

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 |

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

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 in 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 4th date of June 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**

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          | = | <b>1.0362</b> |

**Step 2:**

| <u>Agency</u>             | Prior Year Limit<br><b>2025/226</b> | Growth Factor<br><b>1.0362</b> | New Limit<br><b>2026/2027</b> |
|---------------------------|-------------------------------------|--------------------------------|-------------------------------|
| 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                       |