

Attachment 1

Fiscal Year 2027 Appropriations Limit: Calculation

Pursuant to Article XIII B of the California Constitution, for fiscal years beginning on or after July 1, 1990, the appropriations limit is required to be calculated based on the limit for fiscal year 1986-87, adjusted for inflation and population factors. Each year, the limit is recalculated by multiplying the previous year's limit by a cumulative composite factor. The cumulative composite factor consists of the product of:

- 1) The **lesser** of the relative year change in the all-urban consumer price index (SF/Oakland/Hayward CPI-U) or the California per capita personal income percentage change over prior year, and
- 2) At the District's discretion, the relative year-to-year change in District wide population, or the population for the District's county that has the highest assessed valuation. Election of the **higher** of the two growth factors results in a higher appropriations limit.

The District's appropriations limit for Fiscal Year 2027 is calculated based on the CPI-U for SF/OAK/Hayward 2025 vs 2026 change and the relative year-to-year change in Alameda County's population change as it has the highest assessed valuation of the three counties. Steps in the calculations are as follows:

Relevant data, percentage change:

- CPI-U, 2.477% (applies this year per option 1 above)
- District wide Population Change, 0.3536% (applies this year per option 2 above)

FY2026 Appropriations Limit	\$782,591,092
FY2027 Adjustment Factors	
CPI – U % change for SF/OAK/Hayward	2.4769% (1.024769)
Population change from Total 3 county region	0.3536% (1.003536)
Combined Change (1.024769 x 1.003536)	1.0284
FY2027 Appropriations Limit (after adj for growth factor of 1.0284)	\$804,810,944