proceeds of Tax	\$ 5,012,627,800	\$ 1,289,615,285	\$ 6,302,243,085

Excludable Appropriations

FICA Expenditures	\$ 120,716,222
Qualified Capital Outlays	126,782,667
Debt Service	512,054,781
Total Excludable Appropriations	\$ 759,553,670

Net Proceeds of Taxes:	\$ 5,542,689,415
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Appropriations Limit Calculation

Base Limit for FY 2024-25	11,752,763,337
Population Adjustment	0.60%
Cost of Living Adjustment	9.76%
<i>Total Adjustment</i>	<i>10.42%</i>
Base Limit for FY 2025-26	12,977,232,037
Temporary Voter Approved Overrides	1,662,357,961
Appropriations Limit for FY 2025-26	\$ 14,639,589,998

FY 2025-26 Appropriations Under (Over) Statutory Limit	\$ 9,096,900,583
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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	6.44%
Roll Growth Due to New Nonresidential Construction	9.76%
Cost of Living Change	9.76%

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	-0.39%
CCSF and Surrounding Counties	0.60%
Population Percentage Change	0.60%

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 2023-24	11,752,763,337
Cost of Living Growth Factor	1.0976
Population Growth Factor	1.0060
Base Appropriations Limit FY 2024-25	12,977,232,037
Voter approved Limit changes:	1,662,357,961
Appropriations Limit FY 2023-24	\$14,639,589,998