

**AVILA BEACH COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 2026-03**

**A RESOLUTION FOR DETERMINATION OF
APPROPRIATION LIMITATION FOR THE
2026-2027 FISCAL YEAR
AND
REQUESTING DISTRIBUTION OF
SPECIAL DISTRICT AUGMENTATION FUNDS**

WHEREAS, Article XIII B of the California Constitution specifies that appropriations made by governmental entities may increase annually by the change in population and the change in either the California Per Capita Personal Income or the change in the local assessment roll due to local residential construction; and

WHEREAS, the State Department of Finance has determined that the percent change in the California Per Capita Personal Income (CPCPI) is **1.0495** and the percent change in the population (POP) of the unincorporated areas of San Luis Obispo County is **-0.62** and,

WHEREAS, the appropriation, subject to limitation (estimated net tax proceeds excluding Augmentation Funds) for FY 2025/26 was been determined to be **\$7,988,999**; and

WHEREAS, the appropriation limit exceeds the appropriation subject to limitation; and,

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED by the Board of Directors, of the Avila Beach Community Services District, San Luis Obispo County, California, as follows:

1. That the ratio of change is and is determined as follows:

$$1.0495 \times 0.9938 = 1.0430$$

2. That the 2026-2027 Appropriation Limit is and is determined as follows:

2025-2026 Limitation		\$ 7,988,999
2026-2027 Ratio of Change	X	<u>1.0430</u>
2026-2027 Appropriation Limitation		<u>\$ 8,332,526</u>

3. That the Appropriation Limitation (**\$8,332,526**) exceeds the Appropriation subject to Limitation (\$478,389) by \$7,854,137.

4. No further adjustment to the FY 2026-2027 Appropriation Limitation has been made for mandated costs. However, any new mandated costs or increases in existing mandated costs would increase the limitation by the amount of "Proceeds from Taxes" used to finance mandates in fiscal year 2026-2027.
5. That the County of San Luis Obispo distribute to the District, the District's share of the Special District's Augmentation Funds, if any, as determined by the Board of Supervisors.

Upon motion of Director Kelley, seconded by Director Janowicz, and on the following roll call vote to wit:

AYES: 3

NOES: 0

ABSENT: 2

The foregoing Resolution is hereby adopted this 12th day of May 2026.

Peter Kelley
Peter Kelley, President

ATTEST:

Paul Hageman
Secretary to the Board of Directors