

**California Constitution Article XIII B Appropriation Limit
Fiscal Year 2015-16 Final Budget
Exhibit A - Appropriations Funded by Proceeds of Taxes Subject to Limit**

	GENERAL FUND	OTHER GOVERNMENTAL FUNDS	MUNICIPAL TRANSPORTATION FUND	TOTAL
Property Taxes	1,291,000,000	338,818,469	-	1,629,818,469
Business Taxes	634,460,000	1,900,000	-	636,360,000
Other Local Taxes	1,062,535,000	-	-	1,062,535,000
Interest (1)	7,881,768	635,735	-	8,517,503
Rents & Concessions (1)	219,805	612	17,240,637	17,461,054
Grants - State (2) (3) (4)	101,747,000	1,340,000	-	103,087,000
TOTAL PROCEEDS OF TAXES	3,097,843,573	\$342,694,816	\$17,240,637	3,457,779,026
LESS:				
Indebtedness funded from proceeds of tax (Article XIII B Section 9(a) exclusion)				(220,490,340)
Federal Mandate for Social Security/Medicare (Article XIII B Section 9(b) exclusion)				(140,872,542)
Qualified Capital Outlay (Article XIII B Section 9(d) exclusion)				(167,015,337)
Hazardous Waste (Government Code Section 7901(i)(2) exclusion)				<u>0</u>
NET PROCEEDS OF TAXES				<u><u>2,929,400,807</u></u>
Adjusted Appropriations Limit 2015-16 - Exhibit B				2,991,417,308
Less: Estimated Appropriations from Proceeds of Taxes				<u>(2,929,400,807)</u>
FY 2015-16 Appropriations Under (Over) Statutory Limit				\$62,016,501

- (1) Prorated allocation based upon breakdown of proceeds of tax to non-proceeds of tax.
- (2) Excludes motor vehicle fuel and weight fees (Article XIII B Section 9(e)).
- (3) Excludes funds from California Children and Families First Act of 1998 (Article XIII B Sections 13).
- (4) Excludes federal and state tobacco taxes (Article XIII B Sections 12).

**California Constitution Article XIII B Appropriation Limit
 Fiscal Year 2015-16 Final Budget
 Exhibit B - Calculation**

Fiscal Year 2015-16:

CA Per-Capita Personal Income change (1)			3.82%
Percentage change in the local assessment roll from the preceding year for the jurisdiction due to the addition of local nonresidential new construction. (2)			0.33%
Cost of Living Change			3.82%
Population percentage change - County of San Francisco (1)			1.22%
Cost of Living Change converted to ratio	$\frac{3.82 + 100}{100}$	=	1.0382
Population Change converted to ratio	$\frac{1.22 + 100}{100}$	=	1.0122
Calculation of Appropriations Limit:			
Ratio Change	1.0382×1.0122	=	1.0509
Appropriations Limit FY 2014-15			2,846,620,971
X Ratio Change			1.0509
Appropriations Limit FY 2015-16			<u><u>\$2,991,417,308</u></u>

(1) Per Capita Personal Income and Population Percentage Changes provided by the California Department of Finance.

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

**California Constitution Article XIII B Appropriation Limit
Fiscal Year 2015-16 Final Budget
Exhibit C - Annual Changes FY 1980-81 to FY 2015-16**

Base Year Limit	421,812,990
Less: Base Year Voter-Approved Indebtedness funded from Proceeds of Taxes	(11,347,967)
Franchise Fees in Base Year	<u>(1,405,000)</u>
Revised Base Year Limit	409,060,023

Schedule of Annual Changes:

1980-81:	Base Year	x	1.261700	=	\$516,111,031
1981-82	516,111,031	x	1.103200	=	569,373,689
1982-83	569,373,689	x	1.080800	=	615,379,083
1983-84	615,379,083	x	1.040300	=	640,178,860
1984-85	640,178,860	x	1.061900	=	679,805,931
1985-86	679,805,931	x	1.055300	=	717,399,199
1986-87	717,399,199	x	1.058500	=	759,367,052
1987-88	759,367,052	x	1.047430	=	795,383,831
1988-89	795,383,831	x	1.062090	=	844,769,213
1989-90	844,769,213	x	1.068520	=	902,652,799
1990-91	902,652,799	x	1.060650	=	957,398,691
1991-92	957,398,691	x	1.060350	=	1,015,177,702
1992-93	1,015,177,702	x	1.010590	=	1,025,928,434
1993-94	1,025,928,434	x	1.044560	=	1,071,643,477
1994-95	1,071,643,477	x	1.018782	=	1,091,771,470
1995-96	1,091,771,470	x	1.061651	=	1,159,080,666
1996-97	1,159,080,666	x	1.051410	=	1,218,669,177
1997-98	1,218,669,177	x	1.076426	=	1,311,807,188
1998-99	1,311,807,188	x	1.062538	=	1,393,845,379
1999-2000	1,393,845,379	x	1.060248	=	1,477,821,483
2000-01	1,477,821,483	x	1.062319	=	1,569,917,337
2001-02	1,569,917,337	x	1.095236	=	1,719,429,294
2002-03	1,719,429,294	x	1.020090	=	1,753,972,216
2003-04	1,753,972,216	x	1.031899	=	1,809,921,579
2004-05	1,809,921,579	x	1.041062	=	1,884,241,303
2005-06	1,884,241,303	x	1.061968	=	2,001,004,232
2006-07	2,001,004,232	x	1.048541	=	2,098,134,098
2007-08	2,098,134,098	x	1.056313	=	2,216,285,736
2008-09	2,216,285,736	x	1.058648	=	2,346,265,997
2009-10	2,346,265,997	x	1.022929	=	2,400,062,943
2010-11	2,400,062,943	x	1.018682	=	2,444,901,111
2011-12	2,444,901,111	x	1.035043	=	2,530,578,930
2012-13	2,530,578,930	x	1.042577	=	2,638,323,870
2013-14	2,638,323,870	x	1.062553	=	2,803,358,837
2014-15	2,803,358,837	x	1.015432	=	2,846,620,971
2015-16	2,846,620,971	x	1.050866	=	2,991,417,308