



August 6, 2026

CONSENT ITEM STAFF REPORT

ITEM 7C. Adoption of Resolution Approving the Annual Appropriation Limit for Fiscal Year 2026-2027

Recommendation:

1. Adopt Resolution Approving the Annual Appropriation Limit for Fiscal Year 2026-2027

Discussion:

Government Code Section 7900 et seq. and Government Code Section 61113 provide that each year, the governing body of each local jurisdiction shall, by resolution, establish its appropriations limit pursuant to Article XIII B of the California Constitution at a regularly noticed scheduled meeting or a noticed special meeting.

The appropriation limit is calculated based on information provided by the State Department of Finance.

The appropriation limit for FY2025-2026 was \$581,477 and the factor for FY2026-27 is 1.0429, resulting in an appropriation limit of \$606,422 for the upcoming fiscal year.

The District proposed budget includes appropriations of approximately \$126,500 in direct property tax revenue and is within the appropriation limit.

Attachments:

1. Resolution

RESOLUTION NO. 26-XXX

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN SIMEON
COMMUNITY SERVICES DISTRICT APPROVING THE APPROPRIATION LIMIT FOR
FISCAL YEAR 2026-2027**

WHEREAS, the San Simeon Community Services District (the "District") is a community services district duly formed under California Government Code Section 61000 et seq. to provide community services within the District's service area; and

WHEREAS, Government Code Section 7900 et seq. and Government Code Section 61113 provide that each year, the governing body of each local jurisdiction shall, by resolution, establish its appropriations limit pursuant to Article XIII B of the California Constitution at a regularly scheduled meeting or a noticed special meeting; and

WHEREAS, the State of California Department of Finance provides the annual change in the California per capita personal income and population changes in the unincorporated portions of San Luis Obispo County, which are used to calculate the appropriations limit for the District; and

WHEREAS, the District appropriation limit has been calculated at \$549,652 for Fiscal Year 2024-2025 and \$581,477 for 2025-26; and

WHEREAS, the calculation factor for the appropriation limit in Fiscal Year- 2026 - 2027 is 1.0429, which is applied to the prior year appropriation limit of \$581,477 to yield an appropriation limit of \$606,422 for the Fiscal Year 2026 - 2027; and

WHEREAS, the San Simeon Community Services District plans to appropriate approximately \$126,500 in direct property tax revenue proceeds during Fiscal Year 2026 - 2027.

NOW, THEREFORE, IT IS HEREBY RESOLVED by the Board of Directors of the **SAN SIMEON COMMUNITY SERVICES DISTRICT** approves the Appropriation Limit for the District for Fiscal Year ending June 30, 2027, in the amount of \$606,422. This limit is greater than the expected total tax proceeds appropriation budgeted in the upcoming fiscal year.

ADOPTED by the Board of Directors of the **SAN SIMEON COMMUNITY SERVICES DISTRICT** on August 6, 2026, by the following roll call votes:

AYES:

NOES:

ABSENT:

ABSTAINED:

Chairperson, Board of Directors of the
San Simeon Community Services
District

ATTEST:

San Simeon Community Services District

APPROVED AS TO FORM:

District Legal Counsel, Nubia I. Goldstein