

ATTACHMENT A

COUNTY FUNDS
 COMPUTATION OF APPROPRIATIONS LIMIT
 FISCAL YEAR 2026-2027

FACTORS AVAILABLE BY LAW:

POPULATION FACTORS (PER STATE DEPARTMENT OF FINANCE):

ORANGE COUNTY POPULATION INCREASE (GOVERNMENT CODE SECTION 7901(b)(1))	-0.37%
CONTIGUOUS COUNTIES POPULATION INCREASE (GOVERNMENT CODE SECTION 7901(b)(2))	-0.31%
INCORPORATED ORANGE COUNTY INCREASE (GOVERNMENT CODE SECTION 7901(b)(3))	-0.38%

COST OF LIVING FACTORS:

CALIFORNIA PER CAPITA PERSONAL INCOME CHANGE (GOVERNMENT CODE SECTION 7901(a)) (PER STATE DEPARTMENT OF FINANCE)	4.95%
ASSESSED VALUE INCREASE FROM LOCAL NON-RESIDENTIAL NEW CONSTRUCTION (STATE CONSTITUTION ARTICLE 13B, SECTION 8(e)(2)(B))	2.17%

SELECTED FACTORS:

POPULATION FACTOR:

CONTIGUOUS COUNTIES POPULATION INCREASE (GOVERNMENT CODE SECTION 7901(b)(2))	-0.31%
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COST OF LIVING FACTOR:

CALIFORNIA PER CAPITA PERSONAL INCOME CHANGE (GOVERNMENT CODE SECTION 7901(a)) (PER STATE DEPARTMENT OF FINANCE)	4.95%
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COMPUTATION OF APPROPRIATIONS LIMIT:

POPULATION FACTOR		0.9969
COST OF LIVING FACTOR	x	<u>1.0495</u>
FY 2026-2027 APPROPRIATIONS LIMIT FACTOR, COUNTY FUNDS		1.0462466
FY 2025-2026 COUNTY FUNDS APPROPRIATIONS LIMIT	x	<u>17,415,167,806</u>
FY 2026-2027 COUNTY FUNDS APPROPRIATIONS LIMIT		<u><u>18,220,560,105</u></u>