

Hesperia Recreation and Park District
 APPROPRIATIONS LIMIT CALCULATION
 FISCAL YEAR 2026-2027

Per capita cost of living change	4.95			
Population change	0.72			
Per capita cost of living converted to a ratio	$\frac{4.95 + 100}{100}$	=		1.0495
Population converted to a ratio	$\frac{0.72 + 100}{100}$	=		1.0072
Calculation of factor for FY	1.0495	x	1.0072	= 1.0570564

Calculation of appropriation limit for FY			
Prior year appropriation limit			6,568,630
Calculation factor		x	1.0570564
FY appropriation limit			6,943,412