

Livermore Area Recreation and Park District

STAFF REPORT

TO: Chair Pierpont and LARPD Board of Directors

FROM: Mathew L. Fuzie, General Manager

PREPARED BY: Julie Dreher, Finance Officer

DATE: June 10, 2026

SUBJECT: Establishing the Fiscal Year 2026–27 Annual Appropriations Limit

RECOMMENDATION

That the Board of Directors approve Resolution No. _____, establishing the FY26-27 Annual Appropriations Limit at \$32,410,994.

BACKGROUND

On November 6, 1979, California voters approved Proposition 4, commonly known as the Gann Spending Limitation Initiative, establishing Article XIII B of the California Constitution. This proposition mandates an appropriations (spending) limit on the amount of tax proceeds that State and most local government jurisdictions may appropriate within a fiscal year. Charges for services, fees, grants, loans, donations, and other non-tax proceeds are excluded. The Appropriations Limit for any year is the Appropriations Limit from the previous fiscal year adjusted for: a) cost of living factor (price) for the State of California (the annual change in per capita personal income is used), and b) population growth for the County of Alameda. Both factors are provided by the State Department of Finance. A Notice of a Board of Directors meeting to review and approve the new Appropriations Limit is required to be posted publicly at least 15 days prior to the Board meeting. Said notice was posted on the LARPD website on May 6, 2026, in anticipation of staff's presentation to the Board on June 10, 2026.

The FY26-27 Appropriations Limit is \$32,410,994. This is an increase of \$1,497,762 over the FY25-26 Appropriations Limit of \$30,913,232. The Final FY26-27 budget includes \$16,950,098 in tax proceeds, which is \$15,460,896 less than the appropriations limit.

ATTACHMENTS

- a) Appropriations Limit Calculation Worksheet
- b) Department of Finance Price and Population Information
- c) Audit Report on FY2026-27 Appropriations Limit
- d) Draft Resolution

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ATTACHMENT A

Livermore Area Recreation and Park District
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Fiscal Year 2026-2027 Appropriations Limit Calculator

	Year	<u>1/1/2025</u>	<u>1/1/2026</u>	<u>% Change</u>
Total County Population		<u>1,666,296</u>	<u>1,664,649</u>	<u>-0.10%</u>

	<u>FY25-26</u>	<u>FY26-27</u>
Per Capita Income (CA)	1.0644	1.0495
Population (County)	<u>1.0031</u>	<u>0.999</u>
Ratio of Change	<u>1.0677</u>	<u>1.0485</u>

FY25-26 Appropriation Limit	\$30,913,232	x	1.0485	
New Appropriation Limit				\$32,410,994 FY26-27 Limit

\$1,497,762 Annual Increase

source of Per Capita Income (CA) and Population (Alameda County) growth: Dept of Finance, State of CA



ATTACHMENT B

Gavin Newsom ■ Governor

1021 O Street, Suite 3110 ■ Sacramento CA 95814 ■ www.dof.ca.gov

May 1, 2026

Dear Fiscal Officer:

Price Factor and Population Information

Appropriations Limit

California Revenue and Taxation Code section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2026, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2026–27. Attachment A provides the change in California's per capita personal income and an example for utilizing the factors to calculate the 2026–27 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. [California Revenue and Taxation Code section 2228](#) provides additional information regarding the appropriations limit. [Article XIII B, section 9\(C\) of the California Constitution](#) exempts certain special districts from the appropriations limit calculation mandate. Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2026.** Please note: The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

/s Erika Li
Attachment

ATTACHMENT B

May 2026

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2026–27 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2026-27	4.95

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2026–27 appropriation limit.

2026–27:

Per Capita Cost of Living Change = 4.95 percent
Population Change = -0.14 percent

Per Capita Cost of Living converted to a ratio: $\frac{4.95 + 100}{100} = 1.0495$

Population converted to a ratio: $\frac{-0.14 + 100}{100} = 0.9986$

Calculation of factor for FY 2026–27: $1.0495 \times 0.9986 = 1.0480$

ATTACHMENT B

FISCAL YEAR 2026-27

Annual Percent Change in Population Minus Exclusions* January 1, 2025 to January 1, 2026, and Total Population January 1, 2026

