

California Constitution Article XIII B Appropriations Limit  
 Fiscal Year 2022-23 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               | 7.55%         |
| Roll Growth Due to New Nonresidential Construction | 10.65%        |
| <b>Cost of Living Change</b>                       | <b>10.65%</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             | -0.79%        |
| CCSF and Surrounding Counties       | -0.67%        |
| <b>Population Percentage Change</b> | <b>-0.67%</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 2020-21        | 8,360,345,577           |
| Cost of Living Growth Factor                | 1.10650                 |
| Population Growth Factor                    | 0.99330                 |
| <b>Base Appropriations Limit FY 2022-23</b> | <b>9,188,742,541</b>    |
| Voter approved Limit changes:               | 1,420,220,941           |
| <b>Appropriations Limit FY 2022-23</b>      | <b>\$10,608,963,481</b> |