

# 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: May 13, 2026

SUBJECT: Renew Special Tax 97-1 and set the new rate for Fiscal Year 2026-27

---

---

### RECOMMENDATION:

That the Board of Directors approve Resolution #\_\_\_\_\_ to renew Special Tax 97-1 and set the Equivalent Dwelling Unit (EDU) rate at \$41.01 for Fiscal Year (FY) 2026-27, representing a 2%, or \$0.80 increase per EDU over the FY25-26 rate of \$40.21.

### BACKGROUND:

Special Tax 97-1 is a voter-approved measure adopted by the District in June 1997. Revenues generated from this tax are restricted to the maintenance and operation of park facilities. The original measure authorizes the District to increase the tax by up to 2% per EDU annually.

The purpose of Special Tax 97-1 is to help offset some of the revenue losses incurred when the State shifted nearly half of the District's property tax revenues to the Educational Revenue Augmentation Fund (ERAF) in 1992. For FY26-27, assuming a 2.5% increase in property tax revenues (consistent with the District's FY26-27 proposed budget), approximately \$14,116,000 of LARPD's previous tax base will be shifted to Alameda County to distribute to schools. By June 30, 2026, the cumulative nominal amount shifted to ERAF is projected to total approximately \$240.8 million.

If approved, the FY26–27 Special Tax 97-1 rate of \$41.01 per EDU is expected to generate approximately \$1,804,000 in revenue. This estimate is based on approximately 44,040 EDUs, consistent with the FY25–26 count, which has been used for planning purposes.

FISCAL IMPACT:

The proposed 2% increase (\$0.80 per EDU) would raise the rate to \$41.01 per EDU for FY26–27 and would generate approximately \$35,000 in additional revenue. While some additional revenue may result from new EDUs added during FY26–27, this amount cannot be reliably estimated and is therefore not included in the budget assumptions. At the projected level, Special Tax 97-1 revenues will cover approximately 26.9% of the District’s annual Park Operations expenditures.

ATTACHMENTS:

- a) Draft Resolution

BOARD OF DIRECTORS OF THE  
LIVERMORE AREA RECREATION AND PARK DISTRICT

**RESOLUTION NO. 20\_\_\_\_\_**  
**MAY 13, 2026**

**A RESOLUTION RENEWING SPECIAL TAX 97-1 AND SETTING  
THE EQUIVALENT DWELLING UNIT RATE FOR FISCAL YEAR 2026-27**

**BE IT RESOLVED** that the Board of Directors of the Livermore Area Recreation and Park District hereby renew Special Tax 97-1 and set the Equivalent Dwelling Unit Rate at \$41.01 for Fiscal Year 2026-27.

On motion of Director \_\_\_\_\_, seconded by Director \_\_\_\_\_ the foregoing resolution was passed and adopted on May 13, 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

THIS PAGE LEFT INTENTIONALLY BLANK