

**California Constitution Article XIII B Appropriation Limit
Fiscal Year 2016-17 Final Budget
Exhibit A - Appropriations Funded by Proceeds of Taxes Subject to Limit**

	GENERAL FUND	OTHER GOVERNMENTAL FUNDS	MUNICIPAL TRANSPORTATION FUND	TOTAL
Property Taxes	1,412,000,000	358,997,480	-	1,770,997,480
Business Taxes	669,450,000	2,000,000	-	671,450,000
Other Local Taxes	1,079,760,000	-	-	1,079,760,000
Interest (1)	10,288,613	418,020	-	10,706,632
Rents & Concessions (1)	697,800	-	33,977,082	34,674,882
Grants - State (2) (3) (4)	105,808,000	1,340,000	-	107,148,000
TOTAL PROCEEDS OF TAXES	3,278,004,413	\$362,755,500	\$33,977,082	3,674,736,995
LESS:				
Indebtedness funded from proceeds of tax (Article XIII B Section 9(a) exclusion)				(249,483,102)
Federal Mandate for Social Security/Medicare (Article XIII B Section 9(b) exclusion)				(153,246,302)
Qualified Capital Outlay (Article XIII B Section 9(d) exclusion)				(238,675,425)
Other Federal Mandates (Article XIII B Section 9(b) exclusion)				<u>(34,733,575)</u>
NET PROCEEDS OF TAXES				<u>2,998,598,591</u>
Adjusted Appropriations Limit 2016-17 - Exhibit B				3,185,468,215
Less: Estimated Appropriations from Proceeds of Taxes				<u>(2,998,598,591)</u>
FY 2016-17 Appropriations Under (Over) Statutory Limit				\$186,869,624

- (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 2016-17 Final Budget
 Exhibit B - Calculation**

Fiscal Year 2016-17:

CA Per-Capita Personal Income change (1)			5.37%
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			5.37%
County of San Francisco (1)			1.06%
CCSF and Surrounding Counties (1)			1.03%
Population Percentage Change			1.06%
Cost of Living Change converted to ratio	$\frac{5.37 + 100}{100} =$		1.0537
Population Change converted to ratio	$\frac{1.06 + 100}{100} =$		1.0106
Calculation of Appropriations Limit:			
Ratio Change	$1.0537 \times 1.0106 =$		1.0649
Appropriations Limit FY 2015-16			2,991,417,308
X Ratio Change			1.0649
Unadjusted Limit			3,185,468,215
Voter approved Limit changes:			0
Appropriations Limit FY 2016-17			<u><u>\$3,185,468,215</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
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Exhibit C - Annual Changes FY 1980-81 to FY 2016-17**

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:

Voter 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
1999-00	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
2016-17	2,991,417,308	x	1.064869	+	-	=	3,185,468,215