

CLEAR CREEK COMMUNITY SERVICES DISTRICT, COUNTY OF LASSEN
APPROPRIATIONS LIMIT CALCULATION
FOR BUDGET YEAR 2026-2027

	RESOLUTION 2026-08 FACTOR	AMOUNT
Prior Year Limit	1.048	\$362,906
362,906.00 the Higher of the CPI factor provided by the State of California Department or commercial in addition, industrial assessed value growth from the County Assessor		
1.0362 Population Growth provided by the State of California Department of Finance.		
Budget Year Limit	1.0362	\$376,043

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8/3/24

Note that the higher of the CPI factor or growth in commercial and industrial assessed Value is used in the calculation. This calculation will be cited in the sample approval resolution given below. Only appropriations of proceeds of taxes are subject to the limit. Other revenue sources can be appropriated without affecting the calculation. The County Accounting Standards and Procedures Committee issued Guidelines in 1990 describe the calculation of appropriations subject to the limit. If the amount of appropriations subject to the limit is more than the limit, the difference must be refunded to the taxpayers, or voter approval must be obtained for a higher limit.

CLEAR CREEK COMMUNITY SERVICES DISTRICT AND FIRE DEPARTMENT CALCULATION OF
APPROPRIATIONS SUBJECT TO LIMITATION FOR BUDGET YEAR 2026-2027

Total Budget year appropriations Subject to Limitation	\$376,043
Budgets for Fire & Water Totals	\$250,000
Amount under Limitations	\$126,043

BEFORE THE BOARD OF DIRECTORS OF CLEAR CREEK
COMMUNITY SERVICES DISTRICT
COUNTY OF LASSEN, STATE OF CALIFORNIA

RESOLUTION ESTABLISHING FISCAL YEAR 2026-2027 APPROPRIATION LIMIT UNDER ARTICLE XIII B OF
THE CALIFORNIA CONSTITUTION AND ESTABLISHING PERIOD FOR CONTESTING SUCH LIMITS FOR THE
BOARD OF DIRECTORS OF CLEAR CREEK COMMUNITY SERVICES DISTRICT.

WHEREAS , Article XIII B of the California Constitution provides that the state and each local
government shall be subject to an annual appropriation limit as defined in that Article; and

WHEREAS, Article XIII B Section (e) (2) requires the Governing Body to select the change in Cost-
of-Living methodology each year by recorded vote; and

WHEREAS, the percentage change in California Per Capita Income provides the greatest result
rather than using the change in the Local Assessment roll from the preceding year due to the addition of
non-residential new construction; and

WHEREAS, the Auditor-Controller of the County of Lassen has computed the appropriations limit for the fiscal year 2026-2027; and

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WHEREAS, the Auditor-Controller of the County of Lassen has prepared the application Statements showing the calculation and such detail statements are available for public review during reasonable hours and after reasonable notice in the Auditor-Controller's Office.

NOW, THEREFORE, BE IT RESOLVED, that the County of Lassen selects the percentage change in California Per Capita Income and the percentage change in the population of the contiguous counties methodology for use in calculating its appropriation limit for fiscal year 2026-2027; and

BE IT FURTHER RESOLVED, that, the appropriations limit for Clear Creek Community Services District for the fiscal year 2026-2027 as shown on Attachment "A" is hereby established as \$376,043 and that such appropriations limit may be adjusted at a later date in the event that revenues which are unanticipated, and classified as proceeds of taxes in accordance with Section 8 (e) (2) of Article XIII B of the California Constitution, as received and appropriated,

BE IT FURTHER RESOLVED that any judicial action or proceeding to attach, review, set aside, void or annul the appropriation limits established by this resolution shall be commenced within 45 days from the date of the resolution is accordance with Division 9 of the Government Code.

PASSED AND ADOPTED BY THE Board of Directors of Clear Creek Community Services District, State of California. This 6th date of August 2026, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAINING: _____

Signed by the Secretary/Treasurer of the Board
Debbie Jennings-Meeks

**Lassen County Auditor's Office
Proposition 4 Limits
Calculation for Lassen County and Special Districts**

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5/3/26

5/5/2026

Step 1: Convert CPI and population change to growth factors

<u>Information received from State Dept of Finance</u>	<u>CPI</u>	<u>Population</u>	<u>factor</u>
% change over prior year	4.95	-1.13	
Change converted to ratio	1.048	X 0.9887	= 1.0362

Step 2:

<u>Agency</u>	<u>Prior Year Limit</u> 2025/226	<u>Growth Factor</u> 1.0362	<u>New Limit</u> 2026/2027
Lassen County	45,572,858		47,222,595
Big Valley Fire	158,319		164,050
Clear Creek CSD	362,906		376,043
Doyle Fire	77,985		80,808
Janesville Fire	405,470		420,148
Leavitt Lake CSD	16,452		17,047
Little Valley CSD	37,371		38,724
Susan River Fire	546,201		565,974
Westwood CSD	1,093,313		1,132,891
Susanville Sanitary Dist.	3,504,889		3,631,766
Bieber Lighting	28,596		29,631
Milford Fire	73,621		76,286
Stones-Bengard	46,231		47,905
Spalding Fire	165,317		171,301
Lake Forest Fire	32,502		33,678
McArthur Fire	20,473		21,214
Susanville Library	539,124		558,641