

**COUNTY OF TEHAMA**

*Spending Limit Calculation*  
*Fiscal Year 2023-24*  
**Actual**

**Appropriations Subject to the Limit**

Fiscal year 2023-24 operating fund revenues	\$ 194,810,865
Less:	
Nonproceeds of Taxes	157,673,981
Plus:	
User Fees in excess of costs	-
<b>Total Appropriations Subject to the Limit</b>	<b>\$ 37,136,884</b>

**Appropriation Limit**

Fiscal year 2022-23 appropriation limit	\$ 72,361,449
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A. Cost of Living Adjustment - CPI*	<b>1.0444</b>
B. Population Adjustment**	<b>0.9915</b>
Change Factor (A x B)	<b>1.0355</b>

\$ 2,570,467

<b>Fiscal year 2023-24 appropriation limit</b>	<b>\$ 74,931,916</b>
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Remaining appropriation capacity	\$ 37,795,032
Available capacity as a percent of the appropriation limit	50.44%

Notes:

\* Based on percentage change in California per capita income

\*\* Based on annual population change for unincorporated area of County