

RESOLUTION

CROCKETT COMMUNITY SERVICES DISTRICT

NO. 26/27-11

**A RESOLUTION OF THE CROCKETT COMMUNITY SERVICES DISTRICT
ESTABLISHING THE DISTRICT'S APPROPRIATIONS LIMIT FOR THE
2026-27 FISCAL YEAR, AND CERTIFYING THAT FISCAL YEAR 2026-27
APPROPRIATIONS SUBJECT TO LIMITATION DO NOT EXCEED THE
APPROPRIATIONS LIMIT**

RECITALS

WHEREAS, the Crockett Community Services District was formed on July 11, 2006; and

WHEREAS, Article XIII B of the California State Constitution, adopted as Proposition 4 (the "Gann Initiative") by the voters of California on November 6, 1979, as expanded by Proposition 111, prohibits, with certain exceptions, an agency's annual Appropriations Subject to Limitation from exceeding a base year Appropriations Limit, except by a formula which adjusts the Appropriations Limit by changes in population and changes in cost-of-living; and

WHEREAS, pursuant to Government Code Section 56811, at the first district election that was held following the first full fiscal year of operation, District voters approved a fiscal year 2008-2009 Appropriations Limit of \$2,851,048; and

WHEREAS, the Appropriations Limit for fiscal year 2026-27 is calculated to be \$5,499,815, as determined by applying a percentage increase of 14.12% to the fiscal year 2025-26 Appropriations Limit of \$4,819,506; with such percentage increase being comprised of the 2025 change in the California per capita personal income of a 23.74% increase, as determined by the California Department of Finance and the annual change in the Contra Costa County countywide population as of January 1, 2026 showing an increase of 0.36%, as determined by the California Department of Finance; and

WHEREAS, the 2026-2027 Appropriations Subject to Limitation have been determined to be \$679,982; and

WHEREAS, the documentation for the fiscal year 2026-2027 Appropriations Limit and Appropriations Subject to Limitation have been made available to the public at least fifteen days prior to the Board of Director's consideration of this resolution;

NOW, THEREFORE BE IT RESOLVED by the Crockett Community Services District, as follows:

1. The Board of Directors selects the Dept. of Finance State of California changes in cost-of-living and Contra Costa County countywide population as the factor to be used in determining the fiscal year 2026-2027 Appropriations Limit.
2. The Board of Directors hereby adopts an Appropriations Limit of \$5,499,815 for fiscal year 2026-2027.
3. The Board of Directors hereby certifies that the Appropriations Subject to Limitation for fiscal year 2026-27 do not exceed the fiscal year 2026-2027 Appropriations Limit.

THE FOREGOING RESOLUTION was adopted at the District's Regular Meeting held on October 28, 2026 by the following vote:

AYES:

NOES:

ABSENT:

Dale McDonald, President

ATTEST:

Sonia Rivas,
Board Secretary

Calculation of the Fiscal Year 2026-27 Appropriations Limit:

A.	Fiscal Year 2026-27 Appropriations Limit		\$4,431,770
B.	2026 California per capita personal income change over prior year	23.74%	
C.	January 2026 Contra Costa County population change over prior year	0.36%	
		<u>24.0997%</u>	
D.	Appropriations Limit change factor from 2025-26 to 2025-26(B+C+1)		1.240997
E.	Appropriations Limit for Fiscal Year 2025-26 (AxD)		\$5,499,815
	Fiscal Year 2026-27 Appropriations Subject to Limitation (from Proceeds of Taxes)		\$679,982

Attachment B

**Crockett Community Services District
Calculation of Appropriations Subject to Limitation
Fiscal Year 2026-27**

	Crockett Recreation/Maint			Crockett/Port Costa Sanitary			Crockett CSD Total		
Fiscal Year 2026-27	Proceeds of Taxes	Non-Proceeds of Taxes	Total 2026-27	Proceeds of Taxes	Non-Proceeds of Taxes	Total 2026-27	Proceeds of Taxes	Non-Proceeds of Taxes	Total 2026-27
Property taxes	\$61,233		\$61,233	\$439,017		\$439,017	\$500,250	\$0	\$500,250
Recreation tax	\$136,400		\$136,400			\$0	\$136,400	\$0	\$136,400
User fees in excess of costs			\$0			\$0	\$0	\$0	\$0
Sales		\$370	\$370			\$0	\$0	\$370	\$370
Grants and loans (inc. Maint.)		\$145,500	\$145,500		\$32,226	\$32,226	\$0	\$177,726	\$177,726
Sub Total	\$197,633	\$145,870	\$343,503	\$439,017	\$32,226	\$471,243	\$636,650	\$178,096	\$814,746
Allocation of Interest	\$5,584	\$4,121	\$9,705	\$37,748	\$2,771	\$40,519	\$43,332	\$6,892	\$50,224
Total	\$203,217	\$149,991	\$353,208	\$476,765	\$34,997	\$511,762	\$679,982	\$184,988	\$864,970

Recreation Department	Property Tax	Rec Tax	Loans	Grants	Sales
Fiscal Year 2026-27					
<i>Community Center</i>	\$18,940	\$1,220		\$145,500	
<i>Aquatics Center</i>	\$0	\$44,222		\$0	\$150
<i>Park</i>	\$0	\$46,579		\$0	\$220
<i>Administration</i>	\$42,293	\$44,379		\$0	
Maintenance	\$0	\$0		\$0	
			\$0	\$145,500	
Totals	\$61,233	\$136,400		\$145,500	\$370

Crockett/Port Costa Sanitary

Crockett	\$439,017	0	0	\$32,226	
Port Costa	0	0	0	\$0	
	\$439,017	0	\$0	\$32,226	

Allocation of Interest	<i>Comm. Center</i>	<i>Aquatics</i>	<i>Maint</i>	<i>Crockett SAN</i>	<i>PCSAN</i>
	4251	2724	2730	40159	360
		9705		40519	

Per Capita personal income; source U.S. Dept. of Commerce, Bureau of Economic Analysis

2024 California Per Capita personal income*	\$	\$73,636	
2025 (4th quarter) California Per Capita personal income*		\$91,116	
	\$	17,480	
	% change		23.74%

Population; source California Department of Finance, Demographic Research (E-1)

January 2025 Contra Costa County population (est.)	1,170,070	
January 2026 Contra Costa County population (est.)	1,174,298	
	4,228	
	% change	0.361%