

SACRAMENTO COUNTY 2026-27 APPROPRIATION LIMIT CALCULATION

(A)	2025-26 Limit	3,671,850,705
(B)	Non-residential new construction	1.0000
(C)	Per Capita Personal Income ¹	1.0495
(D)	Population Change Factor ²	1.0237
(E) = (B)x(C)x(D)	Calculation (rounded)	1.0744
(F) = (A)x(E)	2026-27 Limit	3,944,937,809

¹ The inflation factor is based on the percentage change from prior year in the State of California's per capita personal income.

² The population growth factor is based on the percentage change from prior year in the County of Sacramento's incorporated population.

Population growth and inflation factors are provided by the State of California Department of Finance.

SPECIAL DISTRICT 2026-27 APPROPRIATION/GANN LIMIT CALCULATION

		Natomas Fire District	County Services Area No. 1	Sacramento County Water Agency - Zone 12	Mission Oaks Recreation & Park District	Carmichael Recreation & Park District	Sunrise Recreation & Park District	Del Norte Recreation & Park District
(A)	2025-26 Limit	10,423,719	9,699,474	30,020,169	30,986,410	6,959,681	24,037,551	63,389
(B)	Per Capita Personal Income	1.0495	1.0495	1.0495	1.0495	1.0495	1.0495	1.0495
(C)	Population % Change ²	1.0059	1.0059	1.0059	1.0059	1.0059	1.0059	1.0059
(D) = (B) x (C)	Yearly index	1.0557	1.0557	1.0557	1.0557	1.0557	1.0557	1.0557
(E) = (A) X (D)	2026-27 Limit	11,004,237	10,239,657	31,692,054	32,712,107	7,347,280	25,376,252	66,920

2026-27

CPI % Change	1.0495
Highest Population % Change	1.0059
County-wide Population % Change	1.0059
Unincorporated Population % Change	0.9926

¹ The inflation factor is based on the percentage change from prior year in the State of California's per capita personal income.

² The population growth factor is based on the highest percentage change from prior year of the countywide population and unincorporated population.

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