

[California Constitution Appropriations Limit for FY2024-2025]

Resolution establishing the appropriations limit established at \$11,752,763,337 for Fiscal Year (FY) 2024-2025, pursuant to California Constitution, Article XIII B, due to the addition of local non-residential new construction and the percent change in population within the San Francisco Metropolitan Area from the previous year for the purpose of computation of its Appropriations Limit.

WHEREAS, Article XIII B of the California Constitution provides that the annual appropriations of the City and County of San Francisco, which are subject to said Article, may not exceed the Appropriations Limit for the prior year, with adjustments as provided in said Article XIII B; and

WHEREAS, The California Government Code, Section 7901, defines the terms, and Section 7902(b) sets forth the equations to be used to determine the City and County of San Francisco's annual Appropriations Limit, according to the following formula:

(b) "...the appropriations limit of the state and each local jurisdiction shall equal the appropriations limit for the prior fiscal year multiplied by the product of the change in cost of living, as defined in paragraph (2) of subdivision (e) of Section 8 of Article XIII B of the California Constitution, and the change in population of the local jurisdiction for the calendar year preceding the beginning of the fiscal year for which the appropriations limit is to be determined, and adjusted for other changes required or permitted by Article XIII B of the California Constitution;" and

WHEREAS, Article XIII B, Section 8(e)(2) of the California Constitution authorizes the calculation of the cost of living, either the use of the percentage change in California per-capita personal income from the preceding year, or the use of the percentage change in the

1 local assessment roll from the preceding year for the jurisdiction due to the addition of local
2 non-residential new construction; and

3 WHEREAS, The change in California per-capita personal income in fiscal year 2023-
4 24 was 3.62%, while the percentage change in the local assessment roll in 2022 due to the
5 addition of local non-residential new construction was 16.95%; and

6 WHEREAS, Chapter 1222 of the California State Statutes of 1980 allows the City and
7 County of San Francisco to use the greater of its percentage change in population from the
8 preceding year or the percentage change of the Metropolitan Statistical Area population;
9 and

10 WHEREAS, The percentage change in population of the City and County of San
11 Francisco was 0.11%; and

12 WHEREAS, The percentage change in population during calendar year 2023 for the
13 San Francisco Metropolitan Statistical Area was -0.16%; and

14 WHEREAS, Article XIII B, Sections 8(h) and 10.5 of the California Constitution
15 establish that the Base Appropriations Limit for a local government is equal to the
16 appropriations subject to limitation in fiscal year 1986-87; and

17 WHEREAS, The Base Appropriations Limit for fiscal year 2023-24 is
18 \$10,038,349,297; and

19 WHEREAS, The resulting calculation establishing the City and County of San
20 Francisco's fiscal year 2024-25 Appropriations Limit is:

21 $\$10,038,349,297 \times 1.0011 \times 1.1695 = \$11,752,763,337$; and

22 WHEREAS, This matter has been considered at a regularly scheduled meeting of the
23 Board of Supervisors for the City and County of San Francisco; and

24 WHEREAS, The documentation used to determine the Appropriations Limit for the
25 City and County of San Francisco for FY2024-2025 was available for public inspection in

1 the Office of the Clerk of the Board of Supervisors for at least 15 days prior to said regularly
2 scheduled meeting; now, therefore, be it

3 RESOLVED, That the City and County of San Francisco elects to use the percentage
4 change in the local assessment roll from 2023 due to the addition of local non-residential
5 new construction and the percent change in population within the County of San Francisco
6 from the previous year for the purpose of computation of its Appropriations Limit pursuant to
7 Article XIII B of the California Constitution for FY 2024-2025; and, be it

8 FURTHER RESOLVED, That the net appropriations limit for FY 2024-2025 is
9 established at \$11,752,763,337

10
11 Recommended:

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13 _____
 /s/

14 Greg Wagner
15 Controller
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City and County of San Francisco

Tails Resolution

City Hall
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4689

File Number: 250163

Date Passed: March 25, 2025

Resolution establishing the appropriations limit established at \$11,752,763,337 for Fiscal Year (FY) 2024-2025, pursuant to California Constitution, Article XIII B, due to the addition of local non-residential new construction and the percent change in population within the San Francisco Metropolitan Area from the previous year for the purpose of computation of its Appropriations Limit.

March 19, 2025 Budget and Finance Committee - RECOMMENDED

March 25, 2025 Board of Supervisors - ADOPTED

Ayes: 9 - Chan, Chen, Dorsey, Engardio, Fielder, Mahmood, Mandelman, Melgar and Sherrill
Excused: 2 - Sauter and Walton

File No. 250163

I hereby certify that the foregoing
Resolution was ADOPTED on 3/25/2025 by
the Board of Supervisors of the City and
County of San Francisco.

f Angela Calvillo
Clerk of the Board

Daniel Lurie
Mayor

4.3.2025

Date Approved