City	Percent Change 25-26	Population Minus Exclusions 1-1-25	Population Minus Exclusions 1-1-26	Total Population 1-1-26
Alameda	-0.06	79,301	79,252	80,023
Albany	-0.24	20,614	20,564	20,564
Berkeley	0.42	127,123	127,654	127,654
Dublin	-0.19	74,480	74,335	74,769
Emeryville	0.42	13,555	13,612	13,612
Fremont	0.23	233,428	233,974	233,974
Hayward	-0.51	162,383	161,557	161,557
Livermore	-0.38	86,447	86,118	86,118
Newark	-0.39	49,156	48,962	48,962
Oakland	-0.03	429,512	429,371	429,591
Piedmont	-0.36	10,841	10,802	10,802
Pleasanton	-0.67	76,659	76,149	76,149
San Leandro	0.05	87,387	87,431	87,431
Union City	-0.55	67,036	66,665	66,665
Unincorporated	-0.12	148,374	148,203	148,265
Incorporated	-0.10	1,517,922	1,516,446	1,517,871
County Total	-0.10	1,666,296	1,664,649	1,666,136

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.



James Marta & Company LLP
Certified Public Accountants

ATTACHMENT C

LIVERMORE AREA RECREATION AND PARK DISTRICT

Special Purpose Report

Appropriations Limit Calculation Fiscal Year 2026-27

SUBMITTED BY:

James Marta & Company LLP
Certified Public Accountants

701 Howe Ave, Suite E3
Sacramento, California 95825
(916) 999-9624

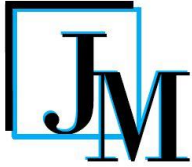
CONTACT:

JESSE DEOL, CPA, ARM

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SUITE E3
SACRAMENTO, CA
95825

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ATTACHMENT C



James Marta & Company LLP *Certified Public Accountants*

Accounting, Auditing, Consulting, and Tax

Report on Appropriations Limit Calculation

Board of Directors
Livermore Area Recreation and Park District
Livermore, California

We have performed the procedures enumerated below solely to assist the Livermore Area Recreation and Park District in the calculation of the appropriations limit for the Fiscal Year 2026-27 in order to meet the requirements of Section 1.5 of Article XIII B of the California Constitution. This engagement was conducted at the request of management of the Livermore Area Recreation and Park District. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Procedures and Results

1. We agreed the prior year appropriations limit of \$30,913,232 used in the accompanying worksheets to the Fiscal Year appropriations limit calculation.
2. We recalculated the population percentage change factor -0.001 used in the accompanying worksheets based on the Annual Percent Change in Population Minus Exclusions for Alameda County.
3. We recalculated the growth factor of 1.0495 used in the accompanying worksheets.
4. We recalculated the Fiscal Year 2026-27 appropriations limit of \$32,410,994 in the accompanying worksheets.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion, on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management and the Board of Livermore Area Recreation and Park District and is not intended to be and should not be used by anyone other than the specified party.

James Marta & Company LLP

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
May 13, 2026

ATTACHMENT C

Livermore Area Recreation and Park District

Fiscal Year 2026-2027 Appropriations Limit Calculator

	Year	1/1/2025	1/1/2026	% Change
Total County Population		1,666,296	1,664,649	-0.10%

	FY25-26		FY26-27
Per Capita Income (CA)	1.0644		1.0495
Population (County)	1.0031		0.999
Ratio of Change	1.0677		1.0485
FY25-26 Appropriation Limit	\$30,913,232	x	1.0485
New Appropriation Limit			\$32,410,994 FY26-27 Limit
			\$1,497,762 Annual Increase

ATTACHMENT D

**BOARD OF DIRECTORS OF THE
LIVERMORE AREA RECREATION AND PARK DISTRICT**

**RESOLUTION NO. 28XX
JUNE 10, 2026**

**A RESOLUTION ESTABLISHING
THE FISCAL YEAR 2026-27 APPROPRIATIONS LIMIT**

BE IT RESOLVED that the Board of Directors of the Livermore Area Recreation and Park District hereby establishes the Fiscal Year 2026-27 Annual Appropriations Limit at \$32,410,994.

On motion of Director _____, seconded by Director _____ the foregoing resolution was passed and adopted on June 10, 2026, by the following roll call vote:

AYES:
NOES:
ABSTENTIONS:
ABSENT:

ATTEST:

Philip Pierpont
Chair, Board of Directors

Mathew Fuzie
General Manager and ex-officio Clerk
to the Board of Directors

RESOLUTION NO. _____