

COUNTY OF TEHAMA

Spending Limit Calculation 2025-26 Budget

Appropriations Subject to the Limit

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| Fiscal year 2025-26 operating fund revenues | \$ 210,371,125 |
| Less: | |
| Nonproceeds of Taxes | 170,660,621 |
| Plus: | |
| User Fees in excess of costs | - |
| Total Appropriations Subject to the Limit | \$ 39,710,504 |

Appropriation Limit

| | |
|---|---------------|
| Fiscal year 2024-25 appropriation limit | \$ 77,124,234 |
|---|---------------|

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|-------------------------------------|--------|
| A. Cost of Living Adjustment - CPI* | 1.0644 |
| B. Population Adjustment** | 0.9959 |
| Change Factor (A x B) | 1.0600 |

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| Increase in the appropriation limit | \$ 4,630,227 |
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| Fiscal year 2025-26 appropriation limit | \$ 81,754,461 |
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| Remaining appropriation capacity | \$ 42,043,957 |
| Available capacity as a percent of the appropriation limit | 51.43% |

Notes:

* Based on percentage change in California per capita income

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

| Population Adjustment | | | |
|-----------------------|-----|-------|--|
| Tehama | | | |
| Unincorporated | | | |
| -0.41 | 100 | 99.59 | |