

**Exhibit A
City of Rocklin - Citywide
Appropriations Limit**

Appropriations Year	Price Factor	Population Factor	Calculation Factor	Prior Year Limit	Current Year Limit
2020/21	1.0373	1.0130	1.0508	48,677,512	51,150,329
2021/22	1.0573	1.0279	1.0868	51,150,329	55,590,178
2022/23	1.0755	1.0047	1.0806	55,590,178	60,070,746
2023/24	1.0444	1.0021	1.0466	60,070,746	62,870,043
2024/25	1.0362	1.0252	1.0624	62,870,043	66,793,133
2025/26	1.0644	a 1.0208	b 1.0865	66,793,133	72,570,739
2026/27	1.0495	a 1.0139	b 1.0640	72,570,739	77,215,267

* The calculations for FYs 2025/26 and 2026/27 are derived from the State Department of Finance (DOF) estimate of the percent change in per capita cost of living (a - Price Factor) and the percentage change in population (b - Population Factor) of local governments as outlined in the California Revenue and Taxation Code, Section 2227. DOF releases revised population factors in the year following the estimate which results in an amended appropriations limit calculation .

**City of Rocklin
Appropriation Limit Supporting Calculations**

Description	City	County
Revised 2025/26 Population Factor:		
Revised 1/1/25 DOF population	74,483	428,880
Revised 1/1/24 DOF population	72,967	420,436
Revised Population Factor	1.0208	1.0201
Percent Increase	2.08	2.01
2026/27 Population Factor:		
Base percent	100.00	100.00
Increase (decrease) percent	0.48	1.39
Total percent	100.48	101.39
Population Factor (divided by 100)	1.0048	1.0139

Exhibit B
City of Rocklin - Special Districts
Appropriations Limit

Appropriations Year	Price Factor	Population Ratio	Calculation Factor	CFD No. 1	CFD No. 5	CFD No. 6
				Current Year Limit	Current Year Limit	Current Year Limit
2018/19	1.0367	1.0345	1.0725	7,971,751	48,324,068	5,975,196
2019/20	1.0385	1.0314	1.0711	8,538,542	51,759,909	6,400,032
2020/21	1.0373	1.0130	1.0508	8,972,300	54,389,313	6,725,154
2021/22	1.0573	1.0279	1.0868	9,751,096	59,110,305	7,308,898
2022/23	1.0755	1.0047	1.0806	10,537,034	63,874,596	7,897,995
2023/24	1.0444	1.0021	1.0466	11,028,060	66,851,152	8,266,041
2024/25	1.0362	1.0252	1.0624	11,716,211	71,022,664	8,781,842
2025/26	1.0644 a	1.0208 b	1.0865	12,729,663	77,166,124	9,541,472
2026/27	1.0495 a	1.0139 b	1.0640	13,544,361	82,104,756	10,152,126

* The calculations for FYs 2025/26 and 2026/27 are derived from the State Department of Finance (DOF) estimate of the percent change in per capita cost of living (**a** - Price Factor) and the percentage change in population (**b** - Population Factor) of local governments as outlined in the California Revenue and Taxation Code, Section 2227. DOF releases revised population factors in the year following the estimate which results in an amended appropriations limit calculation .

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